# U.S. GOVERNMENT
# STANDARD GENERAL LEDGER

*Supplement No. S2 Treasury Financial Manual*

## *S2 11-02 September 2011*

## Part 1 and Part 2--Fiscal 2011 and 2012 Reporting

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

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# Treasury Financial Manual

**Transmittal Letter No. S2 11- 02** **Volume I**

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

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

## 1. Purpose

This transmittal letter revises the USSGL. It replaces all previous amendments.

## 2. Rescission

This transmittal letter rescinds Treasury Financial Manual (TFM), Volume I, Transmittal Letter No. S2 11-01, dated June 30, 2011.

## 3. Changes to the USSGL

**Summary of Changes—**The Summary of Changes identifies specific changes made to the USSGL document. The summary heading "consolidated" refers to all changes to date for fiscal 2011 and 2012.

**Part 1—**Fiscal 2011 reporting includes Sections I through VI:

**Section I: Chart of Accounts—**This section includes USSGL accounts required for fiscal 2011 reporting. —No changes.

**Section II: Accounts and Definitions**—This section includes USSGL accounts required for fiscal 2011 reporting.—No changes.

**Section III: Account Transactions—**This section provides transactions for USSGL accounts effective October 1, 2010, for fiscal 2011 reporting.—Revised.

**Section IV: Account Attributes for USSGL Proprietary Accounts and FACTS II Reporting—**This section describes USSGL account attributes. It also displays the USSGL account attributes used with each USSGL account for the Federal Agency Centralized Trial-Balance System (FACTS) I and FACTS II for fiscal 2011 reporting.—No changes.

**Section V: Crosswalks to Standard External Reports for Fiscal 2011 Reporting—**This section provides fiscal 2011 reporting requirements for USSGL accounts that crosswalk to the following reports:

- SF 133: Report on Budget Execution and Budgetary Resources and the Office of Management and Budget (OMB) Budget Program and Financing (P&F) Schedule (combined crosswalk)—Revised.
- FMS 2108: Yearend Closing Statement—No changes.

- OMB Form and Content: Balance Sheet and Statement of Budgetary Resources—Revised.
- OMB Form and Content: Statement of Net Cost, Statement of Changes in Net Position, Statement of Custodial Activity—No changes.

**Section VI: Crosswalks – Reclassified Statements for Fiscal 2011 Reporting—**This section includes crosswalks for use in fiscal 2011.

- Reclassified Balance Sheet—No changes.
- Reclassified Statement of Net Cost—No changes.
- Reclassified Statement of Changes in Net Position—No changes.

**Part 2**—Fiscal 2012 reporting includes Sections I through V:

**Section I: Chart of Accounts—**This section includes USSGL accounts required for fiscal 2012 reporting. Accounts added or revised are in bold typeface.—No changes.

**Section II: Accounts and Definitions**—This section includes USSGL accounts required for fiscal 2012 reporting.—Revised.

**Section III: Account Transactions—**This section provides transactions for USSGL accounts effective October 1, 2011, for fiscal 2012 reporting.—Revised.

**Section IV: Account Attributes for USSGL Proprietary Account and FACTS II Reporting—**This section describes USSGL account attributes. It also displays the USSGL account attributes used with each USSGL account for the Federal Agency Centralized Trial-Balance System (FACTS) I and FACTS II for fiscal 2012 reporting.—No changes.

**Section V: Crosswalks to Standard External Reports for Fiscal 2012 Reporting—**This section provides fiscal 2012 reporting requirements for USSGL accounts that crosswalk to the following reports:

- SF 133: Report on Budget Execution and Budgetary Resources and the Office of Management and Budget (OMB) Budget Program and Financing (P&F) Schedule (combined crosswalk)—Revised.
- FMS 2108: Yearend Closing Statement—No changes.
- OMB Form and Content: Balance Sheet and Statement of Budgetary Resources—Revised.
- OMB Form and Content: Statement of Net Cost, Statement of Changes in Net Position, and Statement of Custodial Activity —No changes.

## 4. Effective Date

Part 1 requirements, for fiscal 2011, are effective immediately.

Part 2 requirements, for fiscal 2012, are effective October 1, 2011.

## 5. References

- TFM Volume I, Part 2, Chapter 4200, "Agency Reporting on Unexpended Balances of Appropriations and Funds (Federal Agencies' Centralized Trial-Balance System II, FMS 2108: Year-End Closing Statement)," dated July 11, 2011. See the TFM Web site at **http://www.fms.treas.gov/tfm/vol1/v1p2c420.pdf.**

- TFM Volume I, Part 2, Chapter 4700, "Agency Reporting Requirements for the *Financial Report of the United States Government*," dated June 16, 2011. See the TFM Web site at **http://www.fms.treas.gov/tfm/vol1/v1p2c470.pdf.**

- OMB Circular No. A-11 Revised, Transmittal Memorandum No. 85, dated August 18, 2011. See the OMB Web site at **http://www.whitehouse.gov/sites/default/files/omb/assets/a11_current_year/2011_letter.pdf.**

- OMB Circular No. A-11, "Preparation, Submission, and Execution of the Budget," dated August 2011. See the OMB Web site at **http://www.whitehouse.gov/sites/default/files/omb/assets/a11_current_year/a_11_2011.pdf**.

- OMB Circular No. A-136, "Financial Reporting Requirements" (Form and Content), dated September 29, 2010. See the OMB Web site at **http://www.whitehouse.gov/sites/default/files/omb/circulars/a136/a136_revised_2010.pdf**.

## 6. Inquiries

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

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

Contact information for the USSGL Division staff and agency USSGL Board representatives also can be found on the USSGL Web site at **http://www.fms.treas.gov/ussgl/contacts.html**.

Date: September 20, 2011

David A. Lebryk
Commissioner

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| Section | Item Changed | Change | TFM Effective | Reporting FY | Financial Statement or Report |
|---|---|---|---|---|---|
| **T/L S2 11-02** | | | | | |
| **I** | ***USSGL Chart of Accounts:*** | | | | |
| I | None | | T/L S2 11-02 | 2012 | CoA |
| | | | | | |
| **II** | ***USSGL Accounts and Definitions:*** | | | | |
| | USSGL Account | | | | |
| II | Acc 4871 | Revised definition | T/L S2 11-02 | 2012 | Def |
| II | Acc 4872 | Revised definition | T/L S2 11-02 | 2012 | Def |
| II | Acc 4881 | Revised definition | T/L S2 11-02 | 2012 | Def |
| II | Acc 4882 | Revised definition | T/L S2 11-02 | 2012 | Def |
| | | | | | |
| **III** | ***USSGL Account Transactions:*** | | | | |
| | Transaction Code | | | | |
| III | TC A156 | Added cr USSGL account 2511; Revised description and reference | T/L S2 11-02 | 2012 | TC |
| III | TC B113 | Revised description and comment | T/L S2 11-02 | 2012 | TC |
| III | TC B121 | Added reference; Added dr USSGL account 2511; Revised description and comment | T/L S2 11-02 | 2012 | TC |
| III | TC B131 | Revised description and comment | T/L S2 11-02 | 2012 | TC |
| III | TC B135 | Added | T/L S2 11-02 | 2012 | TC |
| III | TC B137 | Added | T/L S2 11-02 | 2012 | TC |
| III | TC B440 | Revised description and comment | T/L S2 11-02 | 2012 | TC |
| III | TC C146 | Deleted | T/L S2 11-02 | 2012 | TC |
| III | TC C148 | Deleted | T/L S2 11-02 | 2012 | TC |
| III | TC F336 | Added dr USSGL account 5325 | T/L S2 11-02 | 2012 | TC |
| III | TC H301 | Added dr USSGL account 5900 | T/L S2 11-02 | 2012 | TC |
| | | | | | |
| **IV** | ***USSGL Account Attributes:*** | | | | |
| | **USSGL Proprietary Account Attribute Definition Report:** | | | | |
| IV | None | | T/L S2 11-02 | 2012 | Prop ADR |
| | **USSGL Proprietary Account Attribute Table:** | | | | |
| IV | None | | T/L S2 11-02 | 2012 | Prop Tbl |
| | **FACTS II - Attribute Definition Report:** | | | | |
| IV | None | | T/L S2 11-02 | 2012 | FACTSII ADR |
| | **FACTS II USSGL Account Attribute Table:** | | | | |
| IV | None | | T/L S2 11-02 | 2012 | FACTSII Tbl |
| | | | | | |
| **V** | ***USSGL Crosswalks to Standard External Reports:*** | | | | |
| | **SF 133: Report on Budget Execution and Budgetary Resources, and Budget Program and Financing (P&F) Schedule:** | | | | |
| | **Report Title** | | | | |
| V | Tl P&F | Revised title to include "Schedule P" | T/L S2 11-02 | 2012 | P&F |
| | Line | | | | |
| V | Ln 1012 new | Added | T/L S2 11-02 | 2012 | 133/P&F |
| V | Ln 1012 old | Deleted | T/L S2 11-02 | 2012 | 133/P&F |
| V | Ln 1013 new | Added USSGL account 4153 | T/L S2 11-02 | 2012 | 133/P&F |
| V | Ln 1013 old | Deleted | T/L S2 11-02 | 2012 | 133/P&F |
| V | Ln 1020 | Revised Prior-Year Adjustment attribute doman value from "B" to "B/P" for USSGL accounts 4111, 4112, 4114, 4115, 4117, 4118, 4119, 4122, 4125, 4128, 4129, 4130, 4140, 4146, 4147, 4150, 4151, 4152, 4167, 4170, 4173, 4175, 4176, 4190, 4191, 4192, 4193, 4212, 4222, 4252, 4253, 4255, 4260, 4261, 4262, 4263, 4264, 4265, 4266, 4267, 4271, 4273, 4275, 4276, 4277, 4290, 4387, 4388, 4390, 4391, 4392, 4393, 4802, 4872, 4882, 4902, 4908, 4972, and 4982 | T/L S2 11-02 | 2012 | 133/P&F |
| V | Ln 1026 new | Added | T/L S2 11-02 | 2012 | 133/P&F |
| V | Ln 1026 old | Deleted | T/L S2 11-02 | 2012 | 133/P&F |
| V | Ln 1029 | Added USSGL account 4350 with SF133 TAFS Status/P&F TAFS Status attribute domain value "U" | T/L S2 11-02 | 2012 | 133/P&F |
| V | Ln 1030 | Deleted | T/L S2 11-02 | 2012 | 133/P&F |
| V | Ln 1101 new | Added; Revised Fund Type attribute domain value from "1/7" to "1/2/7" for USSGL account 4128 | T/L S2 11-02 | 2012 | 133/P&F |
| V | Ln 1101 old | Deleted | T/L S2 11-02 | 2012 | 133/P&F |
| V | Ln 1102 | Deleted | T/L S2 11-02 | 2012 | 133/P&F |

| Section | Item Changed | Change | TFM Effective | Reporting FY | Financial Statement or Report |
|---|---|---|---|---|---|
| V | Ln 1103 new | Added | T/L S2 11-02 | 2012 | 133/P&F |
| V | Ln 1103 old | Deleted | T/L S2 11-02 | 2012 | 133/P&F |
| V | Ln 1104 | Deleted | T/L S2 11-02 | 2012 | 133/P&F |
| V | Ln 1171 new | Added | T/L S2 11-02 | 2012 | 133/P&F |
| V | Ln 1171 old | Deleted | T/L S2 11-02 | 2012 | 133/P&F |
| V | Ln 1172 | Deleted | T/L S2 11-02 | 2012 | 133/P&F |
| V | Ln 1200 | Added USSGL accounts 4119 and 4391 with SF 133 TAFS Status attribute domain value "E" | T/L S2 11-02 | 2012 | 133 |
| V | Ln 1201 new | Added; Revised Fund Type attribute domain value from "7" to "2/7" for USSGL account 4129 | T/L S2 11-02 | 2012 | 133/P&F |
| V | Ln 1201 old | Deleted | T/L S2 11-02 | 2012 | 133/P&F |
| V | Ln 1202 | Deleted | T/L S2 11-02 | 2012 | 133/P&F |
| V | Ln 1230 | Added | T/L S2 11-02 | 2012 | 133/P&F |
| V | Ln 1231 | Deleted | T/L S2 11-02 | 2012 | 133/P&F |
| V | Ln 1232 new | Added | T/L S2 11-02 | 2012 | 133/P&F |
| V | Ln 1232 old | Deleted | T/L S2 11-02 | 2012 | 133/P&F |
| V | Ln 1233 | Deleted | T/L S2 11-02 | 2012 | 133/P&F |
| V | Ln 1234 | Deleted | T/L S2 11-02 | 2012 | 133/P&F |
| V | Ln 1235 | Revised Applicability to P&F value from "N" to "Y" for USSGL account 4395 | T/L S2 11-02 | 2012 | P&F |
| V | Ln 1271 | Revised line title; Revised Fund Type attribute domain value from "7" to "2/7" for USSGL accounts 4114 and 4384 | T/L S2 11-02 | 2012 | 133/P&F |
| V | Ln 1520 new | Added | T/L S2 11-02 | 2012 | 133/P&F |
| V | Ln 1520 old | Deleted | T/L S2 11-02 | 2012 | 133/P&F |
| V | Ln 1521 | Deleted | T/L S2 11-02 | 2012 | 133/P&F |
| V | Ln 1522 | Revised Applicability to P&F value from "N" to "Y" for USSGL account 4395 | T/L S2 11-02 | 2012 | P&F |
| V | Ln 1620 new | Added | T/L S2 11-02 | 2012 | 133/P&F |
| V | Ln 1620 old | Deleted | T/L S2 11-02 | 2012 | 133/P&F |
| V | Ln 1621 | Deleted | T/L S2 11-02 | 2012 | 133/P&F |
| V | Ln 1622 | Revised Applicability to P&F value from "N" to "Y" for USSGL account 4395 | T/L S2 11-02 | 2012 | P&F |
| V | Ln 1723 new | Added | T/L S2 11-02 | 2012 | 133/P&F |
| V | Ln 1723 old | Deleted | T/L S2 11-02 | 2012 | 133/P&F |
| V | Ln 1724 | Deleted | T/L S2 11-02 | 2012 | 133/P&F |
| V | Ln 1725 | Revised Applicability to P&F value from "N" to "Y" for USSGL account 4395 | T/L S2 11-02 | 2012 | P&F |
| V | Ln 1822 | Deleted | T/L S2 11-02 | 2012 | 133/P&F |
| V | Ln 1823 new | Added | T/L S2 11-02 | 2012 | 133/P&F |
| V | Ln 1823 old | Deleted | T/L S2 11-02 | 2012 | 133/P&F |
| V | Ln 1824 | Revised Applicability to P&F value from "N" to "Y" for USSGL account 4395 | T/L S2 11-02 | 2012 | P&F |
| V | Ln 2001 | Deleted P&F Status attribute domain value "U" for all USSGL accounts | T/L S2 11-02 | 2012 | P&F |
| V | Ln 2002 | Deleted P&F Status attribute domain value "U" for all USSGL accounts | T/L S2 11-02 | 2012 | P&F |
| V | Ln 2003 | Deleted P&F Status attribute domain value "U" for all USSGL accounts | T/L S2 11-02 | 2012 | P&F |
| V | Ln 2101 | Deleted P&F Status attribute domain value "U" for all USSGL accounts | T/L S2 11-02 | 2012 | P&F |
| V | Ln 2102 | Deleted P&F Status attribute domain value "U" for all USSGL accounts | T/L S2 11-02 | 2012 | P&F |
| V | Ln 2103 | Deleted P&F Status attribute domain value "U" for all USSGL accounts | T/L S2 11-02 | 2012 | P&F |
| V | Ln 2490 | Added | T/L S2 11-02 | 2012 | 133 |
| | **FMS 2108: Yearend Closing Statement:** | | | | |
| V | None | | T/L S2 11-02 | 2012 | 2108 |
| | **Balance Sheet:** | | | | |
| | Line | | | | |
| V | Ln unnumbered | Revised "Assets" line title (added "Note 2" | T/L S2 11-02 | 2012 | BalSht |
| V | Ln 23 | Revised line title | T/L S2 11-02 | 2012 | BalSht |
| V | Ln 27 | Revised line title | T/L S2 11-02 | 2012 | BalSht |
| | Footnotes | | | | |
| V | None | | T/L S2 11-02 | 2012 | BalSht |
| | **Statement of Net Cost:** | | | | |
| V | None | | T/L S2 11-02 | 2012 | NetCost |
| | **Statement of Changes in Net Position:** | | | | |
| V | None | | T/L S2 11-02 | 2012 | NetPos |
| | **Statement of Budgetary Resources:** | | | | |
| | Line | | | | |
| V | Ln 1043 | Added domain value "7" for Additional Information and domain value "E" for TAFS Status for USSGL account 4350 | T/L S2 11-02 | 2012 | SBR |
| V | Ln 1290 | Revised the SF133 Line numbers associated with USSGL accounts 4114, 4119, 4121, 4123, 4124, 4126, 4127, 4128, 4129, 4138, 4382, 4383, 4384, 4387, 4388, 4390, 4392, 4393, 4394 and 4397 | T/L S2 11-02 | 2012 | SBR |

| Section | Item Changed | Change | TFM Effective | Reporting FY | Financial Statement or Report |
|---|---|---|---|---|---|
| V | Ln 1290 | Added Debit and Credit indicator domain values to USSGL account 4119; Added domain value "E to TAFS Status for USSGL account 4119; Added footnote "8" to USSGL account 4119 | T/L S2 11-02 | 2012 | SBR |
| V | Ln 1290 | Added footnote "7" to USSGL account 4129 and 4138 | T/L S2 11-02 | 2012 | SBR |
| V | Ln 1290 | Added domain values to Debit and Credit indicator for USSGL account 4160; Added domain value "U" to TAFS Status for USSGL account 4160 | T/L S2 11-02 | 2012 | SBR |
| V | Ln 1290 | Added domain value "P" to Authority Type for USSGL account 4171, 4172 and 4173 | T/L S2 11-02 | 2012 | SBR |
| V | Ln 1290 | Added domain value "E" to TAFS Status and footnote "8" to Additional Information for USSGL account 4391 | T/L S2 11-02 | 2012 | SBR |
| V | Ln 1490 | Delete USSGL account 4146 | T/L S2 11-02 | 2012 | SBR |
| V | Ln 1490 | Added domain values to Debit and Credit indicator and TAFS Status for USSGL account 4392 | T/L S2 11-02 | 2012 | SBR |
| V | Ln 1890 | Added domain value "S" for attribute Authority Type to USSGL account 4171, 4172 and 4173 | T/L S2 11-02 | 2012 | SBR |
| V | Ln 1890 | Revised the SF133 Line numbers associated with USSGL accounts 4382 and 4383 | T/L S2 11-02 | 2012 | SBR |
| V | Ln 1890 | Added domain values to Debit and Credit indicator and TAFS Status for USSGL account 4383 | T/L S2 11-02 | 2012 | SBR |
| V | Ln 2190 | Revised Apportionment Category attribute domain value from "C" to "E" for USSGL accounts 4801, 4802, 4881, 4882, 4901, 4902, 4908, 4981 and 4982 | T/L S2 11-02 | 2012 | SBR |
| V | Ln 4177 | Added domain values to Debit and Credit indicator and TAFS Status domain values for USSGL account 4261 | T/L S2 11-02 | 2012 | SBR |
| V | Ln 4178 | Revised Debit/Credit and Begin/End domain values for USSGL accounts 4221, 4225, 4251, 4283, 4285, 4286 and 4287 | T/L S2 11-02 | 2012 | SBR |
| V | Ln 4179 | Revised Debit/Credit and Begin/End domain values for USSGL accounts 4047 and 4160 | T/L S2 11-02 | 2012 | SBR |
| | Footnote | | | | |
| V | Ftnt 7 | Added | T/L S2 11-02 | 2012 | SBR |
| | Ftnt 8 | Added | T/L S2 11-02 | 2012 | SBR |
| | **Statement of Custodial Activity:** | | | | |
| V | None | | T/L S2 11-02 | 2012 | Cust |
| | | | | | |
| **I** | ***USSGL Chart of Accounts:*** | | | | |
| I | None | | T/L S2 11-02 | 2011 | CoA |
| | | | | | |
| **II** | ***USSGL Accounts and Definitions:*** | | | | |
| II | None | | T/L S2 11-02 | 2011 | Def |
| | | | | | |
| **III** | ***USSGL Account Transactions:*** | | | | |
| | Transaction Code | | | | |
| III | TC C146 | Deleted | T/L S2 11-02 | 2011 | TC |
| III | TC C148 | Deleted | T/L S2 11-02 | 2011 | TC |
| III | TC F336 | Added dr USSGL account 5325 | T/L S2 11-02 | 2011 | TC |
| III | TC H301 | Added dr USSGL account 5900 | T/L S2 11-02 | 2011 | TC |
| | | | | | |
| **IV** | ***USSGL Account Attributes:*** | | | | |
| | **USSGL Proprietary Account Attribute Definition Report:** | | | | |
| IV | None | | T/L S2 11-02 | 2011 | Prop ADR |
| | **USSGL Proprietary Account Attribute Table:** | | | | |
| IV | None | | T/L S2 11-02 | 2011 | Prop Tbl |
| | **FACTS II - Attribute Definition Report:** | | | | |
| IV | None | | T/L S2 11-02 | 2011 | FACTSII ADR |
| | **FACTS II USSGL Account Attribute Table:** | | | | |
| IV | None | | T/L S2 11-02 | 2011 | FACTSII Tbl |
| | | | | | |
| **V** | ***USSGL Crosswalks to Standard External Reports:*** | | | | |
| | **SF 133: Report on Budget Execution and Budgetary Resources, and Budget Program and Financing (P&F) Schedule:** | | | | |

| Section | Item Changed | Change | TFM Effective | Reporting FY | Financial Statement or Report |
|---|---|---|---|---|---|
| | Report Title | | | | |
| V | Tl P&F | Revised title to include "Schedule P" | T/L S2 11-02 | 2011 | P&F |
| | Line | | | | |
| V | Ln 1012 new | Added | T/L S2 11-02 | 2011 | P&F |
| V | Ln 1012 old | Revised Applicability to P&F value from "Y" to "N" for USSGL accounts 4191 and 4199; Deleted P&F TAFS Status attribute domain value "U" for USSGL accounts 4191 and 4199 | T/L S2 11-02 | 2011 | P&F |
| V | Ln 1013 new | Added | T/L S2 11-02 | 2011 | P&F |
| V | Ln 1013 old | Revised Applicability to P&F value from "Y" to "N" for USSGL account 4192; Deleted P&F TAFS Status attribute domain value "U" for USSGL account 4192 | T/L S2 11-02 | 2011 | P&F |
| V | Ln 1026 new | Added | T/L S2 11-02 | 2011 | P&F |
| V | Ln 1026 old | Revised Applicability to P&F value from "Y" to "N" for USSGL account 4320; Deleted P&F TAFS Status attribute domain value "U" for USSGL account 4320 | T/L S2 11-02 | 2011 | P&F |
| V | Ln 1029 | Added USSGL account 4350 with SF133 TAFS Status/P&F TAFS Status attribute domain value "U" | T/L S2 11-02 | 2011 | 133/P&F |
| V | Ln 1030 | Revised Applicability to P&F value from "Y" to "N" for USSGL account 4295; Deleted P&F TAFS Status attribute domain value "U" for USSGL account 4295 | T/L S2 11-02 | 2011 | P&F |
| V | Ln 1101 new | Added | T/L S2 11-02 | 2011 | P&F |
| V | Ln 1101 old | Revised Applicability to P&F value from "Y" to "N" for USSGL accounts 4114, 4121, 4123, 4124 4128, 4129, 4138, 4384, and 4394; Revised Fund Type attribute domain value from "1" to "1/2" for USSGL account 4128; Deleted P&F TAFS Status attribute domain value "U" for USSGL accounts 4114, 4121, 4123, 4124, 4128, 4129, 4138, 4384, and 4394 | T/L S2 11-02 | 2011 | P&F |
| V | Ln 1102 | Revised Applicability to P&F value from "Y" to "N" for USSGL accounts 4114, 4121, 4123, 4124 4126, 4127, 4128, 4129, 4138, 4384, and 4394; Deleted P&F TAFS Status attribute domain value "U" for USSGL accounts 4114, 4121, 4123, 4124, 4126, 4127, 4128, 4129, 4138, 4384, and 4394 | T/L S2 11-02 | 2011 | P&F |
| V | Ln 1103 new | Added | T/L S2 11-02 | 2011 | P&F |
| V | Ln 1103 old | Revised Applicability to P&F value from "Y" to "N" for USSGL account 4119; Deleted P&F TAFS Status attribute domain value "U" for USSGL account 4119 | T/L S2 11-02 | 2011 | P&F |
| V | Ln 1104 | Revised Applicability to P&F value from "Y" to "N" for USSGL account 4119; Deleted P&F TAFS Status attribute domain value "U" for USSGL account 4119 | T/L S2 11-02 | 2011 | P&F |
| V | Ln 1171 new | Added | T/L S2 11-02 | 2011 | P&F |
| V | Ln 1171 old | Revised Applicability to P&F value from "Y" to "N" for USSGL accounts 4114 and 4384; Deleted P&F TAFS Status attribute domain value "U" for USSGL accounts 4114 and 4384 | T/L S2 11-02 | 2011 | P&F |
| V | Ln 1172 | Revised Applicability to P&F value from "Y" to "N" for USSGL accounts 4114 and 4384; Deleted P&F TAFS Status attribute domain value "U" for USSGL accounts 4114 and 4384 | T/L S2 11-02 | 2011 | P&F |
| V | Ln 1200 | Added USSGL accounts 4119 and 4391 with SF 133 TAFS Status attribute domain value "E" | T/L S2 11-02 | 2011 | 133 |
| V | Ln 1201 new | Added | T/L S2 11-02 | 2011 | P&F |
| V | Ln 1201 old | Added USSGL account 4129; Revised Applicability to P&F value from "Y" to "N" for USSGL accounts 4114, 4121, 4138, 4384, and 4394; Deleted P&F TAFS Status attribute domain value "U" for USSGL accounts 4114, 4121, 4138, 4384, and 4394 | T/L S2 11-02 | 2011 | 133/P&F |
| V | Ln 1202 | Revised Applicability to P&F value from "Y" to "N" for USSGL accounts 4114, 4121, 4123, 4124 4126, 4127, 4128, 4129, 4138, 4384, and 4394; Deleted P&F TAFS Status attribute domain value "U" for USSGL accounts 4114, 4121, 4123, 4124, 4126, 4127, 4128, 4129, 4138, 4384, and 4394 | T/L S2 11-02 | 2011 | P&F |
| V | Ln 1230 | Added | T/L S2 11-02 | 2011 | P&F |
| V | Ln 1231 | Revised Applicability to P&F value from "Y" to "N" for USSGL accounts 4392 and 4397; Deleted P&F TAFS Status attribute domain value "U" for USSGL accounts 4392 and 4397 | T/L S2 11-02 | 2011 | P&F |
| V | Ln 1232 new | Added | T/L S2 11-02 | 2011 | P&F |
| V | Ln 1232 old | Revised Applicability to P&F value from "Y" to "N" for USSGL account 4393; Deleted P&F TAFS Status attribute domain value "U" for USSGL account 4393 | T/L S2 11-02 | 2011 | P&F |
| V | Ln 1233 | Revised Applicability to P&F value from "Y" to "N" for USSGL accounts 4382 and 4387; Deleted P&F TAFS Status attribute domain value "U" for USSGL accounts 4382 and 4387 | T/L S2 11-02 | 2011 | P&F |
| V | Ln 1234 | Revised Applicability to P&F value from "Y" to "N" for USSGL accounts 4383 and 4388; Deleted P&F TAFS Status attribute domain value "U" for USSGL accounts 4383 and 4388 | T/L S2 11-02 | 2011 | P&F |
| V | Ln 1235 | Revised Applicability to P&F value from "N" to "Y" for USSGL account 4395 | T/L S2 11-02 | 2011 | P&F |
| V | Ln 1271 new | Added | T/L S2 11-02 | 2011 | P&F |
| V | Ln 1271 old | Revised Applicability to P&F value from "Y" to "N" for USSGL accounts 4114 and 4384; Deleted P&F TAFS Status attribute domain value "U" for USSGL accounts 4114 and 4384 | T/L S2 11-02 | 2011 | P&F |
| V | Ln 1520 new | Added | T/L S2 11-02 | 2011 | P&F |
| V | Ln 1520 old | Revised Applicability to P&F value from "Y" to "N" for USSGL account 4392; Deleted P&F TAFS Status attribute domain value "U" for USSGL account 4392 | T/L S2 11-02 | 2011 | P&F |
| V | Ln 1521 | Revised Applicability to P&F value from "Y" to "N" for USSGL account 4393; Deleted P&F TAFS Status attribute domain value "U" for USSGL account 4393 | T/L S2 11-02 | 2011 | P&F |
| V | Ln 1522 | Revised Applicability to P&F value from "N" to "Y" for USSGL account 4395 | T/L S2 11-02 | 2011 | P&F |

| Section | Item Changed | Change | TFM Effective | Reporting FY | Financial Statement or Report |
|---|---|---|---|---|---|
| V | Ln 1620 new | Added | T/L S2 11-02 | 2011 | P&F |
| V | Ln 1620 old | Revised Applicability to P&F value from "Y" to "N" for USSGL account 4392; Deleted P&F TAFS Status attribute domain value "U" for USSGL account 4392 | T/L S2 11-02 | 2011 | P&F |
| V | Ln 1621 | Revised Applicability to P&F value from "Y" to "N" for USSGL account 4393; Deleted P&F TAFS Status attribute domain value "U" for USSGL account 4393 | T/L S2 11-02 | 2011 | P&F |
| V | Ln 1622 | Revised Applicability to P&F value from "N" to "Y" for USSGL account 4395 | T/L S2 11-02 | 2011 | P&F |
| V | Ln 1723 new | Added | T/L S2 11-02 | 2011 | P&F |
| V | Ln 1723 old | Revised Applicability to P&F value from "Y" to "N" for USSGL account 4382; Deleted P&F TAFS Status attribute domain value "U" for USSGL account 4382 | T/L S2 11-02 | 2011 | P&F |
| V | Ln 1724 | Revised Applicability to P&F value from "Y" to "N" for USSGL account 4383; Deleted P&F TAFS Status attribute domain value "U" for USSGL account 4383 | T/L S2 11-02 | 2011 | P&F |
| V | Ln 1725 | Revised Applicability to P&F value from "N" to "Y" for USSGL account 4395 | T/L S2 11-02 | 2011 | P&F |
| V | Ln 1822 | Revised Applicability to P&F value from "Y" to "N" for USSGL account 4382; Deleted P&F TAFS Status attribute domain value "U" for USSGL account 4382 | T/L S2 11-02 | 2011 | P&F |
| V | Ln 1823 new | Added | T/L S2 11-02 | 2011 | P&F |
| V | Ln 1823 old | Revised Applicability to P&F value from "Y" to "N" for USSGL account 4383; Deleted P&F TAFS Status attribute domain value "U" for USSGL account 4383 | T/L S2 11-02 | 2011 | P&F |
| V | Ln 1824 | Revised Applicability to P&F value from "N" to "Y" for USSGL account 4395 | T/L S2 11-02 | 2011 | P&F |
| V | Ln 2001 | Deleted P&F Status attribute domain value "U" for all USSGL accounts | T/L S2 11-02 | 2011 | P&F |
| V | Ln 2002 | Deleted P&F Status attribute domain value "U" for all USSGL accounts | T/L S2 11-02 | 2011 | P&F |
| V | Ln 2003 | Deleted P&F Status attribute domain value "U" for all USSGL accounts | T/L S2 11-02 | 2011 | P&F |
| V | Ln 2101 | Deleted P&F Status attribute domain value "U" for all USSGL accounts | T/L S2 11-02 | 2011 | P&F |
| V | Ln 2102 | Deleted P&F Status attribute domain value "U" for all USSGL accounts | T/L S2 11-02 | 2011 | P&F |
| V | Ln 2103 | Deleted P&F Status attribute domain value "U" for all USSGL accounts | T/L S2 11-02 | 2011 | P&F |
| | **FMS 2108: Yearend Closing Statement:** | | | | |
| V | None | | T/L S2 11-02 | 2011 | 2108 |
| | **Balance Sheet:** | | | | |
| | Line | | | | |
| V | Ln unnumbered | Revised "Assets" line title (added "Note 2" | T/L S2 11-02 | 2011 | BalSht |
| V | Ln 23 | Revised line title | T/L S2 11-02 | 2011 | BalSht |
| V | Ln 27 | Revised line title | T/L S2 11-02 | 2011 | BalSht |
| | Footnotes | | | | |
| V | None | | T/L S2 11-02 | 2011 | BalSht |
| | **Statement of Net Cost:** | | | | |
| V | None | | T/L S2 11-02 | 2011 | NetCost |
| | **Statement of Changes in Net Position:** | | | | |
| V | None | | T/L S2 11-02 | 2011 | NetPos |
| | **Statement of Budgetary Resources:** | | | | |
| | Line | | | | |
| V | Ln 3A | Added domain value "E" to the TAFS Status attribute and footnote "5" to the additional informatio for USSGL accounts 4119 and 4391 | T/L S2 11-02 | 2011 | SBR |
| V | Ln 8A | Revised Apportionment Category attribute domain value from "C" to "E" for USSGL accounts 4801, 4802, 4881, 4882, 4901, 4902, 4908, 4981 and 4982 | T/L S2 11-02 | 2011 | SBR |
| V | Ln 8B | Revised Apportionment Category attribute domain value from "C" to "E" for USSGL accounts 4801, 4802, 4881, 4882, 4901, 4902, 4908, 4981 and 4982 | T/L S2 11-02 | 2011 | SBR |
| | Footnotes | | | | |
| V | Ftnt 5 | Added | T/L S2 11-02 | 2011 | SBR |
| | **Statement of Custodial Activity:** | | | | |
| V | None | | T/L S2 11-02 | 2011 | Cust |
| | | | | | |
| **VI** | ***USSGL Crosswalks to the Closing Package Statements:*** | | | | |
| VI | **Cover Sheet** | Revised guidance (Bulletin) | T/L S2 11-02 | 2011 | CovSheet |
| | **Reclassified Balance Sheet:** | | | | |
| VI | None | | T/L S2 11-02 | 2011 | RBS |
| | **Reclassified Statement of Net Cost:** | | | | |
| VI | None | | T/L S2 11-02 | 2011 | RSNC |
| | **Reclassified Statement of Changes in Net Position:** | | | | |
| VI | None | | T/L S2 11-02 | 2011 | RSCNP |

## T/L S2 11-01

| | | | | | |
|---|---|---|---|---|---|
| **I** | ***USSGL Chart of Accounts:*** | | | | |

| Section | Item Changed | Change | TFM Effective | Reporting FY | Financial Statement or Report |
|---|---|---|---|---|---|
| | USSGL Account | | | | |
| I | Acc 2400 | Revised title | T/L S2 11-01 | 2012 | CoA |
| I | Acc 2410 | Added | T/L S2 11-01 | 2012 | CoA |
| I | Acc 4120 | Revised title | T/L S2 11-01 | 2012 | CoA |
| I | Acc 4137 | Revised title | T/L S2 11-01 | 2012 | CoA |
| I | Acc 4142 | Added | T/L S2 11-01 | 2012 | CoA |
| I | Acc 4153 | Added | T/L S2 11-01 | 2012 | CoA |
| I | Acc 4154 | Added | T/L S2 11-01 | 2012 | CoA |
| I | Acc 7171 | Added | T/L S2 11-01 | 2012 | CoA |
| I | Acc 7172 | Added | T/L S2 11-01 | 2012 | CoA |
| I | Acc 7271 | Added | T/L S2 11-01 | 2012 | CoA |
| I | Acc 7272 | Added | T/L S2 11-01 | 2012 | CoA |
| | | | | | |
| **II** | ***USSGL Accounts and Definitions:*** | | | | |
| | USSGL Account | | | | |
| II | Acc 2400 | Revised title and definition | T/L S2 11-01 | 2012 | Def |
| II | Acc 2410 | Added | T/L S2 11-01 | 2012 | Def |
| II | Acc 3106 | Revised definition | T/L S2 11-01 | 2012 | Def |
| II | Acc 4118 | Revised definition | T/L S2 11-01 | 2012 | Def |
| II | Acc 4119 | Revised definition | T/L S2 11-01 | 2012 | Def |
| II | Acc 4120 | Revised title and definition | T/L S2 11-01 | 2012 | Def |
| II | Acc 4137 | Revised title and definition | T/L S2 11-01 | 2012 | Def |
| II | Acc 4138 | Revised definition | T/L S2 11-01 | 2012 | Def |
| II | Acc 4142 | Added | T/L S2 11-01 | 2012 | Def |
| II | Acc 4146 | Revised definition | T/L S2 11-01 | 2012 | Def |
| II | Acc 4147 | Revised definition | T/L S2 11-01 | 2012 | Def |
| II | Acc 4153 | Added | T/L S2 11-01 | 2012 | Def |
| II | Acc 4154 | Added | T/L S2 11-01 | 2012 | Def |
| II | Acc 4192 | Revised definition | T/L S2 11-01 | 2012 | Def |
| II | Acc 5766 | Revised definition | T/L S2 11-01 | 2012 | Def |
| II | Acc 6800 | Revised definition | T/L S2 11-01 | 2012 | Def |
| II | Acc 7171 | Added | T/L S2 11-01 | 2012 | Def |
| II | Acc 7172 | Added | T/L S2 11-01 | 2012 | Def |
| II | Acc 7180 | Revised definition | T/L S2 11-01 | 2012 | Def |
| II | Acc 7190 | Revised definition | T/L S2 11-01 | 2012 | Def |
| II | Acc 7271 | Added | T/L S2 11-01 | 2012 | Def |
| II | Acc 7272 | Added | T/L S2 11-01 | 2012 | Def |
| II | Acc 7280 | Revised definition | T/L S2 11-01 | 2012 | Def |
| II | Acc 7290 | Revised definition | T/L S2 11-01 | 2012 | Def |
| II | Acc 8802 | Revised definition | T/L S2 11-01 | 2012 | Def |
| II | Acc 8803 | Revised definition | T/L S2 11-01 | 2012 | Def |
| II | Acc 8804 | Revised definition | T/L S2 11-01 | 2012 | Def |
| | | | | | |
| **III** | ***USSGL Account Transactions:*** | | | | |
| | Transaction Code | | | | |
| III | TC A132 | Revised comment | T/L S2 11-01 | 2012 | TC |
| III | TC A141 | Added | T/L S2 11-01 | 2012 | TC |
| III | TC A157 | Added | T/L S2 11-01 | 2012 | TC |
| III | TC A160 | Added | T/L S2 11-01 | 2012 | TC |
| III | TC A161 | Added | T/L S2 11-01 | 2012 | TC |
| III | TC A163 | Added | T/L S2 11-01 | 2012 | TC |
| III | TC A165 | Added | T/L S2 11-01 | 2012 | TC |
| III | TC A167 | Added | T/L S2 11-01 | 2012 | TC |
| III | TC A177 | Revised description | T/L S2 11-01 | 2012 | TC |
| III | TC A179 | Revised description | T/L S2 11-01 | 2012 | TC |
| III | TC A180 | Deleted cr USSGL account 4170; Revised description | T/L S2 11-01 | 2012 | TC |
| III | TC A181 | Deleted dr USSGL account 4170; Revised description | T/L S2 11-01 | 2012 | TC |
| III | TC B120 | Added cr USSGL account 4142 | T/L S2 11-01 | 2012 | TC |
| III | TC B124 | Revised description and comment | T/L S2 11-01 | 2012 | TC |
| III | TC B126 | Revised description and comment | T/L S2 11-01 | 2012 | TC |
| III | TC B128 | Revised description and comment | T/L S2 11-01 | 2012 | TC |
| III | TC B129 | Added comment; Revised description | T/L S2 11-01 | 2012 | TC |

| Section | Item Changed | Change | TFM Effective | Reporting FY | Financial Statement or Report |
|---|---|---|---|---|---|
| III | TC B132 | Added | T/L S2 11-01 | 2012 | TC |
| III | TC B133 | Added | T/L S2 11-01 | 2012 | TC |
| III | TC B165 | Added | T/L S2 11-01 | 2012 | TC |
| III | TC B166 | Added | T/L S2 11-01 | 2012 | TC |
| III | TC B410 | Added | T/L S2 11-01 | 2012 | TC |
| III | TC C108 | Added reference; Revised description and comment | T/L S2 11-01 | 2012 | TC |
| III | TC C111 | Added | T/L S2 11-01 | 2012 | TC |
| III | TC C120 | Revised description and comment | T/L S2 11-01 | 2012 | TC |
| III | TC C121 | Added | T/L S2 11-01 | 2012 | TC |
| III | TC C122 | Revised description and comment | T/L S2 11-01 | 2012 | TC |
| III | TC C123 | Added | T/L S2 11-01 | 2012 | TC |
| III | TC C124 | Revised description and comment | T/L S2 11-01 | 2012 | TC |
| III | TC C125 | Added | T/L S2 11-01 | 2012 | TC |
| III | TC C144 | Revised description | T/L S2 11-01 | 2012 | TC |
| III | TC C152 | Deleted | T/L S2 11-01 | 2012 | TC |
| III | TC C156 | Added | T/L S2 11-01 | 2012 | TC |
| III | TC C170 (old) | Deleted | T/L S2 11-01 | 2012 | TC |
| III | TC C170 (new) | Added | T/L S2 11-01 | 2012 | TC |
| III | TC C417 | Added | T/L S2 11-01 | 2012 | TC |
| III | TC C418 | Revised description and comment | T/L S2 11-01 | 2012 | TC |
| III | TC C420 | Revised comment and reference | T/L S2 11-01 | 2012 | TC |
| III | TC C602 | Revised description and comment | T/L S2 11-01 | 2012 | TC |
| III | TC C603 | Added | T/L S2 11-01 | 2012 | TC |
| III | TC C604 | Revised description and comment | T/L S2 11-01 | 2012 | TC |
| III | TC C605 | Added | T/L S2 11-01 | 2012 | TC |
| III | TC C606 | Revised description and comment | T/L S2 11-01 | 2012 | TC |
| III | TC C607 | Added | T/L S2 11-01 | 2012 | TC |
| III | TC C608 | Revised description and comment | T/L S2 11-01 | 2012 | TC |
| III | TC C611 | Added | T/L S2 11-01 | 2012 | TC |
| III | TC D308 | Deleted dr USSGL account 2400 | T/L S2 11-01 | 2012 | TC |
| III | TC D312 | Deleted cr USSGL account 2400 | T/L S2 11-01 | 2012 | TC |
| III | TC D506 | Revised description | T/L S2 11-01 | 2012 | TC |
| III | TC D507 | Added | T/L S2 11-01 | 2012 | TC |
| III | TC D570 (old) | Revised to TC D569 | T/L S2 11-01 | 2012 | TC |
| III | TC D570 (new) | Added | T/L S2 11-01 | 2012 | TC |
| III | TC D571 | Added | T/L S2 11-01 | 2012 | TC |
| III | TC D588 (old) | Deleted | T/L S2 11-01 | 2012 | TC |
| III | TC D588 (new) | Added | T/L S2 11-01 | 2012 | TC |
| III | TC E115 | Added | T/L S2 11-01 | 2012 | TC |
| III | TC E117 | Revised description and comment | T/L S2 11-01 | 2012 | TC |
| III | TC E124 | Added | T/L S2 11-01 | 2012 | TC |
| III | TC F302 | Added dr USSGL account 4142 | T/L S2 11-01 | 2012 | TC |
| III | TC F305 | Added | T/L S2 11-01 | 2012 | TC |
| III | TC F338 | Added dr USSGL accounts 7171 and 7271 | T/L S2 11-01 | 2012 | TC |
| III | TC F340 | Added cr USSGL accounts 7172 and 7272 | T/L S2 11-01 | 2012 | TC |
| | | | | | |
| **IV** | ***USSGL Account Attributes:*** | | | | |
| | **USSGL Proprietary Account Attribute Definition Report:** | | | | |
| | Attribute | | | | |
| IV | None | | T/L S2 11-01 | 2012 | Prop ADR |
| | **USSGL Proprietary Account Attribute Table:** | | | | |
| | Account | | | | |
| IV | Acc 2400 | Deleted Trading Parter attribute value "Y"; Revised Fed/NonFed attribute value from "Y" to domain value "N" | T/L S2 11-01 | 2012 | Prop Tbl |
| IV | Acc 2410 | Added | T/L S2 11-01 | 2012 | Prop Tbl |
| IV | Acc 7171 | Added | T/L S2 11-01 | 2012 | Prop Tbl |
| IV | Acc 7172 | Added | T/L S2 11-01 | 2012 | Prop Tbl |
| IV | Acc 7271 | Added | T/L S2 11-01 | 2012 | Prop Tbl |
| IV | Acc 7272 | Added | T/L S2 11-01 | 2012 | Prop Tbl |
| | Footnotes | | | | |
| IV | None | | T/L S2 11-01 | 2012 | Prop Tbl |
| | | | | | |
| | **FACTS II - Attribute Definition Report:** | | | | |

| Section | Item Changed | Change | TFM Effective | Reporting FY | Financial Statement or Report |
|---|---|---|---|---|---|
| | *Budget Account* | | | | |
| IV | Att A Date Stamp | Deleted | T/L S2 11-01 | 2012 | FACTSII ADR |
| IV | Att A Time Stamp | Deleted | T/L S2 11-01 | 2012 | FACTSII ADR |
| IV | Att A User Stamp | Deleted | T/L S2 11-01 | 2012 | FACTSII ADR |
| IV | Att B Pub Treasury Account Main Code | Deleted | T/L S2 11-01 | 2012 | FACTSII ADR |
| IV | Att B Pub Treasury Department Code | Deleted | T/L S2 11-01 | 2012 | FACTSII ADR |
| IV | Att Budget Account Code | Deleted | T/L S2 11-01 | 2012 | FACTSII ADR |
| IV | Att Budget Account Title | Deleted | T/L S2 11-01 | 2012 | FACTSII ADR |
| IV | Att Budget Agency Code | Deleted | T/L S2 11-01 | 2012 | FACTSII ADR |
| IV | Att Budget Bureau Code | Deleted | T/L S2 11-01 | 2012 | FACTSII ADR |
| IV | Att Budget Status Indicator | Deleted | T/L S2 11-01 | 2012 | FACTSII ADR |
| IV | Att Default Borrowing Source Code | Deleted | T/L S2 11-01 | 2012 | FACTSII ADR |
| IV | Att Default Function Code | Deleted | T/L S2 11-01 | 2012 | FACTSII ADR |
| IV | Att Receipt Account Flag Indicator | Deleted | T/L S2 11-01 | 2012 | FACTSII ADR |
| | *Entity* | | | | |
| IV | Ent Budget Agency | Deleted | T/L S2 11-01 | 2012 | FACTSII ADR |
| IV | Ent Budget Bureau | Deleted | T/L S2 11-01 | 2012 | FACTSII ADR |
| | *Detailed Financial Information* | | | | |
| IV | Att Account Reuse Number Code | Deleted | T/L S2 11-01 | 2012 | FACTSII ADR |
| IV | Att Allocation Transfer Agency Code | Deleted | T/L S2 11-01 | 2012 | FACTSII ADR |
| IV | Att Amount | Deleted | T/L S2 11-01 | 2012 | FACTSII ADR |
| IV | Att Credit Cohort | Deleted | T/L S2 11-01 | 2012 | FACTSII ADR |
| IV | Att D Date Stamp | Deleted | T/L S2 11-01 | 2012 | FACTSII ADR |
| IV | Att D Time Stamp | Deleted | T/L S2 11-01 | 2012 | FACTSII ADR |
| IV | Att D User Stamp | Deleted | T/L S2 11-01 | 2012 | FACTSII ADR |
| IV | Att DFI Attribute Key | Deleted | T/L S2 11-01 | 2012 | FACTSII ADR |
| IV | Att Fiscal Year1 | Deleted | T/L S2 11-01 | 2012 | FACTSII ADR |
| IV | Att Fiscal Year2 | Deleted | T/L S2 11-01 | 2012 | FACTSII ADR |
| IV | Att Report Fiscal Month | Deleted | T/L S2 11-01 | 2012 | FACTSII ADR |
| IV | Att Report Fiscal Year | Deleted | T/L S2 11-01 | 2012 | FACTSII ADR |
| IV | Att Submission Revision Number | Deleted | T/L S2 11-01 | 2012 | FACTSII ADR |
| IV | Att TAFS Sub Account | Deleted | T/L S2 11-01 | 2012 | FACTSII ADR |
| IV | Att Treasury Account Main Code | Deleted | T/L S2 11-01 | 2012 | FACTSII ADR |
| IV | Att Treasury Department Code | Deleted | T/L S2 11-01 | 2012 | FACTSII ADR |
| IV | Att USSGL Account Number Code | Deleted | T/L S2 11-01 | 2012 | FACTSII ADR |
| | *Detailed Financial Information Footnote* | | | | |
| IV | Att Account Reuse Number Code | Deleted | T/L S2 11-01 | 2012 | FACTSII ADR |
| IV | Att Allocation Transfer Agency Code | Deleted | T/L S2 11-01 | 2012 | FACTSII ADR |
| IV | Att DFI Attribute Key | Deleted | T/L S2 11-01 | 2012 | FACTSII ADR |
| IV | Att DFI Date Stamp | Deleted | T/L S2 11-01 | 2012 | FACTSII ADR |
| IV | Att DFI Footnote Number | Deleted | T/L S2 11-01 | 2012 | FACTSII ADR |
| IV | Att DFI Footnote Text | Deleted | T/L S2 11-01 | 2012 | FACTSII ADR |
| IV | Att DFI Time Stamp | Deleted | T/L S2 11-01 | 2012 | FACTSII ADR |
| IV | Att DFI User Stamp | Deleted | T/L S2 11-01 | 2012 | FACTSII ADR |
| IV | Att Fiscal Year1 | Deleted | T/L S2 11-01 | 2012 | FACTSII ADR |
| IV | Att Fiscal Year2 | Deleted | T/L S2 11-01 | 2012 | FACTSII ADR |
| IV | Att Report Fiscal Month | Deleted | T/L S2 11-01 | 2012 | FACTSII ADR |
| IV | Att Report Fiscal Year | Deleted | T/L S2 11-01 | 2012 | FACTSII ADR |
| IV | Att Submission Revision Number | Deleted | T/L S2 11-01 | 2012 | FACTSII ADR |
| IV | Att TAFS Sub Account | Deleted | T/L S2 11-01 | 2012 | FACTSII ADR |
| IV | Att Treasury Account Main Code | Deleted | T/L S2 11-01 | 2012 | FACTSII ADR |
| IV | Att Treasury Department Code | Deleted | T/L S2 11-01 | 2012 | FACTSII ADR |
| IV | Att USSGL Account Number Code | Deleted | T/L S2 11-01 | 2012 | FACTSII ADR |
| | *Federal Account Symbol* | | | | |
| IV | Att Account Reuse Number Code | Deleted | T/L S2 11-01 | 2012 | FACTSII ADR |
| IV | Att Budget Account Code | Deleted | T/L S2 11-01 | 2012 | FACTSII ADR |
| IV | Att Budget Agency Code | Deleted | T/L S2 11-01 | 2012 | FACTSII ADR |
| IV | Att Budget Bureau Code | Deleted | T/L S2 11-01 | 2012 | FACTSII ADR |
| IV | Att Budget Publication Flag Indicator | Deleted | T/L S2 11-01 | 2012 | FACTSII ADR |
| IV | Att End Date | Deleted | T/L S2 11-01 | 2012 | FACTSII ADR |
| IV | Att FAS Date Stamp | Deleted | T/L S2 11-01 | 2012 | FACTSII ADR |
| IV | Att FAS Time Stamp | Deleted | T/L S2 11-01 | 2012 | FACTSII ADR |
| IV | Att FAS User Stamp | Deleted | T/L S2 11-01 | 2012 | FACTSII ADR |
| IV | Att Federal Account Symbol Title | Deleted | T/L S2 11-01 | 2012 | FACTSII ADR |
| IV | Att Start Date | Deleted | T/L S2 11-01 | 2012 | FACTSII ADR |
| IV | Att Treasury Account Main Code | Deleted | T/L S2 11-01 | 2012 | FACTSII ADR |

| Section | Item Changed | Change | TFM Effective | Reporting FY | Financial Statement or Report |
|---|---|---|---|---|---|
| IV | Att Treasury Department Code | Deleted | T/L S2 11-01 | 2012 | FACTSII ADR |
| | *TAFS Category B Program/Program Report Category* | | | | |
| IV | Att Account Reuse Number Code | Deleted | T/L S2 11-01 | 2012 | FACTSII ADR |
| IV | Att Allocation Transfer Agency Code | Deleted | T/L S2 11-01 | 2012 | FACTSII ADR |
| IV | Att CatB Date Stamp | Deleted | T/L S2 11-01 | 2012 | FACTSII ADR |
| IV | Att CatB Text | Deleted | T/L S2 11-01 | 2012 | FACTSII ADR |
| IV | Att CatB Time Stamp | Deleted | T/L S2 11-01 | 2012 | FACTSII ADR |
| IV | Att CatB User Stamp | Deleted | T/L S2 11-01 | 2012 | FACTSII ADR |
| IV | Att Fiscal Year1 | Deleted | T/L S2 11-01 | 2012 | FACTSII ADR |
| IV | Att Fiscal Year2 | Deleted | T/L S2 11-01 | 2012 | FACTSII ADR |
| IV | Att Program Report Cat. Text | Deleted | T/L S2 11-01 | 2012 | FACTSII ADR |
| IV | Att Report Fiscal Year | Deleted | T/L S2 11-01 | 2012 | FACTSII ADR |
| IV | Att TAFS Sub Account | Deleted | T/L S2 11-01 | 2012 | FACTSII ADR |
| IV | Att Treasury Account Main Code | Deleted | T/L S2 11-01 | 2012 | FACTSII ADR |
| IV | Att Treasury Department Code | Deleted | T/L S2 11-01 | 2012 | FACTSII ADR |
| | *Treasury Appropriation/Fund Symbol (TAFS)* | | | | |
| IV | Att Account Reuse Number Code | Deleted | T/L S2 11-01 | 2012 | FACTSII ADR |
| IV | Att Allocation Transfer Agency Code | Deleted | T/L S2 11-01 | 2012 | FACTSII ADR |
| IV | Att Disbursing Authority End Date | Deleted | T/L S2 11-01 | 2012 | FACTSII ADR |
| IV | Att Fiscal Year1 | Deleted | T/L S2 11-01 | 2012 | FACTSII ADR |
| IV | Att Fiscal Year2 | Deleted | T/L S2 11-01 | 2012 | FACTSII ADR |
| IV | Att Report Submission Flag Indicator | Deleted | T/L S2 11-01 | 2012 | FACTSII ADR |
| IV | Att TAFS Date Stamp | Deleted | T/L S2 11-01 | 2012 | FACTSII ADR |
| IV | Att TAFS Time Stamp | Deleted | T/L S2 11-01 | 2012 | FACTSII ADR |
| IV | Att TAFS User Stamp | Deleted | T/L S2 11-01 | 2012 | FACTSII ADR |
| IV | Att Treasury Account Main Code | Deleted | T/L S2 11-01 | 2012 | FACTSII ADR |
| IV | Att Treasury Department Code | Deleted | T/L S2 11-01 | 2012 | FACTSII ADR |
| | *USSGL Account* | | | | |
| IV | Att USSGL Date Stamp | Deleted | T/L S2 11-01 | 2012 | FACTSII ADR |
| IV | Att USSGL Report Fiscal Year | Deleted | T/L S2 11-01 | 2012 | FACTSII ADR |
| IV | Att USSGL Time Stamp | Deleted | T/L S2 11-01 | 2012 | FACTSII ADR |
| IV | Att USSGL User Stamp | Deleted | T/L S2 11-01 | 2012 | FACTSII ADR |
| | FACTS II USSGL Account Attribute Table: | | | | |
| | USSGL Account | | | | |
| IV | Acc 4142E | Added | T/L S2 11-01 | 2012 | FACTSII Tbl |
| IV | Acc 4153B&E | Added | T/L S2 11-01 | 2012 | FACTSII Tbl |
| IV | Acc 4154E | Added | T/L S2 11-01 | 2012 | FACTSII Tbl |
| | | | | | |
| | | | | | |
| **V** | ***USSGL Crosswalks to Standard External Reports:*** | | | | |
| | **SF 133: Report on Budget Execution and Budgetary Resources, and Budget Program and Financing (P&F) Schedule:** | | | | |
| | Column | | | | |
| V | Col Old P&F Line No. | Deleted | T/L S2 11-01 | 2012 | 133/P&F |
| | Line | | | | |
| V | Ln 1000 | Added USSGL account 4153 | T/L S2 11-01 | 2012 | 133/P&F |
| V | Ln 1020 | Added USSGL accounts 4153 and 4154 | T/L S2 11-01 | 2012 | 133/P&F |
| V | Ln 1137 | Added USSGL account 4154 | T/L S2 11-01 | 2012 | 133/P&F |
| V | Ln 1421 | Added USSGL account 4142; Deleted USSGL account 4146 | T/L S2 11-01 | 2012 | 133/P&F |
| V | Ln 1610 | Added USSGL account 4153 | T/L S2 11-01 | 2012 | 133/P&F |
| V | Ln 1611 | Added USSGL account 4153 | T/L S2 11-01 | 2012 | 133/P&F |
| | **FMS 2108: Yearend Closing Statement:** | | | | |
| | Unexpended Balances, Investments, and Imprest Funds | | | | |
| | Column | | | | |
| V | Col 7 | Added USSGL accounts 4153 and 4154 | T/L S2 11-01 | 2012 | 2108 |
| | **Balance Sheet:** | | | | |
| | Line | | | | |
| V | Ln 19 | Added USSGL account 2410; Deleted USSGL account 2400 | T/L S2 11-01 | 2012 | BalSht |
| V | Ln 27 | Added USSGL account 2410 | T/L S2 11-01 | 2012 | BalSht |
| V | Ln 32 | Added USSGL accounts 7171, 7172, 7271, and 7272 | T/L S2 11-01 | 2012 | BalSht |
| V | Ln 33 | Added USSGL accounts 7171, 7172, 7271, and 7272 | T/L S2 11-01 | 2012 | BalSht |
| | Footnotes | | | | |
| V | None | | T/L S2 11-01 | 2012 | BalSht |
| | **Statement of Net Cost:** | | | | |
| | Line | | | | |

| Section | Item Changed | Change | TFM Effective | Reporting FY | Financial Statement or Report |
|---|---|---|---|---|---|
| V | Ln 1 | Deleted footnote 4 to USSGL account 7290 | T/L S2 11-01 | 2012 | NetCost |
| V | Ln 2 | Deleted footnote 4 to USSGL account 7190 | T/L S2 11-01 | 2012 | NetCost |
| V | Ln 4 | Added USSGL accounts 7171, 7172, 7271, and 7272; Deleted USSGL accounts 7190 and 7290 | T/L S2 11-01 | 2012 | NetCost |
| V | Ln 6 | Deleted footnote 4 to USSGL account 7290 | T/L S2 11-01 | 2012 | NetCost |
| V | Ln 7 | Deleted footnote 4 to USSGL account 7190 | T/L S2 11-01 | 2012 | NetCost |
| | Footnotes | | | | |
| V | Ftnt 4 | Deleted | T/L S2 11-01 | 2012 | NetCost |
| V | Ftnt 5 | Deleted | T/L S2 11-01 | 2012 | NetCost |
| | **Statement of Changes in Net Position:** | | | | |
| V | None | | T/L S2 11-01 | 2012 | NetPos |
| | **Statement of Budgetary Resources:** | | | | |
| | Line | | | | |
| V | Ln 1000 | Added USSGL account 4153; Revised Addl. Info. domain value from "2" to "3" for the line | T/L S2 11-01 | 2012 | SBR |
| V | Ln 1020 | Added USSGL accounts 4153 and 4154 | T/L S2 11-01 | 2012 | SBR |
| V | Ln 1043 | Added USSGL account 4153; Revised Addl. Info. domain value from "1" to "2" for USSGL accounts 4048, 4180, 4183, and 4310 | T/L S2 11-01 | 2012 | SBR |
| V | Ln 1290 | Added USSGL account 4154; Deleted Authority Type attribute domain value "P" for USSGL account 4157; Revised Addl. Info. domain value from "1" to "2" for USSGL accounts 4120 and 4165; Revised Addl. Info. Domain value from "3" to "1" for USSGL accounts 4122, 4126, 4127, 4136, 4166, 4171, 4172, 4384, 4394, and 4397 | T/L S2 11-01 | 2012 | SBR |
| V | Ln 1490 | Added USSGL account 4142; Revised Addl. Info. domain value from "1" to "2" for USSGL accounts 4042 and 4044 | T/L S2 11-01 | 2012 | SBR |
| V | Ln 1690 | Added USSGL account 4153; Revised Addl. Info. domain value from "1" to "2" for USSGL accounts 4032, 4034, 4160 and 4395; Revised Addl. Info domain value from "3" to "1" for USSGL accounts 4137, 4153, and 4397 | T/L S2 11-01 | 2012 | SBR |
| V | Ln 1890 | Revised Addl. Info. domain value from "1" to "2" for USSGL accounts 4047, 4060, 4070, 4210, 4215 and 4395; Revised Addl. Info. Domain value from "3" to "1" for USSGL accounts 4171, 4172, 4221, 4222, 4225, 4251, 4253, 4283, 4285, 4286, 4287, 4384, and 4398 | T/L S2 11-01 | 2012 | SBR |
| V | Ln 2190 | Revised Addl. Info. domain value from "3" to "1" for USSGL accounts 4801, 4802, 4901 and 4908 | T/L S2 11-01 | 2012 | SBR |
| V | Ln 2204 | Revised Addl. Info. domain value from "1" to "2" for USSGL account 4590 | T/L S2 11-01 | 2012 | SBR |
| V | Ln 2304 | Revised Addl. Info. domain value from "1" to "2" for USSGL account 4690 | T/L S2 11-01 | 2012 | SBR |
| V | Ln 2404 | Revised Addl. Info. domain value from "1" to "2" for USSGL accounts 4060, 4070, 4210 and 4310 | T/L S2 11-01 | 2012 | SBR |
| V | Ln 3032 | Revised Addl. Info. domain value from "3" to "1" for USSGL accounts 4801, 4802, 4901and 4908 | T/L S2 11-01 | 2012 | SBR |
| V | Ln 3040 | Revised Addl. Info. domain value from "3" to "1" for USSGL accounts 4802 and 4908 | T/L S2 11-01 | 2012 | SBR |
| V | Ln 3052 | Revised Addl. Info. domain value from "3" to "1" for USSGL accounts 4221, 4225, 4251, 4283, 4285, 4286 and 4287 | T/L S2 11-01 | 2012 | SBR |
| V | Ln 4177 | Revised Addl. Info. domain value from "3" to "1" for USSGL account 4222 | T/L S2 11-01 | 2012 | SBR |
| V | Ln 4176 | Revised Addl. Info. domain value from "3" to "1" for USSGL accounts 4802 and 4908 | T/L S2 11-01 | 2012 | SBR |
| V | Ln 4177 | Revised Addl. Info. domain value from "3" to "1" for USSGL account 4222 | T/L S2 11-01 | 2012 | SBR |
| V | Ln 4200 | Added Addl. Info. domain value "4" | T/L S2 11-01 | 2012 | SBR |
| | Footnotes | | | | |
| V | Ftnt 1 | Revised to footnote #2 | T/L S2 11-01 | 2012 | SBR |
| V | Ftnt 2 | Revised to footnote #3 | T/L S2 11-01 | 2012 | SBR |
| V | Ftnt 3 | Revised to footnote #1 | T/L S2 11-01 | 2012 | SBR |
| V | Ftnt 5 | Added | T/L S2 11-01 | 2012 | SBR |
| V | Ftnt 6 | Added | T/L S2 11-01 | 2012 | SBR |
| | **Statement of Custodial Activity:** | | | | |
| V | None | | T/L S2 11-01 | 2012 | Cust |
| | | | | | |
| **I** | ***USSGL Chart of Accounts:*** | | | | |
| | USSGL Account | | | | |
| I | None | | T/L S2 11-01 | 2011 | CoA |
| | | | | | |
| **II** | ***USSGL Accounts and Definitions:*** | | | | |
| | USSGL Account | | | | |
| II | None | | T/L S2 11-01 | 2011 | Def |

| Section | Item Changed | Change | TFM Effective | Reporting FY | Financial Statement or Report |
|---|---|---|---|---|---|
| **III** | ***USSGL Account Transactions:*** | | | | |
| | Transaction Code | | | | |
| III | TC A142 | Revised comment | T/L S2 11-01 | 2011 | TC |
| III | TC A196 | Revised comment | T/L S2 11-01 | 2011 | TC |
| III | TC A404 | Added dr USSGL account 4610; Revised description and comment | T/L S2 11-01 | 2011 | TC |
| III | TC A406 | Added dr USSGL account 4610; Revised description and comment | T/L S2 11-01 | 2011 | TC |
| III | TC A416 | Revised description and comment | T/L S2 11-01 | 2011 | TC |
| III | TC A420 | Revised comment | T/L S2 11-01 | 2011 | TC |
| III | TC A426 | Added dr USSGL accounts 4450, 4510, and 4610; Added comment; Revised description | T/L S2 11-01 | 2011 | TC |
| III | TC A428 | Deleted | T/L S2 11-01 | 2011 | TC |
| III | TC A430 | Added dr USSGL accounts 4510 and 4610; Revised comment | T/L S2 11-01 | 2011 | TC |
| III | TC A432 | Revised description | T/L S2 11-01 | 2011 | TC |
| III | TC A434 | Revised description | T/L S2 11-01 | 2011 | TC |
| III | TC A436 | Revised description | T/L S2 11-01 | 2011 | TC |
| III | TC A438 | Revised description | T/L S2 11-01 | 2011 | TC |
| III | TC A440 | Added dr USSGL accounts 4450, 4610, and 3103; Deleted dr USSGL account 3102; Revised description and comment | T/L S2 11-01 | 2011 | TC |
| III | TC A442 | Added dr USSGL accounts 4450, 4610, and 5765; Deleted dr USSGL account 5755; Revised description and comment | T/L S2 11-01 | 2011 | TC |
| III | TC A444 | Added cr USSGL accounts 4450 and 3102; Deleted dr USSGL accounts 4510 and 3103; Revised description and comment | T/L S2 11-01 | 2011 | TC |
| III | TC A446 | Added cr USSGL accounts 4450 and 5755; Deleted dr USSGL accounts 4510 and 5765; Revised description | T/L S2 11-01 | 2011 | TC |
| III | TC A448 | Added cr USSGL account 4450; Deleted cr USSGL account 4510; Revised description | T/L S2 11-01 | 2011 | TC |
| III | TC A450 | Added cr USSGL account 4450; Deleted cr USSGL account 4510; Revised description | T/L S2 11-01 | 2011 | TC |
| III | TC A452 | Added cr USSGL account 1010; Revised description and comment | T/L S2 11-01 | 2011 | TC |
| III | TC A454 | Added comment; Revised description | T/L S2 11-01 | 2011 | TC |
| III | TC A516 | Revised description and comment | T/L S2 11-01 | 2011 | TC |
| III | TC A520 | Added comment; Revised description | T/L S2 11-01 | 2011 | TC |
| III | TC A524 | Revised description and comment | T/L S2 11-01 | 2011 | TC |
| III | TC A526 | Revised description and comment | T/L S2 11-01 | 2011 | TC |
| III | TC A528 | Revised description and comment | T/L S2 11-01 | 2011 | TC |
| III | TC A530 | Revised description and comment | T/L S2 11-01 | 2011 | TC |
| III | TC A531 | Deleted comment; Revised description; | T/L S2 11-01 | 2011 | TC |
| III | TC A532 | Added cr USSGL account 4450; Revised description, reference, and comment | T/L S2 11-01 | 2011 | TC |
| III | TC A534 | Added dr USSGL accounts 4510 and 4610; Revised description and reference | T/L S2 11-01 | 2011 | TC |
| III | TC A536 | Deleted dr USSGL account 4170; Revised description and reference | T/L S2 11-01 | 2011 | TC |
| III | TC A538 | Deleted cr USSGL account 4170; Revised description and reference | T/L S2 11-01 | 2011 | TC |
| III | TC A712 | Revised description and comment; Added dr USSGL account 4650; Deleted dr USSGL account 4871 | T/L S2 11-01 | 2011 | TC |
| III | TC B108 | Revised comment | T/L S2 11-01 | 2011 | TC |
| III | TC B109 | Added dr USSGL account 4620 | T/L S2 11-01 | 2011 | TC |
| III | TC B118 | Revised description and comment | T/L S2 11-01 | 2011 | TC |
| III | TC B120 | Revised comment | T/L S2 11-01 | 2011 | TC |
| III | TC B121 | Added dr USSGL account 2112 | T/L S2 11-01 | 2011 | TC |
| III | TC B134 | Revised comment (added B202 to "transactions that ref this transaction") | T/L S2 11-01 | 2011 | TC |
| III | TC B402 | Added dr USSGL account 6400; Revised comment | T/L S2 11-01 | 2011 | TC |
| III | TC B408 | Added dr USSGL account 2940 | T/L S2 11-01 | 2011 | TC |
| III | TC B416 | Revised description; Added comment | T/L S2 11-01 | 2011 | TC |
| III | TC B610 | Revised comment | T/L S2 11-01 | 2011 | TC |
| III | TC C112 | Revised comment | T/L S2 11-01 | 2011 | TC |
| III | TC C132 | Added cr USSGL accounts 1521, 1832, and 6400 | T/L S2 11-01 | 2011 | TC |
| III | TC C136 | Added cr USSGL account 4650 | T/L S2 11-01 | 2011 | TC |
| III | TC C158 | Revised description and comment | T/L S2 11-01 | 2011 | TC |
| III | TC C200 | Revised description | T/L S2 11-01 | 2011 | TC |
| III | TC C642 | Added dr USSGL account 6500; Revised comment | T/L S2 11-01 | 2011 | TC |
| III | TC C646 | Added dr USSGL account 1519 | T/L S2 11-01 | 2011 | TC |
| III | TC D102 | Added dr USSGL accounts 2140, 2141, 2160, 2210, 2211, 2213, 2215, 2216, 2217, and 2218; Added cr USSGL accounts 1526 and 6400 | T/L S2 11-01 | 2011 | TC |
| III | TC D104 | Deleted | T/L S2 11-01 | 2011 | TC |
| III | TC D106 | Added dr USSGL accounts 1526 and 6400; Added cr USSGL accounts 2140, 2141, 2160, 2210, 2211, 2213, 2215, 2216, 2217, and 2218 | T/L S2 11-01 | 2011 | TC |

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|---|---|---|---|---|---|
| III | TC D107 | Added dr USSGL accounts 1526 and 6400; Added cr USSGL accounts 2140, 2141, 2160, 2210, 2211, 2213, 2215, 2216, 2217, and 2218 | T/L S2 11-01 | 2011 | TC |
| III | TC D108 | Added cr USSGL accounts 1526, 4650, and 6400; Revised description | T/L S2 11-01 | 2011 | TC |
| III | TC D110 | Added dr USSGL accounts 2140, 2141, 2160, 2210, 2211, 2213, 2215, 2216, 2217, and 2218; Added cr USSGL accounts 1521, 1526, and 6400 | T/L S2 11-01 | 2011 | TC |
| III | TC D126 | Added dr USSGL accounts 1511, 1512, 1521, 1522, 1525, 1526, 1527, 1561, 1571, 1572, 1591, 1711, 1712, 1720, 1730, 1740, 1750, 1820, 1830, 1832, 1840, 1890, 1990 and 6400 | T/L S2 11-01 | 2011 | TC |
| III | TC D134 | Added dr USSGL accounts 1526 and 6400; Added cr USSGL accounts 2140, 2141, 2160, 2210, 2215, 2216, 2217, and 2218 | T/L S2 11-01 | 2011 | TC |
| III | TC D306 | Revised comment | T/L S2 11-01 | 2011 | TC |
| III | TC D308 | Revised comment | T/L S2 11-01 | 2011 | TC |
| III | TC D310 | Revised comment | T/L S2 11-01 | 2011 | TC |
| III | TC D312 | Revised comment | T/L S2 11-01 | 2011 | TC |
| III | TC D432 | Added comment; Revised description | T/L S2 11-01 | 2011 | TC |
| III | TC D436 | Revised comment | T/L S2 11-01 | 2011 | TC |
| III | TC D438 | Revised comment | T/L S2 11-01 | 2011 | TC |
| III | TC E506 | Added comment | T/L S2 11-01 | 2011 | TC |
| III | TC E602 | Added cr USSGL accounts 1511 and 1521 | T/L S2 11-01 | 2011 | TC |
| | | | | | |
| **IV** | ***USSGL Account Attributes:*** | | | | |
| | **USSGL Proprietary Account Attribute Definition Report:** | | | | |
| | Attribute | | | | |
| IV | None | | T/L S2 11-01 | 2011 | Prop ADR |
| | **USSGL Proprietary Account Attribute Table:** | | | | |
| | Account | | | | |
| IV | Acc 1329 | Revised Fed/NonFed attribute value from "Y" to domain value "N"; Deleted Trading Parter attribute value "Y" | T/L S2 11-01 | 2011 | Prop Tbl |
| IV | Acc 1345 | Revised Fed/NonFed attribute value from "Y" to domain value "N"; Deleted Trading Parter attribute value "Y" | T/L S2 11-01 | 2011 | Prop Tbl |
| IV | Acc 1346 | Revised Fed/NonFed attribute value from "Y" to domain value "N"; Deleted Trading Parter attribute value "Y" | T/L S2 11-01 | 2011 | Prop Tbl |
| IV | Acc 1347 | Revised Fed/NonFed attribute value from "Y" to domain value "N"; Deleted Trading Parter attribute value "Y" | T/L S2 11-01 | 2011 | Prop Tbl |
| IV | Acc 1359 | Revised Fed/NonFed attribute value from "Y" to domain value "N"; Deleted Trading Parter attribute value "Y" | T/L S2 11-01 | 2011 | Prop Tbl |
| IV | Acc 1365 | Revised Fed/NonFed attribute value from "Y" to domain value "N"; Deleted Trading Parter attribute value "Y" | T/L S2 11-01 | 2011 | Prop Tbl |
| IV | Acc 1367 | Revised Fed/NonFed attribute value from "Y" to domain value "N"; Deleted Trading Parter attribute value "Y" | T/L S2 11-01 | 2011 | Prop Tbl |
| IV | Acc 1375 | Revised Fed/NonFed attribute value from "Y" to domain value "N"; Deleted Trading Parter attribute value "Y" | T/L S2 11-01 | 2011 | Prop Tbl |
| IV | Acc 1377 | Revised Fed/NonFed attribute value from "Y" to domain value "N"; Deleted Trading Parter attribute value "Y" | T/L S2 11-01 | 2011 | Prop Tbl |
| IV | Acc 1643 | Revised Fed/NonFed attribute domain value from "N" to value "Y"; Added Trading Partner attribute value "Y" | T/L S2 11-01 | 2011 | Prop Tbl |
| | Column | | | | |
| IV | Col Program Indicator | Added footnote 4 | T/L S2 11-01 | 2011 | Prop Tbl |
| IV | Col Budgetary Impact Ind | Added footnote 4 | T/L S2 11-01 | 2011 | Prop Tbl |
| | Footnotes | | | | |
| IV | Ftnt 4 | Added | T/L S2 11-01 | 2011 | Prop Tbl |
| | **FACTS II - Attribute Definition Report:** | | | | |
| | *Detailed Financial Information* | | | | |
| IV | Att Apportionment Category Code | Revised domain from "C" - Exempt from Apportionment" to "E" - Exempt from Apportionment" | T/L S2 11-01 | 2011 | FACTSII ADR |
| | *Detailed Financial Information Footnote* | | | | |
| IV | Att Apportionment Category | Revised domain from "C" - Exempt from Apportionment" to "E" - Exempt from Apportionment" | T/L S2 11-01 | 2011 | FACTSII ADR |
| | **FACTS II USSGL Account Attribute Table:** | | | | |
| | Account | | | | |
| IV | Acc 4118E | Deleted BEA Category attribute value "Y" | T/L S2 11-01 | 2011 | FACTSII Tbl |
| IV | Acc 4157E | Deleted BEA Category attribute value "Y" | T/L S2 11-01 | 2011 | FACTSII Tbl |
| IV | Acc 4370E | Deleted BEA Category attribute value "Y" | T/L S2 11-01 | 2011 | FACTSII Tbl |
| | Easy Reference | | | | |

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|---|---|---|---|---|---|
| IV | Att Apportionment Category Code | Revised domain from "C" - Exempt from Apportionment" to "E" - Exempt from Apportionment" | T/L S2 11-01 | 2011 | FACTSII EasRef |
| | | | | | |
| | | | | | |
| **V** | ***USSGL Crosswalks to Standard External Reports:*** | | | | |
| | **SF 133: Report on Budget Execution and Budgetary Resources, and Budget Program and Financing (P&F) Schedule:** | | | | |
| | Column | | | | |
| V | Col P&F TAFS Status | Revised location to right of Col "SF133 TAFS Status" | T/L S2 11-01 | 2011 | 133/P&F |
| | Line Heading | | | | |
| | Ln Hd Unobligated balance | Deleted Addl. Info value "3" | T/L S2 11-01 | 2011 | 133/P&F |
| | Line | | | | |
| V | Ln 0900 | Added | T/L S2 11-01 | 2011 | 133/P&F |
| V | Ln 1000 | Added Addl. Info value "3" to line title; Added USSGL account 4295 | T/L S2 11-01 | 2011 | 133/P&F |
| V | Ln 1010 | Deleted Debit/Credit attribute domain value "C" from USSGL account 4191 | T/L S2 11-01 | 2011 | 133/P&F |
| V | Ln 1011 | Deleted Debit/Credit attribute domain value "D" from USSGL account 4192 | T/L S2 11-01 | 2011 | 133/P&F |
| V | Ln 1012 | Deleted Debit/Credit attribute domain value "D" from USSGL account 4191 | T/L S2 11-01 | 2011 | 133/P&F |
| V | Ln 1013 | Deleted Debit/Credit attribute domain value "C" from USSGL account 4192 | T/L S2 11-01 | 2011 | 133/P&F |
| V | Ln 1020 | Added Prior-Year Adjustment attribute domain value "P" for USSGL account 4382; Deleted Fund Type attribute domain value "7" from USSGL account 4146 with BEA Category Indicator domain value "M"; Deleted BEA Category Indicator domain value "M" from USSGL account 4370; Revised Prior-Year Adjustment attribute domain value from "P" to "B/P" for USSGL account 4123 with Fund Type attribute doman values "1" and "7"; Revised Applicability to P&F column value from "Y" to "N" for USSGL account 4350 | T/L S2 11-01 | 2011 | 133/P&F |
| V | Ln 1029 | Deleted Expiration Flag attribute domain value "N" from USSGL accounts 4351, 4355, 4356, and 4357 | T/L S2 11-01 | 2011 | 133/P&F |
| V | Ln 1030 | Added USSGL account 4295 | T/L S2 11-01 | 2011 | 133/P&F |
| V | Ln 1102 | Added USSGL account 4121 | T/L S2 11-01 | 2011 | 133/P&F |
| V | Ln 1137 | Deleted Addl. Info value "1" from USSGL account 4135 | T/L S2 11-01 | 2011 | 133/P&F |
| V | Ln 1200 | Added Authority Type attribute domain value "P" to USSGL account 4128; Deleted BEA Category Indicator domain value "M" from USSGL accounts 4118, 4157, and 4370 | T/L S2 11-01 | 2011 | 133/P&F |
| V | Ln 1202 | Added USSGL account 4121 | T/L S2 11-01 | 2011 | 133/P&F |
| V | Ln 1220 | Deleted Addl. Info value "1" from USSGL account 4167 | T/L S2 11-01 | 2011 | 133/P&F |
| V | Ln 1236 | Deleted USSGL account 4129; Revised Fund Type attribute domain value from "7" to "2/7" for USSGL account 4146 with Authority Type domain value "B" | T/L S2 11-01 | 2011 | 133/P&F |
| V | Ln 1421 | Added USSGL account 4129; Added USSGL account 4146 with Fund Type attribute domain valu "1/3/4/8" and Financing Account Indicator attribute domain value "N" | T/L S2 11-01 | 2011 | 133/P&F |
| V | Ln 1510 | Added Prior-Year Adjustment attribute domain value "X" for USSGL account 4137 | T/L S2 11-01 | 2011 | 133/P&F |
| V | Ln 1511 | Added Prior-Year Adjustment attribute domain value "X" for USSGL account 4137 | T/L S2 11-01 | 2011 | 133/P&F |
| V | Ln 1700 | Deleted Addl. Info value "1" from USSGL account 4253 | T/L S2 11-01 | 2011 | 133/P&F |
| V | Ln 1800 | Deleted Addl. Info value "1" from USSGL account 4253 | T/L S2 11-01 | 2011 | 133/P&F |
| V | Ln 1802 | Revised Addl. Info value from "4" to "1" for USSGL account 4384 | T/L S2 11-01 | 2011 | 133/P&F |
| V | Ln 1840 | Revised Addl. Info value from "4" to "2" for USSGL accounts 4060, 4070, 4210, and 4215 | T/L S2 11-01 | 2011 | 133/P&F |
| V | Ln 1950 | Deleted Expiration Flag attribute domain value "N" from USSGL accounts 4350, 4355, 4356, and 4357; Revised P&F TAFS Status attribute domain value from "E" to "U" for USSGL accounts 4350, 4355, 4356, and 4357 | T/L S2 11-01 | 2011 | 133/P&F |
| V | Ln 1951 | Revised Debit Function Indicator attribute domain value from "+" to "-" for USSGL accounts 4420 4430, 4450, 4510, 4610, 4620, 4630, 4700, and 4720; Revised Credit Function Indicator attribute domain value from "-" to "+" for USSGL accounts 4420, 4430, 4450, 4510, 4610, 4620, 4630, 4700, and 4720 | T/L S2 11-01 | 2011 | 133/P&F |
| V | Ln 1954 | Revised Debit Function Indicator attribute domain value from "+" to "-" for USSGL accounts 4350 4355, 4356, and 4357; Revised Credit Function Indicator attribute domain value from "-" to "+" for USSGL accounts 4350, 4355, 4356, and 4357 | T/L S2 11-01 | 2011 | 133/P&F |
| V | Ln 2003 | Revised Apportionment Category attribute domain value from "C" to "E" for USSGL accounts 4801, 4802, 4881, 4882, 4901, 4902, 4908, 4981, and 4982 | T/L S2 11-01 | 2011 | 133/P&F |
| V | Ln 2103 | Revised Apportionment Category attribute domain value from "C" to "E" for USSGL accounts 4801, 4802, 4881, 4882, 4901, 4902, 4908, 4981, and 4982 | T/L S2 11-01 | 2011 | 133/P&F |
| V | Ln 2403 | Added USSGL account 4450 with SF133 TAFS Status attribute domain value "E" | T/L S2 11-01 | 2011 | 133/P&F |
| V | Ln 4010 | Revised TAFS Status Indicator attribute domain value from "U/E" to "U" for USSGL accounts 4802 and 4902 | T/L S2 11-01 | 2011 | 133/P&F |
| V | Ln 4030 | Deleted Additional Information value "1" from USSGL account 4253 | T/L S2 11-01 | 2011 | 133/P&F |
| V | Ln 4033 | Deleted Additional Information value "1" from USSGL account 425 | T/L S2 11-01 | 2011 | 133/P&F |
| V | Ln 4100 | Revised TAFS Status Indicator attribute domain value from "U/E" to "U" for USSGL accounts 4802 and 4902 | T/L S2 11-01 | 2011 | 133/P&F |
| V | Ln 4120 | Deleted Additional Information value "1" from USSGL account 4253 | T/L S2 11-01 | 2011 | 133/P&F |

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|---|---|---|---|---|---|
| V | Ln 4123 | Deleted Additional Information value "1" from USSGL account 4253 | T/L S2 11-01 | 2011 | 133/P&F |
| V | Ln 5091 | Revised Debit Function Indicator value from "+" to "-" for USSGL account 4158; Revised Credit Function Indicator value from "-" to "+" for USSGL account 4158 | T/L S2 11-01 | 2011 | 133/P&F |
| | **FMS 2108: Yearend Closing Statement:** | | | | |
| | Unexpended Balances, Investments, and Imprest Funds | | | | |
| | Column | | | | |
| V | Col 6 | Deleted USSGL account 4295 from RT7 Ind. 973 | T/L S2 11-01 | 2011 | 2108 |
| | **Balance Sheet:** | | | | |
| | Line | | | | |
| V | Ln 1 | Revised line title | T/L S2 11-01 | 2011 | BalSht |
| V | Ln 2 | Added USSGL account 1643; Deleted USSGL account 1346; Revised line titl | T/L S2 11-01 | 2011 | BalSht |
| V | Ln 3 | Deleted USSGL accounts 1329, 1347, 1367, and 1377; Revised line titl | T/L S2 11-01 | 2011 | BalSht |
| V | Ln 4 | Deleted USSGL accounts 1345, 1359, 1365, and 1375 | T/L S2 11-01 | 2011 | BalSht |
| V | Ln 5 | Revised line title | T/L S2 11-01 | 2011 | BalSht |
| V | Ln 7 | Revised line title | T/L S2 11-01 | 2011 | BalSht |
| V | Ln 8 | Revised line title | T/L S2 11-01 | 2011 | BalSht |
| V | Ln 9 | Revised line title | T/L S2 11-01 | 2011 | BalSht |
| V | Ln 10 | Revised line title | T/L S2 11-01 | 2011 | BalSht |
| V | Ln 11 | Revised line title | T/L S2 11-01 | 2011 | BalSht |
| V | Ln 12 | Revised line title | T/L S2 11-01 | 2011 | BalSht |
| V | Ln 13 | Revised line title | T/L S2 11-01 | 2011 | BalSht |
| V | Ln 14 | Revised line title | T/L S2 11-01 | 2011 | BalSht |
| V | Ln unnumbered | Revised "Liabilities" line title (added "Note 13") | T/L S2 11-01 | 2011 | BalSht |
| V | Ln 18 | Revised line title | T/L S2 11-01 | 2011 | BalSht |
| V | Ln 19 | Revised line title | T/L S2 11-01 | 2011 | BalSht |
| V | Ln 22 | Revised line title | T/L S2 11-01 | 2011 | BalSht |
| V | Ln 23 | Revised line title | T/L S2 11-01 | 2011 | BalSht |
| V | Ln 24 | Revised line title | T/L S2 11-01 | 2011 | BalSht |
| V | Ln 25 | Revised line title | T/L S2 11-01 | 2011 | BalSht |
| V | Ln 27 | Revised line title | T/L S2 11-01 | 2011 | BalSht |
| | Footnotes | | | | |
| V | None | | T/L S2 11-01 | 2011 | BalSht |
| | **Statement of Net Cost:** | | | | |
| V | None | | T/L S2 11-01 | 2011 | NetCost |
| | **Statement of Changes in Net Position:** | | | | |
| V | None | | T/L S2 11-01 | 2011 | NetPos |
| | **Statement of Budgetary Resources:** | | | | |
| | Line | | | | |
| V | Ln 1 | Added USSGL account 4295; Revised TAFS Status attribute domain value from "U" to "U/E" from USSGL account 4397 | T/L S2 11-01 | 2011 | SBR |
| V | Ln 6 | Added USSGL accounts 4129 and 4295 | T/L S2 11-01 | 2011 | SBR |
| V | Ln 19C | Added footnote 4 to Additional Information column; Deleted footnote from line title | T/L S2 11-01 | 2011 | SBR |
| | **Statement of Custodial Activity:** | | | | |
| V | None | | T/L S2 11-01 | 2011 | Cust |
| | | | | | |
| | | | | | |
| **VI** | ***USSGL Crosswalks to the Closing Package Statements:*** | | | | |
| | **Reclassified Balance Sheet:** | | | | |
| | Line | | | | |
| VI | Ln 2.1 | Added USSGL accounts 1125, 1193, and 1194 | T/L S2 11-01 | 2011 | RBS |
| VI | Ln 2.3 | Deleted USSGL accounts 1620, 1621, 1622, 1623, and 1690 | T/L S2 11-01 | 2011 | RBS |
| VI | Ln 2.4 | Revised line title; Deleted USSGL accounts 1620, 1621, 1622, 1623, and 1690 | T/L S2 11-01 | 2011 | RBS |
| VI | Ln 2.5 | Revised line title | | | |
| VI | Ln 2.8 | Revised footnotes for USSGL accounts 1610, 1611, 1612, 1613, 1620, 1621, 1622, 1623, and 1690 | T/L S2 11-01 | 2011 | RBS |
| VI | Ln 2.10 | Revised footnotes for USSGL accounts 1620, 1621, 1622, 1623, and 1690 | T/L S2 11-01 | 2011 | RBS |
| VI | Ln 3.2 | Added USSGL account 1643; Deleted footnote 12 from line (error) | T/L S2 11-01 | 2011 | RBS |
| VI | Ln 3.3 | Added footnote to USSGL accounts 1310, 1319, 1360, 1370, 1990; Deleted USSGL accounts 1367 and 1377 | T/L S2 11-01 | 2011 | RBS |

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| VI | Ln 3.4 (old) | Revised to Line 3.5 | T/L S2 11-01 | 2011 | RBS |
| VI | Ln 3.4 (new) | Added "Accounts Receivable - Capital Transfers (RC 12)"; Added USSGL accounts 1923 and 1925 | T/L S2 11-01 | 2011 | RBS |
| VI | Ln 3.5 (old) | Revised to Line 3.6 | T/L S2 11-01 | 2011 | RBS |
| VI | Ln 3.5 (new) | Added footnote to USSGL accounts 1340, 1341, and 1342; Deleted footnote "12" from line; Deleted USSGL accounts 1345, 1346, and 1347 | T/L S2 11-01 | 2011 | RBS |
| VI | Ln 3.6 (old) | Revised to Line 3.7 | T/L S2 11-01 | 2011 | RBS |
| VI | Ln 3.6 (new) | Added footnote to USSGL accounts 1350, 1351, 1361, and 1371; Deleted footnote "12" from line; Deleted USSGL accounts 1359, 1365, and 1375 | T/L S2 11-01 | 2011 | RBS |
| VI | Ln 3.7 (old) | Revised to Line 3.8 | T/L S2 11-01 | 2011 | RBS |
| VI | Ln 3.7 (new) | Added footnote to USSGL accounts 1330 and 1335; Deleted footnote "12" from line | T/L S2 11-01 | 2011 | RBS |
| VI | Ln 3.8 (old) | Revised to Line 3.9 | T/L S2 11-01 | 2011 | RBS |
| VI | Ln 3.8 (new) | Added footnote to USSGL account 1320; Deleted footnote "12" from line | T/L S2 11-01 | 2011 | RBS |
| VI | Ln 3.9 (old) | Revised to Line 3.10 | T/L S2 11-01 | 2011 | RBS |
| VI | Ln 3.9 (new) | Added footnote to USSGL account 1410; Deleted footnote "12" from line | T/L S2 11-01 | 2011 | RBS |
| VI | Ln 3.10 (old) | Revised to Line 3.11 | T/L S2 11-01 | 2011 | RBS |
| VI | Ln 3.10 (new) | Deleted USSGL account 1329 and footnote "12" from line | T/L S2 11-01 | 2011 | RBS |
| VI | Ln 3.11 (new) | Revised calculation | T/L S2 11-01 | 2011 | RBS |
| VI | Ln 4 | Revised calculation | T/L S2 11-01 | 2011 | RBS |
| VI | Ln 6.1 | Deleted footnote "18" from USSGL account 2110 | T/L S2 11-01 | 2011 | RBS |
| VI | Ln 6.2 | Revised footnote | T/L S2 11-01 | 2011 | RBS |
| VI | Ln 6.7 | Revised line title | | | |
| VI | Ln 6.8 | Added USSGL account 2660; Deleted USSGL account 2690 | T/L S2 11-01 | 2011 | RBS |
| VI | Ln 6.9 | Revised footnote to USSGL account 2590 | T/L S2 11-01 | 2011 | RBS |
| VI | Ln 6.10 | Added USSGL account 2670; Deleted USSGL accounts 2110 and 2690; Revised footnote for USSGL accounts 2590 and 2980 | T/L S2 11-01 | 2011 | RBS |
| VI | Ln 7.1 | Deleted USSGL account 2970 | T/L S2 11-01 | 2011 | RBS |
| VI | Ln 7.2 (old) | Revised to Line 7.3 | T/L S2 11-01 | 2011 | RBS |
| VI | Ln 7.2 (new) | Added "Accounts Payable - Capital Transfers (RC 12)"; Added USSGL accounts 2923 and 2970 | T/L S2 11-01 | 2011 | RBS |
| VI | Ln 7.3 (old) | Revised to Line 7.4 | T/L S2 11-01 | 2011 | RBS |
| VI | Ln 7.3 (new) | Added footnote to USSGL accounts 2530, 2531, 2532, 2533, and 2540 | T/L S2 11-01 | 2011 | RBS |
| VI | Ln 7.4 (old) | Revised to Line 7.5 | T/L S2 11-01 | 2011 | RBS |
| VI | Ln 7.4 (new) | Added footnote to USSGL accounts 2140 and 2141 | T/L S2 11-01 | 2011 | RBS |
| VI | Ln 7.5 (old) | Revised to Line 7.6 | T/L S2 11-01 | 2011 | RBS |
| VI | Ln 7.6 (old) | Revised to Line 7.7 | T/L S2 11-01 | 2011 | RBS |
| VI | Ln 7.6 (new) | Added footnote to USSGL accounts 2150 and 2155 | T/L S2 11-01 | 2011 | RBS |
| VI | Ln 7.7 (old) | Revised to Line 7.8 | T/L S2 11-01 | 2011 | RBS |
| VI | Ln 7.8 (old) | Revised to Line 7.9 | T/L S2 11-01 | 2011 | RBS |
| VI | Ln 7.8 (new) | Added footnote to USSGL account 2310 | T/L S2 11-01 | 2011 | RBS |
| VI | Ln 7.9 (old) | Revised to Line 7.10 | T/L S2 11-01 | 2011 | RBS |
| VI | Ln 7.9 (new) | Added footnote to USSGL account 2980 and 2985 | T/L S2 11-01 | 2011 | RBS |
| VI | Ln 7.10 (old) | Revised to Line 7.11 | T/L S2 11-01 | 2011 | RBS |
| VI | Ln 7.10 (new) | Added footnote to USSGL accounts 2980 and 2985; Deleted USSGL account 2920 (error - "N" only) | T/L S2 11-01 | 2011 | RBS |
| VI | Ln 7.11 (new) | Revised calculation | T/L S2 11-01 | 2011 | RBS |
| VI | Ln 8 | Revised calculation | T/L S2 11-01 | 2011 | RBS |
| VI | Ln 9.1 | Added USSGL accounts 3105, 5640, 5649, 5650, 5659, 5705, 5921, and 7405 | T/L S2 11-01 | 2011 | RBS |
| VI | Ln 9.2 | Added USSGL accounts 3105, 5640, 5649, 5650, 5659, 5705, 5921, and 7405 | T/L S2 11-01 | 2011 | RBS |
| | Footnotes | | | | |
| VI | Ftnt 1 | Revised | T/L S2 11-01 | 2011 | RBS |
| VI | Ftnt 3 | Deleted | T/L S2 11-01 | 2011 | RBS |
| VI | Ftnt 4 | Deleted; Revised (old ftnt 6) | T/L S2 11-01 | 2011 | RBS |
| VI | Ftnt 5 | Deleted; Revised (old ftnt 7) | T/L S2 11-01 | 2011 | RBS |
| VI | Ftnt 6 | Revised (old ftnt 8) | T/L S2 11-01 | 2011 | RBS |
| VI | Ftnt 7 | Revised (old ftnt 9) | T/L S2 11-01 | 2011 | RBS |
| VI | Ftnt 8 | Revised (old ftnt 10) | T/L S2 11-01 | 2011 | RBS |
| VI | Ftnt 9 | Revised (old ftnt 11) | T/L S2 11-01 | 2011 | RBS |
| VI | Ftnt 10 | Revised (old ftnt 12 and 19) | T/L S2 11-01 | 2011 | RBS |
| VI | Ftnt 11 | Revised (new) | T/L S2 11-01 | 2011 | RBS |
| VI | Ftnt 13 | Deleted | T/L S2 11-01 | 2011 | RBS |
| VI | Ftnt 14 | Deleted | T/L S2 11-01 | 2011 | RBS |
| VI | Ftnt 15 | Deleted | T/L S2 11-01 | 2011 | RBS |
| VI | Ftnt 16 | Deleted | T/L S2 11-01 | 2011 | RBS |

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| VI | Ftnt 17 | Deleted | T/L S2 11-01 | 2011 | RBS |
| VI | Ftnt 18 | Deleted | T/L S2 11-01 | 2011 | RBS |
| VI | Ftnt 19 | Deleted | T/L S2 11-01 | 2011 | RBS |
| | **Reclassified Statement of Net Cost:** | | | | |
| | Line | | | | |
| VI | Ln 6.2 | Added footnote "5" to USSGL account 6730; Deleted footnote "5" from line | T/L S2 11-01 | 2011 | RSNC |
| VI | Ln 6.3 | Added footnote "5" to USSGL accounts 6100, 6190, 6720, 6790, 6800, and 6900; Deleted footnote "5" from line | T/L S2 11-01 | 2011 | RSNC |
| VI | Ln 6.4 | Added footnote "5" to USSGL accounts 6320, 7211, and 7280; Deleted footnote "5" from line | T/L S2 11-01 | 2011 | RSNC |
| VI | Ln 6.6 | Added footnote "5" to USSGL accounts 7212 and 7290; Deleted footnote "5" from line | T/L S2 11-01 | 2011 | RSNC |
| VI | Ln 6.7 | Revised line title | T/L S2 11-01 | 2011 | RSNC |
| VI | Ln 10 | Added USSGL account 5921 | T/L S2 11-01 | 2011 | RSNC |
| VI | Ln 11.2 | Added footnote "5" to USSGL accounts 5100, 5109, 5200, 5209, 5325, 5329, 5900, and 5909; Deleted footnote "5" from line | T/L S2 11-01 | 2011 | RSNC |
| VI | Ln 11.3 | Added footnote "5" to USSGL accounts 5311, 5318, 7111, and 7180; Deleted footnote "5" from line | T/L S2 11-01 | 2011 | RSNC |
| VI | Ln 11.4 | Added footnote "5" to USSGL accounts 5310, 5312, 5317, and 5319; Deleted footnote "5" from line | T/L S2 11-01 | 2011 | RSNC |
| VI | Ln 11.5 | Added footnote "5" to USSGL accounts 7112 and 7190; Deleted footnote "5" from line | T/L S2 11-01 | 2011 | RSNC |
| | Footnotes | | | | |
| VI | Ftnt 5 | Revised | T/L S2 11-01 | 2011 | RSNC |
| | **Reclassified Statement of Changes in Net Position:** | | | | |
| | Line | | | | |
| VI | Ln 2.3 | Added USSGL account 7405; Deleted USSGL account 7400 | T/L S2 11-01 | 2011 | RSCNP |
| VI | Ln 3.3 | Added USSGL accounts 3105, 5705, and 7405; Deleted USSGL accounts 3108, 5708, and 7400 | T/L S2 11-01 | 2011 | RSCNP |
| VI | Ln 5.7 | Added USSGL accounts 5640, 5649, 5650, and 5659 | T/L S2 11-01 | 2011 | RSCNP |
| VI | Ln 6.1 | Revised Addl. Info. from "7" to "6" for USSGL accounts 5311, 5318, 7111, 7180, 7211, and 7280 | T/L S2 11-01 | 2011 | RSCNP |
| VI | Ln 6.2 | Deleted USSGL accounts 7112, 7190, 7212, and 7290; Revised Addl. Info. from "7" to "6" for USSGL accounts 5310, 5312, 5317, 5319, 7112, 7190, 7212, and 7290; Revised line title | T/L S2 11-01 | 2011 | RSCNP |
| VI | Ln 6.3 | Revised Addl. Info. From "7" to "6" for USSGL accounts 5400 and 5409 | T/L S2 11-01 | 2011 | RSCNP |
| VI | Ln 6.4 | Added USSGL accounts 7112, 7190, 7212, and 7290 | | | |
| VI | Ln 7.2 | Revised Addl. Info. From "7" to "6" for USSGL account 5740 | T/L S2 11-01 | 2011 | RSCNP |
| VI | Ln 7.3 | Revised Addl. Info. From "7" to "6" for USSGL account 5745 | T/L S2 11-01 | 2011 | RSCNP |
| VI | Ln 7.9 | Added USSGL account 5792 | T/L S2 11-01 | 2011 | RSCNP |
| VI | Ln 7.10 | Revised Addl. Info. From "8, 10" to "7, 9" for USSGL accounts 5990 and 5993 | T/L S2 11-01 | 2011 | RSCNP |
| VI | Ln 7.11 | Revised Addl. Info. From "8, 10" to "7, 9" for USSGL accounts 5991 and 5994 | T/L S2 11-01 | 2011 | RSCNP |
| VI | Ln 7.12 | Revised Addl. Info. From "8, 11" to "7, 10" for USSGL accounts 5990, 5991, 5993, and 5994 | T/L S2 11-01 | 2011 | RSCNP |
| VI | Ln 8.4 | Revised Addl. Info. From "9, 10" to "8, 9" for USSGL accounts 5990 and 5993 | T/L S2 11-01 | 2011 | RSCNP |
| VI | Ln 8.5 | Revised Addl. Info. From "9, 10" to "8, 9" for USSGL accounts 5991 and 5994 | T/L S2 11-01 | 2011 | RSCNP |
| VI | Ln 8.6 | Deleted USSGL account 5792; Revised Addl. Info. From "9, 11" to "8, 10" for USSGL accounts 5990, 5991, 5993, and 5994 | T/L S2 11-01 | 2011 | RSCNP |
| | Footnotes | | | | |
| VI | Ftnt 6 | Added (new); Deleted (old) | T/L S2 11-01 | 2011 | RSCNP |
| VI | Ftnt 7 | Deleted (old); Revised (old ftnt 8) | T/L S2 11-01 | 2011 | RSCNP |
| VI | Ftnt 8 | Revised (new ftnt 7) | T/L S2 11-01 | 2011 | RSCNP |
| VI | Ftnt 9 | Added (new); Revised (new ftnt 8) | T/L S2 11-01 | 2011 | RSCNP |
| VI | Ftnt 10 | Deleted; Revised (old ftnt 11) | T/L S2 11-01 | 2011 | RSCNP |
| VI | Ftnt 11 | Revised (new ftnt 10) | T/L S2 11-01 | 2011 | RSCNP |

## T/L S2 10-02

| | | | | | |
|---|---|---|---|---|---|
| **I** | ***USSGL Chart of Accounts:*** | | | | |
| | USSGL Account | | | | |
| I | Acc 1621 | Deleted erroneous bolding | T/L S2 10-02 | 2011 | CoA |
| I | Acc 1622 | Deleted erroneous bolding | T/L S2 10-02 | 2011 | CoA |
| I | Acc 1645 | Deleted erroneous bolding | T/L S2 10-02 | 2011 | CoA |
| I | Acc 1651 | Deleted erroneous bolding | T/L S2 10-02 | 2011 | CoA |
| I | Acc 1653 | Deleted erroneous bolding | T/L S2 10-02 | 2011 | CoA |
| I | Acc 1661 | Deleted erroneous bolding | T/L S2 10-02 | 2011 | CoA |
| I | Acc 5922 | Deleted erroneous bolding | T/L S2 10-02 | 2011 | CoA |

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| I | Acc 5923 | Deleted erroneous bolding | T/L S2 10-02 | 2011 | CoA |
| | | | | | |
| **II** | ***USSGL Accounts and Definitions:*** | | | | |
| | USSGL Account | | | | |
| II | None | | T/L S2 10-02 | 2011 | Def |
| | | | | | |
| **III** | ***USSGL Account Transactions:*** | | | | |
| | Transaction Code | | | | |
| III | TC B402 | Revised comment | T/L S2 10-02 | 2011 | TC |
| III | TC B406 | Revised comment | T/L S2 10-02 | 2011 | TC |
| III | TC D436 | Added dr USSGL account 4650 | T/L S2 10-02 | 2011 | TC |
| III | TC D438 | Added dr USSGL account 4650 | T/L S2 10-02 | 2011 | TC |
| III | TC E102 | Revised comment | T/L S2 10-02 | 2011 | TC |
| III | TC F110 | Added | T/L S2 10-02 | 2011 | TC |
| | | | | | |
| **IV** | ***USSGL Account Attributes:*** | | | | |
| | **USSGL Proprietary Account Attribute Definition Report:** | | | | |
| | Attribute | | | | |
| IV | None | | T/L S2 10-02 | 2011 | Prop ADR |
| | **USSGL Proprietary Account Attribute Table:** | | | | |
| | Account | | | | |
| IV | Acc 1325 | Added domain value "Y" for attribute Trading Partner | T/L S2 10-02 | 2011 | Prop Tbl |
| IV | Acc 1329 | Added domain value "Y" for attribute Trading Partner | T/L S2 10-02 | 2011 | Prop Tbl |
| IV | Acc 1378 | Deleted domain value "Y" for attribute Trading Partner | T/L S2 10-02 | 2011 | Prop Tbl |
| IV | Acc 5640 | Added domain value "D" for attribute Budgetary Impact Indicator | T/L S2 10-02 | 2011 | Prop Tbl |
| IV | Acc 5649 | Added domain value "D" for attribute Budgetary Impact Indicator | T/L S2 10-02 | 2011 | Prop Tbl |
| | Attribute Domain Value | | | | |
| IV | Att Adv Budgetary Impact Indicator | Added domain value "D - Budgetary" | T/L S2 10-02 | 2011 | Prop Tbl |
| | **FACTS II - Attribute Definition Report:** | | | | |
| IV | None | | T/L S2 10-02 | 2011 | FACTSII ADR |
| | **FACTS II USSGL Account Attribute Table:** | | | | |
| | Account | | | | |
| IV | Acc 1618B | Added | T/L S2 10-02 | 2011 | FACTSII Tbl |
| IV | Acc 4126B&E | Added domain value "Y" for attribute Authority Type | T/L S2 10-02 | 2011 | FACTSII Tbl |
| IV | Acc 4146E | Added domain value "Y" for attribute Financial Account Indicator | T/L S2 10-02 | 2011 | FACTSII Tbl |
| IV | Acc 4165E | Deleted domain value "Y" for attribute Authority Type | T/L S2 10-02 | 2011 | FACTSII Tbl |
| IV | Acc 4171E | Added domain value "Y" for attribute Fund Type | T/L S2 10-02 | 2011 | FACTSII Tbl |
| IV | Acc 4172E | Added domain value "Y" for attribute Fund Type | T/L S2 10-02 | 2011 | FACTSII Tbl |
| IV | Acc 4173E | Added domain value "Y" for attribute Fund Type | T/L S2 10-02 | 2011 | FACTSII Tbl |
| IV | Acc 4191E | Deleted domain value "Y" for attributes Direct Transfer Agency and Direct Transfer Account | T/L S2 10-02 | 2011 | FACTSII Tbl |
| IV | Acc 4192E | Deleted domain value "Y" for attributes Direct Transfer Agency and Direct Transfer Account | T/L S2 10-02 | 2011 | FACTSII Tbl |
| IV | Acc 4251E | Deleted domain value "Y" for attribute Fund Type | T/L S2 10-02 | 2011 | FACTSII Tbl |
| IV | Acc 4283B | Deleted domain value "Y" for attribute Fund Type | T/L S2 10-02 | 2011 | FACTSII Tbl |
| IV | Acc 4285B | Deleted domain value "Y" for attribute Fund Type | T/L S2 10-02 | 2011 | FACTSII Tbl |
| IV | Acc 4286B | Deleted domain value "Y" for attribute Fund Type | T/L S2 10-02 | 2011 | FACTSII Tbl |
| IV | Acc 4295E | Deleted domain value "Y" for attribute BEA Category | T/L S2 10-02 | 2011 | FACTSII Tbl |
| IV | Acc 4420E | Added domain value "Y" for attribute Fund Type | T/L S2 10-02 | 2011 | FACTSII Tbl |
| IV | Acc 4430E | Added domain value "Y" for attribute Fund Type | T/L S2 10-02 | 2011 | FACTSII Tbl |
| IV | Acc 4450E | Added domain value "Y" for attribute Fund Type | T/L S2 10-02 | 2011 | FACTSII Tbl |
| IV | Acc 4510E | Added domain value "Y" for attribute Fund Type | T/L S2 10-02 | 2011 | FACTSII Tbl |

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|---|---|---|---|---|---|
| IV | Acc 4610E | Added domain value "Y" for attribute Fund Type | T/L S2 10-02 | 2011 | FACTSII Tbl |
| IV | Acc 4620E | Added domain value "Y" for attribute Fund Type | T/L S2 10-02 | 2011 | FACTSII Tbl |
| IV | Acc 4630E | Added domain value "Y" for attribute Fund Type | T/L S2 10-02 | 2011 | FACTSII Tbl |
| IV | Acc 4700E | Added domain value "Y" for attribute Fund Type | T/L S2 10-02 | 2011 | FACTSII Tbl |
| IV | Acc 4720E | Added domain value "Y" for attribute Fund Type | T/L S2 10-02 | 2011 | FACTSII Tbl |
| IV | Acc 4802B&E | Added domain value "Y" for attributes Financial Account Indicator and Fund Type | T/L S2 10-02 | 2011 | FACTSII Tbl |
| IV | Acc 4882E | Added domain value "Y" for Financing Account Indicator; Deleted domain value "Y" for attribute Authority Type | T/L S2 10-02 | 2011 | FACTSII Tbl |
| IV | Acc 4902E | Added domain value "Y" for attribute Financial Account Indicator | T/L S2 10-02 | 2011 | FACTSII Tbl |
| IV | Acc 4908B&E | Added domain value "Y" for attribute Financial Account Indicator | T/L S2 10-02 | 2011 | FACTSII Tbl |
| IV | Acc 4982E | Added domain value "Y" for attribute Financial Account Indicator | T/L S2 10-02 | 2011 | FACTSII Tbl |
| | | | | | |
| **V** | ***USSGL Crosswalks to Standard External Reports:*** | | | | |
| | **SF 133: Report on Budget Execution and Budgetary Resources, and Budget Program and Financing (P&F) Schedule:** | | | | |
| | Line | | | | |
| V | Ln 1102 | Revised domain value from "blank" to "P" for attribute Authority Type for USSGL account 4126 | T/L S2 10-02 | 2011 | 133/P&F |
| V | Ln 1120 | Revised domain value from "blank" to "2/7" for attribute Fund Type for USSGL accounts 4172 an 4173 | T/L S2 10-02 | 2011 | 133/P&F |
| V | Ln 1121 | Revised domain value from "blank" to "2/7" for attribute Fund Type for USSGL accounts 4171 an 4173 | T/L S2 10-02 | 2011 | 133/P&F |
| V | Ln 1152 | Revised title | T/L S2 10-02 | 2011 | 133 |
| V | Ln 1200 | Added USSGL account 4127 | T/L S2 10-02 | 2011 | 133/P&F |
| V | Ln 1202 | Revised domain value from "blank" to "P" for attribute Authority Type for USSGL account 4126 | T/L S2 10-02 | 2011 | 133/P&F |
| V | Ln 1220 | Revised domain value from "blank" to "2/7" for attribute Fund Type for USSGL accounts 4172 an 4173 | T/L S2 10-02 | 2011 | 133/P&F |
| V | Ln 1221 | Revised domain value from "blank" to "2/7" for attribute Fund Type for USSGL accounts 4171 an 4173 | T/L S2 10-02 | 2011 | 133/P&F |
| V | Ln 1252 | Revised title | T/L S2 10-02 | 2011 | 133 |
| V | Ln 1400 | Added USSGL account 4126 | T/L S2 10-02 | 2011 | 133/P&F |
| V | Ln 1421 | Added | T/L S2 10-02 | 2011 | 133/P&F |
| V | Ln 1711 | Add USSGL accounts 4171 and 4173 | T/L S2 10-02 | 2011 | 133/P&F |
| V | Ln 1810 | Add USSGL accounts 4172 and 4173 | T/L S2 10-02 | 2011 | 133/P&F |
| V | Ln 1950 | Revised title; Deleted USSGL account 4399 | T/L S2 10-02 | 2011 | P&F |
| V | Ln 1951 (old) | Revised to number 1952 | T/L S2 10-02 | 2011 | P&F |
| V | Ln 1951 (new) | Added | T/L S2 10-02 | 2011 | P&F |
| V | Ln 1952 (old) | Revised to number 1953 | T/L S2 10-02 | 2011 | P&F |
| V | Ln 1952 (new) | Deleted USSGL accounts 4283, 4285, and 4286 | T/L S2 10-02 | 2011 | P&F |
| V | Ln 1954 | Added | T/L S2 10-02 | 2011 | P&F |
| V | Ln 4052 | Deleted USSGL account 4273 | T/L S2 10-02 | 2011 | P&F |
| V | Ln 4100 | Added domain value "N" for attribute Financing Account Indicator for USSGL accounts 4802, 4902, and 4908 | T/L S2 10-02 | 2011 | 133/P&F |
| V | Ln 4101 | Added domain value "N" for attribute Financing Account Indicator for USSGL accounts 4802, 4882, 4902, and 4982 | T/L S2 10-02 | 2011 | 133/P&F |
| V | Ln 4110 | Added USSGL accounts 4802, 4882, 4902, 4908, and 4982; Deleted calculation | T/L S2 10-02 | 2011 | 133/P&F |
| V | Ln 4142 | Deleted USSGL account 4273 | T/L S2 10-02 | 2011 | P&F |
| | **FMS 2108: Yearend Closing Statement:** | | | | |
| V | None | | T/L S2 10-02 | 2011 | 2108 |
| | **Balance Sheet:** | | | | |
| V | None | | T/L S2 10-02 | 2011 | BalSht |
| | **Statement of Net Cost:** | | | | |
| V | None | | T/L S2 10-02 | 2011 | NetCost |
| | **Statement of Changes in Net Position:** | | | | |
| V | None | | T/L S2 10-02 | 2011 | NetPos |
| | **Statement of Budgetary Resources** | | | | |
| | Line | | | | |
| V | Ln 3A | Added domain value "P" for attribute Authority Type to USSGL account 4126 | T/L S2 10-02 | 2011 | SBR |
| V | Ln 3B | Added USSGL account 4126 | T/L S2 10-02 | 2011 | SBR |
| | **Statement of Custodial Activity:** | | | | |
| V | None | | T/L S2 10-02 | 2011 | Cust |

| Section | Item Changed | Change | TFM Effective | Reporting FY | Financial Statement or Report |
|---|---|---|---|---|---|
| **T/L S2 10-01** | | | | | |
| **I** | ***USSGL Chart of Accounts:*** | | | | |
| | USSGL Account | | | | |
| I | Acc 1125 | Added | T/L S2 10-01 | 2011 | CoA |
| I | Acc 1193 | Added | T/L S2 10-01 | 2011 | CoA |
| I | Acc 1194 | Added | T/L S2 10-01 | 2011 | CoA |
| I | Acc 1923 | Added | T/L S2 10-01 | 2011 | CoA |
| I | Acc 1925 | Added | T/L S2 10-01 | 2011 | CoA |
| I | Acc 2660 | Added | T/L S2 10-01 | 2011 | CoA |
| I | Acc 2670 | Added | T/L S2 10-01 | 2011 | CoA |
| I | Acc 2923 | Added | T/L S2 10-01 | 2011 | CoA |
| I | Acc 3105 | Added | T/L S2 10-01 | 2011 | CoA |
| I | Acc 4183 | Added | T/L S2 10-01 | 2011 | CoA |
| I | Acc 4193 | Added | T/L S2 10-01 | 2011 | CoA |
| I | Acc 4253 | Added | T/L S2 10-01 | 2011 | CoA |
| I | Acc 4370 | Added | T/L S2 10-01 | 2011 | CoA |
| I | Acc 4390 | Added | T/L S2 10-01 | 2011 | CoA |
| I | Acc 5640 | Added | T/L S2 10-01 | 2011 | CoA |
| I | Acc 5649 | Added | T/L S2 10-01 | 2011 | CoA |
| I | Acc 5650 | Added | T/L S2 10-01 | 2011 | CoA |
| I | Acc 5659 | Added | T/L S2 10-01 | 2011 | CoA |
| I | Acc 5705 | Added | T/L S2 10-01 | 2011 | CoA |
| I | Acc 5921 | Added | T/L S2 10-01 | 2011 | CoA |
| I | Acc 7405 | Added | T/L S2 10-01 | 2011 | CoA |
| | | | | | |
| **II** | ***USSGL Accounts and Definitions:*** | | | | |
| | USSGL Account | | | | |
| II | Acc 1125 | Added | T/L S2 10-01 | 2011 | Def |
| II | Acc 1193 | Added | T/L S2 10-01 | 2011 | Def |
| II | Acc 1194 | Added | T/L S2 10-01 | 2011 | Def |
| II | Acc 1195 | Revised definition | T/L S2 10-01 | 2011 | Def |
| II | Acc 1923 | Added | T/L S2 10-01 | 2011 | Def |
| II | Acc 1925 | Added | T/L S2 10-01 | 2011 | Def |
| II | Acc 2660 | Added | T/L S2 10-01 | 2011 | Def |
| II | Acc 2670 | Added | T/L S2 10-01 | 2011 | Def |
| II | Acc 2923 | Added | T/L S2 10-01 | 2011 | Def |
| II | Acc 3105 | Added | T/L S2 10-01 | 2011 | Def |
| II | Acc 3108 | Revised definition | T/L S2 10-01 | 2011 | Def |
| II | Acc 4150 | Revised title and definition | T/L S2 10-01 | 2011 | Def |
| II | Acc 4170 | Revised definition | T/L S2 10-01 | 2011 | Def |
| II | Acc 4183 | Added | T/L S2 10-01 | 2011 | Def |
| II | Acc 4193 | Added | T/L S2 10-01 | 2011 | Def |
| II | Acc 4253 | Added | T/L S2 10-01 | 2011 | Def |
| II | Acc 4370 | Added | T/L S2 10-01 | 2011 | Def |
| II | Acc 4390 | Added | T/L S2 10-01 | 2011 | Def |
| II | Acc 4392 | Revised definition | T/L S2 10-01 | 2011 | Def |
| II | Acc 4393 | Revised definition | T/L S2 10-01 | 2011 | Def |
| II | Acc 5640 | Added | T/L S2 10-01 | 2011 | Def |
| II | Acc 5649 | Added | T/L S2 10-01 | 2011 | Def |
| II | Acc 5650 | Added | T/L S2 10-01 | 2011 | Def |
| II | Acc 5659 | Added | T/L S2 10-01 | 2011 | Def |
| II | Acc 5705 | Added | T/L S2 10-01 | 2011 | Def |
| II | Acc 5708 | Revised definition | T/L S2 10-01 | 2011 | Def |
| II | Acc 5921 | Added | T/L S2 10-01 | 2011 | Def |
| II | Acc 7400 | Revised definition | T/L S2 10-01 | 2011 | Def |
| II | Acc 7405 | Added | T/L S2 10-01 | 2011 | Def |
| | | | | | |
| **III** | ***USSGL Account Transactions:*** | | | | |
| | Cover Sheet | | | | |
| III | Cov Bullet#4 | Revised: "~~under~~ that do not meet agency established" | T/L S2 10-01 | 2011 | TC |
| | Transaction Code | | | | |

| Section | Item Changed | Change | TFM Effective | Reporting FY | Financial Statement or Report |
|---|---|---|---|---|---|
| III | TC A106 | Deleted | T/L S2 10-01 | 2011 | TC |
| III | TC A110 | Revised description and comment; Deleted reference | T/L S2 10-01 | 2011 | TC |
| III | TC A112 | Added cr USSGL account 4390; Deleted cr USSGL account 4393; Revised description; Deleted reference | T/L S2 10-01 | 2011 | TC |
| III | TC A142 | Revised description | T/L S2 10-01 | 2011 | TC |
| III | TC A143 | Revised description and comment; Deleted reference | T/L S2 10-01 | 2011 | TC |
| III | TC A186 | Added cr USSGL accounts 5640 and 5650; Deleted cr USSGL account 5900 | T/L S2 10-01 | 2011 | TC |
| III | TC A402 | Added cr USSGL account 4620; Revised description | T/L S2 10-01 | 2011 | TC |
| III | TC A468 | Added dr USSGL account 4183; Added cr USSGL account 4620; Revised description | T/L S2 10-01 | 2011 | TC |
| III | TC A470 | Added dr USSGL account 4620; Added cr USSGL account 4183; Revised description | T/L S2 10-01 | 2011 | TC |
| III | TC A472 | Added dr USSGL account 4193; Added cr USSGL account 4183; Revised description; Deleted reference | T/L S2 10-01 | 2011 | TC |
| III | TC A474 | Added dr USSGL account 4193; Added cr USSGL account 4183; Revised description; Deleted reference | T/L S2 10-01 | 2011 | TC |
| III | TC A476 | Added dr USSGL account 4183; Added cr USSGL account 4193; Revised description | T/L S2 10-01 | 2011 | TC |
| III | TC A478 | Added dr USSGL account 4183; Added cr USSGL account 4193; Revised description | T/L S2 10-01 | 2011 | TC |
| III | TC A480 | Added dr USSGL account 4193; Revised description; Deleted reference | T/L S2 10-01 | 2011 | TC |
| III | TC A482 | Added dr USSGL account 4193; Revised description; Deleted reference | T/L S2 10-01 | 2011 | TC |
| III | TC A484 | Added cr USSGL account 4193; Revised description; Deleted reference | T/L S2 10-01 | 2011 | TC |
| III | TC A486 | Added cr USSGL account 4193; Revised description; Deleted reference | T/L S2 10-01 | 2011 | TC |
| III | TC A712 | Added dr USSGL accounts 4450, 4610, and 4620; Added cr USSGL account 4902; Deleted cr USSGL account 4222 | T/L S2 10-01 | 2011 | TC |
| III | TC B120 | Revised comment; Deleted reference | T/L S2 10-01 | 2011 | TC |
| III | TC B121 | Added dr USSGL account 2110 | T/L S2 10-01 | 2011 | TC |
| III | TC B134 | Revised comment (deleted "also post USSGL TC E117") | T/L S2 10-01 | 2011 | TC |
| III | TC B309 | Added | T/L S2 10-01 | 2011 | TC |
| III | TC B420 | Added cr USSGL accounts 2660 and 2670 | T/L S2 10-01 | 2011 | TC |
| III | TC B425 | Added cr USSGL account 2923; Deleted cr USSGL account 2920; Revised comment | T/L S2 10-01 | 2011 | TC |
| III | TC B426 | Added cr USSGL accounts 2660 and 2670 | T/L S2 10-01 | 2011 | TC |
| III | TC B606 | Added | T/L S2 10-01 | 2011 | TC |
| III | TC B610 | Added | T/L S2 10-01 | 2011 | TC |
| III | TC C150 | Added dr USSGL accounts 1193 and 1194 | T/L S2 10-01 | 2011 | TC |
| III | TC C172 | Added cr USSGL account 5640; Deleted cr USSGL account 5900 | T/L S2 10-01 | 2011 | TC |
| III | TC C174 | Added cr USSGL account 5640; Deleted cr USSGL account 5900 | T/L S2 10-01 | 2011 | TC |
| III | TC C182 | Deleted dr USSGL account 4266; Revised comment | T/L S2 10-01 | 2011 | TC |
| III | TC C184 | Deleted | T/L S2 10-01 | 2011 | TC |
| III | TC C196 | Added cr USSGL account 1925; Deleted cr USSGL account 1310; Revised description | T/L S2 10-01 | 2011 | TC |
| III | TC C416 | Added cr USSGL account 5311 | T/L S2 10-01 | 2011 | TC |
| III | TC C422 | Added dr USSGL account 1325 | T/L S2 10-01 | 2011 | TC |
| III | TC C636 | Added cr USSGL account 5650; Deleted cr USSGL account 5900 | T/L S2 10-01 | 2011 | TC |
| III | TC C646 | Added dr USSGL account 6500; Revised comment (deleted COGS) | T/L S2 10-01 | 2011 | TC |
| III | TC C648 | Added dr USSGL account 6500; Revised comment (deleted COGS) | T/L S2 10-01 | 2011 | TC |
| III | TC C780 | Added | T/L S2 10-01 | 2011 | TC |
| III | TC D304 | Added dr USSGL account 3105; Added cr USSGL account 5705 | T/L S2 10-01 | 2011 | TC |
| III | TC D306 | Added dr USSGL account 7405; Added cr USSGL accounts 1193, 1194, 1923, and 1925 | T/L S2 10-01 | 2011 | TC |
| III | TC D308 | Added dr USSGL accounts 2660 and 2670; Added cr USSGL account 7405 | T/L S2 10-01 | 2011 | TC |
| III | TC D310 | Added dr USSGL accounts 1193, 1194, 1923, and 1925; Added cr USSGL account 7405 | T/L S2 10-01 | 2011 | TC |
| III | TC D312 | Added dr USSGL account 7405; Added cr USSGL accounts 2660 and 2670 | T/L S2 10-01 | 2011 | TC |
| III | TC D436 | Added | T/L S2 10-01 | 2011 | TC |
| III | TC D438 | Added | T/L S2 10-01 | 2011 | TC |
| III | TC D502 | Added dr USSGL account 1125; Revised comment | T/L S2 10-01 | 2011 | TC |
| III | TC D554 | Added cr USSGL accounts 5640 and 5650; Deleted cr USSGL account 5900 | T/L S2 10-01 | 2011 | TC |
| III | TC D558 | Added cr USSGL account 5650; Deleted cr USSGL account 5900 | T/L S2 10-01 | 2011 | TC |
| III | TC D579 | Added | T/L S2 10-01 | 2011 | TC |
| III | TC D581 | Added | T/L S2 10-01 | 2011 | TC |
| III | TC E514 | Added dr USSGL accounts 2660, 2670, and 2923 | T/L S2 10-01 | 2011 | TC |
| III | TC E516 | Added dr USSGL account 1923; Deleted dr USSGL account 1310; Revised description | T/L S2 10-01 | 2011 | TC |
| III | TC E610 | Added cr USSGL accounts 2660, 2670, and 2923 | T/L S2 10-01 | 2011 | TC |
| | TC F104 | Added dr USSGL accounts 4450 and 4620; Added cr USSGL accounts 4160, 4165, 4180, and 4183; Deleted dr USSGL accounts 4160 and 4180; Deleted cr USSGL account 4450; Revised description and comment | | | |
| III | TC F110 | Deleted | T/L S2 10-01 | 2011 | TC |
| | TC F112 | Deleted cr USSGL accounts 4160 and 4165 | | | |
| III | TC F302 | Added dr USSGL accounts 4370 and 4390; Added cr USSGL accounts 4193 and 4253 | T/L S2 10-01 | 2011 | TC |

| Section | Item Changed | Change | TFM Effective | Reporting FY | Financial Statement or Report |
|---|---|---|---|---|---|
| III | TC F336 | Added dr USSGL accounts 5640, 5650, 5705 and 5921; Added cr USSGL accounts 5649 and 5659 | T/L S2 10-01 | 2011 | TC |
| III | TC F338 | Added dr USSGL account 7405 | T/L S2 10-01 | 2011 | TC |
| III | TC F340 | Added cr USSGL account 7405 | T/L S2 10-01 | 2011 | TC |
| III | TC F342 | Added cr USSGL account 3105 | T/L S2 10-01 | 2011 | TC |
| III | TC H100 | Added dr USSGL accounts 1193 and 1194 | T/L S2 10-01 | 2011 | TC |
| III | TC H200 | Added cr USSGL accounts 1193 and 1194 | T/L S2 10-01 | 2011 | TC |
| III | TC H300 | Added cr USSGL account 7405 | T/L S2 10-01 | 2011 | TC |
| III | TC H301 | Added dr USSGL account 7405 | T/L S2 10-01 | 2011 | TC |
| | | | | | |
| **IV** | ***USSGL Account Attributes:*** | | | | |
| | **USSGL Proprietary Account Attribute Definition Report:** | | | | |
| | Attribute | | | | |
| IV | Att Budgetary Impact Indicator | Added | T/L S2 10-01 | 2011 | Prop ADR |
| IV | Att Program Indicator | Added | T/L S2 10-01 | 2011 | Prop ADR |
| IV | Att Availability Type | Deleted | T/L S2 10-01 | 2011 | Prop ADR |
| | **USSGL Proprietary Account Attribute Table:** | | | | |
| | Column | | | | |
| IV | Att Program Ind | Added | T/L S2 10-01 | 2011 | Prop Tbl |
| IV | Att Bud Impact Ind | Added | T/L S2 10-01 | 2011 | Prop Tbl |
| | Account | | | | |
| IV | Acc 1125 | Added | T/L S2 10-01 | 2011 | Prop Tbl |
| IV | Acc 1193 | Added | T/L S2 10-01 | 2011 | Prop Tbl |
| IV | Acc 1194 | Added | T/L S2 10-01 | 2011 | Prop Tbl |
| IV | Acc 1342 | Revised domain value from "E" to "Y" for Ent/NonEnt attribute | T/L S2 10-01 | 2011 | Prop Tbl |
| IV | Acc 1346 | Revised domain value from "E" to "Y" for Ent/NonEnt attribute | T/L S2 10-01 | 2011 | Prop Tbl |
| IV | Acc 1923 | Added | T/L S2 10-01 | 2011 | Prop Tbl |
| IV | Acc 1925 | Added | T/L S2 10-01 | 2011 | Prop Tbl |
| IV | Acc 2660 | Added | T/L S2 10-01 | 2011 | Prop Tbl |
| IV | Acc 2670 | Added | T/L S2 10-01 | 2011 | Prop Tbl |
| IV | Acc 2920 | Revised domain value from "Y" to "N" for attribute Fed/NonFed; Deleted domain value "Y" for attribute Trading Partner | T/L S2 10-01 | 2011 | Prop Tbl |
| IV | Acc 2923 | Added | T/L S2 10-01 | 2011 | Prop Tbl |
| IV | Acc 3105 | Added | T/L S2 10-01 | 2011 | Prop Tbl |
| IV | Acc 5640 | Added | T/L S2 10-01 | 2011 | Prop Tbl |
| IV | Acc 5649 | Added | T/L S2 10-01 | 2011 | Prop Tbl |
| IV | Acc 5650 | Added | T/L S2 10-01 | 2011 | Prop Tbl |
| IV | Acc 5659 | Added | T/L S2 10-01 | 2011 | Prop Tbl |
| IV | Acc 5705 | Added | T/L S2 10-01 | 2011 | Prop Tbl |
| IV | Acc 5921 | Added | T/L S2 10-01 | 2011 | Prop Tbl |
| IV | Acc 7405 | Added | T/L S2 10-01 | 2011 | Prop Tbl |
| | Attribute Domain Value | | | | |
| IV | Adv Budgetary Impact Indicator | Added | T/L S2 10-01 | 2011 | Prop Tbl |
| IV | Adv Program Indicator | Added | T/L S2 10-01 | 2011 | Prop Tbl |
| | **FACTS II USSGL Account Attribute Table:** | | | | |
| | Column | | | | |
| IV | Att Availability Type | Deleted | T/L S2 10-01 | 2011 | FACTSII Tbl |
| | Account | | | | |
| IV | Acc 1125 | Added | T/L S2 10-01 | 2011 | FACTSII Tbl |
| IV | Acc 1193 | Added | T/L S2 10-01 | 2011 | FACTSII Tbl |
| IV | Acc 1194 | Added | T/L S2 10-01 | 2011 | FACTSII Tbl |
| IV | Acc 4122 | Revised domain value from "U/E" to "U" for attribute TAFS Status | T/L S2 10-01 | 2011 | FACTSII Tbl |
| IV | Acc 4183 | Added | T/L S2 10-01 | 2011 | FACTSII Tbl |
| IV | Acc 4193 | Added | T/L S2 10-01 | 2011 | FACTSII Tbl |
| IV | Acc 4253 | Added | T/L S2 10-01 | 2011 | FACTSII Tbl |
| IV | Acc 4370 | Added | T/L S2 10-01 | 2011 | FACTSII Tbl |
| IV | Acc 4390 | Added | T/L S2 10-01 | 2011 | FACTSII Tbl |
| IV | Acc 4908 | Revised domain value from "U/E" to "E" for attribute TAFS Status | T/L S2 10-01 | 2011 | FACTSII Tbl |
| | | | | | |
| **V** | ***USSGL Crosswalks to Standard External Reports:*** | | | | |
| | **SF 133: Report on Budget Execution and Budgetary Resources, and Budget Program and Financing (P&F) Schedule:** | | | | |
| | Column | | | | |

| Section | Item Changed | Change | TFM Effective | Reporting FY | Financial Statement or Report |
|---|---|---|---|---|---|
| V | Col | Deleted "Old SF 133 Line No." | T/L S2 10-01 | 2011 | 133 |
| V | Col | Deleted attribute "Availability Type" | T/L S2 10-01 | 2011 | 133/P&F |
| | Line | | | | |
| V | Ln 1020 | Added USSGL accounts 4193, 4253, 4370, and 4390 | T/L S2 10-01 | 2011 | 133/P&F |
| V | Ln 1020 | Delete USSGL account 4350 row with Availability Type X | T/L S2 10-01 | 2011 | 133/P&F |
| V | Ln 1020 | Revised SF 133 TAFS Status for USSGL accounts 4122, 4136, 4158, 4273, 4384, 4394, and 4398 | T/L S2 10-01 | 2011 | 133 |
| V | Ln 1027 | Revised comment | T/L S2 10-01 | 2011 | 133/P&F |
| V | Ln 1028 | Revised comment | T/L S2 10-01 | 2011 | 133/P&F |
| V | Ln 1029 | Delete USSGL account 4350 row with Availability Type X | T/L S2 10-01 | 2011 | 133/P&F |
| V | Ln 1120 | Added USSGL account 4193 | T/L S2 10-01 | 2011 | 133/P&F |
| V | Ln 1121 | Added USSGL account 4193 | T/L S2 10-01 | 2011 | 133/P&F |
| V | Ln 1131 | Added USSGL account 4390 | T/L S2 10-01 | 2011 | 133/P&F |
| V | Ln 1136 | Revised comment | T/L S2 10-01 | 2011 | 133/P&F |
| V | Ln 1137 | Revised SF 133 TAFS Status for USSGL account 4136 | T/L S2 10-01 | 2011 | 133 |
| V | Ln 1151 | Added USSGL account 4183 | T/L S2 10-01 | 2011 | 133 |
| V | Ln 1200 | Added USSGL account 4370 | T/L S2 10-01 | 2011 | 133/P&F |
| V | Ln 1220 | Added USSGL account 4193 | T/L S2 10-01 | 2011 | 133/P&F |
| V | Ln 1221 | Added USSGL account 4193 | T/L S2 10-01 | 2011 | 133/P&F |
| V | Ln 1232 | Added USSGL account 4390 | T/L S2 10-01 | 2011 | 133/P&F |
| V | Ln 1237 | Revised comment | T/L S2 10-01 | 2011 | 133/P&F |
| V | Ln 1251 | Added USSGL account 4183 | T/L S2 10-01 | 2011 | 133 |
| V | Ln 1700 | Added USSGL account 4253 | T/L S2 10-01 | 2011 | 133/P&F |
| V | Ln 1700 | Revised SF 133 TAFS Status for USSGL account 4273 | T/L S2 10-01 | 2011 | 133 |
| V | Ln 1721 | Revised comment | T/L S2 10-01 | 2011 | 133/P&F |
| V | Ln 1800 | Added USSGL account 4253 | T/L S2 10-01 | 2011 | 133/P&F |
| V | Ln 1800 | Revised SF 133 TAFS Status for USSGL account 4273 | T/L S2 10-01 | 2011 | 133 |
| V | Ln 1821 | Revised comment | T/L S2 10-01 | 2011 | 133/P&F |
| V | Ln 1901 | Revised comment | T/L S2 10-01 | 2011 | 133/P&F |
| V | Ln 2501 | Revised comment | T/L S2 10-01 | 2011 | 133/P&F |
| V | Ln 2502 | Revised comment | T/L S2 10-01 | 2011 | 133/P&F |
| V | Ln 4030 | Added USSGL account 4253 | T/L S2 10-01 | 2011 | 133/P&F |
| V | Ln 4031 | Revised SF 133 TAFS Status for USSGL account 4273 | T/L S2 10-01 | 2011 | 133 |
| V | Ln 4032 | Revised SF 133 TAFS Status for USSGL account 4273 | T/L S2 10-01 | 2011 | 133 |
| V | Ln 4033 | Added USSGL account 4253 | T/L S2 10-01 | 2011 | 133/P&F |
| V | Ln 4052 | Added USSGL account 4253 | T/L S2 10-01 | 2011 | 133/P&F |
| V | Ln 4120 | Added USSGL account 4253 | T/L S2 10-01 | 2011 | 133/P&F |
| V | Ln 4121 | Revised SF 133 TAFS Status for USSGL account 4273 | T/L S2 10-01 | 2011 | 133 |
| V | Ln 4122 | Revised SF 133 TAFS Status for USSGL account 4273 | T/L S2 10-01 | 2011 | 133 |
| V | Ln 4123 | Added USSGL account 4253 | T/L S2 10-01 | 2011 | 133/P&F |
| V | Ln 4142 | Added USSGL account 4253 | T/L S2 10-01 | 2011 | 133/P&F |
| V | Ln 5010 | Revised Transaction Partner domain values for USSGL accounts 1618 and 1620 | T/L S2 10-01 | 2011 | P&F |
| V | Ln 5011 | Revised Transaction Partner domain values for USSGL accounts 1618 and 1620 | T/L S2 10-01 | 2011 | P&F |
| V | Ln 7010 | Revised comment | T/L S2 10-01 | 2011 | 133/P&F |
| V | Ln 7011 | Revised comment | T/L S2 10-01 | 2011 | 133/P&F |
| V | Ln 7012 | Revised comment | T/L S2 10-01 | 2011 | 133/P&F |
| V | Ln 7020 | Revised comment | T/L S2 10-01 | 2011 | 133/P&F |
| | **FMS 2108: Yearend Closing Statement:** | | | | |
| | Unexpended Balances, Investments, and Imprest Funds | | | | |
| | Column | | | | |
| V | Col 6 | Added USSGL account 1125 to RT7 921 | T/L S2 10-01 | 2011 | 2108 |
| | **Balance Sheet:** | | | | |
| | Line | | | | |
| V | Ln 3 | Added USSGL accounts 1923 and 1925 | T/L S2 10-01 | 2011 | BalSht |
| V | Ln 5 | Deleted Addl. Info. #3 from USSGL account 192 | T/L S2 10-01 | 2011 | BalSht |
| V | Ln 7 | Added USSGL accounts 1125, 1193, and 1194 | T/L S2 10-01 | 2011 | BalSht |
| V | Ln 8 | Revised Addl. Info. #7 to #2 for USSGL accounts 1610, 1611, 1612, and 161 | T/L S2 10-01 | 2011 | BalSht |
| V | Ln 17 | Deleted Addl. Info. #4 from USSGL account 214 | T/L S2 10-01 | 2011 | BalSht |
| V | Ln 19 | Added USSGL account 2923; Deleted USSGL account 292 | T/L S2 10-01 | 2011 | BalSht |
| V | Ln 21 | Deleted Addl. Info. #4 from USSGL account 214 | T/L S2 10-01 | 2011 | BalSht |
| V | Ln 24 | Revised Addl. Info. #9 to #8 for USSGL account 269 | T/L S2 10-01 | 2011 | BalSht |
| V | Ln 27 | Added USSGL accounts 2660 and 2670; Deleted USSGL account 269 | T/L S2 10-01 | 2011 | BalSht |
| V | Ln 27 | Revised Addl. Info. #10 to #3 for USSGL account 298 | T/L S2 10-01 | 2011 | BalSht |
| V | Ln 30 | Added USSGL account 3105; Deleted Addl. Info. #5 from all USSGL account | T/L S2 10-01 | 2011 | BalSht |

| Section | Item Changed | Change | TFM Effective | Reporting FY | Financial Statement or Report |
|---|---|---|---|---|---|
| V | Ln 31 | Added USSGL account 3105; Deleted Addl. Info. #6 from all USSGL account | T/L S2 10-01 | 2011 | BalSht |
| V | Ln 32 | Added USSGL accounts 5640, 5649, 5650, 5659, 5705, 5921, and 7405; Revised Addl. Info. from #5 and #10 to #3 for USSGL accounts 5990 and 5991 | T/L S2 10-01 | 2011 | BalSht |
| V | Ln 33 | Added USSGL accounts 5640, 5649, 5650, 5659, 5705, 5921, and 7405; Deleted Addl. Info. #6 from all USSGL accounts | T/L S2 10-01 | 2011 | BalSht |
| | Footnotes | | | | |
| V | Ftnt 2 (old) | Deleted | T/L S2 10-01 | 2011 | BalSht |
| V | Ftnt 3 (old) | Deleted | T/L S2 10-01 | 2011 | BalSht |
| V | Ftnt 4 | Deleted | T/L S2 10-01 | 2011 | BalSht |
| V | Ftnt 5 | Deleted | T/L S2 10-01 | 2011 | BalSht |
| V | Ftnt 6 | Deleted | T/L S2 10-01 | 2011 | BalSht |
| V | Ftnt 7 | Revised to footnote #2 | T/L S2 10-01 | 2011 | BalSht |
| V | Ftnt 8 | Deleted | T/L S2 10-01 | 2011 | BalSht |
| V | Ftnt 9 | Deleted | T/L S2 10-01 | 2011 | BalSht |
| V | Ftnt 10 | Revised to footnote #3 | T/L S2 10-01 | 2011 | BalSht |
| | **Statement of Net Cost:** | | | | |
| | Column | | | | |
| V | Col ProgInd | Added attribute "Program Indicator" | T/L S2 10-01 | 2011 | NetCost |
| | Line | | | | |
| V | Ln 1 | Added domain value "P" for attribute "program indicator" for USSGL accounts 6400, 6800, 6850, 6900, 7210, 7211, 7212, 7280, 7290, 7300, 7500, and 7600 | T/L S2 10-01 | 2011 | NetCost |
| V | Ln 2 | Added USSGL account 5921 | T/L S2 10-01 | 2011 | NetCost |
| V | Ln 2 | Added domain value "P" for attribute "program indicator" for USSGL accounts 5310, 5311, 5312, 5313, 5314, 5315, 5317, 5318, 5319, 5900, 5909, 5922, 7110, 7111, 7112, 7180, and 7190 | T/L S2 10-01 | 2011 | NetCost |
| V | Ln 4 | Added domain value "Q" for attribute "program indicator" for USSGL accounts 6400, 6800, 6850, 6900, 7210, 7211, 7212, 7280, 7290, 7300, 7500, and 7600 | T/L S2 10-01 | 2011 | NetCost |
| V | Ln 5 | Added domain value "Q" for attribute "program indicator" for USSGL accounts 5310, 5311, 5312, 5313, 5317, 5318, 5319, 5900, 5909, 7110, 7111, 7112, 7180, and 7190 | T/L S2 10-01 | 2011 | NetCost |
| | Footnotes | | | | |
| V | Ftnt 4 | Deleted | T/L S2 10-01 | 2011 | NetCost |
| V | Ftnt 5 | Deleted | T/L S2 10-01 | 2011 | NetCost |
| | **Statement of Changes in Net Position:** | | | | |
| | Column | | | | |
| V | Col BudImpInd | Added attribute "Budgetary Impact Indicator" | T/L S2 10-01 | 2011 | NetPos |
| | Line | | | | |
| V | Ln 2b | Added USSGL accounts 5705 and 7405 | T/L S2 10-01 | 2011 | NetPos |
| V | Ln 4 | Added domain value "D" for attribute "Budgetary Impact Indicator" for USSGL account 5790; Revised footnote from #8 to #3 for USSGL account 5790 | T/L S2 10-01 | 2011 | NetPos |
| V | Ln 5 | Revised footnote from #4 to #2 for USSGL account 5700 | T/L S2 10-01 | 2011 | NetPos |
| V | Ln 6 | Added domain value "D" for attribute "Budgetary Impact Indicator" for USSGL accounts 5900 and 5909; Revised footnote from #9 to #4 for USSGL accounts 5800, 5801, 5802, 5803, 5804, 5805, 5806, 5820, 5821, 5822, 5823, 5824, 5825, 5826, 5830, 5831, 5832, 5833, 5834, 5835, 5836, 5890, 5891, 5892, 5893, 5894, 5895, and 5896 | T/L S2 10-01 | 2011 | NetPos |
| V | Ln 7 | Added USSGL accounts 5640 and 5649; Deleted USSGL accounts 5900 and 5909 | T/L S2 10-01 | 2011 | NetPos |
| V | Ln 9 | Added domain value "D" for attribute "Budgetary Impact Indicator" and Deleted footnote for USSGL accounts 5790, 7110, 7111, 7112, 7180, 7190, 7210, 7211, 7212, 7280, 7290, and 7500 | T/L S2 10-01 | 2011 | NetPos |
| V | Ln 10 | Added USSGL accounts 5650 and 5659; Deleted USSGL accounts 5900 and 5909 | T/L S2 10-01 | 2011 | NetPos |
| V | Ln 13 | Added domain value "E" for attribute "budgetary impact indicator" and Deleted footnote for USSGL accounts 5790, 5791, 5795, 5900, 5909, 5993, 5994, 7110, 7111, 7112, 7180, 7190, 7210, 7211, 7212, 7280, 7290, and 7500 | T/L S2 10-01 | 2011 | NetPos |
| V | Ln 19b | Added USSGL account 3105 | T/L S2 10-01 | 2011 | NetPos |
| V | Ln 21 | Revised footnote from #11 to #6 for USSGL account 3101 | T/L S2 10-01 | 2011 | NetPos |
| V | Ln 22 | Revised footnote from #4 to #2 for USSGL accounts 3102 and 3103 | T/L S2 10-01 | 2011 | NetPos |
| V | Ln 23 | Revised footnote from #4 to #2 for USSGL account 3106 | T/L S2 10-01 | 2011 | NetPos |
| V | Ln 27 | Revised footnote from #10 to #5 for calculation | T/L S2 10-01 | 2011 | NetPos |
| | Footnotes | | | | |
| V | Ftnt 2 | Deleted | T/L S2 10-01 | 2011 | NetPos |
| V | Ftnt 3 | Deleted | T/L S2 10-01 | 2011 | NetPos |
| V | Ftnt 4 | Revised to footnote #2 | T/L S2 10-01 | 2011 | NetPos |
| V | Ftnt 5 | Deleted | T/L S2 10-01 | 2011 | NetPos |

| Section | Item Changed | Change | TFM Effective | Reporting FY | Financial Statement or Report |
|---|---|---|---|---|---|
| V | Ftnt 6 | Deleted | T/L S2 10-01 | 2011 | NetPos |
| V | Ftnt 7 | Deleted | T/L S2 10-01 | 2011 | NetPos |
| V | Ftnt 8 | Revised to footnote #3 | T/L S2 10-01 | 2011 | NetPos |
| V | Ftnt 9 | Revised to footnote #4 | T/L S2 10-01 | 2011 | NetPos |
| V | Ftnt 10 | Revised to footnote #5 | T/L S2 10-01 | 2011 | NetPos |
| V | Ftnt 11 | Revised to footnote #6 | T/L S2 10-01 | 2011 | NetPos |
| V | Ftnt 12 | Deleted | T/L S2 10-01 | 2011 | NetPos |
| | **Statement of Budgetary Resources** | | | | |
| | Line | | | | |
| V | Ln 3A | Added USSGL account 4370 | T/L S2 10-01 | 2011 | SBR |
| V | Ln 3D2A | Added USSGL account 4253 | T/L S2 10-01 | 2011 | SBR |
| V | Ln 4 | Added USSGL accounts 4183 and 4193 | T/L S2 10-01 | 2011 | SBR |
| V | Ln 6 | Added USSGL account 4390 | T/L S2 10-01 | 2011 | SBR |
| V | Ln 19B | Added USSGL account 4253 | T/L S2 10-01 | 2011 | SBR |
| V | Ln 19C | Deleted all USSGL accounts; Added "This line is not supported by the USSGL" | T/L S2 10-01 | 2011 | SBR |
| | Footnotes | | | | |
| V | Ftnt 4 (old) | Deleted | T/L S2 10-01 | 2011 | SBR |
| V | Ftnt 5 | Revised; Revised to footnote #4 | T/L S2 10-01 | 2011 | SBR |
| | **Statement of Custodial Activity:** | | | | |
| | Line | | | | |
| V | 11 | Deleted USSGL accounts 5890, 5891, 5892, 5893, 5894, 5895, 5896, and 6330. | T/L S2 10-01 | 2011 | Cust |

# U.S. GOVERNMENT
# STANDARD GENERAL LEDGER

*Supplement No. S2 Treasury Financial Manual*

## *S2 11-02 September 2011*

## Part 1 -- Fiscal 2011 Reporting

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

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

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

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

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

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

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

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

| Account Number | Title | Normal Balance |
|---|---|---|
| **1000** | **ASSETS** | |
| 1010 | Fund Balance With Treasury | Debit |
| 1090 | Fund Balance With Treasury Under a Continuing Resolution | Debit |
| | **CASH** | |
| 1110 | Undeposited Collections | Debit |
| 1120 | Imprest Funds | Debit |
| 1125 | U.S. Debit Card Funds | Debit |
| 1130 | Funds Held by the Public | Debit |
| 1190 | Other Cash | Debit |
| 1193 | International Monetary Fund Assets - Reserve Position | Debit |
| 1194 | Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights | Debit |
| 1195 | Other Monetary Assets | Debit |
| 1200 | Foreign Currency | Debit |
| | **RECEIVABLES** | |
| 1310 | Accounts Receivable | Debit |
| 1319 | Allowance for Loss on Accounts Receivable | Credit |
| 1320 | Employment Benefit Contributions Receivable | Debit |
| 1325 | Taxes Receivable | Debit |
| 1329 | Allowance for Loss on Taxes Receivable | Credit |
| 1330 | Receivable for Transfers of Currently Invested Balances | Debit |
| 1335 | Expenditure Transfers Receivable | Debit |
| 1340 | Interest Receivable - Not Otherwise Classified | Debit |
| 1341 | Interest Receivable - Loans | Debit |
| 1342 | Interest Receivable - Investments | Debit |
| 1343 | Interest Receivable - Taxes | Debit |
| 1345 | Allowance for Loss on Interest Receivable - Loans | Credit |
| 1346 | Allowance for Loss on Interest Receivable - Investments | Credit |
| 1347 | Allowance for Loss on Interest Receivable - Not Otherwise Classified | Credit |
| 1348 | Allowance for Loss on Interest Receivable - Taxes | Credit |
| 1350 | Loans Receivable | Debit |
| 1351 | Capitalized Loan Interest Receivable - Non-Credit Reform | Debit |
| 1359 | Allowance for Loss on Loans Receivable | Credit |
| 1360 | Penalties and Fines Receivable - Not Otherwise Classified | Debit |
| 1361 | Penalties and Fines Receivable - Loans | Debit |

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

| Account Number | Title | Normal Balance |
|---|---|---|
| **1000** | **ASSETS (continued)** | |
| | **RECEIVABLES (continued)** | |
| 1363 | Penalties and Fines Receivable - Taxes | Debit |
| 1365 | Allowance for Loss on Penalties and Fines Receivable - Loans | Credit |
| 1367 | Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified | Credit |
| 1368 | Allowance for Loss on Penalties and Fines Receivable - Taxes | Credit |
| 1370 | Administrative Fees Receivable - Not Otherwise Classified | Debit |
| 1371 | Administrative Fees Receivable - Loans | Debit |
| 1373 | Administrative Fees Receivable - Taxes | Debit |
| 1375 | Allowance for Loss on Administrative Fees Receivable - Loans | Credit |
| 1377 | Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified | Credit |
| 1378 | Allowance for Loss on Administrative Fees Receivable - Taxes | Credit |
| 1380 | Loans Receivable - Troubled Assets Relief Program | Debit |
| 1381 | Interest Receivable - Loans - Troubled Assets Relief Program | Debit |
| 1385 | Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program | Credit |
| 1389 | Allowance for Subsidy - Loans - Troubled Assets Relief Program | Credit |
| 1399 | Allowance for Subsidy | Credit |
| 1410 | Advances and Prepayments | Debit |
| | **INVENTORY AND RELATED PROPERTY** | |
| 1511 | Operating Materials and Supplies Held for Use | Debit |
| 1512 | Operating Materials and Supplies Held in Reserve for Future Use | Debit |
| 1513 | Operating Materials and Supplies - Excess, Obsolete, and Unserviceable | Debit |
| 1514 | Operating Materials and Supplies Held for Repair | Debit |
| 1519 | Operating Materials and Supplies - Allowance | Credit |
| 1521 | Inventory Purchased for Resale | Debit |
| 1522 | Inventory Held in Reserve for Future Sale | Debit |
| 1523 | Inventory Held for Repair | Debit |
| 1524 | Inventory - Excess, Obsolete, and Unserviceable | Debit |
| 1525 | Inventory - Raw Materials | Debit |
| 1526 | Inventory - Work-in-Process | Debit |
| 1527 | Inventory - Finished Goods | Debit |
| 1529 | Inventory - Allowance | Credit |

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

| Account Number | Title | Normal Balance |
|---|---|---|
| | **SEIZED MONETARY ASSETS** | |
| 1531 | Seized Monetary Instruments | Debit |
| 1532 | Seized Cash Deposited | Debit |
| | **FORFEITED PROPERTY** | |
| 1541 | Forfeited Property Held for Sale | Debit |
| 1542 | Forfeited Property Held for Donation or Use | Debit |
| 1549 | Forfeited Property - Allowance | Credit |
| | **FORECLOSED PROPERTY** | |
| 1551 | Foreclosed Property | Debit |
| 1559 | Foreclosed Property - Allowance | Credit |
| | **COMMODITIES** | |
| 1561 | Commodities Held Under Price Support and Stabilization Support Programs | Debit |
| 1569 | Commodities - Allowance | Credit |
| | **STOCKPILE MATERIALS** | |
| 1571 | Stockpile Materials Held in Reserve | Debit |
| 1572 | Stockpile Materials Held for Sale | Debit |
| | **OTHER RELATED PROPERTY** | |
| 1591 | Other Related Property | Debit |
| 1599 | Other Related Property - Allowance | Credit |
| | **INVESTMENTS** | |
| 1610 | Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt | Debit |
| 1611 | Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt | Credit |
| 1612 | Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt | Debit |
| 1613 | Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt | Debit |
| 1618 | Market Adjustment - Investments | Debit |
| 1620 | Investments in Securities Other Than the Bureau of the Public Debt Securities | Debit |
| 1621 | Discount on Securities Other Than the Bureau of the Public Debt Securities | Credit |

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

| Account Number | Title | Normal Balance |
|---|---|---|
| **1000** | **ASSETS (continued)** | |
| | **INVESTMENTS (continued)** | |
| 1622 | Premium on Securities Other Than the Bureau of the Public Debt Securities | Debit |
| 1623 | Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities | Debit |
| 1630 | Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt | Debit |
| 1631 | Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt | Credit |
| 1633 | Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt | Debit |
| 1638 | Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds | Debit |
| 1639 | Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds | Credit |
| 1642 | Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act | Debit |
| 1643 | Allowance for Subsidy - Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act | Credit |
| 1644 | Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act | Debit |
| 1645 | Allowance for Subsidy - Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act | Credit |
| 1646 | Discount on Securities Accounted for Under the Provisions of the Federal Credit Reform Act | Credit |
| 1647 | Premium on Securities Accounted for Under the Provisions of the Federal Credit Reform Act | Debit |
| 1650 | Preferred Stock in Federal Government Sponsored Enterprise | Debit |
| 1651 | Market Adjustment - Preferred Stock in Federal Government Sponsored Enterprise | Debit |
| 1652 | Common Stock Warrants in Federal Government Sponsored Enterprise | Debit |
| 1653 | Market Adjustment - Common Stock Warrants in Federal Government Sponsored Enterprise | Debit |
| 1660 | Beneficial Interest in Trust | Debit |
| 1661 | Market Adjustment - Beneficial Interest in Trust | Debit |
| 1690 | Other Investments | Debit |

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

| Account Number | Title | Normal Balance |
|---|---|---|
| | **GENERAL PROPERTY, PLANT, AND EQUIPMENT** | |
| 1711 | Land and Land Rights | Debit |
| 1712 | Improvements to Land | Debit |
| 1719 | Accumulated Depreciation on Improvements to Land | Credit |
| 1720 | Construction-in-Progress | Debit |
| 1730 | Buildings, Improvements, and Renovations | Debit |
| 1739 | Accumulated Depreciation on Buildings, Improvements, and Renovations | Credit |
| 1740 | Other Structures and Facilities | Debit |
| 1749 | Accumulated Depreciation on Other Structures and Facilities | Credit |
| 1750 | Equipment | Debit |
| 1759 | Accumulated Depreciation on Equipment | Credit |
| 1810 | Assets Under Capital Lease | Debit |
| 1819 | Accumulated Depreciation on Assets Under Capital Lease | Credit |
| 1820 | Leasehold Improvements | Debit |
| 1829 | Accumulated Amortization on Leasehold Improvements | Credit |
| 1830 | Internal-Use Software | Debit |
| 1832 | Internal-Use Software in Development | Debit |
| 1839 | Accumulated Amortization on Internal-Use Software | Credit |
| 1840 | Other Natural Resources | Debit |
| 1849 | Allowance for Depletion | Credit |
| 1890 | Other General Property, Plant, and Equipment | Debit |
| 1899 | Accumulated Depreciation on Other General Property, Plant, and Equipment | Credit |
| | **OTHER ASSETS** | |
| 1921 | Receivable From Appropriations | Debit |
| 1923 | Contingent Receivable for Capital Transfers | Debit |
| 1925 | Capital Transfers Receivable | Debit |
| 1990 | Other Assets | Debit |
| **2000** | **LIABILITIES** | |
| | **ACCRUED LIABILITIES - OTHER** | |
| 2110 | Accounts Payable | Credit |
| 2112 | Accounts Payable for Federal Government Sponsored Enterprise | Credit |
| 2120 | Disbursements in Transit | Credit |
| 2130 | Contract Holdbacks | Credit |
| 2140 | Accrued Interest Payable - Not Otherwise Classified | Credit |

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

| Account Number | Title | Normal Balance |
|---|---|---|
| **2000** | **LIABILITIES (continued)** | |
| | **ACCRUED LIABILITIES - OTHER (continued)** | |
| 2141 | Accrued Interest Payable - Debt | Credit |
| 2150 | Payable for Transfers of Currently Invested Balances | Credit |
| 2155 | Expenditure Transfers Payable | Credit |
| 2160 | Entitlement Benefits Due and Payable | Credit |
| 2170 | Subsidy Payable to the Financing Account | Credit |
| 2180 | Loan Guarantee Liability | Credit |
| 2190 | Other Liabilities With Related Budgetary Obligations | Credit |
| 2191 | Employee Health Care Liability Incurred but Not Reported | Credit |
| | **ACCRUED LIABILITIES - PAYROLL AND BENEFITS** | |
| 2210 | Accrued Funded Payroll and Leave | Credit |
| 2211 | Withholdings Payable | Credit |
| 2213 | Employer Contributions and Payroll Taxes Payable | Credit |
| 2215 | Other Post Employment Benefits Due and Payable | Credit |
| 2216 | Pension Benefits Due and Payable to Beneficiaries | Credit |
| 2217 | Benefit Premiums Payable to Carriers | Credit |
| 2218 | Life Insurance Benefits Due and Payable to Beneficiaries | Credit |
| 2220 | Unfunded Leave | Credit |
| 2225 | Unfunded FECA Liability | Credit |
| 2290 | Other Unfunded Employment Related Liability | Credit |
| | **UNEARNED REVENUE** | |
| 2310 | Liability for Advances and Prepayments | Credit |
| 2320 | Other Deferred Revenue | Credit |
| 2400 | Liability for Nonfiduciary Deposit Funds, Clearing Accounts, and Undeposited Collections | Credit |
| | **DEBT** | |
| 2510 | Principal Payable to the Bureau of the Public Debt | Credit |
| 2511 | Capitalized Loan Interest Payable - Non-Credit Reform | Credit |
| 2520 | Principal Payable to the Federal Financing Bank | Credit |
| 2530 | Securities Issued by Federal Agencies Under General and Special Financing Authority | Credit |
| 2531 | Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority | Debit |
| 2532 | Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority | Credit |

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

| Account Number | Title | Normal Balance |
|---|---|---|
| **2000** | **LIABILITIES (continued)** | |
| | **DEBT (continued)** | |
| 2533 | Amortization of Discount and Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority | Debit |
| 2540 | Participation Certificates | Credit |
| 2590 | Other Debt | Credit |
| | **ACTUARIAL LIABILITIES** | |
| 2610 | Actuarial Pension Liability | Credit |
| 2620 | Actuarial Health Insurance Liability | Credit |
| 2630 | Actuarial Life Insurance Liability | Credit |
| 2650 | Actuarial FECA Liability | Credit |
| 2660 | Actuarial Liabilities for Federal Insurance and Guarantee Programs | Credit |
| 2670 | Actuarial Liabilities for Treasury-Managed Benefit Programs | Credit |
| 2690 | Other Actuarial Liabilities | Credit |
| | **OTHER LIABILITIES** | |
| 2910 | Prior Liens Outstanding on Acquired Collateral | Credit |
| 2920 | Contingent Liabilities | Credit |
| 2922 | Contingent Liabilities - Federal Government Sponsored Enterprise | Credit |
| 2923 | Contingent Liability for Capital Transfers | Credit |
| 2940 | Capital Lease Liability | Credit |
| 2960 | Accounts Payable From Canceled Appropriations | Credit |
| 2970 | Liability for Capital Transfers to the General Fund of the Treasury | Credit |
| 2980 | Custodial Liability | Credit |
| 2985 | Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity | Credit |
| 2990 | Other Liabilities Without Related Budgetary Obligations | Credit |
| 2995 | Estimated Cleanup Cost Liability | Credit |
| **3000** | **NET POSITION** | |
| 3100 | Unexpended Appropriations - Cumulative | Credit |
| 3101 | Unexpended Appropriations - Appropriations Received | Credit |
| 3102 | Unexpended Appropriations - Transfers-In | Credit |

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

| Account Number | Title | Normal Balance |
|---|---|---|
| **3000** | **NET POSITION (continued)** | |
| 3103 | Unexpended Appropriations - Transfers-Out | Debit |
| 3105 | Unexpended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year | Debit |
| 3106 | Unexpended Appropriations - Adjustments | Credit |
| 3107 | Unexpended Appropriations - Used | Debit |
| 3108 | Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors | Debit |
| 3109 | Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles | Debit |
| 3310 | Cumulative Results of Operations | Credit |
| 3400 | Fiduciary Net Assets | Credit |
| 3410 | Contributions to Fiduciary Net Assets | Credit |
| 3420 | Withdrawals or Distributions of Fiduciary Net Assets | Debit |
| **4000** | **BUDGETARY** | |
| | **ANTICIPATED RESOURCES** | |
| 4032 | Estimated Indefinite Contract Authority | Debit |
| 4034 | Anticipated Adjustments to Contract Authority | Credit |
| 4042 | Estimated Indefinite Borrowing Authority | Debit |
| 4044 | Anticipated Reductions to Borrowing Authority | Credit |
| 4047 | Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority | Credit |
| 4048 | Anticipated Transfers to the General Fund of the Treasury - Prior-Year Balances | Credit |
| 4060 | Anticipated Collections From Non-Federal Sources | Debit |
| 4070 | Anticipated Collections From Federal Sources | Debit |
| | **TRANSFERS OF RECEIVABLES FROM INVESTED BALANCES** | |
| 4081 | Amounts Appropriated From a Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred | Credit |
| 4082 | Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred | Credit |
| 4083 | Transfers - Current-Year Authority - Receivable - Transferred | Credit |
| | **APPROPRIATIONS REALIZED** | |
| 4111 | Debt Liquidation Appropriations | Debit |

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

| Account Number | Title | Normal Balance |
|---|---|---|
| **4000** | **BUDGETARY (continued)** | |
| | **APPROPRIATIONS REALIZED (continued)** | |
| 4112 | Liquidation of Deficiency - Appropriations | Debit |
| 4114 | Appropriated Trust or Special Fund Receipts | Debit |
| 4115 | Loan Subsidy Appropriation | Debit |
| 4117 | Loan Administrative Expense Appropriation | Debit |
| 4118 | Reestimated Loan Subsidy Appropriation | Debit |
| 4119 | Other Appropriations Realized | Debit |
| 4120 | Appropriations Anticipated - Indefinite | Debit |
| 4121 | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation | Debit |
| 4122 | Authority Adjusted for Interest on the Bureau of the Public Debt Securities | Debit |
| 4123 | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction | Debit |
| 4124 | Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation | Credit |
| 4125 | Loan Modification Adjustment Transfer Appropriation | Debit |
| 4126 | Amounts Appropriated From Specific Invested TAFS - Receivable | Debit |
| 4127 | Amounts Appropriated From Specific Invested TAFS - Payable | Credit |
| 4128 | Amounts Appropriated From Specific Invested TAFS - Transfers-In | Debit |
| 4129 | Amounts Appropriated From Specific Invested TAFS - Transfers-Out | Credit |
| | **CONTRACT AUTHORITY** | |
| 4130 | Appropriation To Liquidate Contract Authority Withdrawn | Credit |
| 4131 | Current-Year Contract Authority Realized | Debit |
| 4132 | Substitution of Contract Authority | Credit |
| 4133 | Decreases to Indefinite Contract Authority | Credit |
| 4134 | Contract Authority Withdrawn | Credit |
| 4135 | Contract Authority Liquidated | Credit |
| 4136 | Contract Authority To Be Liquidated by Trust Funds | Credit |
| 4137 | Transfers of Contract Authority | Debit |
| 4138 | Appropriation To Liquidate Contract Authority | Debit |
| 4139 | Contract Authority Carried Forward | Debit |
| | **BORROWING AUTHORITY** | |
| 4140 | Substitution of Borrowing Authority | Credit |

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

| Account Number | Title | Normal Balance |
|---|---|---|
| **4000** | **BUDGETARY (continued)** | |
| | **BORROWING AUTHORITY (continued)** | |
| 4141 | Current-Year Borrowing Authority Realized | Debit |
| 4143 | Current-Year Decreases to Indefinite Borrowing Authority Realized | Credit |
| 4144 | Borrowing Authority Withdrawn | Credit |
| 4145 | Borrowing Authority Converted to Cash | Credit |
| 4146 | Actual Repayments of Debt, Current-Year Authority | Credit |
| 4147 | Actual Repayments of Debt, Prior-Year Balances | Credit |
| 4148 | Resources Realized From Borrowing Authority | Debit |
| 4149 | Borrowing Authority Carried Forward | Debit |
| | **OTHER BUDGETARY RESOURCES** | |
| 4150 | Reappropriations - Transfers-In | Debit |
| 4151 | Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority | Credit |
| 4152 | Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances | Credit |
| 4157 | Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation | Debit |
| 4158 | Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation | Debit |
| 4160 | Anticipated Transfers - Current-Year Authority | Debit |
| 4165 | Allocations of Authority - Anticipated From Invested Balances | Debit |
| 4166 | Allocations of Realized Authority - To Be Transferred From Invested Balances | Debit |
| 4167 | Allocations of Realized Authority - Transferred From Invested Balances | Debit |
| 4168 | Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction | Debit |
| 4170 | Transfers - Current-Year Authority | Debit |
| 4171 | Nonallocation Transfers of Invested Balances - Receivable | Debit |
| 4172 | Nonallocation Transfers of Invested Balances - Payable | Credit |
| 4173 | Nonallocation Transfers of Invested Balances - Transferred | Debit |
| 4175 | Allocation Transfers of Current-Year Authority for Noninvested Accounts | Debit |
| 4176 | Allocation Transfers of Prior-Year Balances | Debit |
| 4180 | Anticipated Transfers - Prior-Year Balances | Debit |

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

| Account Number | Title | Normal Balance |
|---|---|---|
| **4000** | **BUDGETARY (continued)** | |
| | **OTHER BUDGETARY RESOURCES (continued)** | |
| 4183 | Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose | Debit |
| 4190 | Transfers - Prior-Year Balances | Debit |
| 4191 | Balance Transfers - Extension of Availability Other Than Reappropriations | Debit |
| 4192 | Balance Transfers - Unexpired to Expired | Debit |
| 4193 | Balance Transfers - Unobligated Balances - Legislative Change of Purpose | Debit |
| 4195 | Transfer of Obligated Balances | Debit |
| 4199 | Transfer of Expired Expenditure Transfers - Receivable | Debit |
| 4201 | Total Actual Resources - Collected | Debit |
| 4208 | Adjustment to Total Resources - Disposition of Canceled Payables | Credit |
| 4210 | Anticipated Reimbursements and Other Income | Debit |
| 4212 | Liquidation of Deficiency - Offsetting Collections | Debit |
| 4215 | Anticipated Appropriation Trust Fund Expenditure Transfers | Debit |
| 4221 | Unfilled Customer Orders Without Advance | Debit |
| 4222 | Unfilled Customer Orders With Advance | Debit |
| 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | Debit |
| 4230 | Unfilled Customer Orders Without Advance - Transferred | Debit |
| 4231 | Unfilled Customer Orders With Advance - Transferred | Credit |
| 4232 | Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred | Debit |
| 4233 | Reimbursements and Other Income Earned - Receivable - Transferred | Debit |
| 4234 | Other Federal Receivables - Transferred | Debit |
| 4251 | Reimbursements and Other Income Earned - Receivable | Debit |
| 4252 | Reimbursements and Other Income Earned - Collected | Debit |
| 4253 | Prior-Year Unfilled Customer Orders With Advance - Refunds Paid | Debit |
| 4255 | Appropriation Trust Fund Expenditure Transfers - Collected | Debit |
| 4260 | Actual Collections of "governmental-type" Fees | Debit |
| 4261 | Actual Collections of Business-Type Fees | Debit |
| 4262 | Actual Collections of Loan Principal | Debit |
| 4263 | Actual Collections of Loan Interest | Debit |
| 4264 | Actual Collections of Rent | Debit |

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

| Account Number | Title | Normal Balance |
|---|---|---|
| **4000** | **BUDGETARY (continued)** | |
| | **OTHER BUDGETARY RESOURCES (continued)** | |
| 4265 | Actual Collections From Sale of Foreclosed Property | Debit |
| 4266 | Other Actual Business-Type Collections From Non-Federal Sources | Debit |
| 4267 | Other Actual "governmental-type" Collections From Non-Federal Sources | Debit |
| 4271 | Actual Program Fund Subsidy Collected | Debit |
| 4273 | Interest Collected From Treasury | Debit |
| 4275 | Actual Collections From Liquidating Fund | Debit |
| 4276 | Actual Collections From Financing Fund | Debit |
| 4277 | Other Actual Collections - Federal | Debit |
| 4283 | Interest Receivable From Treasury | Debit |
| 4285 | Receivable From the Liquidating Fund | Debit |
| 4286 | Receivable From the Financing Fund | Debit |
| 4287 | Other Federal Receivables | Debit |
| 4290 | Amortization and Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds | Debit |
| 4295 | Revaluation of Foreign Currency in the Exchange Stabilization Fund | Debit |
| | **BUDGETARY ADJUSTMENTS AND STATUS OF RESOURCES - UNOBLIGATED** | |
| 4310 | Anticipated Recoveries of Prior-Year Obligations | Debit |
| 4320 | Adjustments for Changes in Prior-Year Allocations of Budgetary Resources | Debit |
| 4350 | Canceled Authority | Credit |
| 4351 | Partial or Early Cancellation of Authority With a U.S. Treasury Warrant | Credit |
| 4355 | Cancellation of Appropriation From Unavailable Receipts | Credit |
| 4356 | Cancellation of Appropriation From Invested Balances | Credit |
| 4357 | Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds | Credit |
| 4370 | Offset to Appropriation Realized for Redemption of Treasury Securities | Credit |
| 4382 | Temporary Reduction - New Budget Authority | Credit |
| 4383 | Temporary Reduction - Prior-Year Balances | Credit |
| 4384 | Temporary Reduction/Cancellation Returned by Appropriation | Credit |

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

| Account Number | Title | Normal Balance |
|---|---|---|
| **4000** | **BUDGETARY (continued)** | |
| | **BUDGETARY ADJUSTMENTS AND STATUS OF RESOURCES - UNOBLIGATED (continued)** | |
| 4387 | Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority | Credit |
| 4388 | Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances | Credit |
| 4390 | Reappropriations - Transfers-Out | Credit |
| 4391 | Adjustments to Indefinite No-Year Authority | Credit |
| 4392 | Permanent Reduction - New Budget Authority | Credit |
| 4393 | Permanent Reduction - Prior-Year Balances | Credit |
| 4394 | Receipts Unavailable for Obligation Upon Collection | Credit |
| 4395 | Authority Unavailable for Obligation Pursuant to Public Law - Temporary | Credit |
| 4396 | Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts Unavailable for Obligation Upon Collection | Credit |
| 4397 | Receipts and Appropriations Temporarily Precluded From Obligation | Credit |
| 4398 | Offsetting Collections Temporarily Precluded From Obligation | Credit |
| 4399 | Special and Trust Fund Refunds and Recoveries Temp. Unavailable - Receipts and Appropriations Temp. Precluded From Obligation | Credit |
| 4420 | Unapportioned Authority - Pending Rescission | Credit |
| 4430 | Unapportioned Authority - OMB Deferral | Credit |
| 4450 | Unapportioned Authority | Credit |
| 4510 | Apportionments | Credit |
| 4520 | Reserved for Agency Use | N.A. |
| 4530 | Reserved for Agency Use | N.A. |
| 4540 | Reserved for Agency Use | N.A. |
| 4550 | Reserved for Agency Use | N.A. |
| 4560 | Reserved for Agency Use | N.A. |
| 4570 | Reserved for Agency Use | N.A. |
| 4580 | Reserved for Agency Use | N.A. |
| 4590 | Apportionments - Anticipated Resources - Programs Subject to Apportionment | Credit |
| 4610 | Allotments - Realized Resources | Credit |
| 4620 | Unobligated Funds Exempt From Apportionment | Credit |

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

| Account Number | Title | Normal Balance |
|---|---|---|
| **4000** | **BUDGETARY (continued)** | |
| | **BUDGETARY ADJUSTMENTS AND STATUS OF RESOURCES - UNOBLIGATED (continued)** | |
| 4630 | Funds Not Available for Commitment/Obligation | Credit |
| 4650 | Allotments - Expired Authority | Credit |
| 4690 | Anticipated Resources - Programs Exempt From Apportionment | Credit |
| 4700 | Commitments - Programs Subject to Apportionment | Credit |
| 4720 | Commitments - Programs Exempt From Apportionment | Credit |
| | **BUDGETARY ADJUSTMENTS AND STATUS OF RESOURCES - UNEXPENDED OBLIGATIONS** | |
| 4801 | Undelivered Orders - Obligations, Unpaid | Credit |
| 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | Credit |
| 4831 | Undelivered Orders - Obligations Transferred, Unpaid | Credit |
| 4832 | Undelivered Orders - Obligations Transferred, Prepaid/Advanced | Credit |
| 4871 | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries | Debit |
| 4872 | Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected | Debit |
| 4881 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | Credit |
| 4882 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | Credit |
| | **BUDGETARY ADJUSTMENTS AND STATUS OF RESOURCES - EXPENDED AUTHORITY** | |
| 4901 | Delivered Orders - Obligations, Unpaid | Credit |
| 4902 | Delivered Orders - Obligations, Paid | Credit |
| 4908 | Authority Outlayed Not Yet Disbursed | Credit |
| 4931 | Delivered Orders - Obligations Transferred, Unpaid | Credit |
| 4971 | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries | Debit |
| 4972 | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected | Debit |
| 4981 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | Credit |
| 4982 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | Credit |

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

| Account Number | Title | Normal Balance |
|---|---|---|
| **5000** | **REVENUE AND OTHER FINANCING SOURCES** | |
| 5100 | Revenue From Goods Sold | Credit |
| 5109 | Contra Revenue for Goods Sold | Debit |
| 5200 | Revenue From Services Provided | Credit |
| 5209 | Contra Revenue for Services Provided | Debit |
| 5310 | Interest Revenue - Other | Credit |
| 5311 | Interest Revenue - Investments | Credit |
| 5312 | Interest Revenue - Loans Receivable/Uninvested Funds | Credit |
| 5313 | Interest Revenue - Subsidy Amortization | Credit |
| 5314 | Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act | Credit |
| 5315 | Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act | Debit |
| 5317 | Contra Revenue for Interest Revenue - Loans Receivable | Debit |
| 5318 | Contra Revenue for Interest Revenue - Investments | Debit |
| 5319 | Contra Revenue for Interest Revenue - Other | Debit |
| 5320 | Penalties and Fines Revenue | Credit |
| 5324 | Contra Revenue for Penalties and Fines | Debit |
| 5325 | Administrative Fees Revenue | Credit |
| 5329 | Contra Revenue for Administrative Fees | Debit |
| 5400 | Benefit Program Revenue | Credit |
| 5409 | Contra Revenue for Benefit Program Revenue | Debit |
| 5500 | Insurance and Guarantee Premium Revenue | Credit |
| 5509 | Contra Revenue for Insurance and Guarantee Premium Revenue | Debit |
| 5600 | Donated Revenue - Financial Resources | Credit |
| 5609 | Contra Revenue for Donations - Financial Resources | Debit |
| 5610 | Donated Revenue - Nonfinancial Resources | Credit |
| 5619 | Contra Donated Revenue - Nonfinancial Resources | Debit |
| 5640 | Forfeiture Revenue - Cash and Cash Equivalents | Credit |
| 5649 | Contra Forfeiture Revenue - Cash and Cash Equivalents | Debit |
| 5650 | Forfeiture Revenue - Forfeitures of Property | Credit |
| 5659 | Contra Forfeiture Revenue - Forfeitures of Property | Debit |
| 5700 | Expended Appropriations | Credit |
| 5705 | Expended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year | Credit |
| 5708 | Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors | Credit |
| 5709 | Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles | Credit |

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

| Account Number | Title | Normal Balance |
|---|---|---|
| **5000** | **REVENUE AND OTHER FINANCING SOURCES (continued)** | |
| 5720 | Financing Sources Transferred In Without Reimbursement | Credit |
| 5730 | Financing Sources Transferred Out Without Reimbursement | Debit |
| 5740 | Appropriated Earmarked Receipts Transferred In | Credit |
| 5745 | Appropriated Earmarked Receipts Transferred Out | Debit |
| 5750 | Expenditure Financing Sources - Transfers-In | Credit |
| 5755 | Nonexpenditure Financing Sources - Transfers-In - Other | Credit |
| 5756 | Nonexpenditure Financing Sources - Transfers-In - Capital Transfers | Credit |
| 5760 | Expenditure Financing Sources - Transfers-Out | Debit |
| 5765 | Nonexpenditure Financing Sources - Transfers-Out - Other | Debit |
| 5766 | Nonexpenditure Financing Sources - Transfers-Out - Capital Transfers | Debit |
| 5775 | Nonbudgetary Financing Sources Transferred In | Credit |
| 5776 | Nonbudgetary Financing Sources Transferred Out | Debit |
| 5780 | Imputed Financing Sources | Credit |
| 5790 | Other Financing Sources | Credit |
| 5791 | Adjustment to Financing Sources - Downward Reestimate or Negative Subsidy | Debit |
| 5792 | Financing Sources To Be Transferred Out - Contingent Liability | Debit |
| 5795 | Seigniorage | Credit |
| 5800 | Tax Revenue Collected - Not Otherwise Classified | Credit |
| 5801 | Tax Revenue Collected - Individual | Credit |
| 5802 | Tax Revenue Collected - Corporate | Credit |
| 5803 | Tax Revenue Collected - Unemployment | Credit |
| 5804 | Tax Revenue Collected - Excise | Credit |
| 5805 | Tax Revenue Collected - Estate and Gift | Credit |
| 5806 | Tax Revenue Collected - Customs | Credit |
| 5820 | Tax Revenue Accrual Adjustment - Not Otherwise Classified | Credit |
| 5821 | Tax Revenue Accrual Adjustment - Individual | Credit |
| 5822 | Tax Revenue Accrual Adjustment - Corporate | Credit |
| 5823 | Tax Revenue Accrual Adjustment - Unemployment | Credit |
| 5824 | Tax Revenue Accrual Adjustment - Excise | Credit |
| 5825 | Tax Revenue Accrual Adjustment - Estate and Gift | Credit |
| 5826 | Tax Revenue Accrual Adjustment - Customs | Credit |
| 5830 | Contra Revenue for Taxes - Not Otherwise Classified | Debit |
| 5831 | Contra Revenue for Taxes - Individual | Debit |

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

| Account Number | Title | Normal Balance |
|---|---|---|
| **5000** | **REVENUE AND OTHER FINANCING SOURCES (continued)** | |
| 5832 | Contra Revenue for Taxes - Corporate | Debit |
| 5833 | Contra Revenue for Taxes - Unemployment | Debit |
| 5834 | Contra Revenue for Taxes - Excise | Debit |
| 5835 | Contra Revenue for Taxes - Estate and Gift | Debit |
| 5836 | Contra Revenue for Taxes - Customs | Debit |
| 5890 | Tax Revenue Refunds - Not Otherwise Classified | Debit |
| 5891 | Tax Revenue Refunds - Individual | Debit |
| 5892 | Tax Revenue Refunds - Corporate | Debit |
| 5893 | Tax Revenue Refunds - Unemployment | Debit |
| 5894 | Tax Revenue Refunds - Excise | Debit |
| 5895 | Tax Revenue Refunds - Estate and Gift | Debit |
| 5896 | Tax Revenue Refunds - Customs | Debit |
| 5900 | Other Revenue | Credit |
| 5909 | Contra Revenue for Other Revenue | Debit |
| 5921 | Valuation Change in Investments - Exchange Stabilization Fund | Credit |
| 5922 | Valuation Change in Investments for Federal Government Sponsored Enterprise | Credit |
| 5923 | Valuation Change in Investments - Beneficial Interest in Trust | Credit |
| 5990 | Collections for Others - Statement of Custodial Activity | Debit |
| 5991 | Accrued Collections for Others - Statement of Custodial Activity | Debit |
| 5993 | Offset to Non-Entity Collections - Statement of Changes in Net Position | Debit |
| 5994 | Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position | Debit |
| 5997 | Financing Sources Transferred In From Custodial Statement Collections | Credit |
| 5998 | Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the Treasury | Debit |
| **6000** | **EXPENSES** | |
| 6100 | Operating Expenses/Program Costs | Debit |
| 6190 | Contra Bad Debt Expense - Incurred for Others | Credit |
| 6199 | Adjustment to Subsidy Expense | Credit |
| 6310 | Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank | Debit |

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

| Account Number | Title | Normal Balance |
|---|---|---|
| **6000** | **EXPENSES (continued)** | |
| 6320 | Interest Expenses on Securities | Debit |
| 6330 | Other Interest Expenses | Debit |
| 6340 | Interest Expense Accrued on the Liability for Loan Guarantees | Debit |
| 6400 | Benefit Expense | Debit |
| 6500 | Cost of Goods Sold | Debit |
| 6600 | Applied Overhead | Credit |
| 6610 | Cost Capitalization Offset | Credit |
| 6710 | Depreciation, Amortization, and Depletion | Debit |
| 6720 | Bad Debt Expense | Debit |
| 6730 | Imputed Costs | Debit |
| 6790 | Other Expenses Not Requiring Budgetary Resources | Debit |
| 6800 | Future Funded Expenses | Debit |
| 6850 | Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated) | Debit |
| 6900 | Nonproduction Costs | Debit |
| **7000** | **GAINS/LOSSES/MISCELLANEOUS ITEMS** | |
| | **GAINS** | |
| 7110 | Gains on Disposition of Assets - Other | Credit |
| 7111 | Gains on Disposition of Investments | Credit |
| 7112 | Gains on Disposition of Borrowings | Credit |
| 7180 | Unrealized Gains | Credit |
| 7190 | Other Gains | Credit |
| | **LOSSES** | |
| 7210 | Losses on Disposition of Assets - Other | Debit |
| 7211 | Losses on Disposition of Investments | Debit |
| 7212 | Losses on Disposition of Borrowings | Debit |
| 7280 | Unrealized Losses | Debit |
| 7290 | Other Losses | Debit |
| | **MISCELLANEOUS ITEMS** | |
| 7300 | Extraordinary Items | Credit |
| 7400 | Prior-Period Adjustments Due to Corrections of Errors | Credit |
| 7401 | Prior-Period Adjustments Due to Changes in Accounting Principles | Credit |

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

| Account Number | Title | Normal Balance |
|---|---|---|
| **7000** | **GAINS/LOSSES/MISCELLANEOUS ITEMS (continued)** | |
| | **MISCELLANEOUS ITEMS (continued)** | |
| 7405 | Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year | Credit |
| 7500 | Distribution of Income - Dividend | Debit |
| 7600 | Changes in Actuarial Liability | Debit |
| **8000** | **MEMORANDUM** | |
| 8010 | Guaranteed Loan Level | Debit |
| 8015 | Guaranteed Loan Level - Unapportioned | Credit |
| 8020 | Guaranteed Loan Level - Apportioned | Credit |
| 8025 | Reserved for Agency Use | N.A. |
| 8030 | Reserved for Agency Use | N.A. |
| 8035 | Reserved for Agency Use | N.A. |
| 8040 | Guaranteed Loan Level - Used Authority | Credit |
| 8045 | Guaranteed Loan Level - Unused Authority | Credit |
| 8050 | Guaranteed Loan Principal Outstanding | Debit |
| 8053 | Guaranteed Loan New Disbursements by Lender | Credit |
| 8056 | Reserved for Agency Use | N.A. |
| 8059 | Reserved for Agency Use | N.A. |
| 8062 | Reserved for Agency Use | N.A. |
| 8065 | Guaranteed Loan Collections, Defaults, and Adjustments | Debit |
| 8068 | Reserved for Agency Use | N.A. |
| 8070 | Guaranteed Loan Cumulative Disbursements by Lenders | Credit |
| 8101 | Partial or Early Cancellation of Authority | Credit |
| 8102 | Offset for Partial or Early Cancellation of Authority | Debit |
| 8801 | Offset for Purchases of Assets | Credit |
| 8802 | Purchases of Property, Plant, and Equipment | Debit |
| 8803 | Purchases of Inventory and Related Property | Debit |
| 8804 | Purchases of Assets - Other | Debit |

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

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

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

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

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

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

**Definition:** The aggregate amount of funds on deposit with Treasury, excluding seized cash deposited. Fund Balance With Treasury (FBWT) is increased by (1) receiving appropriations, reappropriations, continuing resolutions, appropriation restorations, and allocations; and (2) receiving transfers and reimbursements from other agencies. It also is increased by amounts borrowed from the Bureau of the Public Debt (BPD), the Federal Financing Bank, or other entities, and amounts collected and credited to appropriation or fund accounts. FBWT is reduced by (1) disbursements made to pay liabilities or to purchase assets, goods, and services; (2) investments in U.S. securities (securities issued by BPD or other Federal Government agencies); (3) cancellation of expired appropriations; (4) transfers and reimbursements to other entities or to the General Fund of the Treasury; and (5) sequestration or rescission of appropriations. (See USSGL account 1532, "Seized Cash Deposited.") This account does not close at year-end.

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

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

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

**Definition:** Collections on hand, not yet deposited within the same accounting period. This account does not close at year end.

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

**Definition:** The authorized amount of cash held by agency cashiers at personal risk. This account does not close at year-end.

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

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

**Definition:** The authorized amount of cash placed on U.S. Government debit cards by Federal program agencies and held at personal risk by an agency representative.

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

**Definition:** Funds held by the public that Office of Management and Budget has determined will be included in the budget. This account does not close at year-end.

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

**Definition:** Cash holdings not otherwise classified above. This account does not close at year-end.

**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.

**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.

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

**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 year-end.

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

**Definition:** The U.S. dollar equivalent of foreign government currency. This account does not close at year-end.

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

**Definition:** Amounts due from others when the right to receive funds accrues. This may result from the performance of services, the delivery of goods, or court-ordered assessment. This account does not close at year-end.

**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 year-end.

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

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

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

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

**Definition:** Amounts of identifiable, measurable, and legally enforceable taxes due from entities. This includes claims to cash or other assets through established assessment processes as defined by FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources." This account does not close at year-end.

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

**Definition:** Estimated amounts of uncollectible taxes receivable. This account does not close at year-end.

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

**Definition:** The amount representing transfers receivable from balances that are currently invested. To accommodate cash management practices, funds will remain invested until needed for disbursement. At such time, the receiving entity will request a transfer of funds. The investing entity will disinvest and transfer necessary funds via SF 1151: Nonexpenditure Transfer Authorization. The budget authority from the transfer is realized, and obligations may be incurred before the actual transfer of funds. This account does not close at year-end.

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

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

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

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

**Definition:** The amounts of accrued interest receivable not otherwise identified. This account does not close at year-end.

**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 year-end.

**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 year-end.

**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 year-end.

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

**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 year-end.

**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 year-end.

**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 year-end.

**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 year-end.

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

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

**Definition:** Amounts loaned to another Federal account or fund, individuals, private sector organizations, State and local governments, or foreign governments. This account does not close at year-end.

**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 year-end.

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

**Definition:** Estimated amounts of uncollectible loans receivable. Increase the account by the amount estimated to be uncollectible each accounting period. Decrease the account by the actual amount subsequently written off. This account does not close at year-end.

**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 year-end.

**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 year-end.

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

**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 year-end.

**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 year-end.

**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 year-end.

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

**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 year-end.

**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 year-end.

**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 year-end.

**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 year-end.

**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 year-end.

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

**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 year-end.

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

**Definition:** Loans issued by the Troubled Assets Relief Program accounted for under the provisions of the Federal Credit Reform Act of 1990.

**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.

**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."

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

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

**Definition:** The amount reflects the 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 some instances for this account to have a debit balance.

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

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

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

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

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

**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 year-end.

**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 year-end

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

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

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

**Definition:** The cost or value of damaged personal property held as operating materials and supplies that is more economical to repair than to dispose of. Agencies with immaterial amounts of operating materials and supplies held for repair may report these amounts in USSGL account 1511, “Operating Materials and Supplies Held for Use.” This account does not close at year end.

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

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

**Definition:** The amount of estimated repairs needed for damaged operating materials and supplies and the estimated gain or loss on the value of inventory due to unrealized holding gains and losses. This account does not close at year-end.

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

**Definition:** The cost or value of tangible personal property purchased by an agency for resale. This account does not close at year-end.

**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 year-end.

**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 year-end.

**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 year-end.

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

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

**Definition:** The cost or value of raw materials purchased or donated for use as a component part of inventory. This account does not close at year-end.

**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 year-end.

**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 year-end.

**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 year-end.

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

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

**Definition:** The value of all seized monetary instruments, including undeposited cash, that are in the process of forfeiture proceedings or held as evidence. Upon obtaining judgment, reclassify the amount held in this account to the appropriate forfeited property accounts or to the fund balance with Treasury. (See USSGL accounts 1541, "Forfeited Property Held for Sale," and 1542, "Forfeited Property Held for Donation or Use.") This account does not close at year-end.

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

**Definition:** The amount of cash seized by law enforcement activity and deposited to Treasury in banks or other financial institutions pending forfeiture judgment. This account does not close at year-end.

**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 year-end.

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

**Definition:** The value of monetary instruments and property intended to be donated or used by the agency that were acquired as a result of forfeiture proceedings, to satisfy a tax liability, or as unclaimed or abandoned merchandise. This account does not close at year-end.

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

**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 year-end.

**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 year-end

**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 year-end.

**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 year-end.

**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 year-end.

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

**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 year-end.

**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 year-end.

**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 year-end.

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

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

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

**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 year-end.

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

**Definition:** The full discount on U.S. Treasury securities issued by the Bureau of the Public Debt and held by an agency. This account does not close at year-end.

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

**Definition:** The full premium on U.S. Treasury securities issued by the Bureau of the Public Debt and held by an agency. This account does not close at year-end.

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

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

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

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

**Definition:** The accumulated unrealized gain or loss on investments other than investments in zero coupon bonds. Unrealized gain or loss is due to adjustments for market value. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance. This account does not close at year-end.

**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 year-end.

**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 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.

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

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

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

**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 year-end.

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

**Definition:** The full discount of U.S. Treasury Zero Coupon Bonds issued by the Bureau of the Public Debt and held by an agency. This account does not close at year-end.

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

**Definition:** The amortization amount of discount on U.S. Treasury Zero Coupon Bonds issued by the Bureau of the Public Debt and held by an agency. FACTS II normal balance assigned to this account is “debit.” This account does not close at year-end.

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

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

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

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

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

**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.

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

**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 intances for this account to have a debit balance.

**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.

**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.

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

**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 on Troubled Assets Relief Program securities accounted for under the provisions of the Federal Credit Reform Act of 1990.

**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 on Troubled Assets Relief Program securities accounted for under the provisions of the Federal Credit Reform Act of 1990.

**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 preferred senior preferred stock. The initial amount is recorded when the Department of the Treasury makes a liquidity payment to a GSE.

**Account Title:** Market Adjustment - 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 preference senior preferred stock due to adjustments for market value. Although the normal balance for this account is debit, it is acceptable in some instances for this account to have a credit balance.

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

**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.

**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 some instances for this account to have a credit balance.

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

**Definition:** The Federal Government's beneficial interest in a Credit Facility trust. The Federal Government is the sole beneficiary of the Credit Facility trust assets. The Federal Government assets are valued based on the underlying assets of the Credit Facility trust.

**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 some instances for this account to have a credit balance.

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

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

**Definition:** The value of other investments owned by the agency. This account does not close at year-end.

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

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

**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 year-end.

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

**Definition:** Accumulates depreciation charged to expense for improvements to land. This account does not close at year-end.

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

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

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

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

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

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

**Definition:** Accumulates depreciation charged to expense for buildings, improvements, and renovations. This account does not close at year-end.

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

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

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

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

**Definition:** Accumulates depreciation charged to expense for structures and facilities. This account does not close at year-end.

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

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

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

**Definition:** Accumulates depreciation charged to expense for equipment. This account does not close at year-end.

**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 year-end.

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

**Definition:** Accumulates depreciation charged to expense for assets under capital lease. This account does not close at year-end.

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

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

**Definition:** The cost of improvements to leased land, buildings, structures, and facilities occupied by the Federal Government as a lessee, as well as easements and right-of-way. This account does not close at year-end.

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

**Definition:** Accumulates amortization charged to expense for leasehold improvements. This account does not close at year-end.

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

**Definition:** The capitalized cost of internal-use software including (1) purchased off-the-shelf software, (2) contractor-developed software subject to amortization, and (3) internally developed software subject to amortization. This account does not close at year-end.

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

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

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

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

**Definition:** Accumulates amortization charges to expense for internal-use software. Internal-use software will be amortized in a systematic and rational manner over the estimated useful life of the software. Software acquired for research and development with no alternative future use will be amortized over the period of the project as opposed to the normal life-cycle amortization. This account does not close at year-end.

**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 year-end.

**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 year-end.

**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 year-end.

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

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

**Definition:** The amount of accumulated amortization/depreciation charged to expenses for other general property, plant, and equipment. This account does not close at year-end.

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

**Definition:** The amount to be received from an appropriation to fund current or future expenses for which the appropriation has already been authorized by law. Note: Treasury and Office of Management and Budget must approve use of this account. This account does not close at year-end.

**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."

**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.

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

**Definition:** Other assets not otherwise classified above. This account does not close at year-end.

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

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

**Definition:** Amounts owed to another Federal or non-Federal entity for goods and other property ordered and received, and for services rendered by other than employees. This account does not close at year-end.

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

**Definition:** Amounts owed to a Federal Government Sponsored Enterprise (GSE) for excess of the GSE's liabilities over its assets.

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

**Definition:** Amounts of voucher schedule payments transmitted to the regional disbursing office for payment but not processed by the regional disbursing office. This account does not close at year-end.

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

**Definition:** Amounts withheld from grantees or contractors pending completion of related contracts. This account does not close at year-end.

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

**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 year-end.

**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 year-end.

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

**Definition:** The amount representing transfers payable from balances that are currently invested. To accommodate cash management practices, funds will remain invested until needed for disbursement. At such time, the receiving entity will request a transfer of funds. The investing entity will disinvest and transfer necessary funds via SF 1151: Nonexpenditure Transfer Authorization. The budget authority from the transfer is realized, and obligations may be incurred before the actual transfer of funds. This account does not close at year-end.

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

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

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

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

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

**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 year-end.

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

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

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

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

**Definition:** Amounts of liabilities, not otherwise classified above, for which there is a related budgetary obligation (USSGL account 49X1). This account does not close at year-end.

**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 year-end.

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

**Definition:** The estimated liability for salaries, wages, and funded annual leave and sick leave that have been earned but are unpaid. (Refer to FASAB SFFAS No. 1, “Accounting for Selected Assets and Liabilities,” paragraph 84.) This account does not close at year-end.

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

**Definition:** Amounts withheld from employees' salaries for taxes, employee benefit contributions, wage garnishments, and other withholdings. This account does not close at year-end.

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

**Definition:** The employer portion of payroll taxes and benefit contributions, such as retirement, including the agency's contribution to the Thrift Savings Plan (“N” attribute), and health and life insurance for covered employees. This account does not close at year-end.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Definition:** Amounts 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 year-end.

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

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

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

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

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

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

**Definition:** Amounts offsetting undeposited collections and collections deposited in nonfiduciary deposit funds and clearing accounts, including suspense accounts, awaiting disposition or reclassification. This account does not close at year-end.

**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 year-end.

**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 year-end.

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

**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 year-end.

**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 year-end.

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

**Definition:** The discount on U.S. securities issued under general and special financing authority. This account does not close at year-end.

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

**Definition:** The premium on U.S. securities issued under general and special financing authority. This account does not close at year-end.

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

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

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

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

**Definition:** The liability for the agency's share of participation certificates. This account does not close at year-end.

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

**Definition:** All other forms of Federal Government obligations, secured and unsecured, not otherwise classified above. This account does not close at year-end.

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

**Definition:** The amount recorded by the administering agencies for actuarial present value of all future retirement benefits, based on projected salaries and total projected services less the actuarial present value of future normal cost contributions that would be made for and by the employees under the plan. (Refer to FASAB SFFAS No. 5, “Accounting for Liabilities of the Federal Government,” paragraph 71.) This account does not close at year-end.

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

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

**Definition:** The amount recorded by the administering agencies for actuarial present value of all future health insurance benefits less the actuarial present value of future normal cost contributions that would be made for and by the employees under the plan. (Refer to FASAB SFFAS No. 5, "Accounting for Liabilities of the Federal Government," paragraphs 79 and 88.) This account does not close at year-end.

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

**Definition:** The amount recorded by administering agencies for the expected present value of future outflows to be paid to, or on behalf of, existing policy holders, less expected present value of future net premiums to be collected. (Refer to FASAB SFFAS No. 5, "Accounting for Liabilities of the Federal Government," paragraph 113.) This account does not close at year-end.

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

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

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

**Definition:** The amount recorded by administering agencies for estimated losses on Federal insurance and guarantee program claims (except social insurance and loan guarantee programs).

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

**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.

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

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

**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 year-end.

**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 year-end.

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

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

**Definition:** The liquidity accrual 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.

**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.

**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 year-end.

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

**Definition:** This account is used to reinstate valid accounts payable that were canceled. This account does not close at year-end.

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

**Definition:** Amounts to be transferred to the General Fund of the Treasury via capital transfer. This includes excess amounts in liquidating funds. This account does not close at year-end.

## 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) attribute domain values Federal “F” and transaction partner “99.” For all other amounts, use the appropriate attribute domain value. This USSGL account is included on the USSGL crosswalk for the Statement of Custodial Activity or on a custodial footnote. This account does not close at year-end.

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

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

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

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

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

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

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

**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 year-end.

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

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

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

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

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

**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 some instances for this account to have a credit balance.

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

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

## 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 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 year-end.

**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 year-end.

**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 collections, excluding reimbursables, expected in the current fiscal year.

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

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

## 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 in certain instances for this account to have a debit balance.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Account Title:** 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 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 year-end

**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 agency expenditure account where the receivable is from an invested expenditure account.

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

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

## 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 agency account. The amounts appropriated to the agency will be accomplished via nonexpenditure transfer; however, the amounts are reflected in the President’s Budget as an appropriation rather than as a transfer. For cash management purposes, the funds remain invested until needed for disbursement; therefore, a receivable is required to reflect the total budget authority. This account does not close at year-end.

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

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

## 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 an agency Treasury Appropriation Fund Symbol (TAFS) to a specific agency expenditure account and transferred in via nonexpenditure transfer. However, the amounts are reflected in the President's Budget as an appropriation rather than a transfer. 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 agency expenditure account, and then transferred out via nonexpenditure transfer. However, the amounts are reflected in the President's Budget as an appropriation rather than a transfer. 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.

**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 year-end

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

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

**Definition:** The amount of contract authority transferred between two Treasury Appropriation Fund Symbols based upon an approved letter. This occurs before the actual transfer of funds. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance. This account does not close at year end.

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

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

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

**Definition:** The amount of contract authority carried forward into the next fiscal year. This account does not close at year end.

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

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

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

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

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

**Account Title:** 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.

**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.

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

**Account Title:** Actual Repayments of Debt, Prior-Year Balances
**Account Number:** 4147
**Normal Balance:** Credit

**Definition:** Amounts actually transferred by nonexpenditure transfer during the fiscal year from prior-year balances to repay debt.

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

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

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

**Definition:** The amount of borrowing authority carried forward into the next fiscal year for definite borrowing authority. For indefinite borrowing authority, this will be the amount that is supported by unpaid obligations (undelivered orders and expended authority). This account does not close at year-end.

**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 SF 1151: Nonexpenditure Transfer Authorization.

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

**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."

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

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

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

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

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

**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.

**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."

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

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

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

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

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

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

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

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

**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 in certain instances 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 Office of Management and Budget), when investment authority is involved. For cash management purposes, the funds remain invested until needed for disbursement. (This occurs before the request for SF 1151: Nonexpenditure Transfer Authorization, and is only permissible under specific circumstances.) Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance.

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

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

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

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

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

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

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

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

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

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

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

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

**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 in certain instances for this account to have a credit balance.

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

**Definition:** The amount of realized nonexpenditure transfers during the fiscal year from an expired Treasury Appropriation Fund Symbol (TAFS) to an unexpired TAFS as a result of authority to extend the period of availability of the expired balances that does not meet the definition of a reappropriation. This transaction is accomplished via SF 1151: Nonexpenditure Transfer Authorization. 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:** Balance Transfers - Unexpired to Expired
**Account Number:** 4192
**Normal Balance:** Debit

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

**Account Title:** 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 Budgetgary Resources and the Office of Management and Budget Program and Financing (P&F) Schedule. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance.

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

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

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

**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.

**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 year-end.

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

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

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

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

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

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

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

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

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

**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.

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

**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.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**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.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Definition:** The amount of interest due but not collected from Treasury. This account does not close at year-end.

**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 year-end.

**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 year-end.

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

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

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

**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 in certain instances for this account to have a credit balance (when a Foreign Currency loss is recognized).

**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 agency general fund funding sources and performing accounts. 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:** Canceled Authority
**Account Number:** 4350
**Normal Balance:** Credit

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

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

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

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

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

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

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

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

**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.

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

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

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

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

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

**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 year-end.

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

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

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

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

**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 SF 1151: Nonexpenditure Transfer Authorization.

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

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

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

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

**Definition:** The amount of new budget authority permanently reduced by enacted legislation. For amounts appropriated from the General Fund of the Treasury or from unavailable receipts, there is an impact on fund balance. However, for reductions to contract authority and borrowing authority, there is no impact on fund balance. 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.”

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

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

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

**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.

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

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

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

**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 year-end.

**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 Congress.

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

**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. This account does not close at year-end.

**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 agency level.

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

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

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

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

**Definition:** Appropriated funds not available for commitment/obligation.

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

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

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

**Definition:** Anticipated amounts in programs exempt from apportionment.

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

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

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

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

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

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

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

**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 year-end.

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

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

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

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

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

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

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

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

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

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

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

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

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

**Definition:** The amount accrued or due for: (1) services performed by employees, contractors, vendors, carriers, grantees, lessors, and other government funds; (2) goods and tangible property received; and (3) programs for which no current service performance is required such as annuities, insurance claims, benefit payments, loans, etc. This account does not close at year-end.

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

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

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

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

**Definition:** The amount of authority outlayed but not yet disbursed. Use only in specific circumstances, such as for interest on certain Bureau of the Public Debt securities. This account does not close at year-end.

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

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

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

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

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

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

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

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

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

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

**Definition:** The amount of upward adjustments 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."

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

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

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

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

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

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

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

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

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

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

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

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

**Definition:** Interest revenue earned from investments.

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

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

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

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

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

**Account Title:** 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 accouned 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.

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

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

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

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

**Account Title:** Penalties 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.

## U.S. Government Standard General Ledger
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**Account Title:** Contra Revenue for Administrative Fees
**Account Number:** 5329
**Normal Balance:** Debit

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

**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.

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

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

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

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

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

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

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

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

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

**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.

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## Accounts and Definitions

**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.

**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.

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## Accounts and Definitions

**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 some instances for this account to have a debit balance.

**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.

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## Accounts and Definitions

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

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

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

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

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

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

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

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

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## Accounts and Definitions

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

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

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

**Definition:** The amount of financing sources of a reporting entity representing funds transferred in, or to be transferred in, occurring as a result of a nonexchange, nonexpenditure transfer-in between two trust funds or two Federal funds (as defined by 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 entity representing funds transferred in, or to be transferred in, occurring as a result of a nonexchange, nonexpenditure capital transfer into a Treasury 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 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.

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

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

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

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

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

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

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

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

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

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

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

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

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

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## Accounts and Definitions

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

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

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

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

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

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

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

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

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

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

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

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

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

## U.S. Government Standard General Ledger
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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 Federal Government‘s sovereign power to tax. Initial collectors or Federal custodians (for example, the Internal Revenue Service) may record this account only if a more specific USSGL tax revenue accrual account does not exist. Initial collectors should record the Federal/non-Federal attribute domain value “N.” Secondary recipients may record this account or a more specific USSGL tax revenue accrual account with the Federal/non-Federal attribute domain value “F.”

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

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

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

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

## U.S. Government Standard General Ledger
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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 Federal Government‘s sovereign power to tax. Initial collectors or Federal custodians (for example, the Internal Revenue Service) reporting tax revenue accrual adjustments - unemployment should report using this specific USSGL account. Initial collectors should record the Federal/non-Federal attribute domain value “N.” Secondary recipients may record this account or USSGL account 5820, “Tax Revenue Accrual Adjustment - Not Otherwise Classified,” with the Federal/non-Federal attribute domain value “F.”

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

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

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

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

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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 Federal Government‘s sovereign power to tax. Initial collectors or Federal custodians (for example, the Internal Revenue Service) reporting tax revenue accrual adjustments - customs should report using this specific USSGL account. Initial collectors should record the Federal/non-Federal attribute domain value “N.” Secondary recipients may record this account or USSGL account 5820, “Tax Revenue Accrual Adjustment - Not Otherwise Classified,” with the Federal/non-Federal attribute domain value “F.”

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

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

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

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

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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." Initial collectors or Federal custodians (for example, the Internal Revenue Service) reporting contra revenue for taxes - corporate should report using this specific USSGL account. Initial collectors should record the Federal/non-Federal attribute domain value “N.” Secondary recipients may record this account or USSGL account 5830, “Contra Revenue for Taxes - Not Otherwise Classified,” with the Federal/non-Federal attribute domain value “F.”

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

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

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

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

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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." Initial collectors or Federal custodians (for example, the Internal Revenue Service) reporting contra revenue for taxes - estate and gift should report using this specific USSGL account. Initial collectors should record the Federal/non-Federal attribute domain value "N." Secondary recipients may record this account or USSGL account 5830, "Contra Revenue for Taxes - Not Otherwise Classified," with the Federal/non-Federal attribute domain value "F."

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

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

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

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

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

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

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

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

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

## U.S. Government Standard General Ledger
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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. Initial collectors or Federal custodians (for example, the Internal Revenue Service) of tax revenue refunds - excise should report using this specific USSGL account. Initial collectors should record the Federal/non-Federal attribute domain value "N." Secondary recipients may record this account or USSGL account 5890, "Tax Revenue Refunds - Not Otherwise Classified," with the Federal/non-Federal attribute domain value "F."

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

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

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

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

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

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

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

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

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

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

**Definition:** The accumulated 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 some 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 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 some 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 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 some instances for this account to have a debit balance.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**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.

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

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

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

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

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

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

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

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

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

## U.S. Government Standard General Ledger
## 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.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Definition:** The amount of adjustments affecting the cumulative results of operations due to errors in prior-period financial statements that resulted from mathematical mistakes, mistakes in the application of accounting principles, or oversight or misuse of facts that existed at the time the financial statements were prepared. 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.

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

**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 some instances for this account to have a debit balance.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Definition:** The amount of guaranteed loan disbursements by lenders, net of collections, defaults, or adjustments, after USSGL accounts 8053, “Guaranteed Loan New Disbursements by Lender,” and 8065, “Guaranteed Loan Collections, Defaults, and Adjustments,” are closed into this account at year-end. This account does not close at year-end.

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

**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.

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

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

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

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

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

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

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

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

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

# U.S. Government Standard General Ledger Account Transactions

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

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

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

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

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

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

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

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

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

- There may be mixed funding in a single TAFS. The net position of a TAFS may be a mix of:
    - Unexpended appropriations derived from general fund resources not earmarked by law for a specific purpose, and
    - Financing sources, such as Economy Act revenue, that impact cumulative results of operations.
- To facilitate reconciliation of interagency expenses and revenues, do not post cost directly to "in-process type" asset accounts. Agencies must first record cost, such as direct labor (payroll and benefits) and direct materials that do not meet agency established capitalization thresholds, in the appropriate USSGL account 6000 series expense account. Use USSGL account 6610, "Cost Capitalization Offset" to apply the cost to the desired "in-process type" asset account. Do not record amounts applied to asset accounts under this method to USSGL account 88XX series accounts.
- The transactions illustrate USSGL accounts without applicable attribute values. Therefore, a single transaction listed here may translate to several similar transactions in the agency's accounting system depending on how many combinations of USSGL accounts and attribute values are valid to record the agency's activities. Agencies must post transactions using the 4-digit USSGL account plus valid attribute values to fully comply with implementation of the USSGL at the transaction level and to facilitate necessary central agency reporting. Additionally, since the 4-digit base account combined with valid attributes is itself a USSGL account, agencies must post debit and credit entries to reclassify balances even when the 4-digit base account is the same.
- Transactions affecting budgetary status may contain debit or credit postings to multiple USSGL status accounts that may be valid for a particular transaction. Choose a USSGL account appropriate to the status of authority in the affected TAFS and the accounting event recorded.
- All transactions apply to activity with Federal and non-Federal entities unless limited by account definition or otherwise noted in the transaction description.
- A USSGL transaction crosswalk (beginning with inception date 8/86), can be obtained at the USSGL Web site.
- The transaction reference provides an example of where this transaction appears. It may not provide all possible USSGL implementation guidance that contains this transaction.

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Note: The following alpha extensions to transaction numbers indicate:
R = The USSGL transaction noted with the "R" extension contains instructions to reverse in the comment.
AP = The USSGL transaction noted with the "AP" extension contains instructions to also post another transaction in the comment.

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

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---|---|

# Account Transaction Categories

Transaction Code

## A. Funding

- 100 - 399 • Budgetary Resources Other Than Collections
- 400 - 699 • Authority Transfers
- 700 - 799 • Reimbursables and Other Income

## B. Disbursements and Payables

- 100 - 299 • Payments/Purchases
- 300 - 399 • Commitments/Undelivered Orders/Expended Authority - Unpaid
- 400 - 599 • Payables/Accrued Liabilities
- 600 - 699 • Advances and Prepayments

## C. Collections and Receivables

- 100 - 399 • Receipts
- 400 - 599 • Receivables/Accrued Revenue
- 600 - 799 • Asset Sale and Disposition (Gains and Losses)

## D. Adjustments/Writeoffs/Reclassification

- 100 - 299 • Upward and Downward Adjustments
- 300 - 399 • Prior-Period Adjustments
- 400 - 499 • Writeoffs
- 500 - 799 • Reclassification/Revaluation

## E. Accruals/Nonbudgetary Transfers Other Than Disbursements and Collections

- 100 - 399 • Accrual, Depreciation, Amortization, and Depletion
- 400 - 499 • Accumulated and Allocated Costs Not in Categories Above
- 500 - 799 • Transfers Without Budgetary Impact

## F. Yearend

- 100 - 299 • Preclosing Entries
- 300 - 499 • Closing Entries

## G. Memorandum Entries

- 100 - 299 • All Memorandum Entries (Excluding Closing Memorandum Entries)

## H. Other Specialized Transaction Entries

- 100 - 799 •

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

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---|---|
| A102 | To record an anticipated appropriation. |
| A104 | To record the enactment of appropriations. |
| A108 | To record authority that was temporarily reduced and subsequently reclassified as a closing entry in the previous year. |
| A110 | To record in the gaining fund the reappropriation of authority from an expired losing fund to an unexpired gaining fund. |
| A112 | To record in the losing fund the reappropriation of authority from an expired losing fund to an unexpired gaining fund. |
| A114 | To record an anticipated appropriation expenditure transfer from a trust fund to a general fund. |
| A116 | To record budgetary authority apportioned by the Office of Management and Budget and available for allotment. |
| A118 | To record anticipated resources apportioned but not available for use until they are realized for anticipated resources in programs subject to apportionment. |
| A119 | To record anticipated resources in programs exempt from apportionment. |
| A120 | To record the allotment of authority. |
| A122 | To record the realization of previously anticipated and apportioned authority for programs subject to apportionment. |
| A123 | To record the realization of previously anticipated authority for programs exempt from apportionment. |
| A125 | To record a reduction in authority for advance funding made available in the previous year. |
| A126 | To record amounts specifically withheld from apportionment by the Office of Management and Budget (OMB). |
| A127 | To record budget authority (that is appropriated receipts) temporarily precluded from obligation. |
| A128 | To record authority temporarily unavailable pursuant to public law. |
| A129 | To record spending authority from offsetting collections temporarily precluded from obligation. |
| A130 | To record authority, in a trust or special fund 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. |
| A131 | To record a permanent reduction of borrowing or contract authority. |

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

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---|---|
| A132 | To record a permanent reduction of unexpended appropriations. |
| A133 | To record budget authority permanently reduced in a special or trust expenditure Treasury Appropriation Fund Symbol funded by a special or trust unavailable receipt account. |
| A134 | To record appropriated receipts permanently reduced and canceled by legislative action in special and trust Treasury Appropriation Fund Symbols. |
| A135 | To record budget authority temporarily reduced by legislative action. This transaction may be used in special and trust Treasury Appropriation Fund Symbols that are designated by Treasury as available for investment, or in revolving funds, or for reductions of spending authority from offsetting collections if deemed appropriate by the Office of Management and Budget (OMB) and/or specific legislative action. |
| A136 | To record rescission and withdrawal of funds for balances previously recorded as pending rescission. |
| A137 | To record unobligated balances withheld from availability pending congressional action or Presidential rescission proposal. |
| A138 | To record estimated recoveries of prior-year obligations. |
| A139 | To record authority, in a trust or special fund Treasury Appropriation Fund 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. |
| A140 | To record anticipated collections other than refunds. |
| A142 | To record anticipated nonexpenditure transfers to the General Fund of the Treasury. |
| A143 | To record anticipated capital transfers to Treasury general fund receipt account. |
| A146 | To record subsidy disbursed by the program fund not previously accrued. |
| A148 | To record decreases to indefinite borrowing authority. |
| A152 | To record indefinite or definite borrowing authority. |
| A154 | To record the realization of borrowing authority that was previously estimated. |
| A155 | To record an appropriation to liquidate obligations initially incurred against the authority to borrow when the borrowing authority was not exercised. |
| A156 | To record the drawing of cash to fund borrowing authority from the Bureau of the Public Debt or the Federal Financing Bank. |
| A158 | To record actual reductions to borrowing authority previously anticipated. |
| A159 | To record the amount of borrowing authority that was substituted with offsetting collections when the borrowing was not exercised. |

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

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---|---|
| A162 | To record an estimate of indefinite borrowing authority to cover obligations for the current year. |
| A164 | To record anticipated reductions to borrowing authority. |
| A166 | To record definite and indefinite contract authority based on legislation. |
| A168 | To record the realization of contract authority that was previously anticipated. |
| A169 | To record the portion of an appropriation to liquidate obligations incurred against contract authority that is no longer required. |
| A170 | To record the warrant liquidating contract authority. |
| A171 | To record an appropriation to liquidate contract authority that is supported by a nonexpenditure transfer of funds from a Treasury-Managed Trust Fund Treasury Appropriation Fund Symbol. |
| A172 | To record anticipated actual reductions to contract authority. |
| A173 | To record an appropriation to liquidate contract authority that is not yet supported by a nonexpenditure transfer of funds from a Treasury-Managed Trust Fund Treasury Appropriation Fund Symbol (TAFS). |
| A174 | To record an unanticipated actual decrease to indefinite contract authority. |
| A175 | To record a nonexpenditure transfer-in of funds from a Treasury-Managed Trust Fund Treasury Appropriation Fund Symbol (TAFS) that liquidates a previously established receivable for contract authority. |
| A176 | To record the anticipated indefinite contract authority to cover anticipated obligations for the current year. |
| A177 | To record the transfer-in of contract authority from a parent account to a recipient account based upon an approved letter. The nonexpenditure transfer of funds has not yet been accomplished. |
| A178 | To record anticipated adjustments/decreases to contract authority. |
| A179 | To record the transfer-out of contract authority from a parent account to a recipient account based upon an approved letter. The nonexpenditure transfer of funds has not yet been accomplished. |
| A180 | To record a nonexpenditure transfer-in from a parent account to a recipient account representing contract authority previously transferred. |
| A181 | To record a nonexpenditure transfer-out from a parent account to a recipient account representing contract authority previously transferred. |
| A183 | To record in the receipt account the amount of appropriated receipts from an agency's unavailable receipt account to an expenditure account. |
| A184 | To record the amount of appropriated receipts from an agency's unavailable receipt account to an expenditure account. |

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

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---|---|
| A185 | To record in a special or trust unavailable receipt Treasury Appropriation Fund Symbol (TAFS), an amount that was temporarily reduced in an associated special or trust expenditure TAFS. Or to record in a miscellaneous receipt account, an amount that was permanently reduced and cancelled in an associated special or trust expenditure TAFS. |
| A186 | To record revenue to available non-revolving trust funds and special funds, in which the revenue is immediately available for obligation. |
| A187 | To record the liquidation of contract authority for collections against reimbursable customer orders that were substituted for contract authority and have now been earned. |
| A188 | To record revenue to available non-revolving trust funds and special funds, in which the revenue is not immediately available for obligation upon collection. A credit to USSGL account 4394 acts as a contra-resource account. However, these receipts may be available for investment. |
| A189 | To record a temporary reduction of new budget authority and fund balance in a trust or special fund expenditure account that was funded by an unavailable receipt account. |
| A190 | To record receipts in available trust funds and special funds that become available for obligation after not being available for obligation when originally collected. A debit to USSGL account 4394 provides new budget authority. |
| A192 | To record authority made available from receipt or appropriation balances previously precluded from obligation. |
| A194 | To record authority made available from offsetting collection balances previously precluded from obligation. |
| A195 | To record the collection of revenue for non-revolving trust and special funds that were previously accrued. |
| A196 | To record the annualized level of an appropriation provided under a continuing resolution. |
| A197 | To record Fund Balance With Treasury under a continuing resolution as determined by the Office of Management and Budget's automatic apportionment bulletin. |
| A198 | To record Fund Balance With Treasury and adjust the Fund Balance With Treasury Under a Continuing Resolution to zero upon the enactment of an appropriation and receipt of a Treasury Appropriation Warrant. |
| A199 | To record an adjustment to the annualized level of an appropriation when the enacted level is less than the proposed annual level (based on a continuing resolution). |
| A202 | To record in the financing account an appropriation received for a modification adjustment transfer. |
| A204 | To record modifications for subsidy cost and adjustment transfers related to Loan Guarantee liabilities in the financing account. |
| A210 | To record a transfer-out of financing sources and fund balance from Custodial Statement collections via the Statement of Transactions (SF 224). |

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

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

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

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

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

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---|---|
| A452 | To record in the receiving agency the return (transfer-out) to the parent agency of unobligated expired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts. |
| A454 | To record in the parent agency the return (transfer-in) from the receiving agency of unobligated expired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts. |
| A456 | To record the transfer out of expired unobligated expenditure transfers receivable. |
| A458 | To record the transfer in of expired unobligated expenditure transfers receivable. |
| A460 | To record the nonexpenditure transfer-in of expired unobligated balances to an unexpired Treasury Appropriation Fund Symbol (TAFS), where the source of the transfer is derived from unexpended appropriations. |
| A462 | To record the nonexpenditure transfer-in of expired unobligated balances to an unexpired Treasury Appropriation Fund Symbol (TAFS), where the source of the transfer is derived from appropriated receipts. |
| A464 | To record the nonexpenditure transfer-out of expired unobligated balances to an unexpired Treasury Appropriation Fund Symbol (TAFS), where the source of the transfer is derived from unexpended appropriations. |
| A466 | To record the nonexpenditure transfer-out of expired unobligated balances to an unexpired Treasury Appropriation Fund Symbol (TAFS), where the source of the transfer is derived from appropriated receipts. |
| A468 | To record in the receiving agency the anticipated transfer-in of current-year authority or prior-year balances. |
| A470 | To record in the transferring agency the transfer-out of current-year authority or prior-year balances that were previously anticipated. |
| A472 | To record in the receiving agency the transfer-in of current-year authority or prior-year balances previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations. |
| A474 | To record in the receiving agency the transfer-in of current-year authority or prior-year balances previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts. |
| A476 | To record in the transferring agency the transfer-out of current-year authority or prior-year balances previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations. |
| A478 | To record in the transferring agency the transfer-out of current-year authority or prior-year balances previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts. |

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

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---|---|
| A480 | To record in the receiving agency the transfer-in of current-year authority or prior-year balances not previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations. |
| A482 | To record in the receiving agency the transfer-in of current-year authority or prior-year balances not previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts. |
| A484 | To record in the transferring agency the transfer-out of current-year authority or prior-year balances not previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations. |
| A486 | To record in the transferring agency the transfer-out of current-year authority or prior-year balances not previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts. |
| A488 | To record in the transferring agency the actual nonexpenditure transfer-out of current-year or prior-year authority with unpaid undelivered orders for trust or special funds or obligations supported by spending authority from offsetting collections. |
| A490 | To record in the transferring agency the actual nonexpenditure transfer-out of current-year or prior-year authority with unpaid undelivered orders for general fund appropriations. |
| A492 | To record in the transferring agency the actual transfer-out of current-year or prior-year authority with unpaid expended authority and related accounts payable. |
| A494 | To record in the transferring agency the actual transfers-out during the fiscal year of authority with prepaid/advanced undelivered orders from current or prior years for general fund appropriations. |
| A496 | To record in the receiving agency the actual transfers-in during the fiscal year of authority with prepaid/advanced undelivered orders from current or prior years for general fund appropriations. |
| A498 | To record a Federal fund receivable for an expenditure transfer from a trust fund. |
| A499 | To record the adjustment of a Federal fund receivable for a previously established expenditure transfer receivable, where a corresponding temporary reduction or cancellation is to be recorded in a trust fund payable Treasury Appropriation Fund Symbol (TAFS). |
| A500 | To record in a trust fund a payable for an expenditure transfer-out to a Federal fund relating to nonexchange transactions. |
| A502 | To record the actual Federal fund collection resulting from an expenditure transfer from a trust fund, that was previously established as a receivable. |
| A504 | To record in a trust fund the outlay and reduction of the payable for an expenditure transfer out to a Federal fund. |

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

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---|---|
| A506 | To record in the receiving agency the actual nonexpenditure transfer-in of current-year or prior-year authority with unpaid undelivered orders for general fund appropriations. |
| A508 | To record in the receiving agency the actual nonexpenditure transfer-in of current-year or prior-year authority with unpaid undelivered orders for trust or special funds or obligations supported by spending authority from offsetting collections. |
| A510 | To record in a trust fund expenditure transfers-in from a Federal fund relating to nonexchange transactions. |
| A512 | To record in a trust fund expenditure transfers-out to a Federal fund relating to nonexchange transactions. |
| A514 | To record in an agency's general fund an expenditure transfer-out to a trust fund or general fund (if directed by public law) relating to nonexchange and exchange transactions. |
| A516 | To record a receivable for amounts appropriated from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency expenditure account, prior to the nonexpenditure (nonallocation) transfer of funds. This amount is specified in the agency's appropriation or authorization act. |
| A518 | To record the adjustment in a non-allocation Treasury Appropriation Fund Symbol (TAFS) when the budget authority is temporarily reduced. |
| A519 | To record the adjustment of the receivable in a Treasury Appropriation Fund Symbol (TAFS) when the budget authority is cancelled. |
| A520 | To record a payable for amounts appropriated from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency expenditure account, prior to the nonexpenditure (nonallocation) transfer of funds. This amount is specified in the agency's appropriation or authorization act. |
| A522 | To record the adjustment in the specific invested Treasury Appropriation Fund Symbol (TAFS) that results from a temporary reduction in the Agency Trust Fund Expenditure TAFS. |
| A523 | To record the adjustment in the specific invested Treasury Appropriation Fund Symbol (TAFS) that results from a cancellation in the Agency Trust Fund Expenditure TAFS. |
| A524 | To record a nonexpenditure (nonallocation) transfer-in of funds from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency expenditure account for amounts previously appropriated and recorded as receivables. |
| A526 | To record a nonexpenditure (nonallocation) transfer-out of funds from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency expenditure account for amounts previously appropriated and recorded as payables. |
| A528 | To record a nonexpenditure (nonallocation) transfer-in of funds from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency expenditure account. This amount is specified in the agency's appropriation or authorization act. |

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

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---|---|
| A530 | To record a nonexpenditure (nonallocation) transfer-out of funds from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency expenditure account. This amount is specified in the agency's appropriation or authorization act. |
| A531 | To record a nonexpenditure (nonallocation) transfer-in of funds to a specific invested Treasury Appropriation Fund Symbol (TAFS) from a receiving TAFS that is canceling and returning unobligated balances. |
| A532 | To record the receivable for amounts to be transferred in of unrealized nonexpenditure (nonallocation) appropriation transfers between two trust funds or two Federal funds (as defined by the Office of Management and Budget), where there is investment authority involved. |
| A534 | To record the payable for amounts to be transferred out of unrealized nonexpenditure (nonallocation) appropriation transfers between two trust funds or two Federal funds (as defined by the Office of Management and Budget), where there is investment authority involved. |
| A536 | To record the actual nonexpenditure (nonallocation) transfer-in of funds via SF 1151: Nonexpenditure Transfer Authorization that reduces previously established USSGL 4171 "Non-Allocation Transfers of Invested Balances - Receivable." |
| A538 | To record the actual nonexpenditure (nonallocation) transfer-out of funds via SF 1151: Nonexpenditure Transfer Authorization that reduces previously established USSGL 4172 "Non-Allocation Transfers of Invested Balances - Payable." |
| A540 | To record in the transferring agency the nonexpenditure transfer-out of budgetary resources receivable. |
| A542 | To record in the receiving agency the nonexpenditure transfer-in of budgetary resources receivable. |
| A544 | To record in the transferring agency the nonexpenditure transfer-out of unfilled customer orders without advance. |
| A546 | To record in the receiving agency the nonexpenditure transfer-in of unfilled customer orders without advance. |
| A548 | To record in the transferring agency the actual transfers-out during the fiscal year of authority with prepaid/advanced undelivered orders from current or prior years for trust or special funds or obligations supported by spending authority from offsetting collections. |
| A550 | To record in the receiving agency the actual transfers-in during the fiscal year of authority with prepaid/advanced undelivered orders from current or prior years for trust or special funds or obligations supported by spending authority from offsetting collections. |
| A552 | To record in the transferring agency the transfer-out of unfilled customer orders with advance. |
| A554 | To record in the receiving agency the actual transfer-in unfilled customer orders with advance. |
| A702 | To record anticipated reimbursements. |
| A704 | To record in the performing agency a reimbursable agreement that was not previously anticipated. |

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

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---|---|
| A706 | To record in the performing agency a reimbursable agreement without an advance that was previously anticipated. |
| A708 | To record the collection of revenue earned in the performing agency for a reimbursable agreement without an advance that was previously anticipated. |
| A710 | To record earned revenue in the performing agency related to a reimbursable agreement or other income. |
| A712 | To record the refund of an advance to the ordering entity for the completion of a prior-year reimbursable order. |
| A714 | To record revenue earned in the performing agency for goods or services performed on a reimbursable order without an advance. |
| B102 | To record payment of payroll. |
| B103 | To record a disbursement of pension benefit payments. |
| B104 | To record in a loan guarantee financing account a disbursement to a third party, where no asset is received. This transaction, for example, includes payments of default claims and interest supplements. |
| B105 | To record the subsidy expense in the program fund that is paid to the financing fund when the loan is disbursed. |
| B106 | To record subsidy disbursement from the program account to the financing account not previously obligated. |
| B107 | To record payment and disbursement of funds not previously accrued. |
| B108 | To record a loss in the imprest fund. |
| B109 | To record payment of interest not previously accrued. |
| B110 | To record a confirmed disbursement schedule previously accrued. |
| B112 | To record accrued interest paid. |
| B113 | To record capitalized loan interest paid on non-credit reform loans. |
| B114 | To record disbursement for liens on collateral acquired from defaulted loans guaranteed after 1992. |
| B116 | To record disbursement without a lien on collateral acquired from defaulted loans guaranteed after 1992. |
| B118 | To record a tax refund funded by directly reducing offsetting collections paid by the collecting agency. |
| B119 | To record the actual capital transfer to repay a portion of a capital investment (usually an appropriation to a revolving fund). |

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

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---|---|
| B120 | To record principal repayments to the Bureau of the Public Debt and the Federal Financing Bank via nonexpenditure transfers that were previously anticipated. For example, this transaction includes repayments of principal and repayments due to modifications of credit reform loans. |
| B121 | To record principal repayments at par value to the Bureau of the Public Debt and the Federal Financing Bank via nonexpenditure transfers that were not previously anticipated. For example, this transaction includes repayments of principal and repayments due to modifications of credit reform loans. |
| B122 | To record repayments of other debt. |
| B123 | To record in the issuing entity, the sale of Federal securities at par value. |
| B124 | To record the purchase of Federal securities acquired at par value. |
| B125 | To record in the issuing entity, the sale of Federal securities acquired at a premium. |
| B126 | To record the purchase of Federal securities acquired at a premium. |
| B127 | To record in the issuing entity, the sale of Federal securities at a discount. |
| B128 | To record the purchase of Federal securities acquired at a discount. |
| B129 | To record the purchase of accrued interest on Treasury securities. |
| B130 | To record a lien paid before personal property is sold. |
| B131 | To record principal repayments to Treasury or the Federal Financing Bank, resulting in a gain or loss, via nonexpenditure transfers that were not previously anticipated. For example, this transaction includes repayments of principal and repayments due to modifications of credit reform loans. |
| B134 | To record appropriations used this fiscal year. |
| B136 | To record in the liquidating account the actual capital transfer of excess cash to the general fund of the Treasury. |
| B138 | To record in a trust fund payments made to a Federal fund relating to exchange transactions. |
| B140 | To record the purchase of foreign currency by a disbursing officer. |
| B142 | To record the disbursement of foreign currency by a disbursing officer on behalf of the operating fund. |
| B150 | To record a disbursement (not an outlay) from fund balance with Treasury in a Treasury General Account (TGA) to funds held by the public in a non-TGA. |
| B152 | To record a purchase of a non-Bureau of Public Debt (BPD) security at par from funds held by the public in a non-Treasury General Account (TGA). |

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

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---|---|
| B154 | To record a operating expense or program cost from funds in a non-Treasury General Account (TGA) which results in an outlay. |
| B160 | To record the purchase of securities, accounted for under the provisions of the Federal Credit Reform Act, acquired at par value. |
| B162 | To record the purchase of securities, accounted for under the provisions of the Federal Credit Reform Act, acquired at a premium. |
| B163 | To record the purchase of securities, accounted for under the provisions of the Federal Credit Reform Act, acquired at a discount. |
| B200 | To record the initial receipt of preferred stock and/or common stock warrants as consideration for entering into a liquidity agreement with Government Sponsored Enterprises and/or beneficial interest in a Credit Facility Trust in a Treasury General Fund Receipt Account. |
| B202 | To record the liquidity payment and markup of liquidity preference from the prior year in the program account. |
| B302 | To record a commitment of unobligated amounts in programs subject to apportionment. |
| B304 | To record a commitment of unobligated balances in programs exempt from apportionment. |
| B306 | To record current-year undelivered orders without an advance. |
| B308 | To record current-year undelivered orders with an advance. |
| B309 | To record current-year undelivered orders with an advance using a U.S. Debit Card. |
| B310 | To record a current-year undelivered order without an advance where the commitment is more than the undelivered order for commitments in programs subject to apportionment. |
| B312 | To record a current-year undelivered order without an advance where the commitment is more than the undelivered order for commitments in programs exempt from apportionment. |
| B314 | To record a current-year undelivered order without an advance where the commitment is less than the undelivered order for commitments in programs subject to apportionment. |
| B316 | To record a current-year undelivered order without an advance where the commitment is less than the undelivered order for commitments in programs exempt from apportionment. |
| B402 | To record the delivery of goods or services and to accrue a liability. |
| B404 | To record a downward adjustment of a current-year unpaid undelivered order. |
| B406 | To record the delivery of goods and services in the same year the order was placed and to accrue a liability. The current-year expended authority is more than the original obligation. |
| B408 | To reclassify payable schedules for disbursements to "in-transit" until the payment schedule is confirmed. |

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

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---|---|
| B412 | To record an obligation and accounts payable in an unexpired appropriation for a valid bill related to a canceled appropriation. |
| B416 | To record the collecting agency's estimated accrued tax refunds payable and related interest funded by a direct appropriation. |
| B418 | To record the accrual of interest expenses incurred, not yet paid. |
| B420 | To record the liability for cost to be funded in the future. |
| B422 | To record the unfunded FECA liability and unfunded unemployment liability. |
| B424 | To record a contingent liability. |
| B425 | To record a contingent liability related to a capital transfer. |
| B426 | To record an increase in actuarial liabilities for benefit plans. |
| B428 | To record the payable to borrowers from sales of foreclosed property with recourse. |
| B430 | To record the inventory purchased for a resale under historical cost (title was passed). |
| B432 | To record the fair market value of real and intangible forfeited property. |
| B434 | To record an unclaimed and abandoned item that has met the statutory and/or regulatory requirements for forfeiture. |
| B436 | To record the funded portion of cleanup costs that was previously estimated. |
| B438 | To record capital lease liability. |
| B440 | To record capitalized loan interest payable on non-credit reform loans for interest payable amounts previously accrued. |
| B602 | To record revenue received in advance. |
| B604 | To record the current-year expended authority where the undelivered order was prepaid or advanced. The current-year authority is the same as the original order. |
| B606 | To record current-year expended authority using a U.S. Debit Card. |
| B610 | To reduce an unfilled customer order with advance from a prior-year reimbursable while maintaining a resource to support the obligation and outlay. |
| C101 | To record the transfer of recognized subsidy from the program fund to the financing fund. |
| C102 | To record service in kind provided by non-Federal sources. |

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

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---|---|
| C103 | To record the collection of subsidy costs in the financing account. |
| C106 | To record the collection of reestimated subsidy in the financing account. |
| C107 | To record the receipt of previously anticipated collections for loans related to the Troubled Asset Relief Program. |
| C108 | To record the receipts reported into nonfiduciary deposit funds and clearing accounts. |
| C109 | To record the receipt of previously anticipated collections. |
| C110 | To reclassify collections to liquidate prior-year deficiency. |
| C112 | To record the collection of a refund of an advance or prepayment in the same year as the original obligation. |
| C114 | To record unearned revenue collected in advance and deposited to a trust or special fund receipt account. |
| C116 | To record in the financing fund unearned fees collected for undisbursed loans. |
| C117 | To record in the financing fund fees collected when loans are disbursed. |
| C118 | To record in the financing fund fees earned when loans are disbursed. |
| C120 | To record the maturity of Federal securities acquired at par value. |
| C122 | To record the maturity of Federal securities acquired at a premium. |
| C124 | To record the maturity of Federal securities acquired at a discount. |
| C130 | To record the collection of a refund of an advance or prepayment that results in a downward adjustment to a prior- year obligation. |
| C132 | To record the refunds collected (not previously accrued as receivables) for assets purchased and expenses incurred in a prior year that create budgetary resources. |
| C134 | To record the refunds collected (not previously accrued as receivables) for assets purchased and expenses incurred in the current year. |
| C136 | To record the collection of receivables for assets purchased or expenses incurred in a prior year that create budgetary resources when collected. |
| C137 | To record the restitution of the imprest fund loss. |
| C138 | To record the collection of refunds receivable for assets purchased or expenses incurred in the current year that create budgetary resources when collected. |

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

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---|---|
| C139 | To record the deduction of an employee's pay for reimbursement of Federal Employees Health Benefits paid by the employer while the employee was in a leave without pay status. |
| C140 | To record the collection of receivables from Federal sources. |
| C141 | To record a collection of non-Federal revenue reported on the Statement of Custodial Activity or on the custodial footnote that is deposited into a General Fund receipt account. |
| C142 | To record a contra-revenue in the amount of revenue collected for others and to establish a custodial liability. |
| C143 | To record the collection of receivables of custodial revenue from a non-Federal source that is deposited to a miscellaneous receipt account. |
| C144 | To record the undeposited collections for funds that do not require budgetary reporting. |
| C145 | To record the collection of revenue or other financing sources that were not previously accrued into a General Fund receipt account. These collections are not reported on the Statement of Custodial Activity |
| C147 | To record an offset for amounts collected for others and to establish a liability for non-entity assets that are not reported on the Statement of Custodial Activity or on the custodial footnote. |
| C149 | To record the collection of loans receivable by the Bureau of the Public Debt and deposit directly into a Treasury Account Symbol that does not have budget authority. |
| C150 | To record the receipt of other cash and noncash monetary assets. |
| C151 | To record the collection of capitalized loan interest receivable by the Bureau of the Public Debt and deposit directly into a Treasury Account Symbol that does not have budget authority. |
| C152 | To record unapplied receipts into fund symbols that require budgetary reporting. |
| C153 | To record the collection of loans receivable, accounted for under the provisions of the Federal Credit Reform Act, by the Bureau of the Public Debt and deposit directly into a Treasury Account Symbol that does not have budget authority. |
| C154 | To record the collections of unaccrued interest on loans from non-Federal sources. |
| C155 | To record the transfer-in of nonbudgetary fund balance to other Federal entities without reimbursements. |
| C158 | To record cash donations collected in an expenditure account, as allowed by law. |
| C161 | To record an adjustment to loans and interest receivable based on acquired collateral property without recourse. |
| C162 | To record an adjustment to loans and interest receivable based on acquired collateral property with recourse. |
| C163 | To record an adjustment to loans and interest receivable based on acquired collateral property without recourse. |

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

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---|---|
| C164 | To record non-cash assets donated by the public. |
| C166 | To record a monetary instrument, including undeposited seized cash. |
| C170 | To record the movement of seized cash from a nonfiduciary deposit fund to a special receipt account upon forfeiture. |
| C172 | To record a revenue for forfeited cash deposited to the forfeiture fund. |
| C174 | To record undeposited cash that was forfeited. |
| C176 | To record cash deposited after forfeiture. |
| C178 | To record the transfer of the title of an asset to the Federal Government for a settlement of tax liability from the taxpayer. |
| C180 | To record satisfaction of a loan by surrender of a borrower's title to collateral of commodity. |
| C182 | To record a collection of an advance for an unfilled customer order. |
| C186 | To record the collection of receivables in the performing agency for reimbursable services. |
| C188 | To record the collection of revenue into unavailable special fund receipt accounts. |
| C190 | To record in a trust fund payments received from a Federal fund relating to exchange transactions. |
| C192 | To record the acquisition of foreign currency in the foreign currency account symbol (X7000 series). |
| C194 | To record reclaimed (repaid) foreign currency into the foreign currency account symbol (X7000 series) by a disbursing officer. |
| C196 | To record a capital transfer received in a Treasury general fund receipt account. |
| C200 | To record the maturity of securities, accounted for under the provisions of the Federal Credit Reform Act, acquired at par value. |
| C202 | To record the maturity of securities, accounted for under the provisions of the Federal Credit Reform Act, acquired at a premium. |
| C204 | To record the maturity of securities, accounted for under the provisions of the Federal Credit Reform Act, acquired at a discount. |
| C402 | To record an accrual of revenue reported on the Statement of Custodial Activity or on the custodial footnote that is collected by an agency to be deposited directly into a General Fund receipt account. |
| C404 | To record contra-revenue in the amount of revenue accrued and establish a custodial liability. |

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

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---|---|
| C405 | To record offset for the amount accrued in a General Fund receipt account and to establish a liability for non-entity assets that are not reported on the Statement of Custodial Activity or on the custodial footnote. |
| C406 | To record receivables for amounts advanced from the financing fund or liquidating fund to cover escrow funds. |
| C408 | To record in the financing fund the disbursement of loans. |
| C409 | To record the reclassification of interest capitalized on a loan. |
| C412 | To record accrued receivables for modified direct loans moving from the liquidating fund to the financing fund account. |
| C414 | To record refund receivables from nonfederal sources for assets or expenses that do not create budgetary resources until collected. |
| C416 | To record accrued revenue from Federal sources other than for reimbursables, non-revolving trust and special funds, custodial activity and interest on Treasury securities. |
| C418 | To record interest receivable on securities. |
| C420 | To record accrued revenue or other financing sources without budgetary impact. |
| C422 | To record accrued revenue from Federal or non-Federal sources for non-revolving trust funds and special funds. |
| C424 | To record establishment of current-period earnings on income received in advance. |
| C426 | To record earned revenue in a trust or special fund Treasury Appropriation Fund Symbol that was previously collected in advance. |
| C428 | To record loans and interest receivable from non-Federal sources for defaulted guaranteed loans. Do not consider as a budgetary resource until collected. |
| C430 | To record an old motor vehicle that was traded in for a new motor vehicle using the direct method. |
| C432 | To record loans other than credit reform. |
| C433 | To record loans receivable from non-Federal sources for loans related to Troubled Assets Relief Program. Do not consider as a budgetary resource until collected. |
| C434 | To record interest receivable from non-Federal sources for loans related to Troubled Assets Relief Program. Do not consider as a budgetary resource until collected. |
| C435 | To record the accrual of interest revenue associated with USSGL account 2985 that is to be collected by the Bureau of the Public Debt and deposited directly into a Treasury Account Symbol that does not have budget authority. |

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

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---|---|
| C436 | To record the accrual of Troubled Asset Relief Program interest revenue associated with USSGL account 2985 that is to be collected by the Bureau of the Public Debt and deposited directly into a Treasury Account Symbol that does not have budget authority. |
| C437 | To record the portion of the liability for non-entity assets not reported on the Statement of Custodial Activity related to the accrual of interest revenue that is to be collected by the Bureau of the Public Debt and deposited directly into a Treasury Account Symbol that does not have budget authority. |
| C438 | To record subsidy receivable and the related interest, in the financing account, for an upward reestimate. |
| C440 | To record unfunded (borrowed) foreign currency from the Foreign Currency Account Symbol (X7000 series) by a disbursing officer. |
| C444 | To record capitalized loan interest receivable on non-credit reform loans for interest receivable amounts previously accrued. |
| C446 | To record the reclassification of interest capitalized on a loan related to Troubled Asset Relief Program. |
| C602 | To record the sale of Federal securities purchased at a premium. The sale results in a gain. |
| C604 | To record the sale of Federal securities purchased at a premium. The sale results in a loss. |
| C606 | To record the sale of Federal securities purchased at a discount. The sale results in a gain. |
| C608 | To record the sale of Federal securities purchased at a discount. The sale results in a loss. |
| C609 | To record amounts owed to a Federal Government Sponsored Enterprise (GSE) for excess of the GSE's liabilities over its assets. |
| C610 | To record the sale or disposition of personal property collected for replacement property. |
| C612 | To record the loss (or gain) from sale of foreclosed property without recourse. |
| C614 | To record the gain on property sold with recourse. |
| C616 | To record the loss on loan receivable from the borrower on a sale with recourse. |
| C618 | To record the sale prior to maturity of investments in public debt securities at a discount and sold for a gain or loss by the revolving fund. |
| C620 | To record the sale prior to maturity of investments in public debt securities purchased at par or a premium and sold for a loss or gain by the revolving fund. |
| C622 | To record the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt) purchased at a discount and sold for a gain or loss by the special or non-revolving trust fund. |
| C624 | To record the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt) purchased at par or premium and sold for a gain or loss by the special or non-revolving trust fund. |

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

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---|---|
| C626 | To record cash collected from a loss or a gain from the sale of excess, obsolete, and unserviceable assets. |
| C628 | To record cash collected from a loss or a gain from the sale of foreclosed property. |
| C630 | To record the sale of stockpile materials. |
| C632 | To record stockpile materials sold at a gain. |
| C634 | To record stockpile materials sold at a loss. |
| C636 | To record the collection of sale proceeds from forfeited personal property sold. |
| C638 | To record the sale of forfeited property. |
| C640 | To record the proceeds from commodities sold. |
| C642 | To record a loss on the sale of commodities. |
| C644 | To record a receivable from a non-Federal entity for the sale or disposition of assets other than personal properties and investments. |
| C646 | To record the sale or disposition of assets other than personal properties and investments. |
| C647 | To record the liquidation of receivables from other Federal entity for the sale or disposition of assets other personal properties and investments. |
| C648 | To record a receivable from another Federal entity for the sale or disposition of assets other than personal properties and investments. |
| C650 | To record accounts receivable and accrue revenue from another Federal entity that was previously anticipated. |
| C702 | To record the sale of securities, accounted for under the provisions of the Federal Credit Reform Act, purchased at a premium. The sale results in a gain. |
| C704 | To record the sale of securities, accounted for under the provisions of the Federal Credit Reform Act, purchased at a premium. The sale results in a loss. |
| C706 | To record the sale of securities, accounted for under the provisions of the Federal Credit Reform Act, purchased at a discount. The sale results in a gain. |
| C708 | To record the sale of securities, accounted for under the provisions of the Federal Credit Reform Act, purchased at a discount. The sale results in a loss. |
| C750 | To record, in a special or non-revolving trust fund, a redemption of securities (other than those issued by the Bureau of the Public Debt (BPD)) purchased at par and sold without a gain or loss where funds remain in a non-Treasury General Account (TGA). |

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

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---|---|
| C751 | To record, in a revolving or revolving trust fund, a redemption of securities (other than those issued by the Bureau of the Public Debt (BPD)) purchased at par and sold without a gain or loss where funds remain in a non-Treasury General Account (TGA). |
| C752 | To record, in a special or non-revolving trust fund, the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt (BPD)) purchased at par and sold for a gain. Funds remain held by the public in a non-Treasury General Account (TGA). |
| C753 | To record, in a revolving or revolving trust fund, the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt (BPD)) purchased at par and sold for a gain. Funds remain held by the public in a non-Treasury General Account (TGA). |
| C754 | To record, in a special or non-revolving trust fund, the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt (BPD)) purchased at par and sold for a loss. Funds remain held by the public in a non-Treasury General Account (TGA). |
| C755 | To record, in a revolving or revolving trust fund, the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt (BPD)) purchased at par and sold for a loss. Funds remain held by the public in a non-Treasury General Account (TGA). |
| C780 | To record the Bureau of the Public Debt's redemption of debt and related budgetary offset. |
| D102 | To record a downward adjustment to prior-year unpaid delivered orders and to reduce the liability when the adjustment is not recorded as a prior-period adjustment (USSGL account 7400 or 7401). The authority has expired. |
| D106 | To record an upward adjustment of prior-year unpaid delivered orders and to accrue additional liability when the adjustment is not recorded as a prior-period adjustment (USSGL account 7400 or 7401). The authority has expired. |
| D107 | To record an upward adjustment of prior-year unpaid delivered orders and to accrue additional liability when the adjustment is not recorded as a prior-period adjustment (USSGL account 7400 or 7401). The authority has not expired. |
| D108 | To record a downward adjustment to prior-year paid delivered orders and to collect a refund when the adjustment is not recorded as a prior-period adjustment (USSGL account 7400 or 7401). |
| D110 | To record a downward adjustment to prior-year unpaid delivered orders and to reduce the related liability when the adjustment is not recorded as a prior-period adjustment (USSGL account 7400 or 7401). The authority has not expired. |
| D112 | To record a reclassification of unfunded liability to funded liability in the financing account. |
| D113 | To record the reclassification reestimated subsidy expense from unfunded to funded. |
| D114 | To record an upward adjustment of prior-year unpaid undelivered orders when the adjustment is not recorded as a prior-period adjustment (USSGL account 7400 or 7401). |

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

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---|---|
| D120 | To record a downward adjustment to unpaid prior-year undelivered orders. |
| D122 | To record an upward adjustment to prepaid/advanced prior-year undelivered orders. |
| D126 | To record an upward adjustment to prior-year paid delivered orders. |
| D128 | To record a downward adjustment to prior-year paid delivered orders with no refund collected. |
| D130 | To record a downward adjustment to prior-year prepaid/advanced undelivered orders with no refund collected. |
| D134 | To record the delivery of goods and services ordered in a prior year and accrue a liability. Expended authority is less than the original obligation and the authority is not expired. |
| D136 | To record the amount of unfunded indefinite contract authority that is withdrawn due to recoveries of prior-year obligations. |
| D138 | To record the amount of indefinite borrowing authority that is withdrawn due to recoveries of prior-year obligations. |
| D140 | To record an upward adjustment to prior-year unpaid delivered orders for the change in allocation of budgetary resources between certain trust fund and agency general fund Treasury Appropriation Fund Symbol (TAFS). |
| D141 | To record a downward adjustment to prior-year unpaid delivered orders pertaining to cancellations of authority in an invested Treasury Appropriation Fund Symbol (TAFS). |
| D142 | To record a downward adjustment to prior-year unpaid delivered orders for the change in allocation of budgetary resources between certain trust fund and agency general fund Treasury Appropriation Fund Symbol (TAFS). |
| D144 | To record an upward adjustment to prior-year balances in budgetary receivable USSGL account 4225 "Appropriation Trust Fund Expenditure Transfers - Receivable" for the change in allocation of budgetary resources between certain trust fund and agency general fund Treasury Appropriation Fund Symbol (TAFS). |
| D145 | To record in the canceled appropriation the removal of the canceled payable upon receipt of a valid bill. The budgetary entry reduces the balance of authority that remained upon cancellation. |
| D146 | To record an accrual of downward reestimate for loan subsidies in the program fund. |
| D147 | To adjust the loan guarantee liability and direct loan allowance for downward reestimate of subsidy expense in the financing account. |
| D148 | To accrue the transfer-out of a downward reestimate to a General Fund receipt account. |
| D302 | To record appropriations used for a prior period that was a result of a change in accounting principle. |
| D304 | To record appropriations used for a prior period that was a result of a correction of an error. |
| D306 | To record a prior-period adjustment that reduces the value of a prior-year asset. |

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

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---|---|
| D308 | To record a prior-period adjustment that reduces the value of a liability. |
| D310 | To record a prior-period adjustment that increases the value of a prior-year asset. |
| D312 | To record a prior-period adjustment that increases the value of a prior-year liability. |
| D402 | To record an allowance for a reduction in exchange revenue due to noncredit losses such as returns, allowances, and price redeterminations from non-Federal sources when realization is not probable (less likely than not). |
| D404 | To record the estimated allowance for bad debts related to non-credit-reform receivables. |
| D406 | To record the writeoff of penalties and fines receivable. |
| D407 | To record the writeoff of administrative fees receivable. |
| D408 | To record the writeoff of accounts receivable. |
| D410 | To record the writeoff of taxes receivable. |
| D412 | To record the writeoff of loans receivable for loans made before fiscal 1992. |
| D413 | To writeoff loans receivable related to Troubled Assets Relief Program. |
| D414 | To record the writeoff of loans receivable and interest receivable for credit reform loans made after fiscal 1991. |
| D415 | To record the writeoff of interest receivable related to Troubled Asset Relief Program. |
| D416 | To record the writeoff of interest receivable. |
| D418 | To record the writeoff of assets other than investments. |
| D420 | To record the accrued estimated uncollectible exchange revenue due to credit losses with related costs incurred and collected for others in a General Fund receipt account. |
| D422 | To record the reduction of custodial liability by the amount of estimated uncollectible exchange revenue with virtually no costs collected for others in a General Fund receipt account. |
| D424 | To record in a General Fund receipt account, the accrued estimated uncollectible nonexchange revenue and exchange revenue with virtually no cost reported on the Statement of Custodial Activity or on the custodial foonote. |
| D426 | To record an adjustment to loans receivable based on acquired collateral property. |
| D428 | To record an adjustment for actual loss of inventory. |
| D430 | To record an adjustment for actual loss of forfeited property. |

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

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---|---|
| D432 | To record an adjustment for actual loss of commodities that was disposed but not sold. |
| D434 | To record assets purchased to store environmental waste from past operations at net book value of zero. |
| D436 | To record a refund of offsetting collections, other than advances, that were collected in a prior-year. |
| D438 | To record a refund of trust or special fund receipts that was received in a prior-year. |
| D502 | To establish or record an increase to Imprest Funds or U.S. Debit Card Funds. |
| D503 | To record valuation increase in Government Sponsored Enterprise Preferred and/or Common Stock and/or Beneficial Interest Trust at the end of year. |
| D504 | To record clearing of the prior-year imprest fund from an annual-year Treasury Appropriation Fund Symbol (TAFS) at the beginning of the next fiscal year. |
| D506 | To record the classification of amounts from nonfiduciary deposit funds and clearing accounts to appropriate funds. This includes return of escrow amounts and erroneous receipts and disbursing escrow monies to pay bills, taxes, and insurance. |
| D508 | To record the reclassification of expended balances held back from contractors from accounts payable. |
| D510 | To record the transfer of construction-in-progress to capitalized assets or expenses. |
| D512 | To record the realization that contractor-developed software-in-development is in production. |
| D514 | To record the reclassification of expenses to "in-process type" asset accounts. |
| D516 | To record the raw materials used to produce goods. |
| D518 | To record the revaluation of foreclosed property. |
| D520 | To record completed inventory items. |
| D522 | To record the reclassification of inventory held for sale that meets management's criteria for future sale. |
| D523 | To record the reclassification of damaged, irreparable inventory held for sale. |
| D524 | To record damaged inventory items that need repair. |
| D526 | To record the turn-in of a broken part from operating materials and supplies held for repair. |
| D528 | To record the revaluation of a turned-in broken part from operating materials and supplies held for repair based on estimated repair costs. |
| D530 | To record a repaired broken part that has been returned to stock as a serviceable item. |

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

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---|---|
| D532 | To record prior-period adjustments for transitions to the allowance method for estimated repair costs not previously recorded. |
| D534 | To record damaged inventory, using the direct method, items that need repair. |
| D536 | To record prior-year adjustments for transitions to the direct method for estimated repair costs not previously recorded. |
| D538 | To record issuance of a new motor vehicle to the customer. The cost of goods sold represents the cost of the new vehicle. Upon sale, adjust inventory allowance to reduce the previously unrealized holding gains/losses. |
| D540 | To record a gain when inventory is revalued at the end of the period, using the latest acquisition method. |
| D542 | To record the classification of operating materials and supplies held for use that were damaged and cannot be consumed in operations. This entry also applies to excess or obsolete operating materials and supplies when the net realizable value is less than the book value. |
| D544 | To record the reclassification of operating materials and supplies that meet management's criteria for future use. |
| D546 | To reclassify excess or reserved assets to assets held for use. |
| D548 | To record an unexpected permanent decline in the value of stockpile materials. This entry also applies to record stockpile material at net realizable value due to damage. |
| D550 | To record a permanent decline in value of stockpile materials that is unusual, infrequent, and material in dollar amount. |
| D552 | To reclassify stockpile materials authorized to be sold. |
| D554 | To record the forfeiture of a seized monetary instrument. |
| D555 | To record a removal of a seized monetary instrument. |
| D556 | To record the conversion to cash for a forfeited monetary instrument. |
| D558 | To record forfeited personal property placed into official use. |
| D560 | To record forfeited personal property placed into official use at the end of the year and not depreciated. |
| D562 | To record forfeited personal property authorized to be distributed/donated to another entity. |
| D564 | To record an adjustment to the net realizable value of commodities. |
| D566 | To record inventory that has been lost and deemed immaterial. |
| D568 | To record inventory that has been lost and deemed material. |

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

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---|---|
| D570 | To record inventory that has been found and deemed material. |
| D572 | To record a loss from the revaluation of foreign currency at the end of an accounting period. |
| D573 | To record a loss and its budgetary impact from the revaluation of foreign currency at the end of an accounting period. |
| D574 | To record a gain from the revaluation of foreign currency at the end of an accounting period. |
| D575 | To record a gain and its budgetary impact from the revaluation of foreign currency at the end of an accounting period. |
| D576 | To record a loss resulting from the revaluation of foreign currency in the Foreign Currency Account Symbol (X7000 series) at the end of an accounting period. |
| D578 | To record a gain resulting from the revaluation of foreign currency in the Foreign Currency Account Symbol (X7000 series) at the end of an accounting period. |
| D579 | To record the accumulated unrealized gain or loss on financial stability and foreign currency investments on a monthly basis. |
| D580 | To record the interest accruals on loan guarantee liabilities and the present value of loans. |
| D581 | To reclassify a contingent receivable related to a capital transfer receivable in a Treasury general fund receipt account. |
| D582 | To record the reclassification of a reduction of an expense from unfunded to funded due to collection of a refund receivable. |
| D584 | To reclassify the offset from the revenue accrued to the revenue collected for others that is reported on the Statement of Custodial Activity or on the custodial footnote. |
| D585 | To reclassify the offset from the revenue or other financing sources accrued to revenue or other financing sources collected for others that is not reported on the Statement of Custodial Activity or on the custodial footnote. |
| D586 | To reclassify tax revenue from accrued to collected. |
| D588 | To record the reclassification of seized monetary instruments from undeposited (recorded in USSGL account 1531) to deposited. |
| D589 | To record the adjustment of a U.S. Treasury Zero Coupon Bond in a special or non-revolving trust fund based on the current market value determined monthly by Treasury. |
| D590 | To record the adjustment of a U.S. Treasury Zero Coupon Bond issued by the Bureau of the Public Debt in a trust revolving fund, based on the current market value determined monthly by Treasury. |

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

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---|---|
| E102 | To record the accrued payroll at the end of the accounting period for unpaid estimated costs incurred. This includes funded expenses such as payroll and grantee expenses. |
| E104 | To record the accrued benefit at the end of the accounting period for unpaid estimated costs incurred. This entry is recorded by the employer agency. |
| E106 | To record the accrued benefits at the end of the accounting period for unpaid estimated costs incurred. This entry is recorded by the benefit administering agency. |
| E108 | To record the accrued liabilities other than payroll and benefits at the end of the accounting period for unpaid estimated costs incurred. |
| E109 | To record the actual repair costs to inventory, using the allowance method, that were lower than previously estimated. |
| E110 | To record an adjustment for under-applied overhead deemed immaterial. |
| E112 | To record an adjustment for over-applied overhead deemed immaterial. |
| E113 | To record the amortization of the discount on a U.S. Treasury Zero Coupon Bond in a special or non-revolving trust fund. |
| E114 | To record adjustments for under-applied overhead and to prorate the difference between the actual and applied, if the amount is material. |
| E116 | To record adjustments for over-applied overhead and to prorate the difference between the actual and applied, if the amount is material. |
| E117 | To record the amortization of the discount on Federal and non-Federal securities that does not affect budgetary resources. |
| E118 | To record amortization of subsidy for loans. |
| E119 | To record the amortization of the discount on a U.S. Treasury Zero Coupon Bond issued by the Bureau of the Public Debt in a trust revolving fund. |
| E120 | To record depreciation, amortization, and depletion expense on assets other than investments. |
| E121 | To record the amortization of the discount on securities, accounted for under the Credit Reform Act, that does not affect budgetary resources. |
| E122 | To record accrued and compounded interest on the liability of loan guarantees. |
| E204 | To record the reduction of partially canceled authority for the amount of an outstanding payable for a valid bill related to a canceled appropriation. |
| E402 | To record the imputed costs and related imputed financing sources. |

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

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---|---|
| E404 | To record the application of overhead expenses to work-in-process. |
| E406 | To record inventory used for operations. |
| E408 | To record cost of goods sold. |
| E410 | To record the estimated repair costs for an item using the allowance method. |
| E412 | To record actual repair costs using the direct method. |
| E414 | To capitalize previously expensed repair costs up to the serviceable value of the inventory item using the direct method. |
| E416 | To record stockpile materials issued for use under the consumption method. |
| E418 | To record a lien of real and intangible forfeited property in the allowance account. |
| E502 | To record the loss on disposition of assets resulting from the transfer of ownership of general property, plant, and equipment (land, buildings, equipment, and other) to non-Federal entities. |
| E504 | To record distributed personal property. |
| E506 | To record a commodity transferred to another Federal agency. |
| E508 | To record the transfer-out of nonbudgetary or non-Federal accounts receivable to other Federal entities without reimbursement. |
| E509 | To record the transfer-out of nonbudgetary fund balances to other Federal entities without reimbursements. |
| E510 | To record the transfer-out of inventory items and general property, plant, and equipment to other Federal entities without reimbursement. |
| E512 | To record the transfer-out of investments to other Federal entities without reimbursement. |
| E514 | To record the transfer-out of accounts payable to other Federal entities without reimbursement. |
| E516 | To record a capital transfer receivable to a Treasury general fund receipt account. |
| E602 | To record inventory or operating materials and supplies acquired through exchange of nonmonetary assets. |
| E604 | To record the transfer-in of nonbudgetary or non-Federal accounts receivable from others without reimbursement. |
| E606 | To record the transfer-in of inventory items and general property, plant, and equipment from others without reimbursement. |
| E608 | To record the transfer-in of investments from others without reimbursement. |

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

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---|---|
| E610 | To record the transfer-in of accounts payable from others without reimbursement. |
| F104 | To record adjustments for anticipated nonexpenditure transfers not realized. |
| F106 | To record the reductions of resources to match obligations in permanent indefinite funds via FMS 2108: Yearend Closing Statement (no warrant). |
| F107 | To record an increase of resources to match obligations in permanent indefinite funds via FMS 2108: Yearend Closing Statement (no warrant). |
| F108 | To record the reduction of permanent indefinite resources when a warrant is received. |
| F109 | To record the removal of unfilled customer orders without advance in excess of obligations. |
| F110 | To record the removal of unfilled customer orders with advance and to return advance in excess of obligations. |
| F111 | To record in the ordering fund the reduction to undelivered orders so that the balance equals obligations in the performing fund for the related unfilled customer orders. |
| F112 | To record adjustments for anticipated resources not realized. |
| F113 | To record the reduction of unobligated balances for indefinite contract or indefinite borrowing authority at yearend. |
| F114 | To record adjustments for anticipated reductions not realized. |
| F116 | To record adjustments for resources realized in excess of those anticipated. |
| F118 | To record adjustments for reductions to resources in excess of those anticipated. |
| F120 | To record the cancellation of expired authority and withdraw funds via FMS 2108: Yearend Closing Statement (no warrant). |
| F121 | To record the amount of unobligated appropriated receipts in a trust or special fund expenditure account that is canceled and returned to the originating invested trust of special fund from which the amount was originally derived. The amounts are to be returned via SF 1151: Non expenditure Transfer Authorization. |
| F122 | To record the cancellation of authority not previously expired and to withdraw funds. |
| F123 | To record the amount of unobligated appropriated receipts in a trust or special fund expenditure account represented as a receivable from or payable in an invested trust of special fund that is canceled. There is no movement of fund balance. |
| F124 | To record the closing of General Fund receipt accounts associated with fund balance at yearend. |
| F125 | To record the closing of General Fund receipt accounts associated with USSGL account 7500 at yearend. |

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

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---|---|
| F126 | To record an adjustment to authority temporarily unavailable for Treasury Appropriation Fund Symbols that do not have a Schedule N (Schedule on Unavailable Collections) in the President's Budget and do not report authority precluded from obligation on the Program and Financing Schedule (P&F). |
| F128 | To record the cancellation of a valid obligation and account payable in the "canceling appropriation." |
| F130 | To reinstate the valid account payable in the canceled appropriation for financial statement presentation. |
| F132 | To record the reduction of receipt and appropriation balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as preclosing when the total amount of current-year receipts is greater than the amount needed to cover current-year obligations. |
| F134 | To record the reduction of offsetting collections balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as preclosing when the total amount of current-year collections is greater than the amount needed to cover current-year obligations. |
| F136 | To record the market value adjustment between the amortized cost and the current market value at yearend when the Treasury note is available for sale. |
| F138 | To record the market value adjustment between the amortized cost and the current market value at yearend when a Treasury note is classified as a trading security. |
| F144 | To record the cancellation of a receivable for reimbursable activity. |
| F146 | To record the cancellation of expired balances in the expenditure account and return amounts to the associated unavailable receipt account. A Treasury warrant is required. |
| F301 | To reclassify the balance of partially canceled authority to memorandum accounts. |
| F302 | To record the consolidation of actual net-funded resources and reductions for withdrawn funds. |
| F304 | To record the closing of fiscal-year contract authority. |
| F306 | To record the closing of fiscal-year borrowing authority. |
| F308 | To record the closing of unobligated balances in programs subject to apportionment to unapportioned authority for unexpired multi-year and no-year funds. |
| F310 | To record the closing of unobligated balances in programs exempt from apportionment to unapportioned authority for unexpired multi-year and no-year funds. |
| F312 | To record the closing of unobligated balances to expiring authority. |
| F314 | To record the closing of paid delivered orders to total actual resources. |
| F316 | To record the closing of authority other than offsetting collections made available from balances previously precluded from obligation to authority temporarily precluded from obligation. |

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

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---|---|
| F318 | To record the closing of authority from offsetting collections made available from balances previously precluded from obligation to authority temporarily precluded from obligation. |
| F320 | To record the closing of upward adjustments to delivered orders - obligations, paid. |
| F322 | To record the closing of downward adjustments to delivered orders - obligations, paid. |
| F324 | To record the closing of upward adjustments and transfers to delivered orders - obligations, unpaid. |
| F325 | To record the closing of downward adjustments and transfers to delivered orders - obligations, unpaid. |
| F326 | To record the closing of upward adjustments and transfers to undelivered orders - obligations prepaid and advanced. |
| F328 | To record the closing of downward adjustments and transfers to undelivered orders - obligations prepaid and advanced. |
| F330 | To record the closing of upward adjustments and transfers to undelivered orders - obligations, unpaid. |
| F332 | To record the closing of downward adjustments and transfers to undelivered orders - obligations, unpaid. |
| F334 | To record the closing of adjustments for changes in prior-year allocations of budgetary resources to the appropriate status account. |
| F336 | To record the closing of revenue, expense, and other financing source accounts to cumulative results of operations. |
| F338 | To record the closing of gains and miscellaneous items into cumulative results of operations. |
| F340 | To record the closing of losses and miscellaneous items into cumulative results of operations. |
| F342 | To record closing of fiscal-year activity to unexpended appropriations. |
| F344 | To record the closing of used authority of guaranteed loan level upon completion of guaranteed loan programs. |
| F346 | To record the closing of apportioned authority of guaranteed loan level into unused authority. |
| F348 | To record the closing of guaranteed loans new disbursements by lenders into the cumulative disbursements. |
| F350 | To record the closing of guaranteed loans new collections by lenders into the cumulative disbursements. |
| F352 | To record the closing of all unused guaranteed loan authority no longer available for use. |
| F354 | To record the reduction of receipt and appropriation balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as post-closing when the total amount of current-year receipts is not enough to cover current-year obligations. |

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

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---|---|
| F356 | To record the reduction of offsetting collections balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as post-closing when the total amount of current-year collections is not enough to cover current-year obligations. |
| F358 | To record the closing of special and trust fund refunds and recoveries temporarily unavailable into receipts and appropriations temporarily precluded from obligation. |
| F359 | To record the closing of special and trust fund refunds and recoveries temporarily unavailable into receipts unavailable for obligation upon collection. |
| F360 | To reclassify a temporary reduction/cancellation at yearend. |
| F362 | To reclassify a reduction in an allocation special or trust Treasury Appropriation Fund Symbol (TAFS), designated by Treasury as available for investment where the parent is invested. |
| F364 | To reclassify a reduction recorded in an invested parent special or trust Treasury Appropriation Fund Symbol (TAFS), designated by Treasury as available for investment. |
| F366 | To reclassify a reduction recorded in an agency special or trust expenditure Treasury Appropriation Fund Symbol (TAFS), where the corresponding TAFS is invested. |
| F368 | To reclassify a reduction recorded in an specific invested Treasury Appropriation Fund Symbol (TAFS). |
| F369 | To reclassify cancellations of appropriated amounts receivable from invested trust or special funds into the appropriate USSGL account. |
| F370 | To record the closing of memorandum accounts for purchases. |
| F372 | To record the closing of transferred expired authority to appropriation trust fund expenditure transfers-receivable. |
| F374 | To record the closing of USSGL account 4081 back to the original budgetary resource receivable. |
| F376 | To record the closing of USSGL account 4082 back to the original budgetary resource receivable. |
| F378 | To record the closing of USSGL account 4083 back to the original budgetary resource receivable. |
| F380 | To record the closing of USSGL account 4230 back to the original budgetary resource receivable. |
| F382 | To record the closing of USSGL account 4231 back to the original budgetary resource receivable. |
| F384 | To record the closing of USSGL account 4232 back to the original budgetary resource receivable. |
| F386 | To record the closing of USSGL account 4233 back to the original budgetary resource receivable. |
| F388 | To record the closing of USSGL account 4234 back to the original budgetary resource receivable. |
| F390 | To record the closing of canceled authority for partial cancellations. |

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

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---|---|
| G102 | To record guaranteed loan level submitted on the SF 132: Apportionment and Reapportionment Schedule, for the Office of Management and Budget approval. |
| G104 | To record initial receipt of the guaranteed loan level as shown on an approved apportionment schedule, SF 132: Apportionment and Reapportionment Schedule. |
| G106 | To record the binding contracts entered into by private lenders. |
| G108 | To record the disbursement of a loan. |
| G110 | To record the repayment of principal from borrowers. |
| G120 | To record activity for current-year purchases of property, plant, and equipment. |
| G122 | To record activity for current-year purchases of inventory and related property. |
| G124 | To record activity for current-year purchases of other assets not recorded as Property, Plant and Equipment (USSGL TC-G120), or Inventory and Related Property (USSGL TC-G122). |
| H100 | To record equity contributions to increase fiduciary net assets. |
| H200 | To record equity withdrawals or distributions of fiduciary net assets. |
| H300 | To record the closing of fiduciary outflows and miscellaneous items into fiduciary net assets. |
| H301 | To record the closing of fiduciary inflows and miscellaneous items into fiduciary net assets. |
| H310 | To close equity contributions to fiduciary net assets. |
| H312 | To close equity withdrawals or disbursements to fiduciary net assets. |

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

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---|---|

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

**A100 - A399 FUNDING - Budgetary Resources Other Than Collections**

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

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

**Proprietary Entry**
None

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

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

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

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

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

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

**Proprietary Entry**
None

A110 To record in the gaining fund the reappropriation of authority from an expired losing fund to an unexpired gaining fund.
**Comment:** See USSGL TC-A112 for the expired losing fund.

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

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

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

**Budgetary Entry**
Debit 4650 Allotments - Expired Authority
Credit 4390 Reappropriations - Transfers-Out

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

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

A114 To record an anticipated appropriation expenditure transfer from a trust fund to a general fund.
**Comment:** In exceptional cases, this transaction may be recorded for an anticipated expenditure transfer to a trust fund account, for example, where the recipient account is a Limitation on Administrative Expenses trust fund.
**Reference:** USSGL implementation guidance; Transactions for SF 133 Appropriated Trust Fund Expenditure Transfers

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

**Proprietary Entry**
None

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

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

**Proprietary Entry**
None

A118 To record anticipated resources apportioned but not available for use until they are realized for anticipated resources in programs subject to apportionment.
**Reference:** USSGL implementation guidance; USSGL Budgetary Accounting Guide

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

**Proprietary Entry**
None

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

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

**Proprietary Entry**
None

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

A120 To record the allotment of authority.

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

**Proprietary Entry**
None

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

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

**Proprietary Entry**
None

A123 To record the realization of previously anticipated authority for programs exempt from apportionment.
**Comment:** USSGL transactions that reference this transaction: A186, A212, A706, B126, C106, C109, C116, C124, C130, C132, C136, C148, C152, C154, C182, C412, C416, C602, C606, C612, C614, C616, C618, C626, C640, D108, D110, and D134. USSGL transactions that reference a reversal for this transaction: A712, C604, C608, and C620.
**Reference:** USSGL implementation guidance; USSGL Budgetary Accounting Guide

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

**Proprietary Entry**
None

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

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

**Proprietary Entry**
None

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

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

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

**Proprietary Entry**
None

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

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

**Proprietary Entry**
None

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

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

**Proprietary Entry**
None

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

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

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

**Proprietary Entry**
None

A130 To record authority, in a trust or special fund 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.
**Comment:** See USSGL TC-A139 for trust or special fund refunds or recoveries that are to be reclassified as "Receipts and Appropriations Temporarily Precluded From Obligation" at yearend.
**Reference:** USSGL implementation guidance; Trust or Special Fund Guidance on Refunds of Prior-Year Obligations

**Budgetary Entry**
Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4396 Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts Unavailable for Obligation Upon Collection

**Proprietary Entry**
None

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

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

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

**Proprietary Entry**
None

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

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

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

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

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

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

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

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

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

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

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

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

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

**Proprietary Entry**
None

A136 To record rescission and withdrawal of funds for balances previously recorded as pending rescission.
**Comment:** Credit USSGL account 2990 if fund withdrawal does not occur simultaneously. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series.

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

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

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

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

**Proprietary Entry**
None

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

A138 To record estimated recoveries of prior-year obligations.

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

**Proprietary Entry**
None

A139 To record authority, in a trust or special fund 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.
**Comment:** See USSGL TC-A130 for trust or special fund refunds or recoveries that are to be reclassified as "Receipts Unavailable for Obligation Upon Collection" at yearend.
**Reference:** USSGL implementation guidance; Trust or Special Fund Guidance on Refunds of Prior-Year Obligations

**Budgetary Entry**
Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4399 Special and Trust Fund Refunds and Recoveries Temp. Unavailable - Receipts and Appropriations Temp. Precluded From Obligation

**Proprietary Entry**
None

A140 To record anticipated collections other than refunds.
**Comment:** Also post USSGL TC-A118.
**Reference:** USSGL implementation guidance; Credit Reform Case Study

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

**Proprietary Entry**
None

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

A142 To record anticipated nonexpenditure transfers to the General Fund of the Treasury.
**Comment:** See USSGL TC-A143 to record anticipated capital transfers to the General Fund of the Treasury.

**Budgetary Entry**
Debit 4450 Unapportioned Authority
Credit 4047 Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority
Credit 4048 Anticipated Transfers to the General Fund of the Treasury - Prior-Year Balances

**Proprietary Entry**
None

A143 To record anticipated capital transfers to Treasury general fund receipt account.
**Comment:** See USSGL TC-A142 to record anticipated nonexpenditure transfers without a proprietary transaction. Reverse USSGL TC-B425 if a contingent liability was previously recorded .

**Budgetary Entry**
Debit 4450 Unapportioned Authority
Credit 4047 Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority
Credit 4048 Anticipated Transfers to the General Fund of the Treasury - Prior-Year Balances

**Proprietary Entry**
Debit 5766 Nonexpenditure Financing Sources - Transfers-Out - Capital Transfers
Credit 2970 Liability for Capital Transfers to the General Fund of the Treasury

A146 To record subsidy disbursed by the program fund not previously accrued.
**Comment:** Applicable to both direct and guaranteed loans. If funded by a direct appropriation, also post USSGL TC-B134.
**Reference:** USSGL implementation guidance; Credit Reform Case Study

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

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

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

A148 To record decreases to indefinite borrowing authority.
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"; Credit Reform Case Study

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

**Proprietary Entry**
None

A152 To record indefinite or definite borrowing authority.
**Comment:** To cover reductions of indefinite borrowing authority, see USSGL TC-A148.
**Reference:** USSGL implementation guidance; USSGL Budgetary Accounting Guide

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

**Proprietary Entry**
None

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

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

**Proprietary Entry**
None

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

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

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

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

A156 To record the drawing of cash to fund borrowing authority from the Bureau of the Public Debt or the Federal Financing Bank.
**Reference:** USSGL implementation guidance; USSGL Budgetary Accounting Guide

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

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

A158 To record actual reductions to borrowing authority previously anticipated.
**Comment:** See USSGL TC-A164 for anticipated reductions to borrowing authority.
**Reference:** USSGL implementation guidance; USSGL Budgetary Accounting Guide

**Budgetary Entry**
Debit 4044 Anticipated Reductions to Borrowing Authority
Credit 4143 Current-Year Decreases to Indefinite Borrowing Authority Realized

**Proprietary Entry**
None

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

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

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

**Proprietary Entry**
None

A162 To record an estimate of indefinite borrowing authority to cover obligations for the current year.
**Reference:** USSGL implementation guidance; USSGL Budgetary Accounting Guide

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

**Proprietary Entry**
None

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

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

**Proprietary Entry**
None

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

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

**Proprietary Entry**
None

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

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

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

**Proprietary Entry**
None

A169 To record the portion of an appropriation to liquidate obligations incurred against contract authority that is no longer required.
**Comment:** The transaction is based on an appropriation or authorizing language that allows the agency to have this type of activity. This is the portion of funded contract authority that is withdrawn. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series.
**Reference:** USSGL implementation guidance; Contract Authority Case Studies

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

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

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

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

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

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

A171 To record an appropriation to liquidate contract authority that is supported by a nonexpenditure transfer of funds from a Treasury-Managed Trust Fund Treasury Appropriation Fund Symbol.
**Reference:** USSGL implementation guidance; Trust Fund Accounting Guide: Appropriations To Liquidate Contract Authority - Funded by Nonexpenditure Transfers

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

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

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

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

**Proprietary Entry**
None

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

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

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

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

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

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

**Proprietary Entry**
None

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

**Budgetary Entry**
Debit 4136 Contract Authority To Be Liquidated by Trust Funds
Debit 4138 Appropriation To Liquidate Contract Authority
Credit 4126 Amounts Appropriated From Specific Invested TAFS - Receivable
Credit 4135 Contract Authority Liquidated

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

A176 To record the anticipated indefinite contract authority to cover anticipated obligations for the current year.
**Reference:** USSGL implementation guidance; Contract Authority Case Studies

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

**Proprietary Entry**
None

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

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

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

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

A178 To record anticipated adjustments/decreases to contract authority.
**Comment:** Reverse this transaction to increase the anticipated adjustments/reductions to contract authority during the year.
**Reference:** USSGL implementation guidance; Contract Authority Case Studies

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

**Proprietary Entry**
None

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

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

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

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

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

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

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

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

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

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

A183 To record in the receipt account the amount of appropriated receipts from an agency's unavailable receipt account to an expenditure account.
**Reference:** USSGL implementation guidance; Unavailable Special Fund Receipt Account Transfers

**Budgetary Entry**
None

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

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

A184 To record the amount of appropriated receipts from an agency's unavailable receipt account to an expenditure account.
**Reference:** USSGL implementation guidance; Unavailable Special Fund Receipt Account Transfers

**Budgetary Entry**
Debit 4114 Appropriated Trust or Special Fund Receipts
Credit 4450 Unapportioned Authority

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

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

**Budgetary Entry**
None

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

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

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

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

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 5200 Revenue From Services Provided
Credit 5310 Interest Revenue - Other
Credit 5311 Interest Revenue - Investments
Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds
Credit 5320 Penalties and Fines Revenue
Credit 5325 Administrative Fees Revenue
Credit 5400 Benefit Program Revenue
Credit 5600 Donated Revenue - Financial Resources
Credit 5640 Forfeiture Revenue - Cash and Cash Equivalents
Credit 5650 Forfeiture Revenue - Forfeitures of Property
Credit 5800 Tax Revenue Collected - Not Otherwise Classified
Credit 5900 Other Revenue

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

**Budgetary Entry**
Debit 4132 Substitution of Contract Authority
Credit 4135 Contract Authority Liquidated

**Proprietary Entry**
None

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

A188 To record revenue to available non-revolving trust funds and special funds, in which the revenue is not immediately available for obligation upon collection. A credit to USSGL account 4394 acts as a contra-resource account. However, these receipts may be available for investment.
**Comment:** When receipts become available for obligation, see USSGL TC-A190.
**Reference:** USSGL implementation guidance; Receipts Not Available for Obligation Upon Collection

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

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 5200 Revenue From Services Provided
Credit 5310 Interest Revenue - Other
Credit 5311 Interest Revenue - Investments
Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds
Credit 5320 Penalties and Fines Revenue
Credit 5325 Administrative Fees Revenue
Credit 5600 Donated Revenue - Financial Resources
Credit 5800 Tax Revenue Collected - Not Otherwise Classified
Credit 5801 Tax Revenue Collected - Individual
Credit 5802 Tax Revenue Collected - Corporate
Credit 5803 Tax Revenue Collected - Unemployment
Credit 5804 Tax Revenue Collected - Excise
Credit 5805 Tax Revenue Collected - Estate and Gift
Credit 5806 Tax Revenue Collected - Customs
Credit 5900 Other Revenue

A189 To record a temporary reduction of new budget authority and fund balance in a trust or special fund expenditure account that was funded by an unavailable receipt account.
**Comment:** Post an increase in fund balance in the associated unavailable receipt account. Unlike reductions in available special and trust funds, there is no automatic appropriation of this authority in the following year. Treasury processes a warrant reducing fund balance in the expenditure account and increasing fund balance in the associated unavailable receipt account. Also post USSGL TC-A185 in the unavailable special or trust fund expenditure account.

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

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

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

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

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

**Proprietary Entry**
None

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

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

**Proprietary Entry**
None

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

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

**Proprietary Entry**
None

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

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

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

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 1310 Accounts Receivable
Credit 1320 Employment Benefit Contributions Receivable
Credit 1340 Interest Receivable - Not Otherwise Classified
Credit 1341 Interest Receivable - Loans
Credit 1342 Interest Receivable - Investments
Credit 1343 Interest Receivable - Taxes
Credit 1360 Penalties and Fines Receivable - Not Otherwise Classified
Credit 1361 Penalties and Fines Receivable - Loans
Credit 1363 Penalties and Fines Receivable - Taxes
Credit 1370 Administrative Fees Receivable - Not Otherwise Classified
Credit 1371 Administrative Fees Receivable - Loans
Credit 1373 Administrative Fees Receivable - Taxes

A196 To record the annualized level of an appropriation provided under a continuing resolution.
**Comment:** Also post USSGL TC-A197 to record the Fund Balance With Treasury under the terms of the continuing resolution.
**Reference:** USSGL implementation guidance; Appropriations Provided by a Continuing Resolution Scenario.

**Budgetary Entry**
Debit 4111 Debt Liquidation Appropriations
Debit 4112 Liquidation of Deficiency - Appropriations
Debit 4115 Loan Subsidy Appropriation
Debit 4117 Loan Administrative Expense Appropriation
Debit 4119 Other Appropriations Realized
Credit 4120 Appropriations Anticipated - Indefinite
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
None

**U.S. Government Standard General Ledger**
**Account Transactions**

A197 To record Fund Balance With Treasury under a continuing resolution as determined by the Office of Management and Budget's automatic apportionment bulletin.
**Comment:** Also post USSGL TC-A196 to record the appropriation provided under the continuing resolution. This transaction also may be used to record additional funding provided under a revised or extended continuing resolution. Under revisions or extensions of continuing resolutions, reverse USSGL TC-A128.
**Reference:** USSGL implementation guidance; Appropriations Provided by a Continuing Resolution Scenario.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1090 Fund Balance With Treasury Under a Continuing Resolution
Credit 3101 Unexpended Appropriations - Appropriations Received

A198 To record Fund Balance With Treasury and adjust the Fund Balance With Treasury Under a Continuing Resolution to zero upon the enactment of an appropriation and receipt of a Treasury Appropriation Warrant.
**Comment:** This transaction is to be used by agencies under a continuing resolution that have received notice that their appropriation bills have been passed and that have received a Treasury Appropriation Warrant. Reverse USSGL TC-A128.
**Reference:** USSGL implementation guidance; Appropriations Provided by a Continuing Resolution Scenario.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 1090 Fund Balance With Treasury Under a Continuing Resolution
Credit 3101 Unexpended Appropriations - Appropriations Received

A199 To record an adjustment to the annualized level of an appropriation when the enacted level is less than the proposed annual level (based on a continuing resolution).
**Comment:** Reverse this transaction when the enacted level is above the proposed annualized level. Also post USSGL TC-A198.
**Reference:** USSGL implementation guidance; Appropriations Provided by a Continuing Resolution Scenario.

**Budgetary Entry**
Debit 4450 Unapportioned Authority
Credit 4111 Debt Liquidation Appropriations
Credit 4112 Liquidation of Deficiency - Appropriations
Credit 4115 Loan Subsidy Appropriation
Credit 4117 Loan Administrative Expense Appropriation
Credit 4119 Other Appropriations Realized

**Proprietary Entry**
None

**U.S. Government Standard General Ledger**
**Account Transactions**

A202 To record in the financing account an appropriation received for a modification adjustment transfer.
**Comment:** Also post USSGL TC-A204.

**Budgetary Entry**
Debit 4125 Loan Modification Adjustment Transfer Appropriation
Credit 4450 Unapportioned Authority

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 5790 Other Financing Sources

A204 To record modifications for subsidy cost and adjustment transfers related to Loan Guarantee liabilities in the financing account.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 7290 Other Losses
Credit 1399 Allowance for Subsidy
Credit 2180 Loan Guarantee Liability

A210 To record a transfer-out of financing sources and fund balance from Custodial Statement collections via the Statement of Transactions (SF 224).
**Comment:** See USSGL TC-C142.
**Reference:** USSGL implementation guidance; General Fund Receipt Account Custodial Collection Transfer to a Different Intragovernmental Treasury Account Symbol

**Budgetary Entry**
None

**Proprietary Entry**
Debit 5998 Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the Treasury
Credit 1010 Fund Balance With Treasury

**U.S. Government Standard General Ledger**
**Account Transactions**

A212 To record the financing sources transferred in to a special or nonrevolving trust fund from a General Fund receipt account.
**Comment:** Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.
**Reference:** USSGL implementation guidance; General Fund Receipt Account Custodial Collection Transfer to a Different Intragovernmental Treasury Account Symbol

**Budgetary Entry**
Debit 4114 Appropriated Trust or Special Fund Receipts
Credit 4120 Appropriations Anticipated - Indefinite
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 5997 Financing Sources Transferred In From Custodial Statement Collections

A250 To record interest received for a non-Bureau of Public Debt security held outside of Treasury in a special or non-revolving trust fund.
**Comment:** An agency must have specific legislative authority to hold monies in a non-TGA or non-Bureau of the Public Debt security. See USSGL TC- B150 if funds held by the public in a non-TGA are returned to fund balance with Treasury in a TGA. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400 Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury for additional guidance, such as SF224 transactions.

**Budgetary Entry**
Debit 4114 Appropriated Trust or Special Fund Receipts
Credit 4394 Receipts Unavailable for Obligation Upon Collection
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
Debit 1130 Funds Held by the Public
Credit 1340 Interest Receivable - Not Otherwise Classified
Credit 1341 Interest Receivable - Loans
Credit 1342 Interest Receivable - Investments
Credit 1343 Interest Receivable - Taxes
Credit 5311 Interest Revenue - Investments

**U.S. Government Standard General Ledger**
**Account Transactions**

A251 To record interest received for a non-Bureau of Public Debt security held outside of Treasury in a revolving or revolving trust fund.
**Comment:** An agency must have specific legislative authority to hold monies in a non-TGA or non-Bureau of the Public Debt security. See USSGL TC- B150 if funds held by the public in a non-TGA are returned to fund balance with Treasury in a TGA. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400 Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury for additional guidance, such as SF224 transactions.

**Budgetary Entry**
Debit 4252 Reimbursements and Other Income Earned - Collected
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
Debit 1130 Funds Held by the Public
Credit 1340 Interest Receivable - Not Otherwise Classified
Credit 1341 Interest Receivable - Loans
Credit 1342 Interest Receivable - Investments
Credit 1343 Interest Receivable - Taxes
Credit 5311 Interest Revenue - Investments

**U.S. Government Standard General Ledger**
**Account Transactions**

**A400 - A699 FUNDING - Authority Transfers**

A402 To record amounts anticipated by a receiving allocation Treasury Appropriation Fund Symbol for transfers-in.

**Budgetary Entry**
Debit 4165 Allocations of Authority - Anticipated From Invested Balances
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
None

A404 To record a transfer-out of unobligated unexpired authority and funds from an allocation transfer of noninvested amounts, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.
**Comment:** Trust funds do not record USSGL accounts in the 3100 series, except for amounts appropriated directly from the General Fund of the Treasury via Treasury Appropriation Warrant. Special funds receiving direct appropriations from the General Fund of the Treasury and/or transfers from other Federal funds may record USSGL accounts in the 3100 series. Transfer partners must use USSGL TC-A448. Refer to the conventions and limitations listed on the cover sheet at the beginning of this section.

**Budgetary Entry**
Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4175 Allocation Transfers of Current-Year Authority for Noninvested Accounts
Credit 4176 Allocation Transfers of Prior-Year Balances

**Proprietary Entry**
Debit 3103 Unexpended Appropriations - Transfers-Out
Credit 1010 Fund Balance With Treasury

**U.S. Government Standard General Ledger**
**Account Transactions**

A406 To record a transfer-out of unobligated unexpired authority and funds from an allocation transfer of noninvested amounts, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.
**Comment:** Transfer partners must use USSGL TC-A450. Refer to the conventions and limitations listed on the cover sheet at the beginning of this section.

**Budgetary Entry**
Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4175 Allocation Transfers of Current-Year Authority for Noninvested Accounts
Credit 4176 Allocation Transfers of Prior-Year Balances

**Proprietary Entry**
Debit 5765 Nonexpenditure Financing Sources - Transfers-Out - Other
Credit 1010 Fund Balance With Treasury

A408 To record the nonexpenditure transfer-in of unexpired unobligated balances to an expired Treasury Appropriation Fund Symbol, where the source of the transfer is derived from unexpended appropriations.
**Comment:** Transfer partners must use USSGL TC-A412. Refer to conventions and limitations listed on the coversheet at the beginning of this section.

**Budgetary Entry**
Debit 4192 Balance Transfers - Unexpired to Expired
Credit 4450 Unapportioned Authority
Credit 4650 Allotments - Expired Authority

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 3102 Unexpended Appropriations - Transfers-In

A410 To record the nonexpenditure transfer-in of unexpired unobligated balances to an expired Treasury Appropriation Fund Symbol, where the source of the transfer is derived from appropriated receipts.
**Comment:** Transfer partners must use USSGL TC-A414. Refer to conventions and limitations listed on the coversheet at the beginning of this section.

**Budgetary Entry**
Debit 4192 Balance Transfers - Unexpired to Expired
Credit 4450 Unapportioned Authority
Credit 4650 Allotments - Expired Authority

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 5755 Nonexpenditure Financing Sources - Transfers-In - Other

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A412 To record the nonexpenditure transfer-out of unexpired unobligated balances to an expired Treasury Appropriation Fund Symbol, where the source of the transfer is derived from unexpended appropriations.
**Comment:** Transfer partners must use USSGL TC-A408. Refer to conventions and limitations listed on the coversheet at the beginning of this section.

**Budgetary Entry**
Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4192 Balance Transfers - Unexpired to Expired

**Proprietary Entry**
Debit 3103 Unexpended Appropriations - Transfers-Out
Credit 1010 Fund Balance With Treasury

A414 To record the nonexpenditure transfer-out of unexpired unobligated balances to an expired Treasury Appropriation Fund Symbol, where the source of the transfer is derived from appropriated receipts.
**Comment:** Transfer partners must use USSGL TC-A410. Refer to conventions and limitations listed on the coversheet at the beginning of this section.

**Budgetary Entry**
Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4192 Balance Transfers - Unexpired to Expired

**Proprietary Entry**
Debit 5765 Nonexpenditure Financing Sources - Transfers-Out - Other
Credit 1010 Fund Balance With Treasury

A416 To record realized authority to be transferred in to a receiving allocation Treasury Appropriation Fund Symbol (TAFS), where the parent TAFS maintains invested balances, prior to the SF 1151: Nonexpenditure Transfer Authorization request.
**Comment:** Transfer partner must use USSGL TC-A426.

**Budgetary Entry**
Debit 4166 Allocations of Realized Authority - To Be Transferred From Invested Balances
Credit 4165 Allocations of Authority - Anticipated From Invested Balances
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
Debit 1330 Receivable for Transfers of Currently Invested Balances
Credit 5755 Nonexpenditure Financing Sources - Transfers-In - Other

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**Account Transactions**

A418 To record budget authority temporarily reduced in a trust or special fund Treasury Appropriation Fund Symbol.
**Comment:** Also post USSGL TC-A422 to adjust the receivable if USSGL account 4166 was previously established. Also post USSGL TC-A518 to adjust the receivable if USSGL account 4126 was previously established. Refer to the Office of Management and Budget Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations.

**Budgetary Entry**
Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4382 Temporary Reduction - New Budget Authority
Credit 4383 Temporary Reduction - Prior-Year Balances

**Proprietary Entry**
None

A420 To record an actual nonexpenditure transfer-in to an allocation Treasury Appropriation Fund Symbol, where the parent maintains invested balances via an SF 1151: Nonexpenditure Transfer Authorization.
**Comment:** Record a credit to USSGL accounts 4166 and 1330 if the budget authority has been realized before the actual transfer of funds. Transfer partner must use USSGL TC-A430.

**Budgetary Entry**
Debit 4167 Allocations of Realized Authority - Transferred From Invested Balances
Credit 4166 Allocations of Realized Authority - To Be Transferred From Invested Balances
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 1330 Receivable for Transfers of Currently Invested Balances
Credit 5755 Nonexpenditure Financing Sources - Transfers-In - Other

A422 To record the adjustment in an allocation Treasury Appropriation Fund Symbol for the amount receivable from invested balances when the budget authority is temporarily reduced.
**Comment:** Also post USSGL TC-A418 to record the budget authority temporarily reduced.

**Budgetary Entry**
Debit 4168 Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction
Credit 4166 Allocations of Realized Authority - To Be Transferred From Invested Balances

**Proprietary Entry**
Debit 5755 Nonexpenditure Financing Sources - Transfers-In - Other
Credit 1330 Receivable for Transfers of Currently Invested Balances

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**Account Transactions**

A424 To adjust the payable due for amounts previously appropriated to the allocation Treasury Appropriation Fund Symbol (TAFS) from the parent TAFS that maintains invested balances as a result of an enacted temporary reduction.
**Comment:** Refer to Office of Management and Budget Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations. Post this transaction in the allocation TAFS. The allocation TAFS simultaneously posts USSGL TC-A418.
**Reference:** USSGL implementation guidance; Temporary Reductions

**Budgetary Entry**
Debit 4166 Allocations of Realized Authority - To Be Transferred From Invested Balances
Credit 4168 Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction

**Proprietary Entry**
Debit 2150 Payable for Transfers of Currently Invested Balances
Credit 5765 Nonexpenditure Financing Sources - Transfers-Out - Other

A426 To record realized authority to be transferred out to a receiving allocation Treasury Appropriation Fund Symbol, where the parent maintains invested balances, prior to the SF 1151: Nonexpenditure Transfer Authorization request.
**Comment:** Transfer partner must use USSGL TC-A416.

**Budgetary Entry**
Debit 4450 Unapportioned Authority
Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4166 Allocations of Realized Authority - To Be Transferred From Invested Balances

**Proprietary Entry**
Debit 5765 Nonexpenditure Financing Sources - Transfers-Out - Other
Credit 2150 Payable for Transfers of Currently Invested Balances

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**Account Transactions**

A430 To record an actual nonexpenditure transfer-out to an allocation Treasury Appropriation Fund Symbol, where the parent maintains invested balances via SF 1151: Nonexpenditure Transfer Authorization.
**Comment:** Record a debit to USSGL accounts 4166 and 2150 if the budget authority has been realized prior to the actual transfer of funds. Transfer partner must use USSGL TC-A420.

**Budgetary Entry**
Debit 4166 Allocations of Realized Authority - To Be Transferred From Invested Balances
Debit 4450 Unapportioned Authority
Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4167 Allocations of Realized Authority - Transferred From Invested Balances

**Proprietary Entry**
Debit 2150 Payable for Transfers of Currently Invested Balances
Debit 5765 Nonexpenditure Financing Sources - Transfers-Out - Other
Credit 1010 Fund Balance With Treasury

A432 To record in the receiving agency the return (transfer-out) to the parent agency of unobligated expired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.
**Comment:** Trust funds do not record USSGL accounts in the 3100 series except for amounts appropriated directly from the General Fund of the Treasury via Treasury Appropriation Warrant. Special funds receiving appropriations from the General Fund of the Treasury and/or transfers from other Federal funds may record USSGL accounts in the 3100 series. Transfer partners must use USSGL TC-A436. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

**Budgetary Entry**
Debit 4650 Allotments - Expired Authority
Credit 4176 Allocation Transfers of Prior-Year Balances

**Proprietary Entry**
Debit 3103 Unexpended Appropriations - Transfers-Out
Credit 1010 Fund Balance With Treasury

**U.S. Government Standard General Ledger**
**Account Transactions**

A434 To record in the receiving agency the return (transfer-out) to the parent agency of unobligated expired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.
**Comment:** Transfer partners must use USSGL TC-A438. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

**Budgetary Entry**
Debit 4650 Allotments - Expired Authority
Credit 4176 Allocation Transfers of Prior-Year Balances

**Proprietary Entry**
Debit 5765 Nonexpenditure Financing Sources - Transfers-Out - Other
Credit 1010 Fund Balance With Treasury

A436 To record in the parent agency the receipt (transfer-in) of unobligated expired authority and funds from allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.
**Comment:** Trust funds do not record USSGL accounts in the 3100 series except for amounts appropriated directly from the General Fund of the Treasury via Treasury Appropriation Warrant. Special funds receiving appropriations from the General Fund of the Treasury and/or transfers from other Federal funds may record USSGL accounts in the 3100 series. Transfer partners must use USSGL TC-A432. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

**Budgetary Entry**
Debit 4176 Allocation Transfers of Prior-Year Balances
Credit 4650 Allotments - Expired Authority

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 3102 Unexpended Appropriations - Transfers-In

A438 To record in the parent agency the receipt (transfer-in) of unobligated expired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.
**Comment:** Transfer partners must use USSGL TC-A434. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

**Budgetary Entry**
Debit 4176 Allocation Transfers of Prior-Year Balances
Credit 4650 Allotments - Expired Authority

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 5755 Nonexpenditure Financing Sources - Transfers-In - Other

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**Account Transactions**

A440 To record in the receiving agency the return (transfer-out) to the parent agency of unobligated unexpired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.
**Comment:** Transfer partner must use USSGL TC-A444. Trust funds do not record USSGL accounts in the 3100 series, except for amounts appropriated from the General Fund of the Treasury via Treasury Appropriation Warrant. Special funds receiving appropriations from the General Fund of the Treasury and/or transfers from other Federal funds may record USSGL accounts in the 3100 series. Record USSGL account 1330 if the receivable was previously established. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

**Budgetary Entry**
Debit 4450 Unapportioned Authority
Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4175 Allocation Transfers of Current-Year Authority for Noninvested Accounts
Credit 4176 Allocation Transfers of Prior-Year Balances

**Proprietary Entry**
Debit 3103 Unexpended Appropriations - Transfers-Out
Credit 1010 Fund Balance With Treasury
Credit 1330 Receivable for Transfers of Currently Invested Balances

A442 To record in the receiving agency the return (transfer-out) to the parent agency of unobligated unexpired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.
**Comment:** Transfer partner must use USSGL TC-A446. Record USSGL account 1330 if the receivable was previously established. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

**Budgetary Entry**
Debit 4450 Unapportioned Authority
Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4175 Allocation Transfers of Current-Year Authority for Noninvested Accounts
Credit 4176 Allocation Transfers of Prior-Year Balances

**Proprietary Entry**
Debit 5765 Nonexpenditure Financing Sources - Transfers-Out - Other
Credit 1010 Fund Balance With Treasury
Credit 1330 Receivable for Transfers of Currently Invested Balances

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**Account Transactions**

A444 To record in the parent agency the return (transfer-in) from the receiving agency of unobligated unexpired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.
**Comment:** Transfer partner must use USSGL TC-A440. Trust funds do not record USSGL accounts in the 3100 series, except for amounts appropriated directly from the General Fund of the Treasury via Treasury Appropriation Warrant. Special funds receiving appropriations from the General Fund of the Treasury and/or transfers from other Federal funds may record USSGL accounts in the 3100 series. Record USSGL account 2150 if the payable was previously established. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

**Budgetary Entry**
Debit 4175 Allocation Transfers of Current-Year Authority for Noninvested Accounts
Debit 4176 Allocation Transfers of Prior-Year Balances
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Debit 2150 Payable for Transfers of Currently Invested Balances
Credit 3102 Unexpended Appropriations - Transfers-In

A446 To record in the parent agency the return (transfer-in) from the receiving agency of unobligated unexpired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.
**Comment:** The transfer partner must use USSGL TC-A442 to record the receiving agency returning the authority and funds to this parent agency. Record USSGL account 2150 if the payable was previously established. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

**Budgetary Entry**
Debit 4175 Allocation Transfers of Current-Year Authority for Noninvested Accounts
Debit 4176 Allocation Transfers of Prior-Year Balances
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Debit 2150 Payable for Transfers of Currently Invested Balances
Credit 5755 Nonexpenditure Financing Sources - Transfers-In - Other

**U.S. Government Standard General Ledger**
**Account Transactions**

A448 To record a transfer-in of unobligated unexpired authority and funds from an allocation transfer of noninvested amounts, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.
**Comment:** Trust funds do not record USSGL accounts in the 3100 series, except for amounts appropriated from the General Fund of the Treasury via Treasury Appropriation Warrant. Special funds receiving appropriations from the General Fund of the Treasury and/or transfers from other Federal funds may record USSGL accounts in the 3100 series. Transfer partners must use USSGL TC-A404. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

**Budgetary Entry**
Debit 4175 Allocation Transfers of Current-Year Authority for Noninvested Accounts
Debit 4176 Allocation Transfers of Prior-Year Balances
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 3102 Unexpended Appropriations - Transfers-In

A450 To record a transfer-in of unobligated unexpired authority and funds from an allocation transfer of noninvested amounts, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.
**Comment:** Transfer partners must use TC-A406. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

**Budgetary Entry**
Debit 4175 Allocation Transfers of Current-Year Authority for Noninvested Accounts
Debit 4176 Allocation Transfers of Prior-Year Balances
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 5755 Nonexpenditure Financing Sources - Transfers-In - Other

**U.S. Government Standard General Ledger**
**Account Transactions**

A452 To record in the receiving agency the return (transfer-out) to the parent agency of unobligated expired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.
**Comment:** Transfer partner must use USSGL TC-A454. Record USSGL account 1330 if the receivable was previously established. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

**Budgetary Entry**
Debit 4650 Allotments - Expired Authority
Credit 4176 Allocation Transfers of Prior-Year Balances

**Proprietary Entry**
Debit 5765 Nonexpenditure Financing Sources - Transfers-Out - Other
Credit 1010 Fund Balance With Treasury
Credit 1330 Receivable for Transfers of Currently Invested Balances

A454 To record in the parent agency the return (transfer-in) from the receiving agency of unobligated expired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.
**Comment:** Transfer partner must use USSGL TC-A452. Record USSGL account 2150 if the payable was previously established. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

**Budgetary Entry**
Debit 4176 Allocation Transfers of Prior-Year Balances
Credit 4650 Allotments - Expired Authority

**Proprietary Entry**
Debit 2150 Payable for Transfers of Currently Invested Balances
Credit 5755 Nonexpenditure Financing Sources - Transfers-In - Other

A456 To record the transfer out of expired unobligated expenditure transfers receivable.
**Reference:** USSGL implementation guidance; Accounting for SSA Limitation on Administrative Expenses Trust Fund

**Budgetary Entry**
Debit 4650 Allotments - Expired Authority
Credit 4199 Transfer of Expired Expenditure Transfers - Receivable

**Proprietary Entry**
Debit 5750 Expenditure Financing Sources - Transfers-In
Credit 1335 Expenditure Transfers Receivable

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**Account Transactions**

A458 To record the transfer in of expired unobligated expenditure transfers receivable.
**Reference:** USSGL implementation guidance; Accounting for SSA Limitation on Administrative Expenses Trust Fund

**Budgetary Entry**
Debit 4199 Transfer of Expired Expenditure Transfers - Receivable
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
Debit 1335 Expenditure Transfers Receivable
Credit 5750 Expenditure Financing Sources - Transfers-In

A460 To record the nonexpenditure transfer-in of expired unobligated balances to an unexpired Treasury Appropriation Fund Symbol (TAFS), where the source of the transfer is derived from unexpended appropriations.
**Comment:** Balances are transferred as a result of authority to extend the period of availability of the expired balances, but does not meet the definition of a reappropriation. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series. Transfer partners must use USSGL TC-A464. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.
**Reference:** USSGL implementation guidance; Extensions of Availability Other Than Reappropriations - Expired TAFS to Unexpired TAFS

**Budgetary Entry**
Debit 4191 Balance Transfers - Extension of Availability Other Than Reappropriations
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 3102 Unexpended Appropriations - Transfers-In

**U.S. Government Standard General Ledger**
**Account Transactions**

A462 To record the nonexpenditure transfer-in of expired unobligated balances to an unexpired Treasury Appropriation Fund Symbol (TAFS), where the source of the transfer is derived from appropriated receipts.
**Comment:** Balances are transferred as a result of authority to extend the period of availability of the expired balances, but does not meet the definition of a reappropriation. Transfer partners must use USSGL TC-A466. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.
**Reference:** USSGL implementation guidance; Extensions of Availability Other Than Reappropriations - Expired TAFS to Unexpired TAFS

**Budgetary Entry**
Debit 4191 Balance Transfers - Extension of Availability Other Than Reappropriations
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 5755 Nonexpenditure Financing Sources - Transfers-In - Other

A464 To record the nonexpenditure transfer-out of expired unobligated balances to an unexpired Treasury Appropriation Fund Symbol (TAFS), where the source of the transfer is derived from unexpended appropriations.
**Comment:** Balances are transferred as a result of authority to extend the period of availability of the expired balances, but does not meet the definition of a reappropriation. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series. Transfer partners must use USSGL TC-A460. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.
**Reference:** USSGL implementation guidance; Extensions of Availability Other Than Reappropriations - Expired TAFS to Unexpired TAFS

**Budgetary Entry**
Debit 4650 Allotments - Expired Authority
Credit 4191 Balance Transfers - Extension of Availability Other Than Reappropriations

**Proprietary Entry**
Debit 3103 Unexpended Appropriations - Transfers-Out
Credit 1010 Fund Balance With Treasury

**U.S. Government Standard General Ledger**
**Account Transactions**

A466 To record the nonexpenditure transfer-out of expired unobligated balances to an unexpired Treasury Appropriation Fund Symbol (TAFS), where the source of the transfer is derived from appropriated receipts.
**Comment:** Balances are transferred as a result of authority to extend the period of availability of the expired balances, but does not meet the definition of a reappropriation. Transfer partners must use USSGL TC-A462. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.
**Reference:** USSGL implementation guidance; Extensions of Availability Other Than Reappropriations - Expired TAFS to Unexpired TAFS

**Budgetary Entry**
Debit 4650 Allotments - Expired Authority
Credit 4191 Balance Transfers - Extension of Availability Other Than Reappropriations

**Proprietary Entry**
Debit 5765 Nonexpenditure Financing Sources - Transfers-Out - Other
Credit 1010 Fund Balance With Treasury

A468 To record in the receiving agency the anticipated transfer-in of current-year authority or prior-year balances.

**Budgetary Entry**
Debit 4160 Anticipated Transfers - Current-Year Authority
Debit 4180 Anticipated Transfers - Prior-Year Balances
Debit 4183 Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
None

A470 To record in the transferring agency the transfer-out of current-year authority or prior-year balances that were previously anticipated.

**Budgetary Entry**
Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4160 Anticipated Transfers - Current-Year Authority
Credit 4180 Anticipated Transfers - Prior-Year Balances
Credit 4183 Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose

**Proprietary Entry**
None

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**Account Transactions**

A472 To record in the receiving agency the transfer-in of current-year authority or prior-year balances previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.
**Comment:** Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series. Transfer partner must use USSGL TC-A476. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

**Budgetary Entry**
Debit 4170 Transfers - Current-Year Authority
Debit 4190 Transfers - Prior-Year Balances
Debit 4193 Balance Transfers - Unobligated Balances - Legislative Change of Purpose
Credit 4160 Anticipated Transfers - Current-Year Authority
Credit 4180 Anticipated Transfers - Prior-Year Balances
Credit 4183 Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 3102 Unexpended Appropriations - Transfers-In

A474 To record in the receiving agency the transfer-in of current-year authority or prior-year balances previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.
**Comment:** Trust and special funds credit USSGL account 5755 to transfer appropriated receipts. Transfer partner must use USSGL TC-A478. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

**Budgetary Entry**
Debit 4170 Transfers - Current-Year Authority
Debit 4190 Transfers - Prior-Year Balances
Debit 4193 Balance Transfers - Unobligated Balances - Legislative Change of Purpose
Credit 4160 Anticipated Transfers - Current-Year Authority
Credit 4180 Anticipated Transfers - Prior-Year Balances
Credit 4183 Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 5755 Nonexpenditure Financing Sources - Transfers-In - Other

**U.S. Government Standard General Ledger**
**Account Transactions**

A476 To record in the transferring agency the transfer-out of current-year authority or prior-year balances previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.
**Comment:** Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series. Transfer partner must use USSGL TC-A472. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

**Budgetary Entry**
Debit 4160 Anticipated Transfers - Current-Year Authority
Debit 4180 Anticipated Transfers - Prior-Year Balances
Debit 4183 Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose
Credit 4170 Transfers - Current-Year Authority
Credit 4190 Transfers - Prior-Year Balances
Credit 4193 Balance Transfers - Unobligated Balances - Legislative Change of Purpose

**Proprietary Entry**
Debit 3103 Unexpended Appropriations - Transfers-Out
Credit 1010 Fund Balance With Treasury

A478 To record in the transferring agency the transfer-out of current-year authority or prior-year balances previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.
**Comment:** Trust and special funds debit USSGL account 5765 to transfer appropriated receipts. Transfer partner must use USSGL TC-A474. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

**Budgetary Entry**
Debit 4160 Anticipated Transfers - Current-Year Authority
Debit 4180 Anticipated Transfers - Prior-Year Balances
Debit 4183 Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose
Credit 4170 Transfers - Current-Year Authority
Credit 4190 Transfers - Prior-Year Balances
Credit 4193 Balance Transfers - Unobligated Balances - Legislative Change of Purpose

**Proprietary Entry**
Debit 5765 Nonexpenditure Financing Sources - Transfers-Out - Other
Credit 1010 Fund Balance With Treasury

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**Account Transactions**

A480 To record in the receiving agency the transfer-in of current-year authority or prior-year balances not previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.
**Comment:** This includes the transfer of USSGL accounts 4450 and 4620. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series.

**Budgetary Entry**
Debit 4170 Transfers - Current-Year Authority
Debit 4190 Transfers - Prior-Year Balances
Debit 4193 Balance Transfers - Unobligated Balances - Legislative Change of Purpose
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment
Credit 4650 Allotments - Expired Authority

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 3102 Unexpended Appropriations - Transfers-In

A482 To record in the receiving agency the transfer-in of current-year authority or prior-year balances not previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.
**Comment:** This includes the transfer of USSGL accounts 4450 and 4620. When appropriate, use in conjunction with USSGL TCs- A508, A492R, A542, and A546.

**Budgetary Entry**
Debit 4170 Transfers - Current-Year Authority
Debit 4190 Transfers - Prior-Year Balances
Debit 4193 Balance Transfers - Unobligated Balances - Legislative Change of Purpose
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 5755 Nonexpenditure Financing Sources - Transfers-In - Other

**U.S. Government Standard General Ledger**
**Account Transactions**

A484 To record in the transferring agency the transfer-out of current-year authority or prior-year balances not previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.
**Comment:** Transfer of USSGL accounts 4450 and 4620. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series.

**Budgetary Entry**
Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Exempt From Apportionment
Debit 4650 Allotments - Expired Authority
Credit 4170 Transfers - Current-Year Authority
Credit 4190 Transfers - Prior-Year Balances
Credit 4193 Balance Transfers - Unobligated Balances - Legislative Change of Purpose

**Proprietary Entry**
Debit 3103 Unexpended Appropriations - Transfers-Out
Credit 1010 Fund Balance With Treasury

A486 To record in the transferring agency the transfer-out of current-year authority or prior-year balances not previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.
**Comment:** Transfer of USSGL accounts 4450 and 4620. When appropriate, use in conjunction with USSGL TCs-A488, A492, A540 and A544.

**Budgetary Entry**
Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4170 Transfers - Current-Year Authority
Credit 4190 Transfers - Prior-Year Balances
Credit 4193 Balance Transfers - Unobligated Balances - Legislative Change of Purpose

**Proprietary Entry**
Debit 5765 Nonexpenditure Financing Sources - Transfers-Out - Other
Credit 1010 Fund Balance With Treasury

**U.S. Government Standard General Ledger**
**Account Transactions**

A488 To record in the transferring agency the actual nonexpenditure transfer-out of current-year or prior-year authority with unpaid undelivered orders for trust or special funds or obligations supported by spending authority from offsetting collections.
**Comment:** See notes at the beginning of this Section. Transfer of USSGL account 4801. When appropriate, use in conjunction with USSGL TCs-A486, A492, A540, and A544.
**Reference:** USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances

**Budgetary Entry**
Debit 4831 Undelivered Orders - Obligations Transferred, Unpaid
Credit 4195 Transfer of Obligated Balances

**Proprietary Entry**
Debit 5765 Nonexpenditure Financing Sources - Transfers-Out - Other
Credit 1010 Fund Balance With Treasury

A490 To record in the transferring agency the actual nonexpenditure transfer-out of current-year or prior-year authority with unpaid undelivered orders for general fund appropriations.
**Comment:** This includes transfers from the general fund to a special fund. Transfer of USSGL account 4801. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series.
**Reference:** USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances

**Budgetary Entry**
Debit 4831 Undelivered Orders - Obligations Transferred, Unpaid
Credit 4195 Transfer of Obligated Balances

**Proprietary Entry**
Debit 3103 Unexpended Appropriations - Transfers-Out
Credit 1010 Fund Balance With Treasury

**U.S. Government Standard General Ledger**
**Account Transactions**

A492 To record in the transferring agency the actual transfer-out of current-year or prior-year authority with unpaid expended authority and related accounts payable.
**Comment:** When appropriate use in conjunction with USSGL TCs-A486, A488, A540 and A544. Reverse this transaction for the receiving entity. When appropriate, use in conjunction with USSGL TCs-A482, A508, A542, and A546.
**Reference:** USSGL implementation guidance; Transfer of Authority for Undelivered Orders

**Budgetary Entry**
Debit 4931 Delivered Orders - Obligations Transferred, Unpaid
Credit 4195 Transfer of Obligated Balances

**Proprietary Entry**
Debit 2110 Accounts Payable
Credit 1010 Fund Balance With Treasury

A494 To record in the transferring agency the actual transfers-out during the fiscal year of authority with prepaid/advanced undelivered orders from current or prior years for general fund appropriations.
**Comment:** See USSGL TC-A496 for the receiving agency. Transfer of USSGL account 4802. This is not a nonexpenditure transfer. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series.
**Reference:** USSGL implementation guidance; Transfer of Authority for Undelivered Orders; Transfer of Spending Authority From Offsetting Collections With Obligations

**Budgetary Entry**
Debit 4832 Undelivered Orders - Obligations Transferred, Prepaid/Advanced
Credit 4195 Transfer of Obligated Balances

**Proprietary Entry**
Debit 3103 Unexpended Appropriations - Transfers-Out
Credit 1410 Advances and Prepayments

A496 To record in the receiving agency the actual transfers-in during the fiscal year of authority with prepaid/advanced undelivered orders from current or prior years for general fund appropriations.
**Comment:** See USSGL TC-A494 for the transferring agency. Transfer of USSGL account 4802. This is not a nonexpenditure transfer. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series.
**Reference:** USSGL implementation guidance; Transfer of Authority for Undelivered Orders; Transfer of Spending Authority From Offsetting Collections With Obligations

**Budgetary Entry**
Debit 4195 Transfer of Obligated Balances
Credit 4832 Undelivered Orders - Obligations Transferred, Prepaid/Advanced

**Proprietary Entry**
Debit 1410 Advances and Prepayments
Credit 3102 Unexpended Appropriations - Transfers-In

**U.S. Government Standard General Ledger**
**Account Transactions**

A498 To record a Federal fund receivable for an expenditure transfer from a trust fund.
**Comment:** See USSGL TC-A114 for the anticipation and USSGL TC-A502 for collection of the receivable. Use USSGL account 4215 if the transfer was previously anticipated. Use USSGL account 4450 or 4620 if the transfer was not previously anticipated. In exceptional cases, this transaction may be recorded for an expenditure transfer receivable in a trust fund account, for example, where the recipient account is a Limitation on Administrative Expenses trust fund.
**Reference:** USSGL implementation guidance; Appropriation Trust Fund Expenditure Transfers

**Budgetary Entry**
Debit 4225 Appropriation Trust Fund Expenditure Transfers - Receivable
Credit 4215 Anticipated Appropriation Trust Fund Expenditure Transfers
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
Debit 1310 Accounts Receivable
Debit 1335 Expenditure Transfers Receivable
Credit 5750 Expenditure Financing Sources - Transfers-In

A499 To record the adjustment of a Federal fund receivable for a previously established expenditure transfer receivable, where a corresponding temporary reduction or cancellation is to be recorded in a trust fund payable Treasury Appropriation Fund Symbol (TAFS).
**Comment:** See USSGL TC-A498 for the original establishment of the receivable. For reductions, see USSGL TC-A418 and TC-A500R for the reduction and adjustment to the corresponding payable in the trust fund TAFS. For cancellations, also post USSGL TC-D120 if canceling prior-year obligated balances. For cancellations, see USSGL TC-D110 budgetary entry and TC-F123 for the cancellation and adjustment to the corresponding payable in the trust fund TAFS. Record USSGL account 4650 in expired TAFS only.
**Reference:** USSGL implementation guidance; Reductions of Expenditure Transfers Receivable/Payable; Cancellations of Expenditure Transfers Receivable/Payable

**Budgetary Entry**
Debit 4450 Unapportioned Authority
Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Debit 4650 Allotments - Expired Authority
Debit 4700 Commitments - Programs Subject to Apportionment
Debit 4720 Commitments - Programs Exempt From Apportionment
Credit 4225 Appropriation Trust Fund Expenditure Transfers - Receivable

**Proprietary Entry**
Debit 5750 Expenditure Financing Sources - Transfers-In
Credit 1310 Accounts Receivable
Credit 1335 Expenditure Transfers Receivable

**U.S. Government Standard General Ledger**
**Account Transactions**

A500 To record in a trust fund a payable for an expenditure transfer-out to a Federal fund relating to nonexchange transactions.
**Comment:** If a reduction occurs, reverse this transaction and also post USSGL TC-A418.
**Reference:** USSGL implementation guidance; Trust Fund Guide

**Budgetary Entry**
Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4901 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**
Debit 5760 Expenditure Financing Sources - Transfers-Out
Credit 2155 Expenditure Transfers Payable

A502 To record the actual Federal fund collection resulting from an expenditure transfer from a trust fund, that was previously established as a receivable.
**Comment:** In exceptional cases, this transaction may be recorded for a trust fund collection resulting from an expenditure transfer from a Federal fund account.
**Reference:** USSGL implementation guidance; Appropriation Trust Fund Expenditure Transfers

**Budgetary Entry**
Debit 4255 Appropriation Trust Fund Expenditure Transfers - Collected
Credit 4225 Appropriation Trust Fund Expenditure Transfers - Receivable

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 1310 Accounts Receivable
Credit 1335 Expenditure Transfers Receivable

A504 To record in a trust fund the outlay and reduction of the payable for an expenditure transfer out to a Federal fund.
**Comment:** See USSGL TC-A500 for the establishment of USSGL account 2155.
**Reference:** USSGL implementation guidance; Trust Funds Guide

**Budgetary Entry**
Debit 4901 Delivered Orders - Obligations, Unpaid
Credit 4902 Delivered Orders - Obligations, Paid

**Proprietary Entry**
Debit 2155 Expenditure Transfers Payable
Credit 1010 Fund Balance With Treasury

**U.S. Government Standard General Ledger**
**Account Transactions**

A506 To record in the receiving agency the actual nonexpenditure transfer-in of current-year or prior-year authority with unpaid undelivered orders for general fund appropriations.
**Comment:** Transfer of USSGL account 4801. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.
**Reference:** USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances

**Budgetary Entry**
Debit 4195 Transfer of Obligated Balances
Credit 4831 Undelivered Orders - Obligations Transferred, Unpaid

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 3102 Unexpended Appropriations - Transfers-In

A508 To record in the receiving agency the actual nonexpenditure transfer-in of current-year or prior-year authority with unpaid undelivered orders for trust or special funds or obligations supported by spending authority from offsetting collections.
**Comment:** See notes at the beginning of this Section. Transfer of USSGL account 4801. When appropriate, use in conjunction with USSGL TCs-A482, A492R, A542, and A546.
**Reference:** USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances

**Budgetary Entry**
Debit 4195 Transfer of Obligated Balances
Credit 4831 Undelivered Orders - Obligations Transferred, Unpaid

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 5755 Nonexpenditure Financing Sources - Transfers-In - Other

A510 To record in a trust fund expenditure transfers-in from a Federal fund relating to nonexchange transactions.
**Comment:** For payments received from a Federal fund (i.e., exchange transactions) that is defined in the budget as expenditure transfers, see USSGL TC-C190.
**Reference:** USSGL implementation guidance; Trust Fund Guide

**Budgetary Entry**
Debit 4114 Appropriated Trust or Special Fund Receipts
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 5750 Expenditure Financing Sources - Transfers-In

**U.S. Government Standard General Ledger**
**Account Transactions**

A512 To record in a trust fund expenditure transfers-out to a Federal fund relating to nonexchange transactions.
**Comment:** For payments made to a Federal fund (that is exchange transactions) that are defined in the budget as expenditure transfers, see USSGL TC-B138.
**Reference:** USSGL implementation guidance; Trust Fund Guide

**Budgetary Entry**
Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4902 Delivered Orders - Obligations, Paid

**Proprietary Entry**
Debit 5760 Expenditure Financing Sources - Transfers-Out
Credit 1010 Fund Balance With Treasury

A514 To record in an agency's general fund an expenditure transfer-out to a trust fund or general fund (if directed by public law) relating to nonexchange and exchange transactions.
**Comment:** Also post USSGL TC-B134. Use USSGL account 5760 for nonexchange expenditure transfers.
**Reference:** USSGL implementation guidance; Trust Fund Guide

**Budgetary Entry**
Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4902 Delivered Orders - Obligations, Paid

**Proprietary Entry**
Debit 5760 Expenditure Financing Sources - Transfers-Out
Debit 6100 Operating Expenses/Program Costs
Credit 1010 Fund Balance With Treasury

A516 To record a receivable for amounts appropriated from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency expenditure account, prior to the nonexpenditure (nonallocation) transfer of funds. This amount is specified in the agency's appropriation or authorization act.
**Comment:** This transaction is reported as an appropriation in the Budget of the United States Government for the agency TAFS, rather than as a transfer. Transfer partner must use USSGL TC-A520.
**Reference:** Trust Fund Accounting Guide; Trust Fund Appropriation Transfers for Specific Treasury Appropriation Fund Symbols

**Budgetary Entry**
Debit 4126 Amounts Appropriated From Specific Invested TAFS - Receivable
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
Debit 1330 Receivable for Transfers of Currently Invested Balances
Credit 5755 Nonexpenditure Financing Sources - Transfers-In - Other

**U.S. Government Standard General Ledger**
**Account Transactions**

A518 To record the adjustment in a non-allocation Treasury Appropriation Fund Symbol (TAFS) when the budget authority is temporarily reduced.
**Comment:** Also post USSGL TC-A418 to record the budget authority temporarily reduced. Credit USSGL accounts 1010 and 4128 only if a receivable was not previously established. Refer to the Office of Management and Budget (OMB) Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations. The Bureau of the Public Debt simultaneously posts USSGL TC-A522 in the Treasury-Managed Trust Fund TAFS.
**Reference:** USSGL implementation guidance; Temporary Reductions

**Budgetary Entry**
Debit 4123 Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction
Credit 4126 Amounts Appropriated From Specific Invested TAFS - Receivable
Credit 4128 Amounts Appropriated From Specific Invested TAFS - Transfers-In

**Proprietary Entry**
Debit 5755 Nonexpenditure Financing Sources - Transfers-In - Other
Credit 1010 Fund Balance With Treasury
Credit 1330 Receivable for Transfers of Currently Invested Balances

A519 To record the adjustment of the receivable in a Treasury Appropriation Fund Symbol (TAFS) when the budget authority is cancelled.
**Comment:** Also post USSGL TC-F123 to record the cancellation of budget authority. The Bureau of the Public Debt simultaneously posts USSGL TC-A523 in the Treasury-Managed Trust Fund TAFS.
**Reference:** USSGL implementation guidance; Temporary Reductions; Cancellations - Available Trust or Special Funds With Invested Relationships

**Budgetary Entry**
Debit 4121 Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation
Credit 4126 Amounts Appropriated From Specific Invested TAFS - Receivable

**Proprietary Entry**
Debit 5755 Nonexpenditure Financing Sources - Transfers-In - Other
Credit 1330 Receivable for Transfers of Currently Invested Balances

**U.S. Government Standard General Ledger**
**Account Transactions**

A520 To record a payable for amounts appropriated from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency expenditure account, prior to the nonexpenditure (nonallocation) transfer of funds. This amount is specified in the agency's appropriation or authorization act.
**Comment:** Transfer partner must use USSGL TC-A516.
**Reference:** Trust Fund Accounting Guide; Trust Fund Appropriation Transfers for Specific Treasury Appropriation Fund Symbols

**Budgetary Entry**
Debit 4394 Receipts Unavailable for Obligation Upon Collection
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4127 Amounts Appropriated From Specific Invested TAFS - Payable

**Proprietary Entry**
Debit 5765 Nonexpenditure Financing Sources - Transfers-Out - Other
Credit 2150 Payable for Transfers of Currently Invested Balances

A522 To record the adjustment in the specific invested Treasury Appropriation Fund Symbol (TAFS) that results from a temporary reduction in the Agency Trust Fund Expenditure TAFS.
**Comment:** Debit USSGL accounts 1010 and 4129 only if a payable was not previously established. Refer to Office of Management and Budget Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations. The Bureau of the Public Debt posts this transaction in the Treasury-Managed Trust Fund TAFS and the agency simultaneously posts USSGL TC-A518 in the Agency Trust Fund Expenditure TAFS.
**Reference:** USSGL implementation guidance; Temporary Reductions

**Budgetary Entry**
Debit 4127 Amounts Appropriated From Specific Invested TAFS - Payable
Debit 4129 Amounts Appropriated From Specific Invested TAFS - Transfers-Out
Credit 4124 Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Debit 2150 Payable for Transfers of Currently Invested Balances
Credit 5765 Nonexpenditure Financing Sources - Transfers-Out - Other

**U.S. Government Standard General Ledger**
**Account Transactions**

A523 To record the adjustment in the specific invested Treasury Appropriation Fund Symbol (TAFS) that results from a cancellation in the Agency Trust Fund Expenditure TAFS.
**Comment:** The Bureau of the Public Debt posts this transaction in the Treasury-Managed Trust Fund TAFS and the agency simultaneously posts USSGL TC-A519 in the Agency Trust Fund Expenditure TAFS.
**Reference:** USSGL implementation guidance; Cancellations - Available Trust or Special Funds With Invested Relationships

**Budgetary Entry**
Debit 4127 Amounts Appropriated From Specific Invested TAFS - Payable
Credit 4124 Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation

**Proprietary Entry**
Debit 2150 Payable for Transfers of Currently Invested Balances
Credit 5765 Nonexpenditure Financing Sources - Transfers-Out - Other

A524 To record a nonexpenditure (nonallocation) transfer-in of funds from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency expenditure account for amounts previously appropriated and recorded as receivables.
**Comment:** Refer to USSGL TC-A516 for establishing the receivable. Transfer partner must use USSGL TC-A526.
**Reference:** USSGL implementation guidance; Trust Fund guidance: Trust Fund Appropriation Transfers for Specific Treasury Appropriation Fund Symbols

**Budgetary Entry**
Debit 4128 Amounts Appropriated From Specific Invested TAFS - Transfers-In
Credit 4126 Amounts Appropriated From Specific Invested TAFS - Receivable

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 1330 Receivable for Transfers of Currently Invested Balances

A526 To record a nonexpenditure (nonallocation) transfer-out of funds from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency expenditure account for amounts previously appropriated and recorded as payables.
**Comment:** Refer to USSGL TC-A520 for establishing the payable. Transfer partner must use USSGL TC-A524.
**Reference:** USSGL implementation guidance; Trust Fund guidance: Trust Fund Appropriation Transfers for Specific Treasury Appropriation Fund Symbols

**Budgetary Entry**
Debit 4127 Amounts Appropriated From Specific Invested TAFS - Payable
Credit 4129 Amounts Appropriated From Specific Invested TAFS - Transfers-Out

**Proprietary Entry**
Debit 2150 Payable for Transfers of Currently Invested Balances
Credit 1010 Fund Balance With Treasury

**U.S. Government Standard General Ledger**
**Account Transactions**

A528 To record a nonexpenditure (nonallocation) transfer-in of funds from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency expenditure account. This amount is specified in the agency's appropriation or authorization act.
**Comment:** This transaction is reported as an appropriation in the Budget of the United States Government for the agency TAFS, rather than as a transfer. Transfer partner must use USSGL TC-A530.
**Reference:** USSGL implementation guidance; Trust Fund guidance: Trust Fund Appropriation Transfers for Specific Treasury Appropriation Fund Symbols

**Budgetary Entry**
Debit 4128 Amounts Appropriated From Specific Invested TAFS - Transfers-In
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 5755 Nonexpenditure Financing Sources - Transfers-In - Other

A530 To record a nonexpenditure (nonallocation) transfer-out of funds from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency expenditure account. This amount is specified in the agency's appropriation or authorization act.
**Comment:** Reverse this transaction in the invested TAFS when the recipient TAFS cancels and returns the fund balance to the invested TAFS. Transfer partner must use USSGL TC-A528.
**Reference:** USSGL implementation guidance; Trust Fund guidance: Trust Fund Appropriation Transfers for Specific Treasury Appropriation Fund Symbols

**Budgetary Entry**
Debit 4394 Receipts Unavailable for Obligation Upon Collection
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4129 Amounts Appropriated From Specific Invested TAFS - Transfers-Out

**Proprietary Entry**
Debit 5765 Nonexpenditure Financing Sources - Transfers-Out - Other
Credit 1010 Fund Balance With Treasury

A531 To record a nonexpenditure (nonallocation) transfer-in of funds to a specific invested Treasury Appropriation Fund Symbol (TAFS) from a receiving TAFS that is canceling and returning unobligated balances.
**Reference:** USSGL implementation guidance; Cancellations – Available Trust or Special Funds With Invested Relationships

**Budgetary Entry**
Debit 4129 Amounts Appropriated From Specific Invested TAFS - Transfers-Out
Credit 4394 Receipts Unavailable for Obligation Upon Collection
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 5755 Nonexpenditure Financing Sources - Transfers-In - Other

**U.S. Government Standard General Ledger**
**Account Transactions**

A532 To record the receivable for amounts to be transferred in of unrealized nonexpenditure (nonallocation) appropriation transfers between two trust funds or two Federal funds (as defined by the Office of Management and Budget), where there is investment authority involved.
**Comment:** For cash management purposes, the funds remain invested until needed for disbursement. This occurs prior to the request for SF 1151: Nonexpenditure Transfer Authorization, and is only permissible under specific circumstances. Use USSGL account 4160 if the transfer was previously anticipated.
**Reference:** USSGL implementation guidance; Trust and Special Fund Guidance on Nonexpenditure Non-Allocation Transfers of Invested Balances

**Budgetary Entry**
Debit 4171 Nonallocation Transfers of Invested Balances - Receivable
Credit 4160 Anticipated Transfers - Current-Year Authority
Credit 4450 Unapportioned Authority

**Proprietary Entry**
Debit 1330 Receivable for Transfers of Currently Invested Balances
Credit 5755 Nonexpenditure Financing Sources - Transfers-In - Other

A534 To record the payable for amounts to be transferred out of unrealized nonexpenditure (nonallocation) appropriation transfers between two trust funds or two Federal funds (as defined by the Office of Management and Budget), where there is investment authority involved.
**Comment:** For cash management purposes, the funds remain invested until needed for disbursement. This occurs prior to the request for SF 1151: Nonexpenditure Transfer Authorization, and is only permissible under specific circumstances.
**Reference:** USSGL implementation guidance; Trust and Special Fund Guidance on Nonexpenditure Non-Allocation Transfers of Invested Balances

**Budgetary Entry**
Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4172 Nonallocation Transfers of Invested Balances - Payable

**Proprietary Entry**
Debit 5765 Nonexpenditure Financing Sources - Transfers-Out - Other
Credit 2150 Payable for Transfers of Currently Invested Balances

**U.S. Government Standard General Ledger**
**Account Transactions**

A536 To record the actual nonexpenditure (nonallocation) transfer-in of funds via SF 1151: Nonexpenditure Transfer Authorization that reduces previously established USSGL 4171 "Non-Allocation Transfers of Invested Balances - Receivable."
**Comment:** Refer to USSGL TC-A532 for the establishment of the receivable.
**Reference:** USSGL implementation guidance; Trust and Special Fund Guidance on Nonexpenditure Non-Allocation Transfers of Invested Balances

**Budgetary Entry**
Debit 4173 Nonallocation Transfers of Invested Balances - Transferred
Credit 4171 Nonallocation Transfers of Invested Balances - Receivable

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 1330 Receivable for Transfers of Currently Invested Balances

A538 To record the actual nonexpenditure (nonallocation) transfer-out of funds via SF 1151: Nonexpenditure Transfer Authorization that reduces previously established USSGL 4172 "Non-Allocation Transfers of Invested Balances - Payable."
**Comment:** Refer to USSGL TC-A534 for the establishment of the payable.
**Reference:** USSGL implementation guidance; Trust and Special Fund Guidance on Nonexpenditure Non-Allocation Transfers of Invested Balances

**Budgetary Entry**
Debit 4172 Nonallocation Transfers of Invested Balances - Payable
Credit 4173 Nonallocation Transfers of Invested Balances - Transferred

**Proprietary Entry**
Debit 2150 Payable for Transfers of Currently Invested Balances
Credit 1010 Fund Balance With Treasury

**U.S. Government Standard General Ledger**
**Account Transactions**

A540 To record in the transferring agency the nonexpenditure transfer-out of budgetary resources receivable.
**Comment:** Transfer of USSGL accounts 4126, 4166, 4171, 4225, 4251 and 4287 respectively. When appropriate use in conjunction with USSGL TCs-A486, A488, A492, and A544.
**Reference:** USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances

**Budgetary Entry**
Debit 4195 Transfer of Obligated Balances
Credit 4081 Amounts Appropriated From a Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred
Credit 4082 Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred
Credit 4083 Transfers - Current-Year Authority - Receivable - Transferred
Credit 4232 Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred
Credit 4233 Reimbursements and Other Income Earned - Receivable - Transferred
Credit 4234 Other Federal Receivables - Transferred

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 5765 Nonexpenditure Financing Sources - Transfers-Out - Other

A542 To record in the receiving agency the nonexpenditure transfer-in of budgetary resources receivable.
**Comment:** Transfer or USSGL accounts 4126, 4166, 4171, 4225, 4251, and 4287 respectively. When appropriate, use in conjunction with USSGL TCs-A482, A492R, A508, and A546.
**Reference:** USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances

**Budgetary Entry**
Debit 4081 Amounts Appropriated From a Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred
Debit 4082 Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred
Debit 4083 Transfers - Current-Year Authority - Receivable - Transferred
Debit 4232 Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred
Debit 4233 Reimbursements and Other Income Earned - Receivable - Transferred
Debit 4234 Other Federal Receivables - Transferred
Credit 4195 Transfer of Obligated Balances

**Proprietary Entry**
Debit 5755 Nonexpenditure Financing Sources - Transfers-In - Other
Credit 1010 Fund Balance With Treasury

**U.S. Government Standard General Ledger**
**Account Transactions**

A544 To record in the transferring agency the nonexpenditure transfer-out of unfilled customer orders without advance.
**Comment:** Transfer of USSGL account 4221. When appropriate use in conjunction with USSGL TCs-A486, A488, A492, and A540.
**Reference:** USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations

**Budgetary Entry**
Debit 4195 Transfer of Obligated Balances
Credit 4230 Unfilled Customer Orders Without Advance - Transferred

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 5765 Nonexpenditure Financing Sources - Transfers-Out - Other

A546 To record in the receiving agency the nonexpenditure transfer-in of unfilled customer orders without advance.
**Comment:** Transfer or USSGL account 4221. When appropriate, use in conjunction with USSGL TCs-A482, A492R, A508, and A542.
**Reference:** USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations

**Budgetary Entry**
Debit 4230 Unfilled Customer Orders Without Advance - Transferred
Credit 4195 Transfer of Obligated Balances

**Proprietary Entry**
Debit 5755 Nonexpenditure Financing Sources - Transfers-In - Other
Credit 1010 Fund Balance With Treasury

A548 To record in the transferring agency the actual transfers-out during the fiscal year of authority with prepaid/advanced undelivered orders from current or prior years for trust or special funds or obligations supported by spending authority from offsetting collections.
**Comment:** See USSGL TC-A550 for the receiving agency.
**Reference:** USSGL implementation guidance; Transfer of USSGL Account 4802

**Budgetary Entry**
Debit 4832 Undelivered Orders - Obligations Transferred, Prepaid/Advanced
Credit 4195 Transfer of Obligated Balances

**Proprietary Entry**
Debit 5730 Financing Sources Transferred Out Without Reimbursement
Credit 1410 Advances and Prepayments

**U.S. Government Standard General Ledger**
**Account Transactions**

A550 To record in the receiving agency the actual transfers-in during the fiscal year of authority with prepaid/advanced undelivered orders from current or prior years for trust or special funds or obligations supported by spending authority from offsetting collections.
**Comment:** See USSGL TC-A548 for the transferring agency.
**Reference:** USSGL implementation guidance; Transfer of USSGL Account 4802

**Budgetary Entry**
Debit 4195 Transfer of Obligated Balances
Credit 4832 Undelivered Orders - Obligations Transferred, Prepaid/Advanced

**Proprietary Entry**
Debit 1410 Advances and Prepayments
Credit 5720 Financing Sources Transferred In Without Reimbursement

A552 To record in the transferring agency the transfer-out of unfilled customer orders with advance.
**Reference:** USSGL implementation guidance; Transfer of USSGL Account 4225

**Budgetary Entry**
Debit 4195 Transfer of Obligated Balances
Credit 4231 Unfilled Customer Orders With Advance - Transferred

**Proprietary Entry**
None

A554 To record in the receiving agency the actual transfer-in unfilled customer orders with advance.
**Reference:** USSGL implementation guidance; Transfer of USSGL Account 4225

**Budgetary Entry**
Debit 4231 Unfilled Customer Orders With Advance - Transferred
Credit 4195 Transfer of Obligated Balances

**Proprietary Entry**
None

**U.S. Government Standard General Ledger**
**Account Transactions**

**A700 - A799 FUNDING - Reimbursables and Other Income**

A702 To record anticipated reimbursements.
**Comment:** See USSGL TC-A118; anticipated reimbursements are not available for allotment until the realized order is received.

**Budgetary Entry**
Debit 4210 Anticipated Reimbursements and Other Income
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
None

A704 To record in the performing agency a reimbursable agreement that was not previously anticipated.
**Comment:** Budgetary resources were provided by Contract Authority. Do not post the proprietary entry for reimbursable agreements without advances (only post the budgetary entry for reimbursable agreements without advances).

**Budgetary Entry**
Debit 4221 Unfilled Customer Orders Without Advance
Debit 4222 Unfilled Customer Orders With Advance
Credit 4132 Substitution of Contract Authority

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 2310 Liability for Advances and Prepayments

A706 To record in the performing agency a reimbursable agreement without an advance that was previously anticipated.
**Comment:** Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. See Federal and non-Federal exceptions as defined in Office of Management and Budget Circular No. A-11.
**Reference:** USSGL implementation guidance; USSGL Reimbursable Accounting Guide

**Budgetary Entry**
Debit 4221 Unfilled Customer Orders Without Advance
Credit 4210 Anticipated Reimbursements and Other Income

**Proprietary Entry**
None

**U.S. Government Standard General Ledger**
**Account Transactions**

A708 To record the collection of revenue earned in the performing agency for a reimbursable agreement without an advance that was previously anticipated.
**Comment:** Also post USSGL TC-A122 if authority was previously anticipated and apportioned. See Federal and non-Federal exceptions as defined in Office of Management and Budget Circular No. A-11.
**Reference:** USSGL implementation guidance; Transfer of Spending Authority from Offsetting Collection with Obligations Scenario

**Budgetary Entry**
Debit 4252 Reimbursements and Other Income Earned - Collected
Credit 4210 Anticipated Reimbursements and Other Income

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 5100 Revenue From Goods Sold
Credit 5200 Revenue From Services Provided

A710 To record earned revenue in the performing agency related to a reimbursable agreement or other income.
**Comment:** See USSGL TC-C182
**Reference:** USSGL implementation guidance; USSGL Reimbursable Accounting Guide

**Budgetary Entry**
Debit 4252 Reimbursements and Other Income Earned - Collected
Credit 4222 Unfilled Customer Orders With Advance
Credit 4266 Other Actual Business-Type Collections From Non-Federal Sources

**Proprietary Entry**
Debit 2310 Liability for Advances and Prepayments
Credit 5100 Revenue From Goods Sold
Credit 5200 Revenue From Services Provided

A712 To record the refund of an advance to the ordering entity for the completion of a prior-year reimbursable order.
**Comment:** Also post USSGL TC-D120 if the amount was previously obligated. Also post USSGL TC-B610.
**Reference:** USSGL implementation guidance; Prior-Year Advances or Other Offsetting Collections Refunded in the Current Year as Obligations and Outlays.

**Budgetary Entry**
Debit 4450 Unapportioned Authority
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Debit 4650 Allotments - Expired Authority
Credit 4902 Delivered Orders - Obligations, Paid

**Proprietary Entry**
Debit 2310 Liability for Advances and Prepayments
Credit 1010 Fund Balance With Treasury

**U.S. Government Standard General Ledger**
**Account Transactions**

A714 To record revenue earned in the performing agency for goods or services performed on a reimbursable order without an advance.
**Comment:** The ordering agency uses USSGL TC-B406.
**Reference:** USSGL implementation guidance; USSGL Reimbursable Accounting Guide

**Budgetary Entry**
Debit 4251 Reimbursements and Other Income Earned - Receivable
Credit 4221 Unfilled Customer Orders Without Advance

**Proprietary Entry**
Debit 1310 Accounts Receivable
Credit 5100 Revenue From Goods Sold
Credit 5200 Revenue From Services Provided

**U.S. Government Standard General Ledger**
**Account Transactions**

**B100 - B299 DISBURSEMENTS AND PAYABLES - Payments/Purchases**

B102 To record payment of payroll.
**Comment:** For amounts paid by a direct appropriation, also post USSGL TC-B134. Due to reconciliation of interagency expenses and revenues, agencies must first record all direct costs to the USSGL account 6000 series and then offset those amounts using USSGL account 6610 (see USSGL TC-D514), when the costs are capitalized to the appropriate "in-process" type asset accounts. Note: Agency systems may accumulate payroll in USSGL account 6100 during the year and distribute those costs to the various "in-process" accounts at yearend. Also, for employment benefits such as pension, health, and life insurance, see USSGL TCs-B604, E104, and E106.

**Budgetary Entry**
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4902 Delivered Orders - Obligations, Paid

**Proprietary Entry**
Debit 6100 Operating Expenses/Program Costs
Debit 6900 Nonproduction Costs
Credit 1010 Fund Balance With Treasury

B103 To record a disbursement of pension benefit payments.
**Comment:** Also requires the reclassification of expenses from unfunded to funded.
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 5, "Accounting for Liabilities of the Federal Government"

**Budgetary Entry**
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4902 Delivered Orders - Obligations, Paid

**Proprietary Entry**
Debit 2610 Actuarial Pension Liability
Credit 1010 Fund Balance With Treasury

**U.S. Government Standard General Ledger**
**Account Transactions**

B104 To record in a loan guarantee financing account a disbursement to a third party, where no asset is received. This transaction, for example, includes payments of default claims and interest supplements.
**Comment:** Also post USSGL TC-C428, which establishes the loan receivable after default.
**Reference:** USSGL implementation guidance; Credit Reform Case Studies

**Budgetary Entry**
Debit 4610 Allotments - Realized Resources
Debit 4801 Undelivered Orders - Obligations, Unpaid
Credit 4902 Delivered Orders - Obligations, Paid

**Proprietary Entry**
Debit 2180 Loan Guarantee Liability
Debit 6100 Operating Expenses/Program Costs
Credit 1010 Fund Balance With Treasury

B105 To record the subsidy expense in the program fund that is paid to the financing fund when the loan is disbursed.
**Comment:** Agencies must use all the USSGL accounts indicated in this transaction. Each debit and credit must be in the same amount. If funded by a direct appropriation, also post USSGL TC-B134.
**Reference:** USSGL implementation guidance; Credit Reform Case Studies

**Budgetary Entry**
Debit 4801 Undelivered Orders - Obligations, Unpaid
Credit 4902 Delivered Orders - Obligations, Paid

**Proprietary Entry**
Debit 2170 Subsidy Payable to the Financing Account
Debit 6100 Operating Expenses/Program Costs
Credit 1010 Fund Balance With Treasury

B106 To record subsidy disbursement from the program account to the financing account not previously obligated.
**Comment:** If funded by a direct appropriation, also post USSGL TC-B134.
**Reference:** USSGL implementation guidance; Credit Reform Case Studies

**Budgetary Entry**
Debit 4610 Allotments - Realized Resources
Credit 4902 Delivered Orders - Obligations, Paid

**Proprietary Entry**
Debit 6100 Operating Expenses/Program Costs
Credit 1010 Fund Balance With Treasury

**U.S. Government Standard General Ledger**
**Account Transactions**

B107 To record payment and disbursement of funds not previously accrued.
**Comment:** If for an amount paid by a direct appropriation, also post USSGL TC-B134.

**Budgetary Entry**
Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Debit 4801 Undelivered Orders - Obligations, Unpaid
Credit 4902 Delivered Orders - Obligations, Paid

**Proprietary Entry**
Debit 6100 Operating Expenses/Program Costs
Credit 1010 Fund Balance With Treasury

B108 To record a loss in the imprest fund.
**Comment:** If a loss is expected to be restored, also post USSGL TC C414 to record a refund receivable from nonFederal sources for expenses that do not create budgetary resources until collected for expenses not requiring budgetary resources. If funded by a direct appropriation, also post USSGL TC-B134.

**Budgetary Entry**
Debit 4610 Allotments - Realized Resources
Credit 4902 Delivered Orders - Obligations, Paid

**Proprietary Entry**
Debit 7290 Other Losses
Credit 1010 Fund Balance With Treasury

B109 To record payment of interest not previously accrued.
**Comment:** If funded by a direct appropriation, also post USSGL TC-B134. See USSGL TC-B418 for accrued interest.
**Reference:** USSGL implementation guidance; Credit Reform Case Studies

**Budgetary Entry**
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4902 Delivered Orders - Obligations, Paid

**Proprietary Entry**
Debit 6310 Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank
Debit 6320 Interest Expenses on Securities
Debit 6330 Other Interest Expenses
Credit 1010 Fund Balance With Treasury

**U.S. Government Standard General Ledger**
**Account Transactions**

B110 To record a confirmed disbursement schedule previously accrued.
**Comment:** Clearing from unpaid to paid.

**Budgetary Entry**
Debit 4901 Delivered Orders - Obligations, Unpaid
Credit 4902 Delivered Orders - Obligations, Paid

**Proprietary Entry**
Debit 2110 Accounts Payable
Debit 2112 Accounts Payable for Federal Government Sponsored Enterprise
Debit 2120 Disbursements in Transit
Debit 2130 Contract Holdbacks
Debit 2160 Entitlement Benefits Due and Payable
Debit 2190 Other Liabilities With Related Budgetary Obligations
Debit 2210 Accrued Funded Payroll and Leave
Debit 2211 Withholdings Payable
Debit 2213 Employer Contributions and Payroll Taxes Payable
Debit 2215 Other Post Employment Benefits Due and Payable
Debit 2940 Capital Lease Liability
Credit 1010 Fund Balance With Treasury

B112 To record accrued interest paid.
**Comment:** See USSGL TC-B418 for the accrued liability.

**Budgetary Entry**
Debit 4901 Delivered Orders - Obligations, Unpaid
Credit 4902 Delivered Orders - Obligations, Paid

**Proprietary Entry**
Debit 2140 Accrued Interest Payable - Not Otherwise Classified
Debit 2141 Accrued Interest Payable - Debt
Credit 1010 Fund Balance With Treasury

B113 To record capitalized loan interest paid on non-credit reform loans.
**Comment:** See USSGL TC-B440 for the capitalized loan interest liability.
**Reference:** USSGL implementation guidance; Disposition of Borrowings With Capitalized Interest

**Budgetary Entry**
Debit 4901 Delivered Orders - Obligations, Unpaid
Credit 4902 Delivered Orders - Obligations, Paid

**Proprietary Entry**
Debit 2511 Capitalized Loan Interest Payable - Non-Credit Reform
Credit 1010 Fund Balance With Treasury

**U.S. Government Standard General Ledger**
**Account Transactions**

B114 To record disbursement for liens on collateral acquired from defaulted loans guaranteed after 1992.
**Comment:** This transaction is applicable to guaranteed loans.
**Reference:** USSGL implementation guidance; Credit Reform Case Studies

**Budgetary Entry**
Debit 4610 Allotments - Realized Resources
Credit 4902 Delivered Orders - Obligations, Paid

**Proprietary Entry**
Debit 1559 Foreclosed Property - Allowance
Debit 2910 Prior Liens Outstanding on Acquired Collateral
Credit 1010 Fund Balance With Treasury

B116 To record disbursement without a lien on collateral acquired from defaulted loans guaranteed after 1992.
**Comment:** This transaction is applicable to guaranteed loans.
**Reference:** USSGL implementation guidance; Credit Reform Case Studies

**Budgetary Entry**
Debit 4610 Allotments - Realized Resources
Credit 4902 Delivered Orders - Obligations, Paid

**Proprietary Entry**
Debit 1551 Foreclosed Property
Credit 1010 Fund Balance With Treasury

B118 To record a tax refund funded by directly reducing offsetting collections paid by the collecting agency.
**Comment:** If funded by a direct appropriation, see USSGL TC-B416.
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources"

**Budgetary Entry**
Debit 4450 Unapportioned Authority
Credit 4267 Other Actual "governmental-type" Collections From Non-Federal Sources

**Proprietary Entry**
Debit 5890 Tax Revenue Refunds - Not Otherwise Classified
Debit 5891 Tax Revenue Refunds - Individual
Debit 5892 Tax Revenue Refunds - Corporate
Debit 5893 Tax Revenue Refunds - Unemployment
Debit 5894 Tax Revenue Refunds - Excise
Debit 5895 Tax Revenue Refunds - Estate and Gift
Debit 5896 Tax Revenue Refunds - Customs
Credit 1010 Fund Balance With Treasury

**U.S. Government Standard General Ledger**
**Account Transactions**

B119 To record the actual capital transfer to repay a portion of a capital investment (usually an appropriation to a revolving fund).
**Comment:** See USSGL TC-B136 for capital transfers from liquidating accounts.
**Reference:** USSGL implementation guidance; Changes Related to Capital Transfers

**Budgetary Entry**
Debit 4047 Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority
Debit 4048 Anticipated Transfers to the General Fund of the Treasury - Prior-Year Balances
Credit 4151 Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority
Credit 4152 Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances

**Proprietary Entry**
Debit 2970 Liability for Capital Transfers to the General Fund of the Treasury
Credit 1010 Fund Balance With Treasury

B120 To record principal repayments to the Bureau of the Public Debt and the Federal Financing Bank via nonexpenditure transfers that were previously anticipated. For example, this transaction includes repayments of principal and repayments due to modifications of credit reform loans.
**Comment:** If not anticipated, see USSGL TC-B121. See USSGL TC-A142 for nonexpenditure transfers that were previously anticipated.

**Budgetary Entry**
Debit 4047 Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority
Debit 4048 Anticipated Transfers to the General Fund of the Treasury - Prior-Year Balances
Credit 4146 Actual Repayments of Debt, Current-Year Authority
Credit 4147 Actual Repayments of Debt, Prior-Year Balances

**Proprietary Entry**
Debit 2110 Accounts Payable
Debit 2112 Accounts Payable for Federal Government Sponsored Enterprise
Debit 2510 Principal Payable to the Bureau of the Public Debt
Debit 2520 Principal Payable to the Federal Financing Bank
Credit 1010 Fund Balance With Treasury

**U.S. Government Standard General Ledger**
**Account Transactions**

B121 To record principal repayments at par value to the Bureau of the Public Debt and the Federal Financing Bank via nonexpenditure transfers that were not previously anticipated. For example, this transaction includes repayments of principal and repayments due to modifications of credit reform loans.
**Comment:** See USSGL TC-B131 for principal repayments with a gain or loss.

**Budgetary Entry**
Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4146 Actual Repayments of Debt, Current-Year Authority
Credit 4147 Actual Repayments of Debt, Prior-Year Balances

**Proprietary Entry**
Debit 2110 Accounts Payable
Debit 2112 Accounts Payable for Federal Government Sponsored Enterprise
Debit 2510 Principal Payable to the Bureau of the Public Debt
Debit 2520 Principal Payable to the Federal Financing Bank
Credit 1010 Fund Balance With Treasury

B122 To record repayments of other debt.
**Comment:** Also post USSGL TC-B134 if funded by a direct appropriation. This transaction is applicable to redemptions.

**Budgetary Entry**
Debit 4610 Allotments - Realized Resources
Credit 4902 Delivered Orders - Obligations, Paid

**Proprietary Entry**
Debit 2590 Other Debt
Credit 1010 Fund Balance With Treasury

B123 To record in the issuing entity, the sale of Federal securities at par value.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 2530 Securities Issued by Federal Agencies Under General and Special Financing Authority

**U.S. Government Standard General Ledger**
**Account Transactions**

B124 To record the purchase of Federal securities acquired at par value.
**Comment:** Also post USSGL TC-B129 if accrued interest is purchased.
**Reference:** USSGL implementation guidance; FACTS II, Investments in Treasury and Agency Securities

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
Credit 1010 Fund Balance With Treasury

B125 To record in the issuing entity, the sale of Federal securities acquired at a premium.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 2530 Securities Issued by Federal Agencies Under General and Special Financing Authority
Credit 2532 Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority

B126 To record the purchase of Federal securities acquired at a premium.
**Comment:** Special and trust funds use USSGL account 4114. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. Use budgetary entries for the amount of the premium. Also post USSGL TC-B129 if accrued interest is purchased.
**Reference:** USSGL implementation guidance; FACTS II, Investments in Treasury and Agency Securities

**Budgetary Entry**
Debit 4394 Receipts Unavailable for Obligation Upon Collection
Debit 4397 Receipts and Appropriations Temporarily Precluded From Obligation
Debit 4398 Offsetting Collections Temporarily Precluded From Obligation
Debit 4450 Unapportioned Authority
Debit 4510 Apportionments
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4114 Appropriated Trust or Special Fund Receipts
Credit 4273 Interest Collected From Treasury

**Proprietary Entry**
Debit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
Debit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities
Credit 1010 Fund Balance With Treasury

**U.S. Government Standard General Ledger**
**Account Transactions**

B127 To record in the issuing entity, the sale of Federal securities at a discount.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Debit 2531 Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority
Credit 2530 Securities Issued by Federal Agencies Under General and Special Financing Authority

B128 To record the purchase of Federal securities acquired at a discount.
**Comment:** Also post USSGL TC-B129 if accrued interest is purchased.
**Reference:** USSGL implementation guidance; FACTS II, Investments in Treasury and Agency Securities

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
Debit 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Credit 1010 Fund Balance With Treasury
Credit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities
Credit 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt

B129 To record the purchase of accrued interest on Treasury securities.

**Budgetary Entry**
Debit 4395 Authority Unavailable for Obligation Pursuant to Public Law - Temporary
Debit 4450 Unapportioned Authority
Debit 4510 Apportionments
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4114 Appropriated Trust or Special Fund Receipts
Credit 4273 Interest Collected From Treasury

**Proprietary Entry**
Debit 1340 Interest Receivable - Not Otherwise Classified
Debit 1341 Interest Receivable - Loans
Debit 1342 Interest Receivable - Investments
Credit 1010 Fund Balance With Treasury

**U.S. Government Standard General Ledger**
**Account Transactions**

B130 To record a lien paid before personal property is sold.
**Comment:** If funded by a direct appropriation, also post USSGL TC-B134.
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**
Debit 4801 Undelivered Orders - Obligations, Unpaid
Credit 4902 Delivered Orders - Obligations, Paid

**Proprietary Entry**
Debit 1549 Forfeited Property - Allowance
Credit 1010 Fund Balance With Treasury

B131 To record principal repayments to Treasury or the Federal Financing Bank, resulting in a gain or loss, via nonexpenditure transfers that were not previously anticipated. For example, this transaction includes repayments of principal and repayments due to modifications of credit reform loans.
**Comment:** See USSGL TC-B121 for principal repayments at par value.
**Reference:** USSGL implementation guidance; Disposition of Borrowings With Capitalized Interest

**Budgetary Entry**
Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4146 Actual Repayments of Debt, Current-Year Authority
Credit 4147 Actual Repayments of Debt, Prior-Year Balances

**Proprietary Entry**
Debit 2510 Principal Payable to the Bureau of the Public Debt
Debit 2520 Principal Payable to the Federal Financing Bank
Debit 7212 Losses on Disposition of Borrowings
Credit 1010 Fund Balance With Treasury
Credit 7112 Gains on Disposition of Borrowings

**U.S. Government Standard General Ledger**
**Account Transactions**

B134 To record appropriations used this fiscal year.
**Comment:** This transaction does not stand alone. Only record this transaction in Treasury Appropriation Fund Symbols (TAFS) that receive amounts appropriated from the General Fund of the Treasury via Treasury Appropriation Warrant, or that receive allocation transfers from general fund appropriated TAFS. USSGL transactions that reference this transaction: A146, A514, B102, B105, B106, B107, B109, B118, B122, B130, B202, B402, B404, B406, B412, B418, B428, B430, B436, B438, B604, C408, D106, D107, D114, D116, D126, D132, D134, E102, E104, E106, E108, E109, E204, and E412. USSGL transactions that reference a reversal for this transaction: C132, C134, C136, C137, C138, C139, D102, D104, D108, D110, and F128.
**Reference:** USSGL implementation guidance; Appropriations Used

**Budgetary Entry**
None

**Proprietary Entry**
Debit 3107 Unexpended Appropriations - Used
Credit 5700 Expended Appropriations

B136 To record in the liquidating account the actual capital transfer of excess cash to the general fund of the Treasury.
**Comment:** See Office of Management and Budget Circular No. A-11 for further instruction on the payment hierarchy. See USSGL TC-B119 for capital transfers not related to liquidating accounts. See USSGL TC-C196 for miscellaneous receipt account entries.
**Reference:** USSGL implementation guidance; Credit Reform Liquidating Account Case Study

**Budgetary Entry**
Debit 4047 Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority
Debit 4048 Anticipated Transfers to the General Fund of the Treasury - Prior-Year Balances
Credit 4151 Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority
Credit 4152 Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances

**Proprietary Entry**
Debit 2970 Liability for Capital Transfers to the General Fund of the Treasury
Credit 1010 Fund Balance With Treasury

B138 To record in a trust fund payments made to a Federal fund relating to exchange transactions.
**Comment:** These payments are defined as expenditure transfers in the budget. See USSGL TC-A512 for nonexchange expenditure transfers-out.
**Reference:** USSGL implementation guidance; Trust Fund Guide

**Budgetary Entry**
Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4902 Delivered Orders - Obligations, Paid

**Proprietary Entry**
Debit 6100 Operating Expenses/Program Costs
Credit 1010 Fund Balance With Treasury

**U.S. Government Standard General Ledger**
**Account Transactions**

B140 To record the purchase of foreign currency by a disbursing officer.
**Comment:** This entry should be made by agencies that have their own disbursing authority. Agencies that do not have their own disbursing authority, see USSGL implementation guidance "Accounting for Purchased Foreign Currency," which can be acquired on the USSGL Web site. Agencies that have foreign currency account symbols in the X7000 series, refer to USSGL TCs-C192, C194, C440, D576, and D578.
**Reference:** USSGL implementation guidance "Accounting for Purchased Foreign Currency"

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1200 Foreign Currency
Credit 1190 Other Cash

B142 To record the disbursement of foreign currency by a disbursing officer on behalf of the operating fund.
**Comment:** This entry should be made by agencies that have their own disbursing authority. At the time of the foreign currency disbursement, the disbursing officer will charge the appropriation of the operating fund that requested the disbursement, (see USSGL TC-B110 and the USSGL implementation guidance "Accounting for Purchased Foreign Currency"), which can be acquired on the USSGL Web site. Agencies that do not have their own disbursing authority also may refer to the implementation guidance mentioned above. Agencies that have foreign currency account symbols in the X7000 series, refer to USSGL TCs-C192, C194, C440, D576, and D578.
**Reference:** USSGL implementation guidance "Accounting for Purchased Foreign Currency"

**Budgetary Entry**
None

**Proprietary Entry**
Debit 2310 Liability for Advances and Prepayments
Credit 1200 Foreign Currency

B150 To record a disbursement (not an outlay) from fund balance with Treasury in a Treasury General Account (TGA) to funds held by the public in a non-TGA.
**Comment:** To return funds held by the public in a non-TGA to fund balance with treasury in a TGA, reverse B150. This transaction does not apply to deposit fund Treasury Account Symbols (TAS). Use USSGL TC- C108 for Deposit Fund TAS. An agency must have specific legislative authority to hold monies in a non-TGA or non-BPD security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400 Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury for additional guidance, such as SF224 transactions.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1130 Funds Held by the Public
Credit 1010 Fund Balance With Treasury

**U.S. Government Standard General Ledger**
**Account Transactions**

B152 To record a purchase of a non-Bureau of Public Debt (BPD) security at par from funds held by the public in a non-Treasury General Account (TGA).
**Comment:** If this purchase is an immediate reinvestment of the proceeds of a sale of non-BPD securities purchased with funds held by the public in a non-TGA, record a budgetary entry equal to only the gain from that sale. Also post USSGL TC-G124 to record activity for current-year purchases of other assets not recorded as Property, Plant and Equipment. An agency must have specific legislative authority to hold monies in a non-TGA or non-BPD security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400 Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury for additional guidance, such as SF224 transactions.

**Budgetary Entry**
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4902 Delivered Orders - Obligations, Paid

**Proprietary Entry**
Debit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
Credit 1130 Funds Held by the Public

B154 To record a operating expense or program cost from funds in a non-Treasury General Account (TGA) which results in an outlay.
**Comment:** An agency must have specific legislative authority to hold monies in a non-TGA or non-Bureau of the Public Debt security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400 Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury for additional guidance, such as SF224 transactions.

**Budgetary Entry**
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4902 Delivered Orders - Obligations, Paid

**Proprietary Entry**
Debit 6100 Operating Expenses/Program Costs
Credit 1130 Funds Held by the Public

B160 To record the purchase of securities, accounted for under the provisions of the Federal Credit Reform Act, acquired at par value.
**Comment:** Also post USSGL TC-B129 if accrued interest is purchased.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1642 Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act
Debit 1644 Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act
Credit 1010 Fund Balance With Treasury

**U.S. Government Standard General Ledger**
**Account Transactions**

B162 To record the purchase of securities, accounted for under the provisions of the Federal Credit Reform Act, acquired at a premium.
**Comment:** Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. Use budgetary entries for the amount of the premium. Also post USSGL TC-B129 if accrued interest is purchased.

**Budgetary Entry**
Debit 4450 Unapportioned Authority
Debit 4510 Apportionments
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4273 Interest Collected From Treasury

**Proprietary Entry**
Debit 1642 Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act
Debit 1644 Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act
Debit 1647 Premium on Securities Accounted for Under the Provisions of the Federal Credit Reform Act
Credit 1010 Fund Balance With Treasury

B163 To record the purchase of securities, accounted for under the provisions of the Federal Credit Reform Act, acquired at a discount.
**Comment:** Also post USSGL TC-B129 if accrued interest is purchased.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1642 Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act
Debit 1644 Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act
Credit 1010 Fund Balance With Treasury
Credit 1646 Discount on Securities Accounted for Under the Provisions of the Federal Credit Reform Act

B200 To record the initial receipt of preferred stock and/or common stock warrants as consideration for entering into a liquidity agreement with Government Sponsored Enterprises and/or beneficial interest in a Credit Facility Trust in a Treasury General Fund Receipt Account.
**Comment:** Also Post USSGL TC-C147. Post this transaction to record the liquidity payment and markup of liquidity preference in a Treasury General Fund Receipt Account.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1650 Preferred Stock in Federal Government Sponsored Enterprise
Debit 1652 Common Stock Warrants in Federal Government Sponsored Enterprise
Debit 1660 Beneficial Interest in Trust
Credit 5900 Other Revenue

**U.S. Government Standard General Ledger**
**Account Transactions**

B202 To record the liquidity payment and markup of liquidity preference from the prior year in the program account.
**Comment:** Also Post USSGL TC-B134

**Budgetary Entry**
Debit 4610 Allotments - Realized Resources
Credit 4902 Delivered Orders - Obligations, Paid

**Proprietary Entry**
Debit 2922 Contingent Liabilities - Federal Government Sponsored Enterprise
Credit 1010 Fund Balance With Treasury

**U.S. Government Standard General Ledger**
**Account Transactions**

**B300 - B399 DISBURSEMENTS AND PAYABLES - Commitments/Undelivered Orders/Expended Authority - Unpaid**

B302 To record a commitment of unobligated amounts in programs subject to apportionment.
**Comment:** To decrease the commitment, reverse this transaction.

**Budgetary Entry**
Debit 4610 Allotments - Realized Resources
Credit 4700 Commitments - Programs Subject to Apportionment

**Proprietary Entry**
None

B304 To record a commitment of unobligated balances in programs exempt from apportionment.
**Comment:** To decrease the commitment, reverse this transaction.

**Budgetary Entry**
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4720 Commitments - Programs Exempt From Apportionment

**Proprietary Entry**
None

B306 To record current-year undelivered orders without an advance.
**Comment:** To decrease obligation in the current year, reverse this transaction.

**Budgetary Entry**
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Debit 4700 Commitments - Programs Subject to Apportionment
Debit 4720 Commitments - Programs Exempt From Apportionment
Credit 4801 Undelivered Orders - Obligations, Unpaid

**Proprietary Entry**
None

**U.S. Government Standard General Ledger**
**Account Transactions**

B308 To record current-year undelivered orders with an advance.
**Comment:** See USSGL TC-B604 for the expense.

**Budgetary Entry**
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Debit 4700 Commitments - Programs Subject to Apportionment
Debit 4720 Commitments - Programs Exempt From Apportionment
Debit 4801 Undelivered Orders - Obligations, Unpaid
Credit 4802 Undelivered Orders - Obligations, Prepaid/Advanced

**Proprietary Entry**
Debit 1410 Advances and Prepayments
Credit 1010 Fund Balance With Treasury

B309 To record current-year undelivered orders with an advance using a U.S. Debit Card.
**Comment:** See USSGL TC-B604 for the expense.
**Reference:** USSGL implementation guidance; U.S. Debit Card Program

**Budgetary Entry**
Debit 4700 Commitments - Programs Subject to Apportionment
Credit 4802 Undelivered Orders - Obligations, Prepaid/Advanced

**Proprietary Entry**
Debit 1410 Advances and Prepayments
Credit 1125 U.S. Debit Card Funds

B310 To record a current-year undelivered order without an advance where the commitment is more than the undelivered order for commitments in programs subject to apportionment.
**Reference:** USSGL implementation guidance; USSGL Budgetary Accounting Guide

**Budgetary Entry**
Debit 4700 Commitments - Programs Subject to Apportionment
Credit 4610 Allotments - Realized Resources
Credit 4801 Undelivered Orders - Obligations, Unpaid

**Proprietary Entry**
None

**U.S. Government Standard General Ledger**
**Account Transactions**

B312 To record a current-year undelivered order without an advance where the commitment is more than the undelivered order for commitments in programs exempt from apportionment.
**Reference:** USSGL implementation guidance; USSGL Budgetary Accounting Guide

**Budgetary Entry**
Debit 4720 Commitments - Programs Exempt From Apportionment
Credit 4620 Unobligated Funds Exempt From Apportionment
Credit 4801 Undelivered Orders - Obligations, Unpaid

**Proprietary Entry**
None

B314 To record a current-year undelivered order without an advance where the commitment is less than the undelivered order for commitments in programs subject to apportionment.
**Reference:** USSGL implementation guidance; USSGL Budgetary Accounting Guide

**Budgetary Entry**
Debit 4610 Allotments - Realized Resources
Debit 4700 Commitments - Programs Subject to Apportionment
Credit 4801 Undelivered Orders - Obligations, Unpaid

**Proprietary Entry**
None

B316 To record a current-year undelivered order without an advance where the commitment is less than the undelivered order for commitments in programs exempt from apportionment.
**Reference:** USSGL implementation guidance; USSGL Budgetary Accounting Guide

**Budgetary Entry**
Debit 4620 Unobligated Funds Exempt From Apportionment
Debit 4720 Commitments - Programs Exempt From Apportionment
Credit 4801 Undelivered Orders - Obligations, Unpaid

**Proprietary Entry**
None

**U.S. Government Standard General Ledger**
**Account Transactions**

**B400 - B599 DISBURSEMENTS AND PAYABLES - Payables/Accrued Liabilities**

B402 To record the delivery of goods or services and to accrue a liability.
**Comment:** If funded by a direct appropriation, also post USSGL TC-B134. Assume a title has been passed when the goods are received. Also post USSGL TCs G120, G122, and G124 to track purchases. For payroll and benefits, see USSGL TC-E102. For "in-process type" accounts, see USSGL TC-D514. Due to the reconciliation of interagency expenses and revenues, agencies first must record all direct costs to a USSGL account 6000 expense series account and then offset those amounts using USSGL account 6610 when the costs are capitalized to the appropriate "in-process type" account. For other payroll related transactions, see USSGL TCs-E104 through E117. Record USSGL account 2190 for grants payable.

**Budgetary Entry**
Debit 4801 Undelivered Orders - Obligations, Unpaid
Credit 4901 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**
Debit 1511 Operating Materials and Supplies Held for Use
Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Debit 1521 Inventory Purchased for Resale
Debit 1522 Inventory Held in Reserve for Future Sale
Debit 1525 Inventory - Raw Materials
Debit 1527 Inventory - Finished Goods
Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Debit 1571 Stockpile Materials Held in Reserve
Debit 1572 Stockpile Materials Held for Sale
Debit 1591 Other Related Property
Debit 1711 Land and Land Rights
Debit 1712 Improvements to Land
Debit 1720 Construction-in-Progress
Debit 1730 Buildings, Improvements, and Renovations
Debit 1740 Other Structures and Facilities
Debit 1750 Equipment
Debit 1820 Leasehold Improvements
Debit 1830 Internal-Use Software
Debit 1832 Internal-Use Software in Development
Debit 1840 Other Natural Resources
Debit 1890 Other General Property, Plant, and Equipment
Debit 1990 Other Assets
Debit 6100 Operating Expenses/Program Costs
Debit 6400 Benefit Expense
Debit 6900 Nonproduction Costs
Credit 2110 Accounts Payable
Credit 2130 Contract Holdbacks
Credit 2190 Other Liabilities With Related Budgetary Obligations
Credit 2191 Employee Health Care Liability Incurred but Not Reported
Credit 2210 Accrued Funded Payroll and Leave
Credit 2211 Withholdings Payable
Credit 2213 Employer Contributions and Payroll Taxes Payable

**U.S. Government Standard General Ledger**
**Account Transactions**

B404 To record a downward adjustment of a current-year unpaid undelivered order.

**Budgetary Entry**
Debit 4801 Undelivered Orders - Obligations, Unpaid
Credit 4610 Allotments - Realized Resources
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
None

**U.S. Government Standard General Ledger**
**Account Transactions**

B406 To record the delivery of goods and services in the same year the order was placed and to accrue a liability. The current-year expended authority is more than the original obligation.
**Comment:** If funded by a direct appropriation, also post TC-B134. For payroll and benefits, see USSGL TC-E102. Assume a title has been passed when the goods are received. Also post USSGL TCs G120, G122, and G124 to track purchases. For "in-process type" accounts, see USSGL TC-D514. Due to the reconciliation of interagency expenses and revenues, agencies must first record all direct costs to a USSGL account 6000 expense series account and then offset those amounts using USSGL account 6610 when the costs are capitalized to the appropriate "in-process type" account. For other payroll related transactions, see USSGL TCs-E104 through E117.

**Budgetary Entry**
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4901 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**
Debit 1511 Operating Materials and Supplies Held for Use
Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Debit 1521 Inventory Purchased for Resale
Debit 1522 Inventory Held in Reserve for Future Sale
Debit 1525 Inventory - Raw Materials
Debit 1527 Inventory - Finished Goods
Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Debit 1571 Stockpile Materials Held in Reserve
Debit 1572 Stockpile Materials Held for Sale
Debit 1591 Other Related Property
Debit 1711 Land and Land Rights
Debit 1712 Improvements to Land
Debit 1720 Construction-in-Progress
Debit 1730 Buildings, Improvements, and Renovations
Debit 1740 Other Structures and Facilities
Debit 1750 Equipment
Debit 1820 Leasehold Improvements
Debit 1830 Internal-Use Software
Debit 1832 Internal-Use Software in Development
Debit 1840 Other Natural Resources
Debit 1890 Other General Property, Plant, and Equipment
Debit 1990 Other Assets
Debit 6100 Operating Expenses/Program Costs
Debit 6900 Nonproduction Costs
Credit 2110 Accounts Payable
Credit 2130 Contract Holdbacks

**U.S. Government Standard General Ledger**
**Account Transactions**

B408 To reclassify payable schedules for disbursements to "in-transit" until the payment schedule is confirmed.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 2110 Accounts Payable
Debit 2112 Accounts Payable for Federal Government Sponsored Enterprise
Debit 2130 Contract Holdbacks
Debit 2160 Entitlement Benefits Due and Payable
Debit 2190 Other Liabilities With Related Budgetary Obligations
Debit 2210 Accrued Funded Payroll and Leave
Debit 2211 Withholdings Payable
Debit 2213 Employer Contributions and Payroll Taxes Payable
Debit 2215 Other Post Employment Benefits Due and Payable
Debit 2940 Capital Lease Liability
Credit 2120 Disbursements in Transit

B412 To record an obligation and accounts payable in an unexpired appropriation for a valid bill related to a canceled appropriation.
**Comment:** This transaction is simultaneously posted with USSGL TC-D145. Also post USSGL TC-B134.
**Reference:** USSGL implementation guidance; Canceled Payables

**Budgetary Entry**
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4901 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**
Debit 6100 Operating Expenses/Program Costs
Credit 2110 Accounts Payable

**U.S. Government Standard General Ledger**
**Account Transactions**

B416 To record the collecting agency's estimated accrued tax refunds payable and related interest funded by a direct appropriation.
**Comment:** This activity is not related to USSGL TC-B118. Also post USSGL TC-B134.
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources"

**Budgetary Entry**
Debit 4450 Unapportioned Authority
Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Debit 4700 Commitments - Programs Subject to Apportionment
Debit 4720 Commitments - Programs Exempt From Apportionment
Credit 4901 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**
Debit 5890 Tax Revenue Refunds - Not Otherwise Classified
Debit 5891 Tax Revenue Refunds - Individual
Debit 5892 Tax Revenue Refunds - Corporate
Debit 5893 Tax Revenue Refunds - Unemployment
Debit 5894 Tax Revenue Refunds - Excise
Debit 5895 Tax Revenue Refunds - Estate and Gift
Debit 5896 Tax Revenue Refunds - Customs
Debit 6330 Other Interest Expenses
Credit 2110 Accounts Payable
Credit 2140 Accrued Interest Payable - Not Otherwise Classified
Credit 2190 Other Liabilities With Related Budgetary Obligations

B418 To record the accrual of interest expenses incurred, not yet paid.
**Comment:** If funded by a direct appropriation, also post USSGL TC-B134. Reverse accruals at the beginning of the next fiscal year.

**Budgetary Entry**
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4901 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**
Debit 6310 Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank
Debit 6320 Interest Expenses on Securities
Debit 6330 Other Interest Expenses
Credit 2140 Accrued Interest Payable - Not Otherwise Classified
Credit 2141 Accrued Interest Payable - Debt

**U.S. Government Standard General Ledger**
**Account Transactions**

B420 To record the liability for cost to be funded in the future.
**Comment:** Reverse accruals at the beginning of the next accounting period. See USSGL TC-B402 to record currently funded capital lease liability.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 6800 Future Funded Expenses
Credit 2160 Entitlement Benefits Due and Payable
Credit 2170 Subsidy Payable to the Financing Account
Credit 2191 Employee Health Care Liability Incurred but Not Reported
Credit 2220 Unfunded Leave
Credit 2290 Other Unfunded Employment Related Liability
Credit 2610 Actuarial Pension Liability
Credit 2620 Actuarial Health Insurance Liability
Credit 2630 Actuarial Life Insurance Liability
Credit 2660 Actuarial Liabilities for Federal Insurance and Guarantee Programs
Credit 2670 Actuarial Liabilities for Treasury-Managed Benefit Programs
Credit 2690 Other Actuarial Liabilities
Credit 2990 Other Liabilities Without Related Budgetary Obligations
Credit 2995 Estimated Cleanup Cost Liability

B422 To record the unfunded FECA liability and unfunded unemployment liability.
**Comment:** Unfunded FECA liability and unfunded unemployment for Federal employees should be reversed when the funding is received.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 6850 Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)
Credit 2225 Unfunded FECA Liability
Credit 2290 Other Unfunded Employment Related Liability

**U.S. Government Standard General Ledger**
**Account Transactions**

B424 To record a contingent liability.
**Comment:** Reverse this entry when realization indicates no contingent liability.
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**
None

**Proprietary Entry**
Debit 6800 Future Funded Expenses
Debit 7290 Other Losses
Credit 2920 Contingent Liabilities
Credit 2922 Contingent Liabilities - Federal Government Sponsored Enterprise

B425 To record a contingent liability related to a capital transfer.
**Comment:** Refer to FASAB SFFAS No. 5, "Accounting for Liabilities of the Federal Government," for discussion of contingent liabilities.
**Reference:** USSGL implementation guidance; Capital Transfers.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 5792 Financing Sources To Be Transferred Out - Contingent Liability
Credit 2923 Contingent Liability for Capital Transfers

B426 To record an increase in actuarial liabilities for benefit plans.
**Comment:** Reverse this entry for a decrease.
**Reference:** USSGL implementation guidance; FECA Liability

**Budgetary Entry**
None

**Proprietary Entry**
Debit 7600 Changes in Actuarial Liability
Credit 2650 Actuarial FECA Liability
Credit 2660 Actuarial Liabilities for Federal Insurance and Guarantee Programs
Credit 2670 Actuarial Liabilities for Treasury-Managed Benefit Programs
Credit 2690 Other Actuarial Liabilities

**U.S. Government Standard General Ledger**
**Account Transactions**

B428 To record the payable to borrowers from sales of foreclosed property with recourse.
**Comment:** Excess of sales proceeds over cost to the Federal Government is paid to borrowers. If funded by a direct appropriation, also post USSGL TC-B134.
**Reference:** USSGL Implementation guidance; Credit Reform Case Study

**Budgetary Entry**
Debit 4610 Allotments - Realized Resources
Credit 4901 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**
Debit 1551 Foreclosed Property
Credit 2110 Accounts Payable

B430 To record the inventory purchased for a resale under historical cost (title was passed).
**Comment:** If funded by a direct appropriation, also post USSGL TC-B134. Also post USSGL TC G122 to track purchases.
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4901 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**
Debit 1521 Inventory Purchased for Resale
Credit 2110 Accounts Payable

B432 To record the fair market value of real and intangible forfeited property.
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1541 Forfeited Property Held for Sale
Credit 2320 Other Deferred Revenue

**U.S. Government Standard General Ledger**
**Account Transactions**

B434 To record an unclaimed and abandoned item that has met the statutory and/or regulatory requirements for forfeiture.
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1541 Forfeited Property Held for Sale
Credit 2320 Other Deferred Revenue

B436 To record the funded portion of cleanup costs that was previously estimated.
**Comment:** If the cleanup cost is part of an ongoing operation, then the liability associated with the cleanup should be reported as accounts payable. Also post USSGL TC-B134 for appropriations used.
**Reference:** USSGL implementation guidance; Environmental Cleanup Cost Case Study

**Budgetary Entry**
Debit 4610 Allotments - Realized Resources
Debit 4801 Undelivered Orders - Obligations, Unpaid
Credit 4901 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**
Debit 2995 Estimated Cleanup Cost Liability
Debit 6100 Operating Expenses/Program Costs
Debit 6900 Nonproduction Costs
Credit 2110 Accounts Payable
Credit 6800 Future Funded Expenses

B438 To record capital lease liability.
**Comment:** If capital lease is with a non-Federal entity, the agency must have sufficient budgetary resources up front to cover the present value of the lease payments discounted using Treasury interest rates. Also post USSGL TC-B134 if funded by a direct appropriation. Also post USSGL TC-G122 to track purchases.

**Budgetary Entry**
Debit 4801 Undelivered Orders - Obligations, Unpaid
Credit 4901 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**
Debit 1810 Assets Under Capital Lease
Credit 2940 Capital Lease Liability

**U.S. Government Standard General Ledger**
**Account Transactions**

B440 To record capitalized loan interest payable on non-credit reform loans for interest payable amounts previously accrued.
**Comment:** See USSGL TC-B418 for the initial accrual and USSGL TC-B113 for the payment of the accrual.
**Reference:** USSGL implementation guidance; Disposition of Borrowings With Capitalized Interest

**Budgetary Entry**
None

**Proprietary Entry**
Debit 2140 Accrued Interest Payable - Not Otherwise Classified
Credit 2511 Capitalized Loan Interest Payable - Non-Credit Reform

**U.S. Government Standard General Ledger**
**Account Transactions**

**B600 - B699 DISBURSEMENTS AND PAYABLES - Advances and Prepayments**

B602 To record revenue received in advance.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 2320 Other Deferred Revenue

**U.S. Government Standard General Ledger**
**Account Transactions**

B604 To record the current-year expended authority where the undelivered order was prepaid or advanced. The current-year authority is the same as the original order.
**Comment:** See USSGL TC-A710 to see the reimbursable authority and USSGL TC-B308 for the original prepayment. If funded by a direct appropriation, also post USSGL TC-B134. Also post USSGL TCs G120, G122, and G124 to track purchases.
**Reference:** USSGL implementation guidance; USSGL Budgetary Accounting Guide

**Budgetary Entry**
Debit 4802 Undelivered Orders - Obligations, Prepaid/Advanced
Credit 4902 Delivered Orders - Obligations, Paid

**Proprietary Entry**
Debit 1511 Operating Materials and Supplies Held for Use
Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Debit 1521 Inventory Purchased for Resale
Debit 1522 Inventory Held in Reserve for Future Sale
Debit 1525 Inventory - Raw Materials
Debit 1527 Inventory - Finished Goods
Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Debit 1571 Stockpile Materials Held in Reserve
Debit 1572 Stockpile Materials Held for Sale
Debit 1591 Other Related Property
Debit 1711 Land and Land Rights
Debit 1712 Improvements to Land
Debit 1720 Construction-in-Progress
Debit 1730 Buildings, Improvements, and Renovations
Debit 1740 Other Structures and Facilities
Debit 1750 Equipment
Debit 1820 Leasehold Improvements
Debit 1830 Internal-Use Software
Debit 1832 Internal-Use Software in Development
Debit 1840 Other Natural Resources
Debit 1890 Other General Property, Plant, and Equipment
Debit 1990 Other Assets
Debit 6100 Operating Expenses/Program Costs
Debit 6400 Benefit Expense
Debit 6900 Nonproduction Costs
Credit 1410 Advances and Prepayments

**U.S. Government Standard General Ledger**
**Account Transactions**

B606 To record current-year expended authority using a U.S. Debit Card.
**Comment:** This transaction is used when an agency issues a U.S. Debit Card to a recipient as a reimbursement or entitlement.
**Reference:** USSGL implementation guidance; U.S. Debit Card Program

**Budgetary Entry**
Debit 4700 Commitments - Programs Subject to Apportionment
Credit 4902 Delivered Orders - Obligations, Paid

**Proprietary Entry**
Debit 6100 Operating Expenses/Program Costs
Credit 1125 U.S. Debit Card Funds

B610 To reduce an unfilled customer order with advance from a prior-year reimbursable while maintaining a resource to support the obligation and outlay.
**Comment:** The amount in USSGL account 4222 not supported by obligations must be zero on the preclosing trial balance when the TAFS is expiring.
**Reference:** USSGL implementation guidance; Prior-Year Advances or Other Offsetting Collections Refunded in the Current Year as Obligations and Outlays.

**Budgetary Entry**
Debit 4253 Prior-Year Unfilled Customer Orders With Advance - Refunds Paid
Credit 4222 Unfilled Customer Orders With Advance

**Proprietary Entry**
None

**U.S. Government Standard General Ledger**
**Account Transactions**

**C100 - C399 COLLECTIONS AND RECEIVABLES - Receipts**

C101 To record the transfer of recognized subsidy from the program fund to the financing fund.
**Reference:** USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and Reporting Guide

**Budgetary Entry**
Debit 4221 Unfilled Customer Orders Without Advance
Credit 4070 Anticipated Collections From Federal Sources

**Proprietary Entry**
None

C102 To record service in kind provided by non-Federal sources.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 6100 Operating Expenses/Program Costs
Credit 5610 Donated Revenue - Nonfinancial Resources

C103 To record the collection of subsidy costs in the financing account.
**Reference:** USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and Reporting Guide

**Budgetary Entry**
Debit 4271 Actual Program Fund Subsidy Collected
Credit 4070 Anticipated Collections From Federal Sources
Credit 4221 Unfilled Customer Orders Without Advance

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 1389 Allowance for Subsidy - Loans - Troubled Assets Relief Program
Credit 1399 Allowance for Subsidy
Credit 2180 Loan Guarantee Liability

**U.S. Government Standard General Ledger**
**Account Transactions**

C106 To record the collection of reestimated subsidy in the financing account.
**Comment:** Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. Also post TC-A120 to record allotment of authority not previously anticipated.
**Reference:** USSGL implementation guidance; Credit Reform Case Studies

**Budgetary Entry**
Debit 4271 Actual Program Fund Subsidy Collected
Credit 4070 Anticipated Collections From Federal Sources
Credit 4450 Unapportioned Authority

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 1310 Accounts Receivable

C107 To record the receipt of previously anticipated collections for loans related to the Troubled Asset Relief Program.
**Comment:** See USSGL TC-C108 for unidentified collections. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

**Budgetary Entry**
Debit 4260 Actual Collections of "governmental-type" Fees
Debit 4261 Actual Collections of Business-Type Fees
Debit 4262 Actual Collections of Loan Principal
Debit 4263 Actual Collections of Loan Interest
Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources
Debit 4267 Other Actual "governmental-type" Collections From Non-Federal Sources
Debit 4273 Interest Collected From Treasury
Debit 4276 Actual Collections From Financing Fund
Debit 4277 Other Actual Collections - Federal
Credit 4060 Anticipated Collections From Non-Federal Sources

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 1380 Loans Receivable - Troubled Assets Relief Program
Credit 1381 Interest Receivable - Loans - Troubled Assets Relief Program
Credit 1389 Allowance for Subsidy - Loans - Troubled Assets Relief Program
Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds

**U.S. Government Standard General Ledger**
**Account Transactions**

C108 To record the receipts reported into nonfiduciary deposit funds and clearing accounts.
**Comment:** See USSGL TC-C152

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Debit 1190 Other Cash
Credit 2400 Liability for Nonfiduciary Deposit Funds, Clearing Accounts, and Undeposited Collections

**U.S. Government Standard General Ledger**
**Account Transactions**

C109 To record the receipt of previously anticipated collections.
**Comment:** See USSGL TC-C108 for unidentified collections. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. See USSGL TCs-A710, A712, A714, and C186 for reimbursable agreement transactions.
**Reference:** USSGL implementation guidance; USSGL Budgetary Accounting Guide

**Budgetary Entry**
Debit 4260 Actual Collections of "governmental-type" Fees
Debit 4261 Actual Collections of Business-Type Fees
Debit 4262 Actual Collections of Loan Principal
Debit 4263 Actual Collections of Loan Interest
Debit 4264 Actual Collections of Rent
Debit 4265 Actual Collections From Sale of Foreclosed Property
Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources
Debit 4267 Other Actual "governmental-type" Collections From Non-Federal Sources
Debit 4273 Interest Collected From Treasury
Debit 4276 Actual Collections From Financing Fund
Debit 4277 Other Actual Collections - Federal
Credit 4060 Anticipated Collections From Non-Federal Sources
Credit 4070 Anticipated Collections From Federal Sources

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 1310 Accounts Receivable
Credit 1320 Employment Benefit Contributions Receivable
Credit 1340 Interest Receivable - Not Otherwise Classified
Credit 1341 Interest Receivable - Loans
Credit 1342 Interest Receivable - Investments
Credit 1343 Interest Receivable - Taxes
Credit 1350 Loans Receivable
Credit 1360 Penalties and Fines Receivable - Not Otherwise Classified
Credit 1361 Penalties and Fines Receivable - Loans
Credit 1363 Penalties and Fines Receivable - Taxes
Credit 1370 Administrative Fees Receivable - Not Otherwise Classified
Credit 1371 Administrative Fees Receivable - Loans
Credit 1373 Administrative Fees Receivable - Taxes
Credit 1399 Allowance for Subsidy
Credit 1551 Foreclosed Property
Credit 5100 Revenue From Goods Sold
Credit 5200 Revenue From Services Provided
Credit 5310 Interest Revenue - Other
Credit 5311 Interest Revenue - Investments
Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds
Credit 5320 Penalties and Fines Revenue
Credit 5325 Administrative Fees Revenue
Credit 5400 Benefit Program Revenue

**U.S. Government Standard General Ledger**
**Account Transactions**

Credit 5500 Insurance and Guarantee Premium Revenue
Credit 5750 Expenditure Financing Sources - Transfers-In
Credit 5900 Other Revenue

C110 To reclassify collections to liquidate prior-year deficiency.
**Reference:** USSGL implementation guidance; Spending Authority From Offsetting Collections Applied to Liquidate a Deficiency

**Budgetary Entry**
Debit 4212 Liquidation of Deficiency - Offsetting Collections
Credit 4260 Actual Collections of "governmental-type" Fees
Credit 4261 Actual Collections of Business-Type Fees
Credit 4266 Other Actual Business-Type Collections From Non-Federal Sources
Credit 4267 Other Actual "governmental-type" Collections From Non-Federal Sources
Credit 4277 Other Actual Collections - Federal

**Proprietary Entry**
None

C112 To record the collection of a refund of an advance or prepayment in the same year as the original obligation.
**Comment:** See USSGL TC-B308 for application of an advance.

**Budgetary Entry**
Debit 4802 Undelivered Orders - Obligations, Prepaid/Advanced
Credit 4610 Allotments - Realized Resources
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 1410 Advances and Prepayments

C114 To record unearned revenue collected in advance and deposited to a trust or special fund receipt account.
**Comment:** Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

**Budgetary Entry**
Debit 4114 Appropriated Trust or Special Fund Receipts
Credit 4394 Receipts Unavailable for Obligation Upon Collection
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 2320 Other Deferred Revenue

**U.S. Government Standard General Ledger**
**Account Transactions**

C116 To record in the financing fund unearned fees collected for undisbursed loans.
**Comment:** Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.
**Reference:** USSGL implementation guidance; Credit Reform Case Study

**Budgetary Entry**
Debit 4261 Actual Collections of Business-Type Fees
Credit 4060 Anticipated Collections From Non-Federal Sources

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 2320 Other Deferred Revenue

C117 To record in the financing fund fees collected when loans are disbursed.
**Comment:** Fees are earned by loan guarantees when the third party disburses.
**Reference:** USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and Reporting Guide

**Budgetary Entry**
Debit 4261 Actual Collections of Business-Type Fees
Credit 4060 Anticipated Collections From Non-Federal Sources

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 2180 Loan Guarantee Liability

C118 To record in the financing fund fees earned when loans are disbursed.
**Comment:** For loan guarantees, fees are earned when the third party disburses.
**Reference:** USSGL implementation guidance; Credit Reform Case Studies

**Budgetary Entry**
None

**Proprietary Entry**
Debit 2320 Other Deferred Revenue
Credit 1389 Allowance for Subsidy - Loans - Troubled Assets Relief Program
Credit 1399 Allowance for Subsidy
Credit 2180 Loan Guarantee Liability

**U.S. Government Standard General Ledger**
**Account Transactions**

C120 To record the maturity of Federal securities acquired at par value.
**Reference:** USSGL implementation guidance; FACTS II, Investments in Treasury and Agency Securities

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities

C122 To record the maturity of Federal securities acquired at a premium.
**Comment:** At maturity an entry is made to complete the amortization of a premium. Refer to USSGL TC-E117 for the amortization transaction.
**Reference:** USSGL implementation guidance; FACTS II, Investments in Treasury and Agency Securities

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
Credit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities

**U.S. Government Standard General Ledger**
**Account Transactions**

C124 To record the maturity of Federal securities acquired at a discount.
**Comment:** At maturity an entry is made to complete the amortization of a discount. Refer to USSGL TC-E117 for the amortization transaction. The budgetary entry shows the purchase discount is realized as a budgetary resource when the security matures. Special and trust funds use USSGL account 4114. If budgetary resources were previously anticipated, revolving funds credit USSGL account 4070 and special and trust funds credit USSGL account 4120. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.
**Reference:** USSGL implementation guidance; FACTS II, Investments in Treasury and Agency Securities

**Budgetary Entry**
Debit 4114 Appropriated Trust or Special Fund Receipts
Debit 4273 Interest Collected From Treasury
Credit 4070 Anticipated Collections From Federal Sources
Credit 4120 Appropriations Anticipated - Indefinite
Credit 4394 Receipts Unavailable for Obligation Upon Collection
Credit 4450 Unapportioned Authority
Credit 4510 Apportionments
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Debit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities
Debit 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Debit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
Credit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Credit 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt

**U.S. Government Standard General Ledger**
**Account Transactions**

C130 To record the collection of a refund of an advance or prepayment that results in a downward adjustment to a prior-year obligation.
**Comment:** Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.
**Reference:** For refunds receivable, see the USSGL implementation guidance; Upward and Downward Adjustments to Expired Appropriations

**Budgetary Entry**
Debit 4872 Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected
Credit 4060 Anticipated Collections From Non-Federal Sources
Credit 4450 Unapportioned Authority
Credit 4650 Allotments - Expired Authority

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 1310 Accounts Receivable
Credit 1410 Advances and Prepayments

**U.S. Government Standard General Ledger**
**Account Transactions**

C132 To record the refunds collected (not previously accrued as receivables) for assets purchased and expenses incurred in a prior year that create budgetary resources.
**Comment:** Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. Reverse USSGL TC-B134 for direct appropriations. Reverse USSGL TCs G120, G122, and G124 to track purchases.

**Budgetary Entry**
Debit 4972 Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected
Credit 4060 Anticipated Collections From Non-Federal Sources
Credit 4070 Anticipated Collections From Federal Sources
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment
Credit 4650 Allotments - Expired Authority

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 1511 Operating Materials and Supplies Held for Use
Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Credit 1521 Inventory Purchased for Resale
Credit 1522 Inventory Held in Reserve for Future Sale
Credit 1525 Inventory - Raw Materials
Credit 1526 Inventory - Work-in-Process
Credit 1527 Inventory - Finished Goods
Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Credit 1571 Stockpile Materials Held in Reserve
Credit 1572 Stockpile Materials Held for Sale
Credit 1591 Other Related Property
Credit 1711 Land and Land Rights
Credit 1712 Improvements to Land
Credit 1720 Construction-in-Progress
Credit 1730 Buildings, Improvements, and Renovations
Credit 1740 Other Structures and Facilities
Credit 1750 Equipment
Credit 1810 Assets Under Capital Lease
Credit 1820 Leasehold Improvements
Credit 1830 Internal-Use Software
Credit 1832 Internal-Use Software in Development
Credit 1840 Other Natural Resources
Credit 1890 Other General Property, Plant, and Equipment
Credit 1990 Other Assets
Credit 6100 Operating Expenses/Program Costs
Credit 6400 Benefit Expense
Credit 6500 Cost of Goods Sold
Credit 6900 Nonproduction Costs

**U.S. Government Standard General Ledger**
**Account Transactions**

C134 To record the refunds collected (not previously accrued as receivables) for assets purchased and expenses incurred in the current year.
**Comment:** Reverse USSGL TC-B134 for direct appropriations. Reverse USSGL TCs G120, G122, and G124 to adjust tracked purchases.

**Budgetary Entry**
Debit 4902 Delivered Orders - Obligations, Paid
Credit 4610 Allotments - Realized Resources
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 1511 Operating Materials and Supplies Held for Use
Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Credit 1522 Inventory Held in Reserve for Future Sale
Credit 1525 Inventory - Raw Materials
Credit 1526 Inventory - Work-in-Process
Credit 1527 Inventory - Finished Goods
Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Credit 1571 Stockpile Materials Held in Reserve
Credit 1572 Stockpile Materials Held for Sale
Credit 1591 Other Related Property
Credit 1711 Land and Land Rights
Credit 1712 Improvements to Land
Credit 1720 Construction-in-Progress
Credit 1730 Buildings, Improvements, and Renovations
Credit 1740 Other Structures and Facilities
Credit 1750 Equipment
Credit 1810 Assets Under Capital Lease
Credit 1820 Leasehold Improvements
Credit 1830 Internal-Use Software
Credit 1832 Internal-Use Software in Development
Credit 1840 Other Natural Resources
Credit 1890 Other General Property, Plant, and Equipment
Credit 1990 Other Assets
Credit 6100 Operating Expenses/Program Costs
Credit 6500 Cost of Goods Sold
Credit 6900 Nonproduction Costs

**U.S. Government Standard General Ledger**
**Account Transactions**

C136 To record the collection of receivables for assets purchased or expenses incurred in a prior year that create budgetary resources when collected.
**Comment:** USSGL TC-C414 records the refund receivable. Reverse USSGL TC-B134 for direct appropriations. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. Reverse USSGL TCs G120, G122, and G124 to adjust tracked purchases. Also post USSGL TC-D582 to reclassify the reduction of an expense from unfunded to funded.
**Reference:** For refunds receivable, see the USSGL implementation guidance; Upward and Downward Adjustments to Expired Appropriations

**Budgetary Entry**
Debit 4972 Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected
Credit 4060 Anticipated Collections From Non-Federal Sources
Credit 4070 Anticipated Collections From Federal Sources
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment
Credit 4650 Allotments - Expired Authority

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 1310 Accounts Receivable

C137 To record the restitution of the imprest fund loss.
**Comment:** Reverse USSGL TC-B134 for direct appropriations.

**Budgetary Entry**
Debit 4902 Delivered Orders - Obligations, Paid
Credit 4610 Allotments - Realized Resources

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Debit 6790 Other Expenses Not Requiring Budgetary Resources
Credit 1310 Accounts Receivable
Credit 7290 Other Losses

**U.S. Government Standard General Ledger**
**Account Transactions**

C138 To record the collection of refunds receivable for assets purchased or expenses incurred in the current year that create budgetary resources when collected.
**Comment:** See USSGL TC-C414 for the accrued receivable. Reverse USSGL TC-B134 for direct appropriations and USSGL TCs G120, G122, and G124 to adjust tracked purchases. Also post USSGL TC-D582 to reclassify the reduction of an expense from unfunded to funded.

**Budgetary Entry**
Debit 4902 Delivered Orders - Obligations, Paid
Credit 4610 Allotments - Realized Resources
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 1310 Accounts Receivable

C139 To record the deduction of an employee's pay for reimbursement of Federal Employees Health Benefits paid by the employer while the employee was in a leave without pay status.
**Comment:** Also post USSGL TC-D582 to reclassify the reduction of expenses from unfunded to funded. Reverse USSGL TC-B134.
**Reference:** USSGL guidance; Federal Employee Health Benefit/Leave Without Pay Status.

**Budgetary Entry**
Debit 4902 Delivered Orders - Obligations, Paid
Credit 4610 Allotments - Realized Resources
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 1310 Accounts Receivable

C140 To record the collection of receivables from Federal sources.

**Budgetary Entry**
Debit 4273 Interest Collected From Treasury
Debit 4277 Other Actual Collections - Federal
Credit 4283 Interest Receivable From Treasury
Credit 4287 Other Federal Receivables

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 1310 Accounts Receivable
Credit 1340 Interest Receivable - Not Otherwise Classified
Credit 1341 Interest Receivable - Loans
Credit 1342 Interest Receivable - Investments
Credit 1343 Interest Receivable - Taxes

**U.S. Government Standard General Ledger**
**Account Transactions**

C141 To record a collection of non-Federal revenue reported on the Statement of Custodial Activity or on the custodial footnote that is deposited into a General Fund receipt account.
**Comment:** Also post USSGLs TC-C142. See TC-C143 if previously accrued. See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources"

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 5310 Interest Revenue - Other
Credit 5311 Interest Revenue - Investments
Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds
Credit 5320 Penalties and Fines Revenue
Credit 5325 Administrative Fees Revenue
Credit 5600 Donated Revenue - Financial Resources
Credit 5800 Tax Revenue Collected - Not Otherwise Classified
Credit 5801 Tax Revenue Collected - Individual
Credit 5802 Tax Revenue Collected - Corporate
Credit 5803 Tax Revenue Collected - Unemployment
Credit 5804 Tax Revenue Collected - Excise
Credit 5805 Tax Revenue Collected - Estate and Gift
Credit 5806 Tax Revenue Collected - Customs
Credit 5900 Other Revenue
Credit 5923 Valuation Change in Investments - Beneficial Interest in Trust

C142 To record a contra-revenue in the amount of revenue collected for others and to establish a custodial liability.
**Comment:** To record revenue, see USSGL TC-C141. To reduce the custodial liability for amounts transferred out, see USSGL TC-A210.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 5990 Collections for Others - Statement of Custodial Activity
Credit 2980 Custodial Liability

**U.S. Government Standard General Ledger**
**Account Transactions**

C143 To record the collection of receivables of custodial revenue from a non-Federal source that is deposited to a miscellaneous receipt account.
**Comment:** If a collection is reported on the Statement of Custodial Activity or the custodial footnote, also post USSGL TCs-D584 and D586 (if related to tax revenue); If a collection is not reported on the Statement of Custodial Activity nor on the custodial footnote, also post USSGL TC-D585; If a collection was not previously accrued, see USSGL TCs-C141 or C147; See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 1310 Accounts Receivable
Credit 1325 Taxes Receivable
Credit 1340 Interest Receivable - Not Otherwise Classified
Credit 1341 Interest Receivable - Loans
Credit 1342 Interest Receivable - Investments
Credit 1343 Interest Receivable - Taxes
Credit 1360 Penalties and Fines Receivable - Not Otherwise Classified
Credit 1363 Penalties and Fines Receivable - Taxes
Credit 1370 Administrative Fees Receivable - Not Otherwise Classified
Credit 1371 Administrative Fees Receivable - Loans
Credit 1373 Administrative Fees Receivable - Taxes
Credit 1381 Interest Receivable - Loans - Troubled Assets Relief Program

C144 To record the undeposited collections for funds that do not require budgetary reporting.
**Comment:** Reverse entry upon disposition of undeposited collections.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1110 Undeposited Collections
Credit 2400 Liability for Nonfiduciary Deposit Funds, Clearing Accounts, and Undeposited Collections

**U.S. Government Standard General Ledger**
**Account Transactions**

C145 To record the collection of revenue or other financing sources that were not previously accrued into a General Fund receipt account. These collections are not reported on the Statement of Custodial Activity
**Comment:** Also post USSGL TC-C147. For the transfer-in of nonbudgetary fund balance to other Federal entities without reimbursements, see USSGL TC-C155. For custodial collections reported on the Statement of Custodial Activity or on the custodial footnote, see USSGL TC-C141. See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.
**Reference:** USSGL implementation guidance; General Fund Receipt Account Guide

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 5100 Revenue From Goods Sold
Credit 5200 Revenue From Services Provided
Credit 5310 Interest Revenue - Other
Credit 5311 Interest Revenue - Investments
Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds
Credit 5314 Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act
Credit 5325 Administrative Fees Revenue
Credit 5790 Other Financing Sources
Credit 5795 Seigniorage
Credit 5900 Other Revenue

C147 To record an offset for amounts collected for others and to establish a liability for non-entity assets that are not reported on the Statement of Custodial Activity or on the custodial footnote.
**Comment:** To record contra-custodial revenue reported on the Statement of Custodial Activity or on the custodial footnote and to establish custodial liability, see transaction USSGL TC-C142. See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.
**Reference:** USSGL implementation guidance; General Fund Receipt Account Guide

**Budgetary Entry**
None

**Proprietary Entry**
Debit 5993 Offset to Non-Entity Collections - Statement of Changes in Net Position
Credit 2985 Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity

**U.S. Government Standard General Ledger**
**Account Transactions**

C149 To record the collection of loans receivable by the Bureau of the Public Debt and deposit directly into a Treasury Account Symbol that does not have budget authority.
**Comment:** Also post USSGL TC–F124 and/or TC–F125 to close USSGL account 2985. Record USSGL account 7212 when there is a loss on the repayment.
**Reference:** USSGL implementation guidance; Disposition of Borrowings With Capitalized Interest

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Debit 7212 Losses on Disposition of Borrowings
Credit 1350 Loans Receivable

C150 To record the receipt of other cash and noncash monetary assets.
**Comment:** See USSGL TC-C108.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1190 Other Cash
Debit 1193 International Monetary Fund Assets - Reserve Position
Debit 1194 Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights
Debit 1195 Other Monetary Assets
Credit 2990 Other Liabilities Without Related Budgetary Obligations

C151 To record the collection of capitalized loan interest receivable by the Bureau of the Public Debt and deposit directly into a Treasury Account Symbol that does not have budget authority.
**Comment:** See USSGL TC-C444 for the establishment of the capitalized loan interest receivable. Also post USSGL TC–F124 to close USSGL account 2985.
**Reference:** USSGL implementation guidance; Disposition of Borrowings With Capitalized Interest

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 1351 Capitalized Loan Interest Receivable - Non-Credit Reform

**U.S. Government Standard General Ledger**
**Account Transactions**

C152 To record unapplied receipts into fund symbols that require budgetary reporting.
**Comment:** If not deposited in account fund symbol, see USSGL TC-C108. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

**Budgetary Entry**
Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources
Debit 4267 Other Actual "governmental-type" Collections From Non-Federal Sources
Credit 4060 Anticipated Collections From Non-Federal Sources

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 2400 Liability for Nonfiduciary Deposit Funds, Clearing Accounts, and Undeposited Collections

C153 To record the collection of loans receivable, accounted for under the provisions of the Federal Credit Reform Act, by the Bureau of the Public Debt and deposit directly into a Treasury Account Symbol that does not have budget authority.
**Comment:** Also post USSGL TC–F124 and/or TC–F125 to close USSGL account 2985. Record USSGL account 7212 when there is a loss on the repayment.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Debit 7212 Losses on Disposition of Borrowings
Credit 1380 Loans Receivable - Troubled Assets Relief Program

C154 To record the collections of unaccrued interest on loans from non-Federal sources.
**Comment:** Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

**Budgetary Entry**
Debit 4263 Actual Collections of Loan Interest
Credit 4060 Anticipated Collections From Non-Federal Sources

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 5310 Interest Revenue - Other
Credit 5311 Interest Revenue - Investments
Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds

**U.S. Government Standard General Ledger**
**Account Transactions**

C155 To record the transfer-in of nonbudgetary fund balance to other Federal entities without reimbursements.
**Comment:** See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.
**Reference:** USSGL implementation guidance; General Fund Receipt Account Guide

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 5775 Nonbudgetary Financing Sources Transferred In

C158 To record cash donations collected in an expenditure account, as allowed by law.
**Comment:** See USSGL TC-C402 for cash donations. See TC-C192 for foreign currency donations that are not budgetary resources. See USSGL TC-A186 for revenue to available trust and special funds.

**Budgetary Entry**
Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 5600 Donated Revenue - Financial Resources

C161 To record an adjustment to loans and interest receivable based on acquired collateral property without recourse.
**Comment:** Use only for pre-Credit Reform.
**Reference:** USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and Reporting Guide for Foreclosed Property in Federal Credit Programs

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1551 Foreclosed Property
Debit 7210 Losses on Disposition of Assets - Other
Credit 1340 Interest Receivable - Not Otherwise Classified
Credit 1341 Interest Receivable - Loans
Credit 1350 Loans Receivable
Credit 7110 Gains on Disposition of Assets - Other

**U.S. Government Standard General Ledger**
**Account Transactions**

C162 To record an adjustment to loans and interest receivable based on acquired collateral property with recourse.
**Comment:** This transaction does not include bad debt.
**Reference:** USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and Reporting Guide for Foreclosed Property in Federal Credit Programs

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1551 Foreclosed Property
Credit 1340 Interest Receivable - Not Otherwise Classified
Credit 1341 Interest Receivable - Loans
Credit 1350 Loans Receivable

C163 To record an adjustment to loans and interest receivable based on acquired collateral property without recourse.
**Comment:** Use only for post-Credit Reform.
**Reference:** USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and Reporting Guide for Foreclosed Property in Federal Credit Programs

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1399 Allowance for Subsidy
Debit 1551 Foreclosed Property
Credit 1010 Fund Balance With Treasury
Credit 1340 Interest Receivable - Not Otherwise Classified
Credit 1341 Interest Receivable - Loans
Credit 1350 Loans Receivable
Credit 1399 Allowance for Subsidy

**U.S. Government Standard General Ledger**
**Account Transactions**

C164 To record non-cash assets donated by the public.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1511 Operating Materials and Supplies Held for Use
Debit 1525 Inventory - Raw Materials
Debit 1527 Inventory - Finished Goods
Debit 1572 Stockpile Materials Held for Sale
Debit 1591 Other Related Property
Debit 1711 Land and Land Rights
Debit 1730 Buildings, Improvements, and Renovations
Debit 1740 Other Structures and Facilities
Debit 1750 Equipment
Debit 1820 Leasehold Improvements
Debit 1830 Internal-Use Software
Debit 1840 Other Natural Resources
Debit 1890 Other General Property, Plant, and Equipment
Credit 5610 Donated Revenue - Nonfinancial Resources

C166 To record a monetary instrument, including undeposited seized cash.
**Comment:** When seized cash is deposited, see USSGL TC-D586.
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1531 Seized Monetary Instruments
Credit 2990 Other Liabilities Without Related Budgetary Obligations

C170 To record the movement of seized cash from a nonfiduciary deposit fund to a special receipt account upon forfeiture.
**Reference:** USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

**Budgetary Entry**
None

**Proprietary Entry**
Debit 2400 Liability for Nonfiduciary Deposit Funds, Clearing Accounts, and Undeposited Collections
Credit 1532 Seized Cash Deposited

**U.S. Government Standard General Ledger**
**Account Transactions**

C172 To record a revenue for forfeited cash deposited to the forfeiture fund.
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**
Debit 4114 Appropriated Trust or Special Fund Receipts
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 5640 Forfeiture Revenue - Cash and Cash Equivalents

C174 To record undeposited cash that was forfeited.
**Comment:** Reverse USSGL TC-C166.
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1110 Undeposited Collections
Credit 5640 Forfeiture Revenue - Cash and Cash Equivalents

C176 To record cash deposited after forfeiture.
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**
Debit 4114 Appropriated Trust or Special Fund Receipts
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 1110 Undeposited Collections

**U.S. Government Standard General Ledger**
**Account Transactions**

C178 To record the transfer of the title of an asset to the Federal Government for a settlement of tax liability from the taxpayer.
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1541 Forfeited Property Held for Sale
Credit 1310 Accounts Receivable

C180 To record satisfaction of a loan by surrender of a borrower's title to collateral of commodity.
**Comment:** Commodities are valued at net realizable value. The difference between the commodities received and the outstanding loan is charged to the allowance.
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1359 Allowance for Loss on Loans Receivable
Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Credit 1350 Loans Receivable

C182 To record a collection of an advance for an unfilled customer order.
**Comment:** Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. Record USSGL account 4210 if unfilled customer orders were not previously anticipated.
**Reference:** USSGL implementation guidance; Prior-Year Advances or Other Offsetting Collections Refunded in the Current Year as Obligations and Outlays

**Budgetary Entry**
Debit 4222 Unfilled Customer Orders With Advance
Credit 4210 Anticipated Reimbursements and Other Income
Credit 4221 Unfilled Customer Orders Without Advance

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 2310 Liability for Advances and Prepayments

**U.S. Government Standard General Ledger**
**Account Transactions**

C186 To record the collection of receivables in the performing agency for reimbursable services.
**Reference:** USSGL implementation guidance; USSGL Reimbursable Accounting Guide

**Budgetary Entry**
Debit 4252 Reimbursements and Other Income Earned - Collected
Credit 4251 Reimbursements and Other Income Earned - Receivable

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 1310 Accounts Receivable

C188 To record the collection of revenue into unavailable special fund receipt accounts.
**Comment:** See USSGL TCs-A183 and A184 for appropriation of receipts from an unavailable special fund receipt account to a special fund expenditure account.
**Reference:** USSGL implementation guidance; Unavailable Special Fund Receipt Account Transfers

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 5200 Revenue From Services Provided
Credit 5310 Interest Revenue - Other
Credit 5311 Interest Revenue - Investments
Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds
Credit 5320 Penalties and Fines Revenue
Credit 5325 Administrative Fees Revenue
Credit 5900 Other Revenue

C190 To record in a trust fund payments received from a Federal fund relating to exchange transactions.
**Comment:** These payments are defined as expenditure transfers in the budget. See USSGL TC-A510 for nonexchange expenditure transfers-in.
**Reference:** USSGL implementation guidance; Trust Fund Guide

**Budgetary Entry**
Debit 4114 Appropriated Trust or Special Fund Receipts
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 5200 Revenue From Services Provided
Credit 5400 Benefit Program Revenue

**U.S. Government Standard General Ledger**
**Account Transactions**

C192 To record the acquisition of foreign currency in the foreign currency account symbol (X7000 series).
**Comment:** Agencies that have foreign currency account symbols (X7000 series) will make this entry.
**Reference:** USSGL implementation guidance; Accounting for X7000 Accounts

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1200 Foreign Currency
Credit 5600 Donated Revenue - Financial Resources

C194 To record reclaimed (repaid) foreign currency into the foreign currency account symbol (X7000 series) by a disbursing officer.
**Comment:** Agencies that have foreign currency account symbols (X7000 series) will make this entry.
**Reference:** USSGL implementation guidance; Accounting for X7000 Accounts

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1200 Foreign Currency
Debit 7290 Other Losses
Credit 1310 Accounts Receivable

C196 To record a capital transfer received in a Treasury general fund receipt account.
**Comment:** Also post USSGL TC-D585; See USSGL TC-E516 for previously recorded receivables.
**Reference:** USSGL implementation guidance;Capital Transfers.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 1925 Capital Transfers Receivable

C200 To record the maturity of securities, accounted for under the provisions of the Federal Credit Reform Act, acquired at par value.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 1642 Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act
Credit 1644 Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act

**U.S. Government Standard General Ledger**
**Account Transactions**

C202 To record the maturity of securities, accounted for under the provisions of the Federal Credit Reform Act, acquired at a premium.
**Comment:** At maturity an entry is made to complete the amortization of a premium. Refer to USSGL TC-E121 for the amortization transaction.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Credit 1642 Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act
Credit 1644 Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act
Credit 1647 Premium on Securities Accounted for Under the Provisions of the Federal Credit Reform Act

C204 To record the maturity of securities, accounted for under the provisions of the Federal Credit Reform Act, acquired at a discount.
**Comment:** At maturity an entry is made to complete the amortization of a discount. Refer to USSGL TC-E121 for the amortization transaction. The budgetary entry shows the purchase discount is realized as a budgetary resource when the security matures. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.
**Reference:** None

**Budgetary Entry**
Debit 4273 Interest Collected From Treasury
Credit 4450 Unapportioned Authority
Credit 4510 Apportionments
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Debit 1646 Discount on Securities Accounted for Under the Provisions of the Federal Credit Reform Act
Credit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Credit 1642 Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act
Credit 1644 Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act

**U.S. Government Standard General Ledger**
**Account Transactions**

**C400 - C599 COLLECTIONS AND RECEIVABLES - Receivables/Accrued Revenue**

C402 To record an accrual of revenue reported on the Statement of Custodial Activity or on the custodial footnote that is collected by an agency to be deposited directly into a General Fund receipt account.
**Comment:** Also post USSGL TC-C404. For amounts deposited into a General Fund receipt account but not reported on the Statement of Custodial Activity or on the custodial footnote, see USSGL TC-C420. See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.
**Reference:** USSGL implementation guidance; Miscellaneous Receipts; General Fund Receipt Account Guide

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1310 Accounts Receivable
Debit 1325 Taxes Receivable
Debit 1340 Interest Receivable - Not Otherwise Classified
Debit 1341 Interest Receivable - Loans
Debit 1342 Interest Receivable - Investments
Debit 1343 Interest Receivable - Taxes
Debit 1360 Penalties and Fines Receivable - Not Otherwise Classified
Debit 1361 Penalties and Fines Receivable - Loans
Debit 1363 Penalties and Fines Receivable - Taxes
Debit 1370 Administrative Fees Receivable - Not Otherwise Classified
Debit 1371 Administrative Fees Receivable - Loans
Debit 1373 Administrative Fees Receivable - Taxes
Credit 5310 Interest Revenue - Other
Credit 5311 Interest Revenue - Investments
Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds
Credit 5320 Penalties and Fines Revenue
Credit 5325 Administrative Fees Revenue
Credit 5600 Donated Revenue - Financial Resources
Credit 5820 Tax Revenue Accrual Adjustment - Not Otherwise Classified
Credit 5821 Tax Revenue Accrual Adjustment - Individual
Credit 5822 Tax Revenue Accrual Adjustment - Corporate
Credit 5823 Tax Revenue Accrual Adjustment - Unemployment
Credit 5824 Tax Revenue Accrual Adjustment - Excise
Credit 5825 Tax Revenue Accrual Adjustment - Estate and Gift
Credit 5826 Tax Revenue Accrual Adjustment - Customs
Credit 5900 Other Revenue

**U.S. Government Standard General Ledger**
**Account Transactions**

C404 To record contra-revenue in the amount of revenue accrued and establish a custodial liability.
**Comment:** Also post USSGL TC-C402.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 5991 Accrued Collections for Others - Statement of Custodial Activity
Credit 2980 Custodial Liability

C405 To record offset for the amount accrued in a General Fund receipt account and to establish a liability for non-entity assets that are not reported on the Statement of Custodial Activity or on the custodial footnote.
**Comment:** To record accrued contra revenue that is reported on the Statement of Custodial Activity or on the custodial footnote and to establish custodial liability, see transaction USSGL TC-C404. See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.
**Reference:** USSGL implementation guidance; General Fund Receipt Account Guide

**Budgetary Entry**
None

**Proprietary Entry**
Debit 5994 Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position
Credit 2985 Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity

C406 To record receivables for amounts advanced from the financing fund or liquidating fund to cover escrow funds.
**Comment:** Applicable to guaranteed loans
**Reference:** USSGL implementation guidance; Credit Reform Case Studies

**Budgetary Entry**
Debit 4610 Allotments - Realized Resources
Credit 4902 Delivered Orders - Obligations, Paid

**Proprietary Entry**
Debit 1310 Accounts Receivable
Credit 1010 Fund Balance With Treasury

**U.S. Government Standard General Ledger**
**Account Transactions**

C408 To record in the financing fund the disbursement of loans.
**Comment:** Also post USSGL TC-B134 if funded by a direct appropriation.
**Reference:** USSGL implementation guidance; Credit Reform Case Studies

**Budgetary Entry**
Debit 4801 Undelivered Orders - Obligations, Unpaid
Credit 4902 Delivered Orders - Obligations, Paid

**Proprietary Entry**
Debit 1350 Loans Receivable
Debit 1380 Loans Receivable - Troubled Assets Relief Program
Credit 1010 Fund Balance With Treasury

C409 To record the reclassification of interest capitalized on a loan.
**Reference:** Direct Loan Credit Reform Guidance

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1350 Loans Receivable
Credit 1341 Interest Receivable - Loans

C412 To record accrued receivables for modified direct loans moving from the liquidating fund to the financing fund account.
**Comment:** Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.
**Reference:** USSGL implementation guidance; Credit Reform Case Studies

**Budgetary Entry**
Debit 4285 Receivable From the Liquidating Fund
Credit 4070 Anticipated Collections From Federal Sources

**Proprietary Entry**
Debit 1310 Accounts Receivable
Credit 1399 Allowance for Subsidy

**U.S. Government Standard General Ledger**
**Account Transactions**

C414 To record refund receivables from nonfederal sources for assets or expenses that do not create budgetary resources until collected.
**Comment:** USSGL TC-C136 records the collection. USSGL account 6790 includes, but is not limited to, vendor overpayments and benefit overpayments.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1310 Accounts Receivable
Credit 1511 Operating Materials and Supplies Held for Use
Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Credit 1522 Inventory Held in Reserve for Future Sale
Credit 1525 Inventory - Raw Materials
Credit 1526 Inventory - Work-in-Process
Credit 1527 Inventory - Finished Goods
Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Credit 1571 Stockpile Materials Held in Reserve
Credit 1572 Stockpile Materials Held for Sale
Credit 1591 Other Related Property
Credit 1711 Land and Land Rights
Credit 1712 Improvements to Land
Credit 1720 Construction-in-Progress
Credit 1730 Buildings, Improvements, and Renovations
Credit 1740 Other Structures and Facilities
Credit 1750 Equipment
Credit 1810 Assets Under Capital Lease
Credit 1820 Leasehold Improvements
Credit 1830 Internal-Use Software
Credit 1832 Internal-Use Software in Development
Credit 1840 Other Natural Resources
Credit 1890 Other General Property, Plant, and Equipment
Credit 1990 Other Assets
Credit 6500 Cost of Goods Sold
Credit 6790 Other Expenses Not Requiring Budgetary Resources
Credit 6900 Nonproduction Costs

**U.S. Government Standard General Ledger**
**Account Transactions**

C416 To record accrued revenue from Federal sources other than for reimbursables, non-revolving trust and special funds, custodial activity and interest on Treasury securities.
**Comment:** Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

**Budgetary Entry**
Debit 4283 Interest Receivable From Treasury
Debit 4287 Other Federal Receivables
Credit 4070 Anticipated Collections From Federal Sources

**Proprietary Entry**
Debit 1310 Accounts Receivable
Debit 1320 Employment Benefit Contributions Receivable
Debit 1340 Interest Receivable - Not Otherwise Classified
Debit 1341 Interest Receivable - Loans
Debit 1342 Interest Receivable - Investments
Debit 1343 Interest Receivable - Taxes
Debit 1360 Penalties and Fines Receivable - Not Otherwise Classified
Debit 1361 Penalties and Fines Receivable - Loans
Debit 1363 Penalties and Fines Receivable - Taxes
Debit 1370 Administrative Fees Receivable - Not Otherwise Classified
Debit 1371 Administrative Fees Receivable - Loans
Debit 1373 Administrative Fees Receivable - Taxes
Credit 5310 Interest Revenue - Other
Credit 5311 Interest Revenue - Investments
Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds
Credit 5320 Penalties and Fines Revenue
Credit 5325 Administrative Fees Revenue
Credit 5400 Benefit Program Revenue
Credit 5900 Other Revenue

C418 To record interest receivable on securities.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1342 Interest Receivable - Investments
Credit 5311 Interest Revenue - Investments

**U.S. Government Standard General Ledger**
**Account Transactions**

C420 To record accrued revenue or other financing sources without budgetary impact.
**Comment:** Receivables from non-Federal sources are not budgetary resources until collected. For Federal and non-Federal receivables reported in a General Fund receipt account, also post USSGL TC-C405. See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1310 Accounts Receivable
Debit 1320 Employment Benefit Contributions Receivable
Debit 1340 Interest Receivable - Not Otherwise Classified
Debit 1341 Interest Receivable - Loans
Debit 1342 Interest Receivable - Investments
Debit 1343 Interest Receivable - Taxes
Debit 1360 Penalties and Fines Receivable - Not Otherwise Classified
Debit 1361 Penalties and Fines Receivable - Loans
Debit 1363 Penalties and Fines Receivable - Taxes
Debit 1370 Administrative Fees Receivable - Not Otherwise Classified
Debit 1371 Administrative Fees Receivable - Loans
Debit 1373 Administrative Fees Receivable - Taxes
Debit 1381 Interest Receivable - Loans - Troubled Assets Relief Program
Credit 5100 Revenue From Goods Sold
Credit 5200 Revenue From Services Provided
Credit 5310 Interest Revenue - Other
Credit 5311 Interest Revenue - Investments
Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds
Credit 5320 Penalties and Fines Revenue
Credit 5325 Administrative Fees Revenue
Credit 5400 Benefit Program Revenue
Credit 5500 Insurance and Guarantee Premium Revenue
Credit 5600 Donated Revenue - Financial Resources
Credit 5775 Nonbudgetary Financing Sources Transferred In
Credit 5900 Other Revenue

**U.S. Government Standard General Ledger**
**Account Transactions**

C422 To record accrued revenue from Federal or non-Federal sources for non-revolving trust funds and special funds.
**Comment:** These are not budgetary resources until collected.
**Reference:** USSGL implementation guidance; Unavailable Special Fund Receipt Account Transfers

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1310 Accounts Receivable
Debit 1320 Employment Benefit Contributions Receivable
Debit 1325 Taxes Receivable
Debit 1340 Interest Receivable - Not Otherwise Classified
Debit 1341 Interest Receivable - Loans
Debit 1342 Interest Receivable - Investments
Debit 1343 Interest Receivable - Taxes
Debit 1360 Penalties and Fines Receivable - Not Otherwise Classified
Debit 1361 Penalties and Fines Receivable - Loans
Debit 1363 Penalties and Fines Receivable - Taxes
Debit 1370 Administrative Fees Receivable - Not Otherwise Classified
Debit 1371 Administrative Fees Receivable - Loans
Debit 1373 Administrative Fees Receivable - Taxes
Credit 5200 Revenue From Services Provided
Credit 5310 Interest Revenue - Other
Credit 5311 Interest Revenue - Investments
Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds
Credit 5320 Penalties and Fines Revenue
Credit 5325 Administrative Fees Revenue
Credit 5400 Benefit Program Revenue
Credit 5500 Insurance and Guarantee Premium Revenue
Credit 5820 Tax Revenue Accrual Adjustment - Not Otherwise Classified
Credit 5821 Tax Revenue Accrual Adjustment - Individual
Credit 5822 Tax Revenue Accrual Adjustment - Corporate
Credit 5823 Tax Revenue Accrual Adjustment - Unemployment
Credit 5824 Tax Revenue Accrual Adjustment - Excise
Credit 5825 Tax Revenue Accrual Adjustment - Estate and Gift
Credit 5826 Tax Revenue Accrual Adjustment - Customs
Credit 5900 Other Revenue

**U.S. Government Standard General Ledger**
**Account Transactions**

C424 To record establishment of current-period earnings on income received in advance.
**Comment:** See USSGL TC-B602 for collection entry.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 2320 Other Deferred Revenue
Credit 5100 Revenue From Goods Sold
Credit 5200 Revenue From Services Provided
Credit 5500 Insurance and Guarantee Premium Revenue
Credit 5900 Other Revenue

C426 To record earned revenue in a trust or special fund Treasury Appropriation Fund Symbol that was previously collected in advance.
**Comment:** See USSGL TC-C114 for collection entry.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 2320 Other Deferred Revenue
Credit 5100 Revenue From Goods Sold
Credit 5200 Revenue From Services Provided

C428 To record loans and interest receivable from non-Federal sources for defaulted guaranteed loans. Do not consider as a budgetary resource until collected.
**Comment:** Applicable to activity for guaranteed loans.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1341 Interest Receivable - Loans
Debit 1350 Loans Receivable
Credit 1399 Allowance for Subsidy
Credit 2180 Loan Guarantee Liability

**U.S. Government Standard General Ledger**
**Account Transactions**

C430 To record an old motor vehicle that was traded in for a new motor vehicle using the direct method.
**Comment:** This entry is to show a trade-in only. An entry for indirect cost is not included. This is the way the Department of Defense accounts for repairable items involving trade-ins. Accounts receivable represents the cash amount the vehicle procurer will receive from the customer. Inventory held for repair represents the value of an asset after it is repaired (value of a similar new asset). Other financing source represents fair market value of the old vehicle. Other financing source was used instead of revenue from goods sold due to a trade-in, which is not a budgetary resource. Inventory allowance represents the estimated repair cost of the damaged vehicle.
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**
Debit 4251 Reimbursements and Other Income Earned - Receivable
Credit 4221 Unfilled Customer Orders Without Advance

**Proprietary Entry**
Debit 1310 Accounts Receivable
Debit 1523 Inventory Held for Repair
Credit 1529 Inventory - Allowance
Credit 5100 Revenue From Goods Sold
Credit 5790 Other Financing Sources

C432 To record loans other than credit reform.
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**
Debit 4801 Undelivered Orders - Obligations, Unpaid
Credit 4902 Delivered Orders - Obligations, Paid

**Proprietary Entry**
Debit 1350 Loans Receivable
Credit 1010 Fund Balance With Treasury

C433 To record loans receivable from non-Federal sources for loans related to Troubled Assets Relief Program. Do not consider as a budgetary resource until collected.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1380 Loans Receivable - Troubled Assets Relief Program
Credit 1389 Allowance for Subsidy - Loans - Troubled Assets Relief Program

**U.S. Government Standard General Ledger**
**Account Transactions**

C434 To record interest receivable from non-Federal sources for loans related to Troubled Assets Relief Program. Do not consider as a budgetary resource until collected.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1381 Interest Receivable - Loans - Troubled Assets Relief Program
Credit 1385 Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program

C435 To record the accrual of interest revenue associated with USSGL account 2985 that is to be collected by the Bureau of the Public Debt and deposited directly into a Treasury Account Symbol that does not have budget authority.
**Comment:** Also post USSGL TC-C437 for the liability for non-entity assets not reported on the Statement of Custodial Activity.
**Reference:** USSGL implementation guidance; Disposition of Borrowings With Capitalized Interest

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1340 Interest Receivable - Not Otherwise Classified
Debit 1341 Interest Receivable - Loans
Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds

C436 To record the accrual of Troubled Asset Relief Program interest revenue associated with USSGL account 2985 that is to be collected by the Bureau of the Public Debt and deposited directly into a Treasury Account Symbol that does not have budget authority.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1381 Interest Receivable - Loans - Troubled Assets Relief Program
Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds

**U.S. Government Standard General Ledger**
**Account Transactions**

C437 To record the portion of the liability for non-entity assets not reported on the Statement of Custodial Activity related to the accrual of interest revenue that is to be collected by the Bureau of the Public Debt and deposited directly into a Treasury Account Symbol that does not have budget authority.
**Comment:** Also post USSGL TC-C435 for the accrual of the interest revenue associated with USSGL account 2985.
**Reference:** USSGL implementation guidance; Disposition of Borrowings With Capitalized Interest

**Budgetary Entry**
None

**Proprietary Entry**
Debit 7500 Distribution of Income - Dividend
Credit 2985 Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity

C438 To record subsidy receivable and the related interest, in the financing account, for an upward reestimate.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1310 Accounts Receivable
Credit 1389 Allowance for Subsidy - Loans - Troubled Assets Relief Program
Credit 1399 Allowance for Subsidy
Credit 2180 Loan Guarantee Liability
Credit 5310 Interest Revenue - Other

C440 To record unfunded (borrowed) foreign currency from the Foreign Currency Account Symbol (X7000 series) by a disbursing officer.
**Comment:** Agencies that have foreign currency account symbols (X7000 series) will make this entry.
**Reference:** USSGL implementation guidance; Accounting for X7000 Accounts

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1310 Accounts Receivable
Credit 1200 Foreign Currency

**U.S. Government Standard General Ledger**
**Account Transactions**

C444 To record capitalized loan interest receivable on non-credit reform loans for interest receivable amounts previously accrued.
**Comment:** Refer to USSGL TC-C435 for the initial accrual and USSGL TC-C149 for the collection of the accrual.
**Reference:** USSGL implementation guidance; Disposition of Borrowings With Capitalized Interest

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1351 Capitalized Loan Interest Receivable - Non-Credit Reform
Credit 1341 Interest Receivable - Loans

C446 To record the reclassification of interest capitalized on a loan related to Troubled Asset Relief Program.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1380 Loans Receivable - Troubled Assets Relief Program
Credit 1381 Interest Receivable - Loans - Troubled Assets Relief Program

**U.S. Government Standard General Ledger**
**Account Transactions**

**C600 - C799 COLLECTIONS AND RECEIVABLES - Asset Sale and Disposition (Gains and Losses)**

C602 To record the sale of Federal securities purchased at a premium. The sale results in a gain.
**Comment:** At the time of sale, make an entry to amortize the premium to the point of sale. See USSGL TC-E117 for amortization entry. Special and trust funds use USSGL account 4114. If budgetary resources were previously anticipated, revolving funds credit USSGL account 4070 and special and trust funds credit USSGL account 4120. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.
**Reference:** USSGL implementation guidance; FACTS II, Investments in Treasury and Agency Securities

**Budgetary Entry**
Debit 4114 Appropriated Trust or Special Fund Receipts
Debit 4273 Interest Collected From Treasury
Credit 4070 Anticipated Collections From Federal Sources
Credit 4120 Appropriations Anticipated - Indefinite
Credit 4394 Receipts Unavailable for Obligation Upon Collection
Credit 4450 Unapportioned Authority
Credit 4510 Apportionments
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
Credit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities
Credit 7111 Gains on Disposition of Investments

**U.S. Government Standard General Ledger**
**Account Transactions**

C604 To record the sale of Federal securities purchased at a premium. The sale results in a loss.
**Comment:** At the time of sale, make an entry to amortize the premium to the point of sale. See USSGL TC-E117 for amortization entry. Special and trust funds use USSGL account 4114. If budgetary resources were previously anticipated, revolving funds debit USSGL account 4070 and special and trust funds debit USSGL account 4120. Reverse USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.
**Reference:** USSGL implementation guidance; FACTS II, Investments in Treasury and Agency Securities

**Budgetary Entry**
Debit 4070 Anticipated Collections From Federal Sources
Debit 4120 Appropriations Anticipated - Indefinite
Debit 4394 Receipts Unavailable for Obligation Upon Collection
Debit 4450 Unapportioned Authority
Debit 4510 Apportionments
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4114 Appropriated Trust or Special Fund Receipts
Credit 4273 Interest Collected From Treasury

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Debit 7211 Losses on Disposition of Investments
Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
Credit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities

**U.S. Government Standard General Ledger**
**Account Transactions**

C606 To record the sale of Federal securities purchased at a discount. The sale results in a gain.
**Comment:** At the time of sale, an entry is made to amortize the discount to the point of sale. See USSGL TC-E117 for amortization entry. Special and trust funds use USSGL account 4114. If budgetary resources were previously anticipated, revolving funds credit USSGL account 4070 and special and trust funds credit USSGL account 4120. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or TC-A123 if authority was previously anticipated in programs exempt from apportionment.
**Reference:** USSGL implementation guidance; FACTS II, Investments in Treasury and Agency Securities

**Budgetary Entry**
Debit 4114 Appropriated Trust or Special Fund Receipts
Debit 4273 Interest Collected From Treasury
Credit 4070 Anticipated Collections From Federal Sources
Credit 4120 Appropriations Anticipated - Indefinite
Credit 4394 Receipts Unavailable for Obligation Upon Collection
Credit 4450 Unapportioned Authority
Credit 4510 Apportionments
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Debit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities
Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
Credit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Credit 7111 Gains on Disposition of Investments

**U.S. Government Standard General Ledger**
**Account Transactions**

C608 To record the sale of Federal securities purchased at a discount. The sale results in a loss.
**Comment:** At the time of sale, an entry is made to amortize the discount to the point of sale. See USSGL TC-E117 for amortization entry. Special and trust funds use USSGL account 4114. If budgetary resources were previously anticipated, revolving funds debit USSGL account 4070 and special and trust funds debit USSGL account 4120. Reverse USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.
**Reference:** USSGL implementation guidance; FACTS II, Investments in Treasury and Agency Securities

**Budgetary Entry**
Debit 4070 Anticipated Collections From Federal Sources
Debit 4120 Appropriations Anticipated - Indefinite
Debit 4394 Receipts Unavailable for Obligation Upon Collection
Debit 4450 Unapportioned Authority
Debit 4510 Apportionments
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4114 Appropriated Trust or Special Fund Receipts
Credit 4273 Interest Collected From Treasury

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Debit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities
Debit 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Debit 7211 Losses on Disposition of Investments
Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
Credit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Credit 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Credit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt

**U.S. Government Standard General Ledger**
**Account Transactions**

C609 To record amounts owed to a Federal Government Sponsored Enterprise (GSE) for excess of the GSE's liabilities over its assets.

**Budgetary Entry**
Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources
Credit 4060 Anticipated Collections From Non-Federal Sources
Credit 4450 Unapportioned Authority

**Proprietary Entry**
Debit 7210 Losses on Disposition of Assets - Other
Credit 1650 Preferred Stock in Federal Government Sponsored Enterprise
Credit 1651 Market Adjustment - Preferred Stock in Federal Government Sponsored Enterprise
Credit 1652 Common Stock Warrants in Federal Government Sponsored Enterprise
Credit 1653 Market Adjustment - Common Stock Warrants in Federal Government Sponsored Enterprise
Credit 2112 Accounts Payable for Federal Government Sponsored Enterprise

C610 To record the sale or disposition of personal property collected for replacement property.
**Comment:** Sales proceeds on disposed personal property collected for a replacement property will have no budgetary entry until the obligation is subsequently incurred for the replacement property. In most cases, the proceeds will only be available for acquisition of the replacement property in the fiscal year that the old property was sold, then for 1 fiscal year thereafter. This entry may not be applicable to some agencies that have specific language in their legislation that allows them to keep the proceeds beyond 2 years. See USSGL implementation guidance, "Disposition of Personal Property" on the USSGL Web site. Also review CFR 41, chapter 101 and GAO's Policy and Procedure Manual, dated May 1993, pages 7.5-8.9.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Debit 1310 Accounts Receivable
Debit 1759 Accumulated Depreciation on Equipment
Debit 1819 Accumulated Depreciation on Assets Under Capital Lease
Debit 1829 Accumulated Amortization on Leasehold Improvements
Debit 1839 Accumulated Amortization on Internal-Use Software
Debit 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment
Debit 7210 Losses on Disposition of Assets - Other
Credit 1750 Equipment
Credit 1810 Assets Under Capital Lease
Credit 1820 Leasehold Improvements
Credit 1830 Internal-Use Software
Credit 1832 Internal-Use Software in Development
Credit 1890 Other General Property, Plant, and Equipment
Credit 7110 Gains on Disposition of Assets - Other

**U.S. Government Standard General Ledger**
**Account Transactions**

C612 To record the loss (or gain) from sale of foreclosed property without recourse.
**Comment:** Applicable to guaranteed loans. Credit USSGL account 1399 if there is a gain. Any gain or loss is borne by the Federal Government. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.
**Reference:** USSGL implementation guidance; Credit Reform Case Studies

**Budgetary Entry**
Debit 4265 Actual Collections From Sale of Foreclosed Property
Credit 4060 Anticipated Collections From Non-Federal Sources

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Debit 1399 Allowance for Subsidy
Credit 1551 Foreclosed Property

C614 To record the gain on property sold with recourse.
**Comment:** Excess of costs over sales proceeds are billed to the borrower. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.
**Reference:** USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and Reporting Guide for Foreclosed Property in Federal Credit Programs

**Budgetary Entry**
Debit 4265 Actual Collections From Sale of Foreclosed Property
Credit 4060 Anticipated Collections From Non-Federal Sources
Credit 4901 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 1341 Interest Receivable - Loans
Credit 1350 Loans Receivable
Credit 1551 Foreclosed Property
Credit 2110 Accounts Payable

C616 To record the loss on loan receivable from the borrower on a sale with recourse.
**Comment:** Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.
**Reference:** USSGL implementation guidance; Credit Reform Case Studies

**Budgetary Entry**
Debit 4265 Actual Collections From Sale of Foreclosed Property
Credit 4060 Anticipated Collections From Non-Federal Sources

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Debit 1350 Loans Receivable
Credit 1551 Foreclosed Property

**U.S. Government Standard General Ledger**
**Account Transactions**

C618 To record the sale prior to maturity of investments in public debt securities at a discount and sold for a gain or loss by the revolving fund.
**Comment:** The budgetary entry is the amount of the gain on sale, which would be reversed if a loss is realized. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

**Budgetary Entry**
Debit 4273 Interest Collected From Treasury
Credit 4070 Anticipated Collections From Federal Sources

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Debit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Debit 7211 Losses on Disposition of Investments
Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Credit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Credit 1690 Other Investments
Credit 5311 Interest Revenue - Investments
Credit 7111 Gains on Disposition of Investments

C620 To record the sale prior to maturity of investments in public debt securities purchased at par or a premium and sold for a loss or gain by the revolving fund.
**Comment:** The budgetary entry equals the amount of loss on the sale, which would be reversed if a gain is realized. Reverse USSGL TC-E117 to amortize the premium to the point of sale. Reverse USSGL TC-A122 if authority was previously anticipated and apportioned or a reversal of USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

**Budgetary Entry**
Debit 4070 Anticipated Collections From Federal Sources
Credit 4273 Interest Collected From Treasury

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 7211 Losses on Disposition of Investments
Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 7111 Gains on Disposition of Investments

**U.S. Government Standard General Ledger**
**Account Transactions**

C622 To record the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt) purchased at a discount and sold for a gain or loss by the special or non-revolving trust fund.
**Comment:** The budgetary entry is the amount of a gain on the sale, which would be reversed if a loss was realized.

**Budgetary Entry**
Debit 4114 Appropriated Trust or Special Fund Receipts
Credit 4394 Receipts Unavailable for Obligation Upon Collection
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Debit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities
Debit 7211 Losses on Disposition of Investments
Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
Credit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Credit 1690 Other Investments
Credit 7111 Gains on Disposition of Investments

C624 To record the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt) purchased at par or premium and sold for a gain or loss by the special or non-revolving trust fund.
**Comment:** The budgetary entry is the amount of a gain on the sale, which would be reversed if a loss was realized.

**Budgetary Entry**
Debit 4114 Appropriated Trust or Special Fund Receipts
Credit 4394 Receipts Unavailable for Obligation Upon Collection
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Debit 7211 Losses on Disposition of Investments
Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
Credit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities
Credit 1690 Other Investments
Credit 5311 Interest Revenue - Investments
Credit 7111 Gains on Disposition of Investments

**U.S. Government Standard General Ledger**
**Account Transactions**

C626 To record cash collected from a loss or a gain from the sale of excess, obsolete, and unserviceable assets.
**Comment:** Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. This transaction assumes that budgetary resource is recognized for the proceeds of a sale.
**Reference:** USSGL implementation guidance; Disposition of Personal Property

**Budgetary Entry**
Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources
Credit 4060 Anticipated Collections From Non-Federal Sources
Credit 4450 Unapportioned Authority

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Debit 7210 Losses on Disposition of Assets - Other
Credit 1513 Operating Materials and Supplies - Excess, Obsolete, and Unserviceable
Credit 1524 Inventory - Excess, Obsolete, and Unserviceable
Credit 7110 Gains on Disposition of Assets - Other

C628 To record cash collected from a loss or a gain from the sale of foreclosed property.
**Comment:** Use only for pre-Credit Reform. This transaction assumes that budgetary resource is recognized for the proceeds of a sale.
**Reference:** USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and Reporting Guide for Foreclosed Property in Federal Credit Programs

**Budgetary Entry**
Debit 4265 Actual Collections From Sale of Foreclosed Property
Credit 4060 Anticipated Collections From Non-Federal Sources

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Debit 7210 Losses on Disposition of Assets - Other
Credit 1551 Foreclosed Property
Credit 7110 Gains on Disposition of Assets - Other

C630 To record the sale of stockpile materials.
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**
Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources
Credit 4450 Unapportioned Authority

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Debit 6500 Cost of Goods Sold
Credit 1572 Stockpile Materials Held for Sale
Credit 5900 Other Revenue

**U.S. Government Standard General Ledger**
**Account Transactions**

C632 To record stockpile materials sold at a gain.
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**
Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources
Credit 4450 Unapportioned Authority

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 1572 Stockpile Materials Held for Sale
Credit 7110 Gains on Disposition of Assets - Other

C634 To record stockpile materials sold at a loss.
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**
Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources
Credit 4450 Unapportioned Authority

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Debit 7210 Losses on Disposition of Assets - Other
Credit 1572 Stockpile Materials Held for Sale

C636 To record the collection of sale proceeds from forfeited personal property sold.
**Comment:** Reverse USSGL TC-B432.
**Reference:** For special fund transaction, see USSGL implementation guidance; Receipts Not Available for Obligation Upon Collection. For seized assets, see USSGL implementation guidance; Accounting for Inventory and Related Property

**Budgetary Entry**
Debit 4114 Appropriated Trust or Special Fund Receipts
Credit 4450 Unapportioned Authority

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 5650 Forfeiture Revenue - Forfeitures of Property

**U.S. Government Standard General Ledger**
**Account Transactions**

C638 To record the sale of forfeited property.
**Comment:** Includes activity for forfeited property sold that had a third-party lien in which the buyer pays the lien holder.
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"; Seized Assets

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 1541 Forfeited Property Held for Sale

C640 To record the proceeds from commodities sold.
**Comment:** For cost of goods sold, see USSGL TC-E408. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**
Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources
Credit 4060 Anticipated Collections From Non-Federal Sources
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 5100 Revenue From Goods Sold

C642 To record a loss on the sale of commodities.
**Comment:** For cost of goods sold, if there is no loss involved, see USSGL TC-E408.
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1569 Commodities - Allowance
Debit 6500 Cost of Goods Sold
Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs

**U.S. Government Standard General Ledger**
**Account Transactions**

C644 To record a receivable from a non-Federal entity for the sale or disposition of assets other than personal properties and investments.
**Comment:** For cost of goods sold, see USSGL TC-E408.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1310 Accounts Receivable
Debit 1519 Operating Materials and Supplies - Allowance
Debit 1529 Inventory - Allowance
Debit 1549 Forfeited Property - Allowance
Debit 1569 Commodities - Allowance
Debit 1599 Other Related Property - Allowance
Debit 1719 Accumulated Depreciation on Improvements to Land
Debit 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations
Debit 1749 Accumulated Depreciation on Other Structures and Facilities
Debit 1819 Accumulated Depreciation on Assets Under Capital Lease
Debit 1829 Accumulated Amortization on Leasehold Improvements
Debit 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment
Debit 7210 Losses on Disposition of Assets - Other
Credit 1511 Operating Materials and Supplies Held for Use
Credit 1521 Inventory Purchased for Resale
Credit 1525 Inventory - Raw Materials
Credit 1526 Inventory - Work-in-Process
Credit 1527 Inventory - Finished Goods
Credit 1541 Forfeited Property Held for Sale
Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Credit 1591 Other Related Property
Credit 1711 Land and Land Rights
Credit 1712 Improvements to Land
Credit 1720 Construction-in-Progress
Credit 1730 Buildings, Improvements, and Renovations
Credit 1740 Other Structures and Facilities
Credit 1810 Assets Under Capital Lease
Credit 1820 Leasehold Improvements
Credit 1890 Other General Property, Plant, and Equipment
Credit 5100 Revenue From Goods Sold
Credit 7110 Gains on Disposition of Assets - Other

**U.S. Government Standard General Ledger**
**Account Transactions**

C646 To record the sale or disposition of assets other than personal properties and investments.
**Comment:** If a receivable had been previously established, see USSGL TC-C647.

**Budgetary Entry**
Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources
Debit 4277 Other Actual Collections - Federal
Credit 4060 Anticipated Collections From Non-Federal Sources
Credit 4070 Anticipated Collections From Federal Sources

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Debit 1519 Operating Materials and Supplies - Allowance
Debit 1529 Inventory - Allowance
Debit 1549 Forfeited Property - Allowance
Debit 1569 Commodities - Allowance
Debit 1599 Other Related Property - Allowance
Debit 1719 Accumulated Depreciation on Improvements to Land
Debit 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations
Debit 1749 Accumulated Depreciation on Other Structures and Facilities
Debit 6500 Cost of Goods Sold
Debit 7210 Losses on Disposition of Assets - Other
Credit 1511 Operating Materials and Supplies Held for Use
Credit 1521 Inventory Purchased for Resale
Credit 1525 Inventory - Raw Materials
Credit 1526 Inventory - Work-in-Process
Credit 1527 Inventory - Finished Goods
Credit 1541 Forfeited Property Held for Sale
Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Credit 1591 Other Related Property
Credit 1711 Land and Land Rights
Credit 1712 Improvements to Land
Credit 1720 Construction-in-Progress
Credit 1730 Buildings, Improvements, and Renovations
Credit 1740 Other Structures and Facilities
Credit 5100 Revenue From Goods Sold
Credit 7110 Gains on Disposition of Assets - Other

**U.S. Government Standard General Ledger**
**Account Transactions**

C647 To record the liquidation of receivables from other Federal entity for the sale or disposition of assets other personal properties and investments.
**Comment:** See USSGL TC-C648 for the establishment of the receivable.

**Budgetary Entry**
Debit 4277 Other Actual Collections - Federal
Credit 4287 Other Federal Receivables

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 1310 Accounts Receivable

**U.S. Government Standard General Ledger**
**Account Transactions**

C648 To record a receivable from another Federal entity for the sale or disposition of assets other than personal properties and investments.
**Comment:** For the liquidation of the receivable, see USSGL TC-C647.

**Budgetary Entry**
Debit 4287 Other Federal Receivables
Credit 4070 Anticipated Collections From Federal Sources

**Proprietary Entry**
Debit 1310 Accounts Receivable
Debit 1519 Operating Materials and Supplies - Allowance
Debit 1529 Inventory - Allowance
Debit 1549 Forfeited Property - Allowance
Debit 1569 Commodities - Allowance
Debit 1599 Other Related Property - Allowance
Debit 1719 Accumulated Depreciation on Improvements to Land
Debit 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations
Debit 1749 Accumulated Depreciation on Other Structures and Facilities
Debit 1819 Accumulated Depreciation on Assets Under Capital Lease
Debit 1829 Accumulated Amortization on Leasehold Improvements
Debit 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment
Debit 6500 Cost of Goods Sold
Debit 7210 Losses on Disposition of Assets - Other
Credit 1511 Operating Materials and Supplies Held for Use
Credit 1521 Inventory Purchased for Resale
Credit 1525 Inventory - Raw Materials
Credit 1526 Inventory - Work-in-Process
Credit 1527 Inventory - Finished Goods
Credit 1541 Forfeited Property Held for Sale
Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Credit 1591 Other Related Property
Credit 1711 Land and Land Rights
Credit 1712 Improvements to Land
Credit 1720 Construction-in-Progress
Credit 1730 Buildings, Improvements, and Renovations
Credit 1740 Other Structures and Facilities
Credit 1810 Assets Under Capital Lease
Credit 1820 Leasehold Improvements
Credit 1890 Other General Property, Plant, and Equipment
Credit 5100 Revenue From Goods Sold
Credit 7110 Gains on Disposition of Assets - Other

**U.S. Government Standard General Ledger**
**Account Transactions**

C650 To record accounts receivable and accrue revenue from another Federal entity that was previously anticipated.
**Comment:** Also post USSGL TC-A122 if authority was previously anticipated and apportioned. See Federal and non-Federal exceptions as defined in Office of Management and Budget Circular No. A-11.
**Reference:** USSGL implementation guidance; Transfer of Spending Authority from Offsetting Collection with Obligations Scenario

**Budgetary Entry**
Debit 4287 Other Federal Receivables
Credit 4210 Anticipated Reimbursements and Other Income

**Proprietary Entry**
Debit 1310 Accounts Receivable
Credit 5100 Revenue From Goods Sold
Credit 5200 Revenue From Services Provided

C702 To record the sale of securities, accounted for under the provisions of the Federal Credit Reform Act, purchased at a premium. The sale results in a gain.
**Comment:** At the time of sale, make an entry to amortize the premium to the point of sale. See USSGL TC-E121 for amortization entry. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

**Budgetary Entry**
Debit 4273 Interest Collected From Treasury
Credit 4450 Unapportioned Authority
Credit 4510 Apportionments
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Credit 1642 Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act
Credit 1644 Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act
Credit 1647 Premium on Securities Accounted for Under the Provisions of the Federal Credit Reform Act
Credit 7111 Gains on Disposition of Investments

**U.S. Government Standard General Ledger**
**Account Transactions**

C704 To record the sale of securities, accounted for under the provisions of the Federal Credit Reform Act, purchased at a premium. The sale results in a loss.
**Comment:** At the time of sale, make an entry to amortize the premium to the point of sale. See USSGL TC-E121 for amortization entry. Reverse USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

**Budgetary Entry**
Debit 4450 Unapportioned Authority
Debit 4510 Apportionments
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4273 Interest Collected From Treasury

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Debit 7211 Losses on Disposition of Investments
Credit 1642 Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act
Credit 1644 Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act
Credit 1647 Premium on Securities Accounted for Under the Provisions of the Federal Credit Reform Act

C706 To record the sale of securities, accounted for under the provisions of the Federal Credit Reform Act, purchased at a discount. The sale results in a gain.
**Comment:** At the time of sale, an entry is made to amortize the discount to the point of sale. See USSGL TC-E121 for amortization entry. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or TC-A123 if authority was previously anticipated in programs exempt from apportionment.

**Budgetary Entry**
Debit 4273 Interest Collected From Treasury
Credit 4450 Unapportioned Authority
Credit 4510 Apportionments
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Debit 1646 Discount on Securities Accounted for Under the Provisions of the Federal Credit Reform Act
Credit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Credit 1642 Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act
Credit 1644 Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act
Credit 7111 Gains on Disposition of Investments

**U.S. Government Standard General Ledger**
**Account Transactions**

C708 To record the sale of securities, accounted for under the provisions of the Federal Credit Reform Act, purchased at a discount. The sale results in a loss.
**Comment:** At the time of sale, an entry is made to amortize the discount to the point of sale. See USSGL TC-E121 for amortization entry. Reverse USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

**Budgetary Entry**
Debit 4450 Unapportioned Authority
Debit 4510 Apportionments
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4273 Interest Collected From Treasury

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Debit 1646 Discount on Securities Accounted for Under the Provisions of the Federal Credit Reform Act
Debit 7211 Losses on Disposition of Investments
Credit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Credit 1642 Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act
Credit 1644 Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act

C750 To record, in a special or non-revolving trust fund, a redemption of securities (other than those issued by the Bureau of the Public Debt (BPD)) purchased at par and sold without a gain or loss where funds remain in a non-Treasury General Account (TGA).
**Comment:** If the proceeds of this sale are immediately reinvested, do not record a budgetary entry. If the proceeds of this sale are not immediately reinvested, record a budgetary entry equal to the proceeds. See USSGL TC- B150 if funds held by the public in a non-TGA are returned to fund balance with Treasury in a TGA. An agency must have specific legislative authority to hold monies in a non-TGA or non-BPD security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400 Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury for additional guidance, such as SF224 transactions.

**Budgetary Entry**
Debit 4114 Appropriated Trust or Special Fund Receipts
Credit 4394 Receipts Unavailable for Obligation Upon Collection
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
Debit 1130 Funds Held by the Public
Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities

**U.S. Government Standard General Ledger**
**Account Transactions**

C751 To record, in a revolving or revolving trust fund, a redemption of securities (other than those issued by the Bureau of the Public Debt (BPD)) purchased at par and sold without a gain or loss where funds remain in a non-Treasury General Account (TGA).
**Comment:** If the proceeds of this sale are immediately reinvested, do not record a budgetary entry. If the proceeds of this sale are not immediately reinvested, record a budgetary entry equal to the proceeds. See USSGL TC- B150 if funds held by the public in a non-TGA are returned to fund balance with Treasury in a TGA. An agency must have specific legislative authority to hold monies in a non-TGA or non-BPD security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400 Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury for additional guidance, such as SF224 transactions.

**Budgetary Entry**
Debit 4972 Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
Debit 1130 Funds Held by the Public
Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities

C752 To record, in a special or non-revolving trust fund, the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt (BPD)) purchased at par and sold for a gain. Funds remain held by the public in a non-Treasury General Account (TGA).
**Comment:** If the proceeds are immediately reinvested, record a budgetary entry equal to only the gain. If the proceeds are not immediately reinvested, record a budgetary entry equal to the proceeds. See USSGL TC- B150 if funds held by the public in a non-TGA are returned to fund balance with Treasury in a TGA. An agency must have specific legislative authority to hold monies in a non-TGA or non-BPD security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400 Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury for additional guidance, such as SF224 transactions.

**Budgetary Entry**
Debit 4114 Appropriated Trust or Special Fund Receipts
Credit 4394 Receipts Unavailable for Obligation Upon Collection
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
Debit 1130 Funds Held by the Public
Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
Credit 7111 Gains on Disposition of Investments

**U.S. Government Standard General Ledger**
**Account Transactions**

C753 To record, in a revolving or revolving trust fund, the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt (BPD)) purchased at par and sold for a gain. Funds remain held by the public in a non-Treasury General Account (TGA).
**Comment:** If the proceeds are immediately reinvested, record a budgetary entry in USSGL account 4252 equal to only the gain. If the proceeds are not immediately reinvested, record a budgetary entry in USSGL account 4252 equal to the gain and also a budgetary entry in USSGL account 4972 equal to the par value. See USSGL TC- B150 if funds held by the public in a non-TGA are returned to fund balance with Treasury in a TGA. An agency must have specific legislative authority to hold monies in a non-TGA or non-BPD security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400 Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury for additional guidance, such as SF224 transactions.

**Budgetary Entry**
Debit 4252 Reimbursements and Other Income Earned - Collected
Debit 4972 Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
Debit 1130 Funds Held by the Public
Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
Credit 7111 Gains on Disposition of Investments

C754 To record, in a special or non-revolving trust fund, the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt (BPD)) purchased at par and sold for a loss. Funds remain held by the public in a non-Treasury General Account (TGA).
**Comment:** If the proceeds are immediately reinvested, do not record a budgetary entry. If the proceeds are not immediately reinvested, record a budgetary entry equal to the proceeds. See USSGL TC- B150 if funds held by the public in a non-TGA are returned to fund balance with Treasury in a TGA. An agency must have specific legislative authority to hold monies in a non-TGA or non-BPD security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400 Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury for additional guidance, such as SF224 transactions.

**Budgetary Entry**
Debit 4114 Appropriated Trust or Special Fund Receipts
Credit 4394 Receipts Unavailable for Obligation Upon Collection
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
Debit 1130 Funds Held by the Public
Debit 7211 Losses on Disposition of Investments
Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities

**U.S. Government Standard General Ledger**
**Account Transactions**

C755 To record, in a revolving or revolving trust fund, the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt (BPD)) purchased at par and sold for a loss. Funds remain held by the public in a non-Treasury General Account (TGA).
**Comment:** If the proceeds are immediately reinvested, do not record the budgetary entry. If the proceeds are not immediately reinvested record a budgetary entry equal to the proceeds. See USSGL TC- B150 if funds held by the public in a non-TGA are returned to fund balance with Treasury in a TGA. An agency must have specific legislative authority to hold monies in a non-TGA or non-BPD security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400 Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury for additional guidance, such as SF224 transactions.

**Budgetary Entry**
Debit 4972 Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
Debit 1130 Funds Held by the Public
Debit 7211 Losses on Disposition of Investments
Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities

C780 To record the Bureau of the Public Debt's redemption of debt and related budgetary offset.

**Budgetary Entry**
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4370 Offset to Appropriation Realized for Redemption of Treasury Securities

**Proprietary Entry**
Debit 2530 Securities Issued by Federal Agencies Under General and Special Financing Authority
Credit 1010 Fund Balance With Treasury

**U.S. Government Standard General Ledger**
**Account Transactions**

**D100 - D299 ADJUSTMENTS/WRITEOFFS/RECLASSIFICATION - Upward and Downward Adjustments**

D102 To record a downward adjustment to prior-year unpaid delivered orders and to reduce the liability when the adjustment is not recorded as a prior-period adjustment (USSGL account 7400 or 7401). The authority has expired.
**Comment:** Prior-year adjustments are used only in year 2 and later. Reverse USSGL TC-B134 for direct appropriations. For a prior-period adjustment (USSGL account 7400 or 7401), see USSGL TCs D306, D308, D310, D312.
**Reference:** USSGL implementation guidance; Prior-Period Adjustments

**Budgetary Entry**
Debit 4971 Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries
Credit 4650 Allotments - Expired Authority

**Proprietary Entry**
Debit 2110 Accounts Payable
Debit 2130 Contract Holdbacks
Debit 2140 Accrued Interest Payable - Not Otherwise Classified
Debit 2141 Accrued Interest Payable - Debt
Debit 2160 Entitlement Benefits Due and Payable
Debit 2190 Other Liabilities With Related Budgetary Obligations
Debit 2191 Employee Health Care Liability Incurred but Not Reported
Debit 2210 Accrued Funded Payroll and Leave
Debit 2211 Withholdings Payable
Debit 2213 Employer Contributions and Payroll Taxes Payable
Debit 2215 Other Post Employment Benefits Due and Payable
Debit 2216 Pension Benefits Due and Payable to Beneficiaries
Debit 2217 Benefit Premiums Payable to Carriers
Debit 2218 Life Insurance Benefits Due and Payable to Beneficiaries
Credit 1511 Operating Materials and Supplies Held for Use
Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Credit 1521 Inventory Purchased for Resale
Credit 1522 Inventory Held in Reserve for Future Sale
Credit 1525 Inventory - Raw Materials
Credit 1526 Inventory - Work-in-Process
Credit 1527 Inventory - Finished Goods
Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Credit 1571 Stockpile Materials Held in Reserve
Credit 1572 Stockpile Materials Held for Sale
Credit 1591 Other Related Property
Credit 1711 Land and Land Rights
Credit 1712 Improvements to Land
Credit 1720 Construction-in-Progress
Credit 1730 Buildings, Improvements, and Renovations
Credit 1740 Other Structures and Facilities
Credit 1750 Equipment
Credit 1820 Leasehold Improvements

**U.S. Government Standard General Ledger**
**Account Transactions**

Credit 1830 Internal-Use Software
Credit 1832 Internal-Use Software in Development
Credit 1840 Other Natural Resources
Credit 1890 Other General Property, Plant, and Equipment
Credit 1990 Other Assets
Credit 6100 Operating Expenses/Program Costs
Credit 6400 Benefit Expense
Credit 6500 Cost of Goods Sold
Credit 6900 Nonproduction Costs

**U.S. Government Standard General Ledger**
**Account Transactions**

D106 To record an upward adjustment of prior-year unpaid delivered orders and to accrue additional liability when the adjustment is not recorded as a prior-period adjustment (USSGL account 7400 or 7401). The authority has expired.
**Comment:** Prior-year adjustments are used only in year 2 and later. If funded by a direct appropriation, also post USSGL TC-B134. For a prior-period adjustment (USSGL account 7400 or 7401), see USSGL TCs D306, D308, D310, and D312.
**Reference:** USSGL implementation guidance; USSGL Budgetary Accounting Guide; Prior-Period Adjustments

**Budgetary Entry**
Debit 4650 Allotments - Expired Authority
Credit 4981 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid

**Proprietary Entry**
Debit 1511 Operating Materials and Supplies Held for Use
Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Debit 1521 Inventory Purchased for Resale
Debit 1522 Inventory Held in Reserve for Future Sale
Debit 1525 Inventory - Raw Materials
Debit 1526 Inventory - Work-in-Process
Debit 1527 Inventory - Finished Goods
Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Debit 1571 Stockpile Materials Held in Reserve
Debit 1572 Stockpile Materials Held for Sale
Debit 1591 Other Related Property
Debit 1711 Land and Land Rights
Debit 1712 Improvements to Land
Debit 1720 Construction-in-Progress
Debit 1730 Buildings, Improvements, and Renovations
Debit 1740 Other Structures and Facilities
Debit 1750 Equipment
Debit 1820 Leasehold Improvements
Debit 1830 Internal-Use Software
Debit 1832 Internal-Use Software in Development
Debit 1840 Other Natural Resources
Debit 1890 Other General Property, Plant, and Equipment
Debit 1990 Other Assets
Debit 6100 Operating Expenses/Program Costs
Debit 6400 Benefit Expense
Debit 6500 Cost of Goods Sold
Debit 6900 Nonproduction Costs
Credit 2110 Accounts Payable
Credit 2130 Contract Holdbacks
Credit 2140 Accrued Interest Payable - Not Otherwise Classified
Credit 2141 Accrued Interest Payable - Debt
Credit 2160 Entitlement Benefits Due and Payable
Credit 2190 Other Liabilities With Related Budgetary Obligations
Credit 2191 Employee Health Care Liability Incurred but Not Reported
Credit 2210 Accrued Funded Payroll and Leave

**U.S. Government Standard General Ledger**
**Account Transactions**

Credit 2211 Withholdings Payable
Credit 2213 Employer Contributions and Payroll Taxes Payable
Credit 2215 Other Post Employment Benefits Due and Payable
Credit 2216 Pension Benefits Due and Payable to Beneficiaries
Credit 2217 Benefit Premiums Payable to Carriers
Credit 2218 Life Insurance Benefits Due and Payable to Beneficiaries

**U.S. Government Standard General Ledger**
**Account Transactions**

D107 To record an upward adjustment of prior-year unpaid delivered orders and to accrue additional liability when the adjustment is not recorded as a prior-period adjustment (USSGL account 7400 or 7401). The authority has not expired.

**Comment:** Prior-year adjustments are used only in year 2 and later. If funded by a direct appropriation, also post USSGL TC-B134. For a prior-period adjustment (USSGL account 7400 or 7401), see USSGL TCs D306, D308, D310, and D312. When anticipated accounts are not used, debit USSGL account 4450; if funds are exempt from apportionment, debit USSGL account 4620.

**Reference:** USSGL implementation guidance; USSGL Budgetary Accounting Guide; Prior-Period Adjustments

**Budgetary Entry**

Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Exempt From Apportionment
    Credit 4981 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid

**Proprietary Entry**

Debit 1511 Operating Materials and Supplies Held for Use
Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Debit 1521 Inventory Purchased for Resale
Debit 1522 Inventory Held in Reserve for Future Sale
Debit 1525 Inventory - Raw Materials
Debit 1526 Inventory - Work-in-Process
Debit 1527 Inventory - Finished Goods
Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Debit 1571 Stockpile Materials Held in Reserve
Debit 1572 Stockpile Materials Held for Sale
Debit 1591 Other Related Property
Debit 1711 Land and Land Rights
Debit 1712 Improvements to Land
Debit 1720 Construction-in-Progress
Debit 1730 Buildings, Improvements, and Renovations
Debit 1740 Other Structures and Facilities
Debit 1750 Equipment
Debit 1820 Leasehold Improvements
Debit 1830 Internal-Use Software
Debit 1832 Internal-Use Software in Development
Debit 1840 Other Natural Resources
Debit 1890 Other General Property, Plant, and Equipment
Debit 1990 Other Assets
Debit 6100 Operating Expenses/Program Costs
Debit 6400 Benefit Expense
Debit 6500 Cost of Goods Sold
Debit 6900 Nonproduction Costs
    Credit 2110 Accounts Payable
    Credit 2130 Contract Holdbacks
    Credit 2140 Accrued Interest Payable - Not Otherwise Classified
    Credit 2141 Accrued Interest Payable - Debt
    Credit 2160 Entitlement Benefits Due and Payable

**U.S. Government Standard General Ledger**
**Account Transactions**

Credit 2190 Other Liabilities With Related Budgetary Obligations
Credit 2191 Employee Health Care Liability Incurred but Not Reported
Credit 2210 Accrued Funded Payroll and Leave
Credit 2211 Withholdings Payable
Credit 2213 Employer Contributions and Payroll Taxes Payable
Credit 2215 Other Post Employment Benefits Due and Payable
Credit 2216 Pension Benefits Due and Payable to Beneficiaries
Credit 2217 Benefit Premiums Payable to Carriers
Credit 2218 Life Insurance Benefits Due and Payable to Beneficiaries

**U.S. Government Standard General Ledger**
**Account Transactions**

D108 To record a downward adjustment to prior-year paid delivered orders and to collect a refund when the adjustment is not recorded as a prior-period adjustment (USSGL account 7400 or 7401).
**Comment:** Prior-year adjustments are used only in year 2 and later. The offset to all downward adjustments to undelivered orders is anticipated recoveries. If such a transaction causes an abnormal credit balance, approval by the Office of Management and Budget for use of resources is required. If anticipated accounts are not used, credit USSGL account 4450 or 4620. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. Reverse USSGL TC-B134 for direct appropriations. For a prior-period adjustment (USSGL account 7400 or 7401), see USSGL TCs D306, D308, D310, and D312.
**Reference:** USSGL implementation guidance; USSGL Budgetary Accounting Guide; Prior-Period Adjustments

**Budgetary Entry**
Debit 4972 Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected
Credit 4060 Anticipated Collections From Non-Federal Sources
Credit 4070 Anticipated Collections From Federal Sources
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment
Credit 4650 Allotments - Expired Authority

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 1511 Operating Materials and Supplies Held for Use
Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Credit 1521 Inventory Purchased for Resale
Credit 1522 Inventory Held in Reserve for Future Sale
Credit 1525 Inventory - Raw Materials
Credit 1526 Inventory - Work-in-Process
Credit 1527 Inventory - Finished Goods
Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Credit 1571 Stockpile Materials Held in Reserve
Credit 1572 Stockpile Materials Held for Sale
Credit 1591 Other Related Property
Credit 1711 Land and Land Rights
Credit 1712 Improvements to Land
Credit 1720 Construction-in-Progress
Credit 1730 Buildings, Improvements, and Renovations
Credit 1740 Other Structures and Facilities
Credit 1750 Equipment
Credit 1810 Assets Under Capital Lease
Credit 1820 Leasehold Improvements
Credit 1830 Internal-Use Software
Credit 1832 Internal-Use Software in Development
Credit 1840 Other Natural Resources
Credit 1890 Other General Property, Plant, and Equipment
Credit 1990 Other Assets
Credit 6100 Operating Expenses/Program Costs
Credit 6400 Benefit Expense
Credit 6900 Nonproduction Costs

**U.S. Government Standard General Ledger**
**Account Transactions**

D110 To record a downward adjustment to prior-year unpaid delivered orders and to reduce the related liability when the adjustment is not recorded as a prior-period adjustment (USSGL account 7400 or 7401). The authority has not expired.

**Comment:** Prior-year adjustments are used only in year 2 and later. The offset to all downward adjustments to undelivered orders is anticipated recoveries. If such a transaction causes an abnormal credit balance, approval by the Office of Management and Budget for use of resources is required. If anticipated accounts are not used, credit USSGL account 4450 or 4620. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. Reverse USSGL TC-B134 for direct appropriations. For a prior-period adjustment (USSGL account 7400 or 7401), see USSGL TCs D306, D308, D310, and D312.

**Reference:** USSGL implementation guidance; USSGL Budgetary Accounting Guide; Prior-Period Adjustments

**Budgetary Entry**

Debit 4971 Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries
- Credit 4310 Anticipated Recoveries of Prior-Year Obligations
- Credit 4450 Unapportioned Authority
- Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit 2110 Accounts Payable
Debit 2130 Contract Holdbacks
Debit 2140 Accrued Interest Payable - Not Otherwise Classified
Debit 2141 Accrued Interest Payable - Debt
Debit 2160 Entitlement Benefits Due and Payable
Debit 2190 Other Liabilities With Related Budgetary Obligations
Debit 2191 Employee Health Care Liability Incurred but Not Reported
Debit 2210 Accrued Funded Payroll and Leave
Debit 2211 Withholdings Payable
Debit 2213 Employer Contributions and Payroll Taxes Payable
Debit 2215 Other Post Employment Benefits Due and Payable
Debit 2216 Pension Benefits Due and Payable to Beneficiaries
Debit 2217 Benefit Premiums Payable to Carriers
Debit 2218 Life Insurance Benefits Due and Payable to Beneficiaries
- Credit 1511 Operating Materials and Supplies Held for Use
- Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use
- Credit 1521 Inventory Purchased for Resale
- Credit 1522 Inventory Held in Reserve for Future Sale
- Credit 1525 Inventory - Raw Materials
- Credit 1526 Inventory - Work-in-Process
- Credit 1527 Inventory - Finished Goods
- Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs
- Credit 1571 Stockpile Materials Held in Reserve
- Credit 1572 Stockpile Materials Held for Sale
- Credit 1591 Other Related Property
- Credit 1711 Land and Land Rights

**U.S. Government Standard General Ledger**
**Account Transactions**

Credit 1712 Improvements to Land
Credit 1720 Construction-in-Progress
Credit 1730 Buildings, Improvements, and Renovations
Credit 1740 Other Structures and Facilities
Credit 1750 Equipment
Credit 1820 Leasehold Improvements
Credit 1830 Internal-Use Software
Credit 1832 Internal-Use Software in Development
Credit 1840 Other Natural Resources
Credit 1890 Other General Property, Plant, and Equipment
Credit 1990 Other Assets
Credit 6100 Operating Expenses/Program Costs
Credit 6400 Benefit Expense
Credit 6900 Nonproduction Costs

D112 To record a reclassification of unfunded liability to funded liability in the financing account.
**Comment:** Also post USSGL TC-D113.
**Reference:** USSGL implementation guidance; General Fund Receipt Account Guide

**Budgetary Entry**
Debit 4610 Allotments - Realized Resources
Credit 4901 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**
Debit 2990 Other Liabilities Without Related Budgetary Obligations
Credit 2190 Other Liabilities With Related Budgetary Obligations

D113 To record the reclassification reestimated subsidy expense from unfunded to funded.
**Comment:** Reclassification should be recorded in the year following the accrual of the downward reestimate.
**Reference:** USSGL implementation guidance; Basic Accounting and Reporting for Direct Loan Programs Without Collateral in Federal Credit Programs

**Budgetary Entry**
None

**Proprietary Entry**
Debit 6800 Future Funded Expenses
Credit 6199 Adjustment to Subsidy Expense

**U.S. Government Standard General Ledger**
**Account Transactions**

D114 To record an upward adjustment of prior-year unpaid undelivered orders when the adjustment is not recorded as a prior-period adjustment (USSGL account 7400 or 7401).
**Comment:** Prior-year adjustments are used only in year 2 and later. The goods, services, or invoices have not been received. If funded by a direct appropriation, also post USSGL TC-B134. See USSGL TC-B402 when needed to establish a payable and to reflect it as delivered. For a prior-period adjustment (USSGL account 7400 or 7401), see USSGL TCs D306, D308, D310, and D312.
**Reference:** USSGL implementation guidance; Prior-Period Adjustments

**Budgetary Entry**
Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Exempt From Apportionment
Debit 4650 Allotments - Expired Authority
Credit 4881 Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid

**Proprietary Entry**
None

D120 To record a downward adjustment to unpaid prior-year undelivered orders.
**Comment:** Prior-year adjustments are used only in year 2 and later. The goods, services, or invoices have not been received. Record USSGL account 4650 if the authority has expired.
**Reference:** USSGL implementation guidance; Upward and Downward Adjustments to Expired Appropriations

**Budgetary Entry**
Debit 4871 Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment
Credit 4650 Allotments - Expired Authority

**Proprietary Entry**
None

D122 To record an upward adjustment to prepaid/advanced prior-year undelivered orders.
**Comment:** Prior-year adjustments are used only in year 2 and later. The invoice has been paid, but goods and services have not been received. Record USSGL account 4650 if the authority has expired.
**Reference:** USSGL implementation guidance; Upward and Downward Adjustments to Expired Appropriations

**Budgetary Entry**
Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Exempt From Apportionment
Debit 4650 Allotments - Expired Authority
Credit 4882 Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced

**Proprietary Entry**
Debit 1410 Advances and Prepayments
Credit 1010 Fund Balance With Treasury

**U.S. Government Standard General Ledger**
**Account Transactions**

D126 To record an upward adjustment to prior-year paid delivered orders.
**Comment:** Prior-year adjustments are used only in year 2 and later. A corrected invoice was received and paid for goods and services previously received and paid. Also post USSGL TC-B134. Record USSGL account 4650 if the authority has expired.
**Reference:** USSGL implementation guidance; Upward and Downward Adjustments to Expired Appropriations

**Budgetary Entry**
Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Exempt From Apportionment
Debit 4650 Allotments - Expired Authority
Credit 4982 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid

**Proprietary Entry**
Debit 1511 Operating Materials and Supplies Held for Use
Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Debit 1521 Inventory Purchased for Resale
Debit 1522 Inventory Held in Reserve for Future Sale
Debit 1525 Inventory - Raw Materials
Debit 1526 Inventory - Work-in-Process
Debit 1527 Inventory - Finished Goods
Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Debit 1571 Stockpile Materials Held in Reserve
Debit 1572 Stockpile Materials Held for Sale
Debit 1591 Other Related Property
Debit 1711 Land and Land Rights
Debit 1712 Improvements to Land
Debit 1720 Construction-in-Progress
Debit 1730 Buildings, Improvements, and Renovations
Debit 1740 Other Structures and Facilities
Debit 1750 Equipment
Debit 1820 Leasehold Improvements
Debit 1830 Internal-Use Software
Debit 1832 Internal-Use Software in Development
Debit 1840 Other Natural Resources
Debit 1890 Other General Property, Plant, and Equipment
Debit 1990 Other Assets
Debit 6100 Operating Expenses/Program Costs
Debit 6400 Benefit Expense
Credit 1010 Fund Balance With Treasury

**U.S. Government Standard General Ledger**
**Account Transactions**

D128 To record a downward adjustment to prior-year paid delivered orders with no refund collected.
**Reference:** USSGL implementation guidance; Upward and Downward Adjustments to Expired Appropriations

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1310 Accounts Receivable
Credit 6790 Other Expenses Not Requiring Budgetary Resources

D130 To record a downward adjustment to prior-year prepaid/advanced undelivered orders with no refund collected.
**Comment:** The prepaid invoice was for more than the corrected invoice. Goods and services have not been received.
**Reference:** USSGL implementation guidance; Upward and Downward Adjustments to Expired Appropriations

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1310 Accounts Receivable
Credit 1410 Advances and Prepayments

**U.S. Government Standard General Ledger**
**Account Transactions**

D134 To record the delivery of goods and services ordered in a prior year and accrue a liability. Expended authority is less than the original obligation and the authority is not expired.
**Comment:** The offset to downward adjustments to undelivered orders is anticipated recoveries. If such a transaction causes an abnormal credit balance, the Office of Management and Budget's approval for use of resources is required. When anticipated accounts are not used, credit USSGL account 4450 or credit USSGL account 4620 if funds are exempt from apportionment. Also post USSGL TC-B134 if funded by a direct appropriation. Also post USSGL TC-A122 if recoveries were previously anticipated and apportioned or USSGL TC-A123 if recoveries were previously anticipated in programs exempt from apportionment. The payroll and related benefit liabilities in this transaction are only for work-in-process. For other payroll-related transactions, see USSGL TCs-E104 through E117. Also post USSGL TCs G120, G122, and G124 to track purchases.
**Reference:** USSGL implementation guidance; USSGL Budgetary Accounting Guide

**Budgetary Entry**
Debit 4801 Undelivered Orders - Obligations, Unpaid
Debit 4871 Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries
Credit 4310 Anticipated Recoveries of Prior-Year Obligations
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment
Credit 4901 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**
Debit 1511 Operating Materials and Supplies Held for Use
Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Debit 1521 Inventory Purchased for Resale
Debit 1522 Inventory Held in Reserve for Future Sale
Debit 1525 Inventory - Raw Materials
Debit 1526 Inventory - Work-in-Process
Debit 1527 Inventory - Finished Goods
Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Debit 1571 Stockpile Materials Held in Reserve
Debit 1572 Stockpile Materials Held for Sale
Debit 1591 Other Related Property
Debit 1711 Land and Land Rights
Debit 1712 Improvements to Land
Debit 1720 Construction-in-Progress
Debit 1730 Buildings, Improvements, and Renovations
Debit 1740 Other Structures and Facilities
Debit 1750 Equipment
Debit 1820 Leasehold Improvements
Debit 1830 Internal-Use Software
Debit 1832 Internal-Use Software in Development
Debit 1840 Other Natural Resources
Debit 1890 Other General Property, Plant, and Equipment
Debit 1990 Other Assets
Debit 6100 Operating Expenses/Program Costs
Debit 6400 Benefit Expense
Debit 6900 Nonproduction Costs

**U.S. Government Standard General Ledger**
**Account Transactions**

Credit 2110 Accounts Payable
Credit 2130 Contract Holdbacks
Credit 2140 Accrued Interest Payable - Not Otherwise Classified
Credit 2141 Accrued Interest Payable - Debt
Credit 2160 Entitlement Benefits Due and Payable
Credit 2190 Other Liabilities With Related Budgetary Obligations
Credit 2191 Employee Health Care Liability Incurred but Not Reported
Credit 2210 Accrued Funded Payroll and Leave
Credit 2211 Withholdings Payable
Credit 2213 Employer Contributions and Payroll Taxes Payable
Credit 2215 Other Post Employment Benefits Due and Payable
Credit 2216 Pension Benefits Due and Payable to Beneficiaries
Credit 2217 Benefit Premiums Payable to Carriers
Credit 2218 Life Insurance Benefits Due and Payable to Beneficiaries

D136 To record the amount of unfunded indefinite contract authority that is withdrawn due to recoveries of prior-year obligations.
**Comment:** Also Post USSGL TC-D120.
**Reference:** USSGL implementation guidance; Contract Authority Case Studies

**Budgetary Entry**
Debit 4450 Unapportioned Authority
Credit 4134 Contract Authority Withdrawn

**Proprietary Entry**
None

D138 To record the amount of indefinite borrowing authority that is withdrawn due to recoveries of prior-year obligations.
**Comment:** Also Post USSGL TC-D120.
**Reference:** USSGL implementation guidance; Borrowing Authority Case Studies

**Budgetary Entry**
Debit 4450 Unapportioned Authority
Credit 4144 Borrowing Authority Withdrawn

**Proprietary Entry**
None

**U.S. Government Standard General Ledger**
**Account Transactions**

D140 To record an upward adjustment to prior-year unpaid delivered orders for the change in allocation of budgetary resources between certain trust fund and agency general fund Treasury Appropriation Fund Symbol (TAFS).
**Comment:** This transaction is to be used only by the specific TAFS identified in the USSGL scenario identified in the transaction origin.
**Reference:** USSGL implementation guidance; Adjustments for Change in Prior-Year Allocation of Budgetary Resources (Social Security Administration and Department of Health and Human Services related TAFS only)

**Budgetary Entry**
Debit 4320 Adjustments for Changes in Prior-Year Allocations of Budgetary Resources
Credit 4981 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid

**Proprietary Entry**
Debit 5760 Expenditure Financing Sources - Transfers-Out
Credit 2155 Expenditure Transfers Payable

D141 To record a downward adjustment to prior-year unpaid delivered orders pertaining to cancellations of authority in an invested Treasury Appropriation Fund Symbol (TAFS).
**Comment:** Also post USSGL TC-F123 for the cancellation of authority.
**Reference:** USSGL implementation guidance; Cancellations of Expenditure Transfers Receivable/Payable

**Budgetary Entry**
Debit 4971 Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
Debit 2155 Expenditure Transfers Payable
Credit 5760 Expenditure Financing Sources - Transfers-Out

D142 To record a downward adjustment to prior-year unpaid delivered orders for the change in allocation of budgetary resources between certain trust fund and agency general fund Treasury Appropriation Fund Symbol (TAFS).
**Comment:** This transaction is to be used only by the specific TAFS identified in the USSGL scenario identified in the transaction origin.
**Reference:** USSGL implementation guidance; Adjustments for Change in Prior-Year Allocation of Budgetary Resources (Social Security Administration and Department of Health and Human Services related TAFS only).

**Budgetary Entry**
Debit 4971 Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries
Credit 4320 Adjustments for Changes in Prior-Year Allocations of Budgetary Resources

**Proprietary Entry**
Debit 2155 Expenditure Transfers Payable
Credit 5760 Expenditure Financing Sources - Transfers-Out

**U.S. Government Standard General Ledger**
**Account Transactions**

D144 To record an upward adjustment to prior-year balances in budgetary receivable USSGL account 4225 "Appropriation Trust Fund Expenditure Transfers - Receivable" for the change in allocation of budgetary resources between certain trust fund and agency general fund Treasury Appropriation Fund Symbol (TAFS).
**Comment:** Reverse this transaction for a downward adjustment. This transaction is to be used only by the specific TAFS identified in the USSGL scenario identified in the transaction origin.
**Reference:** USSGL implementation guidance; Adjustments for Change in Prior-Year Allocation of Budgetary Resources (Social Security Administration and Department of Health and Human Services related TAFS only)

**Budgetary Entry**
Debit 4225 Appropriation Trust Fund Expenditure Transfers - Receivable
Credit 4320 Adjustments for Changes in Prior-Year Allocations of Budgetary Resources

**Proprietary Entry**
Debit 1335 Expenditure Transfers Receivable
Credit 5750 Expenditure Financing Sources - Transfers-In

D145 To record in the canceled appropriation the removal of the canceled payable upon receipt of a valid bill. The budgetary entry reduces the balance of authority that remained upon cancellation.
**Comment:** Simultaneously post USSGL TC-B412 in an unexpired appropriation that is available for the same purpose as the closed account. See Office of Management and Budget Circular No. A-11 for additional guidance.
**Reference:** USSGL implementation guidance; Canceled Payables

**Budgetary Entry**
Debit 4350 Canceled Authority
Credit 4208 Adjustment to Total Resources - Disposition of Canceled Payables

**Proprietary Entry**
Debit 2960 Accounts Payable From Canceled Appropriations
Credit 6800 Future Funded Expenses

D146 To record an accrual of downward reestimate for loan subsidies in the program fund.
**Comment:** See USSGL TC-D147. Transactions USSGL TC-D146 and TC-D147 should be done simultaneously in both the credit reform program and financing accounts. See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.
**Reference:** USSGL implementation guidance; Basic Accounting and Reporting for Direct Loan Programs Without Collateral in Federal Credit Programs; General Fund Receipt Account Guide

**Budgetary Entry**
None

**Proprietary Entry**
Debit 5791 Adjustment to Financing Sources - Downward Reestimate or Negative Subsidy
Credit 6800 Future Funded Expenses

**U.S. Government Standard General Ledger**
**Account Transactions**

D147 To adjust the loan guarantee liability and direct loan allowance for downward reestimate of subsidy expense in the financing account.
**Comment:** Also post USSGL TC-D146. Transactions USSGL TC-D146 and TC-D147 should be done simultaneously in both the credit reform program and financing accounts. See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.
**Reference:** USSGL implementation guidance; General Fund Receipt Account Guide

**Budgetary Entry**
None

**Proprietary Entry**
Debit 2180 Loan Guarantee Liability
Credit 5791 Adjustment to Financing Sources - Downward Reestimate or Negative Subsidy

D148 To accrue the transfer-out of a downward reestimate to a General Fund receipt account.
**Comment:** The actual transfer of cash should be made the year following the accrual. See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.
**Reference:** USSGL implementation guidance; Basic Accounting and Reporting for Direct Loan Programs Without Collateral in Federal Credit Programs; General Fund Receipt Account Guide

**Budgetary Entry**
None

**Proprietary Entry**
Debit 5776 Nonbudgetary Financing Sources Transferred Out
Credit 2990 Other Liabilities Without Related Budgetary Obligations

**U.S. Government Standard General Ledger**
**Account Transactions**

**D300 - D399 ADJUSTMENTS/WRITEOFFS/RECLASSIFICATION - Prior-Period Adjustments**

D302 To record appropriations used for a prior period that was a result of a change in accounting principle.
**Comment:** Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series.
**Reference:** USSGL implementation guidance; Prior-Period Adjustments

**Budgetary Entry**
None

**Proprietary Entry**
Debit 3109 Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles
Credit 5709 Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles

D304 To record appropriations used for a prior period that was a result of a correction of an error.
**Comment:** Special and trust funds receiving direct appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series.
**Reference:** USSGL implementation guidance; Prior-Period Adjustments

**Budgetary Entry**
None

**Proprietary Entry**
Debit 3105 Unexpended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year
Debit 3108 Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors
Credit 5705 Expended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year
Credit 5708 Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors

**U.S. Government Standard General Ledger**
**Account Transactions**

D306 To record a prior-period adjustment that reduces the value of a prior-year asset.
**Comment:** If the downward adjustment is due to corrections of errors, debit USSGL account 7400. For prior-period adjustments due to changes in accounting principles debit USSGL account 7401. For prior-period adjustments due to corrections of errors in years preceeding the prior year, debit USSGL account 7405. Also Post: USSGL TC-D302 if the prior period adjustment due to changes in accounting principle is associated with direct appropriations. USSGL TC-D304 for a prior-period adjustment due to corrections of errors that requires restatement, and associated with a direct appropriation. USSGL TC-D102 (budgetary entry only) if the adjustment has a downward budgetary impact to prior-year unpaid delivered orders-obligations, recoveries and the appropriation has expired. USSGL TC-D104 (budgetary entry only) if the adjustment has a downward budgetary impact to prior-year paid delivered orders-obligations, refunds collected, and the appropriation has expired. USSGL TC-D108 (budgetary entry only) if the adjustment has a downward budgetary impact on prior-year paid delivered orders-obligations, refunds collected, and the appropriation has not expired. USSGL TC-D110 (budgetary entry only) if the adjustment has a downward budgetary impact to prior-year unpaid delivered orders-obligations, recoveries, and has not expired.
**Reference:** USSGL implementation guidance; Prior-Period Adjustments

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1319 Allowance for Loss on Accounts Receivable
Debit 1329 Allowance for Loss on Taxes Receivable
Debit 1345 Allowance for Loss on Interest Receivable - Loans
Debit 1346 Allowance for Loss on Interest Receivable - Investments
Debit 1347 Allowance for Loss on Interest Receivable - Not Otherwise Classified
Debit 1348 Allowance for Loss on Interest Receivable - Taxes
Debit 1359 Allowance for Loss on Loans Receivable
Debit 1365 Allowance for Loss on Penalties and Fines Receivable - Loans
Debit 1367 Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified
Debit 1368 Allowance for Loss on Penalties and Fines Receivable - Taxes
Debit 1375 Allowance for Loss on Administrative Fees Receivable - Loans
Debit 1377 Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified
Debit 1378 Allowance for Loss on Administrative Fees Receivable - Taxes
Debit 1385 Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program
Debit 1389 Allowance for Subsidy - Loans - Troubled Assets Relief Program
Debit 1399 Allowance for Subsidy
Debit 1519 Operating Materials and Supplies - Allowance
Debit 1529 Inventory - Allowance
Debit 1549 Forfeited Property - Allowance
Debit 1559 Foreclosed Property - Allowance
Debit 1569 Commodities - Allowance
Debit 1599 Other Related Property - Allowance
Debit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities
Debit 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Debit 1639 Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds
Debit 1719 Accumulated Depreciation on Improvements to Land
Debit 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations

**U.S. Government Standard General Ledger**
**Account Transactions**

Debit 1749 Accumulated Depreciation on Other Structures and Facilities
Debit 1759 Accumulated Depreciation on Equipment
Debit 1819 Accumulated Depreciation on Assets Under Capital Lease
Debit 1829 Accumulated Amortization on Leasehold Improvements
Debit 1839 Accumulated Amortization on Internal-Use Software
Debit 1849 Allowance for Depletion
Debit 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment
Debit 7400 Prior-Period Adjustments Due to Corrections of Errors
Debit 7401 Prior-Period Adjustments Due to Changes in Accounting Principles
Debit 7405 Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year
Credit 1010 Fund Balance With Treasury
Credit 1110 Undeposited Collections
Credit 1120 Imprest Funds
Credit 1130 Funds Held by the Public
Credit 1190 Other Cash
Credit 1193 International Monetary Fund Assets - Reserve Position
Credit 1194 Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights
Credit 1195 Other Monetary Assets
Credit 1200 Foreign Currency
Credit 1310 Accounts Receivable
Credit 1320 Employment Benefit Contributions Receivable
Credit 1325 Taxes Receivable
Credit 1330 Receivable for Transfers of Currently Invested Balances
Credit 1335 Expenditure Transfers Receivable
Credit 1340 Interest Receivable - Not Otherwise Classified
Credit 1341 Interest Receivable - Loans
Credit 1342 Interest Receivable - Investments
Credit 1343 Interest Receivable - Taxes
Credit 1350 Loans Receivable
Credit 1360 Penalties and Fines Receivable - Not Otherwise Classified
Credit 1361 Penalties and Fines Receivable - Loans
Credit 1363 Penalties and Fines Receivable - Taxes
Credit 1370 Administrative Fees Receivable - Not Otherwise Classified
Credit 1371 Administrative Fees Receivable - Loans
Credit 1373 Administrative Fees Receivable - Taxes
Credit 1380 Loans Receivable - Troubled Assets Relief Program
Credit 1381 Interest Receivable - Loans - Troubled Assets Relief Program
Credit 1410 Advances and Prepayments
Credit 1511 Operating Materials and Supplies Held for Use
Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Credit 1513 Operating Materials and Supplies - Excess, Obsolete, and Unserviceable
Credit 1514 Operating Materials and Supplies Held for Repair
Credit 1521 Inventory Purchased for Resale
Credit 1522 Inventory Held in Reserve for Future Sale
Credit 1523 Inventory Held for Repair
Credit 1524 Inventory - Excess, Obsolete, and Unserviceable
Credit 1525 Inventory - Raw Materials
Credit 1526 Inventory - Work-in-Process

**U.S. Government Standard General Ledger**
**Account Transactions**

Credit 1527 Inventory - Finished Goods
Credit 1531 Seized Monetary Instruments
Credit 1532 Seized Cash Deposited
Credit 1541 Forfeited Property Held for Sale
Credit 1542 Forfeited Property Held for Donation or Use
Credit 1551 Foreclosed Property
Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Credit 1571 Stockpile Materials Held in Reserve
Credit 1572 Stockpile Materials Held for Sale
Credit 1591 Other Related Property
Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1618 Market Adjustment - Investments
Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
Credit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities
Credit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Credit 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Credit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Credit 1638 Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds
Credit 1690 Other Investments
Credit 1711 Land and Land Rights
Credit 1712 Improvements to Land
Credit 1720 Construction-in-Progress
Credit 1730 Buildings, Improvements, and Renovations
Credit 1740 Other Structures and Facilities
Credit 1750 Equipment
Credit 1810 Assets Under Capital Lease
Credit 1820 Leasehold Improvements
Credit 1830 Internal-Use Software
Credit 1832 Internal-Use Software in Development
Credit 1840 Other Natural Resources
Credit 1890 Other General Property, Plant, and Equipment
Credit 1923 Contingent Receivable for Capital Transfers
Credit 1925 Capital Transfers Receivable
Credit 1990 Other Assets

**U.S. Government Standard General Ledger**
**Account Transactions**

D308 To record a prior-period adjustment that reduces the value of a liability.
**Comment:** If the downward adjustment is due to corrections of errors, credit USSGL account 7400. For prior-period adjustments due to changes in accounting principles credit USSGL account 7401. For prior-period adjustments due to corrections of errors in years preceeding the prior year, credit USSGL account 7405. Also Post: USSGL TC-D302 if the prior period adjustment due to changes in accounting principle is associated with direct appropriations. USSGL TC-D304 for a prior-period adjustment due to corrections of errors that requires restatement, and associated with a direct appropriation. USSGL TC-D102 (budgetary entry only) if the adjustment has a downward budgetary impact to prior-year unpaid delivered orders - obligations, recoveries and the appropriation has expired. USSGL TC-D104 (budgetary entry only) if the adjustment has a downward budgetary impact to prior-year paid delivered orders - obligations, refunds collected, and the appropriation has expired. USSGL TC-D108 (budgetary entry only) if the adjustment has a downward budgetary impact on prior-year paid delivered orders - obligations, refunds collected, and the appropriation has not expired. USSGL TC-D110 (budgetary entry only) if the adjustment has a downward budgetary impact to prior-year unpaid delivered orders - obligations, recoveries, and has not expired.
**Reference:** USSGL implementation guidance; Prior-Period Adjustments

**Budgetary Entry**
None

**Proprietary Entry**
Debit 2110 Accounts Payable
Debit 2112 Accounts Payable for Federal Government Sponsored Enterprise
Debit 2120 Disbursements in Transit
Debit 2130 Contract Holdbacks
Debit 2140 Accrued Interest Payable - Not Otherwise Classified
Debit 2141 Accrued Interest Payable - Debt
Debit 2150 Payable for Transfers of Currently Invested Balances
Debit 2155 Expenditure Transfers Payable
Debit 2160 Entitlement Benefits Due and Payable
Debit 2170 Subsidy Payable to the Financing Account
Debit 2180 Loan Guarantee Liability
Debit 2190 Other Liabilities With Related Budgetary Obligations
Debit 2191 Employee Health Care Liability Incurred but Not Reported
Debit 2210 Accrued Funded Payroll and Leave
Debit 2211 Withholdings Payable
Debit 2213 Employer Contributions and Payroll Taxes Payable
Debit 2215 Other Post Employment Benefits Due and Payable
Debit 2216 Pension Benefits Due and Payable to Beneficiaries
Debit 2217 Benefit Premiums Payable to Carriers
Debit 2218 Life Insurance Benefits Due and Payable to Beneficiaries
Debit 2220 Unfunded Leave
Debit 2225 Unfunded FECA Liability
Debit 2290 Other Unfunded Employment Related Liability
Debit 2310 Liability for Advances and Prepayments
Debit 2320 Other Deferred Revenue
Debit 2400 Liability for Nonfiduciary Deposit Funds, Clearing Accounts, and Undeposited Collections
Debit 2510 Principal Payable to the Bureau of the Public Debt

**U.S. Government Standard General Ledger**
**Account Transactions**

Debit 2520 Principal Payable to the Federal Financing Bank
Debit 2530 Securities Issued by Federal Agencies Under General and Special Financing Authority
Debit 2532 Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority
Debit 2540 Participation Certificates
Debit 2590 Other Debt
Debit 2610 Actuarial Pension Liability
Debit 2620 Actuarial Health Insurance Liability
Debit 2630 Actuarial Life Insurance Liability
Debit 2650 Actuarial FECA Liability
Debit 2660 Actuarial Liabilities for Federal Insurance and Guarantee Programs
Debit 2670 Actuarial Liabilities for Treasury-Managed Benefit Programs
Debit 2690 Other Actuarial Liabilities
Debit 2910 Prior Liens Outstanding on Acquired Collateral
Debit 2920 Contingent Liabilities
Debit 2940 Capital Lease Liability
Debit 2960 Accounts Payable From Canceled Appropriations
Debit 2970 Liability for Capital Transfers to the General Fund of the Treasury
Debit 2980 Custodial Liability
Debit 2990 Other Liabilities Without Related Budgetary Obligations
Debit 2995 Estimated Cleanup Cost Liability
Credit 2531 Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority
Credit 2533 Amortization of Discount and Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority
Credit 7400 Prior-Period Adjustments Due to Corrections of Errors
Credit 7401 Prior-Period Adjustments Due to Changes in Accounting Principles
Credit 7405 Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year

**U.S. Government Standard General Ledger**
**Account Transactions**

D310 To record a prior-period adjustment that increases the value of a prior-year asset.
**Comment:** If the upward adjustment is due to corrections of errors, credit USSGL account 7400. For prior-period adjustments due to changes in accounting principles credit USSGL account 7401. For prior-period adjustments due to corrections of errors in years preceding the prior year, credit USSGL account 7405. If the prior period adjustment due to changes in accounting principle is associated with direct appropriations, reverse USSGL TC-D302. For a prior period adjustment due to corrections of errors, reverse USSGL TC-D304. Also Post: USSGL TC-D106 (budgetary entry only) if the adjustment has an upward budgetary impact on prior-year unpaid delivered orders-obligations, and the authority has expired. USSGL TC-D114 (budgetary entry only) if the adjustment has an upward budgetary impact on prior year undelivered orders when the bill is more than the original undelivered order, and the authority has expired. USSGL TC-D116 (budgetary entry only) if adjustment has an upward budgetary impact on prior year undelivered orders when the bill is more than the original undelivered order and the authority has not expired.
**Reference:** USSGL implementation guidance; Prior-Period Adjustments

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Debit 1110 Undeposited Collections
Debit 1120 Imprest Funds
Debit 1130 Funds Held by the Public
Debit 1190 Other Cash
Debit 1193 International Monetary Fund Assets - Reserve Position
Debit 1194 Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights
Debit 1195 Other Monetary Assets
Debit 1200 Foreign Currency
Debit 1310 Accounts Receivable
Debit 1320 Employment Benefit Contributions Receivable
Debit 1325 Taxes Receivable
Debit 1330 Receivable for Transfers of Currently Invested Balances
Debit 1335 Expenditure Transfers Receivable
Debit 1340 Interest Receivable - Not Otherwise Classified
Debit 1341 Interest Receivable - Loans
Debit 1342 Interest Receivable - Investments
Debit 1343 Interest Receivable - Taxes
Debit 1350 Loans Receivable
Debit 1360 Penalties and Fines Receivable - Not Otherwise Classified
Debit 1361 Penalties and Fines Receivable - Loans
Debit 1363 Penalties and Fines Receivable - Taxes
Debit 1370 Administrative Fees Receivable - Not Otherwise Classified
Debit 1371 Administrative Fees Receivable - Loans
Debit 1373 Administrative Fees Receivable - Taxes
Debit 1380 Loans Receivable - Troubled Assets Relief Program
Debit 1381 Interest Receivable - Loans - Troubled Assets Relief Program
Debit 1410 Advances and Prepayments
Debit 1511 Operating Materials and Supplies Held for Use

**U.S. Government Standard General Ledger**
**Account Transactions**

Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Debit 1513 Operating Materials and Supplies - Excess, Obsolete, and Unserviceable
Debit 1514 Operating Materials and Supplies Held for Repair
Debit 1521 Inventory Purchased for Resale
Debit 1522 Inventory Held in Reserve for Future Sale
Debit 1523 Inventory Held for Repair
Debit 1524 Inventory - Excess, Obsolete, and Unserviceable
Debit 1525 Inventory - Raw Materials
Debit 1526 Inventory - Work-in-Process
Debit 1527 Inventory - Finished Goods
Debit 1531 Seized Monetary Instruments
Debit 1532 Seized Cash Deposited
Debit 1541 Forfeited Property Held for Sale
Debit 1542 Forfeited Property Held for Donation or Use
Debit 1551 Foreclosed Property
Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Debit 1571 Stockpile Materials Held in Reserve
Debit 1572 Stockpile Materials Held for Sale
Debit 1591 Other Related Property
Debit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1618 Market Adjustment - Investments
Debit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
Debit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities
Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Debit 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Debit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Debit 1638 Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds
Debit 1690 Other Investments
Debit 1711 Land and Land Rights
Debit 1712 Improvements to Land
Debit 1720 Construction-in-Progress
Debit 1730 Buildings, Improvements, and Renovations
Debit 1740 Other Structures and Facilities
Debit 1750 Equipment
Debit 1810 Assets Under Capital Lease
Debit 1820 Leasehold Improvements
Debit 1830 Internal-Use Software
Debit 1832 Internal-Use Software in Development
Debit 1840 Other Natural Resources
Debit 1890 Other General Property, Plant, and Equipment
Debit 1923 Contingent Receivable for Capital Transfers
Debit 1925 Capital Transfers Receivable
Debit 1990 Other Assets

**U.S. Government Standard General Ledger**
**Account Transactions**

Credit 1319 Allowance for Loss on Accounts Receivable
Credit 1329 Allowance for Loss on Taxes Receivable
Credit 1345 Allowance for Loss on Interest Receivable - Loans
Credit 1346 Allowance for Loss on Interest Receivable - Investments
Credit 1347 Allowance for Loss on Interest Receivable - Not Otherwise Classified
Credit 1348 Allowance for Loss on Interest Receivable - Taxes
Credit 1359 Allowance for Loss on Loans Receivable
Credit 1365 Allowance for Loss on Penalties and Fines Receivable - Loans
Credit 1367 Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified
Credit 1368 Allowance for Loss on Penalties and Fines Receivable - Taxes
Credit 1375 Allowance for Loss on Administrative Fees Receivable - Loans
Credit 1377 Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified
Credit 1378 Allowance for Loss on Administrative Fees Receivable - Taxes
Credit 1385 Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program
Credit 1389 Allowance for Subsidy - Loans - Troubled Assets Relief Program
Credit 1399 Allowance for Subsidy
Credit 1519 Operating Materials and Supplies - Allowance
Credit 1529 Inventory - Allowance
Credit 1549 Forfeited Property - Allowance
Credit 1559 Foreclosed Property - Allowance
Credit 1569 Commodities - Allowance
Credit 1599 Other Related Property - Allowance
Credit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities
Credit 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Credit 1639 Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds
Credit 1719 Accumulated Depreciation on Improvements to Land
Credit 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations
Credit 1749 Accumulated Depreciation on Other Structures and Facilities
Credit 1759 Accumulated Depreciation on Equipment
Credit 1819 Accumulated Depreciation on Assets Under Capital Lease
Credit 1829 Accumulated Amortization on Leasehold Improvements
Credit 1839 Accumulated Amortization on Internal-Use Software
Credit 1849 Allowance for Depletion
Credit 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment
Credit 7400 Prior-Period Adjustments Due to Corrections of Errors
Credit 7401 Prior-Period Adjustments Due to Changes in Accounting Principles
Credit 7405 Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year

**U.S. Government Standard General Ledger**
**Account Transactions**

D312 To record a prior-period adjustment that increases the value of a prior-year liability.
**Comment:** If the upward adjustment is due to corrections of errors, debit USSGL account 7400. For prior-period adjustments due to changes in accounting principles debit USSGL account 7401. For prior-period adjustments due to corrections of errors in the years preceding the prior year, debit USSGL account 7405. If the prior period adjustment due to changes in accounting principle is associated with direct appropriations, reverse USSGL TC-D302. For a prior-period adjustment due to corrections of errors, reverse USSGL TC-D304. Also Post: USSGL TC-D106 (budgetary entry only) if the adjustment has an upward budgetary impact on prior-year unpaid delivered orders - obligations, refunds collected and the authority has expired. USSGL TC-D114 (budgetary entry only) if the adjustment has an upward budgetary impact on prior year undelivered orders when the bill is more than the original undelivered order, and the authority has expired. USSGL TC-D116 (budgetary entry only) if the adjustment has an upward budgetary impact on prior year undelivered orders when the bill is more than the original undelivered order and the authority has not expired.
**Reference:** USSGL implementation guidance; Prior-Period Adjustments

**Budgetary Entry**
None

**Proprietary Entry**
Debit 2531 Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority
Debit 2533 Amortization of Discount and Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority
Debit 7400 Prior-Period Adjustments Due to Corrections of Errors
Debit 7401 Prior-Period Adjustments Due to Changes in Accounting Principles
Debit 7405 Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year
Credit 2110 Accounts Payable
Credit 2112 Accounts Payable for Federal Government Sponsored Enterprise
Credit 2120 Disbursements in Transit
Credit 2130 Contract Holdbacks
Credit 2140 Accrued Interest Payable - Not Otherwise Classified
Credit 2141 Accrued Interest Payable - Debt
Credit 2150 Payable for Transfers of Currently Invested Balances
Credit 2155 Expenditure Transfers Payable
Credit 2160 Entitlement Benefits Due and Payable
Credit 2170 Subsidy Payable to the Financing Account
Credit 2180 Loan Guarantee Liability
Credit 2190 Other Liabilities With Related Budgetary Obligations
Credit 2191 Employee Health Care Liability Incurred but Not Reported
Credit 2210 Accrued Funded Payroll and Leave
Credit 2211 Withholdings Payable
Credit 2213 Employer Contributions and Payroll Taxes Payable
Credit 2215 Other Post Employment Benefits Due and Payable
Credit 2216 Pension Benefits Due and Payable to Beneficiaries
Credit 2217 Benefit Premiums Payable to Carriers
Credit 2218 Life Insurance Benefits Due and Payable to Beneficiaries
Credit 2220 Unfunded Leave
Credit 2225 Unfunded FECA Liability
Credit 2290 Other Unfunded Employment Related Liability

**U.S. Government Standard General Ledger**
**Account Transactions**

Credit 2310 Liability for Advances and Prepayments
Credit 2320 Other Deferred Revenue
Credit 2400 Liability for Nonfiduciary Deposit Funds, Clearing Accounts, and Undeposited Collections
Credit 2510 Principal Payable to the Bureau of the Public Debt
Credit 2520 Principal Payable to the Federal Financing Bank
Credit 2530 Securities Issued by Federal Agencies Under General and Special Financing Authority
Credit 2532 Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority
Credit 2540 Participation Certificates
Credit 2590 Other Debt
Credit 2610 Actuarial Pension Liability
Credit 2620 Actuarial Health Insurance Liability
Credit 2630 Actuarial Life Insurance Liability
Credit 2650 Actuarial FECA Liability
Credit 2660 Actuarial Liabilities for Federal Insurance and Guarantee Programs
Credit 2670 Actuarial Liabilities for Treasury-Managed Benefit Programs
Credit 2690 Other Actuarial Liabilities
Credit 2910 Prior Liens Outstanding on Acquired Collateral
Credit 2940 Capital Lease Liability
Credit 2960 Accounts Payable From Canceled Appropriations
Credit 2970 Liability for Capital Transfers to the General Fund of the Treasury
Credit 2980 Custodial Liability
Credit 2990 Other Liabilities Without Related Budgetary Obligations
Credit 2995 Estimated Cleanup Cost Liability

**U.S. Government Standard General Ledger**
**Account Transactions**

**D400 - D499 ADJUSTMENTS/WRITEOFFS/RECLASSIFICATION - Writeoffs**

D402 To record an allowance for a reduction in exchange revenue due to noncredit losses such as returns, allowances, and price redeterminations from non-Federal sources when realization is not probable (less likely than not).
**Comment:** For reduction in exchange revenue due to credit losses, see USSGL TC-D404. Reverse this transaction when collected.
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources." For more information, see paragraph 41 of FASAB SFFAS No. 7.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 5109 Contra Revenue for Goods Sold
Debit 5209 Contra Revenue for Services Provided
Debit 5315 Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act
Debit 5317 Contra Revenue for Interest Revenue - Loans Receivable
Debit 5318 Contra Revenue for Interest Revenue - Investments
Debit 5319 Contra Revenue for Interest Revenue - Other
Debit 5329 Contra Revenue for Administrative Fees
Debit 5409 Contra Revenue for Benefit Program Revenue
Debit 5509 Contra Revenue for Insurance and Guarantee Premium Revenue
Debit 5609 Contra Revenue for Donations - Financial Resources
Debit 5619 Contra Donated Revenue - Nonfinancial Resources
Debit 5649 Contra Forfeiture Revenue - Cash and Cash Equivalents
Debit 5659 Contra Forfeiture Revenue - Forfeitures of Property
Debit 5830 Contra Revenue for Taxes - Not Otherwise Classified
Debit 5831 Contra Revenue for Taxes - Individual
Debit 5832 Contra Revenue for Taxes - Corporate
Debit 5833 Contra Revenue for Taxes - Unemployment
Debit 5834 Contra Revenue for Taxes - Excise
Debit 5835 Contra Revenue for Taxes - Estate and Gift
Debit 5836 Contra Revenue for Taxes - Customs
Debit 5909 Contra Revenue for Other Revenue
Credit 1319 Allowance for Loss on Accounts Receivable
Credit 1329 Allowance for Loss on Taxes Receivable
Credit 1385 Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program

**U.S. Government Standard General Ledger**
**Account Transactions**

D404 To record the estimated allowance for bad debts related to non-credit-reform receivables.
**Comment:** This transaction should be used when a realization of revenue is not probable due to credit losses, see paragraph 40, SFFAS 7. For losses other than credit losses, see TC D402.
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 4, "Managerial Cost Accounting Concepts and Standards"

**Budgetary Entry**
None

**Proprietary Entry**
Debit 6720 Bad Debt Expense
Credit 1319 Allowance for Loss on Accounts Receivable
Credit 1329 Allowance for Loss on Taxes Receivable
Credit 1345 Allowance for Loss on Interest Receivable - Loans
Credit 1346 Allowance for Loss on Interest Receivable - Investments
Credit 1347 Allowance for Loss on Interest Receivable - Not Otherwise Classified
Credit 1348 Allowance for Loss on Interest Receivable - Taxes
Credit 1359 Allowance for Loss on Loans Receivable

D406 To record the writeoff of penalties and fines receivable.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1365 Allowance for Loss on Penalties and Fines Receivable - Loans
Debit 1367 Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified
Debit 1368 Allowance for Loss on Penalties and Fines Receivable - Taxes
Credit 1360 Penalties and Fines Receivable - Not Otherwise Classified
Credit 1361 Penalties and Fines Receivable - Loans
Credit 1363 Penalties and Fines Receivable - Taxes

D407 To record the writeoff of administrative fees receivable.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1375 Allowance for Loss on Administrative Fees Receivable - Loans
Debit 1377 Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified
Debit 1378 Allowance for Loss on Administrative Fees Receivable - Taxes
Credit 1370 Administrative Fees Receivable - Not Otherwise Classified
Credit 1371 Administrative Fees Receivable - Loans
Credit 1373 Administrative Fees Receivable - Taxes

**U.S. Government Standard General Ledger**
**Account Transactions**

D408 To record the writeoff of accounts receivable.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1319 Allowance for Loss on Accounts Receivable
Credit 1310 Accounts Receivable

D410 To record the writeoff of taxes receivable.
**Reference:** USSGL implementation guidance; Miscellaneous Receipts

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1329 Allowance for Loss on Taxes Receivable
Credit 1325 Taxes Receivable

D412 To record the writeoff of loans receivable for loans made before fiscal 1992.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1359 Allowance for Loss on Loans Receivable
Credit 1350 Loans Receivable

D413 To writeoff loans receivable related to Troubled Assets Relief Program.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1389 Allowance for Subsidy - Loans - Troubled Assets Relief Program
Credit 1380 Loans Receivable - Troubled Assets Relief Program

D414 To record the writeoff of loans receivable and interest receivable for credit reform loans made after fiscal 1991.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1399 Allowance for Subsidy
Credit 1341 Interest Receivable - Loans
Credit 1350 Loans Receivable

**U.S. Government Standard General Ledger**
**Account Transactions**

D415 To record the writeoff of interest receivable related to Troubled Asset Relief Program.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1385 Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program
Credit 1381 Interest Receivable - Loans - Troubled Assets Relief Program

D416 To record the writeoff of interest receivable.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1345 Allowance for Loss on Interest Receivable - Loans
Debit 1346 Allowance for Loss on Interest Receivable - Investments
Debit 1347 Allowance for Loss on Interest Receivable - Not Otherwise Classified
Debit 1348 Allowance for Loss on Interest Receivable - Taxes
Credit 1340 Interest Receivable - Not Otherwise Classified
Credit 1341 Interest Receivable - Loans
Credit 1342 Interest Receivable - Investments
Credit 1343 Interest Receivable - Taxes

**U.S. Government Standard General Ledger**
**Account Transactions**

D418 To record the writeoff of assets other than investments.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1529 Inventory - Allowance
Debit 1549 Forfeited Property - Allowance
Debit 1569 Commodities - Allowance
Debit 1599 Other Related Property - Allowance
Debit 1719 Accumulated Depreciation on Improvements to Land
Debit 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations
Debit 1749 Accumulated Depreciation on Other Structures and Facilities
Debit 1759 Accumulated Depreciation on Equipment
Debit 1819 Accumulated Depreciation on Assets Under Capital Lease
Debit 1829 Accumulated Amortization on Leasehold Improvements
Debit 1839 Accumulated Amortization on Internal-Use Software
Debit 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment
Debit 7210 Losses on Disposition of Assets - Other
Credit 1511 Operating Materials and Supplies Held for Use
Credit 1521 Inventory Purchased for Resale
Credit 1525 Inventory - Raw Materials
Credit 1526 Inventory - Work-in-Process
Credit 1527 Inventory - Finished Goods
Credit 1541 Forfeited Property Held for Sale
Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Credit 1591 Other Related Property
Credit 1711 Land and Land Rights
Credit 1712 Improvements to Land
Credit 1720 Construction-in-Progress
Credit 1730 Buildings, Improvements, and Renovations
Credit 1740 Other Structures and Facilities
Credit 1750 Equipment
Credit 1810 Assets Under Capital Lease
Credit 1820 Leasehold Improvements
Credit 1830 Internal-Use Software
Credit 1832 Internal-Use Software in Development
Credit 1890 Other General Property, Plant, and Equipment

**U.S. Government Standard General Ledger**
**Account Transactions**

D420 To record the accrued estimated uncollectible exchange revenue due to credit losses with related costs incurred and collected for others in a General Fund receipt account.
**Comment:** Reverse USSGL TC-C405 to adjust USSGL account 2985, "Liability for Non-entity Assets Not Reported on the Statement of Custodial Activity. This activity will not be reported on the Statement of Custodial Activity or the custodial footnote.
**Reference:** FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources and Concepts for Reconciling Budgetary and Financial Accounting," Paragraph No. 40.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 6720 Bad Debt Expense
Credit 1319 Allowance for Loss on Accounts Receivable
Credit 1345 Allowance for Loss on Interest Receivable - Loans
Credit 1346 Allowance for Loss on Interest Receivable - Investments
Credit 1347 Allowance for Loss on Interest Receivable - Not Otherwise Classified
Credit 1348 Allowance for Loss on Interest Receivable - Taxes
Credit 1365 Allowance for Loss on Penalties and Fines Receivable - Loans
Credit 1367 Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified
Credit 1368 Allowance for Loss on Penalties and Fines Receivable - Taxes
Credit 1375 Allowance for Loss on Administrative Fees Receivable - Loans
Credit 1377 Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified
Credit 1378 Allowance for Loss on Administrative Fees Receivable - Taxes

D422 To record the reduction of custodial liability by the amount of estimated uncollectible exchange revenue with virtually no costs collected for others in a General Fund receipt account.
**Comment:** This activity is reported on the Statement of Custodial Activity or on the custodial foonotes.
**Reference:** For more information on exchange revenue with virtually no costs, see paragraphs 45, 140, and 146, SFFAS No. 7.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 2980 Custodial Liability
Credit 5991 Accrued Collections for Others - Statement of Custodial Activity

**U.S. Government Standard General Ledger**
**Account Transactions**

D424 To record in a General Fund receipt account, the accrued estimated uncollectible nonexchange revenue and exchange revenue with virtually no cost reported on the Statement of Custodial Activity or on the custodial foonote.
**Comment:** Also post USSGL TC-D422. See USSGL TC-D420 for other than revenue reported on the Statement of Custodial Activity or on the custodial footnote.
**Reference:** For more information on exchange revenue with virtually no cost, see paragraphs 45, 140, and 146 and for more information on uncollectible nonexchange revenue, see paragraph 56 of FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources and Concepts for Reconciling Budgetary and Financial Accounting."

**Budgetary Entry**
None

**Proprietary Entry**
Debit 5315 Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act
Debit 5317 Contra Revenue for Interest Revenue - Loans Receivable
Debit 5318 Contra Revenue for Interest Revenue - Investments
Debit 5319 Contra Revenue for Interest Revenue - Other
Debit 5324 Contra Revenue for Penalties and Fines
Debit 5329 Contra Revenue for Administrative Fees
Debit 5830 Contra Revenue for Taxes - Not Otherwise Classified
Debit 5831 Contra Revenue for Taxes - Individual
Debit 5832 Contra Revenue for Taxes - Corporate
Debit 5833 Contra Revenue for Taxes - Unemployment
Debit 5834 Contra Revenue for Taxes - Excise
Debit 5835 Contra Revenue for Taxes - Estate and Gift
Debit 5836 Contra Revenue for Taxes - Customs
Debit 5909 Contra Revenue for Other Revenue
Credit 1319 Allowance for Loss on Accounts Receivable
Credit 1329 Allowance for Loss on Taxes Receivable
Credit 1345 Allowance for Loss on Interest Receivable - Loans
Credit 1346 Allowance for Loss on Interest Receivable - Investments
Credit 1347 Allowance for Loss on Interest Receivable - Not Otherwise Classified
Credit 1348 Allowance for Loss on Interest Receivable - Taxes
Credit 1365 Allowance for Loss on Penalties and Fines Receivable - Loans
Credit 1367 Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified
Credit 1368 Allowance for Loss on Penalties and Fines Receivable - Taxes
Credit 1375 Allowance for Loss on Administrative Fees Receivable - Loans
Credit 1377 Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified
Credit 1378 Allowance for Loss on Administrative Fees Receivable - Taxes
Credit 1385 Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program

**U.S. Government Standard General Ledger**
**Account Transactions**

D426 To record an adjustment to loans receivable based on acquired collateral property.
**Reference:** USSGL implementation guidance; Credit Reform Case Studies

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1345 Allowance for Loss on Interest Receivable - Loans
Debit 1551 Foreclosed Property
Credit 1341 Interest Receivable - Loans
Credit 1350 Loans Receivable
Credit 1559 Foreclosed Property - Allowance
Credit 2910 Prior Liens Outstanding on Acquired Collateral

D428 To record an adjustment for actual loss of inventory.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1529 Inventory - Allowance
Credit 1521 Inventory Purchased for Resale
Credit 1522 Inventory Held in Reserve for Future Sale
Credit 1523 Inventory Held for Repair
Credit 1524 Inventory - Excess, Obsolete, and Unserviceable
Credit 1525 Inventory - Raw Materials
Credit 1526 Inventory - Work-in-Process
Credit 1527 Inventory - Finished Goods

D430 To record an adjustment for actual loss of forfeited property.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1549 Forfeited Property - Allowance
Credit 1541 Forfeited Property Held for Sale
Credit 1542 Forfeited Property Held for Donation or Use

**U.S. Government Standard General Ledger**
**Account Transactions**

D432 To record an adjustment for actual loss of commodities that was disposed but not sold.
**Comment:** For the actual loss on commodities from sales, see USSGL TC C642.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1569 Commodities - Allowance
Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs

D434 To record assets purchased to store environmental waste from past operations at net book value of zero.
**Reference:** USSGL implementation guidance; Environmental Cleanup Cost Case Study

**Budgetary Entry**
None

**Proprietary Entry**
Debit 2995 Estimated Cleanup Cost Liability
Credit 1749 Accumulated Depreciation on Other Structures and Facilities

D436 To record a refund of offsetting collections, other than advances, that were collected in a prior-year.
**Comment:** See USSGL TC-A712 for refunds of advances. See USSGL TC-D438 for refunds of trust or special fund receipts.

**Budgetary Entry**
Debit 4450 Unapportioned Authority
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Debit 4650 Allotments - Expired Authority
Credit 4902 Delivered Orders - Obligations, Paid

**Proprietary Entry**
Debit 5109 Contra Revenue for Goods Sold
Debit 5209 Contra Revenue for Services Provided
Debit 5317 Contra Revenue for Interest Revenue - Loans Receivable
Debit 5318 Contra Revenue for Interest Revenue - Investments
Debit 5319 Contra Revenue for Interest Revenue - Other
Debit 5324 Contra Revenue for Penalties and Fines
Debit 5329 Contra Revenue for Administrative Fees
Debit 5409 Contra Revenue for Benefit Program Revenue
Debit 5509 Contra Revenue for Insurance and Guarantee Premium Revenue
Debit 5609 Contra Revenue for Donations - Financial Resources
Debit 5619 Contra Donated Revenue - Nonfinancial Resources
Debit 5909 Contra Revenue for Other Revenue
Credit 1010 Fund Balance With Treasury

**U.S. Government Standard General Ledger**
**Account Transactions**

D438 To record a refund of trust or special fund receipts that was received in a prior-year.
**Comment:** See USSGL TC-A712 for refunds of advances. See USSGL TC-D436 for refunds of offsetting collections, other than advances.

**Budgetary Entry**
Debit 4450 Unapportioned Authority
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Debit 4650 Allotments - Expired Authority
Credit 4114 Appropriated Trust or Special Fund Receipts

**Proprietary Entry**
Debit 5317 Contra Revenue for Interest Revenue - Loans Receivable
Debit 5318 Contra Revenue for Interest Revenue - Investments
Debit 5319 Contra Revenue for Interest Revenue - Other
Debit 5324 Contra Revenue for Penalties and Fines
Debit 5329 Contra Revenue for Administrative Fees
Debit 5409 Contra Revenue for Benefit Program Revenue
Debit 5509 Contra Revenue for Insurance and Guarantee Premium Revenue
Debit 5609 Contra Revenue for Donations - Financial Resources
Debit 5619 Contra Donated Revenue - Nonfinancial Resources
Debit 5830 Contra Revenue for Taxes - Not Otherwise Classified
Debit 5831 Contra Revenue for Taxes - Individual
Debit 5832 Contra Revenue for Taxes - Corporate
Debit 5833 Contra Revenue for Taxes - Unemployment
Debit 5834 Contra Revenue for Taxes - Excise
Debit 5835 Contra Revenue for Taxes - Estate and Gift
Debit 5836 Contra Revenue for Taxes - Customs
Debit 5909 Contra Revenue for Other Revenue
Credit 1010 Fund Balance With Treasury

**U.S. Government Standard General Ledger**
**Account Transactions**

**D500 - D799 ADJUSTMENTS/WRITEOFFS/RECLASSIFICATION - Reclassification/Revaluation**

D502 To establish or record an increase to Imprest Funds or U.S. Debit Card Funds.
**Comment:** Reverse when funds are returned to fund balance with Treasury. See Treasury Financial Manual Part 4--Chapter 3000 Third-Party Draft Procedures for Imprest Fund Disbursing Activities

**Budgetary Entry**
Debit 4610 Allotments - Realized Resources
Credit 4700 Commitments - Programs Subject to Apportionment

**Proprietary Entry**
Debit 1120 Imprest Funds
Debit 1125 U.S. Debit Card Funds
Credit 1010 Fund Balance With Treasury

D503 To record valuation increase in Government Sponsored Enterprise Preferred and/or Common Stock and/or Beneficial Interest Trust at the end of year.
**Comment:** Also Post USSGL TC-C147. Reverse transaction for decreases

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1651 Market Adjustment - Preferred Stock in Federal Government Sponsored Enterprise
Debit 1653 Market Adjustment - Common Stock Warrants in Federal Government Sponsored Enterprise
Debit 1661 Market Adjustment - Beneficial Interest in Trust
Credit 5922 Valuation Change in Investments for Federal Government Sponsored Enterprise
Credit 5923 Valuation Change in Investments - Beneficial Interest in Trust

D504 To record clearing of the prior-year imprest fund from an annual-year Treasury Appropriation Fund Symbol (TAFS) at the beginning of the next fiscal year.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 1120 Imprest Funds

**U.S. Government Standard General Ledger**
**Account Transactions**

D506 To record the classification of amounts from nonfiduciary deposit funds and clearing accounts to appropriate funds. This includes return of escrow amounts and erroneous receipts and disbursing escrow monies to pay bills, taxes, and insurance.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 2400 Liability for Nonfiduciary Deposit Funds, Clearing Accounts, and Undeposited Collections
Credit 1010 Fund Balance With Treasury
Credit 1190 Other Cash
Credit 1532 Seized Cash Deposited

D508 To record the reclassification of expended balances held back from contractors from accounts payable.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 2110 Accounts Payable
Credit 2130 Contract Holdbacks

D510 To record the transfer of construction-in-progress to capitalized assets or expenses.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1712 Improvements to Land
Debit 1730 Buildings, Improvements, and Renovations
Debit 1740 Other Structures and Facilities
Debit 1750 Equipment
Debit 1820 Leasehold Improvements
Debit 6100 Operating Expenses/Program Costs
Credit 1720 Construction-in-Progress

D512 To record the realization that contractor-developed software-in-development is in production.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1830 Internal-Use Software
Credit 1832 Internal-Use Software in Development

**U.S. Government Standard General Ledger**
**Account Transactions**

D514 To record the reclassification of expenses to "in-process type" asset accounts.
**Comment:** Due to the reconciliation of interagency expenses and revenues, agencies must first record all direct costs to the USSGL account 6000 series and then offset those amounts using the USSGL account 6610 when the costs are capitalized to the appropriate "in-process type" account.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1526 Inventory - Work-in-Process
Debit 1720 Construction-in-Progress
Debit 1832 Internal-Use Software in Development
Credit 6600 Applied Overhead
Credit 6610 Cost Capitalization Offset

D516 To record the raw materials used to produce goods.
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1526 Inventory - Work-in-Process
Credit 1525 Inventory - Raw Materials

D518 To record the revaluation of foreclosed property.
**Reference:** USSGL implementation guidance; Guide to Basic Accounting and Reporting for Foreclosed Property in Federal Credit Reform Programs (Appendix 1)

**Budgetary Entry**
None

**Proprietary Entry**
Debit 6790 Other Expenses Not Requiring Budgetary Resources
Credit 1559 Foreclosed Property - Allowance

D520 To record completed inventory items.
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1527 Inventory - Finished Goods
Credit 1526 Inventory - Work-in-Process

**U.S. Government Standard General Ledger**
**Account Transactions**

D522 To record the reclassification of inventory held for sale that meets management's criteria for future sale.
**Comment:** Reverse entry when assets become saleable.
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1522 Inventory Held in Reserve for Future Sale
Credit 1521 Inventory Purchased for Resale
Credit 1527 Inventory - Finished Goods

D523 To record the reclassification of damaged, irreparable inventory held for sale.
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1524 Inventory - Excess, Obsolete, and Unserviceable
Debit 7290 Other Losses
Credit 1521 Inventory Purchased for Resale
Credit 1527 Inventory - Finished Goods

D524 To record damaged inventory items that need repair.
**Comment:** Reverse this entry when repairs are completed.
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1523 Inventory Held for Repair
Credit 1521 Inventory Purchased for Resale
Credit 1527 Inventory - Finished Goods

**U.S. Government Standard General Ledger**
**Account Transactions**

D526 To record the turn-in of a broken part from operating materials and supplies held for repair.
**Comment:** Also post USSGL TC-D530.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1514 Operating Materials and Supplies Held for Repair
Credit 6790 Other Expenses Not Requiring Budgetary Resources

D528 To record the revaluation of a turned-in broken part from operating materials and supplies held for repair based on estimated repair costs.
**Comment:** Reverse this entry when the repaired broken part is returned to stock as a serviceable item. See USSGL TC-D318.
**Reference:** USSGL implementation guidance; Operating Materials and Supplies

**Budgetary Entry**
None

**Proprietary Entry**
Debit 6790 Other Expenses Not Requiring Budgetary Resources
Credit 1519 Operating Materials and Supplies - Allowance

D530 To record a repaired broken part that has been returned to stock as a serviceable item.
**Comment:** Use the original value of the part when it was turned in for repair (before the revaluation of the part based on the estimated repair cost). See USSGL TCs-D526 and D528.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1511 Operating Materials and Supplies Held for Use
Credit 1514 Operating Materials and Supplies Held for Repair

D532 To record prior-period adjustments for transitions to the allowance method for estimated repair costs not previously recorded.
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**
None

**Proprietary Entry**
Debit 7401 Prior-Period Adjustments Due to Changes in Accounting Principles
Credit 1529 Inventory - Allowance

**U.S. Government Standard General Ledger**
**Account Transactions**

D534 To record damaged inventory, using the direct method, items that need repair.
**Comment:** Inventory held for repair is valued the same as a serviceable item less estimated repair costs.
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1523 Inventory Held for Repair
Debit 6100 Operating Expenses/Program Costs
Credit 1521 Inventory Purchased for Resale
Credit 1527 Inventory - Finished Goods

D536 To record prior-year adjustments for transitions to the direct method for estimated repair costs not previously recorded.
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**
None

**Proprietary Entry**
Debit 7401 Prior-Period Adjustments Due to Changes in Accounting Principles
Credit 1523 Inventory Held for Repair

D538 To record issuance of a new motor vehicle to the customer. The cost of goods sold represents the cost of the new vehicle. Upon sale, adjust inventory allowance to reduce the previously unrealized holding gains/losses.
**Comment:** This entry is a part of how the Department of Defense accounts for its repairable items involving trade-ins.
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1529 Inventory - Allowance
Debit 6500 Cost of Goods Sold
Credit 1527 Inventory - Finished Goods

**U.S. Government Standard General Ledger**
**Account Transactions**

D540 To record a gain when inventory is revalued at the end of the period, using the latest acquisition method.
**Comment:** Reverse this transaction if there is a loss upon revaluation using the latest acquisition method.
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1521 Inventory Purchased for Resale
Debit 1527 Inventory - Finished Goods
Credit 1529 Inventory - Allowance

D542 To record the classification of operating materials and supplies held for use that were damaged and cannot be consumed in operations. This entry also applies to excess or obsolete operating materials and supplies when the net realizable value is less than the book value.
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1513 Operating Materials and Supplies - Excess, Obsolete, and Unserviceable
Debit 7290 Other Losses
Credit 1511 Operating Materials and Supplies Held for Use

D544 To record the reclassification of operating materials and supplies that meet management's criteria for future use.
**Comment:** Reverse this entry when ready to use.
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Credit 1511 Operating Materials and Supplies Held for Use

**U.S. Government Standard General Ledger**
**Account Transactions**

D546 To reclassify excess or reserved assets to assets held for use.
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1511 Operating Materials and Supplies Held for Use
Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Credit 1513 Operating Materials and Supplies - Excess, Obsolete, and Unserviceable

D548 To record an unexpected permanent decline in the value of stockpile materials. This entry also applies to record stockpile material at net realizable value due to damage.
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**
None

**Proprietary Entry**
Debit 7290 Other Losses
Credit 1571 Stockpile Materials Held in Reserve
Credit 1572 Stockpile Materials Held for Sale

D550 To record a permanent decline in value of stockpile materials that is unusual, infrequent, and material in dollar amount.
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**
None

**Proprietary Entry**
Debit 7300 Extraordinary Items
Credit 1571 Stockpile Materials Held in Reserve
Credit 1572 Stockpile Materials Held for Sale

**U.S. Government Standard General Ledger**
**Account Transactions**

D552 To reclassify stockpile materials authorized to be sold.
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1572 Stockpile Materials Held for Sale
Credit 1571 Stockpile Materials Held in Reserve

D554 To record the forfeiture of a seized monetary instrument.
**Comment:** See USSGL TC-D555 for the disposal of seized monetary instruments.
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1541 Forfeited Property Held for Sale
Credit 5640 Forfeiture Revenue - Cash and Cash Equivalents
Credit 5650 Forfeiture Revenue - Forfeitures of Property

D555 To record a removal of a seized monetary instrument.
**Comment:** See USSGL TC-D554 to record the forfeiture of seized monetary instruments.
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**
None

**Proprietary Entry**
Debit 2990 Other Liabilities Without Related Budgetary Obligations
Credit 1531 Seized Monetary Instruments

D556 To record the conversion to cash for a forfeited monetary instrument.
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1110 Undeposited Collections
Credit 1541 Forfeited Property Held for Sale

**U.S. Government Standard General Ledger**
**Account Transactions**

D558 To record forfeited personal property placed into official use.
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1542 Forfeited Property Held for Donation or Use
Debit 2320 Other Deferred Revenue
Credit 1541 Forfeited Property Held for Sale
Credit 5650 Forfeiture Revenue - Forfeitures of Property

D560 To record forfeited personal property placed into official use at the end of the year and not depreciated.
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1750 Equipment
Credit 1542 Forfeited Property Held for Donation or Use

D562 To record forfeited personal property authorized to be distributed/donated to another entity.
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1542 Forfeited Property Held for Donation or Use
Debit 2320 Other Deferred Revenue
Credit 1541 Forfeited Property Held for Sale
Credit 2990 Other Liabilities Without Related Budgetary Obligations

D564 To record an adjustment to the net realizable value of commodities.
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**
None

**Proprietary Entry**
Debit 7290 Other Losses
Credit 1569 Commodities - Allowance

**U.S. Government Standard General Ledger**
**Account Transactions**

D566 To record inventory that has been lost and deemed immaterial.
**Comment:** Reverse this entry for immaterial inventory that has been found.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 6500 Cost of Goods Sold
Debit 6790 Other Expenses Not Requiring Budgetary Resources
Credit 1511 Operating Materials and Supplies Held for Use
Credit 1521 Inventory Purchased for Resale

D568 To record inventory that has been lost and deemed material.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 7290 Other Losses
Credit 1511 Operating Materials and Supplies Held for Use
Credit 1521 Inventory Purchased for Resale

D570 To record inventory that has been found and deemed material.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1511 Operating Materials and Supplies Held for Use
Debit 1521 Inventory Purchased for Resale
Credit 7190 Other Gains

D572 To record a loss from the revaluation of foreign currency at the end of an accounting period.
**Comment:** Agencies that have foreign currency account symbols in the X7000 series refer to USSGL TCs-C192, C194, C440, D576, and D578.
**Reference:** USSGL implementation guidance; Accounting for Purchased Foreign Currency

**Budgetary Entry**
None

**Proprietary Entry**
Debit 7290 Other Losses
Credit 1200 Foreign Currency

**U.S. Government Standard General Ledger**
**Account Transactions**

D573 To record a loss and its budgetary impact from the revaluation of foreign currency at the end of an accounting period.
**Comment:** This account captures Exchange Stabilization Fund revaluation activity.

**Budgetary Entry**
Debit 4630 Funds Not Available for Commitment/Obligation
Credit 4295 Revaluation of Foreign Currency in the Exchange Stabilization Fund

**Proprietary Entry**
Debit 7290 Other Losses
Credit 1200 Foreign Currency

D574 To record a gain from the revaluation of foreign currency at the end of an accounting period.
**Comment:** Agencies that have foreign currency account symbols in the X7000 series refer to USSGL TCs-C192, C194, C440, D576, and D578.
**Reference:** USSGL implementation guidance; Accounting for Purchased Foreign Currency

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1200 Foreign Currency
Credit 7190 Other Gains

D575 To record a gain and its budgetary impact from the revaluation of foreign currency at the end of an accounting period.
**Comment:** This account captures Exchange Stabilization Fund revaluation activity.

**Budgetary Entry**
Debit 4295 Revaluation of Foreign Currency in the Exchange Stabilization Fund
Credit 4630 Funds Not Available for Commitment/Obligation

**Proprietary Entry**
Debit 1200 Foreign Currency
Credit 7190 Other Gains

**U.S. Government Standard General Ledger**
**Account Transactions**

D576 To record a loss resulting from the revaluation of foreign currency in the Foreign Currency Account Symbol (X7000 series) at the end of an accounting period.
**Comment:** Agencies that have Foreign Currency Account Symbol (X7000 series) will make this entry.
**Reference:** USSGL implementation guidance; Accounting for X7000 Accounts

**Budgetary Entry**
None

**Proprietary Entry**
Debit 7290 Other Losses
Credit 1200 Foreign Currency
Credit 1310 Accounts Receivable

D578 To record a gain resulting from the revaluation of foreign currency in the Foreign Currency Account Symbol (X7000 series) at the end of an accounting period.
**Comment:** Agencies that have Foreign Currency Account Symbol (X7000 series) will make this entry.
**Reference:** USSGL implementation guidance; Accounting for X7000 Accounts

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1200 Foreign Currency
Debit 1310 Accounts Receivable
Credit 7190 Other Gains

D579 To record the accumulated unrealized gain or loss on financial stability and foreign currency investments on a monthly basis.
**Comment:** This account captures Exchange Stabilization Fund valuation activity. Reverse this transaction for a loss.
**Reference:** SFFAS 7, "Accounting for Revenue and Other Financing Sources" Paragraph 238

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1200 Foreign Currency
Debit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
Credit 5921 Valuation Change in Investments - Exchange Stabilization Fund

**U.S. Government Standard General Ledger**
**Account Transactions**

D580 To record the interest accruals on loan guarantee liabilities and the present value of loans.
**Reference:** USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and Reporting Guide

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1399 Allowance for Subsidy
Credit 2180 Loan Guarantee Liability
Credit 6790 Other Expenses Not Requiring Budgetary Resources

D581 To reclassify a contingent receivable related to a capital transfer receivable in a Treasury general fund receipt account.
**Reference:** USSGL implementation guidance; Capital Transfers

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1925 Capital Transfers Receivable
Credit 1923 Contingent Receivable for Capital Transfers

D582 To record the reclassification of a reduction of an expense from unfunded to funded due to collection of a refund receivable.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 6790 Other Expenses Not Requiring Budgetary Resources
Credit 6100 Operating Expenses/Program Costs

D584 To reclassify the offset from the revenue accrued to the revenue collected for others that is reported on the Statement of Custodial Activity or on the custodial footnote.
**Comment:** See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.
**Reference:** USSGL implementation guidance; General Fund Receipt Account Guide

**Budgetary Entry**
None

**Proprietary Entry**
Debit 5990 Collections for Others - Statement of Custodial Activity
Credit 5991 Accrued Collections for Others - Statement of Custodial Activity

**U.S. Government Standard General Ledger**
**Account Transactions**

D585 To reclassify the offset from the revenue or other financing sources accrued to revenue or other financing sources collected for others that is not reported on the Statement of Custodial Activity or on the custodial footnote.
**Comment:** To reclassify revenue offset reported on the Statement of Custodial Activity or on the custodial footnote from accrued to collected, see USSGL TC-D584. See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.
**Reference:** USSGL implementation guidance; General Fund Receipt Account Guide

**Budgetary Entry**
None

**Proprietary Entry**
Debit 5993 Offset to Non-Entity Collections - Statement of Changes in Net Position
Credit 5994 Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position

D586 To reclassify tax revenue from accrued to collected.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 5820 Tax Revenue Accrual Adjustment - Not Otherwise Classified
Debit 5821 Tax Revenue Accrual Adjustment - Individual
Debit 5822 Tax Revenue Accrual Adjustment - Corporate
Debit 5823 Tax Revenue Accrual Adjustment - Unemployment
Debit 5824 Tax Revenue Accrual Adjustment - Excise
Debit 5825 Tax Revenue Accrual Adjustment - Estate and Gift
Debit 5826 Tax Revenue Accrual Adjustment - Customs
Credit 5800 Tax Revenue Collected - Not Otherwise Classified
Credit 5801 Tax Revenue Collected - Individual
Credit 5802 Tax Revenue Collected - Corporate
Credit 5803 Tax Revenue Collected - Unemployment
Credit 5804 Tax Revenue Collected - Excise
Credit 5805 Tax Revenue Collected - Estate and Gift
Credit 5806 Tax Revenue Collected - Customs

**U.S. Government Standard General Ledger**
**Account Transactions**

D588 To record the reclassification of seized monetary instruments from undeposited (recorded in USSGL account 1531) to deposited.
**Comment:** Agencies must use all the USSGL accounts indicated in transaction. Each debit and credit must be in the same amount.
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1532 Seized Cash Deposited
Debit 2990 Other Liabilities Without Related Budgetary Obligations
Credit 1531 Seized Monetary Instruments
Credit 2400 Liability for Nonfiduciary Deposit Funds, Clearing Accounts, and Undeposited Collections

D589 To record the adjustment of a U.S. Treasury Zero Coupon Bond in a special or non-revolving trust fund based on the current market value determined monthly by Treasury.
**Comment:** If the zero coupon bond is reported at market value on the Balance Sheet, USSGL account 7180, “Unrealized Gains,” may be used in place of USSGL account 1639. If the market value decreases, use USSGL account 7280, “Unrealized Losses.” Reverse this entry at the time of sale or maturity.
**Reference:** USSGL implementation guidance; Zero Coupon Bond Investments

**Budgetary Entry**
Debit 4114 Appropriated Trust or Special Fund Receipts
Credit 4394 Receipts Unavailable for Obligation Upon Collection

**Proprietary Entry**
Debit 1638 Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds
Debit 7280 Unrealized Losses
Credit 1639 Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds
Credit 7180 Unrealized Gains

**U.S. Government Standard General Ledger**
**Account Transactions**

D590 To record the adjustment of a U.S. Treasury Zero Coupon Bond issued by the Bureau of the Public Debt in a trust revolving fund, based on the current market value determined monthly by Treasury.
**Comment:** If the zero coupon bond is reported at market value on the Balance Sheet, USSGL account 7180, "Unrealized Gains," may be used in place of USSGL account 1639. If the market value decreases, use USSGL account 7280, "Unrealized Losses." Reverse this entry at the time of sale or maturity.
**Reference:** USSGL implementation guidance; Zero Coupon Bond Investments

**Budgetary Entry**
Debit 4290 Amortization and Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds
Credit 4398 Offsetting Collections Temporarily Precluded From Obligation

**Proprietary Entry**
Debit 1638 Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds
Debit 7280 Unrealized Losses
Credit 1639 Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds
Credit 7180 Unrealized Gains

**U.S. Government Standard General Ledger**
**Account Transactions**

## E100 - E399 ACCRUALS/NONBUDGETARY TRANSFERS OTHER THAN DISBURSEMENTS AND COLLECTIONS - Accrual, Depreciation, Amortization, and Depletion

E102 To record the accrued payroll at the end of the accounting period for unpaid estimated costs incurred. This includes funded expenses such as payroll and grantee expenses.
**Comment:** If funded by a direct appropriation, also post USSGL TC-B134. Reverse accruals at the beginning of the next accounting period. See USSGL TC-E104 for benefit expenses. Due to the reconciliation of interagency expenses and revenues, agencies must first record all direct costs to a USSGL account 6000 expense series account and then offset those amounts using the USSGL account 6610 when the costs are capitalized to the appropriate "in-process type" account.

**Budgetary Entry**
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Debit 4801 Undelivered Orders - Obligations, Unpaid
Credit 4901 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**
Debit 6100 Operating Expenses/Program Costs
Debit 6500 Cost of Goods Sold
Debit 6900 Nonproduction Costs
Credit 2190 Other Liabilities With Related Budgetary Obligations
Credit 2191 Employee Health Care Liability Incurred but Not Reported
Credit 2210 Accrued Funded Payroll and Leave
Credit 2211 Withholdings Payable

E104 To record the accrued benefit at the end of the accounting period for unpaid estimated costs incurred. This entry is recorded by the employer agency.
**Comment:** If funded by a direct appropriation, also post USSGL TC-B134. Reverse accruals at the beginning of the next accounting period.

**Budgetary Entry**
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Debit 4801 Undelivered Orders - Obligations, Unpaid
Credit 4901 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**
Debit 6100 Operating Expenses/Program Costs
Debit 6400 Benefit Expense
Credit 2213 Employer Contributions and Payroll Taxes Payable

**U.S. Government Standard General Ledger**
**Account Transactions**

E106 To record the accrued benefits at the end of the accounting period for unpaid estimated costs incurred. This entry is recorded by the benefit administering agency.
**Comment:** If funded by a direct appropriation, also post USSGL TC-B134. Reverse accruals at the beginning of the next accounting period.

**Budgetary Entry**
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Debit 4801 Undelivered Orders - Obligations, Unpaid
Credit 4901 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**
Debit 2610 Actuarial Pension Liability
Debit 6400 Benefit Expense
Credit 2160 Entitlement Benefits Due and Payable
Credit 2215 Other Post Employment Benefits Due and Payable
Credit 2216 Pension Benefits Due and Payable to Beneficiaries
Credit 2217 Benefit Premiums Payable to Carriers
Credit 2218 Life Insurance Benefits Due and Payable to Beneficiaries

E108 To record the accrued liabilities other than payroll and benefits at the end of the accounting period for unpaid estimated costs incurred.
**Comment:** If funded by a direct appropriation, also post USSGL TC-B134. Reverse accruals at the beginning of the next accounting period.

**Budgetary Entry**
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Debit 4801 Undelivered Orders - Obligations, Unpaid
Credit 4901 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**
Debit 6100 Operating Expenses/Program Costs
Credit 2190 Other Liabilities With Related Budgetary Obligations

**U.S. Government Standard General Ledger**
**Account Transactions**

E109 To record the actual repair costs to inventory, using the allowance method, that were lower than previously estimated.
**Comment:** In addition to this transaction, reverse USSGL TC-E410 when the actual costs are lower or greater than the estimate. If funded by a direct appropriation, also post USSGL TC-B134.
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4901 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**
Debit 1529 Inventory - Allowance
Credit 2110 Accounts Payable

E110 To record an adjustment for under-applied overhead deemed immaterial.
**Reference:** USSGL implementation guidance; FASAB SFFAS Nos. 4 and 7, "Managerial Cost Accounting Concepts and Standards" and "Accounting for Revenue and Other Financing Sources"

**Budgetary Entry**
None

**Proprietary Entry**
Debit 6500 Cost of Goods Sold
Debit 6600 Applied Overhead
Credit 6100 Operating Expenses/Program Costs
Credit 6710 Depreciation, Amortization, and Depletion

E112 To record an adjustment for over-applied overhead deemed immaterial.
**Reference:** USSGL implementation guidance; FASAB SFFAS Nos. 3 and 4, "Accounting for Inventory and Related Property" and "Managerial Cost Accounting Concepts and Standards"

**Budgetary Entry**
None

**Proprietary Entry**
Debit 6600 Applied Overhead
Credit 6100 Operating Expenses/Program Costs
Credit 6500 Cost of Goods Sold
Credit 6710 Depreciation, Amortization, and Depletion

**U.S. Government Standard General Ledger**
**Account Transactions**

E113 To record the amortization of the discount on a U.S. Treasury Zero Coupon Bond in a special or non-revolving trust fund.
**Comment:** See USSGL TC-E119 for amortization of a U.S. Treasury Zero Coupon Bond issued by the Bureau of the Public Debt in a trust revolving fund.
**Reference:** USSGL implementation guidance; Zero Coupon Bond Investments

**Budgetary Entry**
Debit 4114 Appropriated Trust or Special Fund Receipts
Credit 4394 Receipts Unavailable for Obligation Upon Collection

**Proprietary Entry**
Debit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Credit 5311 Interest Revenue - Investments

E114 To record adjustments for under-applied overhead and to prorate the difference between the actual and applied, if the amount is material.
**Reference:** USSGL implementation guidance; FASAB SFFAS Nos. 3 and 4, "Accounting for Inventory and Related Property" and "Managerial Cost Accounting Concepts and Standards"

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1526 Inventory - Work-in-Process
Debit 1527 Inventory - Finished Goods
Debit 6500 Cost of Goods Sold
Debit 6600 Applied Overhead
Credit 6100 Operating Expenses/Program Costs
Credit 6710 Depreciation, Amortization, and Depletion

E116 To record adjustments for over-applied overhead and to prorate the difference between the actual and applied, if the amount is material.
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 4, "Managerial Cost Accounting Concepts and Standards"

**Budgetary Entry**
None

**Proprietary Entry**
Debit 6600 Applied Overhead
Credit 1526 Inventory - Work-in-Process
Credit 1527 Inventory - Finished Goods
Credit 6100 Operating Expenses/Program Costs
Credit 6500 Cost of Goods Sold
Credit 6710 Depreciation, Amortization, and Depletion

**U.S. Government Standard General Ledger**
**Account Transactions**

E117 To record the amortization of the discount on Federal and non-Federal securities that does not affect budgetary resources.
**Comment:** Reverse this entry for amortization of a premium. For amortization of the discount on a U.S. Treasury Zero Coupon Bond issued by the Bureau of the Public Debt see USSGL TC-E113 for special or non-revolving trust funds; or see USSGL TC-E119 for trust revolving funds.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Credit 5311 Interest Revenue - Investments

E118 To record amortization of subsidy for loans.
**Reference:** USSGL implementation guidance; Credit Reform Direct Loan Case Study

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1389 Allowance for Subsidy - Loans - Troubled Assets Relief Program
Debit 1399 Allowance for Subsidy
Credit 5313 Interest Revenue - Subsidy Amortization

E119 To record the amortization of the discount on a U.S. Treasury Zero Coupon Bond issued by the Bureau of the Public Debt in a trust revolving fund.
**Reference:** USSGL implementation guidance; Zero Coupon Bond Investments

**Budgetary Entry**
Debit 4290 Amortization and Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds
Credit 4398 Offsetting Collections Temporarily Precluded From Obligation

**Proprietary Entry**
Debit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Credit 5311 Interest Revenue - Investments

**U.S. Government Standard General Ledger**
**Account Transactions**

E120 To record depreciation, amortization, and depletion expense on assets other than investments.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 6710 Depreciation, Amortization, and Depletion
Credit 1719 Accumulated Depreciation on Improvements to Land
Credit 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations
Credit 1749 Accumulated Depreciation on Other Structures and Facilities
Credit 1759 Accumulated Depreciation on Equipment
Credit 1819 Accumulated Depreciation on Assets Under Capital Lease
Credit 1829 Accumulated Amortization on Leasehold Improvements
Credit 1839 Accumulated Amortization on Internal-Use Software
Credit 1849 Allowance for Depletion
Credit 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment

E121 To record the amortization of the discount on securities, accounted for under the Credit Reform Act, that does not affect budgetary resources.
**Comment:** Reverse this entry for amortization of a premium.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Credit 5310 Interest Revenue - Other

E122 To record accrued and compounded interest on the liability of loan guarantees.
**Reference:** USSGL implementation guidance; Credit Reform Guarantee Loan Case Study

**Budgetary Entry**
None

**Proprietary Entry**
Debit 6340 Interest Expense Accrued on the Liability for Loan Guarantees
Credit 2180 Loan Guarantee Liability

**U.S. Government Standard General Ledger**
**Account Transactions**

E204 To record the reduction of partially canceled authority for the amount of an outstanding payable for a valid bill related to a canceled appropriation.
**Comment:** Also post USSGL TC-B134 to record the appropriation used to pay the outstanding payable and TC-B412 to record an obligation and accounts payable for a valid bill related to the canceled appropriation.
**Reference:** USSGL implementation guidance; Accounting for Partial Cancellation - No-Year TAFS With "Definite Authority"

**Memorandum Entry**
Debit 8101 Partial or Early Cancellation of Authority
Credit 8102 Offset for Partial or Early Cancellation of Authority

**U.S. Government Standard General Ledger**
**Account Transactions**

**E400 - E499 ACCRUALS/NONBUDGETARY TRANSFERS OTHER THAN DISBURSEMENTS AND COLLECTIONS - Accumulated and Allocated Costs Not in Categories Above**

E402 To record the imputed costs and related imputed financing sources.
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources"

**Budgetary Entry**
None

**Proprietary Entry**
Debit 6730 Imputed Costs
Credit 5780 Imputed Financing Sources

E404 To record the application of overhead expenses to work-in-process.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1526 Inventory - Work-in-Process
Credit 6600 Applied Overhead
Credit 6710 Depreciation, Amortization, and Depletion

E406 To record inventory used for operations.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 6790 Other Expenses Not Requiring Budgetary Resources
Credit 1511 Operating Materials and Supplies Held for Use
Credit 1525 Inventory - Raw Materials
Credit 1526 Inventory - Work-in-Process
Credit 1527 Inventory - Finished Goods

**U.S. Government Standard General Ledger**
**Account Transactions**

E408 To record cost of goods sold.
**Comment:** To record sales proceeds, see USSGL TCs-A714 and C186.
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**
None

**Proprietary Entry**
Debit 6500 Cost of Goods Sold
Credit 1521 Inventory Purchased for Resale
Credit 1527 Inventory - Finished Goods
Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs

E410 To record the estimated repair costs for an item using the allowance method.
**Comment:** See USSGL TC-D534 for direct method.
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property", paragraph 32

**Budgetary Entry**
None

**Proprietary Entry**
Debit 6790 Other Expenses Not Requiring Budgetary Resources
Credit 1529 Inventory - Allowance

E412 To record actual repair costs using the direct method.
**Comment:** See USSGL TC-E414 to capitalize repairs up to the serviceable value of the item. If funded by a direct appropriation, also post USSGL TC-B134.
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4901 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**
Debit 1523 Inventory Held for Repair
Debit 6100 Operating Expenses/Program Costs
Credit 2110 Accounts Payable

**U.S. Government Standard General Ledger**
**Account Transactions**

E414 To capitalize previously expensed repair costs up to the serviceable value of the inventory item using the direct method.
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1523 Inventory Held for Repair
Credit 6100 Operating Expenses/Program Costs

E416 To record stockpile materials issued for use under the consumption method.
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**
None

**Proprietary Entry**
Debit 6790 Other Expenses Not Requiring Budgetary Resources
Credit 1571 Stockpile Materials Held in Reserve

E418 To record a lien of real and intangible forfeited property in the allowance account.
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**
None

**Proprietary Entry**
Debit 6100 Operating Expenses/Program Costs
Credit 1549 Forfeited Property - Allowance

**U.S. Government Standard General Ledger**
**Account Transactions**

## E500 - E799 ACCRUALS/NONBUDGETARY TRANSFERS OTHER THAN DISBURSEMENTS AND COLLECTIONS - Transfers Without Budgetary Impact

E502 To record the loss on disposition of assets resulting from the transfer of ownership of general property, plant, and equipment (land, buildings, equipment, and other) to non-Federal entities.
**Reference:** USSGL implementation guidance; FASAB SFFAS Nos. 6 and 8, "Accounting for Property, Plant, and Equipment (PP&E)" and "Supplementary Stewardship Reporting"

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1719 Accumulated Depreciation on Improvements to Land
Debit 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations
Debit 1749 Accumulated Depreciation on Other Structures and Facilities
Debit 1759 Accumulated Depreciation on Equipment
Debit 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment
Debit 7210 Losses on Disposition of Assets - Other
    Credit 1711 Land and Land Rights
    Credit 1712 Improvements to Land
    Credit 1730 Buildings, Improvements, and Renovations
    Credit 1740 Other Structures and Facilities
    Credit 1750 Equipment
    Credit 1890 Other General Property, Plant, and Equipment

E504 To record distributed personal property.
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**
None

**Proprietary Entry**
Debit 2990 Other Liabilities Without Related Budgetary Obligations
    Credit 1542 Forfeited Property Held for Donation or Use

**U.S. Government Standard General Ledger**
**Account Transactions**

E506 To record a commodity transferred to another Federal agency.
**Comment:** Upon transfer of the commodity, the carrying amount of the commodity held for other purposes shall be removed from the commodity's asset account and reported as an expense.
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**
None

**Proprietary Entry**
Debit 6100 Operating Expenses/Program Costs
Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs

**U.S. Government Standard General Ledger**
**Account Transactions**

E508 To record the transfer-out of nonbudgetary or non-Federal accounts receivable to other Federal entities without reimbursement.
**Comment:** Refer to USSGL TCs-E510, E512, and E514.
**Reference:** USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances; General Fund Receipt Account Guide

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1319 Allowance for Loss on Accounts Receivable
Debit 1329 Allowance for Loss on Taxes Receivable
Debit 1345 Allowance for Loss on Interest Receivable - Loans
Debit 1346 Allowance for Loss on Interest Receivable - Investments
Debit 1347 Allowance for Loss on Interest Receivable - Not Otherwise Classified
Debit 1348 Allowance for Loss on Interest Receivable - Taxes
Debit 1359 Allowance for Loss on Loans Receivable
Debit 1365 Allowance for Loss on Penalties and Fines Receivable - Loans
Debit 1367 Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified
Debit 1368 Allowance for Loss on Penalties and Fines Receivable - Taxes
Debit 1375 Allowance for Loss on Administrative Fees Receivable - Loans
Debit 1377 Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified
Debit 1378 Allowance for Loss on Administrative Fees Receivable - Taxes
Debit 1385 Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program
Debit 1389 Allowance for Subsidy - Loans - Troubled Assets Relief Program
Debit 1399 Allowance for Subsidy
Debit 5776 Nonbudgetary Financing Sources Transferred Out
Credit 1310 Accounts Receivable
Credit 1320 Employment Benefit Contributions Receivable
Credit 1325 Taxes Receivable
Credit 1330 Receivable for Transfers of Currently Invested Balances
Credit 1335 Expenditure Transfers Receivable
Credit 1340 Interest Receivable - Not Otherwise Classified
Credit 1341 Interest Receivable - Loans
Credit 1342 Interest Receivable - Investments
Credit 1343 Interest Receivable - Taxes
Credit 1350 Loans Receivable
Credit 1360 Penalties and Fines Receivable - Not Otherwise Classified
Credit 1361 Penalties and Fines Receivable - Loans
Credit 1363 Penalties and Fines Receivable - Taxes
Credit 1370 Administrative Fees Receivable - Not Otherwise Classified
Credit 1371 Administrative Fees Receivable - Loans
Credit 1373 Administrative Fees Receivable - Taxes
Credit 1380 Loans Receivable - Troubled Assets Relief Program
Credit 1381 Interest Receivable - Loans - Troubled Assets Relief Program

**U.S. Government Standard General Ledger**
**Account Transactions**

E509 To record the transfer-out of nonbudgetary fund balances to other Federal entities without reimbursements.
**Comment:** See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.
**Reference:** USSGL implementation guidance; General Fund Receipt Account Guide

**Budgetary Entry**
None

**Proprietary Entry**
Debit 5776 Nonbudgetary Financing Sources Transferred Out
Credit 1010 Fund Balance With Treasury

**U.S. Government Standard General Ledger**
**Account Transactions**

E510 To record the transfer-out of inventory items and general property, plant, and equipment to other Federal entities without reimbursement.
**Comment:** Refer to USSGL TCs-E508, E512, and E514.
**Reference:** USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1519 Operating Materials and Supplies - Allowance
Debit 1529 Inventory - Allowance
Debit 1549 Forfeited Property - Allowance
Debit 1559 Foreclosed Property - Allowance
Debit 1569 Commodities - Allowance
Debit 1599 Other Related Property - Allowance
Debit 1719 Accumulated Depreciation on Improvements to Land
Debit 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations
Debit 1749 Accumulated Depreciation on Other Structures and Facilities
Debit 1759 Accumulated Depreciation on Equipment
Debit 1819 Accumulated Depreciation on Assets Under Capital Lease
Debit 1829 Accumulated Amortization on Leasehold Improvements
Debit 1839 Accumulated Amortization on Internal-Use Software
Debit 1849 Allowance for Depletion
Debit 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment
Debit 5730 Financing Sources Transferred Out Without Reimbursement
Credit 1511 Operating Materials and Supplies Held for Use
Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Credit 1513 Operating Materials and Supplies - Excess, Obsolete, and Unserviceable
Credit 1514 Operating Materials and Supplies Held for Repair
Credit 1521 Inventory Purchased for Resale
Credit 1522 Inventory Held in Reserve for Future Sale
Credit 1523 Inventory Held for Repair
Credit 1524 Inventory - Excess, Obsolete, and Unserviceable
Credit 1525 Inventory - Raw Materials
Credit 1526 Inventory - Work-in-Process
Credit 1527 Inventory - Finished Goods
Credit 1531 Seized Monetary Instruments
Credit 1541 Forfeited Property Held for Sale
Credit 1542 Forfeited Property Held for Donation or Use
Credit 1551 Foreclosed Property
Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Credit 1571 Stockpile Materials Held in Reserve
Credit 1572 Stockpile Materials Held for Sale
Credit 1591 Other Related Property
Credit 1711 Land and Land Rights

**U.S. Government Standard General Ledger**
**Account Transactions**

Credit 1712 Improvements to Land
Credit 1720 Construction-in-Progress
Credit 1730 Buildings, Improvements, and Renovations
Credit 1740 Other Structures and Facilities
Credit 1750 Equipment
Credit 1810 Assets Under Capital Lease
Credit 1820 Leasehold Improvements
Credit 1830 Internal-Use Software
Credit 1832 Internal-Use Software in Development
Credit 1840 Other Natural Resources
Credit 1890 Other General Property, Plant, and Equipment
Credit 1990 Other Assets

**U.S. Government Standard General Ledger**
**Account Transactions**

E512 To record the transfer-out of investments to other Federal entities without reimbursement.
**Comment:** Refer to USSGL TCs-E508, E510, and E514.
**Reference:** USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1618 Market Adjustment - Investments
Debit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities
Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Debit 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Debit 1638 Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds
Debit 1639 Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds
Debit 5730 Financing Sources Transferred Out Without Reimbursement
Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1618 Market Adjustment - Investments
Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
Credit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities
Credit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Credit 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Credit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Credit 1638 Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds
Credit 1639 Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds
Credit 1690 Other Investments

**U.S. Government Standard General Ledger**
**Account Transactions**

E514 To record the transfer-out of accounts payable to other Federal entities without reimbursement.
**Comment:** Refer to USSGL TCs-E508, E510, and E512.
**Reference:** USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances

**Budgetary Entry**
None

**Proprietary Entry**
Debit 2150 Payable for Transfers of Currently Invested Balances
Debit 2155 Expenditure Transfers Payable
Debit 2170 Subsidy Payable to the Financing Account
Debit 2180 Loan Guarantee Liability
Debit 2220 Unfunded Leave
Debit 2225 Unfunded FECA Liability
Debit 2290 Other Unfunded Employment Related Liability
Debit 2310 Liability for Advances and Prepayments
Debit 2510 Principal Payable to the Bureau of the Public Debt
Debit 2520 Principal Payable to the Federal Financing Bank
Debit 2610 Actuarial Pension Liability
Debit 2620 Actuarial Health Insurance Liability
Debit 2630 Actuarial Life Insurance Liability
Debit 2650 Actuarial FECA Liability
Debit 2660 Actuarial Liabilities for Federal Insurance and Guarantee Programs
Debit 2670 Actuarial Liabilities for Treasury-Managed Benefit Programs
Debit 2690 Other Actuarial Liabilities
Debit 2910 Prior Liens Outstanding on Acquired Collateral
Debit 2920 Contingent Liabilities
Debit 2923 Contingent Liability for Capital Transfers
Debit 2940 Capital Lease Liability
Debit 2960 Accounts Payable From Canceled Appropriations
Debit 2970 Liability for Capital Transfers to the General Fund of the Treasury
Debit 2990 Other Liabilities Without Related Budgetary Obligations
Debit 2995 Estimated Cleanup Cost Liability
Credit 5730 Financing Sources Transferred Out Without Reimbursement

E516 To record a capital transfer receivable to a Treasury general fund receipt account.
**Comment:** Also post USSGL TC-C405
**Reference:** USSGL implementation guidance; Capital Transfers.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1923 Contingent Receivable for Capital Transfers
Credit 5756 Nonexpenditure Financing Sources - Transfers-In - Capital Transfers

**U.S. Government Standard General Ledger**
**Account Transactions**

E602 To record inventory or operating materials and supplies acquired through exchange of nonmonetary assets.
**Comment:** An entity receiving assets of greater value than those exchanged recognizes a gain and an entity receiving assets of lesser value recognizes a loss.
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1511 Operating Materials and Supplies Held for Use
Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Debit 1513 Operating Materials and Supplies - Excess, Obsolete, and Unserviceable
Debit 1521 Inventory Purchased for Resale
Debit 1522 Inventory Held in Reserve for Future Sale
Debit 1523 Inventory Held for Repair
Debit 1524 Inventory - Excess, Obsolete, and Unserviceable
Debit 1525 Inventory - Raw Materials
Debit 1526 Inventory - Work-in-Process
Debit 1527 Inventory - Finished Goods
Debit 7210 Losses on Disposition of Assets - Other
Credit 1511 Operating Materials and Supplies Held for Use
Credit 1521 Inventory Purchased for Resale
Credit 7110 Gains on Disposition of Assets - Other

**U.S. Government Standard General Ledger**
**Account Transactions**

E604 To record the transfer-in of nonbudgetary or non-Federal accounts receivable from others without reimbursement.
**Comment:** Refer to USSGL TCs-E606, E608, and E610.
**Reference:** USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances; General Fund Receipt Account Guide

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1310 Accounts Receivable
Debit 1320 Employment Benefit Contributions Receivable
Debit 1325 Taxes Receivable
Debit 1330 Receivable for Transfers of Currently Invested Balances
Debit 1335 Expenditure Transfers Receivable
Debit 1340 Interest Receivable - Not Otherwise Classified
Debit 1341 Interest Receivable - Loans
Debit 1342 Interest Receivable - Investments
Debit 1343 Interest Receivable - Taxes
Debit 1350 Loans Receivable
Debit 1360 Penalties and Fines Receivable - Not Otherwise Classified
Debit 1361 Penalties and Fines Receivable - Loans
Debit 1363 Penalties and Fines Receivable - Taxes
Debit 1370 Administrative Fees Receivable - Not Otherwise Classified
Debit 1371 Administrative Fees Receivable - Loans
Debit 1373 Administrative Fees Receivable - Taxes
Debit 1380 Loans Receivable - Troubled Assets Relief Program
Debit 1381 Interest Receivable - Loans - Troubled Assets Relief Program
Credit 1319 Allowance for Loss on Accounts Receivable
Credit 1329 Allowance for Loss on Taxes Receivable
Credit 1345 Allowance for Loss on Interest Receivable - Loans
Credit 1346 Allowance for Loss on Interest Receivable - Investments
Credit 1347 Allowance for Loss on Interest Receivable - Not Otherwise Classified
Credit 1348 Allowance for Loss on Interest Receivable - Taxes
Credit 1359 Allowance for Loss on Loans Receivable
Credit 1365 Allowance for Loss on Penalties and Fines Receivable - Loans
Credit 1367 Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified
Credit 1368 Allowance for Loss on Penalties and Fines Receivable - Taxes
Credit 1375 Allowance for Loss on Administrative Fees Receivable - Loans
Credit 1377 Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified
Credit 1378 Allowance for Loss on Administrative Fees Receivable - Taxes
Credit 1385 Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program
Credit 1389 Allowance for Subsidy - Loans - Troubled Assets Relief Program
Credit 1399 Allowance for Subsidy
Credit 5775 Nonbudgetary Financing Sources Transferred In

**U.S. Government Standard General Ledger**
**Account Transactions**

E606 To record the transfer-in of inventory items and general property, plant, and equipment from others without reimbursement.
**Comment:** Refer to USSGL TCs-E604, E608, and E610.
**Reference:** USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1511 Operating Materials and Supplies Held for Use
Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Debit 1513 Operating Materials and Supplies - Excess, Obsolete, and Unserviceable
Debit 1514 Operating Materials and Supplies Held for Repair
Debit 1521 Inventory Purchased for Resale
Debit 1522 Inventory Held in Reserve for Future Sale
Debit 1523 Inventory Held for Repair
Debit 1524 Inventory - Excess, Obsolete, and Unserviceable
Debit 1525 Inventory - Raw Materials
Debit 1526 Inventory - Work-in-Process
Debit 1527 Inventory - Finished Goods
Debit 1531 Seized Monetary Instruments
Debit 1541 Forfeited Property Held for Sale
Debit 1542 Forfeited Property Held for Donation or Use
Debit 1551 Foreclosed Property
Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Debit 1571 Stockpile Materials Held in Reserve
Debit 1572 Stockpile Materials Held for Sale
Debit 1591 Other Related Property
Debit 1711 Land and Land Rights
Debit 1712 Improvements to Land
Debit 1720 Construction-in-Progress
Debit 1730 Buildings, Improvements, and Renovations
Debit 1740 Other Structures and Facilities
Debit 1750 Equipment
Debit 1810 Assets Under Capital Lease
Debit 1820 Leasehold Improvements
Debit 1830 Internal-Use Software
Debit 1832 Internal-Use Software in Development
Debit 1840 Other Natural Resources
Debit 1890 Other General Property, Plant, and Equipment
Debit 1990 Other Assets
Credit 1519 Operating Materials and Supplies - Allowance
Credit 1529 Inventory - Allowance
Credit 1549 Forfeited Property - Allowance
Credit 1559 Foreclosed Property - Allowance

**U.S. Government Standard General Ledger**
**Account Transactions**

Credit 1569 Commodities - Allowance
Credit 1599 Other Related Property - Allowance
Credit 1719 Accumulated Depreciation on Improvements to Land
Credit 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations
Credit 1749 Accumulated Depreciation on Other Structures and Facilities
Credit 1759 Accumulated Depreciation on Equipment
Credit 1819 Accumulated Depreciation on Assets Under Capital Lease
Credit 1829 Accumulated Amortization on Leasehold Improvements
Credit 1839 Accumulated Amortization on Internal-Use Software
Credit 1849 Allowance for Depletion
Credit 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment
Credit 5720 Financing Sources Transferred In Without Reimbursement

**U.S. Government Standard General Ledger**
**Account Transactions**

E608 To record the transfer-in of investments from others without reimbursement.
**Comment:** Refer to USSGL TCs-E604, E606, and E610.
**Reference:** USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1618 Market Adjustment - Investments
Debit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
Debit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities
Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Debit 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Debit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Debit 1638 Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds
Debit 1639 Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds
Debit 1690 Other Investments
Credit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1618 Market Adjustment - Investments
Credit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities
Credit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Credit 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Credit 1638 Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds
Credit 1639 Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds
Credit 5720 Financing Sources Transferred In Without Reimbursement

**U.S. Government Standard General Ledger**
**Account Transactions**

E610 To record the transfer-in of accounts payable from others without reimbursement.
**Comment:** Refer to USSGL TCs-E604, E606, and E608.
**Reference:** USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances

**Budgetary Entry**
None

**Proprietary Entry**
Debit 5720 Financing Sources Transferred In Without Reimbursement
Credit 2150 Payable for Transfers of Currently Invested Balances
Credit 2155 Expenditure Transfers Payable
Credit 2170 Subsidy Payable to the Financing Account
Credit 2180 Loan Guarantee Liability
Credit 2220 Unfunded Leave
Credit 2225 Unfunded FECA Liability
Credit 2290 Other Unfunded Employment Related Liability
Credit 2310 Liability for Advances and Prepayments
Credit 2510 Principal Payable to the Bureau of the Public Debt
Credit 2520 Principal Payable to the Federal Financing Bank
Credit 2610 Actuarial Pension Liability
Credit 2620 Actuarial Health Insurance Liability
Credit 2630 Actuarial Life Insurance Liability
Credit 2650 Actuarial FECA Liability
Credit 2660 Actuarial Liabilities for Federal Insurance and Guarantee Programs
Credit 2670 Actuarial Liabilities for Treasury-Managed Benefit Programs
Credit 2690 Other Actuarial Liabilities
Credit 2910 Prior Liens Outstanding on Acquired Collateral
Credit 2920 Contingent Liabilities
Credit 2923 Contingent Liability for Capital Transfers
Credit 2940 Capital Lease Liability
Credit 2960 Accounts Payable From Canceled Appropriations
Credit 2970 Liability for Capital Transfers to the General Fund of the Treasury
Credit 2990 Other Liabilities Without Related Budgetary Obligations
Credit 2995 Estimated Cleanup Cost Liability

**U.S. Government Standard General Ledger**
**Account Transactions**

**F100 - F299 YEAREND - Preclosing Entries**

F104 To record adjustments for anticipated nonexpenditure transfers not realized.
**Comment:** Balances in anticipated accounts must be zero at yearend.

**Budgetary Entry**
Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4160 Anticipated Transfers - Current-Year Authority
Credit 4165 Allocations of Authority - Anticipated From Invested Balances
Credit 4180 Anticipated Transfers - Prior-Year Balances
Credit 4183 Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose

**Proprietary Entry**
None

F106 To record the reductions of resources to match obligations in permanent indefinite funds via FMS 2108: Yearend Closing Statement (no warrant).
**Comment:** To record as an adjusting entry before preparing the preclosing trial balance. Do not process this transaction with USSGL TC-F108 unless indefinite authority needs further adjusting.
**Reference:** USSGL implementation guidance; FACTS II Indefinite No-Year

**Budgetary Entry**
Debit 4450 Unapportioned Authority
Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4391 Adjustments to Indefinite No-Year Authority

**Proprietary Entry**
Debit 3106 Unexpended Appropriations - Adjustments
Credit 1010 Fund Balance With Treasury

**U.S. Government Standard General Ledger**
**Account Transactions**

F107 To record an increase of resources to match obligations in permanent indefinite funds via FMS 2108: Yearend Closing Statement (no warrant).
**Comment:** To record as an adjusting entry before preparing the preclosing trial balance.

**Budgetary Entry**
Debit 4391 Adjustments to Indefinite No-Year Authority
Credit 4450 Unapportioned Authority
Credit 4510 Apportionments
Credit 4610 Allotments - Realized Resources
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 3101 Unexpended Appropriations - Appropriations Received

F108 To record the reduction of permanent indefinite resources when a warrant is received.
**Comment:** Do not process this transaction unless indefinite authority needs further adjusting. Reverse entry for an increase.

**Budgetary Entry**
Debit 4450 Unapportioned Authority
Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4111 Debt Liquidation Appropriations
Credit 4118 Reestimated Loan Subsidy Appropriation
Credit 4119 Other Appropriations Realized

**Proprietary Entry**
Debit 3101 Unexpended Appropriations - Appropriations Received
Credit 1010 Fund Balance With Treasury

F109 To record the removal of unfilled customer orders without advance in excess of obligations.
**Comment:** For expiring accounts only. To record as an adjusting entry before preparing the preclosing trial balance.

**Budgetary Entry**
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4221 Unfilled Customer Orders Without Advance

**Proprietary Entry**
None

**U.S. Government Standard General Ledger**
**Account Transactions**

F110 To record the removal of unfilled customer orders with advance and to return advance in excess of obligations.
**Comment:** For expiring accounts only. To record as an adjusting entry before preparing the preclosing trial balance.

**Budgetary Entry**
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4222 Unfilled Customer Orders With Advance

**Proprietary Entry**
Debit 2310 Liability for Advances and Prepayments
Credit 1010 Fund Balance With Treasury

F111 To record in the ordering fund the reduction to undelivered orders so that the balance equals obligations in the performing fund for the related unfilled customer orders.
**Comment:** Process when both Treasury Appropriation Fund Symbols are expiring. This transaction complies with the Economy Act and Office of Management and Budget Circular No. A-11, Section 20 (2004).
**Reference:** USSGL implementation guidance; Economy Act Scenario (December 2004)

**Budgetary Entry**
Debit 4801 Undelivered Orders - Obligations, Unpaid
Credit 4610 Allotments - Realized Resources
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
None

F112 To record adjustments for anticipated resources not realized.
**Comment:** Balances in anticipated accounts must be zero at yearend.

**Budgetary Entry**
Debit 4131 Current-Year Contract Authority Realized
Debit 4141 Current-Year Borrowing Authority Realized
Debit 4450 Unapportioned Authority
Debit 4510 Apportionments
Debit 4590 Apportionments - Anticipated Resources - Programs Subject to Apportionment
Debit 4690 Anticipated Resources - Programs Exempt From Apportionment
Credit 4032 Estimated Indefinite Contract Authority
Credit 4042 Estimated Indefinite Borrowing Authority
Credit 4060 Anticipated Collections From Non-Federal Sources
Credit 4070 Anticipated Collections From Federal Sources
Credit 4120 Appropriations Anticipated - Indefinite
Credit 4210 Anticipated Reimbursements and Other Income
Credit 4215 Anticipated Appropriation Trust Fund Expenditure Transfers
Credit 4310 Anticipated Recoveries of Prior-Year Obligations

**Proprietary Entry**
None

**U.S. Government Standard General Ledger**
**Account Transactions**

F113 To record the reduction of unobligated balances for indefinite contract or indefinite borrowing authority at yearend.
**Comment:** Unobligated balances for indefinite contract or borrowing authority must be zero at yearend.
**Reference:** USSGL implementation guidance; Contract Authority Case Studies

**Budgetary Entry**
Debit 4450 Unapportioned Authority
Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Debit 4700 Commitments - Programs Subject to Apportionment
Debit 4720 Commitments - Programs Exempt From Apportionment
Credit 4048 Anticipated Transfers to the General Fund of the Treasury - Prior-Year Balances
Credit 4133 Decreases to Indefinite Contract Authority
Credit 4143 Current-Year Decreases to Indefinite Borrowing Authority Realized

**Proprietary Entry**
None

F114 To record adjustments for anticipated reductions not realized.
**Comment:** Balances are reduced to zero.

**Budgetary Entry**
Debit 4034 Anticipated Adjustments to Contract Authority
Debit 4044 Anticipated Reductions to Borrowing Authority
Debit 4047 Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority
Debit 4048 Anticipated Transfers to the General Fund of the Treasury - Prior-Year Balances
Credit 4450 Unapportioned Authority

**Proprietary Entry**
None

F116 To record adjustments for resources realized in excess of those anticipated.
**Comment:** Adjust abnormal balances to zero. May impact other budgetary status accounts.

**Budgetary Entry**
Debit 4060 Anticipated Collections From Non-Federal Sources
Debit 4070 Anticipated Collections From Federal Sources
Debit 4120 Appropriations Anticipated - Indefinite
Debit 4210 Anticipated Reimbursements and Other Income
Debit 4215 Anticipated Appropriation Trust Fund Expenditure Transfers
Debit 4310 Anticipated Recoveries of Prior-Year Obligations
Credit 4450 Unapportioned Authority

**Proprietary Entry**
None

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F118 To record adjustments for reductions to resources in excess of those anticipated.
**Comment:** Adjust abnormal balances to zero.

**Budgetary Entry**
Debit 4450 Unapportioned Authority
Credit 4034 Anticipated Adjustments to Contract Authority
Credit 4044 Anticipated Reductions to Borrowing Authority
Credit 4047 Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority

**Proprietary Entry**
None

F120 To record the cancellation of expired authority and withdraw funds via FMS 2108: Yearend Closing Statement (no warrant).
**Comment:** Use only at the end of the 5th year after the authority expires.

**Budgetary Entry**
Debit 4650 Allotments - Expired Authority
Credit 4350 Canceled Authority

**Proprietary Entry**
Debit 3106 Unexpended Appropriations - Adjustments
Credit 1010 Fund Balance With Treasury

F121 To record the amount of unobligated appropriated receipts in a trust or special fund expenditure account that is canceled and returned to the originating invested trust of special fund from which the amount was originally derived. The amounts are to be returned via SF 1151: Non expenditure Transfer Authorization.
**Comment:** Use USSGL account 4650 if the authority is expired.
**Reference:** USSGL implementation guidance; Cancellations - Available Trust or Special Funds With Invested Relationships

**Budgetary Entry**
Debit 4450 Unapportioned Authority
Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Debit 4650 Allotments - Expired Authority
Credit 4356 Cancellation of Appropriation From Invested Balances

**Proprietary Entry**
Debit 5765 Nonexpenditure Financing Sources - Transfers-Out - Other
Credit 1010 Fund Balance With Treasury

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F122 To record the cancellation of authority not previously expired and to withdraw funds.
**Comment:** Authority canceled early by administrative action.

**Budgetary Entry**
Debit 4450 Unapportioned Authority
Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4351 Partial or Early Cancellation of Authority With a U.S. Treasury Warrant

**Proprietary Entry**
Debit 3106 Unexpended Appropriations - Adjustments
Credit 1010 Fund Balance With Treasury

F123 To record the amount of unobligated appropriated receipts in a trust or special fund expenditure account represented as a receivable from or payable in an invested trust of special fund that is canceled. There is no movement of fund balance.
**Comment:** Use USSGL account 4650 if the authority is expired. Also post USSGL TC-A519 if receivable account USSGL 4126 needs to be adjusted, or post USSGL TC-D141 if a payable needs to be adjusted.
**Reference:** USSGL implementation guidance; Cancellations - Available Trust or Special Funds With Invested Relationships; Cancellations of Expenditure Transfers Receivable/Payable

**Budgetary Entry**
Debit 4450 Unapportioned Authority
Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Debit 4650 Allotments - Expired Authority
Credit 4357 Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds

**Proprietary Entry**
None

F124 To record the closing of General Fund receipt accounts associated with fund balance at yearend.
**Comment:** See USSGL TC-C142 and TC-C147 for the original transaction.
**Reference:** USSGL implementation guidance; General Fund Receipt Account Guide

**Budgetary Entry**
None

**Proprietary Entry**
Debit 2980 Custodial Liability
Debit 2985 Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity
Credit 1010 Fund Balance With Treasury

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F125 To record the closing of General Fund receipt accounts associated with USSGL account 7500 at yearend.
**Comment:** See USSGL TC-C437 for the original transaction.
**Reference:** USSGL implementation guidance; Disposition of Borrowings With Capitalized Interest

**Budgetary Entry**
None

**Proprietary Entry**
Debit 2985 Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity
Credit 7500 Distribution of Income - Dividend

F126 To record an adjustment to authority temporarily unavailable for Treasury Appropriation Fund Symbols that do not have a Schedule N (Schedule on Unavailable Collections) in the President's Budget and do not report authority precluded from obligation on the Program and Financing Schedule (P&F).
**Reference:** USSGL implementation guidance; Authority Temporarily Precluded From Obligation

**Budgetary Entry**
Debit 4395 Authority Unavailable for Obligation Pursuant to Public Law - Temporary
Credit 4450 Unapportioned Authority

**Proprietary Entry**
None

F128 To record the cancellation of a valid obligation and account payable in the "canceling appropriation."
**Comment:** Reverse USSGL TC-B134. Also post USSGL TC-F120 or TC-F122 to cancel the expired authority and withdraw fund balance. See USSGL TC-F130 to reestablish a canceled accounts payable in the canceled appropriation. Credit USSGL account 4450 only for partial cancellations. See Office of Management and Budget Circular No. A-11 for additional guidance.
**Reference:** USSGL implementation guidance; Canceled Payables

**Budgetary Entry**
Debit 4971 Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries
Credit 4450 Unapportioned Authority
Credit 4650 Allotments - Expired Authority

**Proprietary Entry**
Debit 2110 Accounts Payable
Credit 6100 Operating Expenses/Program Costs

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F130 To reinstate the valid account payable in the canceled appropriation for financial statement presentation.
**Comment:** Post this transaction concurrently with USSGL TC-F128. Office of Management and Budget (OMB) Circular No. A-11 requires agencies to maintain proper general ledger control for obligations to prevent both overpayment and over-obligation related to canceled appropriations, and that anti-deficiency provisions continue to apply to canceled appropriations. See OMB Circular No. A-11 for additional guidance.
**Reference:** USSGL implementation guidance; Canceled Payables

**Budgetary Entry**
None

**Proprietary Entry**
Debit 6800 Future Funded Expenses
Credit 2960 Accounts Payable From Canceled Appropriations

F132 To record the reduction of receipt and appropriation balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as preclosing when the total amount of current-year receipts is greater than the amount needed to cover current-year obligations.
**Comment:** Refer to USSGL TC-F354 if the total amount of current-year receipts is not enough to cover current-year obligations.
**Reference:** USSGL implementation guidance; Trust Fund Guide: Trust Funds With Balances Precluded From Obligation

**Budgetary Entry**
Debit 4397 Receipts and Appropriations Temporarily Precluded From Obligation
Credit 4157 Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation

**Proprietary Entry**
None

F134 To record the reduction of offsetting collections balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as preclosing when the total amount of current-year collections is greater than the amount needed to cover current-year obligations.
**Comment:** Refer to USSGL TC-F356 if the total amount of current-year receipts is not enough to cover current-year obligations.
**Reference:** USSGL implementation guidance; Trust Fund Guide: Trust Funds With Balances Precluded From Obligation

**Budgetary Entry**
Debit 4398 Offsetting Collections Temporarily Precluded From Obligation
Credit 4158 Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation

**Proprietary Entry**
None

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F136 To record the market value adjustment between the amortized cost and the current market value at yearend when the Treasury note is available for sale.
**Comment:** Unrealized holding gains and losses are excluded from earnings and reported as a separate component of shareholders' equity.
**Reference:** USSGL implementation guidance; Investments Not Held to Maturity

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1618 Market Adjustment - Investments
Credit 7180 Unrealized Gains

F138 To record the market value adjustment between the amortized cost and the current market value at yearend when a Treasury note is classified as a trading security.
**Comment:** Unrealized holding gains and losses are included in earnings.
**Reference:** USSGL implementation guidance; Investments Not Held to Maturity

**Budgetary Entry**
None

**Proprietary Entry**
Debit 7280 Unrealized Losses
Credit 1618 Market Adjustment - Investments

F144 To record the cancellation of a receivable for reimbursable activity.
**Comment:** Also post USSGL TC-C420 in a General Fund receipt account. To record as an adjusting entry before preparing the preclosing trial balance, post this transaction prior to posting USSGL TC-F120, which cancels expired authority.
**Reference:** USSGL implementation guidance; Expired and Canceled Authority; General Fund Receipt Account Guide

**Budgetary Entry**
Debit 4650 Allotments - Expired Authority
Credit 4251 Reimbursements and Other Income Earned - Receivable

**Proprietary Entry**
Debit 5200 Revenue From Services Provided
Debit 5900 Other Revenue
Credit 1310 Accounts Receivable

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F146 To record the cancellation of expired balances in the expenditure account and return amounts to the associated unavailable receipt account. A Treasury warrant is required.
**Comment:** Record as an adjusting entry before preparing the preclosing trial balance.

**Budgetary Entry**
Debit 4650 Allotments - Expired Authority
Credit 4355 Cancellation of Appropriation From Unavailable Receipts

**Proprietary Entry**
Debit 5745 Appropriated Earmarked Receipts Transferred Out
Credit 1010 Fund Balance With Treasury

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**F300 - F499 YEAREND - Closing Entries**

F301 To reclassify the balance of partially canceled authority to memorandum accounts.
**Comment:** Also post USSGL TC-F390 to record the closing of canceled authority for partial cancellations.
**Reference:** USSGL implementation guidance; Accounting for Partial Cancellation - No-Year TAFS With "Definite Authority"

**Memorandum Entry**
Debit 8102 Offset for Partial or Early Cancellation of Authority
Credit 8101 Partial or Early Cancellation of Authority

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F302 To record the consolidation of actual net-funded resources and reductions for withdrawn funds.

**Budgetary Entry**

Debit 4129 Amounts Appropriated From Specific Invested TAFS - Transfers-Out
Debit 4130 Appropriation To Liquidate Contract Authority Withdrawn
Debit 4146 Actual Repayments of Debt, Current-Year Authority
Debit 4147 Actual Repayments of Debt, Prior-Year Balances
Debit 4151 Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority
Debit 4152 Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances
Debit 4201 Total Actual Resources - Collected
Debit 4208 Adjustment to Total Resources - Disposition of Canceled Payables
Debit 4355 Cancellation of Appropriation From Unavailable Receipts
Debit 4356 Cancellation of Appropriation From Invested Balances
Debit 4370 Offset to Appropriation Realized for Redemption of Treasury Securities
Debit 4387 Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority
Debit 4388 Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances
Debit 4390 Reappropriations - Transfers-Out
Debit 4391 Adjustments to Indefinite No-Year Authority
Debit 4392 Permanent Reduction - New Budget Authority
Debit 4393 Permanent Reduction - Prior-Year Balances

Credit 4111 Debt Liquidation Appropriations
Credit 4112 Liquidation of Deficiency - Appropriations
Credit 4114 Appropriated Trust or Special Fund Receipts
Credit 4115 Loan Subsidy Appropriation
Credit 4117 Loan Administrative Expense Appropriation
Credit 4118 Reestimated Loan Subsidy Appropriation
Credit 4119 Other Appropriations Realized
Credit 4125 Loan Modification Adjustment Transfer Appropriation
Credit 4128 Amounts Appropriated From Specific Invested TAFS - Transfers-In
Credit 4138 Appropriation To Liquidate Contract Authority
Credit 4148 Resources Realized From Borrowing Authority
Credit 4150 Reappropriations - Transfers-In
Credit 4167 Allocations of Realized Authority - Transferred From Invested Balances
Credit 4170 Transfers - Current-Year Authority
Credit 4173 Nonallocation Transfers of Invested Balances - Transferred
Credit 4175 Allocation Transfers of Current-Year Authority for Noninvested Accounts
Credit 4176 Allocation Transfers of Prior-Year Balances
Credit 4190 Transfers - Prior-Year Balances
Credit 4191 Balance Transfers - Extension of Availability Other Than Reappropriations
Credit 4192 Balance Transfers - Unexpired to Expired
Credit 4193 Balance Transfers - Unobligated Balances - Legislative Change of Purpose
Credit 4195 Transfer of Obligated Balances
Credit 4201 Total Actual Resources - Collected
Credit 4212 Liquidation of Deficiency - Offsetting Collections
Credit 4252 Reimbursements and Other Income Earned - Collected
Credit 4253 Prior-Year Unfilled Customer Orders With Advance - Refunds Paid
Credit 4255 Appropriation Trust Fund Expenditure Transfers - Collected

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Credit 4260 Actual Collections of "governmental-type" Fees
Credit 4261 Actual Collections of Business-Type Fees
Credit 4262 Actual Collections of Loan Principal
Credit 4263 Actual Collections of Loan Interest
Credit 4264 Actual Collections of Rent
Credit 4265 Actual Collections From Sale of Foreclosed Property
Credit 4266 Other Actual Business-Type Collections From Non-Federal Sources
Credit 4267 Other Actual "governmental-type" Collections From Non-Federal Sources
Credit 4271 Actual Program Fund Subsidy Collected
Credit 4273 Interest Collected From Treasury
Credit 4275 Actual Collections From Liquidating Fund
Credit 4276 Actual Collections From Financing Fund
Credit 4277 Other Actual Collections - Federal
Credit 4290 Amortization and Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds

**Proprietary Entry**
None

F304 To record the closing of fiscal-year contract authority.

**Budgetary Entry**
Debit 4132 Substitution of Contract Authority
Debit 4133 Decreases to Indefinite Contract Authority
Debit 4134 Contract Authority Withdrawn
Debit 4135 Contract Authority Liquidated
Debit 4139 Contract Authority Carried Forward
Debit 4392 Permanent Reduction - New Budget Authority
Debit 4393 Permanent Reduction - Prior-Year Balances
Credit 4131 Current-Year Contract Authority Realized
Credit 4139 Contract Authority Carried Forward

**Proprietary Entry**
None

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F306 To record the closing of fiscal-year borrowing authority.

**Budgetary Entry**
Debit 4140 Substitution of Borrowing Authority
Debit 4143 Current-Year Decreases to Indefinite Borrowing Authority Realized
Debit 4144 Borrowing Authority Withdrawn
Debit 4145 Borrowing Authority Converted to Cash
Debit 4149 Borrowing Authority Carried Forward
Debit 4392 Permanent Reduction - New Budget Authority
Debit 4393 Permanent Reduction - Prior-Year Balances
Credit 4141 Current-Year Borrowing Authority Realized
Credit 4149 Borrowing Authority Carried Forward

**Proprietary Entry**
None

F308 To record the closing of unobligated balances in programs subject to apportionment to unapportioned authority for unexpired multi-year and no-year funds.

**Budgetary Entry**
Debit 4420 Unapportioned Authority - Pending Rescission
Debit 4430 Unapportioned Authority - OMB Deferral
Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
Debit 4630 Funds Not Available for Commitment/Obligation
Debit 4700 Commitments - Programs Subject to Apportionment
Credit 4450 Unapportioned Authority

**Proprietary Entry**
None

F310 To record the closing of unobligated balances in programs exempt from apportionment to unapportioned authority for unexpired multi-year and no-year funds.

**Budgetary Entry**
Debit 4720 Commitments - Programs Exempt From Apportionment
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
None

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F312 To record the closing of unobligated balances to expiring authority.

**Budgetary Entry**
Debit 4420 Unapportioned Authority - Pending Rescission
Debit 4430 Unapportioned Authority - OMB Deferral
Debit 4450 Unapportioned Authority
Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Debit 4630 Funds Not Available for Commitment/Obligation
Debit 4700 Commitments - Programs Subject to Apportionment
Debit 4720 Commitments - Programs Exempt From Apportionment
Credit 4650 Allotments - Expired Authority

**Proprietary Entry**
None

F314 To record the closing of paid delivered orders to total actual resources.

**Budgetary Entry**
Debit 4902 Delivered Orders - Obligations, Paid
Credit 4201 Total Actual Resources - Collected

**Proprietary Entry**
None

F316 To record the closing of authority other than offsetting collections made available from balances previously precluded from obligation to authority temporarily precluded from obligation.
**Comment:** See USSGL TC-F318 for authority from offsetting collections.
**Reference:** USSGL implementation guidance; Authority Temporarily Precluded From Obligation

**Budgetary Entry**
Debit 4397 Receipts and Appropriations Temporarily Precluded From Obligation
Credit 4157 Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation

**Proprietary Entry**
None

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F318 To record the closing of authority from offsetting collections made available from balances previously precluded from obligation to authority temporarily precluded from obligation.
**Comment:** See USSGL TC-F316 for authority other than offsetting collections.
**Reference:** USSGL implementation guidance; Authority Temporarily Precluded From Obligation

**Budgetary Entry**
Debit 4398 Offsetting Collections Temporarily Precluded From Obligation
Credit 4158 Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation

**Proprietary Entry**
None

F320 To record the closing of upward adjustments to delivered orders - obligations, paid.
**Comment:** See USSGL TC-F314 for closing of paid delivered orders. Prior-year adjustments are used only in year 2 and later.

**Budgetary Entry**
Debit 4982 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid
Credit 4902 Delivered Orders - Obligations, Paid

**Proprietary Entry**
None

F322 To record the closing of downward adjustments to delivered orders - obligations, paid.
**Comment:** See USSGL TC-F314 for closing of paid delivered orders. Prior-year adjustments are used only in year 2 and later.

**Budgetary Entry**
Debit 4902 Delivered Orders - Obligations, Paid
Credit 4972 Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected

**Proprietary Entry**
None

F324 To record the closing of upward adjustments and transfers to delivered orders - obligations, unpaid.
**Comment:** Prior-year adjustments are used only in year 2 and later.

**Budgetary Entry**
Debit 4931 Delivered Orders - Obligations Transferred, Unpaid
Debit 4981 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid
Credit 4901 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**
None

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F325 To record the closing of downward adjustments and transfers to delivered orders - obligations, unpaid.
**Comment:** Prior-year adjustments are used only in year 2 and later.

**Budgetary Entry**
Debit 4901 Delivered Orders - Obligations, Unpaid
Credit 4931 Delivered Orders - Obligations Transferred, Unpaid
Credit 4971 Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries

**Proprietary Entry**
None

F326 To record the closing of upward adjustments and transfers to undelivered orders - obligations prepaid and advanced.
**Comment:** Prior-year adjustments are used only in year 2 and later.
**Reference:** None

**Budgetary Entry**
Debit 4832 Undelivered Orders - Obligations Transferred, Prepaid/Advanced
Debit 4882 Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced
Credit 4802 Undelivered Orders - Obligations, Prepaid/Advanced

**Proprietary Entry**
None

F328 To record the closing of downward adjustments and transfers to undelivered orders - obligations prepaid and advanced.
**Comment:** Prior-year adjustments are used only in year 2 and later.

**Budgetary Entry**
Debit 4802 Undelivered Orders - Obligations, Prepaid/Advanced
Credit 4832 Undelivered Orders - Obligations Transferred, Prepaid/Advanced
Credit 4872 Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected

**Proprietary Entry**
None

F330 To record the closing of upward adjustments and transfers to undelivered orders - obligations, unpaid.
**Comment:** Prior-year adjustments are used only in year 2 and later.

**Budgetary Entry**
Debit 4831 Undelivered Orders - Obligations Transferred, Unpaid
Debit 4881 Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid
Credit 4801 Undelivered Orders - Obligations, Unpaid

**Proprietary Entry**
None

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F332 To record the closing of downward adjustments and transfers to undelivered orders - obligations, unpaid.
**Comment:** Prior-year adjustments are used only in year 2 and later.

**Budgetary Entry**
Debit 4801 Undelivered Orders - Obligations, Unpaid
Credit 4831 Undelivered Orders - Obligations Transferred, Unpaid
Credit 4871 Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries

**Proprietary Entry**
None

F334 To record the closing of adjustments for changes in prior-year allocations of budgetary resources to the appropriate status account.

**Budgetary Entry**
Debit 4320 Adjustments for Changes in Prior-Year Allocations of Budgetary Resources
Debit 4397 Receipts and Appropriations Temporarily Precluded From Obligation
Debit 4450 Unapportioned Authority
Credit 4320 Adjustments for Changes in Prior-Year Allocations of Budgetary Resources
Credit 4397 Receipts and Appropriations Temporarily Precluded From Obligation
Credit 4450 Unapportioned Authority

**Proprietary Entry**
None

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F336 To record the closing of revenue, expense, and other financing source accounts to cumulative results of operations.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 3310 Cumulative Results of Operations
Debit 5100 Revenue From Goods Sold
Debit 5200 Revenue From Services Provided
Debit 5310 Interest Revenue - Other
Debit 5311 Interest Revenue - Investments
Debit 5312 Interest Revenue - Loans Receivable/Uninvested Funds
Debit 5313 Interest Revenue - Subsidy Amortization
Debit 5314 Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act
Debit 5320 Penalties and Fines Revenue
Debit 5325 Administrative Fees Revenue
Debit 5400 Benefit Program Revenue
Debit 5500 Insurance and Guarantee Premium Revenue
Debit 5600 Donated Revenue - Financial Resources
Debit 5610 Donated Revenue - Nonfinancial Resources
Debit 5640 Forfeiture Revenue - Cash and Cash Equivalents
Debit 5650 Forfeiture Revenue - Forfeitures of Property
Debit 5700 Expended Appropriations
Debit 5705 Expended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year
Debit 5708 Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors
Debit 5709 Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles
Debit 5720 Financing Sources Transferred In Without Reimbursement
Debit 5740 Appropriated Earmarked Receipts Transferred In
Debit 5750 Expenditure Financing Sources - Transfers-In
Debit 5755 Nonexpenditure Financing Sources - Transfers-In - Other
Debit 5756 Nonexpenditure Financing Sources - Transfers-In - Capital Transfers
Debit 5775 Nonbudgetary Financing Sources Transferred In
Debit 5780 Imputed Financing Sources
Debit 5790 Other Financing Sources
Debit 5791 Adjustment to Financing Sources - Downward Reestimate or Negative Subsidy
Debit 5795 Seigniorage
Debit 5800 Tax Revenue Collected - Not Otherwise Classified
Debit 5801 Tax Revenue Collected - Individual
Debit 5802 Tax Revenue Collected - Corporate
Debit 5803 Tax Revenue Collected - Unemployment
Debit 5804 Tax Revenue Collected - Excise
Debit 5805 Tax Revenue Collected - Estate and Gift
Debit 5806 Tax Revenue Collected - Customs
Debit 5820 Tax Revenue Accrual Adjustment - Not Otherwise Classified
Debit 5821 Tax Revenue Accrual Adjustment - Individual
Debit 5822 Tax Revenue Accrual Adjustment - Corporate

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Debit 5823 Tax Revenue Accrual Adjustment - Unemployment
Debit 5824 Tax Revenue Accrual Adjustment - Excise
Debit 5825 Tax Revenue Accrual Adjustment - Estate and Gift
Debit 5826 Tax Revenue Accrual Adjustment - Customs
Debit 5900 Other Revenue
Debit 5921 Valuation Change in Investments - Exchange Stabilization Fund
Debit 5922 Valuation Change in Investments for Federal Government Sponsored Enterprise
Debit 5923 Valuation Change in Investments - Beneficial Interest in Trust
Debit 5997 Financing Sources Transferred In From Custodial Statement Collections
Debit 6190 Contra Bad Debt Expense - Incurred for Others
Debit 6199 Adjustment to Subsidy Expense
Debit 6600 Applied Overhead
Debit 6610 Cost Capitalization Offset

Credit 3310 Cumulative Results of Operations
Credit 5109 Contra Revenue for Goods Sold
Credit 5209 Contra Revenue for Services Provided
Credit 5315 Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act
Credit 5317 Contra Revenue for Interest Revenue - Loans Receivable
Credit 5318 Contra Revenue for Interest Revenue - Investments
Credit 5319 Contra Revenue for Interest Revenue - Other
Credit 5324 Contra Revenue for Penalties and Fines
Credit 5329 Contra Revenue for Administrative Fees
Credit 5409 Contra Revenue for Benefit Program Revenue
Credit 5509 Contra Revenue for Insurance and Guarantee Premium Revenue
Credit 5609 Contra Revenue for Donations - Financial Resources
Credit 5619 Contra Donated Revenue - Nonfinancial Resources
Credit 5649 Contra Forfeiture Revenue - Cash and Cash Equivalents
Credit 5659 Contra Forfeiture Revenue - Forfeitures of Property
Credit 5730 Financing Sources Transferred Out Without Reimbursement
Credit 5745 Appropriated Earmarked Receipts Transferred Out
Credit 5760 Expenditure Financing Sources - Transfers-Out
Credit 5765 Nonexpenditure Financing Sources - Transfers-Out - Other
Credit 5766 Nonexpenditure Financing Sources - Transfers-Out - Capital Transfers
Credit 5776 Nonbudgetary Financing Sources Transferred Out
Credit 5792 Financing Sources To Be Transferred Out - Contingent Liability
Credit 5830 Contra Revenue for Taxes - Not Otherwise Classified
Credit 5831 Contra Revenue for Taxes - Individual
Credit 5832 Contra Revenue for Taxes - Corporate
Credit 5833 Contra Revenue for Taxes - Unemployment
Credit 5834 Contra Revenue for Taxes - Excise
Credit 5835 Contra Revenue for Taxes - Estate and Gift
Credit 5836 Contra Revenue for Taxes - Customs
Credit 5890 Tax Revenue Refunds - Not Otherwise Classified
Credit 5891 Tax Revenue Refunds - Individual
Credit 5892 Tax Revenue Refunds - Corporate
Credit 5893 Tax Revenue Refunds - Unemployment
Credit 5894 Tax Revenue Refunds - Excise

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Credit 5895 Tax Revenue Refunds - Estate and Gift
Credit 5896 Tax Revenue Refunds - Customs
Credit 5909 Contra Revenue for Other Revenue
Credit 5990 Collections for Others - Statement of Custodial Activity
Credit 5991 Accrued Collections for Others - Statement of Custodial Activity
Credit 5993 Offset to Non-Entity Collections - Statement of Changes in Net Position
Credit 5994 Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position
Credit 5998 Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the Treasury
Credit 6100 Operating Expenses/Program Costs
Credit 6310 Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank
Credit 6320 Interest Expenses on Securities
Credit 6330 Other Interest Expenses
Credit 6340 Interest Expense Accrued on the Liability for Loan Guarantees
Credit 6400 Benefit Expense
Credit 6500 Cost of Goods Sold
Credit 6710 Depreciation, Amortization, and Depletion
Credit 6720 Bad Debt Expense
Credit 6730 Imputed Costs
Credit 6790 Other Expenses Not Requiring Budgetary Resources
Credit 6800 Future Funded Expenses
Credit 6850 Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)
Credit 6900 Nonproduction Costs

F338 To record the closing of gains and miscellaneous items into cumulative results of operations.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 7110 Gains on Disposition of Assets - Other
Debit 7111 Gains on Disposition of Investments
Debit 7112 Gains on Disposition of Borrowings
Debit 7180 Unrealized Gains
Debit 7190 Other Gains
Debit 7300 Extraordinary Items
Debit 7400 Prior-Period Adjustments Due to Corrections of Errors
Debit 7401 Prior-Period Adjustments Due to Changes in Accounting Principles
Debit 7405 Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year
Debit 7600 Changes in Actuarial Liability
Credit 3310 Cumulative Results of Operations

**U.S. Government Standard General Ledger**
**Account Transactions**

F340 To record the closing of losses and miscellaneous items into cumulative results of operations.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 3310 Cumulative Results of Operations
Credit 7210 Losses on Disposition of Assets - Other
Credit 7211 Losses on Disposition of Investments
Credit 7212 Losses on Disposition of Borrowings
Credit 7280 Unrealized Losses
Credit 7290 Other Losses
Credit 7300 Extraordinary Items
Credit 7400 Prior-Period Adjustments Due to Corrections of Errors
Credit 7401 Prior-Period Adjustments Due to Changes in Accounting Principles
Credit 7405 Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year
Credit 7500 Distribution of Income - Dividend
Credit 7600 Changes in Actuarial Liability

F342 To record closing of fiscal-year activity to unexpended appropriations.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 3100 Unexpended Appropriations - Cumulative
Debit 3101 Unexpended Appropriations - Appropriations Received
Debit 3102 Unexpended Appropriations - Transfers-In
Debit 3106 Unexpended Appropriations - Adjustments
Credit 3100 Unexpended Appropriations - Cumulative
Credit 3103 Unexpended Appropriations - Transfers-Out
Credit 3105 Unexpended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year
Credit 3107 Unexpended Appropriations - Used
Credit 3108 Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors
Credit 3109 Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles

F344 To record the closing of used authority of guaranteed loan level upon completion of guaranteed loan programs.
**Comment:** Used to track guaranteed loan level.

**Memorandum Entry**
Debit 8040 Guaranteed Loan Level - Used Authority
Credit 8010 Guaranteed Loan Level

**U.S. Government Standard General Ledger**
**Account Transactions**

F346 To record the closing of apportioned authority of guaranteed loan level into unused authority.
**Comment:** Prior-year balance of unused authority.

**Memorandum Entry**
Debit 8020 Guaranteed Loan Level - Apportioned
Credit 8045 Guaranteed Loan Level - Unused Authority

F348 To record the closing of guaranteed loans new disbursements by lenders into the cumulative disbursements.
**Comment:** Tracks outstanding principal of third-party lenders reported in the footnotes of the Office of Management and Budget Form and Content financial statements.

**Memorandum Entry**
Debit 8053 Guaranteed Loan New Disbursements by Lender
Credit 8070 Guaranteed Loan Cumulative Disbursements by Lenders

F350 To record the closing of guaranteed loans new collections by lenders into the cumulative disbursements.
**Comment:** Tracks outstanding principal of third-party lenders reported in the footnotes of the Office of Management and Budget Form and Content financial statements.

**Memorandum Entry**
Debit 8070 Guaranteed Loan Cumulative Disbursements by Lenders
Credit 8065 Guaranteed Loan Collections, Defaults, and Adjustments

F352 To record the closing of all unused guaranteed loan authority no longer available for use.

**Memorandum Entry**
Debit 8045 Guaranteed Loan Level - Unused Authority
Credit 8010 Guaranteed Loan Level

F354 To record the reduction of receipt and appropriation balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as post-closing when the total amount of current-year receipts is not enough to cover current-year obligations.
**Comment:** Refer to USSGL TC-F132 if the total amount of current-year collections is greater than the amount needed to cover current-year obligations.

**Budgetary Entry**
Debit 4397 Receipts and Appropriations Temporarily Precluded From Obligation
Credit 4157 Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation

**Proprietary Entry**
None

**U.S. Government Standard General Ledger**
**Account Transactions**

F356 To record the reduction of offsetting collections balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as post-closing when the total amount of current-year collections is not enough to cover current-year obligations.
**Comment:** Refer to USSGL TC-F134 if the total amount of current-year collections is greater than the amount needed to cover current-year obligations.
**Reference:** USSGL implementation guidance; Trust Fund Guide; Trust Funds With Balances Precluded From Obligation

**Budgetary Entry**
Debit 4398 Offsetting Collections Temporarily Precluded From Obligation
Credit 4158 Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation

**Proprietary Entry**
None

F358 To record the closing of special and trust fund refunds and recoveries temporarily unavailable into receipts and appropriations temporarily precluded from obligation.
**Comment:** See USSGL TC-F359 for the closing of special and trust fund refunds and recoveries that are to be reclassified as "Receipts Unavailable for Obligation Upon Collection."
**Reference:** USSGL implementation guidance; Trust or special fund guidance on refunds and recoveries of prior-year obligations.

**Budgetary Entry**
Debit 4399 Special and Trust Fund Refunds and Recoveries Temp. Unavailable - Receipts and Appropriations Temp. Precluded From Obligation
Credit 4397 Receipts and Appropriations Temporarily Precluded From Obligation

**Proprietary Entry**
None

F359 To record the closing of special and trust fund refunds and recoveries temporarily unavailable into receipts unavailable for obligation upon collection.
**Comment:** See USSGL TC-F358 for the closing of special and trust fund refunds and recoveries that are to be reclassified as "Receipts and Appropriations Temporarily Precluded From Obligation."
**Reference:** USSGL implemention guidance; Trust or special fund guidance on refunds and recoveries of prior-year obligations.

**Budgetary Entry**
Debit 4396 Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts Unavailable for Obligation Upon Collection
Credit 4394 Receipts Unavailable for Obligation Upon Collection

**Proprietary Entry**
None

**U.S. Government Standard General Ledger**
**Account Transactions**

F360 To reclassify a temporary reduction/cancellation at yearend.
**Comment:** Use Authority_Type attribute "S" when recording temporary reductions of spending authority from offsetting collections. Record a debit to USSGL 4124 to reclassify a reduction/cancellation in an invested Treasury Appropriation Fund Symbol (TAFS). Return the authority to resources at the beginning of the next year by posting USSGL TC-A108.
**Reference:** USSGL implementation guidance; Temporary Reductions

**Budgetary Entry**
Debit 4124 Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation
Debit 4382 Temporary Reduction - New Budget Authority
Debit 4383 Temporary Reduction - Prior-Year Balances
Credit 4384 Temporary Reduction/Cancellation Returned by Appropriation

**Proprietary Entry**
None

F362 To reclassify a reduction in an allocation special or trust Treasury Appropriation Fund Symbol (TAFS), designated by Treasury as available for investment where the parent is invested.
**Comment:** Only use this transaction with invested special and trust TAFS designated by Treasury as available for investment where there is a parent and allocation relationship. The parent TAFS simultaneously posts USSGL TC-F364.
**Reference:** USSGL implementation guidance; Temporary Reductions

**Budgetary Entry**
Debit 4382 Temporary Reduction - New Budget Authority
Debit 4383 Temporary Reduction - Prior-Year Balances
Credit 4168 Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction

**Proprietary Entry**
None

F364 To reclassify a reduction recorded in an invested parent special or trust Treasury Appropriation Fund Symbol (TAFS), designated by Treasury as available for investment.
**Comment:** Only use this transaction with invested special and trust TAFS designated by Treasury as available for investment where there is a parent and allocation relationship. The allocation TAFS simultaneously posts USSGL TC-F362.
**Reference:** USSGL implementation guidance; Temporary Reductions

**Budgetary Entry**
Debit 4168 Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction
Credit 4384 Temporary Reduction/Cancellation Returned by Appropriation

**Proprietary Entry**
None

**U.S. Government Standard General Ledger**
**Account Transactions**

F366 To reclassify a reduction recorded in an agency special or trust expenditure Treasury Appropriation Fund Symbol (TAFS), where the corresponding TAFS is invested.
**Comment:** Use this transaction only with specific invested TAFS. For Treasury-Managed Trust Funds, the Bureau of the Public Debt simultaneously posts USSGL TC-F368.
**Reference:** USSGL implementation guidance; Temporary Reductions

**Budgetary Entry**
Debit 4382 Temporary Reduction - New Budget Authority
Debit 4383 Temporary Reduction - Prior-Year Balances
Credit 4123 Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction

**Proprietary Entry**
None

F368 To reclassify a reduction recorded in an specific invested Treasury Appropriation Fund Symbol (TAFS).
**Comment:** Only use this transaction with specific invested special and trust TAFS. The agency TAFS simultaneously posts USSGL TC-F366.
**Reference:** USSGL implementation guidance; Temporary Reductions

**Budgetary Entry**
Debit 4124 Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation
Credit 4384 Temporary Reduction/Cancellation Returned by Appropriation

**Proprietary Entry**
None

F369 To reclassify cancellations of appropriated amounts receivable from invested trust or special funds into the appropriate USSGL account.
**Comment:** Record USSGL account 4121 if previously recorded as a debit in conjunction with USSGL TC-A519. Record USSGL account 4384 if the Treasury Appropriation Fund Symbol (TAFS) received a cancellation of amounts payable from invested trust or special fund balances.
**Reference:** USSGL implementation guidance; Cancellations - Available Trust or Special Funds With Invested Relationships; Cancellations of Expenditure Transfers Receivable/Payable

**Budgetary Entry**
Debit 4357 Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds
Credit 4121 Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation
Credit 4384 Temporary Reduction/Cancellation Returned by Appropriation

**Proprietary Entry**
None

**U.S. Government Standard General Ledger**
**Account Transactions**

F370 To record the closing of memorandum accounts for purchases.
**Reference:** USSGL implementation guidance; Memorandum Accounts for Current-Year Asset Activity - Purchases

**Memorandum Entry**
Debit 8801 Offset for Purchases of Assets
Credit 8802 Purchases of Property, Plant, and Equipment
Credit 8803 Purchases of Inventory and Related Property
Credit 8804 Purchases of Assets - Other

F372 To record the closing of transferred expired authority to appropriation trust fund expenditure transfers-receivable.
**Comment:** Reverse this transaction for the receiving entity.
**Reference:** USSGL implementation guidance; Accounting for SSA Limitation on Administrative Expenses Trust Fund

**Budgetary Entry**
Debit 4199 Transfer of Expired Expenditure Transfers - Receivable
Credit 4225 Appropriation Trust Fund Expenditure Transfers - Receivable

**Proprietary Entry**
None

F374 To record the closing of USSGL account 4081 back to the original budgetary resource receivable.
**Comment:** Reverse this transaction for receiving agency.
**Reference:** USSGL implementation guidance; Transfer of Receivable of Invested Balances

**Budgetary Entry**
Debit 4081 Amounts Appropriated From a Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred
Credit 4126 Amounts Appropriated From Specific Invested TAFS - Receivable

**Proprietary Entry**
None

F376 To record the closing of USSGL account 4082 back to the original budgetary resource receivable.
**Comment:** Reverse this transaction for receiving agency.
**Reference:** USSGL implementation guidance; Transfer of Receivable of Invested Balances

**Budgetary Entry**
Debit 4082 Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred
Credit 4166 Allocations of Realized Authority - To Be Transferred From Invested Balances

**Proprietary Entry**
None

**U.S. Government Standard General Ledger**
**Account Transactions**

F378 To record the closing of USSGL account 4083 back to the original budgetary resource receivable.
**Comment:** Reverse this transaction for receiving agency.
**Reference:** USSGL implementation guidance; Transfer of Receivable of Invested Balances

**Budgetary Entry**
Debit 4083 Transfers - Current-Year Authority - Receivable - Transferred
Credit 4171 Nonallocation Transfers of Invested Balances - Receivable

**Proprietary Entry**
None

F380 To record the closing of USSGL account 4230 back to the original budgetary resource receivable.
**Comment:** Reverse this transaction for receiving agency.
**Reference:** USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations

**Budgetary Entry**
Debit 4230 Unfilled Customer Orders Without Advance - Transferred
Credit 4221 Unfilled Customer Orders Without Advance

**Proprietary Entry**
None

F382 To record the closing of USSGL account 4231 back to the original budgetary resource receivable.
**Comment:** Reverse this transaction for receiving agency.
**Reference:** USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations

**Budgetary Entry**
Debit 4231 Unfilled Customer Orders With Advance - Transferred
Credit 4222 Unfilled Customer Orders With Advance

**Proprietary Entry**
None

F384 To record the closing of USSGL account 4232 back to the original budgetary resource receivable.
**Comment:** Reverse this transaction for receiving agency.
**Reference:** USSGL implementation guidance; Transfer of USSGL Account 4225

**Budgetary Entry**
Debit 4232 Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred
Credit 4225 Appropriation Trust Fund Expenditure Transfers - Receivable

**Proprietary Entry**
None

**U.S. Government Standard General Ledger**
**Account Transactions**

F386 To record the closing of USSGL account 4233 back to the original budgetary resource receivable.
**Comment:** Reverse this transaction for receiving agency.
**Reference:** USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations

**Budgetary Entry**
Debit 4233 Reimbursements and Other Income Earned - Receivable - Transferred
Credit 4251 Reimbursements and Other Income Earned - Receivable

**Proprietary Entry**
None

F388 To record the closing of USSGL account 4234 back to the original budgetary resource receivable.
**Comment:** Reverse this transaction for receiving agency.
**Reference:** USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations

**Budgetary Entry**
Debit 4234 Other Federal Receivables - Transferred
Credit 4287 Other Federal Receivables

**Proprietary Entry**
None

F390 To record the closing of canceled authority for partial cancellations.
**Comment:** Also post USSGL TC-F301 to reclassify the balance of partially canceled authority to memorandum accounts.
**Reference:** USSGL implementation guidance; Accounting for Partial Cancellation - No-Year TAFS With "Definite Authority"

**Budgetary Entry**
Debit 4351 Partial or Early Cancellation of Authority With a U.S. Treasury Warrant
Credit 4201 Total Actual Resources - Collected

**Proprietary Entry**
None

**U.S. Government Standard General Ledger**
**Account Transactions**

**G100 - G299 MEMORANDUM ENTRIES - All Memorandum Entries (Excluding Closing Memorandum Entries)**

G102 To record guaranteed loan level submitted on the SF 132: Apportionment and Reapportionment Schedule, for the Office of Management and Budget approval.
**Comment:** Applicable to activity for guaranteed loans.

**Memorandum Entry**
Debit 8010 Guaranteed Loan Level
Credit 8015 Guaranteed Loan Level - Unapportioned

G104 To record initial receipt of the guaranteed loan level as shown on an approved apportionment schedule, SF 132: Apportionment and Reapportionment Schedule.
**Comment:** Applicable to activity for guaranteed loans.

**Memorandum Entry**
Debit 8015 Guaranteed Loan Level - Unapportioned
Credit 8020 Guaranteed Loan Level - Apportioned

G106 To record the binding contracts entered into by private lenders.
**Comment:** Applicable to activity for guaranteed loans.

**Memorandum Entry**
Debit 8020 Guaranteed Loan Level - Apportioned
Credit 8040 Guaranteed Loan Level - Used Authority

G108 To record the disbursement of a loan.
**Comment:** Applicable to activity for guaranteed loans.

**Memorandum Entry**
Debit 8050 Guaranteed Loan Principal Outstanding
Credit 8053 Guaranteed Loan New Disbursements by Lender

G110 To record the repayment of principal from borrowers.
**Comment:** Applicable to activity for guaranteed loans.

**Memorandum Entry**
Debit 8065 Guaranteed Loan Collections, Defaults, and Adjustments
Credit 8050 Guaranteed Loan Principal Outstanding

**U.S. Government Standard General Ledger**
**Account Transactions**

G120 To record activity for current-year purchases of property, plant, and equipment.
**Comment:** USSGL transactions that reference this transaction: USSGL TCs-B402, B404, B406, B430, B438, B604, C132, C134, C136, C138, C414, D132, D134, and G124.
**Reference:** USSGL implementation guidance; Memorandum Accounts for Current-Year Asset Activity - Purchases

**Memorandum Entry**
Debit 8802 Purchases of Property, Plant, and Equipment
Credit 8801 Offset for Purchases of Assets

G122 To record activity for current-year purchases of inventory and related property.
**Comment:** USSGL transactions that reference this transaction: USSGL TCs-B402, B404, B406, B430, B438, B604, C132, C134, C136, C138, C414, D132, D134, and G124.

**Memorandum Entry**
Debit 8803 Purchases of Inventory and Related Property
Credit 8801 Offset for Purchases of Assets

G124 To record activity for current-year purchases of other assets not recorded as Property, Plant and Equipment (USSGL TC-G120), or Inventory and Related Property (USSGL TC-G122).
**Comment:** USSGL transactions that reference this transaction: USSGL TCs-B152, B402, B404, B406, B438, B604, C132, C134, C136, C138, C414, D132, and D134.

**Memorandum Entry**
Debit 8804 Purchases of Assets - Other
Credit 8801 Offset for Purchases of Assets

**U.S. Government Standard General Ledger**
**Account Transactions**

**H100 - H799**

H100 To record equity contributions to increase fiduciary net assets.
**Comment:** Equity contributions directly increase beneficiaries' equity. This transaction is similar to the private sector's contributed capital.
**Reference:** FASAB SFFAS No. 31

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Debit 1130 Funds Held by the Public
Debit 1190 Other Cash
Debit 1193 International Monetary Fund Assets - Reserve Position
Debit 1194 Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights
Debit 1195 Other Monetary Assets
Debit 1200 Foreign Currency
Debit 1310 Accounts Receivable
Debit 1320 Employment Benefit Contributions Receivable
Debit 1340 Interest Receivable - Not Otherwise Classified
Debit 1341 Interest Receivable - Loans
Debit 1342 Interest Receivable - Investments
Debit 1343 Interest Receivable - Taxes
Debit 1350 Loans Receivable
Debit 1351 Capitalized Loan Interest Receivable - Non-Credit Reform
Debit 1360 Penalties and Fines Receivable - Not Otherwise Classified
Debit 1361 Penalties and Fines Receivable - Loans
Debit 1363 Penalties and Fines Receivable - Taxes
Debit 1370 Administrative Fees Receivable - Not Otherwise Classified
Debit 1371 Administrative Fees Receivable - Loans
Debit 1373 Administrative Fees Receivable - Taxes
Debit 1410 Advances and Prepayments
Debit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1618 Market Adjustment - Investments
Debit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
Debit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities
Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Debit 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Debit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt

**U.S. Government Standard General Ledger**
**Account Transactions**

Debit 1638 Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds
Debit 1690 Other Investments
Debit 1711 Land and Land Rights
Debit 1712 Improvements to Land
Debit 1720 Construction-in-Progress
Debit 1730 Buildings, Improvements, and Renovations
Debit 1740 Other Structures and Facilities
Debit 1750 Equipment
Debit 1810 Assets Under Capital Lease
Debit 1820 Leasehold Improvements
Debit 1830 Internal-Use Software
Debit 1832 Internal-Use Software in Development
Debit 1840 Other Natural Resources
Debit 1890 Other General Property, Plant, and Equipment
Debit 1990 Other Assets

Credit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities
Credit 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Credit 1639 Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds
Credit 3410 Contributions to Fiduciary Net Assets

**U.S. Government Standard General Ledger**
**Account Transactions**

H200 To record equity withdrawals or distributions of fiduciary net assets.
**Comment:** Withdrawals and disbursements are equity distributions to or on behalf of beneficiaries. This transaction is similar to the private sector's capital distributions.
**Reference:** FASAB SFFAS No. 31

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities
Debit 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Debit 1639 Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds
Debit 3420 Withdrawals or Distributions of Fiduciary Net Assets
Credit 1010 Fund Balance With Treasury
Credit 1130 Funds Held by the Public
Credit 1190 Other Cash
Credit 1193 International Monetary Fund Assets - Reserve Position
Credit 1194 Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights
Credit 1195 Other Monetary Assets
Credit 1200 Foreign Currency
Credit 1310 Accounts Receivable
Credit 1320 Employment Benefit Contributions Receivable
Credit 1340 Interest Receivable - Not Otherwise Classified
Credit 1341 Interest Receivable - Loans
Credit 1342 Interest Receivable - Investments
Credit 1343 Interest Receivable - Taxes
Credit 1350 Loans Receivable
Credit 1351 Capitalized Loan Interest Receivable - Non-Credit Reform
Credit 1360 Penalties and Fines Receivable - Not Otherwise Classified
Credit 1361 Penalties and Fines Receivable - Loans
Credit 1363 Penalties and Fines Receivable - Taxes
Credit 1370 Administrative Fees Receivable - Not Otherwise Classified
Credit 1371 Administrative Fees Receivable - Loans
Credit 1373 Administrative Fees Receivable - Taxes
Credit 1410 Advances and Prepayments
Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1618 Market Adjustment - Investments
Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
Credit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities
Credit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Credit 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt

**U.S. Government Standard General Ledger**
**Account Transactions**

Credit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Credit 1638 Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds
Credit 1690 Other Investments
Credit 1711 Land and Land Rights
Credit 1712 Improvements to Land
Credit 1720 Construction-in-Progress
Credit 1730 Buildings, Improvements, and Renovations
Credit 1740 Other Structures and Facilities
Credit 1750 Equipment
Credit 1810 Assets Under Capital Lease
Credit 1820 Leasehold Improvements
Credit 1830 Internal-Use Software
Credit 1832 Internal-Use Software in Development
Credit 1840 Other Natural Resources
Credit 1890 Other General Property, Plant, and Equipment
Credit 1990 Other Assets

H300 To record the closing of fiduciary outflows and miscellaneous items into fiduciary net assets.
**Comment:** Agencies should record revenues, expenses, gains, and losses related to fiduciary activities using USSGL Section III, transaction codes A through F, before the flow accounts are closed into fiduciary net assets.
**Reference:** FASAB SFFAS No. 31

**Budgetary Entry**
None

**Proprietary Entry**
Debit 3400 Fiduciary Net Assets
Credit 6100 Operating Expenses/Program Costs
Credit 6310 Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank
Credit 6320 Interest Expenses on Securities
Credit 6330 Other Interest Expenses
Credit 6790 Other Expenses Not Requiring Budgetary Resources
Credit 6800 Future Funded Expenses
Credit 6850 Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)
Credit 6900 Nonproduction Costs
Credit 7210 Losses on Disposition of Assets - Other
Credit 7211 Losses on Disposition of Investments
Credit 7212 Losses on Disposition of Borrowings
Credit 7280 Unrealized Losses
Credit 7290 Other Losses
Credit 7300 Extraordinary Items
Credit 7400 Prior-Period Adjustments Due to Corrections of Errors
Credit 7401 Prior-Period Adjustments Due to Changes in Accounting Principles
Credit 7405 Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year

**U.S. Government Standard General Ledger**
**Account Transactions**

H301 To record the closing of fiduciary inflows and miscellaneous items into fiduciary net assets.
**Comment:** Agencies should record revenues, expenses, gains, and losses related to fiduciary activities using USSGL Section III, transaction codes A through F, before the flow accounts are closed into fiduciary net assets.
**Reference:** FASAB SFFAS No.31

**Budgetary Entry**
None

**Proprietary Entry**
Debit 5200 Revenue From Services Provided
Debit 5310 Interest Revenue - Other
Debit 5311 Interest Revenue - Investments
Debit 5312 Interest Revenue - Loans Receivable/Uninvested Funds
Debit 5320 Penalties and Fines Revenue
Debit 5325 Administrative Fees Revenue
Debit 5400 Benefit Program Revenue
Debit 5500 Insurance and Guarantee Premium Revenue
Debit 5600 Donated Revenue - Financial Resources
Debit 5610 Donated Revenue - Nonfinancial Resources
Debit 5900 Other Revenue
Debit 7110 Gains on Disposition of Assets - Other
Debit 7111 Gains on Disposition of Investments
Debit 7112 Gains on Disposition of Borrowings
Debit 7180 Unrealized Gains
Debit 7190 Other Gains
Debit 7300 Extraordinary Items
Debit 7400 Prior-Period Adjustments Due to Corrections of Errors
Debit 7401 Prior-Period Adjustments Due to Changes in Accounting Principles
Debit 7405 Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year
Credit 3400 Fiduciary Net Assets
Credit 5209 Contra Revenue for Services Provided
Credit 5317 Contra Revenue for Interest Revenue - Loans Receivable
Credit 5318 Contra Revenue for Interest Revenue - Investments
Credit 5319 Contra Revenue for Interest Revenue - Other
Credit 5324 Contra Revenue for Penalties and Fines
Credit 5329 Contra Revenue for Administrative Fees
Credit 5409 Contra Revenue for Benefit Program Revenue
Credit 5509 Contra Revenue for Insurance and Guarantee Premium Revenue
Credit 5609 Contra Revenue for Donations - Financial Resources
Credit 5619 Contra Donated Revenue - Nonfinancial Resources
Credit 5909 Contra Revenue for Other Revenue

**U.S. Government Standard General Ledger**
**Account Transactions**

H310 To close equity contributions to fiduciary net assets.
**Comment:** Equity contributions must be closed to fiduciary net assets. Fiduciary inflows or outflows, recorded in agency systems as fiduciary, are closed using H300 or H301.
**Reference:** FASAB SFFAS No. 31

**Budgetary Entry**
None

**Proprietary Entry**
Debit 3410 Contributions to Fiduciary Net Assets
Credit 3400 Fiduciary Net Assets

H312 To close equity withdrawals or disbursements to fiduciary net assets.
**Comment:** Equity withdrawals or distributions must be closed to fiduciary net assets. Fiduciary inflows or outflows, recorded in agency systems as fiduciary, are closed using H300 or H301.
**Reference:** FASAB SFFAS No. 31

**Budgetary Entry**
None

**Proprietary Entry**
Debit 3400 Fiduciary Net Assets
Credit 3420 Withdrawals or Distributions of Fiduciary Net Assets

**U.S. Government Standard General Ledger**
**Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 1010 FUND BALANCE WITH TREASURY

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| A104 | A482 | C130 | C610 | A112 | A484 | B114 | C149**AP** |
| A110 | A492**R** | C132 | C612 | A132 | A486 | B116 | C151**AP** |
| A133**AP** | A502 | C134 | C614 | A133 | A488 | B118 | C153**AP** |
| A155 | A506 | C136 | C616 | A134 | A490 | B119 | C163 |
| A156 | A508 | C137 | C618 | A136 | A492 | B120 | C406 |
| A170 | A510 | C138 | C620 | A146 | A504 | B121 | C408 |
| A171 | A522 | C139 | C622 | A169 | A512 | B122 | C432 |
| A175 | A524 | C140 | C624 | A180 | A514 | B124 | C780 |
| A181 | A528 | C141 | C626 | A183 | A518 | B124**AP** | D122 |
| A184 | A530**R** | C141**AP** | C628 | A185**AP** | A526 | B126 | D126 |
| A185 | A531 | C143 | C630 | A189 | A530 | B126**AP** | D306 |
| A186 | A536 | C145 | C632 | A210 | A531**R** | B128 | D436 |
| A188 | A540 | C149 | C634 | A404 | A538 | B128**AP** | D438 |
| A189**AP** | A544 | C151 | C636 | A406 | A542 | B129 | D502 |
| A195 | A704 | C152 | C638 | A412 | A546 | B130 | D506 |
| A198 | A708 | C153 | C640 | A414 | A712 | B131 | E509 |
| A199**AP** | B123 | C154 | C646 | A418**AP** | B102 | B136 | F106 |
| A202 | B125 | C155 | C647 | A430 | B103 | B138 | F108 |
| A212 | B127 | C158 | C702 | A432 | B104 | B150 | F110 |
| A408 | B150**R** | C172 | C704 | A434 | B105 | B160 | F120 |
| A410 | B602 | C176 | C706 | A440 | B106 | B160**AP** | F121 |
| A420 | C103 | C182 | C708 | A442 | B107 | B162 | F122 |
| A436 | C106 | C186 | D108 | A452 | B108 | B162**AP** | F124 |
| A438 | C107 | C188 | D308**AP** | A464 | B109 | B163 | F128**AP** |
| A444 | C108 | C190 | D310 | A466 | B110 | B163**AP** | F146 |
| A446 | C109 | C196 | D502**R** | A476 | B112 | B202 | H200 |
| A448 | C112 | C200 | D504 | A478 | B113 | B308 | |
| A450 | C114 | C202 | F107 | | | | |
| A460 | C116 | C204 | F108**R** | | | | |
| A462 | C117 | C602 | H100 | | | | |
| A472 | C120 | C604 | | | | | |
| A474 | C122 | C606 | | | | | |
| A480 | C124 | C608 | | | | | |

R = The USSGL transaction mentions "Reverse" in the description.
AP = The USSGL transaction mentions "Also Post" in the description.

**U.S. Government Standard General Ledger**
**Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 1090 FUND BALANCE WITH TREASURY UNDER A CONTINUING RESOLUTION

| DEBIT | CREDIT |
|---|---|
| A196**AP** A197 | A198 A199**AP** |

ACCOUNT NUMBER AND TITLE: 1110 UNDEPOSITED COLLECTIONS

| DEBIT | CREDIT |
|---|---|
| C144 D310<br>C174 D556 | C144**R** D306<br>C176 |

ACCOUNT NUMBER AND TITLE: 1120 IMPREST FUNDS

| DEBIT | CREDIT |
|---|---|
| D310 D502 | D306 D504<br>D502**R** |

ACCOUNT NUMBER AND TITLE: 1125 U.S. DEBIT CARD FUNDS

| DEBIT | CREDIT |
|---|---|
| D502 | B309 D502**R**<br>B606 |

**U.S. Government Standard General Ledger**
**Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 1130 FUNDS HELD BY THE PUBLIC

| DEBIT | | | CREDIT | | |
|---|---|---|---|---|---|
| A250 | C751 | C755 | B150**R** | B154 | H200 |
| A251 | C752 | D310 | B152 | D306 | |
| B150 | C753 | H100 | | | |
| C750 | C754 | | | | |

ACCOUNT NUMBER AND TITLE: 1190 OTHER CASH

| DEBIT | | CREDIT | |
|---|---|---|---|
| C108 | D310 | B140 | D506 |
| C150 | H100 | D306 | H200 |

ACCOUNT NUMBER AND TITLE: 1193 INTERNATIONAL MONETARY FUND ASSETS - RESERVE POSITION

| DEBIT | | CREDIT | |
|---|---|---|---|
| C150 | H100 | D306 | H200 |
| D310 | | | |

ACCOUNT NUMBER AND TITLE: 1194 EXCHANGE STABILIZATION FUND ASSETS - HOLDINGS OF SPECIAL DRAWING RIGHTS

| DEBIT | | CREDIT | |
|---|---|---|---|
| C150 | H100 | D306 | H200 |
| D310 | | | |

**U.S. Government Standard General Ledger**
**Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 1195 OTHER MONETARY ASSETS

| DEBIT | | CREDIT | |
|---|---|---|---|
| C150 | H100 | D306 | H200 |
| D310 | | | |

ACCOUNT NUMBER AND TITLE: 1200 FOREIGN CURRENCY

| DEBIT | | | CREDIT | | |
|---|---|---|---|---|---|
| B140 | D310 | D578 | B142 | D572 | D579**R** |
| C192 | D574 | D579 | C440 | D573 | H200 |
| C194 | D575 | H100 | D306 | D576 | |

ACCOUNT NUMBER AND TITLE: 1310 ACCOUNTS RECEIVABLE

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| A498 | C414 | C610 | D578 | A195 | C136 | C143 | D408 |
| A714 | C416 | C644 | E604 | A499 | C137 | C178 | D576 |
| B108**AP** | C420 | C648 | F144**AP** | A502 | C138 | C186 | E508 |
| C402 | C422 | C650 | H100 | C106 | C139 | C194 | F144 |
| C404**AP** | C430 | D128 | | C109 | C140 | C647 | H200 |
| C406 | C438 | D130 | | C130 | C141**AP** | D306 | |
| C412 | C440 | D310 | | | | | |

ACCOUNT NUMBER AND TITLE: 1319 ALLOWANCE FOR LOSS ON ACCOUNTS RECEIVABLE

| DEBIT | | CREDIT | |
|---|---|---|---|
| D306 | D408 | D310 | D420 |
| D402**R** | E508 | D402 | D424 |
| | | D404 | E604 |

**U.S. Government Standard General Ledger**
**Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 1320 EMPLOYMENT BENEFIT CONTRIBUTIONS RECEIVABLE

| DEBIT | | | CREDIT | | |
|---|---|---|---|---|---|
| C416 | D310 | H100 | A195 | D306 | H200 |
| C420 | E604 | | C109 | E508 | |
| C422 | F144**AP** | | | | |

ACCOUNT NUMBER AND TITLE: 1325 TAXES RECEIVABLE

| DEBIT | | CREDIT | |
|---|---|---|---|
| C402 | D310 | C141**AP** | D410 |
| C404**AP** | E604 | C143 | E508 |
| C422 | | D306 | |

ACCOUNT NUMBER AND TITLE: 1329 ALLOWANCE FOR LOSS ON TAXES RECEIVABLE

| DEBIT | | CREDIT | |
|---|---|---|---|
| D306 | D410 | D310 | D424 |
| D402**R** | E508 | D402 | E604 |
| | | D404 | |

ACCOUNT NUMBER AND TITLE: 1330 RECEIVABLE FOR TRANSFERS OF CURRENTLY INVESTED BALANCES

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| A173 | A416 | A532 | E604 | A175 | A422 | A518 | D306 |
| A177 | A516 | D310 | | A181 | A440 | A519 | E508 |
| | | | | A418**AP** | A442 | A524 | F123**AP** |
| | | | | A420 | A452 | A536 | |

**U.S. Government Standard General Ledger**
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ACCOUNT NUMBER AND TITLE: 1335 EXPENDITURE TRANSFERS RECEIVABLE

| DEBIT | | CREDIT | |
|---|---|---|---|
| A458 | D310 | A456 | D144**R** |
| A498 | E604 | A499 | D306 |
| D144 | | A502 | E508 |

ACCOUNT NUMBER AND TITLE: 1340 INTEREST RECEIVABLE - NOT OTHERWISE CLASSIFIED

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| B104**AP** | B160**AP** | C420 | E604 | A195 | C140 | C162 | E508 |
| B124**AP** | B162**AP** | C422 | F144**AP** | A250 | C141**AP** | C163 | H200 |
| B126**AP** | B163**AP** | C435 | H100 | A251 | C143 | D306 | |
| B128**AP** | C402 | C437**AP** | | C109 | C161 | D416 | |
| B129 | C416 | D310 | | | | | |

ACCOUNT NUMBER AND TITLE: 1341 INTEREST RECEIVABLE - LOANS

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| B129 | C402 | C428 | H100 | A195 | C141**AP** | C409 | D416 |
| B160**AP** | C416 | C435 | | A250 | C143 | C444 | D426 |
| B162**AP** | C420 | D310 | | A251 | C161 | C614 | E508 |
| B163**AP** | C422 | E604 | | C109 | C162 | D306 | H200 |
| | | | | C140 | C163 | D414 | |

**U.S. Government Standard General Ledger**
**Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 1342 INTEREST RECEIVABLE - INVESTMENTS

| DEBIT | | | CREDIT | | |
|---|---|---|---|---|---|
| B129 | C402 | C422 | A195 | C140 | D416 |
| B160**AP** | C416 | D310 | A250 | C141**AP** | E508 |
| B162**AP** | C418 | E604 | A251 | C143 | H200 |
| B163**AP** | C420 | H100 | C109 | D306 | |

ACCOUNT NUMBER AND TITLE: 1343 INTEREST RECEIVABLE - TAXES

| DEBIT | | | CREDIT | | |
|---|---|---|---|---|---|
| C402 | C422 | H100 | A195 | C140 | D416 |
| C416 | D310 | | A250 | C141**AP** | E508 |
| C420 | E604 | | A251 | C143 | H200 |
| | | | C109 | D306 | |

ACCOUNT NUMBER AND TITLE: 1345 ALLOWANCE FOR LOSS ON INTEREST RECEIVABLE - LOANS

| DEBIT | | CREDIT | |
|---|---|---|---|
| D306 | D426 | D310 | D424 |
| D416 | E508 | D404 | E604 |
| | | D420 | |

ACCOUNT NUMBER AND TITLE: 1346 ALLOWANCE FOR LOSS ON INTEREST RECEIVABLE - INVESTMENTS

| DEBIT | | CREDIT | |
|---|---|---|---|
| D306 | E508 | D310 | D424 |
| D416 | | D404 | E604 |
| | | D420 | |

**U.S. Government Standard General Ledger**
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ACCOUNT NUMBER AND TITLE: 1347 ALLOWANCE FOR LOSS ON INTEREST RECEIVABLE - NOT OTHERWISE CLASSIFIED

| DEBIT | | CREDIT | |
|---|---|---|---|
| D306 | E508 | D310 | D424 |
| D416 | | D404 | E604 |
| | | D420 | |

ACCOUNT NUMBER AND TITLE: 1348 ALLOWANCE FOR LOSS ON INTEREST RECEIVABLE - TAXES

| DEBIT | | CREDIT | |
|---|---|---|---|
| D306 | E508 | D310 | D424 |
| D416 | | D404 | E604 |
| | | D420 | |

ACCOUNT NUMBER AND TITLE: 1350 LOANS RECEIVABLE

| DEBIT | | | CREDIT | | | |
|---|---|---|---|---|---|---|
| B104**AP** | C428 | D310 | C109 | C163 | D412 | H200 |
| C408 | C432 | E604 | C149 | C180 | D414 | |
| C409 | C616 | H100 | C161 | C614 | D426 | |
| | | | C162 | D306 | E508 | |

ACCOUNT NUMBER AND TITLE: 1351 CAPITALIZED LOAN INTEREST RECEIVABLE - NON-CREDIT REFORM

| DEBIT | | CREDIT | |
|---|---|---|---|
| C444 | H100 | C151 | H200 |

**U.S. Government Standard General Ledger**
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ACCOUNT NUMBER AND TITLE: 1359 ALLOWANCE FOR LOSS ON LOANS RECEIVABLE

| DEBIT | | CREDIT | |
|---|---|---|---|
| C180 | D412 | D310 | E604 |
| D306 | E508 | D404 | |

ACCOUNT NUMBER AND TITLE: 1360 PENALTIES AND FINES RECEIVABLE - NOT OTHERWISE CLASSIFIED

| DEBIT | | | CREDIT | | |
|---|---|---|---|---|---|
| C402 | C422 | F144**AP** | A195 | C143 | E508 |
| C416 | D310 | H100 | C109 | D306 | H200 |
| C420 | E604 | | C141**AP** | D406 | |

ACCOUNT NUMBER AND TITLE: 1361 PENALTIES AND FINES RECEIVABLE - LOANS

| DEBIT | | | CREDIT | | |
|---|---|---|---|---|---|
| C402 | C422 | H100 | A195 | D306 | E508 |
| C416 | D310 | | C109 | D406 | H200 |
| C420 | E604 | | | | |

ACCOUNT NUMBER AND TITLE: 1363 PENALTIES AND FINES RECEIVABLE - TAXES

| DEBIT | | | CREDIT | | |
|---|---|---|---|---|---|
| C402 | C422 | H100 | A195 | C143 | E508 |
| C416 | D310 | | C109 | D306 | H200 |
| C420 | E604 | | C141**AP** | D406 | |

**U.S. Government Standard General Ledger**
**Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 1365 ALLOWANCE FOR LOSS ON PENALTIES AND FINES RECEIVABLE - LOANS

| DEBIT | | CREDIT | |
|---|---|---|---|
| D306 | E508 | D310 | D424 |
| D406 | | D420 | E604 |

ACCOUNT NUMBER AND TITLE: 1367 ALLOWANCE FOR LOSS ON PENALTIES AND FINES RECEIVABLE - NOT OTHERWISE CLASSIFIED

| DEBIT | | CREDIT | |
|---|---|---|---|
| D306 | E508 | D310 | D424 |
| D406 | | D420 | E604 |

ACCOUNT NUMBER AND TITLE: 1368 ALLOWANCE FOR LOSS ON PENALTIES AND FINES RECEIVABLE - TAXES

| DEBIT | | CREDIT | |
|---|---|---|---|
| D306 | E508 | D310 | D424 |
| D406 | | D420 | E604 |

ACCOUNT NUMBER AND TITLE: 1370 ADMINISTRATIVE FEES RECEIVABLE - NOT OTHERWISE CLASSIFIED

| DEBIT | | | CREDIT | | |
|---|---|---|---|---|---|
| C402 | C422 | H100 | A195 | C143 | E508 |
| C416 | D310 | | C109 | D306 | H200 |
| C420 | E604 | | C141**AP** | D407 | |

**U.S. Government Standard General Ledger**
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ACCOUNT NUMBER AND TITLE: 1371 ADMINISTRATIVE FEES RECEIVABLE - LOANS

| DEBIT | | | CREDIT | | |
|---|---|---|---|---|---|
| C402 | C422 | H100 | A195 | C143 | E508 |
| C416 | D310 | | C109 | D306 | H200 |
| C420 | E604 | | C141**AP** | D407 | |

ACCOUNT NUMBER AND TITLE: 1373 ADMINISTRATIVE FEES RECEIVABLE - TAXES

| DEBIT | | | CREDIT | | |
|---|---|---|---|---|---|
| C402 | C422 | H100 | A195 | C143 | E508 |
| C416 | D310 | | C109 | D306 | H200 |
| C420 | E604 | | C141**AP** | D407 | |

ACCOUNT NUMBER AND TITLE: 1375 ALLOWANCE FOR LOSS ON ADMINISTRATIVE FEES RECEIVABLE - LOANS

| DEBIT | | CREDIT | |
|---|---|---|---|
| D306 | E508 | D310 | D424 |
| D407 | | D420 | E604 |

**U.S. Government Standard General Ledger**
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ACCOUNT NUMBER AND TITLE: 1377 ALLOWANCE FOR LOSS ON ADMINISTRATIVE FEES RECEIVABLE - NOT OTHERWISE CLASSIFIED

| DEBIT | | CREDIT | |
|---|---|---|---|
| D306 | E508 | D310 | D424 |
| D407 | | D420 | E604 |

ACCOUNT NUMBER AND TITLE: 1378 ALLOWANCE FOR LOSS ON ADMINISTRATIVE FEES RECEIVABLE - TAXES

| DEBIT | | CREDIT | |
|---|---|---|---|
| D306 | E508 | D310 | D424 |
| D407 | | D420 | E604 |

ACCOUNT NUMBER AND TITLE: 1380 LOANS RECEIVABLE - TROUBLED ASSETS RELIEF PROGRAM

| DEBIT | | CREDIT | |
|---|---|---|---|
| C408 | D310 | C107 | D413 |
| C433 | E604 | C153 | E508 |
| C446 | | D306 | |

**U.S. Government Standard General Ledger**
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ACCOUNT NUMBER AND TITLE: 1381 INTEREST RECEIVABLE - LOANS - TROUBLED ASSETS RELIEF PROGRAM

| DEBIT | | | CREDIT | | |
|---|---|---|---|---|---|
| C420 | C436 | E604 | C107 | C446 | E508 |
| C434 | D310 | | C141**AP** | D306 | |
| | | | C143 | D415 | |

ACCOUNT NUMBER AND TITLE: 1385 ALLOWANCE FOR LOSS ON INTEREST RECEIVABLE - LOANS - TROUBLED ASSETS RELIEF PROGRAM

| DEBIT | | CREDIT | |
|---|---|---|---|
| D306 | D415 | C434 | D424 |
| D402**R** | E508 | D310 | E604 |
| | | D402 | |

ACCOUNT NUMBER AND TITLE: 1389 ALLOWANCE FOR SUBSIDY - LOANS - TROUBLED ASSETS RELIEF PROGRAM

| DEBIT | | CREDIT | | |
|---|---|---|---|---|
| D306 | E118 | C103 | C433 | E604 |
| D413 | E508 | C107 | C438 | |
| | | C118 | D310 | |

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ACCOUNT NUMBER AND TITLE: 1399 ALLOWANCE FOR SUBSIDY

| DEBIT | | | CREDIT | | |
|---|---|---|---|---|---|
| C163 | D414 | E508 | A202**AP** | C109 | C428 |
| C612 | D580 | | A204 | C118 | C438 |
| D306 | E118 | | B104**AP** | C163 | D310 |
| | | | C103 | C412 | E604 |

ACCOUNT NUMBER AND TITLE: 1410 ADVANCES AND PREPAYMENTS

| DEBIT | | | CREDIT | | |
|---|---|---|---|---|---|
| A496 | B309 | H100 | A494 | C112 | D306 |
| A550 | D122 | | A548 | C130 | H200 |
| B308 | D310 | | B604 | D130 | |

ACCOUNT NUMBER AND TITLE: 1511 OPERATING MATERIALS AND SUPPLIES HELD FOR USE

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| B402 | D107 | D530 | E602 | B108**AP** | C646 | D306 | D566 |
| B406 | D126 | D544**R** | E606 | C132 | C648 | D308**AP** | D568 |
| B604 | D134 | D546 | | C134 | D102 | D418 | E406 |
| C164 | D310 | D566**R** | | C414 | D108 | D542 | E510 |
| D106 | D526**AP** | D570 | | C644 | D110 | D544 | E602 |

**U.S. Government Standard General Ledger**
**Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 1512 OPERATING MATERIALS AND SUPPLIES HELD IN RESERVE FOR FUTURE USE

| DEBIT | | | CREDIT | | |
|---|---|---|---|---|---|
| B402 | D107 | D544 | B108**AP** | D102 | D308**AP** |
| B406 | D126 | E602 | C132 | D108 | D544**R** |
| B604 | D134 | E606 | C134 | D110 | D546 |
| D106 | D310 | | C414 | D306 | E510 |

ACCOUNT NUMBER AND TITLE: 1513 OPERATING MATERIALS AND SUPPLIES - EXCESS, OBSOLETE, AND UNSERVICEABLE

| DEBIT | | CREDIT | |
|---|---|---|---|
| D310 | E602 | C626 | D546 |
| D542 | E606 | D306 | E510 |

ACCOUNT NUMBER AND TITLE: 1514 OPERATING MATERIALS AND SUPPLIES HELD FOR REPAIR

| DEBIT | | CREDIT | |
|---|---|---|---|
| D310 | E606 | D306 | D530 |
| D526 | | D526**AP** | E510 |

ACCOUNT NUMBER AND TITLE: 1519 OPERATING MATERIALS AND SUPPLIES - ALLOWANCE

| DEBIT | | CREDIT | |
|---|---|---|---|
| C644 | D306 | D310 | E606 |
| C646 | D528**R** | D528 | |
| C648 | E510 | | |

**U.S. Government Standard General Ledger**
**Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 1521 INVENTORY PURCHASED FOR RESALE

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| B402 | D106 | D310 | D566**R** | C132 | D110 | D523 | E408 |
| B406 | D107 | D522**R** | D570 | C644 | D306 | D524 | E510 |
| B430 | D126 | D524**R** | E602 | C646 | D308**AP** | D534 | E602 |
| B604 | D134 | D540 | E606 | C648 | D418 | D540**R** | |
| | | | | D102 | D428 | D566 | |
| | | | | D108 | D522 | D568 | |

ACCOUNT NUMBER AND TITLE: 1522 INVENTORY HELD IN RESERVE FOR FUTURE SALE

| DEBIT | | | CREDIT | | |
|---|---|---|---|---|---|
| B402 | D107 | D522 | B108**AP** | D102 | D308**AP** |
| B406 | D126 | E602 | C132 | D108 | D428 |
| B604 | D134 | E606 | C134 | D110 | D522**R** |
| D106 | D310 | | C414 | D306 | E510 |

ACCOUNT NUMBER AND TITLE: 1523 INVENTORY HELD FOR REPAIR

| DEBIT | | | CREDIT | | |
|---|---|---|---|---|---|
| C430 | D534 | E602 | D306 | D524**R** | E510 |
| D310 | E412 | E606 | D428 | D536 | |
| D524 | E414 | | | | |

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ACCOUNT NUMBER AND TITLE: 1524 INVENTORY - EXCESS, OBSOLETE, AND UNSERVICEABLE

| DEBIT | | CREDIT | |
|---|---|---|---|
| D310 | E602 | C626 | D428 |
| D523 | E606 | D306 | E510 |

ACCOUNT NUMBER AND TITLE: 1525 INVENTORY - RAW MATERIALS

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| B402 | C164 | D126 | E602 | B108**AP** | C646 | D306 | E406 |
| B406 | D106 | D134 | E606 | C132 | C648 | D308**AP** | E510 |
| B604 | D107 | D310 | | C134 | D102 | D418 | |
| | | | | C414 | D108 | D428 | |
| | | | | C644 | D110 | D516 | |

ACCOUNT NUMBER AND TITLE: 1526 INVENTORY - WORK-IN-PROCESS

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| D106 | D134 | D516 | E602 | B108**AP** | C646 | D306 | E406 |
| D107 | D310 | E114 | E606 | C132 | C648 | D418 | E510 |
| D126 | D514 | E404 | | C134 | D102 | D428 | |
| | | | | C414 | D108 | D520 | |
| | | | | C644 | D110 | E116 | |

**U.S. Government Standard General Ledger**
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ACCOUNT NUMBER AND TITLE: 1527 INVENTORY - FINISHED GOODS

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| B402 | D106 | D310 | D540 | B108**AP** | C648 | D418 | D538 |
| B406 | D107 | D520 | E114 | C132 | D102 | D428 | D540**R** |
| B604 | D126 | D522**R** | E602 | C134 | D108 | D522 | E116 |
| C164 | D134 | D524**R** | E606 | C414 | D110 | D523 | E406 |
| | | | | C644 | D306 | D524 | E408 |
| | | | | C646 | D308**AP** | D534 | E510 |

ACCOUNT NUMBER AND TITLE: 1529 INVENTORY - ALLOWANCE

| DEBIT | | | CREDIT | | |
|---|---|---|---|---|---|
| C644 | D418 | E109 | C430 | D532 | E410 |
| C646 | D428 | E109**R** | D310 | D540 | E606 |
| C648 | D538 | E510 | | | |
| D306 | D540**R** | | | | |

ACCOUNT NUMBER AND TITLE: 1531 SEIZED MONETARY INSTRUMENTS

| DEBIT | | CREDIT | |
|---|---|---|---|
| C166 | E606 | C174**R** | D588 |
| D310 | | D306 | E510 |
| | | D555 | |

ACCOUNT NUMBER AND TITLE: 1532 SEIZED CASH DEPOSITED

| DEBIT | | CREDIT | |
|---|---|---|---|
| D310 | D588 | C170 | D506 |
| | | D306 | |

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ACCOUNT NUMBER AND TITLE: 1541 FORFEITED PROPERTY HELD FOR SALE

| DEBIT | | | CREDIT | | |
|---|---|---|---|---|---|
| B432 | C178 | D554 | C636**R** | C648 | D556 |
| B434 | D310 | E606 | C638 | D306 | D558 |
| | | | C644 | D418 | D562 |
| | | | C646 | D430 | E510 |

ACCOUNT NUMBER AND TITLE: 1542 FORFEITED PROPERTY HELD FOR DONATION OR USE

| DEBIT | | CREDIT | |
|---|---|---|---|
| D310 | D562 | D306 | E504 |
| D558 | E606 | D430 | E510 |
| | | D560 | |

ACCOUNT NUMBER AND TITLE: 1549 FORFEITED PROPERTY - ALLOWANCE

| DEBIT | | | CREDIT | | |
|---|---|---|---|---|---|
| B130 | C648 | D430 | D310 | E418 | E606 |
| C644 | D306 | E510 | | | |
| C646 | D418 | | | | |

ACCOUNT NUMBER AND TITLE: 1551 FORECLOSED PROPERTY

| DEBIT | | | CREDIT | | |
|---|---|---|---|---|---|
| B116 | C162 | D426 | C109 | C616 | E510 |
| B428 | C163 | E606 | C612 | C628 | |
| C161 | D310 | | C614 | D306 | |

**U.S. Government Standard General Ledger**
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ACCOUNT NUMBER AND TITLE: 1559 FORECLOSED PROPERTY - ALLOWANCE

| DEBIT | | CREDIT | |
|---|---|---|---|
| B114 | E510 | D310 | D518 |
| D306 | | D426 | E606 |

ACCOUNT NUMBER AND TITLE: 1561 COMMODITIES HELD UNDER PRICE SUPPORT AND STABILIZATION SUPPORT PROGRAMS

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| B402 | C180 | D126 | E606 | B108**AP** | C644 | D110 | E408 |
| B406 | D106 | D134 | | C132 | C646 | D306 | E506 |
| B604 | D107 | D310 | | C134 | C648 | D308**AP** | E510 |
| | | | | C414 | D102 | D418 | |
| | | | | C642 | D108 | D432 | |

ACCOUNT NUMBER AND TITLE: 1569 COMMODITIES - ALLOWANCE

| DEBIT | | | CREDIT | | |
|---|---|---|---|---|---|
| C642 | C648 | D432 | D310 | D564 | E606 |
| C644 | D306 | E510 | | | |
| C646 | D418 | | | | |

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**Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 1571 STOCKPILE MATERIALS HELD IN RESERVE

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| B402 | D106 | D134 | | B108**AP** | D102 | D308**AP** | E416 |
| B406 | D107 | D310 | | C132 | D108 | D548 | E510 |
| B604 | D126 | E606 | | C134 | D110 | D550 | |
| | | | | C414 | D306 | D552 | |

ACCOUNT NUMBER AND TITLE: 1572 STOCKPILE MATERIALS HELD FOR SALE

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| B402 | C164 | D126 | D552 | B108**AP** | C630 | D108 | D548 |
| B406 | D106 | D134 | E606 | C132 | C632 | D110 | D550 |
| B604 | D107 | D310 | | C134 | C634 | D306 | E510 |
| | | | | C414 | D102 | D308**AP** | |

ACCOUNT NUMBER AND TITLE: 1591 OTHER RELATED PROPERTY

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| B402 | C164 | D126 | E606 | B108**AP** | C644 | D108 | D418 |
| B406 | D106 | D134 | | C132 | C646 | D110 | E510 |
| B604 | D107 | D310 | | C134 | C648 | D306 | |
| | | | | C414 | D102 | D308**AP** | |

ACCOUNT NUMBER AND TITLE: 1599 OTHER RELATED PROPERTY - ALLOWANCE

| DEBIT | | CREDIT | |
|---|---|---|---|
| C644 | D306 | D310 | E606 |
| C646 | D418 | | |
| C648 | E510 | | |

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ACCOUNT NUMBER AND TITLE: 1610 INVESTMENTS IN U.S. TREASURY SECURITIES ISSUED BY THE BUREAU OF THE PUBLIC DEBT

| DEBIT | | | CREDIT | | |
|---|---|---|---|---|---|
| B124 | B128 | E608 | C120 | C604 | C620 |
| B126 | D310 | H100 | C122 | C606 | D306 |
| | | | C124 | C608 | E512 |
| | | | C602 | C618 | H200 |

ACCOUNT NUMBER AND TITLE: 1611 DISCOUNT ON U.S. TREASURY SECURITIES ISSUED BY THE BUREAU OF THE PUBLIC DEBT

| DEBIT | | | CREDIT | |
|---|---|---|---|---|
| C124 | C618 | H200 | B128 | E608 |
| C606 | D306 | | D310 | H100 |
| C608 | E512 | | | |

ACCOUNT NUMBER AND TITLE: 1612 PREMIUM ON U.S. TREASURY SECURITIES ISSUED BY THE BUREAU OF THE PUBLIC DEBT

| DEBIT | | CREDIT | | |
|---|---|---|---|---|
| B126 | E608 | C122 | C620 | H200 |
| D310 | H100 | C602 | D306 | |
| | | C604 | E512 | |

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ACCOUNT NUMBER AND TITLE: 1613 AMORTIZATION OF DISCOUNT AND PREMIUM ON U.S. TREASURY SECURITIES ISSUED BY THE BUREAU OF THE PUBLIC DEBT

| DEBIT | | | CREDIT | | |
|---|---|---|---|---|---|
| C122 | C620 | E512 | C124 | C620**R** | E608 |
| C602 | D310 | E608 | C606 | D306 | H200 |
| C604 | E117 | H100 | C608 | E117**R** | |
| | | | C618 | E512 | |

ACCOUNT NUMBER AND TITLE: 1618 MARKET ADJUSTMENT - INVESTMENTS

| DEBIT | | CREDIT | |
|---|---|---|---|
| D310 | F136 | D306 | F138 |
| E512 | H100 | E512 | H200 |
| E608 | | E608 | |

ACCOUNT NUMBER AND TITLE: 1620 INVESTMENTS IN SECURITIES OTHER THAN THE BUREAU OF THE PUBLIC DEBT SECURITIES

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| B124 | B128 | D310 | E608 | C120 | C606 | C751 | D306 |
| B126 | B152 | D579 | H100 | C122 | C608 | C752 | D579**R** |
| | | | | C124 | C622 | C753 | E512 |
| | | | | C602 | C624 | C754 | H200 |
| | | | | C604 | C750 | C755 | |

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ACCOUNT NUMBER AND TITLE: 1621 DISCOUNT ON SECURITIES OTHER THAN THE BUREAU OF THE PUBLIC DEBT SECURITIES

| DEBIT | | | CREDIT | |
|---|---|---|---|---|
| C124 | C622 | H200 | B128 | E608 |
| C606 | D306 | | D310 | H100 |
| C608 | E512 | | | |

ACCOUNT NUMBER AND TITLE: 1622 PREMIUM ON SECURITIES OTHER THAN THE BUREAU OF THE PUBLIC DEBT SECURITIES

| DEBIT | | CREDIT | | |
|---|---|---|---|---|
| B126 | E608 | C122 | C624 | H200 |
| D310 | H100 | C602 | D306 | |
| | | C604 | E512 | |

ACCOUNT NUMBER AND TITLE: 1623 AMORTIZATION OF DISCOUNT AND PREMIUM ON SECURITIES OTHER THAN THE BUREAU OF THE PUBLIC DEBT SECURITIES

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| C122 | C702 | C708**AP** | E608 | C124 | C620**R** | D306 | H200 |
| C202 | C702**AP** | D310 | H100 | C204 | C622 | E117**R** | |
| C602 | C704 | E117 | | C606 | C706 | E512 | |
| C604 | C704**AP** | E121 | | C608 | C708 | E608 | |
| C624 | C706**AP** | E512 | | | | | |

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ACCOUNT NUMBER AND TITLE: 1630 INVESTMENTS IN U.S. TREASURY ZERO COUPON BONDS ISSUED BY THE BUREAU OF THE PUBLIC DEBT

| DEBIT | | CREDIT | |
|---|---|---|---|
| B128 | E608 | C124 | D306 |
| D310 | H100 | C608 | E512 |
| | | C618 | H200 |

ACCOUNT NUMBER AND TITLE: 1631 DISCOUNT ON U.S. TREASURY ZERO COUPON BONDS ISSUED BY THE BUREAU OF THE PUBLIC DEBT

| DEBIT | | CREDIT | |
|---|---|---|---|
| C124 | D306 | B128 | E608 |
| C608 | E512 | D310 | H100 |
| C618 | H200 | | |

ACCOUNT NUMBER AND TITLE: 1633 AMORTIZATION OF DISCOUNT ON U.S. TREASURY ZERO COUPON BONDS ISSUED BY THE BUREAU OF THE PUBLIC DEBT

| DEBIT | | CREDIT | |
|---|---|---|---|
| C124 | E119 | C608 | D306 |
| D310 | E608 | C618 | E512 |
| E113 | H100 | C620**R** | H200 |

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ACCOUNT NUMBER AND TITLE: 1638 MARKET ADJUSTMENT - INVESTMENTS IN U.S. TREASURY ZERO COUPON BONDS

| DEBIT | | CREDIT | |
|---|---|---|---|
| D310 | E512 | D306 | E608 |
| D589 | E608 | E512 | H200 |
| D590 | H100 | | |

ACCOUNT NUMBER AND TITLE: 1639 CONTRA MARKET ADJUSTMENT - INVESTMENTS IN U.S. TREASURY ZERO COUPON BONDS

| DEBIT | | CREDIT | |
|---|---|---|---|
| D306 | E608 | D310 | E512 |
| E512 | H200 | D589 | E608 |
| | | D590 | H100 |

ACCOUNT NUMBER AND TITLE: 1642 PREFERRED STOCK ACCOUNTED FOR UNDER THE PROVISIONS OF THE FEDERAL CREDIT REFORM ACT

| DEBIT | | | CREDIT | | |
|---|---|---|---|---|---|
| B160 | B162 | B163 | C200 | C702 | C708 |
| | | | C202 | C704 | |
| | | | C204 | C706 | |

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ACCOUNT NUMBER AND TITLE: 1643 ALLOWANCE FOR SUBSIDY - PREFERRED STOCK ACCOUNTED FOR UNDER THE PROVISIONS OF THE FEDERAL CREDIT REFORM ACT

| DEBIT | CREDIT |
|---|---|
| | |

ACCOUNT NUMBER AND TITLE: 1644 COMMON STOCK ACCOUNTED FOR UNDER THE PROVISIONS OF THE FEDERAL CREDIT REFORM ACT

| DEBIT | CREDIT |
|---|---|
| B160 B162 B163 | C200 C702 C708<br>C202 C704<br>C204 C706 |

ACCOUNT NUMBER AND TITLE: 1645 ALLOWANCE FOR SUBSIDY - COMMON STOCK ACCOUNTED FOR UNDER THE PROVISIONS OF THE FEDERAL CREDIT REFORM ACT

| DEBIT | CREDIT |
|---|---|
| | |

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ACCOUNT NUMBER AND TITLE: 1646 DISCOUNT ON SECURITIES ACCOUNTED FOR UNDER THE PROVISIONS OF THE FEDERAL CREDIT REFORM ACT

| DEBIT | CREDIT |
|---|---|
| C204 C708<br>C706 | B163 |

ACCOUNT NUMBER AND TITLE: 1647 PREMIUM ON SECURITIES ACCOUNTED FOR UNDER THE PROVISIONS OF THE FEDERAL CREDIT REFORM ACT

| DEBIT | CREDIT |
|---|---|
| B162 | C202 C704<br>C702 |

ACCOUNT NUMBER AND TITLE: 1650 PREFERRED STOCK IN FEDERAL GOVERNMENT SPONSORED ENTERPRISE

| DEBIT | CREDIT |
|---|---|
| B200 | C609 |

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ACCOUNT NUMBER AND TITLE: 1651 MARKET ADJUSTMENT - PREFERRED STOCK IN FEDERAL GOVERNMENT SPONSORED ENTERPRISE

| DEBIT | CREDIT |
|---|---|
| D503 | C609 |

ACCOUNT NUMBER AND TITLE: 1652 COMMON STOCK WARRANTS IN FEDERAL GOVERNMENT SPONSORED ENTERPRISE

| DEBIT | CREDIT |
|---|---|
| B200 | C609 |

ACCOUNT NUMBER AND TITLE: 1653 MARKET ADJUSTMENT - COMMON STOCK WARRANTS IN FEDERAL GOVERNMENT SPONSORED ENTERPRISE

| DEBIT | CREDIT |
|---|---|
| D503 | C609 |

ACCOUNT NUMBER AND TITLE: 1660 BENEFICIAL INTEREST IN TRUST

| DEBIT | CREDIT |
|---|---|
| B200 | |

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ACCOUNT NUMBER AND TITLE: 1661 MARKET ADJUSTMENT - BENEFICIAL INTEREST IN TRUST

| DEBIT | CREDIT |
|---|---|
| D503 | |

ACCOUNT NUMBER AND TITLE: 1690 OTHER INVESTMENTS

| DEBIT | | CREDIT | |
|---|---|---|---|
| D310 | H100 | C618 | D306 |
| E608 | | C622 | E512 |
| | | C624 | H200 |

ACCOUNT NUMBER AND TITLE: 1711 LAND AND LAND RIGHTS

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| B402 | C164 | D126 | E606 | B108**AP** | C644 | D108 | D418 |
| B406 | D106 | D134 | H100 | C132 | C646 | D110 | E502 |
| B604 | D107 | D310 | | C134 | C648 | D306 | E510 |
| | | | | C414 | D102 | D308**AP** | H200 |

ACCOUNT NUMBER AND TITLE: 1712 IMPROVEMENTS TO LAND

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| B402 | D106 | D134 | E606 | B108**AP** | C644 | D108 | D418 |
| B406 | D107 | D310 | H100 | C132 | C646 | D110 | E502 |
| B604 | D126 | D510 | | C134 | C648 | D306 | E510 |
| | | | | C414 | D102 | D308**AP** | H200 |

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ACCOUNT NUMBER AND TITLE: 1719 ACCUMULATED DEPRECIATION ON IMPROVEMENTS TO LAND

| DEBIT | | | CREDIT | | |
|---|---|---|---|---|---|
| C644 | D306 | E510 | D310 | E120 | E606 |
| C646 | D418 | | | | |
| C648 | E502 | | | | |

ACCOUNT NUMBER AND TITLE: 1720 CONSTRUCTION-IN-PROGRESS

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| B402 | D106 | D134 | E606 | B108**AP** | C644 | D108 | D418 |
| B406 | D107 | D310 | H100 | C132 | C646 | D110 | D510 |
| B604 | D126 | D514 | | C134 | C648 | D306 | E510 |
| | | | | C414 | D102 | D308**AP** | H200 |

ACCOUNT NUMBER AND TITLE: 1730 BUILDINGS, IMPROVEMENTS, AND RENOVATIONS

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| B402 | C164 | D126 | D510 | B108**AP** | C644 | D108 | D418 |
| B406 | D106 | D134 | E606 | C132 | C646 | D110 | E502 |
| B604 | D107 | D310 | H100 | C134 | C648 | D306 | E510 |
| | | | | C414 | D102 | D308**AP** | H200 |

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ACCOUNT NUMBER AND TITLE: 1739 ACCUMULATED DEPRECIATION ON BUILDINGS, IMPROVEMENTS, AND RENOVATIONS

| DEBIT | | | CREDIT | | |
|---|---|---|---|---|---|
| C644 | D306 | E510 | D310 | E120 | E606 |
| C646 | D418 | | | | |
| C648 | E502 | | | | |

ACCOUNT NUMBER AND TITLE: 1740 OTHER STRUCTURES AND FACILITIES

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| B402 | C164 | D126 | D510 | B108**AP** | C644 | D108 | D418 |
| B406 | D106 | D134 | E606 | C132 | C646 | D110 | E502 |
| B604 | D107 | D310 | H100 | C134 | C648 | D306 | E510 |
| | | | | C414 | D102 | D308**AP** | H200 |

ACCOUNT NUMBER AND TITLE: 1749 ACCUMULATED DEPRECIATION ON OTHER STRUCTURES AND FACILITIES

| DEBIT | | | CREDIT | |
|---|---|---|---|---|
| C644 | D306 | E510 | D310 | E120 |
| C646 | D418 | | D434 | E606 |
| C648 | E502 | | | |

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ACCOUNT NUMBER AND TITLE: 1750 EQUIPMENT

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| B402 | D106 | D310 | H100 | B108**AP** | C610 | D306 | E510 |
| B406 | D107 | D510 | | C132 | D102 | D308**AP** | H200 |
| B604 | D126 | D560 | | C134 | D108 | D418 | |
| C164 | D134 | E606 | | C414 | D110 | E502 | |

ACCOUNT NUMBER AND TITLE: 1759 ACCUMULATED DEPRECIATION ON EQUIPMENT

| DEBIT | | CREDIT | |
|---|---|---|---|
| C610 | E502 | D310 | E606 |
| D306 | E510 | E120 | |
| D418 | | | |

ACCOUNT NUMBER AND TITLE: 1810 ASSETS UNDER CAPITAL LEASE

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| B438 | D310 | E606 | H100 | B108**AP** | C610 | D306 | H200 |
| | | | | C132 | C644 | D308**AP** | |
| | | | | C134 | C648 | D418 | |
| | | | | C414 | D108 | E510 | |

ACCOUNT NUMBER AND TITLE: 1819 ACCUMULATED DEPRECIATION ON ASSETS UNDER CAPITAL LEASE

| DEBIT | | CREDIT | |
|---|---|---|---|
| C610 | D306 | D310 | E606 |
| C644 | D418 | E120 | |
| C648 | E510 | | |

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ACCOUNT NUMBER AND TITLE: 1820 LEASEHOLD IMPROVEMENTS

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| B402 | C164 | D126 | D510 | B108**AP** | C610 | D108 | D418 |
| B406 | D106 | D134 | E606 | C132 | C644 | D110 | E510 |
| B604 | D107 | D310 | H100 | C134 | C648 | D306 | H200 |
| | | | | C414 | D102 | D308**AP** | |

ACCOUNT NUMBER AND TITLE: 1829 ACCUMULATED AMORTIZATION ON LEASEHOLD IMPROVEMENTS

| DEBIT | | CREDIT | |
|---|---|---|---|
| C610 | D306 | D310 | E606 |
| C644 | D418 | E120 | |
| C648 | E510 | | |

ACCOUNT NUMBER AND TITLE: 1830 INTERNAL-USE SOFTWARE

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| B402 | C164 | D126 | D512 | B108**AP** | C610 | D306 | H200 |
| B406 | D106 | D134 | E606 | C132 | D102 | D308**AP** | |
| B604 | D107 | D310 | H100 | C134 | D108 | D418 | |
| | | | | C414 | D110 | E510 | |

ACCOUNT NUMBER AND TITLE: 1832 INTERNAL-USE SOFTWARE IN DEVELOPMENT

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| B402 | D106 | D134 | E606 | B108**AP** | C610 | D306 | E510 |
| B406 | D107 | D310 | H100 | C132 | D102 | D308**AP** | H200 |
| B604 | D126 | D514 | | C134 | D108 | D418 | |
| | | | | C414 | D110 | D512 | |

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ACCOUNT NUMBER AND TITLE: 1839 ACCUMULATED AMORTIZATION ON INTERNAL-USE SOFTWARE

| DEBIT | | CREDIT | |
|---|---|---|---|
| C610 | D418 | D310 | E606 |
| D306 | E510 | E120 | |

ACCOUNT NUMBER AND TITLE: 1840 OTHER NATURAL RESOURCES

| DEBIT | | | CREDIT | | |
|---|---|---|---|---|---|
| B402 | D106 | D310 | B108**AP** | D102 | D308**AP** |
| B406 | D107 | E606 | C132 | D108 | E510 |
| B604 | D126 | H100 | C134 | D110 | H200 |
| C164 | D134 | | C414 | D306 | |

ACCOUNT NUMBER AND TITLE: 1849 ALLOWANCE FOR DEPLETION

| DEBIT | | CREDIT | |
|---|---|---|---|
| D306 | E510 | D310 | E606 |
| | | E120 | |

ACCOUNT NUMBER AND TITLE: 1890 OTHER GENERAL PROPERTY, PLANT, AND EQUIPMENT

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| B402 | C164 | D126 | E606 | B108**AP** | C610 | D108 | D418 |
| B406 | D106 | D134 | H100 | C132 | C644 | D110 | E502 |
| B604 | D107 | D310 | | C134 | C648 | D306 | E510 |
| | | | | C414 | D102 | D308**AP** | H200 |

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ACCOUNT NUMBER AND TITLE: 1899 ACCUMULATED DEPRECIATION ON OTHER GENERAL PROPERTY, PLANT, AND EQUIPMENT

| DEBIT | CREDIT |
|---|---|
| C610 D306 E510<br>C644 D418<br>C648 E502 | D310 E120 E606 |

ACCOUNT NUMBER AND TITLE: 1921 RECEIVABLE FROM APPROPRIATIONS

| DEBIT | CREDIT |
|---|---|
| USSGL standard transactions are not provided for this account. Use of this account is restricted and must be approved by Treasury and the Office of Management and Budget. See the account definition. | |

ACCOUNT NUMBER AND TITLE: 1923 CONTINGENT RECEIVABLE FOR CAPITAL TRANSFERS

| DEBIT | CREDIT |
|---|---|
| D310 E516 | D306 D581 |

ACCOUNT NUMBER AND TITLE: 1925 CAPITAL TRANSFERS RECEIVABLE

| DEBIT | CREDIT |
|---|---|
| D310 D581 | C196 D306 |

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ACCOUNT NUMBER AND TITLE: 1990 OTHER ASSETS

| DEBIT | | | CREDIT | | |
|---|---|---|---|---|---|
| B402 | D107 | E606 | B108**AP** | D102 | D308**AP** |
| B406 | D126 | H100 | C132 | D108 | E510 |
| B604 | D134 | | C134 | D110 | H200 |
| D106 | D310 | | C414 | D306 | |

ACCOUNT NUMBER AND TITLE: 2110 ACCOUNTS PAYABLE

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| A492 | B121 | D110 | D508 | A492**R** | B416 | D106 | E204**AP** |
| B110 | B408 | D308 | F128 | B118**AP** | B428 | D107 | E412 |
| B120 | D102 | D308**AP** | | B402 | B430 | D134 | |
| | | | | B406 | B436 | D312 | |
| | | | | B412 | C614 | E109 | |

ACCOUNT NUMBER AND TITLE: 2112 ACCOUNTS PAYABLE FOR FEDERAL GOVERNMENT SPONSORED ENTERPRISE

| DEBIT | | CREDIT | |
|---|---|---|---|
| B110 | B408 | C609 | D312 |
| B120 | D308 | | |
| B121 | | | |

ACCOUNT NUMBER AND TITLE: 2120 DISBURSEMENTS IN TRANSIT

| DEBIT | | CREDIT | |
|---|---|---|---|
| B110 | D308 | B408 | D312 |

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ACCOUNT NUMBER AND TITLE: 2130 CONTRACT HOLDBACKS

| DEBIT | | | CREDIT | | |
|---|---|---|---|---|---|
| B110 | D102 | D308 | B402 | D107 | D508 |
| B408 | D110 | D308**AP** | B406 | D134 | |
| | | | D106 | D312 | |

ACCOUNT NUMBER AND TITLE: 2140 ACCRUED INTEREST PAYABLE - NOT OTHERWISE CLASSIFIED

| DEBIT | | | CREDIT | | |
|---|---|---|---|---|---|
| B112 | D102 | D308 | B118**AP** | D106 | D312 |
| B440 | D110 | | B416 | D107 | |
| | | | B418 | D134 | |

ACCOUNT NUMBER AND TITLE: 2141 ACCRUED INTEREST PAYABLE - DEBT

| DEBIT | | CREDIT | |
|---|---|---|---|
| B112 | D110 | B418 | D134 |
| D102 | D308 | D106 | D312 |
| | | D107 | |

ACCOUNT NUMBER AND TITLE: 2150 PAYABLE FOR TRANSFERS OF CURRENTLY INVESTED BALANCES

| DEBIT | | | CREDIT | | |
|---|---|---|---|---|---|
| A180 | A446 | A526 | A179 | A520 | D312 |
| A424 | A454 | A538 | A426 | A534 | E610 |
| A430 | A522 | D308 | | | |
| A444 | A523 | E514 | | | |

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ACCOUNT NUMBER AND TITLE: 2155 EXPENDITURE TRANSFERS PAYABLE

| DEBIT | | | CREDIT | |
|---|---|---|---|---|
| A500**R** | D142 | F123**AP** | A500 | D312 |
| A504 | D308 | | D140 | E610 |
| D141 | E514 | | | |

ACCOUNT NUMBER AND TITLE: 2160 ENTITLEMENT BENEFITS DUE AND PAYABLE

| DEBIT | | CREDIT | |
|---|---|---|---|
| B110 | D110 | B420 | D134 |
| B408 | D308 | D106 | D312 |
| D102 | | D107 | E106 |

ACCOUNT NUMBER AND TITLE: 2170 SUBSIDY PAYABLE TO THE FINANCING ACCOUNT

| DEBIT | | CREDIT | |
|---|---|---|---|
| B105 | E514 | B420 | E610 |
| D308 | | D312 | |

ACCOUNT NUMBER AND TITLE: 2180 LOAN GUARANTEE LIABILITY

| DEBIT | | CREDIT | | |
|---|---|---|---|---|
| B104 | D308 | A202**AP** | C117 | D312 |
| D147 | E514 | A204 | C118 | D580 |
| | | B104**AP** | C428 | E122 |
| | | C103 | C438 | E610 |

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ACCOUNT NUMBER AND TITLE: 2190 OTHER LIABILITIES WITH RELATED BUDGETARY OBLIGATIONS

| DEBIT | | | CREDIT | | |
|---|---|---|---|---|---|
| B110 | D102 | D308 | B118**AP** | D107 | E102 |
| B408 | D110 | D308**AP** | B402 | D112 | E108 |
| | | | B416 | D134 | |
| | | | D106 | D312 | |

ACCOUNT NUMBER AND TITLE: 2191 EMPLOYEE HEALTH CARE LIABILITY INCURRED BUT NOT REPORTED

| DEBIT | | CREDIT | | |
|---|---|---|---|---|
| D102 | D308 | B402 | D107 | E102 |
| D110 | D308**AP** | B420 | D134 | |
| | | D106 | D312 | |

ACCOUNT NUMBER AND TITLE: 2210 ACCRUED FUNDED PAYROLL AND LEAVE

| DEBIT | | CREDIT | |
|---|---|---|---|
| B110 | D110 | B402 | D134 |
| B408 | D308 | D106 | D312 |
| D102 | | D107 | E102 |

ACCOUNT NUMBER AND TITLE: 2211 WITHHOLDINGS PAYABLE

| DEBIT | | CREDIT | |
|---|---|---|---|
| B110 | D110 | B402 | D134 |
| B408 | D308 | D106 | D312 |
| D102 | | D107 | E102 |

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ACCOUNT NUMBER AND TITLE: 2213 EMPLOYER CONTRIBUTIONS AND PAYROLL TAXES PAYABLE

| DEBIT | | CREDIT | |
|---|---|---|---|
| B110 | D110 | B402 | D134 |
| B408 | D308 | D106 | D312 |
| D102 | | D107 | E104 |

ACCOUNT NUMBER AND TITLE: 2215 OTHER POST EMPLOYMENT BENEFITS DUE AND PAYABLE

| DEBIT | | CREDIT | |
|---|---|---|---|
| B110 | D110 | D106 | D312 |
| B408 | D308 | D107 | E106 |
| D102 | | D134 | |

ACCOUNT NUMBER AND TITLE: 2216 PENSION BENEFITS DUE AND PAYABLE TO BENEFICIARIES

| DEBIT | | CREDIT | |
|---|---|---|---|
| D102 | D308 | D106 | D312 |
| D110 | | D107 | E106 |
| | | D134 | |

ACCOUNT NUMBER AND TITLE: 2217 BENEFIT PREMIUMS PAYABLE TO CARRIERS

| DEBIT | | CREDIT | |
|---|---|---|---|
| D102 | D308 | D106 | D312 |
| D110 | | D107 | E106 |
| | | D134 | |

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ACCOUNT NUMBER AND TITLE: 2218 LIFE INSURANCE BENEFITS DUE AND PAYABLE TO BENEFICIARIES

| DEBIT | | CREDIT | |
|---|---|---|---|
| D102 | D308 | D106 | D312 |
| D110 | | D107 | E106 |
| | | D134 | |

ACCOUNT NUMBER AND TITLE: 2220 UNFUNDED LEAVE

| DEBIT | | CREDIT | |
|---|---|---|---|
| D308 | E514 | B420 | E610 |
| | | D312 | |

ACCOUNT NUMBER AND TITLE: 2225 UNFUNDED FECA LIABILITY

| DEBIT | | CREDIT | |
|---|---|---|---|
| D308 | E514 | B422 | E610 |
| | | D312 | |

ACCOUNT NUMBER AND TITLE: 2290 OTHER UNFUNDED EMPLOYMENT RELATED LIABILITY

| DEBIT | | CREDIT | |
|---|---|---|---|
| D308 | E514 | B420 | D312 |
| | | B422 | E610 |

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ACCOUNT NUMBER AND TITLE: 2310 LIABILITY FOR ADVANCES AND PREPAYMENTS

| DEBIT | | CREDIT | |
|---|---|---|---|
| A710 | D308 | A704 | D312 |
| A712 | E514 | C182 | E610 |
| B142 | F110 | | |

ACCOUNT NUMBER AND TITLE: 2320 OTHER DEFERRED REVENUE

| DEBIT | | | CREDIT | | |
|---|---|---|---|---|---|
| C118 | C636**R** | D562 | B432 | B602 | C116 |
| C424 | D308 | | B434 | C114 | D312 |
| C426 | D558 | | | | |

ACCOUNT NUMBER AND TITLE: 2400 LIABILITY FOR NONFIDUCIARY DEPOSIT FUNDS, CLEARING ACCOUNTS, AND UNDEPOSITED COLLECTIONS

| DEBIT | | CREDIT | |
|---|---|---|---|
| C144**R** | D308 | C108 | D312 |
| C170 | D506 | C144 | D588 |
| | | C152 | |

ACCOUNT NUMBER AND TITLE: 2510 PRINCIPAL PAYABLE TO THE BUREAU OF THE PUBLIC DEBT

| DEBIT | | CREDIT | |
|---|---|---|---|
| B120 | D308 | A156 | E610 |
| B121 | E514 | D312 | |
| B131 | | | |

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ACCOUNT NUMBER AND TITLE: 2511 CAPITALIZED LOAN INTEREST PAYABLE - NON-CREDIT REFORM

| DEBIT | CREDIT |
|---|---|
| B113 | B440 |

ACCOUNT NUMBER AND TITLE: 2520 PRINCIPAL PAYABLE TO THE FEDERAL FINANCING BANK

| DEBIT | CREDIT |
|---|---|
| B120 D308<br>B121 E514<br>B131 | A156 E610<br>D312 |

ACCOUNT NUMBER AND TITLE: 2530 SECURITIES ISSUED BY FEDERAL AGENCIES UNDER GENERAL AND SPECIAL FINANCING AUTHORITY

| DEBIT | CREDIT |
|---|---|
| C780 D308 | B123 B127<br>B125 D312 |

ACCOUNT NUMBER AND TITLE: 2531 DISCOUNT ON SECURITIES ISSUED BY FEDERAL AGENCIES UNDER GENERAL AND SPECIAL FINANCING AUTHORITY

| DEBIT | CREDIT |
|---|---|
| B127 D312 | D308 |

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ACCOUNT NUMBER AND TITLE: 2532 PREMIUM ON SECURITIES ISSUED BY FEDERAL AGENCIES UNDER GENERAL AND SPECIAL FINANCING AUTHORITY

| DEBIT | CREDIT |
|---|---|
| D308 | B125 D312 |

ACCOUNT NUMBER AND TITLE: 2533 AMORTIZATION OF DISCOUNT AND PREMIUM ON SECURITIES ISSUED BY FEDERAL AGENCIES UNDER GENERAL AND SPECIAL FINANCING AUTHORITY

| DEBIT | CREDIT |
|---|---|
| D312 | D308 |

ACCOUNT NUMBER AND TITLE: 2540 PARTICIPATION CERTIFICATES

| DEBIT | CREDIT |
|---|---|
| D308 | D312 |

ACCOUNT NUMBER AND TITLE: 2590 OTHER DEBT

| DEBIT | CREDIT |
|---|---|
| B122 D308 | D312 |

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ACCOUNT NUMBER AND TITLE: 2610 ACTUARIAL PENSION LIABILITY

| DEBIT | | CREDIT | |
|---|---|---|---|
| B103 | E106 | B420 | E610 |
| D308 | E514 | D312 | |

ACCOUNT NUMBER AND TITLE: 2620 ACTUARIAL HEALTH INSURANCE LIABILITY

| DEBIT | | CREDIT | |
|---|---|---|---|
| D308 | E514 | B420 | E610 |
| | | D312 | |

ACCOUNT NUMBER AND TITLE: 2630 ACTUARIAL LIFE INSURANCE LIABILITY

| DEBIT | | CREDIT | |
|---|---|---|---|
| D308 | E514 | B420 | E610 |
| | | D312 | |

ACCOUNT NUMBER AND TITLE: 2650 ACTUARIAL FECA LIABILITY

| DEBIT | | CREDIT | |
|---|---|---|---|
| B426**R** | E514 | B426 | E610 |
| D308 | | D312 | |

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ACCOUNT NUMBER AND TITLE: 2660 ACTUARIAL LIABILITIES FOR FEDERAL INSURANCE AND GUARANTEE PROGRAMS

| DEBIT | CREDIT |
|---|---|
| B426**R** E514<br>D308 | B420 D312<br>B426 E610 |

ACCOUNT NUMBER AND TITLE: 2670 ACTUARIAL LIABILITIES FOR TREASURY-MANAGED BENEFIT PROGRAMS

| DEBIT | CREDIT |
|---|---|
| B426**R** E514<br>D308 | B420 D312<br>B426 E610 |

ACCOUNT NUMBER AND TITLE: 2690 OTHER ACTUARIAL LIABILITIES

| DEBIT | CREDIT |
|---|---|
| B426**R** E514<br>D308 | B420 D312<br>B426 E610 |

ACCOUNT NUMBER AND TITLE: 2910 PRIOR LIENS OUTSTANDING ON ACQUIRED COLLATERAL

| DEBIT | CREDIT |
|---|---|
| B114 E514<br>D308 | D312 E610<br>D426 |

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ACCOUNT NUMBER AND TITLE: 2920 CONTINGENT LIABILITIES

| DEBIT | CREDIT |
|---|---|
| B424**R** E514<br>D308 | B424 E610 |

ACCOUNT NUMBER AND TITLE: 2922 CONTINGENT LIABILITIES - FEDERAL GOVERNMENT SPONSORED ENTERPRISE

| DEBIT | CREDIT |
|---|---|
| B202 B424**R** | B424 |

ACCOUNT NUMBER AND TITLE: 2923 CONTINGENT LIABILITY FOR CAPITAL TRANSFERS

| DEBIT | CREDIT |
|---|---|
| E514 | B425 E610 |

ACCOUNT NUMBER AND TITLE: 2940 CAPITAL LEASE LIABILITY

| DEBIT | CREDIT |
|---|---|
| B110 D308<br>B408 E514 | B438 E610<br>D312 |

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ACCOUNT NUMBER AND TITLE: 2960 ACCOUNTS PAYABLE FROM CANCELED APPROPRIATIONS

| DEBIT | | CREDIT | |
|---|---|---|---|
| D145 | E514 | D312 | F130 |
| D308 | | E610 | |

ACCOUNT NUMBER AND TITLE: 2970 LIABILITY FOR CAPITAL TRANSFERS TO THE GENERAL FUND OF THE TREASURY

| DEBIT | | CREDIT | |
|---|---|---|---|
| B119 | D308 | A143 | E610 |
| B136 | E514 | D312 | |

ACCOUNT NUMBER AND TITLE: 2980 CUSTODIAL LIABILITY

| DEBIT | | | CREDIT | |
|---|---|---|---|---|
| C149**AP** | D308 | D424**R** | C141**AP** | C404 |
| C151**AP** | D422 | F124 | C142 | D312 |
| C153**AP** | D424**AP** | | | |

ACCOUNT NUMBER AND TITLE: 2985 LIABILITY FOR NON-ENTITY ASSETS NOT REPORTED ON THE STATEMENT OF CUSTODIAL ACTIVITY

| DEBIT | | | CREDIT | | |
|---|---|---|---|---|---|
| C149**AP** | C153**AP** | F124 | B200**AP** | C405 | C437 |
| C151**AP** | D420**R** | F125 | C145**AP** | C420**AP** | D503**AP** |
| | | | C147 | C435**AP** | E516**AP** |

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ACCOUNT NUMBER AND TITLE: 2990 OTHER LIABILITIES WITHOUT RELATED BUDGETARY OBLIGATIONS

| DEBIT | | | CREDIT | | |
|---|---|---|---|---|---|
| C174**R** | D555 | E514 | A132 | C150 | D562 |
| D112 | D588 | | A134 | C166 | E610 |
| D308 | E504 | | A136 | D148 | |
| | | | B420 | D312 | |

ACCOUNT NUMBER AND TITLE: 2995 ESTIMATED CLEANUP COST LIABILITY

| DEBIT | | CREDIT | |
|---|---|---|---|
| B436 | D434 | B420 | E610 |
| D308 | E514 | D312 | |

ACCOUNT NUMBER AND TITLE: 3100 UNEXPENDED APPROPRIATIONS - CUMULATIVE

| DEBIT | CREDIT |
|---|---|
| F342 | F342 |

ACCOUNT NUMBER AND TITLE: 3101 UNEXPENDED APPROPRIATIONS - APPROPRIATIONS RECEIVED

| DEBIT | | CREDIT | | |
|---|---|---|---|---|
| F108 | F342 | A104 | A196**AP** | F107 |
| | | A110 | A197 | F108**R** |
| | | A155 | A198 | |
| | | A170 | A199**AP** | |

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ACCOUNT NUMBER AND TITLE: 3102 UNEXPENDED APPROPRIATIONS - TRANSFERS-IN

| DEBIT | CREDIT |
|---|---|
| F342 | A408 A448 A480<br>A436 A460 A496<br>A444 A472 A506 |

ACCOUNT NUMBER AND TITLE: 3103 UNEXPENDED APPROPRIATIONS - TRANSFERS-OUT

| DEBIT | CREDIT |
|---|---|
| A404 A440 A484<br>A412 A464 A490<br>A432 A476 A494 | F342 |

ACCOUNT NUMBER AND TITLE: 3105 UNEXPENDED APPROPRIATIONS - PRIOR PERIOD ADJUSTMENTS DUE TO CORRECTIONS OF ERRORS - YEARS PRECEDING THE PRIOR YEAR

| DEBIT | CREDIT |
|---|---|
| D304 D308**AP**<br>D306**AP** | D310**R** F342 |

ACCOUNT NUMBER AND TITLE: 3106 UNEXPENDED APPROPRIATIONS - ADJUSTMENTS

| DEBIT | CREDIT |
|---|---|
| A112 A169 F122<br>A132 F106 F128**AP**<br>A136 F120 F342 | |

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ACCOUNT NUMBER AND TITLE: 3107 UNEXPENDED APPROPRIATIONS - USED

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| A146**AP** | B130**AP** | B428**AP** | D126**AP** | C134**R** | C137**R** | C139**R** | F128**R** |
| A514**AP** | B134 | B430**AP** | D134**AP** | C136**R** | C138**R** | C414**R** | F342 |
| B102**AP** | B202**AP** | B436**AP** | E104**AP** | | | | |
| B106**AP** | B402**AP** | B438**AP** | E106**AP** | | | | |
| B107**AP** | B406**AP** | B604**AP** | E108**AP** | | | | |
| B108**AP** | B412**AP** | C408**AP** | E109**AP** | | | | |
| B109**AP** | B416**AP** | D106**AP** | E204**AP** | | | | |
| B122**AP** | B418**AP** | D114**AP** | E412**AP** | | | | |

ACCOUNT NUMBER AND TITLE: 3108 UNEXPENDED APPROPRIATIONS - PRIOR-PERIOD ADJUSTMENTS DUE TO CORRECTIONS OF ERRORS

| DEBIT | | CREDIT | |
|---|---|---|---|
| D304 | D308**AP** | D310**R** | F342 |
| D306**AP** | | | |

ACCOUNT NUMBER AND TITLE: 3109 UNEXPENDED APPROPRIATIONS - PRIOR-PERIOD ADJUSTMENTS DUE TO CHANGES IN ACCOUNTING PRINCIPLES

| DEBIT | | CREDIT | |
|---|---|---|---|
| D302 | D308**AP** | D310**R** | F342 |
| D306**AP** | | | |

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ACCOUNT NUMBER AND TITLE: 3310 CUMULATIVE RESULTS OF OPERATIONS

| DEBIT | CREDIT |
|---|---|
| F336 F340 | F336 F338 |

ACCOUNT NUMBER AND TITLE: 3400 FIDUCIARY NET ASSETS

| DEBIT | CREDIT |
|---|---|
| H300 H312 | H301 H310 |

ACCOUNT NUMBER AND TITLE: 3410 CONTRIBUTIONS TO FIDUCIARY NET ASSETS

| DEBIT | CREDIT |
|---|---|
| H310 | H100 |

ACCOUNT NUMBER AND TITLE: 3420 WITHDRAWALS OR DISTRIBUTIONS OF FIDUCIARY NET ASSETS

| DEBIT | CREDIT |
|---|---|
| H200 | H312 |

ACCOUNT NUMBER AND TITLE: 4032 ESTIMATED INDEFINITE CONTRACT AUTHORITY

| DEBIT | CREDIT |
|---|---|
| A176 | A168 F112 |

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ACCOUNT NUMBER AND TITLE: 4034 ANTICIPATED ADJUSTMENTS TO CONTRACT AUTHORITY

| DEBIT | CREDIT |
|---|---|
| A172 F114<br>A178**R** | A178 F118 |

ACCOUNT NUMBER AND TITLE: 4042 ESTIMATED INDEFINITE BORROWING AUTHORITY

| DEBIT | CREDIT |
|---|---|
| A162 | A154 F112 |

ACCOUNT NUMBER AND TITLE: 4044 ANTICIPATED REDUCTIONS TO BORROWING AUTHORITY

| DEBIT | CREDIT |
|---|---|
| A158 F114<br>A159 | A164 F118 |

ACCOUNT NUMBER AND TITLE: 4047 ANTICIPATED TRANSFERS TO THE GENERAL FUND OF THE TREASURY - CURRENT-YEAR AUTHORITY

| DEBIT | CREDIT |
|---|---|
| B119 B136<br>B120 F114 | A142 F118<br>A143 |

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ACCOUNT NUMBER AND TITLE: 4048 ANTICIPATED TRANSFERS TO THE GENERAL FUND OF THE TREASURY - PRIOR-YEAR BALANCES

| DEBIT | | CREDIT | |
|---|---|---|---|
| B119 | B136 | A142 | F113 |
| B120 | F114 | A143 | |

ACCOUNT NUMBER AND TITLE: 4060 ANTICIPATED COLLECTIONS FROM NON-FEDERAL SOURCES

| DEBIT | | CREDIT | | | |
|---|---|---|---|---|---|
| A140 | F116 | C107 | C132 | C612 | C640 |
| | | C109 | C136 | C614 | C646 |
| | | C116 | C152 | C616 | D108 |
| | | C117 | C154 | C626 | D308**AP** |
| | | C130 | C609 | C628 | F112 |

ACCOUNT NUMBER AND TITLE: 4070 ANTICIPATED COLLECTIONS FROM FEDERAL SOURCES

| DEBIT | | | CREDIT | | | |
|---|---|---|---|---|---|---|
| A140 | C608 | F116 | C101 | C132 | C606 | D308**AP** |
| C604 | C620 | | C103 | C136 | C618 | F112 |
| | | | C106 | C412 | C646 | |
| | | | C109 | C416 | C648 | |
| | | | C124 | C602 | D108 | |

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ACCOUNT NUMBER AND TITLE: 4081 AMOUNTS APPROPRIATED FROM A SPECIFIC TREASURY-MANAGED TRUST FUND TAFS - RECEIVABLE - TRANSFERRED

| DEBIT | | CREDIT | |
|---|---|---|---|
| A542 | F374 | A540 | F374**R** |

ACCOUNT NUMBER AND TITLE: 4082 ALLOCATIONS OF REALIZED AUTHORITY - TO BE TRANSFERRED FROM INVESTED BALANCES - TRANSFERRED

| DEBIT | | CREDIT |
|---|---|---|
| A542 | F376 | A540 |

ACCOUNT NUMBER AND TITLE: 4083 TRANSFERS - CURRENT-YEAR AUTHORITY - RECEIVABLE - TRANSFERRED

| DEBIT | | CREDIT | |
|---|---|---|---|
| A542 | F378 | A540 | F378**R** |

ACCOUNT NUMBER AND TITLE: 4111 DEBT LIQUIDATION APPROPRIATIONS

| DEBIT | | CREDIT | |
|---|---|---|---|
| A104 | A199**R** | A199 | F302 |
| A196 | F108**R** | F108 | |
| A197**AP** | | | |

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ACCOUNT NUMBER AND TITLE: 4112 LIQUIDATION OF DEFICIENCY - APPROPRIATIONS

| DEBIT | | CREDIT | |
|---|---|---|---|
| A104 | A197**AP** | A199 | F302 |
| A196 | A199**R** | | |

ACCOUNT NUMBER AND TITLE: 4114 APPROPRIATED TRUST OR SPECIAL FUND RECEIPTS

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| A184 | A510 | C602 | C752 | B124**AP** | B128**AP** | B162**AP** | C608 |
| A186 | C114 | C606 | C754 | B126 | B129 | B163**AP** | D438 |
| A188 | C124 | C622 | D589 | B126**AP** | B160**AP** | C604 | F302 |
| A195 | C172 | C624 | E113 | | | | |
| A212 | C176 | C636 | | | | | |
| A250 | C190 | C750 | | | | | |

ACCOUNT NUMBER AND TITLE: 4115 LOAN SUBSIDY APPROPRIATION

| DEBIT | | CREDIT | |
|---|---|---|---|
| A104 | A197**AP** | A199 | F302 |
| A196 | A199**R** | | |

ACCOUNT NUMBER AND TITLE: 4117 LOAN ADMINISTRATIVE EXPENSE APPROPRIATION

| DEBIT | | CREDIT | |
|---|---|---|---|
| A104 | A197**AP** | A199 | F302 |
| A196 | A199**R** | | |

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ACCOUNT NUMBER AND TITLE: 4118 REESTIMATED LOAN SUBSIDY APPROPRIATION

| DEBIT | | CREDIT | |
|---|---|---|---|
| A104 | F108**R** | F108 | F302 |

ACCOUNT NUMBER AND TITLE: 4119 OTHER APPROPRIATIONS REALIZED

| DEBIT | | CREDIT | |
|---|---|---|---|
| A104 | A197**AP** | A125 | F108 |
| A155 | A199**R** | A199 | F302 |
| A196 | F108**R** | | |

ACCOUNT NUMBER AND TITLE: 4120 APPROPRIATIONS ANTICIPATED - INDEFINITE

| DEBIT | | CREDIT | | |
|---|---|---|---|---|
| A102 | C608 | A104 | A197**AP** | C602 |
| C604 | F116 | A186 | A212 | C606 |
| | | A196 | C124 | F112 |

ACCOUNT NUMBER AND TITLE: 4121 AMOUNTS APPROPRIATED FROM SPECIFIC INVESTED TAFS RECLASSIFIED - RECEIVABLE - CANCELLATION

| DEBIT | | CREDIT |
|---|---|---|
| A519 | F123**AP** | F369 |

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ACCOUNT NUMBER AND TITLE: 4122 AUTHORITY ADJUSTED FOR INTEREST ON THE BUREAU OF THE PUBLIC DEBT SECURITIES

| DEBIT | CREDIT |
|---|---|
| USSGL standard transactions are not provided for this account. Use of this account is restricted and must be approved by Treasury and the Office of Management and Budget. See the account definition. | |

ACCOUNT NUMBER AND TITLE: 4123 AMOUNTS APPROPRIATED FROM SPECIFIC INVESTED TAFS RECLASSIFIED - RECEIVABLE - TEMPORARY REDUCTION

| DEBIT | CREDIT |
|---|---|
| A418**AP** A518 | F366 |

ACCOUNT NUMBER AND TITLE: 4124 AMOUNTS APPROPRIATED FROM SPECIFIC INVESTED TAFS RECLASSIFIED - PAYABLE - TEMPORARY REDUCTION/CANCELLATION

| DEBIT | CREDIT |
|---|---|
| F360 F368 | A522 A523 |

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ACCOUNT NUMBER AND TITLE: 4125 LOAN MODIFICATION ADJUSTMENT TRANSFER APPROPRIATION

| DEBIT | CREDIT |
|---|---|
| A202 | F302 |

ACCOUNT NUMBER AND TITLE: 4126 AMOUNTS APPROPRIATED FROM SPECIFIC INVESTED TAFS - RECEIVABLE

| DEBIT | CREDIT |
|---|---|
| A173 A516 F374**R** | A175 A519 F374<br>A418**AP** A524<br>A518 F123**AP** |

ACCOUNT NUMBER AND TITLE: 4127 AMOUNTS APPROPRIATED FROM SPECIFIC INVESTED TAFS - PAYABLE

| DEBIT | CREDIT |
|---|---|
| A522 A526<br>A523 | A520 |

ACCOUNT NUMBER AND TITLE: 4128 AMOUNTS APPROPRIATED FROM SPECIFIC INVESTED TAFS - TRANSFERS-IN

| DEBIT | CREDIT |
|---|---|
| A524 A528 | A418**AP** F302<br>A518 |

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ACCOUNT NUMBER AND TITLE: 4129 AMOUNTS APPROPRIATED FROM SPECIFIC INVESTED TAFS - TRANSFERS-OUT

| DEBIT | CREDIT |
|---|---|
| A522 A531<br>A530**R** F302 | A526 A531**R**<br>A530 |

ACCOUNT NUMBER AND TITLE: 4130 APPROPRIATION TO LIQUIDATE CONTRACT AUTHORITY WITHDRAWN

| DEBIT | CREDIT |
|---|---|
| F302 | A169 |

ACCOUNT NUMBER AND TITLE: 4131 CURRENT-YEAR CONTRACT AUTHORITY REALIZED

| DEBIT | CREDIT |
|---|---|
| A166 F112<br>A168 | F304 |

ACCOUNT NUMBER AND TITLE: 4132 SUBSTITUTION OF CONTRACT AUTHORITY

| DEBIT | CREDIT |
|---|---|
| A187 F304 | A704 |

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ACCOUNT NUMBER AND TITLE: 4133 DECREASES TO INDEFINITE CONTRACT AUTHORITY

| DEBIT | CREDIT |
|---|---|
| F304 | A172 F113<br>A174 |

ACCOUNT NUMBER AND TITLE: 4134 CONTRACT AUTHORITY WITHDRAWN

| DEBIT | CREDIT |
|---|---|
| F304 | D136 |

ACCOUNT NUMBER AND TITLE: 4135 CONTRACT AUTHORITY LIQUIDATED

| DEBIT | CREDIT |
|---|---|
| A169 F304 | A170 A175<br>A171 A187 |

ACCOUNT NUMBER AND TITLE: 4136 CONTRACT AUTHORITY TO BE LIQUIDATED BY TRUST FUNDS

| DEBIT | CREDIT |
|---|---|
| A175 | A173 |

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ACCOUNT NUMBER AND TITLE: 4137 TRANSFERS OF CONTRACT AUTHORITY

| DEBIT | CREDIT |
|---|---|
| A177 A180 | A179 A181 |

ACCOUNT NUMBER AND TITLE: 4138 APPROPRIATION TO LIQUIDATE CONTRACT AUTHORITY

| DEBIT | CREDIT |
|---|---|
| A170 A175<br>A171 | F302 |

ACCOUNT NUMBER AND TITLE: 4139 CONTRACT AUTHORITY CARRIED FORWARD

| DEBIT | CREDIT |
|---|---|
| F304 | F304 |

ACCOUNT NUMBER AND TITLE: 4140 SUBSTITUTION OF BORROWING AUTHORITY

| DEBIT | CREDIT |
|---|---|
| F306 | A155 A159 |

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ACCOUNT NUMBER AND TITLE: 4141 CURRENT-YEAR BORROWING AUTHORITY REALIZED

| DEBIT | CREDIT |
|---|---|
| A152 F112<br>A154 | F306 |

ACCOUNT NUMBER AND TITLE: 4143 CURRENT-YEAR DECREASES TO INDEFINITE BORROWING AUTHORITY REALIZED

| DEBIT | CREDIT |
|---|---|
| F306 | A148 F113<br>A158 |

ACCOUNT NUMBER AND TITLE: 4144 BORROWING AUTHORITY WITHDRAWN

| DEBIT | CREDIT |
|---|---|
| F306 | D138 |

ACCOUNT NUMBER AND TITLE: 4145 BORROWING AUTHORITY CONVERTED TO CASH

| DEBIT | CREDIT |
|---|---|
| F306 | A156 |

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ACCOUNT NUMBER AND TITLE: 4146 ACTUAL REPAYMENTS OF DEBT, CURRENT-YEAR AUTHORITY

| DEBIT | CREDIT |
|---|---|
| F302 | B120 B131<br>B121 |

ACCOUNT NUMBER AND TITLE: 4147 ACTUAL REPAYMENTS OF DEBT, PRIOR-YEAR BALANCES

| DEBIT | CREDIT |
|---|---|
| F302 | B120 B131<br>B121 |

ACCOUNT NUMBER AND TITLE: 4148 RESOURCES REALIZED FROM BORROWING AUTHORITY

| DEBIT | CREDIT |
|---|---|
| A156 | F302 |

ACCOUNT NUMBER AND TITLE: 4149 BORROWING AUTHORITY CARRIED FORWARD

| DEBIT | CREDIT |
|---|---|
| F306 | F306 |

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ACCOUNT NUMBER AND TITLE: 4150 REAPPROPRIATIONS - TRANSFERS-IN

| DEBIT | CREDIT |
|---|---|
| A110 | F302 |

ACCOUNT NUMBER AND TITLE: 4151 ACTUAL CAPITAL TRANSFERS TO THE GENERAL FUND OF THE TREASURY, CURRENT-YEAR AUTHORITY

| DEBIT | CREDIT |
|---|---|
| F302 | B119 B136 |

ACCOUNT NUMBER AND TITLE: 4152 ACTUAL CAPITAL TRANSFERS TO THE GENERAL FUND OF THE TREASURY, PRIOR-YEAR BALANCES

| DEBIT | CREDIT |
|---|---|
| F302 | B119 B136 |

ACCOUNT NUMBER AND TITLE: 4157 AUTHORITY MADE AVAILABLE FROM RECEIPT OR APPROPRIATION BALANCES PREVIOUSLY PRECLUDED FROM OBLIGATION

| DEBIT | CREDIT |
|---|---|
| A192 | F132 F354<br>F316 |

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ACCOUNT NUMBER AND TITLE: 4158 AUTHORITY MADE AVAILABLE FROM OFFSETTING COLLECTION BALANCES PREVIOUSLY PRECLUDED FROM OBLIGATION

| DEBIT | CREDIT |
|---|---|
| A194 | F134 F356<br>F318 |

ACCOUNT NUMBER AND TITLE: 4160 ANTICIPATED TRANSFERS - CURRENT-YEAR AUTHORITY

| DEBIT | CREDIT |
|---|---|
| A468 A478<br>A476 | A470 A532<br>A472 F104<br>A474 |

ACCOUNT NUMBER AND TITLE: 4165 ALLOCATIONS OF AUTHORITY - ANTICIPATED FROM INVESTED BALANCES

| DEBIT | CREDIT |
|---|---|
| A402 | A416 F104 |

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ACCOUNT NUMBER AND TITLE: 4166 ALLOCATIONS OF REALIZED AUTHORITY - TO BE TRANSFERRED FROM INVESTED BALANCES

| DEBIT | CREDIT |
|---|---|
| A416 A430<br>A424 | A418**AP** A426<br>A420 F376<br>A422 |

ACCOUNT NUMBER AND TITLE: 4167 ALLOCATIONS OF REALIZED AUTHORITY - TRANSFERRED FROM INVESTED BALANCES

| DEBIT | CREDIT |
|---|---|
| A420 | A430 F302 |

ACCOUNT NUMBER AND TITLE: 4168 ALLOCATIONS OF REALIZED AUTHORITY RECLASSIFIED - AUTHORITY TO BE TRANSFERRED FROM INVESTED BALANCES - TEMPORARY REDUCTION

| DEBIT | CREDIT |
|---|---|
| A418**AP** F364<br>A422 | A424 F362 |

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ACCOUNT NUMBER AND TITLE: 4170 TRANSFERS - CURRENT-YEAR AUTHORITY

| DEBIT | CREDIT |
|---|---|
| A181 A480<br>A472 A482<br>A474 | A180 A484<br>A476 A486<br>A478 F302 |

ACCOUNT NUMBER AND TITLE: 4171 NONALLOCATION TRANSFERS OF INVESTED BALANCES - RECEIVABLE

| DEBIT | CREDIT |
|---|---|
| A532 F378**R** | A536 F378 |

ACCOUNT NUMBER AND TITLE: 4172 NONALLOCATION TRANSFERS OF INVESTED BALANCES - PAYABLE

| DEBIT | CREDIT |
|---|---|
| A538 | A534 |

ACCOUNT NUMBER AND TITLE: 4173 NONALLOCATION TRANSFERS OF INVESTED BALANCES - TRANSFERRED

| DEBIT | CREDIT |
|---|---|
| A536 | A538 F302 |

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ACCOUNT NUMBER AND TITLE: 4175 ALLOCATION TRANSFERS OF CURRENT-YEAR AUTHORITY FOR NONINVESTED ACCOUNTS

| DEBIT | | CREDIT | |
|---|---|---|---|
| A181 | A448 | A180 | A440 |
| A444 | A450 | A404 | A442 |
| A446 | | A406 | F302 |

ACCOUNT NUMBER AND TITLE: 4176 ALLOCATION TRANSFERS OF PRIOR-YEAR BALANCES

| DEBIT | | | CREDIT | | |
|---|---|---|---|---|---|
| A436 | A446 | A454 | A404 | A434 | A452 |
| A438 | A448 | | A406 | A440 | F302 |
| A444 | A450 | | A432 | A442 | |

ACCOUNT NUMBER AND TITLE: 4180 ANTICIPATED TRANSFERS - PRIOR-YEAR BALANCES

| DEBIT | | CREDIT | |
|---|---|---|---|
| A468 | A478 | A470 | A474 |
| A476 | | A472 | F104 |

ACCOUNT NUMBER AND TITLE: 4183 ANTICIPATED BALANCE TRANSFERS - UNOBLIGATED BALANCES - LEGISLATIVE CHANGE OF PURPOSE

| DEBIT | | CREDIT | |
|---|---|---|---|
| A468 | A478 | A470 | A474 |
| A476 | | A472 | F104 |

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ACCOUNT NUMBER AND TITLE: 4190 TRANSFERS - PRIOR-YEAR BALANCES

| DEBIT | | CREDIT | |
|---|---|---|---|
| A472 | A480 | A476 | A486 |
| A474 | A482 | A478 | F302 |
| | | A484 | |

ACCOUNT NUMBER AND TITLE: 4191 BALANCE TRANSFERS - EXTENSION OF AVAILABILITY OTHER THAN REAPPROPRIATIONS

| DEBIT | | CREDIT | |
|---|---|---|---|
| A460 | A462 | A464 | F302 |
| | | A466 | |

ACCOUNT NUMBER AND TITLE: 4192 BALANCE TRANSFERS - UNEXPIRED TO EXPIRED

| DEBIT | | CREDIT | |
|---|---|---|---|
| A408 | A410 | A412 | F302 |
| | | A414 | |

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ACCOUNT NUMBER AND TITLE: 4193 BALANCE TRANSFERS - UNOBLIGATED BALANCES - LEGISLATIVE CHANGE OF PURPOSE

| DEBIT | | CREDIT | |
|---|---|---|---|
| A472 | A480 | A476 | A486 |
| A474 | A482 | A478 | F302 |
| | | A484 | |

ACCOUNT NUMBER AND TITLE: 4195 TRANSFER OF OBLIGATED BALANCES

| DEBIT | | | CREDIT | | |
|---|---|---|---|---|---|
| A492**R** | A508 | A550 | A488 | A494 | A548 |
| A496 | A540 | A552 | A490 | A542 | A554 |
| A506 | A544 | | A492 | A546 | F302 |

ACCOUNT NUMBER AND TITLE: 4199 TRANSFER OF EXPIRED EXPENDITURE TRANSFERS - RECEIVABLE

| DEBIT | | CREDIT | |
|---|---|---|---|
| A458 | F372 | A456 | F372**R** |

ACCOUNT NUMBER AND TITLE: 4201 TOTAL ACTUAL RESOURCES - COLLECTED

| DEBIT | CREDIT | |
|---|---|---|
| F302 | F301**AP** | F314 |
| | F302 | F390 |

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ACCOUNT NUMBER AND TITLE: 4208 ADJUSTMENT TO TOTAL RESOURCES - DISPOSITION OF CANCELED PAYABLES

| DEBIT | CREDIT |
|---|---|
| F302 | D145 |

ACCOUNT NUMBER AND TITLE: 4210 ANTICIPATED REIMBURSEMENTS AND OTHER INCOME

| DEBIT | CREDIT |
|---|---|
| A702 F116 | A706 C650<br>A708 F112<br>C182 |

ACCOUNT NUMBER AND TITLE: 4212 LIQUIDATION OF DEFICIENCY - OFFSETTING COLLECTIONS

| DEBIT | CREDIT |
|---|---|
| C110 | F302 |

ACCOUNT NUMBER AND TITLE: 4215 ANTICIPATED APPROPRIATION TRUST FUND EXPENDITURE TRANSFERS

| DEBIT | CREDIT |
|---|---|
| A114 F116 | A498 F112 |

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ACCOUNT NUMBER AND TITLE: 4221 UNFILLED CUSTOMER ORDERS WITHOUT ADVANCE

| DEBIT | | CREDIT | |
|---|---|---|---|
| A704 | C101 | A714 | C430 |
| A706 | F380**R** | C103 | F109 |
| | | C182 | F380 |

ACCOUNT NUMBER AND TITLE: 4222 UNFILLED CUSTOMER ORDERS WITH ADVANCE

| DEBIT | | CREDIT | |
|---|---|---|---|
| A704 | F382**R** | A710 | F110 |
| C182 | | B610 | F382 |

ACCOUNT NUMBER AND TITLE: 4225 APPROPRIATION TRUST FUND EXPENDITURE TRANSFERS - RECEIVABLE

| DEBIT | | CREDIT | |
|---|---|---|---|
| A498 | F372**R** | A499 | F372 |
| D144 | F384**R** | A502 | F384 |
| | | D144**R** | |

ACCOUNT NUMBER AND TITLE: 4230 UNFILLED CUSTOMER ORDERS WITHOUT ADVANCE - TRANSFERRED

| DEBIT | | CREDIT | |
|---|---|---|---|
| A546 | F380 | A544 | F380**R** |

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ACCOUNT NUMBER AND TITLE: 4231 UNFILLED CUSTOMER ORDERS WITH ADVANCE - TRANSFERRED

| DEBIT | | CREDIT | |
|---|---|---|---|
| A554 | F382 | A552 | F382**R** |

ACCOUNT NUMBER AND TITLE: 4232 APPROPRIATION TRUST FUND EXPENDITURE TRANSFERS - RECEIVABLE - TRANSFERRED

| DEBIT | | CREDIT | |
|---|---|---|---|
| A542 | F384 | A540 | F384**R** |

ACCOUNT NUMBER AND TITLE: 4233 REIMBURSEMENTS AND OTHER INCOME EARNED - RECEIVABLE - TRANSFERRED

| DEBIT | | CREDIT | |
|---|---|---|---|
| A542 | F386 | A540 | F386**R** |

ACCOUNT NUMBER AND TITLE: 4234 OTHER FEDERAL RECEIVABLES - TRANSFERRED

| DEBIT | | CREDIT | |
|---|---|---|---|
| A542 | F388 | A540 | F388**R** |

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ACCOUNT NUMBER AND TITLE: 4251 REIMBURSEMENTS AND OTHER INCOME EARNED - RECEIVABLE

| DEBIT | CREDIT |
|---|---|
| A714 F386**R**<br>C430 | C186 F386<br>F144 |

ACCOUNT NUMBER AND TITLE: 4252 REIMBURSEMENTS AND OTHER INCOME EARNED - COLLECTED

| DEBIT | CREDIT |
|---|---|
| A251 C186<br>A708 C753<br>A710 | F302 |

ACCOUNT NUMBER AND TITLE: 4253 PRIOR-YEAR UNFILLED CUSTOMER ORDERS WITH ADVANCE - REFUNDS PAID

| DEBIT | CREDIT |
|---|---|
| B610 | F302 |

ACCOUNT NUMBER AND TITLE: 4255 APPROPRIATION TRUST FUND EXPENDITURE TRANSFERS - COLLECTED

| DEBIT | CREDIT |
|---|---|
| A502 | F302 |

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ACCOUNT NUMBER AND TITLE: 4260 ACTUAL COLLECTIONS OF "GOVERNMENTAL-TYPE" FEES

| DEBIT | | CREDIT | |
|---|---|---|---|
| C107 | C109 | C110 | F302 |

ACCOUNT NUMBER AND TITLE: 4261 ACTUAL COLLECTIONS OF BUSINESS-TYPE FEES

| DEBIT | | CREDIT | |
|---|---|---|---|
| C107<br>C109 | C116<br>C117 | C110 | F302 |

ACCOUNT NUMBER AND TITLE: 4262 ACTUAL COLLECTIONS OF LOAN PRINCIPAL

| DEBIT | | CREDIT |
|---|---|---|
| C107 | C109 | F302 |

ACCOUNT NUMBER AND TITLE: 4263 ACTUAL COLLECTIONS OF LOAN INTEREST

| DEBIT | | CREDIT |
|---|---|---|
| C107<br>C109 | C154 | F302 |

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ACCOUNT NUMBER AND TITLE: 4264 ACTUAL COLLECTIONS OF RENT

| DEBIT | CREDIT |
|---|---|
| C109 | F302 |

ACCOUNT NUMBER AND TITLE: 4265 ACTUAL COLLECTIONS FROM SALE OF FORECLOSED PROPERTY

| DEBIT | CREDIT |
|---|---|
| C109 C616<br>C612 C628<br>C614 | F302 |

ACCOUNT NUMBER AND TITLE: 4266 OTHER ACTUAL BUSINESS-TYPE COLLECTIONS FROM NON-FEDERAL SOURCES

| DEBIT | CREDIT |
|---|---|
| C107 C609 C634<br>C109 C626 C640<br>C152 C630 C646<br>C158 C632 | A710 C110 F302 |

ACCOUNT NUMBER AND TITLE: 4267 OTHER ACTUAL "GOVERNMENTAL-TYPE" COLLECTIONS FROM NON-FEDERAL SOURCES

| DEBIT | CREDIT |
|---|---|
| C107 C152<br>C109 | B118 F302<br>C110 |

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ACCOUNT NUMBER AND TITLE: 4271 ACTUAL PROGRAM FUND SUBSIDY COLLECTED

| DEBIT | | CREDIT |
|---|---|---|
| C103 | C106 | F302 |

ACCOUNT NUMBER AND TITLE: 4273 INTEREST COLLECTED FROM TREASURY

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| C107 | C140 | C606 | C706 | B124**AP** | B129 | B163**AP** | C704 |
| C109 | C204 | C618 | | B126 | B160**AP** | C604 | C708 |
| C124 | C602 | C702 | | B126**AP** | B162 | C608 | F302 |
| | | | | B128**AP** | B162**AP** | C620 | |

ACCOUNT NUMBER AND TITLE: 4275 ACTUAL COLLECTIONS FROM LIQUIDATING FUND

| DEBIT | CREDIT |
|---|---|
| | F302 |

ACCOUNT NUMBER AND TITLE: 4276 ACTUAL COLLECTIONS FROM FINANCING FUND

| DEBIT | | CREDIT |
|---|---|---|
| C107 | C109 | F302 |

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ACCOUNT NUMBER AND TITLE: 4277 OTHER ACTUAL COLLECTIONS - FEDERAL

| DEBIT | CREDIT |
|---|---|
| C107 C646<br>C109 C647<br>C140 | C110 F302 |

ACCOUNT NUMBER AND TITLE: 4283 INTEREST RECEIVABLE FROM TREASURY

| DEBIT | CREDIT |
|---|---|
| C416 | C140 |

ACCOUNT NUMBER AND TITLE: 4285 RECEIVABLE FROM THE LIQUIDATING FUND

| DEBIT | CREDIT |
|---|---|
| C412 | |

ACCOUNT NUMBER AND TITLE: 4286 RECEIVABLE FROM THE FINANCING FUND

| DEBIT | CREDIT |
|---|---|
| | |

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ACCOUNT NUMBER AND TITLE: 4287 OTHER FEDERAL RECEIVABLES

| DEBIT | | CREDIT | |
|---|---|---|---|
| C416 | C650 | C140 | F388 |
| C648 | F388**R** | C647 | |

ACCOUNT NUMBER AND TITLE: 4290 AMORTIZATION AND MARKET ADJUSTMENT - INVESTMENTS IN U.S. TREASURY ZERO COUPON BONDS

| DEBIT | | CREDIT |
|---|---|---|
| D590 | E119 | F302 |

ACCOUNT NUMBER AND TITLE: 4295 REVALUATION OF FOREIGN CURRENCY IN THE EXCHANGE STABILIZATION FUND

| DEBIT | CREDIT |
|---|---|
| D575 | D573 |

ACCOUNT NUMBER AND TITLE: 4310 ANTICIPATED RECOVERIES OF PRIOR-YEAR OBLIGATIONS

| DEBIT | | CREDIT | |
|---|---|---|---|
| A138 | F116 | D110 | D308**AP** |
| | | D134 | F112 |

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ACCOUNT NUMBER AND TITLE: 4320 ADJUSTMENTS FOR CHANGES IN PRIOR-YEAR ALLOCATIONS OF BUDGETARY RESOURCES

| DEBIT | CREDIT |
|---|---|
| D140 F334<br>D144**R** | D142 F334<br>D144 |

ACCOUNT NUMBER AND TITLE: 4350 CANCELED AUTHORITY

| DEBIT | CREDIT |
|---|---|
| D145 F301**AP** | F120 F128**AP** |

ACCOUNT NUMBER AND TITLE: 4351 PARTIAL OR EARLY CANCELLATION OF AUTHORITY WITH A U.S. TREASURY WARRANT

| DEBIT | CREDIT |
|---|---|
| F390 | F122 F128**AP** |

ACCOUNT NUMBER AND TITLE: 4355 CANCELLATION OF APPROPRIATION FROM UNAVAILABLE RECEIPTS

| DEBIT | CREDIT |
|---|---|
| F302 | F146 |

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ACCOUNT NUMBER AND TITLE: 4356 CANCELLATION OF APPROPRIATION FROM INVESTED BALANCES

| DEBIT | CREDIT |
|---|---|
| F302 | F121 |

ACCOUNT NUMBER AND TITLE: 4357 CANCELLATION OF APPROPRIATED AMOUNTS RECEIVABLE FROM INVESTED TRUST OR SPECIAL FUNDS

| DEBIT | CREDIT |
|---|---|
| F369 | A519**AP** F123<br>D141**AP** |

ACCOUNT NUMBER AND TITLE: 4370 OFFSET TO APPROPRIATION REALIZED FOR REDEMPTION OF TREASURY SECURITIES

| DEBIT | CREDIT |
|---|---|
| F302 | C780 |

ACCOUNT NUMBER AND TITLE: 4382 TEMPORARY REDUCTION - NEW BUDGET AUTHORITY

| DEBIT | CREDIT |
|---|---|
| F360 F366<br>F362 | A135 A500**AP**<br>A418 A518**AP**<br>A422**AP** |

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ACCOUNT NUMBER AND TITLE: 4383 TEMPORARY REDUCTION - PRIOR-YEAR BALANCES

| DEBIT | CREDIT |
|---|---|
| F360 F366<br>F362 | A135 A500**AP**<br>A418 A518**AP**<br>A422**AP** |

ACCOUNT NUMBER AND TITLE: 4384 TEMPORARY REDUCTION/CANCELLATION RETURNED BY APPROPRIATION

| DEBIT | CREDIT |
|---|---|
| A108 | F360 F368<br>F364 F369 |

ACCOUNT NUMBER AND TITLE: 4387 TEMPORARY REDUCTION OF APPROPRIATION FROM UNAVAILABLE RECEIPTS, NEW BUDGET AUTHORITY

| DEBIT | CREDIT |
|---|---|
| F302 | A189 |

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ACCOUNT NUMBER AND TITLE: 4388 TEMPORARY REDUCTION OF APPROPRIATION FROM UNAVAILABLE RECEIPTS, PRIOR-YEAR BALANCES

| DEBIT | CREDIT |
|---|---|
| F302 | A189 |

ACCOUNT NUMBER AND TITLE: 4390 REAPPROPRIATIONS - TRANSFERS-OUT

| DEBIT | CREDIT |
|---|---|
| F302 | A112 |

ACCOUNT NUMBER AND TITLE: 4391 ADJUSTMENTS TO INDEFINITE NO-YEAR AUTHORITY

| DEBIT | CREDIT |
|---|---|
| F107 F302 | F106 |

ACCOUNT NUMBER AND TITLE: 4392 PERMANENT REDUCTION - NEW BUDGET AUTHORITY

| DEBIT | CREDIT |
|---|---|
| F302 F306<br>F304 | A131 A134<br>A132 A136<br>A133 A185**AP** |

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ACCOUNT NUMBER AND TITLE: 4393 PERMANENT REDUCTION - PRIOR-YEAR BALANCES

| DEBIT | | CREDIT | |
|---|---|---|---|
| F302 | F306 | A131 | A134 |
| F304 | | A132 | A136 |
| | | A133 | A185**AP** |

ACCOUNT NUMBER AND TITLE: 4394 RECEIPTS UNAVAILABLE FOR OBLIGATION UPON COLLECTION

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| A190 | A530 | B126 | C608 | A108 | A531 | C622 | D589 |
| A520 | A531**R** | C604 | | A188 | C114 | C624 | E113 |
| | | | | A195 | C124 | C750 | F359 |
| | | | | A250 | C602 | C752 | |
| | | | | A530**R** | C606 | C754 | |

ACCOUNT NUMBER AND TITLE: 4395 AUTHORITY UNAVAILABLE FOR OBLIGATION PURSUANT TO PUBLIC LAW - TEMPORARY

| DEBIT | | | CREDIT |
|---|---|---|---|
| A128**R** | B126**AP** | B162**AP** | A128 |
| A197**R** | B128**AP** | B163**AP** | |
| A198**R** | B129 | F126 | |
| B124**AP** | B160**AP** | | |

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ACCOUNT NUMBER AND TITLE: 4396 SPECIAL AND TRUST FUND REFUNDS AND RECOVERIES TEMPORARILY UNAVAILABLE - RECEIPTS UNAVAILABLE FOR OBLIGATION UPON COLLECTION

| DEBIT | CREDIT |
|---|---|
| F359 | A130 |

ACCOUNT NUMBER AND TITLE: 4397 RECEIPTS AND APPROPRIATIONS TEMPORARILY PRECLUDED FROM OBLIGATION

| DEBIT | CREDIT |
|---|---|
| B126 F334<br>F132 F354<br>F316 | A127 F358<br>F334 |

ACCOUNT NUMBER AND TITLE: 4398 OFFSETTING COLLECTIONS TEMPORARILY PRECLUDED FROM OBLIGATION

| DEBIT | CREDIT |
|---|---|
| B126 F318<br>F134 F356 | A129 E119<br>D590 |

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ACCOUNT NUMBER AND TITLE: 4399 SPECIAL AND TRUST FUND REFUNDS AND RECOVERIES TEMP. UNAVAILABLE - RECEIPTS AND APPROPRIATIONS TEMP. PRECLUDED FROM OBLIGATION

| DEBIT | CREDIT |
|---|---|
| F358 | A139 |

ACCOUNT NUMBER AND TITLE: 4420 UNAPPORTIONED AUTHORITY - PENDING RESCISSION

| DEBIT | CREDIT |
|---|---|
| A136 F308<br>A137**R** F312 | A137 |

ACCOUNT NUMBER AND TITLE: 4430 UNAPPORTIONED AUTHORITY - OMB DEFERRAL

| DEBIT | CREDIT |
|---|---|
| A126**R** F312<br>F308 | A126 |

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ACCOUNT NUMBER AND TITLE: 4450 UNAPPORTIONED AUTHORITY

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| A116 | A174 | B118**AP** | D126 | A102 | A198**R** | A516 | C636 |
| A118 | A178 | B121 | D136 | A104 | A199**R** | A528 | C702 |
| A125 | A185**AP** | B124**AP** | D138 | A108 | A202 | A532 | C706 |
| A126 | A189 | B126 | D141**AP** | A110 | A212 | A702 | C750 |
| A127 | A199 | B126**AP** | D436 | A114 | A250 | C106 | C751 |
| A128 | A418 | B128**AP** | D438 | A126**R** | A251 | C114 | C752 |
| A129 | A422**AP** | B129 | F104 | A128**R** | A402 | C124 | C753 |
| A130 | A426 | B131 | F106 | A137**R** | A408 | C130 | C754 |
| A131 | A430 | B160**AP** | F108 | A138 | A410 | C132 | C755 |
| A132 | A440 | B162 | F112 | A140 | A416 | C136 | D108 |
| A133 | A442 | B162**AP** | F113 | A152 | A420 | C158 | D110 |
| A134 | A470 | B163**AP** | F118 | A162 | A444 | C172 | D120 |
| A135 | A484 | B416 | F121 | A166 | A446 | C176 | D134 |
| A137 | A486 | C604 | F122 | A176 | A448 | C190 | D136**AP** |
| A139 | A499 | C608 | F123 | A178**R** | A450 | C204 | D138**AP** |
| A140**AP** | A500**AP** | C704 | F128**AP** | A184 | A458 | C602 | D308**AP** |
| A142 | A518**AP** | C708 | F312 | A186 | A460 | C606 | F107 |
| A143 | A519**AP** | D107 | F334 | A190 | A462 | C609 | F108**R** |
| A148 | A712 | D114 | | A192 | A468 | C622 | F114 |
| A164 | B118 | D122 | | A194 | A480 | C624 | F116 |
| | | | | A195 | A482 | C626 | F126 |
| | | | | A196 | A498 | C630 | F128 |
| | | | | A197**AP** | A499**AP** | C632 | F308 |
| | | | | A197**R** | A510 | C634 | F334 |

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ACCOUNT NUMBER AND TITLE: 4510 APPORTIONMENTS

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| A120 | A514 | B162 | C708 | A116 | C109**AP** | C410**AP** | C640**AP** |
| A179 | A519**AP** | B162**AP** | D108**R** | A122 | C114**AP** | C412**AP** | C650**AP** |
| A404 | A534 | B163**AP** | D141**AP** | A177 | C116**AP** | C416**AP** | C702 |
| A406 | A712**R** | B416 | F106 | A186**AP** | C124 | C602 | C702**AP** |
| A412 | B107 | C106**AP** | F108 | A212**AP** | C124**AP** | C602**AP** | C704**AP** |
| A414 | B118**AP** | C132**R** | F112 | A500**R** | C130**AP** | C606 | C706 |
| A426 | B124**AP** | C136**R** | F113 | A706**AP** | C132**AP** | C606**AP** | C706**AP** |
| A430 | B126 | C604 | F121 | A708**AP** | C136**AP** | C612**AP** | C708**AP** |
| A440 | B126**AP** | C604**R** | F122 | B126**AP** | C154**AP** | C614**AP** | D108**AP** |
| A442 | B128**AP** | C608 | F123 | B162**AP** | C182**AP** | C616**AP** | D134**AP** |
| A499 | B129 | C608**R** | F128**AP** | C106**AP** | C204 | C618**AP** | F107 |
| A500 | B138 | C620**R** | F308 | C107**AP** | C204**AP** | C626**AP** | F108**R** |
| A512 | B160**AP** | C704 | F312 | | | | |

ACCOUNT NUMBER AND TITLE: 4520 RESERVED FOR AGENCY USE

| DEBIT | CREDIT |
|---|---|
| | |

ACCOUNT NUMBER AND TITLE: 4530 RESERVED FOR AGENCY USE

| DEBIT | CREDIT |
|---|---|
| | |

ACCOUNT NUMBER AND TITLE: 4540 RESERVED FOR AGENCY USE

| DEBIT | CREDIT |
|---|---|
| | |

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ACCOUNT NUMBER AND TITLE: 4550 RESERVED FOR AGENCY USE

| DEBIT | CREDIT |
|---|---|
| | |

ACCOUNT NUMBER AND TITLE: 4560 RESERVED FOR AGENCY USE

| DEBIT | CREDIT |
|---|---|
| | |

ACCOUNT NUMBER AND TITLE: 4570 RESERVED FOR AGENCY USE

| DEBIT | CREDIT |
|---|---|
| | |

ACCOUNT NUMBER AND TITLE: 4580 RESERVED FOR AGENCY USE

| DEBIT | CREDIT |
|---|---|
| | |

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ACCOUNT NUMBER AND TITLE: 4590 APPORTIONMENTS - ANTICIPATED RESOURCES - PROGRAMS SUBJECT TO APPORTIONMENT

| DEBIT | | | | CREDIT | | |
|---|---|---|---|---|---|---|
| A122 | C114**AP** | C412**AP** | C650**AP** | A118 | C132**R** | C608**R** |
| A186**AP** | C116**AP** | C416**AP** | C702**AP** | A140**AP** | C136**R** | C620**R** |
| A212**AP** | C124**AP** | C602**AP** | C704**AP** | A712**R** | C604**R** | D108**R** |
| A706**AP** | C130**AP** | C606**AP** | C706**AP** | | | |
| A708**AP** | C132**AP** | C612**AP** | C708**AP** | | | |
| B126**AP** | C136**AP** | C614**AP** | D108**AP** | | | |
| B162**AP** | C154**AP** | C616**AP** | D134**AP** | | | |
| C106**AP** | C182**AP** | C618**AP** | F112 | | | |
| C107**AP** | C204**AP** | C626**AP** | | | | |
| C109**AP** | C410**AP** | C640**AP** | | | | |

ACCOUNT NUMBER AND TITLE: 4610 ALLOTMENTS - REALIZED RESOURCES

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| A135 | A712 | B314 | D502 | A120 | C106**AP** | C139 | C626**AP** |
| A148 | A712**R** | B406 | E102 | A122 | C107**AP** | C154**AP** | C640**AP** |
| A154**AP** | B102 | B412 | E104 | A186**AP** | C109**AP** | C182**AP** | C650**AP** |
| A168**AP** | B104 | B416 | E106 | A212**AP** | C112 | C204**AP** | C702**AP** |
| A189 | B106 | B418 | E108 | A500**R** | C114**AP** | C410**AP** | C704**AP** |
| A404 | B107 | B428 | E109 | A706**AP** | C116**AP** | C412**AP** | C706**AP** |
| A406 | B108 | B430 | E204**AP** | A708**AP** | C124**AP** | C416**AP** | C708**AP** |
| A412 | B109 | B436 | E412 | B126**AP** | C130**AP** | C602**AP** | D108**AP** |
| A414 | B114 | C132**R** | F106 | B162**AP** | C132**AP** | C606**AP** | D134**AP** |
| A426 | B116 | C136**R** | F108 | B302**R** | C134 | C612**AP** | D502**R** |
| A430 | B118**AP** | C406 | F109 | B306**R** | C136**AP** | C614**AP** | F107 |
| A440 | B122 | C604**R** | F110 | B310 | C137 | C616**AP** | F108**R** |
| A442 | B138 | C608**R** | F113 | B404 | C138 | C618**AP** | F111 |
| A499 | B152 | C620**R** | F121 | | | | |
| A500 | B154 | D108**R** | F122 | | | | |
| A512 | B202 | D112 | F123 | | | | |
| A514 | B302 | D141**AP** | F128**AP** | | | | |
| A519**AP** | B306 | D436 | F308 | | | | |
| A534 | B308 | D438 | F312 | | | | |

**U.S. Government Standard General Ledger**
**Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 4620 UNOBLIGATED FUNDS EXEMPT FROM APPORTIONMENT

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| A119 | A426 | B126**AP** | D107 | A102 | A444 | C114**AP** | C624 |
| A127 | A430 | B128**AP** | D114 | A104 | A446 | C116**AP** | C626**AP** |
| A128 | A440 | B129 | D122 | A108 | A448 | C124 | C640 |
| A129 | A442 | B131 | D126 | A110 | A450 | C124**AP** | C640**AP** |
| A130 | A470 | B138 | D141**AP** | A114 | A458 | C130**AP** | C702 |
| A131 | A484 | B152 | D436 | A123 | A460 | C132 | C702**AP** |
| A132 | A486 | B154 | D438 | A128**R** | A462 | C132**AP** | C704**AP** |
| A133 | A499 | B160**AP** | E102 | A137**R** | A468 | C134 | C706 |
| A134 | A500 | B162 | E104 | A152 | A480 | C136 | C706**AP** |
| A135 | A500**AP** | B162**AP** | E106 | A162 | A482 | C136**AP** | C708**AP** |
| A136 | A512 | B163**AP** | E108 | A166 | A498 | C138 | C750 |
| A137 | A514 | B304 | E109 | A176 | A499**AP** | C139 | C751 |
| A139 | A518**AP** | B306 | E204**AP** | A177 | A500**R** | C154**AP** | C752 |
| A148 | A519**AP** | B308 | E412 | A178**R** | A510 | C158 | C753 |
| A154**AP** | A520 | B316 | F104 | A186 | A516 | C172 | C754 |
| A164 | A530 | B406 | F106 | A186**AP** | A528 | C176 | C755 |
| A168**AP** | A531**R** | B412 | F108 | A190 | A530**R** | C182**AP** | D108 |
| A174 | A534 | B416 | F109 | A192 | A531 | C190 | D108**AP** |
| A178 | A712 | B418 | F110 | A194 | A702 | C204 | D110 |
| A179 | A712**R** | B430 | F113 | A195 | A706**AP** | C204**AP** | D120 |
| A185**AP** | B102 | C604 | F121 | A196 | B126**AP** | C410**AP** | D134 |
| A189 | B103 | C604**R** | F122 | A197**AP** | B162**AP** | C412**AP** | D134**AP** |
| A404 | B107 | C608 | F123 | A197**R** | B304**R** | C416**AP** | D141 |
| A406 | B109 | C608**R** | F128**AP** | A198**R** | B306**R** | C602 | D308**AP** |
| A412 | B118**AP** | C620**R** | F312 | A212 | B312 | C602**AP** | F107 |
| A414 | B121 | C704 | | A212**AP** | B404 | C606 | F108**R** |
| A418 | B124**AP** | C708 | | A250 | C106**AP** | C612**AP** | F111 |
| A422**AP** | B126 | C780 | | A251 | C107**AP** | C614**AP** | F123**AP** |
| | | | | A402 | C109**AP** | C616**AP** | F310 |
| | | | | A416 | C112 | C618**AP** | |
| | | | | A420 | C114 | C622 | |

**U.S. Government Standard General Ledger**
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ACCOUNT NUMBER AND TITLE: 4630 FUNDS NOT AVAILABLE FOR COMMITMENT/OBLIGATION

| DEBIT | | CREDIT | |
|---|---|---|---|
| D573 | F312 | A138 | D575 |
| F308 | | A140 | |

ACCOUNT NUMBER AND TITLE: 4650 ALLOTMENTS - EXPIRED AUTHORITY

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| A112 | A466 | D114 | F120 | A408 | A480 | D102 | D308**AP** |
| A432 | A484 | D122 | F121 | A410 | A499**AP** | D108 | F128 |
| A434 | A499 | D126 | F123 | A436 | C130 | D120 | F312 |
| A452 | A519**AP** | D141**AP** | F128**AP** | A438 | C132 | D136**AP** | |
| A456 | A712 | D436 | F144 | A454 | C136 | D138**AP** | |
| A464 | D106 | D438 | F146 | | | | |

ACCOUNT NUMBER AND TITLE: 4690 ANTICIPATED RESOURCES - PROGRAMS EXEMPT FROM APPORTIONMENT

| DEBIT | | | | CREDIT | | |
|---|---|---|---|---|---|---|
| A123 | C114**AP** | C410**AP** | C640**AP** | A119 | C604**R** | C620**R** |
| A186**AP** | C116**AP** | C412**AP** | C702**AP** | A712**R** | C608**R** | |
| A212**AP** | C124**AP** | C416**AP** | C704**AP** | | | |
| A706**AP** | C130**AP** | C602**AP** | C706**AP** | | | |
| B126**AP** | C132**AP** | C612**AP** | C708**AP** | | | |
| B162**AP** | C136**AP** | C614**AP** | D108**AP** | | | |
| C106**AP** | C154**AP** | C616**AP** | D134**AP** | | | |
| C107**AP** | C182**AP** | C618**AP** | F112 | | | |
| C109**AP** | C204**AP** | C626**AP** | | | | |

**U.S. Government Standard General Ledger**
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ACCOUNT NUMBER AND TITLE: 4700 COMMITMENTS - PROGRAMS SUBJECT TO APPORTIONMENT

| DEBIT | | | | CREDIT | | |
|---|---|---|---|---|---|---|
| A154**AP** | B302**R** | B310 | D502**R** | B302 | B306**R** | D502 |
| A168**AP** | B306 | B314 | F113 | | | |
| A499 | B308 | B416 | F308 | | | |
| B118**AP** | B309 | B606 | F312 | | | |

ACCOUNT NUMBER AND TITLE: 4720 COMMITMENTS - PROGRAMS EXEMPT FROM APPORTIONMENT

| DEBIT | | | | CREDIT | |
|---|---|---|---|---|---|
| A154**AP** | B304**R** | B316 | F312 | B304 | B306**R** |
| A168**AP** | B306 | B416 | | | |
| A499 | B308 | F113 | | | |
| B118**AP** | B312 | F310 | | | |

ACCOUNT NUMBER AND TITLE: 4801 UNDELIVERED ORDERS - OBLIGATIONS, UNPAID

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| A146 | B306**R** | B438 | E104 | A154**AP** | B306 | B312 | B316 |
| B104 | B308 | C408 | E106 | A168**AP** | B310 | B314 | F330 |
| B105 | B402 | C432 | E108 | | | | |
| B107 | B404 | D134 | F111 | | | | |
| B130 | B436 | E102 | F332 | | | | |

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ACCOUNT NUMBER AND TITLE: 4802 UNDELIVERED ORDERS - OBLIGATIONS, PREPAID/ADVANCED

| DEBIT | | CREDIT | |
|---|---|---|---|
| B604<br>C112 | F328 | B308<br>B309 | F326 |

ACCOUNT NUMBER AND TITLE: 4831 UNDELIVERED ORDERS - OBLIGATIONS TRANSFERRED, UNPAID

| DEBIT | | CREDIT | |
|---|---|---|---|
| A488<br>A490 | F330 | A506<br>A508 | F332 |

ACCOUNT NUMBER AND TITLE: 4832 UNDELIVERED ORDERS - OBLIGATIONS TRANSFERRED, PREPAID/ADVANCED

| DEBIT | | CREDIT | |
|---|---|---|---|
| A494<br>A548 | F326 | A496<br>A550 | F328 |

**U.S. Government Standard General Ledger**
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ACCOUNT NUMBER AND TITLE: 4871 DOWNWARD ADJUSTMENTS OF PRIOR-YEAR UNPAID UNDELIVERED ORDERS - OBLIGATIONS, RECOVERIES

| DEBIT | CREDIT |
|---|---|
| A499**AP** D136**AP**<br>D120 D138**AP**<br>D134 | F332 |

ACCOUNT NUMBER AND TITLE: 4872 DOWNWARD ADJUSTMENTS OF PRIOR-YEAR PREPAID/ADVANCED UNDELIVERED ORDERS - OBLIGATIONS, REFUNDS COLLECTED

| DEBIT | CREDIT |
|---|---|
| C130 | F328 |

ACCOUNT NUMBER AND TITLE: 4881 UPWARD ADJUSTMENTS OF PRIOR-YEAR UNDELIVERED ORDERS - OBLIGATIONS, UNPAID

| DEBIT | CREDIT |
|---|---|
| F330 | D114 |

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ACCOUNT NUMBER AND TITLE: 4882 UPWARD ADJUSTMENTS OF PRIOR-YEAR UNDELIVERED ORDERS - OBLIGATIONS, PREPAID/ADVANCED

| DEBIT | CREDIT |
|---|---|
| F326 | D122 |

ACCOUNT NUMBER AND TITLE: 4901 DELIVERED ORDERS - OBLIGATIONS, UNPAID

| DEBIT | | | CREDIT | | | |
|---|---|---|---|---|---|---|
| A500**R** | B110 | B113 | A500 | B418 | D112 | E109 |
| A504 | B112 | F325 | B118**AP** | B428 | D134 | E204**AP** |
| | | | B402 | B430 | E102 | E412 |
| | | | B406 | B436 | E104 | F324 |
| | | | B412 | B438 | E106 | |
| | | | B416 | C614 | E108 | |

ACCOUNT NUMBER AND TITLE: 4902 DELIVERED ORDERS - OBLIGATIONS, PAID

| DEBIT | | | CREDIT | | | |
|---|---|---|---|---|---|---|
| C134 | C138 | F314 | A146 | B105 | B114 | B604 |
| C137 | C139 | F322 | A504 | B106 | B116 | B606 |
| | | | A512 | B107 | B122 | C406 |
| | | | A514 | B108 | B130 | C408 |
| | | | A712 | B109 | B138 | C432 |
| | | | B102 | B110 | B152 | D436 |
| | | | B103 | B112 | B154 | F320 |
| | | | B104 | B113 | B202 | |

**U.S. Government Standard General Ledger**
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ACCOUNT NUMBER AND TITLE: 4908 AUTHORITY OUTLAYED NOT YET DISBURSED

| DEBIT | CREDIT |
|---|---|
| USSGL standard transactions are not provided for this account. Use of this account is restricted and must be approved by Treasury and the Office of Management and Budget. See the account definition. | |

ACCOUNT NUMBER AND TITLE: 4931 DELIVERED ORDERS - OBLIGATIONS TRANSFERRED, UNPAID

| DEBIT | CREDIT |
|---|---|
| A492 F324 | A492**R** F325 |

ACCOUNT NUMBER AND TITLE: 4971 DOWNWARD ADJUSTMENTS OF PRIOR-YEAR UNPAID DELIVERED ORDERS - OBLIGATIONS, RECOVERIES

| DEBIT | CREDIT |
|---|---|
| D102 D142 F128<br>D110 D308**AP**<br>D141 F123**AP** | F325 |

**U.S. Government Standard General Ledger**
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ACCOUNT NUMBER AND TITLE: 4972 DOWNWARD ADJUSTMENTS OF PRIOR-YEAR PAID DELIVERED ORDERS - OBLIGATIONS, REFUNDS COLLECTED

| DEBIT | CREDIT |
|---|---|
| C132 C753 D308**AP**<br>C136 C755<br>C751 D108 | F322 |

ACCOUNT NUMBER AND TITLE: 4981 UPWARD ADJUSTMENTS OF PRIOR-YEAR DELIVERED ORDERS - OBLIGATIONS, UNPAID

| DEBIT | CREDIT |
|---|---|
| F324 | D106 D140<br>D107 |

ACCOUNT NUMBER AND TITLE: 4982 UPWARD ADJUSTMENTS OF PRIOR-YEAR DELIVERED ORDERS - OBLIGATIONS, PAID

| DEBIT | CREDIT |
|---|---|
| F320 | D126 |

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ACCOUNT NUMBER AND TITLE: 5100 REVENUE FROM GOODS SOLD

| DEBIT | CREDIT | | | |
|---|---|---|---|---|
| F336 | A708 | C145 | C430 | C648 |
| | A710 | C420 | C640 | C650 |
| | A714 | C424 | C644 | F144**AP** |
| | C109 | C426 | C646 | |

ACCOUNT NUMBER AND TITLE: 5109 CONTRA REVENUE FOR GOODS SOLD

| DEBIT | | CREDIT | |
|---|---|---|---|
| D402 | D436 | D402**R** | F336 |

ACCOUNT NUMBER AND TITLE: 5200 REVENUE FROM SERVICES PROVIDED

| DEBIT | | | CREDIT | | | |
|---|---|---|---|---|---|---|
| F144 | F336 | H301 | A186 | A714 | C190 | C426 |
| | | | A188 | C109 | C420 | C650 |
| | | | A708 | C145 | C422 | F144**AP** |
| | | | A710 | C188 | C424 | |

ACCOUNT NUMBER AND TITLE: 5209 CONTRA REVENUE FOR SERVICES PROVIDED

| DEBIT | | CREDIT | |
|---|---|---|---|
| D402 | D436 | D402**R** | H301 |
| | | F336 | |

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ACCOUNT NUMBER AND TITLE: 5310 INTEREST REVENUE - OTHER

| DEBIT | | CREDIT | | | |
|---|---|---|---|---|---|
| F336 | H301 | A186 | C154 | C422 | C708**AP** |
| | | A188 | C188 | C438 | E121 |
| | | C109 | C402 | C702**AP** | F144**AP** |
| | | C141 | C416 | C704**AP** | |
| | | C145 | C420 | C706**AP** | |

ACCOUNT NUMBER AND TITLE: 5311 INTEREST REVENUE - INVESTMENTS

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| C620**R** | E117**R** | F336 | H301 | A186 | C141 | C416 | C624 |
| | | | | A188 | C145 | C418 | E113 |
| | | | | A250 | C154 | C420 | E117 |
| | | | | A251 | C188 | C422 | E119 |
| | | | | C109 | C402 | C618 | F144**AP** |

ACCOUNT NUMBER AND TITLE: 5312 INTEREST REVENUE - LOANS RECEIVABLE/UNINVESTED FUNDS

| DEBIT | | CREDIT | | | |
|---|---|---|---|---|---|
| F336 | H301 | A186 | C141 | C402 | C435 |
| | | A188 | C145 | C416 | C436 |
| | | C107 | C154 | C420 | C437**AP** |
| | | C109 | C188 | C422 | F144**AP** |

ACCOUNT NUMBER AND TITLE: 5313 INTEREST REVENUE - SUBSIDY AMORTIZATION

| DEBIT | CREDIT |
|---|---|
| F336 | E118 |

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ACCOUNT NUMBER AND TITLE: 5314 DIVIDEND INCOME ACCOUNTED FOR UNDER THE PROVISIONS OF THE FEDERAL CREDIT REFORM ACT

| DEBIT | CREDIT |
|---|---|
| F336 | C145 |

ACCOUNT NUMBER AND TITLE: 5315 CONTRA REVENUE FOR DIVIDEND INCOME ACCOUNTED FOR UNDER THE PROVISIONS OF THE FEDERAL CREDIT REFORM ACT

| DEBIT | CREDIT |
|---|---|
| D402 D424 | D402**R** F336 |

ACCOUNT NUMBER AND TITLE: 5317 CONTRA REVENUE FOR INTEREST REVENUE - LOANS RECEIVABLE

| DEBIT | CREDIT |
|---|---|
| D402 D436<br>D424 D438 | D402**R** H301<br>F336 |

ACCOUNT NUMBER AND TITLE: 5318 CONTRA REVENUE FOR INTEREST REVENUE - INVESTMENTS

| DEBIT | CREDIT |
|---|---|
| D402 D436<br>D424 D438 | D402**R** H301<br>F336 |

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ACCOUNT NUMBER AND TITLE: 5319 CONTRA REVENUE FOR INTEREST REVENUE - OTHER

| DEBIT | | CREDIT | |
|---|---|---|---|
| D402 | D436 | D402**R** | H301 |
| D424 | D438 | F336 | |

ACCOUNT NUMBER AND TITLE: 5320 PENALTIES AND FINES REVENUE

| DEBIT | | CREDIT | | |
|---|---|---|---|---|
| F336 | H301 | A186 | C188 | C420 |
| | | A188 | C402 | C422 |
| | | C109 | C404**AP** | F144**AP** |
| | | C141 | C416 | |

ACCOUNT NUMBER AND TITLE: 5324 CONTRA REVENUE FOR PENALTIES AND FINES

| DEBIT | | CREDIT | |
|---|---|---|---|
| D424 | D438 | F336 | H301 |
| D436 | | | |

ACCOUNT NUMBER AND TITLE: 5325 ADMINISTRATIVE FEES REVENUE

| DEBIT | | CREDIT | | |
|---|---|---|---|---|
| F336 | H301 | A186 | C145 | C420 |
| | | A188 | C188 | C422 |
| | | C109 | C402 | |
| | | C141 | C416 | |

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ACCOUNT NUMBER AND TITLE: 5329 CONTRA REVENUE FOR ADMINISTRATIVE FEES

| DEBIT | | CREDIT | |
|---|---|---|---|
| D402 | D436 | D402**R** | H301 |
| D424 | D438 | F336 | |

ACCOUNT NUMBER AND TITLE: 5400 BENEFIT PROGRAM REVENUE

| DEBIT | | CREDIT | | |
|---|---|---|---|---|
| F336 | H301 | A186 | C416 | F144**AP** |
| | | C109 | C420 | |
| | | C190 | C422 | |

ACCOUNT NUMBER AND TITLE: 5409 CONTRA REVENUE FOR BENEFIT PROGRAM REVENUE

| DEBIT | | CREDIT | |
|---|---|---|---|
| D402 | D438 | D402**R** | H301 |
| D436 | | F336 | |

ACCOUNT NUMBER AND TITLE: 5500 INSURANCE AND GUARANTEE PREMIUM REVENUE

| DEBIT | | CREDIT | |
|---|---|---|---|
| F336 | H301 | C109 | C424 |
| | | C420 | F144**AP** |
| | | C422 | |

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ACCOUNT NUMBER AND TITLE: 5509 CONTRA REVENUE FOR INSURANCE AND GUARANTEE PREMIUM REVENUE

| DEBIT | CREDIT |
|---|---|
| D402 D438<br>D436 | D402**R** H301<br>F336 |

ACCOUNT NUMBER AND TITLE: 5600 DONATED REVENUE - FINANCIAL RESOURCES

| DEBIT | CREDIT |
|---|---|
| F336 H301 | A186 C158 C404**AP**<br>A188 C192 C420<br>C141 C402 |

ACCOUNT NUMBER AND TITLE: 5609 CONTRA REVENUE FOR DONATIONS - FINANCIAL RESOURCES

| DEBIT | CREDIT |
|---|---|
| D402 D438<br>D436 | D402**R** H301<br>F336 |

ACCOUNT NUMBER AND TITLE: 5610 DONATED REVENUE - NONFINANCIAL RESOURCES

| DEBIT | CREDIT |
|---|---|
| F336 H301 | C102 C164 |

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ACCOUNT NUMBER AND TITLE: 5619 CONTRA DONATED REVENUE - NONFINANCIAL RESOURCES

| DEBIT | CREDIT |
|---|---|
| D402 D438<br>D436 | D402**R** H301<br>F336 |

ACCOUNT NUMBER AND TITLE: 5640 FORFEITURE REVENUE - CASH AND CASH EQUIVALENTS

| DEBIT | CREDIT |
|---|---|
| F336 | A186 C174<br>C172 D554 |

ACCOUNT NUMBER AND TITLE: 5649 CONTRA FORFEITURE REVENUE - CASH AND CASH EQUIVALENTS

| DEBIT | CREDIT |
|---|---|
| D402 | D402**R** F336 |

ACCOUNT NUMBER AND TITLE: 5650 FORFEITURE REVENUE - FORFEITURES OF PROPERTY

| DEBIT | CREDIT |
|---|---|
| F336 | A186 D554<br>C636 D558 |

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ACCOUNT NUMBER AND TITLE: 5659 CONTRA FORFEITURE REVENUE - FORFEITURES OF PROPERTY

| DEBIT | CREDIT |
|---|---|
| D402 | D402**R** F336 |

ACCOUNT NUMBER AND TITLE: 5700 EXPENDED APPROPRIATIONS

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| C134**R** | C137**R** | C139**R** | F128**R** | A146**AP** | B130**AP** | B428**AP** | D126**AP** |
| C136**R** | C138**R** | C414**R** | F336 | A514**AP** | B134 | B430**AP** | D134**AP** |
| | | | | B102**AP** | B202**AP** | B436**AP** | E104**AP** |
| | | | | B106**AP** | B402**AP** | B438**AP** | E106**AP** |
| | | | | B107**AP** | B406**AP** | B604**AP** | E108**AP** |
| | | | | B108**AP** | B412**AP** | C408**AP** | E109**AP** |
| | | | | B109**AP** | B416**AP** | D106**AP** | E204**AP** |
| | | | | B122**AP** | B418**AP** | D114**AP** | E412**AP** |

ACCOUNT NUMBER AND TITLE: 5705 EXPENDED APPROPRIATIONS - PRIOR PERIOD ADJUSTMENTS DUE TO CORRECTIONS OF ERRORS - YEARS PRECEDING THE PRIOR YEAR

| DEBIT | | CREDIT | |
|---|---|---|---|
| D310**R** | F336 | D304 | D308**AP** |
| | | D306**AP** | |

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ACCOUNT NUMBER AND TITLE: 5708 EXPENDED APPROPRIATIONS - PRIOR-PERIOD ADJUSTMENTS DUE TO CORRECTIONS OF ERRORS

| DEBIT | CREDIT |
|---|---|
| D310**R** F336 | D304 D308**AP**<br>D306**AP** |

ACCOUNT NUMBER AND TITLE: 5709 EXPENDED APPROPRIATIONS - PRIOR-PERIOD ADJUSTMENTS DUE TO CHANGES IN ACCOUNTING PRINCIPLES

| DEBIT | CREDIT |
|---|---|
| D310**R** F336 | D302 D308**AP**<br>D306**AP** |

ACCOUNT NUMBER AND TITLE: 5720 FINANCING SOURCES TRANSFERRED IN WITHOUT REIMBURSEMENT

| DEBIT | CREDIT |
|---|---|
| E610 F336 | A550 E608<br>E606 |

ACCOUNT NUMBER AND TITLE: 5730 FINANCING SOURCES TRANSFERRED OUT WITHOUT REIMBURSEMENT

| DEBIT | CREDIT |
|---|---|
| A548 E512<br>E510 | E514 F336 |

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ACCOUNT NUMBER AND TITLE: 5740 APPROPRIATED EARMARKED RECEIPTS TRANSFERRED IN

| DEBIT | CREDIT |
|---|---|
| F336 | A133**AP** A185<br>A184 A189**AP** |

ACCOUNT NUMBER AND TITLE: 5745 APPROPRIATED EARMARKED RECEIPTS TRANSFERRED OUT

| DEBIT | CREDIT |
|---|---|
| A133 A189<br>A183 F146<br>A185**AP** | F336 |

ACCOUNT NUMBER AND TITLE: 5750 EXPENDITURE FINANCING SOURCES - TRANSFERS-IN

| DEBIT | CREDIT |
|---|---|
| A456 D144**R**<br>A499 F336 | A458 C109<br>A498 D144<br>A510 |

ACCOUNT NUMBER AND TITLE: 5755 NONEXPENDITURE FINANCING SOURCES - TRANSFERS-IN - OTHER

| DEBIT | CREDIT |
|---|---|
| A418**AP** A519 A546<br>A422 A531**R** F123**AP**<br>A518 A542 F336 | A171 A420 A462 A528<br>A173 A438 A474 A531<br>A177 A446 A482 A532<br>A410 A450 A508<br>A416 A454 A516 |

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ACCOUNT NUMBER AND TITLE: 5756 NONEXPENDITURE FINANCING SOURCES - TRANSFERS-IN - CAPITAL TRANSFERS

| DEBIT | CREDIT |
|---|---|
| F336 | E516 |

ACCOUNT NUMBER AND TITLE: 5760 EXPENDITURE FINANCING SOURCES - TRANSFERS-OUT

| DEBIT | | CREDIT | |
|---|---|---|---|
| A500 | A514 | A500**R** | F123**AP** |
| A512 | D140 | D141 | F336 |
| | | D142 | |

ACCOUNT NUMBER AND TITLE: 5765 NONEXPENDITURE FINANCING SOURCES - TRANSFERS-OUT - OTHER

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| A134 | A430 | A478 | A534 | A424 | A523 | A540 | F336 |
| A179 | A434 | A486 | F121 | A522 | A530**R** | A544 | |
| A406 | A442 | A488 | | | | | |
| A414 | A452 | A520 | | | | | |
| A426 | A466 | A530 | | | | | |

**U.S. Government Standard General Ledger**
**Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 5766 NONEXPENDITURE FINANCING SOURCES - TRANSFERS-OUT - CAPITAL TRANSFERS

| DEBIT | CREDIT |
|---|---|
| A143 | F336 |

ACCOUNT NUMBER AND TITLE: 5775 NONBUDGETARY FINANCING SOURCES TRANSFERRED IN

| DEBIT | CREDIT |
|---|---|
| F336 | C155 E604<br>C420 F144**AP** |

ACCOUNT NUMBER AND TITLE: 5776 NONBUDGETARY FINANCING SOURCES TRANSFERRED OUT

| DEBIT | CREDIT |
|---|---|
| D148 E509<br>E508 | F336 |

ACCOUNT NUMBER AND TITLE: 5780 IMPUTED FINANCING SOURCES

| DEBIT | CREDIT |
|---|---|
| F336 | E402 |

**U.S. Government Standard General Ledger**
**Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 5790 OTHER FINANCING SOURCES

| DEBIT | CREDIT |
|---|---|
| F336 | A202 C430<br>C145 |

ACCOUNT NUMBER AND TITLE: 5791 ADJUSTMENT TO FINANCING SOURCES - DOWNWARD REESTIMATE OR NEGATIVE SUBSIDY

| DEBIT | CREDIT |
|---|---|
| D146 F336<br>D147**AP** | D147 |

ACCOUNT NUMBER AND TITLE: 5792 FINANCING SOURCES TO BE TRANSFERRED OUT - CONTINGENT LIABILITY

| DEBIT | CREDIT |
|---|---|
| B425 | F336 |

ACCOUNT NUMBER AND TITLE: 5795 SEIGNIORAGE

| DEBIT | CREDIT |
|---|---|
| F336 | C145 |

**U.S. Government Standard General Ledger**
**Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 5800 TAX REVENUE COLLECTED - NOT OTHERWISE CLASSIFIED

| DEBIT | CREDIT |
|---|---|
| F336 | A186 C143**AP**<br>A188 D586<br>C141 |

ACCOUNT NUMBER AND TITLE: 5801 TAX REVENUE COLLECTED - INDIVIDUAL

| DEBIT | CREDIT |
|---|---|
| C143**AP** F336 | A188 C404**AP**<br>C141 D586<br>C143**AP** |

ACCOUNT NUMBER AND TITLE: 5802 TAX REVENUE COLLECTED - CORPORATE

| DEBIT | CREDIT |
|---|---|
| F336 | A188 C143**AP**<br>C141 D586 |

ACCOUNT NUMBER AND TITLE: 5803 TAX REVENUE COLLECTED - UNEMPLOYMENT

| DEBIT | CREDIT |
|---|---|
| F336 | A188 C143**AP**<br>C141 D586 |

**U.S. Government Standard General Ledger**
**Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 5804 TAX REVENUE COLLECTED - EXCISE

| DEBIT | CREDIT |
|---|---|
| F336 | A188 C143**AP**<br>C141 D586 |

ACCOUNT NUMBER AND TITLE: 5805 TAX REVENUE COLLECTED - ESTATE AND GIFT

| DEBIT | CREDIT |
|---|---|
| F336 | A188 C143**AP**<br>C141 D586 |

ACCOUNT NUMBER AND TITLE: 5806 TAX REVENUE COLLECTED - CUSTOMS

| DEBIT | CREDIT |
|---|---|
| F336 | A188 C143**AP**<br>C141 D586 |

ACCOUNT NUMBER AND TITLE: 5820 TAX REVENUE ACCRUAL ADJUSTMENT - NOT OTHERWISE CLASSIFIED

| DEBIT | CREDIT |
|---|---|
| C143**AP** F336<br>D586 | C402 C422 |

**U.S. Government Standard General Ledger**
**Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 5821 TAX REVENUE ACCRUAL ADJUSTMENT - INDIVIDUAL

| DEBIT | CREDIT |
|---|---|
| C143**AP** F336<br>D586 | C402 C422 |

ACCOUNT NUMBER AND TITLE: 5822 TAX REVENUE ACCRUAL ADJUSTMENT - CORPORATE

| DEBIT | CREDIT |
|---|---|
| C143**AP** F336<br>D586 | C402 C422 |

ACCOUNT NUMBER AND TITLE: 5823 TAX REVENUE ACCRUAL ADJUSTMENT - UNEMPLOYMENT

| DEBIT | CREDIT |
|---|---|
| C143**AP** F336<br>D586 | C402 C422 |

ACCOUNT NUMBER AND TITLE: 5824 TAX REVENUE ACCRUAL ADJUSTMENT - EXCISE

| DEBIT | CREDIT |
|---|---|
| C143**AP** F336<br>D586 | C402 C422 |

**U.S. Government Standard General Ledger**
**Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 5825 TAX REVENUE ACCRUAL ADJUSTMENT - ESTATE AND GIFT

| DEBIT | CREDIT |
|---|---|
| C143**AP** F336<br>D586 | C402 C422 |

ACCOUNT NUMBER AND TITLE: 5826 TAX REVENUE ACCRUAL ADJUSTMENT - CUSTOMS

| DEBIT | CREDIT |
|---|---|
| C143**AP** F336<br>D586 | C402 C422 |

ACCOUNT NUMBER AND TITLE: 5830 CONTRA REVENUE FOR TAXES - NOT OTHERWISE CLASSIFIED

| DEBIT | CREDIT |
|---|---|
| D402 D438<br>D424 | D402**R** F336 |

ACCOUNT NUMBER AND TITLE: 5831 CONTRA REVENUE FOR TAXES - INDIVIDUAL

| DEBIT | CREDIT |
|---|---|
| D402 D438<br>D424 | D402**R** F336 |

**U.S. Government Standard General Ledger**
**Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 5832 CONTRA REVENUE FOR TAXES - CORPORATE

| DEBIT | CREDIT |
|---|---|
| D402 D438<br>D424 | D402**R** F336 |

ACCOUNT NUMBER AND TITLE: 5833 CONTRA REVENUE FOR TAXES - UNEMPLOYMENT

| DEBIT | CREDIT |
|---|---|
| D402 D438<br>D424 | D402**R** F336 |

ACCOUNT NUMBER AND TITLE: 5834 CONTRA REVENUE FOR TAXES - EXCISE

| DEBIT | CREDIT |
|---|---|
| D402 D438<br>D424 | D402**R** F336 |

ACCOUNT NUMBER AND TITLE: 5835 CONTRA REVENUE FOR TAXES - ESTATE AND GIFT

| DEBIT | CREDIT |
|---|---|
| D402 D438<br>D424 | D402**R** F336 |

**U.S. Government Standard General Ledger**
**Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 5836 CONTRA REVENUE FOR TAXES - CUSTOMS

| DEBIT | CREDIT |
|---|---|
| D402 D438<br>D424 | D402**R** F336 |

ACCOUNT NUMBER AND TITLE: 5890 TAX REVENUE REFUNDS - NOT OTHERWISE CLASSIFIED

| DEBIT | CREDIT |
|---|---|
| B118 B416<br>B118**AP** | F336 |

ACCOUNT NUMBER AND TITLE: 5891 TAX REVENUE REFUNDS - INDIVIDUAL

| DEBIT | CREDIT |
|---|---|
| B118 B416<br>B118**AP** | F336 |

ACCOUNT NUMBER AND TITLE: 5892 TAX REVENUE REFUNDS - CORPORATE

| DEBIT | CREDIT |
|---|---|
| B118 B416<br>B118**AP** | F336 |

**U.S. Government Standard General Ledger**
**Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 5893 TAX REVENUE REFUNDS - UNEMPLOYMENT

| DEBIT | CREDIT |
|---|---|
| B118 B416<br>B118**AP** | F336 |

ACCOUNT NUMBER AND TITLE: 5894 TAX REVENUE REFUNDS - EXCISE

| DEBIT | CREDIT |
|---|---|
| B118 B416<br>B118**AP** | F336 |

ACCOUNT NUMBER AND TITLE: 5895 TAX REVENUE REFUNDS - ESTATE AND GIFT

| DEBIT | CREDIT |
|---|---|
| B118 B416<br>B118**AP** | F336 |

ACCOUNT NUMBER AND TITLE: 5896 TAX REVENUE REFUNDS - CUSTOMS

| DEBIT | CREDIT |
|---|---|
| B118 B416<br>B118**AP** | F336 |

**U.S. Government Standard General Ledger**
**Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 5900 OTHER REVENUE

| DEBIT | | | CREDIT | | | |
|---|---|---|---|---|---|---|
| F144 | F336 | H301 | A186 | C141 | C404**AP** | C424 |
| | | | A188 | C145 | C416 | C630 |
| | | | B200 | C188 | C420 | F144**AP** |
| | | | C109 | C402 | C422 | |

ACCOUNT NUMBER AND TITLE: 5909 CONTRA REVENUE FOR OTHER REVENUE

| DEBIT | | CREDIT | |
|---|---|---|---|
| D402 | D436 | D402**R** | H301 |
| D424 | D438 | F336 | |

ACCOUNT NUMBER AND TITLE: 5921 VALUATION CHANGE IN INVESTMENTS - EXCHANGE STABILIZATION FUND

| DEBIT | | CREDIT |
|---|---|---|
| D579**R** | F336 | D579 |

ACCOUNT NUMBER AND TITLE: 5922 VALUATION CHANGE IN INVESTMENTS FOR FEDERAL GOVERNMENT SPONSORED ENTERPRISE

| DEBIT | CREDIT |
|---|---|
| F336 | D503 |

**U.S. Government Standard General Ledger**
**Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 5923 VALUATION CHANGE IN INVESTMENTS - BENEFICIAL INTEREST IN TRUST

| DEBIT | CREDIT |
|---|---|
| F336 | C141 D503 |

ACCOUNT NUMBER AND TITLE: 5990 COLLECTIONS FOR OTHERS - STATEMENT OF CUSTODIAL ACTIVITY

| DEBIT | CREDIT |
|---|---|
| C141**AP** C143**AP**<br>C142 D584 | F336 |

ACCOUNT NUMBER AND TITLE: 5991 ACCRUED COLLECTIONS FOR OTHERS - STATEMENT OF CUSTODIAL ACTIVITY

| DEBIT | CREDIT |
|---|---|
| C404 | C143**AP** D424**R**<br>D422 D584<br>D424**AP** F336 |

**U.S. Government Standard General Ledger**
**Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 5993 OFFSET TO NON-ENTITY COLLECTIONS - STATEMENT OF CHANGES IN NET POSITION

| DEBIT | CREDIT |
|---|---|
| B200**AP** C196**AP**<br>C145**AP** D503**AP**<br>C147 D585 | F336 |

ACCOUNT NUMBER AND TITLE: 5994 OFFSET TO NON-ENTITY ACCRUED COLLECTIONS - STATEMENT OF CHANGES IN NET POSITION

| DEBIT | CREDIT |
|---|---|
| C405 E516**AP**<br>C420**AP** | C196**AP** D585<br>D420**R** F336 |

ACCOUNT NUMBER AND TITLE: 5997 FINANCING SOURCES TRANSFERRED IN FROM CUSTODIAL STATEMENT COLLECTIONS

| DEBIT | CREDIT |
|---|---|
| F336 | A212 |

**U.S. Government Standard General Ledger**
**Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 5998 CUSTODIAL COLLECTIONS TRANSFERRED OUT TO A TREASURY ACCOUNT SYMBOL OTHER THAN THE GENERAL FUND OF THE TREASURY

| DEBIT | CREDIT |
|---|---|
| A210 | F336 |

ACCOUNT NUMBER AND TITLE: 6100 OPERATING EXPENSES/PROGRAM COSTS

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| A146 | B154 | D106 | E108 | C132 | D102 | E110 | F128 |
| A514 | B402 | D107 | E204**AP** | C134 | D108 | E112 | F336 |
| B102 | B406 | D126 | E412 | C136**AP** | D110 | E114 | H300 |
| B104 | B412 | D134 | E418 | C138**AP** | D308**AP** | E116 | |
| B105 | B436 | D510 | E506 | C139**AP** | D582 | E414 | |
| B106 | B604 | D534 | | | | | |
| B107 | B606 | E102 | | | | | |
| B138 | C102 | E104 | | | | | |

ACCOUNT NUMBER AND TITLE: 6190 CONTRA BAD DEBT EXPENSE - INCURRED FOR OTHERS

| DEBIT | CREDIT |
|---|---|
| F336 | |

**U.S. Government Standard General Ledger**
**Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 6199 ADJUSTMENT TO SUBSIDY EXPENSE

| DEBIT | CREDIT |
|---|---|
| F336 | D112**AP** D113 |

ACCOUNT NUMBER AND TITLE: 6310 INTEREST EXPENSES ON BORROWING FROM THE BUREAU OF THE PUBLIC DEBT AND/OR THE FEDERAL FINANCING BANK

| DEBIT | CREDIT |
|---|---|
| B109 B418 | F336 H300 |

ACCOUNT NUMBER AND TITLE: 6320 INTEREST EXPENSES ON SECURITIES

| DEBIT | CREDIT |
|---|---|
| B109 B418 | F336 H300 |

ACCOUNT NUMBER AND TITLE: 6330 OTHER INTEREST EXPENSES

| DEBIT | CREDIT |
|---|---|
| B109 B416<br>B118**AP** B418 | F336 H300 |

**U.S. Government Standard General Ledger**
**Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 6340 INTEREST EXPENSE ACCRUED ON THE LIABILITY FOR LOAN GUARANTEES

| DEBIT | CREDIT |
|---|---|
| E122 | F336 |

ACCOUNT NUMBER AND TITLE: 6400 BENEFIT EXPENSE

| DEBIT | | | CREDIT | | |
|---|---|---|---|---|---|
| B402 | D107 | E104 | C132 | D108 | F336 |
| B604 | D126 | E106 | D102 | D110 | |
| D106 | D134 | | | | |

ACCOUNT NUMBER AND TITLE: 6500 COST OF GOODS SOLD

| DEBIT | | | CREDIT | | |
|---|---|---|---|---|---|
| C630 | D106 | E102 | B108**AP** | D102 | E116 |
| C642 | D107 | E110 | C132 | D308**AP** | F336 |
| C646 | D538 | E114 | C134 | D566**R** | |
| C648 | D566 | E408 | C414 | E112 | |

ACCOUNT NUMBER AND TITLE: 6600 APPLIED OVERHEAD

| DEBIT | | CREDIT | |
|---|---|---|---|
| E110 | E116 | D514 | E404 |
| E112 | F336 | | |
| E114 | | | |

**U.S. Government Standard General Ledger**
**Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 6610 COST CAPITALIZATION OFFSET

| DEBIT | CREDIT |
|---|---|
| F336 | D514 |

ACCOUNT NUMBER AND TITLE: 6710 DEPRECIATION, AMORTIZATION, AND DEPLETION

| DEBIT | CREDIT |
|---|---|
| E120 | E110 E116<br>E112 E404<br>E114 F336 |

ACCOUNT NUMBER AND TITLE: 6720 BAD DEBT EXPENSE

| DEBIT | CREDIT |
|---|---|
| D404 D420 | F336 |

ACCOUNT NUMBER AND TITLE: 6730 IMPUTED COSTS

| DEBIT | CREDIT |
|---|---|
| E402 | F336 |

**U.S. Government Standard General Ledger**
**Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 6790 OTHER EXPENSES NOT REQUIRING BUDGETARY RESOURCES

| DEBIT | | | CREDIT | | |
|---|---|---|---|---|---|
| C136**AP** | D518 | E406 | B108**AP** | D528**R** | F336 |
| C137 | D528 | E410 | C414 | D566**R** | H300 |
| C138**AP** | D566 | E416 | D128 | D580 | |
| C139**AP** | D582 | | D526 | E109**R** | |

ACCOUNT NUMBER AND TITLE: 6800 FUTURE FUNDED EXPENSES

| DEBIT | | | CREDIT | | |
|---|---|---|---|---|---|
| B420 | D112**AP** | F130 | B424**R** | D146 | H300 |
| B424 | D113 | | B436 | D147**AP** | |
| | | | D145 | F336 | |

ACCOUNT NUMBER AND TITLE: 6850 EMPLOYER CONTRIBUTIONS TO EMPLOYEE BENEFIT PROGRAMS NOT REQUIRING CURRENT-YEAR BUDGET AUTHORITY (UNOBLIGATED)

| DEBIT | CREDIT | |
|---|---|---|
| B422 | F336 | H300 |

ACCOUNT NUMBER AND TITLE: 6900 NONPRODUCTION COSTS

| DEBIT | | | CREDIT | | |
|---|---|---|---|---|---|
| B102 | B436 | D107 | B108**AP** | D102 | F336 |
| B402 | B604 | D134 | C132 | D108 | H300 |
| B406 | D106 | E102 | C134 | D110 | |
| | | | C414 | D308**AP** | |

**U.S. Government Standard General Ledger**
**Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 7110 GAINS ON DISPOSITION OF ASSETS - OTHER

| DEBIT | | CREDIT | | |
|---|---|---|---|---|
| F338 | H301 | C161 | C628 | C646 |
| | | C610 | C632 | C648 |
| | | C626 | C644 | E602 |

ACCOUNT NUMBER AND TITLE: 7111 GAINS ON DISPOSITION OF INVESTMENTS

| DEBIT | | CREDIT | | |
|---|---|---|---|---|
| F338 | H301 | C602 | C622 | C752 |
| | | C606 | C624 | C753 |
| | | C618 | C702 | |
| | | C620 | C706 | |

ACCOUNT NUMBER AND TITLE: 7112 GAINS ON DISPOSITION OF BORROWINGS

| DEBIT | | CREDIT |
|---|---|---|
| F338 | H301 | B131 |

ACCOUNT NUMBER AND TITLE: 7180 UNREALIZED GAINS

| DEBIT | | CREDIT | |
|---|---|---|---|
| F338 | H301 | D589 | F136 |
| | | D590 | |

**U.S. Government Standard General Ledger**
**Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 7190 OTHER GAINS

| DEBIT | | CREDIT | |
|---|---|---|---|
| F338 | H301 | D570 | D575 |
| | | D574 | D578 |

ACCOUNT NUMBER AND TITLE: 7210 LOSSES ON DISPOSITION OF ASSETS - OTHER

| DEBIT | | | CREDIT | |
|---|---|---|---|---|
| C161 | C628 | C648 | F340 | H300 |
| C609 | C634 | D418 | | |
| C610 | C644 | E502 | | |
| C626 | C646 | E602 | | |

ACCOUNT NUMBER AND TITLE: 7211 LOSSES ON DISPOSITION OF INVESTMENTS

| DEBIT | | | CREDIT | |
|---|---|---|---|---|
| C604 | C622 | C754 | F340 | H300 |
| C608 | C624 | C755 | | |
| C618 | C704 | | | |
| C620 | C708 | | | |

ACCOUNT NUMBER AND TITLE: 7212 LOSSES ON DISPOSITION OF BORROWINGS

| DEBIT | | CREDIT | |
|---|---|---|---|
| B131 | C153 | F340 | H300 |
| C149 | | | |

**U.S. Government Standard General Ledger**
**Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 7280 UNREALIZED LOSSES

| DEBIT | | CREDIT | |
|---|---|---|---|
| D589 | F138 | F340 | H300 |
| D590 | | | |

ACCOUNT NUMBER AND TITLE: 7290 OTHER LOSSES

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| A202**AP** | C194 | D564 | D576 | B424**R** | C137 | F340 | H300 |
| A204 | D523 | D568 | | | | | |
| B108 | D542 | D572 | | | | | |
| B424 | D548 | D573 | | | | | |

ACCOUNT NUMBER AND TITLE: 7300 EXTRAORDINARY ITEMS

| DEBIT | | CREDIT | |
|---|---|---|---|
| D550 | H301 | F340 | H300 |
| F338 | | | |

ACCOUNT NUMBER AND TITLE: 7400 PRIOR-PERIOD ADJUSTMENTS DUE TO CORRECTIONS OF ERRORS

| DEBIT | | CREDIT | |
|---|---|---|---|
| D306 | F338 | D308 | F340 |
| D312 | H301 | D310 | H300 |

**U.S. Government Standard General Ledger**
**Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 7401 PRIOR-PERIOD ADJUSTMENTS DUE TO CHANGES IN ACCOUNTING PRINCIPLES

| DEBIT | | CREDIT | |
|---|---|---|---|
| D306 | D536 | D308 | F340 |
| D312 | F338 | D310 | H300 |
| D532 | H301 | | |

ACCOUNT NUMBER AND TITLE: 7405 PRIOR PERIOD ADJUSTMENTS DUE TO CORRECTIONS OF ERRORS - YEARS PRECEDING THE PRIOR YEAR

| DEBIT | | CREDIT | |
|---|---|---|---|
| D306 | F338 | D308 | F340 |
| D312 | H301 | D310 | H300 |

ACCOUNT NUMBER AND TITLE: 7500 DISTRIBUTION OF INCOME - DIVIDEND

| DEBIT | | CREDIT | |
|---|---|---|---|
| C435**AP** | C437 | C149**AP** | F125 |
| | | C153**AP** | F340 |

ACCOUNT NUMBER AND TITLE: 7600 CHANGES IN ACTUARIAL LIABILITY

| DEBIT | | CREDIT | |
|---|---|---|---|
| B426 | F338 | B426**R** | F340 |

**U.S. Government Standard General Ledger**
**Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 8010 GUARANTEED LOAN LEVEL

| DEBIT | CREDIT |
|---|---|
| G102 | F344 F352 |

ACCOUNT NUMBER AND TITLE: 8015 GUARANTEED LOAN LEVEL - UNAPPORTIONED

| DEBIT | CREDIT |
|---|---|
| G104 | G102 |

ACCOUNT NUMBER AND TITLE: 8020 GUARANTEED LOAN LEVEL - APPORTIONED

| DEBIT | CREDIT |
|---|---|
| F346 G106 | G104 |

ACCOUNT NUMBER AND TITLE: 8025 RESERVED FOR AGENCY USE

| DEBIT | CREDIT |
|---|---|
| | |

ACCOUNT NUMBER AND TITLE: 8030 RESERVED FOR AGENCY USE

| DEBIT | CREDIT |
|---|---|
| | |

**U.S. Government Standard General Ledger**
**Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 8035 RESERVED FOR AGENCY USE

| DEBIT | CREDIT |
|---|---|
| | |

ACCOUNT NUMBER AND TITLE: 8040 GUARANTEED LOAN LEVEL - USED AUTHORITY

| DEBIT | CREDIT |
|---|---|
| F344 | G106 |

ACCOUNT NUMBER AND TITLE: 8045 GUARANTEED LOAN LEVEL - UNUSED AUTHORITY

| DEBIT | CREDIT |
|---|---|
| F352 | F346 |

ACCOUNT NUMBER AND TITLE: 8050 GUARANTEED LOAN PRINCIPAL OUTSTANDING

| DEBIT | CREDIT |
|---|---|
| G108 | G110 |

ACCOUNT NUMBER AND TITLE: 8053 GUARANTEED LOAN NEW DISBURSEMENTS BY LENDER

| DEBIT | CREDIT |
|---|---|
| F348 | G108 |

**U.S. Government Standard General Ledger**
**Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 8056 RESERVED FOR AGENCY USE

| DEBIT | CREDIT |
|---|---|
| | |

ACCOUNT NUMBER AND TITLE: 8059 RESERVED FOR AGENCY USE

| DEBIT | CREDIT |
|---|---|
| | |

ACCOUNT NUMBER AND TITLE: 8062 RESERVED FOR AGENCY USE

| DEBIT | CREDIT |
|---|---|
| | |

ACCOUNT NUMBER AND TITLE: 8065 GUARANTEED LOAN COLLECTIONS, DEFAULTS, AND ADJUSTMENTS

| DEBIT | CREDIT |
|---|---|
| G110 | F350 |

ACCOUNT NUMBER AND TITLE: 8068 RESERVED FOR AGENCY USE

| DEBIT | CREDIT |
|---|---|
| | |

**U.S. Government Standard General Ledger**
**Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 8070 GUARANTEED LOAN CUMULATIVE DISBURSEMENTS BY LENDERS

| DEBIT | CREDIT |
|---|---|
| F350 | F348 |

ACCOUNT NUMBER AND TITLE: 8101 PARTIAL OR EARLY CANCELLATION OF AUTHORITY

| DEBIT | CREDIT |
|---|---|
| E204 | F301 F390**AP** |

ACCOUNT NUMBER AND TITLE: 8102 OFFSET FOR PARTIAL OR EARLY CANCELLATION OF AUTHORITY

| DEBIT | CREDIT |
|---|---|
| F301 F390**AP** | E204 |

ACCOUNT NUMBER AND TITLE: 8801 OFFSET FOR PURCHASES OF ASSETS

| DEBIT | CREDIT |
|---|---|
| C134**R** C414**R**<br>C138**R** F370 | B152**AP** B438**AP** D134**AP**<br>B402**AP** B604**AP** G120<br>B406**AP** C132**AP** G122<br>B430**AP** C136**AP** G124 |

**U.S. Government Standard General Ledger**
**Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 8802 PURCHASES OF PROPERTY, PLANT, AND EQUIPMENT

| DEBIT | | | CREDIT | |
|---|---|---|---|---|
| B402**AP** | C132**AP** | G120 | C134**R** | C414**R** |
| B406**AP** | C136**AP** | | C138**R** | F370 |
| B604**AP** | D134**AP** | | | |

ACCOUNT NUMBER AND TITLE: 8803 PURCHASES OF INVENTORY AND RELATED PROPERTY

| DEBIT | | | CREDIT | |
|---|---|---|---|---|
| B402**AP** | B438**AP** | C136**AP** | C134**R** | C414**R** |
| B406**AP** | B604**AP** | D134**AP** | C138**R** | F370 |
| B430**AP** | C132**AP** | G122 | | |

ACCOUNT NUMBER AND TITLE: 8804 PURCHASES OF ASSETS - OTHER

| DEBIT | | | CREDIT | |
|---|---|---|---|---|
| B152**AP** | B438**AP** | C136**AP** | C134**R** | C414**R** |
| B402**AP** | B604**AP** | D134**AP** | C138**R** | F370 |
| B406**AP** | C132**AP** | G124 | | |

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# U.S. Government Standard General Ledger
# USSGL Account Attributes

To meet external reporting requirements, agencies need data at a level below the 4-digit USSGL account. Agencies' systems must capture this information at the transaction level by recording transactions using USSGL 4-digit accounts plus attributes. This section provides USSGL attribute tables for both proprietary and budgetary USSGL accounts and attributes reported to the the FMS-administered FACTS I and FACTS II "trial-balance" reporting systems.

Attributes are like adjectives that further describe a USSGL account in order to meet a specific reporting requirement. Domain values are all of the possible valid choices within an attribute. For example, if there is a red chair and a blue chair in a room, then you only need one attribute to describe them: color. The valid domain values within the attribute "color" would be "red" or "blue." If you wanted the red chair, there would be no need to use additional adjectives such as weight, height, or size to describe it. This is because, in this example, color is enough to uniquely identify the chair. Therefore, only those attributes and those domain values that are necessary to uniquely identify the reporting requirement appear on the crosswalks.

**Note:** Some USSGL accounts do not have certain attributes in this document for reporting purposes, but do require these attributes for accounting purposes. An example is downward adjustments of prior-year obligations. For FACTS II reporting, USSGL accounts 4871, "Downward Adjustments of Prior-Year Unpaid Undelivered Orders – Obligations, Recoveries," 4872, "Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders – Obligations, Refunds Collected," 4971, "Downward Adjustments of Prior-Year Unpaid Delivered Orders – Obligations, Recoveries," and 4972, "Downward Adjustments of Prior-Year Paid Delivered Orders – Obligations, Refunds Collected," do not need the reimbursable flag attribute with the domain values of direct and reimbursable. However, at yearend these accounts close to USSGL accounts 4801, "Undelivered Orders – Obligations, Unpaid," 4802, "Undelivered Orders – Obligations, Prepaid/Advanced," 4901, "Delivered Orders – Obligations, Unpaid," and 4902, "Delivered Orders – Obligations, Paid," that do require the reimbursable flag attribute for FACTS II reporting. Therefore, an agency must similarly identify the adjustment accounts to close these accounts properly.

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**Note:** Refer to USSGL crosswalks in Section V for standard external reporting requirements by FASAB, OMB, and FMS. Missing page numbers are intentional.

## Attributes Used To Prepare the Financial Report of the United States Government

USSGL attributes are one component of detailed data in agencies' financial systems related to the external reporting of financial statements. The USSGL proprietary account data table shows the related attribute information captured at the transaction level that support production of the *Financial Report of the United States Government*. The USSGL crosswalks for the financial statements reference these attributes as a requirement for proper reporting on the particular financial statement line items.

### Office of Management and Budget (OMB) Form and Content Agency Financial Reports

The USSGL proprietary attribute data table also shows the USSGL account attributes necessary to produce agency financial statements required by OMB. Refer to Section V: Crosswalks to Standard External Reports.

### Attribute Definition Report

This report provides definitions for the attributes associated with each proprietary USSGL account for reporting. Agencies are required to report their adjusted trial balances and selected NOTES amounts in FACTS I with attributes described in the detailed financial information.

### USSGL Proprietary Accounts and Attributes

The USSGL proprietary accounts table provides USSGL accounts, account titles, normal balance indicators, and associated attributes for USSGL accounts that agencies will use for reporting; these columns contain one of two values:

| | |
|---|---|
| Space | Attributes are not required for the USSGL account. |
| Y | This value indicates that the attribute is required when this USSGL account is reported. A list of the valid domain values for each attribute is provided on the last page of the attribute table. |

The FACTS I team may update between USSGL TFM releases. For the latest information, access the GFRS/FACTS I Web site at **www.fms.treas.gov/factsi/index.html.**

## USSGL PROPRIETARY ACCOUNT ATTRIBUTE DEFINITION REPORT

### PROPRIETARY ACCOUNT

| Attribute Name | Attribute Definition | Domain | System Characters | Reference | Treasury System |
|---|---|---|---|---|---|
| Budget Subfunction Code | Subfunctions used in the classification of data according to major purpose served (for example, income, security, or national defense). Classifications are required by Congressional Budget Act of 1974. | nnn - 3-digit Budget Subfunction Classification | 3/N | OMB Treasury FMS | FACTS I |
| Budgetary Impact Indicator | Indicates whether financing sources and nonexchange revenue have an impact on the budget. | D - Budgetary<br>E - Non Budgetary | 1/A | OMB Circular A-136 | N/A |
| Covered NotCovered Code | Liabilities incurred that are covered by realized budgetary resources as of the balance sheet date (C) or not considered covered by budgetary resources (U). | C - Covered<br>U - Not Covered | 1/A | OMB Circular No. A136, II.4.3.4 | N/A |
| Custodial Noncustodial Indicator | Custodial amounts are reported on the Statement of Custodial Activity (SCA) or on the custodial footnote. Noncustodial amounts are not reported on the SCA nor on the custodial footnote. | A - Noncustodial<br>S - Custodial | 1/A | SFFAS #7 OMB | FACTS I |
| Debit Credit Indicator | Indicates whether the amount reported is debited or credited to the USSGL account. | C - Credit<br>D - Debit | 1/A | TFM | FACTS I |
| Entity NonEntity Indicator | Assets that the reporting entity has authority to use in its operations (E) or not available to the entity (O). | E - Entity<br>O - NonEntity | 1/A | OMB Circular No. A136, II.4.3.3 | N/A |
| Exchange Nonexchange Indicator | Indicates whether the revenue, gains or losses balances being reported is exchange (X) or nonexchange (T). | T - Nonexchange<br>X - Exchange | 1/A | SFFAS #7 OMB TFM USSGL - Section V | FACTS I |
| Federal NonFederal Indicator | Indicates the type of entity involved in transactions with the reporting entity (that is, other Federal entities (F) or non-Federal entities such as private or local/State/tribal/foreign governments (N)). | F - Federal<br>N - NonFederal | 1/A | SFFAS #7 OMB TFM USSGL - Section V | FACTS I |
| Program Indicator | The amount of cost or revenue directly or indirectly traceable to programs. | P - Assigned to programs<br>Q - Not assigned to programs | 1/A | OMB Circular A136 & SFFAS No.4 | N/A |
| Trading Partner | The Treasury Department Code of the other Federal entity involved in transactions with the reporting entity. Used in conjunction with Federal non-Federal attribute of "F." | nn - 2-digit Treasury Department Code, required with Federal attribute | 2/N | OMB TFM USSGL - Section V | FACTS I |

**Fiscal 2011 USSGL Proprietary Account Attributes Required for Reporting of Detailed Financial Information/1**

| USSGL Account | | | USSGL Account Attributes for FACTS I | | | | | USSGL Account Attributes Other than FACTS I | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| No. | USSGL Account Title | Normal Bal. Ind. | Fed/NonFed | Trading Partner | Exch/Nonexch | Budget Subfunction | Cust/Noncust | Entity/NonEnt | Covered/ NotCov | Program Indicator /4 | Budgetary Impact Ind /4 |
| 1010 | Fund Balance With Treasury | D | | | | | | Y | | | |
| 1090 | Fund Balance With Treasury Under a Continuing Resolution | D | | | | | | Y | | | |
| 1110 | Undeposited Collections | D | N | | | | Y | Y | | | |
| 1120 | Imprest Funds | D | N | | | | | Y | | | |
| 1125 | U.S. Debit Card Funds | D | N | | | | | Y | | | |
| 1130 | Funds Held by the Public | D | N | | | | | E | | | |
| 1190 | Other Cash | D | N | | | | | Y | | | |
| 1193 | International Monetary Fund Assets - Reserve Position | D | N | | | | | E | | | |
| 1194 | Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights | D | N | | | | | E | | | |
| 1195 | Other Monetary Assets | D | N | | | | | Y | | | |
| 1200 | Foreign Currency | D | N | | | | | Y | | | |
| 1310 | Accounts Receivable | D | Y | Y | | | Y | Y | | | |
| 1319 | Allowance for Loss on Accounts Receivable | C | Y | Y | | | Y | Y | | | |
| 1320 | Employment Benefit Contributions Receivable | D | Y | Y | | | | E | | | |
| 1325 | Taxes Receivable | D | Y | Y | | | Y | O | | | |
| 1329 | Allowance for Loss on Taxes Receivable | C | N | | | | Y | O | | | |
| 1330 | Receivable for Transfers of Currently Invested Balances | D | F | Y | | | | E | | | |
| 1335 | Expenditure Transfers Receivable | D | F | Y | | | | Y | | | |
| 1340 | Interest Receivable - Not Otherwise Classified | D | Y | Y | | | Y | Y | | | |
| 1341 | Interest Receivable - Loans | D | Y | Y | | | Y | E | | | |
| 1342 | Interest Receivable - Investments | D | Y | Y | | | Y | Y | | | |
| 1343 | Interest Receivable - Taxes | D | N | | | | Y | O | | | |
| 1345 | Allowance for Loss on Interest Receivable - Loans | C | N | | | | Y | E | | | |
| 1346 | Allowance for Loss on Interest Receivable - Investments | C | N | | | | Y | Y | | | |
| 1347 | Allowance for Loss on Interest Receivable - Not Otherwise Classified | C | N | | | | Y | Y | | | |
| 1348 | Allowance for Loss on Interest Receivable - Taxes | C | N | | | | Y | O | | | |
| 1350 | Loans Receivable | D | Y | Y | | | | E | | | |
| 1351 | Capitalized Loan Interest Receivable - Non-Credit Reform | D | F | Y | | | | E | | | |
| 1359 | Allowance for Loss on Loans Receivable | C | N | | | | | E | | | |
| 1360 | Penalties and Fines Receivable - Not Otherwise Classified | D | Y | Y | | | Y | Y | | | |
| 1361 | Penalties and Fines Receivable - Loans | D | Y | Y | | | Y | E | | | |

**Fiscal 2011 USSGL Proprietary Account Attributes Required for Reporting of Detailed Financial Information/1**

| USSGL Account | | | USSGL Account Attributes for FACTS I | | | | | USSGL Account Attributes Other than FACTS I | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| No. | USSGL Account Title | Normal Bal. Ind. | Fed/NonFed | Trading Partner | Exch/Nonexch | Budget Subfunction | Cust/Noncust | Entity/NonEnt | Covered/ NotCov | Program Indicator /4 | Budgetary Impact Ind /4 |
| 1363 | Penalties and Fines Receivable - Taxes | D | N | | | | Y | O | | | |
| 1365 | Allowance for Loss on Penalties and Fines Receivable - Loans | C | N | | | | Y | E | | | |
| 1367 | Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified | C | N | | | | Y | Y | | | |
| 1368 | Allowance for Loss on Penalties and Fines Receivable - Taxes | C | N | | | | Y | O | | | |
| 1370 | Administrative Fees Receivable - Not Otherwise Classified | D | Y | Y | | | Y | Y | | | |
| 1371 | Administrative Fees Receivable - Loans | D | Y | Y | | | Y | E | | | |
| 1373 | Administrative Fees Receivable - Taxes | D | Y | Y | | | Y | O | | | |
| 1375 | Allowance for Loss on Administrative Fees Receivable - Loans | C | N | | | | Y | E | | | |
| 1377 | Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified | C | N | | | | Y | Y | | | |
| 1378 | Allowance for Loss on Administrative Fees Receivable - Taxes | C | N | | | | Y | O | | | |
| 1380 | Loans Receivable - Troubled Assets Relief Program | D | N | | | | | E | | | |
| 1381 | Interest Receivable - Loans - Troubled Assets Relief Program | D | N | | | | | E | | | |
| 1385 | Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program | C | N | | | | | E | | | |
| 1389 | Allowance for Subsidy - Loans - Troubled Assets Relief Program | C | N | | | | | E | | | |
| 1399 | Allowance for Subsidy | C | N | | | | | E | | | |
| 1410 | Advances and Prepayments | D | Y | Y | | | | Y | | | |
| 1511 | Operating Materials and Supplies Held for Use | D | N | | | | | E | | | |
| 1512 | Operating Materials and Supplies Held in Reserve for Future Use | D | N | | | | | E | | | |
| 1513 | Operating Materials and Supplies - Excess, Obsolete, and Unserviceable | D | N | | | | | E | | | |
| 1514 | Operating Materials and Supplies Held for Repair | D | N | | | | | E | | | |
| 1519 | Operating Materials and Supplies - Allowance | C | N | | | | | E | | | |
| 1521 | Inventory Purchased for Resale | D | N | | | | | E | | | |
| 1522 | Inventory Held in Reserve for Future Sale | D | N | | | | | E | | | |
| 1523 | Inventory Held for Repair | D | N | | | | | E | | | |
| 1524 | Inventory - Excess, Obsolete, and Unserviceable | D | N | | | | | E | | | |

**Fiscal 2011 USSGL Proprietary Account Attributes Required for Reporting of Detailed Financial Information/1**

| USSGL Account | | | USSGL Account Attributes for FACTS I | | | | | USSGL Account Attributes Other than FACTS I | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| No. | USSGL Account Title | Normal Bal. Ind. | Fed/NonFed | Trading Partner | Exch/Nonexch | Budget Subfunction | Cust/Noncust | Entity/NonEnt | Covered/ NotCov | Program Indicator /4 | Budgetary Impact Ind /4 |
| 1525 | Inventory - Raw Materials | D | N | | | | | E | | | |
| 1526 | Inventory - Work-in-Process | D | N | | | | | E | | | |
| 1527 | Inventory - Finished Goods | D | N | | | | | E | | | |
| 1529 | Inventory - Allowance | C | N | | | | | E | | | |
| 1531 | Seized Monetary Instruments | D | N | | | | | O | | | |
| 1532 | Seized Cash Deposited | D | N | | | | | O | | | |
| 1541 | Forfeited Property Held for Sale | D | N | | | | | E | | | |
| 1542 | Forfeited Property Held for Donation or Use | D | N | | | | | E | | | |
| 1549 | Forfeited Property - Allowance | C | N | | | | | E | | | |
| 1551 | Foreclosed Property | D | N | | | | | E | | | |
| 1559 | Foreclosed Property - Allowance | C | N | | | | | E | | | |
| 1561 | Commodities Held Under Price Support and Stabilization Support Programs | D | N | | | | | E | | | |
| 1569 | Commodities - Allowance | C | N | | | | | E | | | |
| 1571 | Stockpile Materials Held in Reserve | D | N | | | | | Y | | | |
| 1572 | Stockpile Materials Held for Sale | D | N | | | | | E | | | |
| 1591 | Other Related Property | D | N | | | | | E | | | |
| 1599 | Other Related Property - Allowance | C | N | | | | | E | | | |
| 1610 | Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt | D | Y | Y | | | | Y | | | |
| 1611 | Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt | C | Y | Y | | | | Y | | | |
| 1612 | Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt | D | Y | Y | | | | Y | | | |
| 1613 | Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt | D | Y | Y | | | | Y | | | |
| 1618 | Market Adjustment - Investments | D | Y | Y | | | | | | | |
| 1620 | Investments in Securities Other Than the Bureau of the Public Debt Securities | D | Y | Y | | | | Y | | | |
| 1621 | Discount on Securities Other Than the Bureau of the Public Debt Securities | C | Y | Y | | | | Y | | | |
| 1622 | Premium on Securities Other Than the Bureau of the Public Debt Securities | D | Y | Y | | | | Y | | | |
| 1623 | Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities | D | Y | Y | | | | Y | | | |
| 1630 | Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt | D | F | Y | | | | Y | | | |
| 1631 | Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt | C | F | Y | | | | Y | | | |

**Fiscal 2011 USSGL Proprietary Account Attributes Required for Reporting of Detailed Financial Information/1**

| USSGL Account | | | USSGL Account Attributes for FACTS I | | | | | USSGL Account Attributes Other than FACTS I | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| No. | USSGL Account Title | Normal Bal. Ind. | Fed/NonFed | Trading Partner | Exch/Nonexch | Budget Subfunction | Cust/Noncust | Entity/NonEnt | Covered/ NotCov | Program Indicator /4 | Budgetary Impact Ind /4 |
| 1633 | Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt | D | F | Y | | | | Y | | | |
| 1638 | Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds | D | F | Y | | | | Y | | | |
| 1639 | Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds | C | F | Y | | | | Y | | | |
| 1642 | Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act | D | N | | | | | E | | | |
| 1643 | Allowance for Subsidy - Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act | C | Y | Y | | | | E | | | |
| 1644 | Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act | D | N | | | | | E | | | |
| 1645 | Allowance for Subsidy - Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act | C | N | | | | | E | | | |
| 1646 | Discount on Securities Accounted for Under the Provisions of the Federal Credit Reform Act | C | N | | | | | E | | | |
| 1647 | Premium on Securities Accounted for Under the Provisions of the Federal Credit Reform Act | D | N | | | | | E | | | |
| 1650 | Preferred Stock in Federal Government Sponsored Enterprise | D | N | | | | | O | | | |
| 1651 | Market Adjustment - Preferred Stock in Federal Government Sponsored Enterprise | D | N | | | | | O | | | |
| 1652 | Common Stock Warrants in Federal Government Sponsored Enterprise | D | N | | | | | O | | | |
| 1653 | Market Adjustment - Common Stock Warrants in Federal Government Sponsored Enterprise | D | N | | | | | O | | | |
| 1660 | Beneficial Interest in Trust | D | N | | | | | O | | | |
| 1661 | Market Adjustment - Beneficial Interest in Trust | D | N | | | | | O | | | |
| 1690 | Other Investments | D | Y | Y | | | | Y | | | |
| 1711 | Land and Land Rights | D | N | | | | | E | | | |
| 1712 | Improvements to Land | D | N | | | | | E | | | |
| 1719 | Accumulated Depreciation on Improvements to Land | C | N | | | | | E | | | |
| 1720 | Construction-in-Progress | D | N | | | | | E | | | |

**Fiscal 2011 USSGL Proprietary Account Attributes Required for Reporting of Detailed Financial Information/1**

| USSGL Account | | | USSGL Account Attributes for FACTS I | | | | | USSGL Account Attributes Other than FACTS I | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| No. | USSGL Account Title | Normal Bal. Ind. | Fed/NonFed | Trading Partner | Exch/Nonexch | Budget Subfunction | Cust/Noncust | Entity/NonEnt | Covered/ NotCov | Program Indicator /4 | Budgetary Impact Ind /4 |
| 1730 | Buildings, Improvements, and Renovations | D | N | | | | | E | | | |
| 1739 | Accumulated Depreciation on Buildings, Improvements, and Renovations | C | N | | | | | E | | | |
| 1740 | Other Structures and Facilities | D | N | | | | | E | | | |
| 1749 | Accumulated Depreciation on Other Structures and Facilities | C | N | | | | | E | | | |
| 1750 | Equipment | D | N | | | | | E | | | |
| 1759 | Accumulated Depreciation on Equipment | C | N | | | | | E | | | |
| 1810 | Assets Under Capital Lease | D | N | | | | | E | | | |
| 1819 | Accumulated Depreciation on Assets Under Capital Lease | C | N | | | | | E | | | |
| 1820 | Leasehold Improvements | D | N | | | | | E | | | |
| 1829 | Accumulated Amortization on Leasehold Improvements | C | N | | | | | E | | | |
| 1830 | Internal-Use Software | D | N | | | | | E | | | |
| 1832 | Internal-Use Software in Development | D | N | | | | | | | | |
| 1839 | Accumulated Amortization on Internal-Use Software | C | N | | | | | E | | | |
| 1840 | Other Natural Resources | D | N | | | | | E | | | |
| 1849 | Allowance for Depletion | C | N | | | | | E | | | |
| 1890 | Other General Property, Plant, and Equipment | D | N | | | | | E | | | |
| 1899 | Accumulated Depreciation on Other General Property, Plant, and Equipment | C | N | | | | | E | | | |
| 1921 | Receivable From Appropriations | D | F | Y | | | Y | E | | | |
| 1923 | Contingent Receivable for Capital Transfers | D | F | Y | | | | O | | | |
| 1925 | Capital Transfers Receivable | D | F | Y | | | | O | | | |
| 1990 | Other Assets | D | Y | Y | | | | Y | | | |
| 2110 | Accounts Payable | C | Y | Y | | | Y | | C | | |
| 2112 | Accounts Payable for Federal Government Sponsored Enterprise | C | N | | | | | | C | | |
| 2120 | Disbursements in Transit | C | Y | Y | | | | | C | | |
| 2130 | Contract Holdbacks | C | Y | Y | | | | | C | | |
| 2140 | Accrued Interest Payable - Not Otherwise Classified | C | Y | Y | | | | | C | | |
| 2141 | Accrued Interest Payable - Debt | C | Y | Y | | | | | Y | | |
| 2150 | Payable for Transfers of Currently Invested Balances | C | F | Y | | | | | C | | |
| 2155 | Expenditure Transfers Payable | C | F | Y | | | | | C | | |
| 2160 | Entitlement Benefits Due and Payable | C | N | | | | | | Y | | |
| 2170 | Subsidy Payable to the Financing Account | C | F | Y | | | | | Y | | |

**Fiscal 2011 USSGL Proprietary Account Attributes Required for Reporting of Detailed Financial Information/1**

| USSGL Account | | | USSGL Account Attributes for FACTS I | | | | | USSGL Account Attributes Other than FACTS I | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| No. | USSGL Account Title | Normal Bal. Ind. | Fed/NonFed | Trading Partner | Exch/Nonexch | Budget Subfunction | Cust/Noncust | Entity/NonEnt | Covered/ NotCov | Program Indicator /4 | Budgetary Impact Ind /4 |
| 2180 | Loan Guarantee Liability | C | N | | | | | | C | | |
| 2190 | Other Liabilities With Related Budgetary Obligations | C | Y | Y | | | | | Y | | |
| 2191 | Employee Health Care Liability Incurred but Not Reported | C | N | | | | | | Y | | |
| 2210 | Accrued Funded Payroll and Leave | C | N | | | | | | C | | |
| 2211 | Withholdings Payable | C | N | | | | | | C | | |
| 2213 | Employer Contributions and Payroll Taxes Payable | C | Y | Y | | | | | C | | |
| 2215 | Other Post Employment Benefits Due and Payable | C | Y | Y | | | | | C | | |
| 2216 | Pension Benefits Due and Payable to Beneficiaries | C | N | | | | | | C | | |
| 2217 | Benefit Premiums Payable to Carriers | C | N | | | | | | C | | |
| 2218 | Life Insurance Benefits Due and Payable to Beneficiaries | C | N | | | | | | C | | |
| 2220 | Unfunded Leave | C | N | | | | | | Y | | |
| 2225 | Unfunded FECA Liability | C | F | Y | | | | | Y | | |
| 2290 | Other Unfunded Employment Related Liability | C | Y | Y | | | | | Y | | |
| 2310 | Liability for Advances and Prepayments | C | Y | Y | | | | | C | | |
| 2320 | Other Deferred Revenue | C | N | | | | | | Y | | |
| 2400 | Liability for Nonfiduciary Deposit Funds, Clearing Accounts, and Undeposited Collections | C | Y | Y | | | | | Y | | |
| 2510 | Principal Payable to the Bureau of the Public Debt | C | F | Y | | | | | Y | | |
| 2511 | Capitalized Loan Interest Payable - Non-Credit Reform | C | F | Y | | | | | Y | | |
| 2520 | Principal Payable to the Federal Financing Bank | C | F | Y | | | | | Y | | |
| 2530 | Securities Issued by Federal Agencies Under General and Special Financing Authority | C | Y | Y | | | | | Y | | |
| 2531 | Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority | D | Y | Y | | | | | Y | | |
| 2532 | Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority | C | Y | Y | | | | | Y | | |
| 2533 | Amortization of Discount and Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority | D | Y | Y | | | | | Y | | |

**Fiscal 2011 USSGL Proprietary Account Attributes Required for Reporting of Detailed Financial Information/1**

| USSGL Account | | | USSGL Account Attributes for FACTS I | | | | | USSGL Account Attributes Other than FACTS I | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| No. | USSGL Account Title | Normal Bal. Ind. | Fed/NonFed | Trading Partner | Exch/Nonexch | Budget Subfunction | Cust/Noncust | Entity/NonEnt | Covered/ NotCov | Program Indicator /4 | Budgetary Impact Ind /4 |
| 2540 | Participation Certificates | C | Y | Y | | | | | Y | | |
| 2590 | Other Debt | C | Y | Y | | | | | Y | | |
| 2610 | Actuarial Pension Liability | C | N | | | | | | Y | | |
| 2620 | Actuarial Health Insurance Liability | C | N | | | | | | Y | | |
| 2630 | Actuarial Life Insurance Liability | C | N | | | | | | Y | | |
| 2650 | Actuarial FECA Liability | C | N | | | | | | Y | | |
| 2660 | Actuarial Liabilities for Federal Insurance and Guarantee Programs | C | N | | | | | | Y | | |
| 2670 | Actuarial Liabilities for Treasury-Managed Benefit Programs | C | N | | | | | | Y | | |
| 2690 | Other Actuarial Liabilities | C | N | | | | | | Y | | |
| 2910 | Prior Liens Outstanding on Acquired Collateral | C | N | | | | | | U | | |
| 2920 | Contingent Liabilities | C | N | | | | | | Y | | |
| 2922 | Contingent Liabilities - Federal Government Sponsored Enterprise | C | N | | | | | | Y | | |
| 2923 | Contingent Liability for Capital Transfers | C | F | Y | | | | | U | | |
| 2940 | Capital Lease Liability | C | Y | Y | | | | | Y | | |
| 2960 | Accounts Payable From Canceled Appropriations | C | Y | Y | | | | | U | | |
| 2970 | Liability for Capital Transfers to the General Fund of the Treasury | C | F | Y | | | Y | | C | | |
| 2980 | Custodial Liability | C | Y | Y | | | S | | U | | |
| 2985 | Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity | C | F | Y | | | A | | U | | |
| 2990 | Other Liabilities Without Related Budgetary Obligations | C | Y | Y | | | | | Y | | |
| 2995 | Estimated Cleanup Cost Liability | C | N | | | | | | Y | | |
| 3100 | Unexpended Appropriations - Cumulative | C | | | | | | | | | |
| 3101 | Unexpended Appropriations - Appropriations Received | C | | | | | | | | | |
| 3102 | Unexpended Appropriations - Transfers-In | C | F | Y | | | | | | | |
| 3103 | Unexpended Appropriations - Transfers-Out | D | F | Y | | | | | | | |
| 3105 | Unexpended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year | D | | | | | | | | | |
| 3106 | Unexpended Appropriations - Adjustments | C | | | | | | | | | |
| 3107 | Unexpended Appropriations - Used | D | | | | | | | | | |
| 3108 | Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors | D | | | | | | | | | |

**Fiscal 2011 USSGL Proprietary Account Attributes Required for Reporting of Detailed Financial Information/1**

| USSGL Account | | | USSGL Account Attributes for FACTS I | | | | | USSGL Account Attributes Other than FACTS I | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| No. | USSGL Account Title | Normal Bal. Ind. | Fed/NonFed | Trading Partner | Exch/Nonexch | Budget Subfunction | Cust/Noncust | Entity/NonEnt | Covered/ NotCov | Program Indicator /4 | Budgetary Impact Ind /4 |
| 3109 | Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles | D | | | | | | | | | |
| 3310 | Cumulative Results of Operations | C | | | | | | | | | |
| 3400 | Fiduciary Net Assets | C | | | | | | | | | |
| 3410 | Contributions to Fiduciary Net Assets | C | | | | | | | | | |
| 3420 | Withdrawals or Distributions of Fiduciary Net Assets | D | | | | | | | | | |
| 5100 | Revenue From Goods Sold | C | Y | Y | X | Y | | | | | |
| 5109 | Contra Revenue for Goods Sold | D | Y | Y | X | Y | | | | | |
| 5200 | Revenue From Services Provided | C | Y | Y | X | Y | | | | | |
| 5209 | Contra Revenue for Services Provided | D | Y | Y | X | Y | | | | | |
| 5310 | Interest Revenue - Other | C | Y | Y | Y | Y | Y | | | Y | |
| 5311 | Interest Revenue - Investments | C | Y | Y | Y | Y | Y | | | Y | |
| 5312 | Interest Revenue - Loans Receivable/Uninvested Funds | C | Y | Y | Y | Y | Y | | | Y | |
| 5313 | Interest Revenue - Subsidy Amortization | C | N | | X | Y | | | | Y | |
| 5314 | Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act | C | N | | X | | | | | P | |
| 5315 | Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act | D | N | | X | | | | | P | |
| 5317 | Contra Revenue for Interest Revenue - Loans Receivable | D | Y | Y | Y | Y | Y | | | Y | |
| 5318 | Contra Revenue for Interest Revenue - Investments | D | Y | Y | Y | Y | Y | | | Y | |
| 5319 | Contra Revenue for Interest Revenue - Other | D | Y | Y | Y | Y | Y | | | Y | |
| 5320 | Penalties and Fines Revenue | C | Y | Y | T | Y | Y | | | | |
| 5324 | Contra Revenue for Penalties and Fines | D | Y | Y | T | Y | Y | | | | |
| 5325 | Administrative Fees Revenue | C | Y | Y | X | Y | Y | | | | |
| 5329 | Contra Revenue for Administrative Fees | D | Y | Y | X | Y | Y | | | | |
| 5400 | Benefit Program Revenue | C | Y | Y | Y | Y | | | | | |
| 5409 | Contra Revenue for Benefit Program Revenue | D | Y | Y | Y | Y | | | | | |
| 5500 | Insurance and Guarantee Premium Revenue | C | N | | X | Y | | | | | |
| 5509 | Contra Revenue for Insurance and Guarantee Premium Revenue | D | N | | X | Y | | | | | |
| 5600 | Donated Revenue - Financial Resources | C | N | | T | | Y | | | | |
| 5609 | Contra Revenue for Donations - Financial Resources | D | N | | T | | Y | | | | |

**Fiscal 2011 USSGL Proprietary Account Attributes Required for Reporting of Detailed Financial Information/1**

| USSGL Account | | | USSGL Account Attributes for FACTS I | | | | | USSGL Account Attributes Other than FACTS I | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| No. | USSGL Account Title | Normal Bal. Ind. | Fed/NonFed | Trading Partner | Exch/Nonexch | Budget Subfunction | Cust/Noncust | Entity/NonEnt | Covered/ NotCov | Program Indicator /4 | Budgetary Impact Ind /4 |
| 5610 | Donated Revenue - Nonfinancial Resources | C | N | | T | | | | | | |
| 5619 | Contra Donated Revenue - Nonfinancial Resources | D | N | | T | | | | | | |
| 5640 | Forfeiture Revenue - Cash and Cash Equivalents | C | N | | T | | | | | | D |
| 5649 | Contra Forfeiture Revenue - Cash and Cash Equivalents | D | N | | T | | | | | | D |
| 5650 | Forfeiture Revenue - Forfeitures of Property | C | N | | T | | | | | | E |
| 5659 | Contra Forfeiture Revenue - Forfeitures of Property | D | N | | T | | | | | | E |
| 5700 | Expended Appropriations | C | | | | | | | | | |
| 5705 | Expended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year | C | | | | | | | | | |
| 5708 | Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors | C | | | | | | | | | |
| 5709 | Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles | C | | | | | | | | | |
| 5720 | Financing Sources Transferred In Without Reimbursement | C | F | Y | | | | | | | |
| 5730 | Financing Sources Transferred Out Without Reimbursement | D | F | Y | | | | | | | |
| 5740 | Appropriated Earmarked Receipts Transferred In | C | F | Y | | | | | | | |
| 5745 | Appropriated Earmarked Receipts Transferred Out | D | F | Y | | | | | | | |
| 5750 | Expenditure Financing Sources - Transfers-In | C | F | Y | | | | | | | |
| 5755 | Nonexpenditure Financing Sources - Transfers-In - Other | C | F | Y | | | | | | | |
| 5756 | Nonexpenditure Financing Sources - Transfers-In - Capital Transfers | C | F | Y | | | | | | | |
| 5760 | Expenditure Financing Sources - Transfers-Out | D | F | Y | | | | | | | |
| 5765 | Nonexpenditure Financing Sources - Transfers-Out - Other | D | F | Y | | | | | | | |
| 5766 | Nonexpenditure Financing Sources - Transfers-Out - Capital Transfers | D | F | Y | | | | | | | |
| 5775 | Nonbudgetary Financing Sources Transferred In | C | F | Y | | | | | | | |

**Fiscal 2011 USSGL Proprietary Account Attributes Required for Reporting of Detailed Financial Information/1**

| USSGL Account | | | USSGL Account Attributes for FACTS I | | | | | USSGL Account Attributes Other than FACTS I | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| No. | USSGL Account Title | Normal Bal. Ind. | Fed/NonFed | Trading Partner | Exch/Nonexch | Budget Subfunction | Cust/Noncust | Entity/NonEnt | Covered/ NotCov | Program Indicator /4 | Budgetary Impact Ind /4 |
| 5776 | Nonbudgetary Financing Sources Transferred Out | D | F | Y | | | | | | | |
| 5780 | Imputed Financing Sources | C | F | Y | | | | | | | |
| 5790 | Other Financing Sources | C | F | Y | | | | | | | Y |
| 5791 | Adjustment to Financing Sources - Downward Reestimate or Negative Subsidy | D | F | Y | | | | | | | E |
| 5792 | Financing Sources To Be Transferred Out - Contingent Liability | D | F | Y | | | | | | | |
| 5795 | Seigniorage | C | N | | | | | | | | E |
| 5800 | Tax Revenue Collected - Not Otherwise Classified | C | Y | Y | T | | Y | | | | |
| 5801 | Tax Revenue Collected - Individual | C | Y | Y | T | | Y | | | | |
| 5802 | Tax Revenue Collected - Corporate | C | Y | Y | T | | Y | | | | |
| 5803 | Tax Revenue Collected - Unemployment | C | Y | Y | T | | Y | | | | |
| 5804 | Tax Revenue Collected - Excise | C | Y | Y | T | | Y | | | | |
| 5805 | Tax Revenue Collected - Estate and Gift | C | Y | Y | T | | Y | | | | |
| 5806 | Tax Revenue Collected - Customs | C | Y | Y | T | | Y | | | | |
| 5820 | Tax Revenue Accrual Adjustment - Not Otherwise Classified | C | Y | Y | T | | Y | | | | |
| 5821 | Tax Revenue Accrual Adjustment - Individual | C | Y | Y | T | | Y | | | | |
| 5822 | Tax Revenue Accrual Adjustment - Corporate | C | Y | Y | T | | Y | | | | |
| 5823 | Tax Revenue Accrual Adjustment - Unemployment | C | Y | Y | T | | Y | | | | |
| 5824 | Tax Revenue Accrual Adjustment - Excise | C | Y | Y | T | | Y | | | | |
| 5825 | Tax Revenue Accrual Adjustment - Estate and Gift | C | Y | Y | T | | Y | | | | |
| 5826 | Tax Revenue Accrual Adjustment - Customs | C | Y | Y | T | | Y | | | | |
| 5830 | Contra Revenue for Taxes - Not Otherwise Classified | D | Y | Y | T | | Y | | | | |
| 5831 | Contra Revenue for Taxes - Individual | D | Y | Y | T | | Y | | | | |
| 5832 | Contra Revenue for Taxes - Corporate | D | Y | Y | T | | Y | | | | |
| 5833 | Contra Revenue for Taxes - Unemployment | D | Y | Y | T | | Y | | | | |
| 5834 | Contra Revenue for Taxes - Excise | D | Y | Y | T | | Y | | | | |
| 5835 | Contra Revenue for Taxes - Estate and Gift | D | Y | Y | T | | Y | | | | |
| 5836 | Contra Revenue for Taxes - Customs | D | Y | Y | T | | Y | | | | |
| 5890 | Tax Revenue Refunds - Not Otherwise Classified | D | Y | Y | T | | Y | | | | |

**Fiscal 2011 USSGL Proprietary Account Attributes Required for Reporting of Detailed Financial Information/1**

| USSGL Account | | | USSGL Account Attributes for FACTS I | | | | | USSGL Account Attributes Other than FACTS I | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| No. | USSGL Account Title | Normal Bal. Ind. | Fed/NonFed | Trading Partner | Exch/Nonexch | Budget Subfunction | Cust/Noncust | Entity/NonEnt | Covered/ NotCov | Program Indicator /4 | Budgetary Impact Ind /4 |
| 5891 | Tax Revenue Refunds - Individual | D | Y | Y | T | | Y | | | | |
| 5892 | Tax Revenue Refunds - Corporate | D | Y | Y | T | | Y | | | | |
| 5893 | Tax Revenue Refunds - Unemployment | D | Y | Y | T | | Y | | | | |
| 5894 | Tax Revenue Refunds - Excise | D | Y | Y | T | | Y | | | | |
| 5895 | Tax Revenue Refunds - Estate and Gift | D | Y | Y | T | | Y | | | | |
| 5896 | Tax Revenue Refunds - Customs | D | Y | Y | T | | Y | | | | |
| 5900 | Other Revenue | C | Y | Y | Y | Y | Y | | | Y | Y |
| 5909 | Contra Revenue for Other Revenue | D | Y | Y | Y | Y | Y | | | Y | Y |
| 5921 | Valuation Change in Investments - Exchange Stabilization Fund | C | N | | X | | | | | | |
| 5922 | Valuation Change in Investments for Federal Government Sponsored Enterprise | C | N | | X | | | | | P | |
| 5923 | Valuation Change in Investments - Beneficial Interest in Trust | C | N | | T | | S | | | | |
| 5990 | Collections for Others - Statement of Custodial Activity | D | Y | Y | Y | Y | S | | | | |
| 5991 | Accrued Collections for Others - Statement of Custodial Activity | D | Y | Y | Y | Y | S | | | | |
| 5993 | Offset to Non-Entity Collections - Statement of Changes in Net Position | D | F | Y | | | A | | | | E |
| 5994 | Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position | D | F | Y | | | A | | | | E |
| 5997 | Financing Sources Transferred In From Custodial Statement Collections | C | F | Y | | | A | | | | |
| 5998 | Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the Treasury | D | F | Y | | | S | | | | |
| 6100 | Operating Expenses/Program Costs | D | Y | Y | | Y | | | | | |
| 6190 | Contra Bad Debt Expense - Incurred for Others | C | Y | Y | | Y | | | | | |
| 6199 | Adjustment to Subsidy Expense | C | N | | | Y | | | | | |
| 6310 | Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank | D | F | Y | | Y | | | | | |
| 6320 | Interest Expenses on Securities | D | Y | Y | | Y | | | | | |
| 6330 | Other Interest Expenses | D | Y | Y | | Y | Y | | | | |
| 6340 | Interest Expense Accrued on the Liability for Loan Guarantees | D | N | | | Y | | | | | |
| 6400 | Benefit Expense | D | Y | Y | | Y | | | | Y | |
| 6500 | Cost of Goods Sold | D | N | | | Y | | | | P | |
| 6600 | Applied Overhead | C | N | | | Y | | | | P | |
| 6610 | Cost Capitalization Offset | C | N | | | Y | | | | P | |
| 6710 | Depreciation, Amortization, and Depletion | D | N | | | Y | | | | P | |

**Fiscal 2011 USSGL Proprietary Account Attributes Required for Reporting of Detailed Financial Information/1**

| USSGL Account | | | USSGL Account Attributes for FACTS I | | | | | USSGL Account Attributes Other than FACTS I | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| No. | USSGL Account Title | Normal Bal. Ind. | Fed/NonFed | Trading Partner | Exch/Nonexch | Budget Subfunction | Cust/Noncust | Entity/NonEnt | Covered/ NotCov | Program Indicator /4 | Budgetary Impact Ind /4 |
| 6720 | Bad Debt Expense | D | Y | Y | | Y | | | | P | |
| 6730 | Imputed Costs | D | F | Y | | Y | | | | P | |
| 6790 | Other Expenses Not Requiring Budgetary Resources | D | Y | Y | | Y | Y | | | P | |
| 6800 | Future Funded Expenses | D | Y | Y | | Y | | | | Y | |
| 6850 | Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated) | D | F | Y | | Y | | | | Y | |
| 6900 | Nonproduction Costs | D | Y | Y | | Y | | | | Y | |
| 7110 | Gains on Disposition of Assets - Other | C | N | | Y | Y | | | | Y | Y |
| 7111 | Gains on Disposition of Investments | C | Y | Y | Y | | | | | Y | Y |
| 7112 | Gains on Disposition of Borrowings | C | F | Y | Y | | | | | Y | Y |
| 7180 | Unrealized Gains | C | Y | Y | Y | | | | | Y | Y |
| 7190 | Other Gains | C | Y | Y | Y | Y | | | | Y | Y |
| 7210 | Losses on Disposition of Assets - Other | D | N | | Y | Y | | | | Y | Y |
| 7211 | Losses on Disposition of Investments | D | Y | Y | Y | | | | | Y | Y |
| 7212 | Losses on Disposition of Borrowings | D | F | Y | Y | | | | | Y | Y |
| 7280 | Unrealized Losses | D | Y | Y | Y | | | | | Y | Y |
| 7290 | Other Losses | D | Y | Y | Y | Y | | | | Y | Y |
| 7300 | Extraordinary Items | C | N | | | Y | | | | Y | |
| 7400 | Prior-Period Adjustments Due to Corrections of Errors | C | Y | Y | | | | | | | |
| 7401 | Prior-Period Adjustments Due to Changes in Accounting Principles | C | Y | Y | | | | | | | |
| 7405 | Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year | C | Y | Y | | | | | | | |
| 7500 | Distribution of Income - Dividend | D | Y | Y | Y | Y | | | | Y | Y |
| 7600 | Changes in Actuarial Liability | D | N | | | Y | | | | Y | |
| 8801 | Offset for Purchases of Assets | C | Y | Y | | | | | | | |
| 8802 | Purchases of Property, Plant, and Equipment | D | Y | Y | | | | | | | |
| 8803 | Purchases of Inventory and Related Property | D | Y | Y | | | | | | | |
| 8804 | Purchases of Assets - Other | D | Y | Y | | | | | | | |

**Fiscal 2011 USSGL Proprietary Account Attributes Required for Reporting of Detailed Financial Information/1**

ADDITIONAL INFORMATION:

1/ For a description of USSGL proprietary account attributes, see the "USSGL Proprietary Account Attribute Definition Report" in this section.

2/ "Y" in any attribute column indicates that all domain values for the attribute are valid. Trading Partner is required with a domain value "F" Federal/NonFederal attribute. See below for valid attribute domain values.

3/ Fiduciary Activities are not recognized on the agency's financial statements, but are required to be reported on the fiduciary notes to the financial statements (see SFFAS No. 31). Therefore, these fiduciary USSGL accounts 3400, 3410, and 3420 do not crosswalk to any financial statement but are incuded in the USSGL Chart of Accounts.

4/ This attribute was established in fiscal 2010 to support GTAS implementation.

Attribute domain values are listed below:

| Attribute | Domain | Domain Description |
|---|---|---|
| Budget Subfunction Code | nnn | 3-digit Budget Subfunction Classification |
| Budgetary Impact Indicator | D | Budgetary |
| | E | Non Budgetary |
| Covered NotCovered Code | C | Covered |
| | U | Not Covered |
| Custodial Noncustodial Indicator | S | Custodial |
| | A | Noncustodial |
| Debit Credit Indicator | C | Credit |
| | D | Debit |
| Entity NonEntity Indicator | E | Entity |
| | O | NonEntity |
| Exchange Nonexchange Indicator | X | Exchange |
| | T | Nonexchange |
| Federal NonFederal Indicator | F | Federal |
| | N | NonFederal |
| Program Indicator | P | Assigned to programs |
| | Q | Not assigned to programs |
| Trading Partner | nn | 2-digit Treasury Department Code, required with Federal attribute |

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## Fiscal 2011 Attributes Used To Prepare Budgetary Reports

USSGL attributes are one component of a data model that describes how detailed data in agencies' financial systems (for example, USSGL account balances with related attributes captured at the transaction level) relate to external requirements. The data model also shows the relationships between the budget accounts published in the President's Budget and the Treasury appropriation/fund symbols collected in FACTS II, which are published in the Treasury Annual Report/Appendix. The data model includes:

- FACTS II Attribute Definition Report;
- FACTS II USSGL Account Attributes Table.

### *FACTS II Attribute Definition Report*

This report provides definitions and related information for all attributes associated with each entry. Agencies will report on those attributes described in the detailed financial information entity.

### *FACTS II USSGL Account Attribute Tables*

The FACTS II attribute table for fiscal 2011 show USSGL accounts, account titles, and normal balance indicators for USSGL accounts that agencies will use for FACTS II reporting. Also, the tables show related attributes agencies must provide for each USSGL account reported in FACTS II; these columns contain one of three values:

| | |
|---|---|
| Space | This attribute is **not reported** in FACTS II for the USSGL account. |
| Y | Yes, report this attribute in FACTS II when this USSGL account is submitted. To determine valid domain values, refer to the "FACTS II - Attribute Definition Report" in this section. |

For the latest information, access the FACTS II Web site at **www.fms.treas.gov/factsii/index.html.**

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# FACTS II - ATTRIBUTE DEFINITION REPORT

## BUDGET ACCOUNT

| Attribute Name | Attribute Definition | Domain | System Characteristics | Reference | Supplied By |
|---|---|---|---|---|---|
| A Date Stamp | Date when the record was last updated. | N/A | 10/Date YYYY/MM/DD | N/A | System |
| A Time Stamp | Time when the record was last updated. | N/A | 8/Time HH:MM:SS | N/A | System |
| A User Stamp | Who last updated the record. | N/A | 8/A | N/A | System |
| B Pub Treasury Account Main Code | The primary Treasury Account Code printed for each OMB Account in the President's Budget. | Treasury Financial Manual Vol. I, Part 2, Chapter 1500; OMB Circular No. A-11 | 4/A | P&F | OMB |
| B Pub Treasury Department Code | The primary Treasury Department (Agency) Code printed for each OMB Account in the President's Budget. | Treasury Financial Manual Vol. I, Part 2, Chapter 1500 | 2/A | P&F | OMB |
| Budget Account Code | Used in conjunction with the Budget Agency Code and the Budget Bureau Code, the Budget Account Code uniquely represents a Budget Account, which is an administrative or functional subdivision of a Budget Agency and sometimes a Budget Bureau. Budget Accounts are the basic building blocks of budget formulation. | OMB Circular No. A-11 | 6/A | SF 133, P&F | OMB |
| Budget Account Title | Title assigned by OMB to a budget account. | OMB Circular No. A-11 | 125/A | SF 133, P&F | OMB |
| Budget Agency Code | A unique code for a department, agency, or establishment of the U.S. Government. The code is assigned by OMB. | OMB Circular No. A-11 | 3/A | SF 133, P&F | OMB |
| Budget Bureau Code | Used in conjunction with the Budget Agency Code, the Budget Bureau Code represents an organizational unit within an agency. The code is assigned by OMB. | OMB Circular No. A-11 | 2/A | SF 133, P&F | OMB |

# FACTS II - ATTRIBUTE DEFINITION REPORT

## BUDGET ACCOUNT

| Attribute Name | Attribute Definition | Domain | System Characteristics | Reference | Supplied By |
|---|---|---|---|---|---|
| Budget Status Indicator | Indicates whether the OMB account is included within the budget totals published in the President's Budget, based on the terms of the laws. Some presentations in the President's Budget distinguish on-budget totals from off-budget totals for budget authority, outlays, and receipts. (The Budget System and Concepts and Glossary, of the President's Budget) | FIN - Financing Account<br>GSE - Government Sponsored Enterprise<br>OFF - Off budget<br>ON - On budget | 3/A | SF 133, P&F | OMB |
| Default BEA Category | Indicates whether the Budget Enforcement Act (BEA) category is mandatory, discretionary. | D - Discretionary<br>M - Mandatory | 1/A | P&F | OMB |
| Default Borrowing Source Code | Indicates whether borrowing source is Treasury, public, or both. | B - Both<br>P - Public<br>T - Treasury | 1/A | FMS 2108, P&F | Treasury |
| Default Function Code | Classification of data according to major purpose served (for example, income, security, or national defense). Classifications are required by Congressional Budget Act of 1974. | OMB Circular No. A-11 | 3/A | P&F | OMB |
| Receipt Account Flag Indicator | Indicates whether a TAS is a receipt account or an expenditure account. | N - No<br>Y - Yes | 1/A | General Admin | OMB |

# FACTS II - ATTRIBUTE DEFINITION REPORT

## BUDGET AGENCY

| Attribute Name | Attribute Definition | Domain | System Characteristics | Reference | Supplied By |
|---|---|---|---|---|---|
| Branch Of Government Code | Distinguishes among branches of Government. | E - Executive Branch<br>J - Judicial Branch<br>L - Legislative Branch | 1/A | SF 133, P&F | OMB |
| Budget Agency Code | A unique code for a department, agency, or establishment of the U.S. Government. The code is assigned by OMB. | OMB Circular No. A-11 | 3/A | SF 133, P&F | OMB |
| Budget Agency Title | The title of a department, agency, or establishment of the U.S. Government. The title is assigned by OMB. | OMB Circular No. A-11 | 125/A | SF 133, P&F | OMB |
| Date Stamp | Date when the record was last updated. | N/A | 10/Date YYYY/MM/DD | N/A | System |
| Time Stamp | Time when the record was last updated. | N/A | 8/Time HH:MM:SS | N/A | System |
| User Stamp | Who last updated the record. | N/A | 8/A | N/A | System |

# FACTS II - ATTRIBUTE DEFINITION REPORT

## BUDGET BUREAU

| Attribute Name | Attribute Definition | Domain | System Characteristics | Reference | Supplied By |
|---|---|---|---|---|---|
| B Date Stamp | Date when the record was last updated. | N/A | 10/Date YYYY/MM/ DD | N/A | System |
| B Time Stamp | Time when the record was last updated. | N/A | 8/Time HH:MM:SS | N/A | System |
| B User Stamp | Who last updated the record. | N/A | 8/A | N/A | System |
| Budget Agency Code | A unique code for a department, agency, or establishment of the U.S. Government. The code is assigned by OMB. | OMB Circular No. A-11 | 3/A | SF 133, P&F | OMB |
| Budget Bureau Code | Used in conjunction with the Budget Agency Code, the Budget Bureau Code represents an organizational unit within an agency. The code is assigned by OMB. | OMB Circular No. A-11 | 2/A | SF 133, P&F | OMB |
| Budget Bureau Title | The title of an organizational unit within an agency. The title is assigned by OMB. | OMB Circular No. A-11 | 125/A | SF 133, P&F | OMB |

# FACTS II - ATTRIBUTE DEFINITION REPORT

## DETAILED FINANCIAL INFORMATION

| Attribute Name | Attribute Definition | Domain | System Characteristics | Reference | Supplied By |
|---|---|---|---|---|---|
| Account Reuse Number Code | Indicates whether the same Treasury Department Code and Treasury Account Main Code combination have been previously used to identify a Federal account symbol used for different purposes. | N/A | 2/A | SF 133, FMS 2108, P&F | OMB, Treasury |
| Advance Flag Code | Indicates that a portion of the appropriation was advanced from a future year, or was made available in a prior year. | F - Advanced from Future Year<br>P - Advanced in Prior Year<br>X - Not Applicable | 1/A | SF 133, P&F | Agency |
| Allocation Transfer Agency Code | Indicates the Treasury Department Code of the agency receiving funds through an allocation transfer. | Treasury Financial Manual Vol. I, Part 2, Chapter 1500 | 2/A | SF 133, FMS 2108, P&F | Treasury, Agency |
| Amount | The balance of USSGL account in combination with any related attributes. | Amount | 17,2 | SF 133, FMS 2108, P&F | Agency |
| Apportionment Category B Program Code | Identifies the Category B program used on the apportionment. This code is only used to report Category B obligations. Each Category B program is subject to the Anti-Deficiency Act. | N/A | 3/N | SF 133 | OMB, Agency |
| Apportionment Category Code | A distribution made by OMB of budgetary resources by calendar quarters (category A) or by other specified time periods, programs, activities, projects, or combinations thereof (category B). Indicates whether amounts are category A or B apportionment or not subject to apportionment. (OMB Circular No. A-11) | A - Category A<br>B - Category B<br>E - Exempt From Apportionment | 1/A | SF133,FMS 2108, P&F | Agency |

# FACTS II - ATTRIBUTE DEFINITION REPORT

## DETAILED FINANCIAL INFORMATION

| Attribute Name | Attribute Definition | Domain | System Characteristics | Reference | Supplied By |
|---|---|---|---|---|---|
| Authority Type Code | Distinguishes among the types of budgetary resources, where it is not possible to do so by the USSGL Account Number Code. For example, the USSGL rescission accounts (USSGL accounts 4392 and 4393) do not distinguish between rescissions of appropriations or contract authority. | B - Borrowing Authority<br>C - Contract Authority<br>D - Advance Appropriation<br>P - Appropriation<br>R - Re-appropriation<br>S - Spending Authority From Offsetting Collections | 1/A | SF 133, FMS 2108, P&F | Agency |
| Availability Time Indicator | Indicates whether a budgetary resource is available for new obligations in the current period, or in a subsequent period within the current fiscal year or after being reapportioned in a future fiscal year. | A - Available in current period<br>S - Available in subsequent period | 1/A | SF 133, P&F | Agency |
| Begin End Indicator | Indicates whether the balance of an USSGL account/attribute combination is at the start of the fiscal year or at the end of a period. | B - Beginning Balance<br>E - Ending Balance | 1/A | SF 133, FMS 2108, P&F | Agency |
| BEA Category Indicator | Indicates whether the Budget Enforcement Act (BEA) category is mandatory or discretionary. | D - Discretionary<br>M - Mandatory | 1/A | SF 133, P&F | Agency |
| Borrowing Source Code | Indicates whether borrowing took place from Treasury or public. | F - Federal Financing Bank<br>P - Public<br>T - Treasury | 1/A | FMS 2108, SF 133, P&F | Agency |
| Credit Cohort | Fiscal year when direct loans are obligated or guarantees committed by a program, even if disbursements occur in subsequent fiscal years. | 4 - digit year | 4/A | SF 133 | Agency |
| D Date Stamp | Date when the record was last updated. | N/A | 10/Date YYYY/MM/DD | N/A | System |
| D Time Stamp | Time when the record was last updated. | N/A | 8/Time HH:MM:SS | N/A | System |
| D User Stamp | Who last updated the record. | N/A | 8/A | N/A | System |
| Debit Credit Code | Indicates whether the amount reported is debited or credited to the USSGL account. | C - Credit<br>D - Debit | 1/A | SF 133, FMS 2108, P&F | Agency |

# FACTS II - ATTRIBUTE DEFINITION REPORT

## DETAILED FINANCIAL INFORMATION

| Attribute Name | Attribute Definition | Domain | System Characteristics | Reference | Supplied By |
|---|---|---|---|---|---|
| DFI Attribute Key | Combination of nearly all non-key attributes, with the exception of Debit_Credit, Amount, Expiration_Flag, TAFS_Status, User_Stamp, Date_Stamp, and Time_Stamp. | See non-key attributes. | See non-key attributes. | See non-key attributes. | System |
| Direct Transfer Account Code | The Treasury Account Main Code of the other Federal entity involved in transactions with the reporting entity. Used in conjunction with Direct_Transfer_Agency. | Treasury Financial Manual Vol. I, Part 2, Chapter 1500 | 4/A | SF133,FMS 2108, P&F | Agency |
| Direct Transfer Agency Code | The Treasury Department Code of the other Federal entity involved in transactions with the reporting entity. | Treasury Financial Manual Vol. I, Part 2, Chapter 1500 | 2/A | SF133,FMS 2108, P&F | Agency |
| Fiscal Year1 | For multiyear funds only. The first year of fund availability under law that a TAFS may incur obligations. Blank indicates annual or no-year funds. | 4 - digit year<br>Blank | 4/A | SF 133, FMS 2108, P&F | Treasury, Agency |
| Fiscal Year2 | For annual and multiyear funds, the last year of funds availability under law that a TAFS may incur new obligations. For no-year Treasury appropriation/fund symbols, "X" indicates that funds are available until the purposes for which the funds were made available are accomplished. | 4 - digit year<br>M - M account<br>X - No year | 4/A | SF 133, FMS 2108, P&F | Treasury, Agency |
| Prior Year Adjustment Code | Changes to obligated or unobligated balances that occurred in the previous fiscal year but were not recorded in the appropriate TAFS as of October 1 of the current fiscal year. Exclude upward and downward adjustments to current-year/prior-year obligations and most reclassifications from clearing accounts. | B - Adjustments to prior-year reporting backdated in Treasury's Central Accounting system<br>P - Adjustments to prior-year reporting not backdated in Treasury's Central Accounting system.<br>X - Not an adjustment to prior-year reporting | 1/A | SF 133, FMS 2108 | Agency |

# FACTS II - ATTRIBUTE DEFINITION REPORT

## DETAILED FINANCIAL INFORMATION

| Attribute Name | Attribute Definition | Domain | System Characteristics | Reference | Supplied By |
|---|---|---|---|---|---|
| Program Report Category Code | Identifies a a program report category that agencies use when reporting their obligations in their detailed financial information. Agencies may use this code when reporting either Category A or Category B obligations. Unlike the Apportionment Category B Program Code, this code is NOT subject to the Anti-Deficiency Act. | N/A | 3/N | SF 133 | OMB, Agency |
| Reimbursable Flag Indicator | Indicates whether amounts for goods, services, and joint project support are financed by offsetting collections. | D - Direct<br>R - Reimbursable | 1/A | SF133, P&F | Agency |
| Report Fiscal Month | Month at end of period covered by report. For example, October is 01, December is 03, March is 06, June is 09, and September is 12. | 2 - digit month | 2/A | SF 133, FMS 2108, P&F | Agency |
| Report Fiscal Year | Fiscal year covered by report. | 4 - digit year | 4/A | SF 133, FMS 2108, P&F | Agency |
| Submission Revision Number | An adjustment to previously submitted data. The submission revision number for an original submission has a value of 0. | Numeric | 3/N | SF 133, FMS 2108, P&F | Agency |
| TAFS Sub Account | Normally, filled with zero to indicate no subaccount. When used, indicates a Treasury defined subdivision of TAFS. | N/A | 3/A | FMS 2108 | Agency |
| Transaction Partner Code | Indicates type of entity involved in transactions with the reporting entity (that is, other Federal entities (F), non-Federal entities such as Private/Local/State/Tribal/Foreign governments (X), or exceptions for other non-Federal partners (E)). | E - NonFederal Exception<br>F - Federal<br>X - NonFederal | 1/A | SF 133 | Agency |
| Treasury Account Main Code | Used in conjunction with Treasury Department Code, the Treasury Account Main Code identifies the specific purpose as described in one or more acts of Congress for which Federal agencies may incur obligations and make payments out of the Treasury. | Treasury Financial Manual Vol. I, Part 2, Chapter 1500 | 4/A | SF 133, FMS 2108, P&F | OMB, Treasury |

# FACTS II - ATTRIBUTE DEFINITION REPORT

## DETAILED FINANCIAL INFORMATION

| Attribute Name | Attribute Definition | Domain | System Characteristics | Reference | Supplied By |
|---|---|---|---|---|---|
| Treasury Department Code | Used in conjunction with the Treasury Account Main Code, the Treasury Department Code represents the department, agency, or establishment of the U.S. Government that is responsible for the Federal account symbol. The Treasury Department Code is assigned by the Department of the Treasury. | Treasury Financial Manual Vol. I, Part 2, Chapter 1500 | 2/A | SF 133, FMS 2108, P&F | Treasury |
| USSGL Account Number Code | Identifies any one of the standard general ledger account codes established by Treasury to support the consistent recording of financial events as well as the preparation of standard external reports required by the OMB and Treasury. | Treasury Financial Manual Vol. I Supplement No. 2 | 4/A | SF 133, FMS 2108, P&F | Agency |
| Year Of Budget Authority Code | Identifies the fiscal year when a TAFS is provided with new budget authority. Used to distinguish outlays from new obligational authority vs. outlays from carried forward balances. FACTS II will derive the domain values for annual and multi-year TAFS. Agencies must supply their domain values for no-year TAFS. | BAL - Outlays from balances brought forward<br>NEW - Outlays from new budget authority | 3/A | SF 133, P&F | Agency, System |

# FACTS II - ATTRIBUTE DEFINITION REPORT

## DETAILED FINANCIAL INFORMATION FOOTNOTE

| Attribute Name | Attribute Definition | Domain | System Characteristics | Reference | Supplied By |
|---|---|---|---|---|---|
| Account Reuse Number Code | Indicates whether the same Treasury Department Code and Treasury Account Main Code combination have been previously used to identify a Federal account symbol used for different purposes. | N/A | 2/A | SF 133, FMS 2108, P&F | OMB, Treasury |
| Allocation Transfer Agency Code | Indicates the Treasury Department Code of the agency receiving funds through an allocation transfer. | Treasury Financial Manual Vol. I, Part 2, Chapter 1500 | 2/A | SF 133, FMS 2108, P&F | Treasury, Agency |
| Apportionment Category Code | A distribution made by OMB of budgetary resources by calendar quarters (category A) or by other specified time periods, programs, activities, projects, or combinations thereof (category B). Indicates whether amounts are category A or B apportionment or not subject to apportionment. (OMB Circular No. A-11) | A - Category A<br>B - Category B<br>E - Exempt From Apportionment | 1/A | SF133,FMS 2108, P&F | Agency |
| DFI Attribute Key | Combination of nearly all non-key attributes, with the exception of Debit_Credit, Amount, Expiration_Flag, TAFS_Status, User_Stamp, Date_Stamp, and Time_Stamp. | See non-key attributes. | See non-key attributes. | See non-key attributes. | System |
| DFI Date Stamp | Date when the record was last updated. | N/A | 10/Date YYYY/MM/ DD | N/A | System |
| DFI Footnote Number | A sequence number used to distinguish different footnotes that are associated with one or more pieces of detailed information. | N/A | Numeric/ Tiny int. | SF 133, FMS 2108 | Agency |
| DFI Footnote Text | Footnote (or text explanation) associated with one or more pieces of detailed financial information. | N/A | 5000/A | SF 133, FMS 2108 | Agency |
| DFI Time Stamp | Time when the record was updated. | N/A | 8/Time HH:MM:SS | N/A | System |
| DFI User Stamp | Who last updated the record. | N/A | 8/A | N/A | System |
| Fiscal Year1 | For multiyear funds only. The first year of fund availability under law that a TAFS may incur obligations. Blank indicates annual or no-year funds. | 4 - digit year<br>Blank | 4/A | SF 133, FMS 2108, P&F | Treasury, Agency |

# FACTS II - ATTRIBUTE DEFINITION REPORT

## DETAILED FINANCIAL INFORMATION FOOTNOTE

| Attribute Name | Attribute Definition | Domain | System Characteristics | Reference | Supplied By |
|---|---|---|---|---|---|
| Fiscal Year2 | For annual and multiyear funds, the last year of funds availability under law that a TAFS may incur new obligations. For no-year Treasury appropriation/fund symbols, "X" indicates that funds are available until the purposes for which the funds were made available are accomplished. | 4 - digit year<br>M - M account<br>X - No year | 4/A | SF 133, FMS 2108, P&F | Treasury, Agency |
| Program Report Category Code | Identifies a a program report category that agencies use when reporting their obligations in their detailed financial information. Agencies may use this code when reporting either Category A or Category B obligations. Unlike the Apportionment Category B Program Code, this code is NOT subject to the Anti-Deficiency Act. | N/A | 3/N | SF 133 | OMB, Agency |
| Report Fiscal Month | Month at end of period covered by report. For example, October is 01, December is 03, March is 06, June is 09, and September is 12. | 2 - digit month | 2/A | SF 133, FMS 2108, P&F | Agency |
| Report Fiscal Year | Fiscal year covered by report. | 4 - digit year | 4/A | SF 133, FMS 2108, P&F | Agency |
| Submission Revision Number | An adjustment to previously submitted data. The submission revision number for an original submission has a value of 0. | Numeric | 3/N | SF 133, FMS 2108, P&F | Agency |
| TAFS Sub Account | Normally, filled with zero to indicate no subaccount. When used, indicates a Treasury defined subdivision of TAFS. | N/A | 3/A | FMS 2108 | Agency |
| Treasury Account Main Code | Used in conjunction with Treasury Department Code, the Treasury Account Main Code identifies the specific purpose as described in one or more acts of Congress for which Federal agencies may incur obligations and make payments out of the Treasury. | Treasury Financial Manual Vol. I, Part 2, Chapter 1500 | 4/A | SF 133, FMS 2108, P&F | OMB, Treasury |
| Treasury Department Code | Used in conjunction with the Treasury Account Main Code, the Treasury Department Code represents the department, agency, or establishment of the U.S. Government that is responsible for the Federal account symbol. The Treasury Department Code is assigned by the Department of the Treasury. | Treasury Financial Manual Vol. I, Part 2, Chapter 1500 | 2/A | SF 133, FMS 2108, P&F | Treasury |

# FACTS II - ATTRIBUTE DEFINITION REPORT

## DETAILED FINANCIAL INFORMATION FOOTNOTE

| Attribute Name | Attribute Definition | Domain | System Characteristics | Reference | Supplied By |
|---|---|---|---|---|---|
| USSGL Account Number Code | Identifies any one of the standard general ledger account codes established by Treasury to support the consistent recording of financial events as well as the preparation of standard external reports required by the OMB and Treasury. | Treasury Financial Manual Vol. I Supplement No. 2 | 4/A | SF 133, FMS 2108, P&F | Agency |

# FACTS II - ATTRIBUTE DEFINITION REPORT

## FEDERAL ACCOUNT SYMBOL

| Attribute Name | Attribute Definition | Domain | System Characteristics | Reference | Supplied By |
|---|---|---|---|---|---|
| Account Reuse Number Code | Indicates whether the same Treasury Department Code and Treasury Account Main Code combination have been previously used to identify a Federal account symbol used for different purposes. | N/A | 2/A | SF 133, FMS 2108, P&F | OMB, Treasury |
| Budget Account Code | Used in conjunction with the Budget Agency Code and the Budget Bureau Code, the Budget Account Code uniquely represents a Budget Account, which is an administrative or functional subdivision of a Budget Agency and sometimes a Budget Bureau. Budget Accounts are the basic building blocks of budget formulation. | OMB Circular No. A-11 | 6/A | SF 133, P&F | OMB |
| Budget Agency Code | A unique code for a department, agency, or establishment of the U.S. Government. The code is assigned by OMB. | OMB Circular No. A-11 | 3/A | SF 133, P&F | OMB |
| Budget Bureau Code | Used in conjunction with the Budget Agency Code, the Budget Bureau Code represents an organizational unit within an agency. The code is assigned by OMB. | OMB Circular No. A-11 | 2/A | SF 133, P&F | OMB |
| Budget Publication Flag Indicator | Indicates whether the Federal account symbol is printed in the President's Budget. Each budget formulation account published in the President's Budget may contain more than one Federal account symbol. | N - Federal account symbol not printed in President's Budget<br>Y - Federal account symbol printed in President's Budget | 1/A | P&F | OMB |
| End Date | Date when all TAFS corresponding to the Federal account symbol, have been canceled. In most cases, this attribute will be blank. An example is when an agency is terminated and all its associated TAFS have been canceled. | N/A | 10/Date YYYY/MM/DD | General Admin | Treasury, Agency |
| FAS Date Stamp | Date when the record was last updated. | N/A | 10/Date YYYY/MM/DD | N/A | System |
| FAS Time Stamp | Time when the record was last updated. | N/A | 8/Time HH:MM:SS | N/A | System |
| FAS User Stamp | Who last updated the record. | N/A | 8/A | N/A | System |

# FACTS II - ATTRIBUTE DEFINITION REPORT

## FEDERAL ACCOUNT SYMBOL

| Attribute Name | Attribute Definition | Domain | System Characteristics | Reference | Supplied By |
|---|---|---|---|---|---|
| Federal Account Symbol Title | Title of Federal Account Symbol. The title is assigned by Treasury. | Treasury Financial Manual Vol. I, Part 2, Chapter 1500 | 125/A | SF 133, FMS 2108, P&F | Treasury |
| Financing Account Code | Indicates whether the TAFS is a Financing Account, or is non-financing account as defined by the Federal Credit Reform Act of 1990. | D - Direct<br>G - Guaranteed<br>N - Non-financing | 1/A | SF 133, P&F | OMB |
| Fund Type Code | A classification established in law that describes an OMB account's relationship to the Government, and the source of the receipts that the account is provided. The first digit (and sometimes second digit, as well) of the Treasury Account Main Code is also used to designate fund category (ITFM 2-1500). | 1 - General Fund<br>2 - Special Fund<br>3 - Public Enterprise Revolving Fund<br>4 - Intra-governmental Revolving or Management Fund<br>7 - Trust (non-revolving) Fund<br>8 - Trust Revolving Fund | 2/A | SF 133, P&F | OMB |
| Start Date | Date when Federal account symbol was established in Treasury's central accounting system. Information is maintained by Treasury. | N/A | 10/Date YYYY/MM/DD | General Admin | Treasury, Agency |
| Treasury Account Main Code | Used in conjunction with Treasury Department Code, the Treasury Account Main Code identifies the specific purpose as described in one or more acts of Congress for which Federal agencies may incur obligations and make payments out of the Treasury. | Treasury Financial Manual Vol. I, Part 2, Chapter 1500 | 4/A | SF 133, FMS 2108, P&F | OMB, Treasury |
| Treasury Department Code | Used in conjunction with the Treasury Account Main Code, the Treasury Department Code represents the department, agency, or establishment of the U.S. Government that is responsible for the Federal account symbol. The Treasury Department Code is assigned by the Department of the Treasury. | Treasury Financial Manual Vol. I, Part 2, Chapter 1500 | 2/A | SF 133, FMS 2108, P&F | Treasury |

# FACTS II - ATTRIBUTE DEFINITION REPORT

## TAFS CATEGORY B PROGRAM/PROGRAM REPORT CATEGORY

| Attribute Name | Attribute Definition | Domain | System Characteristics | Reference | Supplied By |
|---|---|---|---|---|---|
| Account Reuse Number Code | Indicates whether the same Treasury Department Code and Treasury Account Main Code combination have been previously used to identify a Federal account symbol used for different purposes. | N/A | 2/A | SF 133, FMS 2108, P&F | OMB, Treasury |
| Allocation Transfer Agency Code | Indicates the Treasury Department Code of the agency receiving funds through an allocation transfer. | Treasury Financial Manual Vol. I, Part 2, Chapter 1500 | 2/A | SF 133, FMS 2108, P&F | Treasury, Agency |
| Apportionment Category B Program Code | Identifies the Category B program used on the apportionment. This code is only used to report Category B obligations. Each Category B program is subject to the Anti-Deficiency Act. | N/A | 3/N | SF 133 | OMB, Agency |
| CatB Date Stamp | Date when the record was last updated. | N/A | 10/Date YYYY/MM/DD | N/A | System |
| CatB Text | The text description associated with the apportionment category B program. | N/A | 25/A | SF 133 | OMB, Agency |
| CatB Time Stamp | Time when the record was last updated. | N/A | 8/Time HH:MM:SS | N/A | System |
| CatB User Stamp | Who last updated the record. | N/A | 8/A | N/A | System |
| Fiscal Year1 | For multiyear funds only. The first year of fund availability under law that a TAFS may incur obligations. Blank indicates annual or no-year funds. | 4 - digit year<br>Blank | 4/A | SF 133, FMS 2108, P&F | Treasury, Agency |
| Fiscal Year2 | For annual and multiyear funds, the last year of funds availability under law that a TAFS may incur new obligations. For no-year Treasury appropriation/fund symbols, "X" indicates that funds are available until the purposes for which the funds were made available are accomplished. | 4 - digit year<br>M - M account<br>X - No year | 4/A | SF 133, FMS 2108, P&F | Treasury, Agency |
| Program Report Cat. Text | The text description associated with the program report category. | N/A | 25/A | SF 133 | OMB, Agency |

# FACTS II - ATTRIBUTE DEFINITION REPORT

## TAFS CATEGORY B PROGRAM/PROGRAM REPORT CATEGORY

| Attribute Name | Attribute Definition | Domain | System Characteristics | Reference | Supplied By |
|---|---|---|---|---|---|
| Program Report Category Code | Identifies a a program report category that agencies use when reporting their obligations in their detailed financial information. Agencies may use this code when reporting either Category A or Category B obligations. Unlike the Apportionment Category B Program Code, this code is NOT subject to the Anti-Deficiency Act. | N/A | 3/N | SF 133 | OMB, Agency |
| Report Fiscal Year | Fiscal year covered by report. | 4 - digit year | 4/A | SF 133, FMS 2108, P&F | Agency |
| TAFS Sub Account | Normally, filled with zero to indicate no subaccount. When used, indicates a Treasury defined subdivision of TAFS. | N/A | 3/A | FMS 2108 | Agency |
| Treasury Account Main Code | Used in conjunction with Treasury Department Code, the Treasury Account Main Code identifies the specific purpose as described in one or more acts of Congress for which Federal agencies may incur obligations and make payments out of the Treasury. | Treasury Financial Manual Vol. I, Part 2, Chapter 1500 | 4/A | SF 133, FMS 2108, P&F | OMB, Treasury |
| Treasury Department Code | Used in conjunction with the Treasury Account Main Code, the Treasury Department Code represents the department, agency, or establishment of the U.S. Government that is responsible for the Federal account symbol. The Treasury Department Code is assigned by the Department of the Treasury. | Treasury Financial Manual Vol. I, Part 2, Chapter 1500 | 2/A | SF 133, FMS 2108, P&F | Treasury |

# FACTS II - ATTRIBUTE DEFINITION REPORT

## TREASURY APPROPRIATION/FUND SYMBOL (TAFS)

| Attribute Name | Attribute Definition | Domain | System Characteristics | Reference | Supplied By |
|---|---|---|---|---|---|
| Account Reuse Number Code | Indicates whether the same Treasury Department Code and Treasury Account Main Code combination have been previously used to identify a Federal account symbol used for different purposes. | N/A | 2/A | SF 133, FMS 2108, P&F | OMB, Treasury |
| Allocation Transfer Agency Code | Indicates the Treasury Department Code of the agency receiving funds through an allocation transfer. | Treasury Financial Manual Vol. I, Part 2, Chapter 1500 | 2/A | SF 133, FMS 2108, P&F | Treasury, Agency |
| Definite Indefinite Flag Code | Indicates whether the amount of the budget authority is definite (specified amount or amount not to exceed the specified amount) or indefinite (determined by other factors). | D - Definite<br>I - Indefinite | 1/A | FMS 2108 | System |
| Disbursing Authority End Date | The last fiscal year, in which a TAFS may disburse funds (that is expired accounts that are authorized by law to make disbursements beyond the normal 5-year period). | N/A | 10/A | SF 133, FMS 2108 | Treasury, Agency |
| Expiration Flag Indicator | For annual, multiyear, and no-year TAFS, indicates whether the TAFS will expire on September 30 of the fiscal year. For example, in fiscal 2001, "Y" would indicate that the TAFS will expire on September 30, 2001. For no-year accounts, indicates the amount of canceled authority. | N - No<br>Y - Yes | 1/A | SF 133, P&F | System |
| Fiscal Year1 | For multiyear funds only. The first year of fund availability under law that a TAFS may incur obligations. Blank indicates annual or no-year funds. | 4 - digit year<br>Blank | 4/A | SF 133, FMS 2108, P&F | Treasury, Agency |
| Fiscal Year2 | For annual and multiyear funds, the last year of funds availability under law that a TAFS may incur new obligations. For no-year Treasury appropriation/fund symbols, "X" indicates that funds are available until the purposes for which the funds were made available are accomplished. | 4 - digit year<br>M - M account<br>X - No year | 4/A | SF 133, FMS 2108, P&F | Treasury, Agency |
| Report Submission Flag Indicator | Indicates whether or not the TAFS submits budget execution information to OMB and Treasury. | N - No<br>Y - Yes | 1/A | SF 133, FMS 2108, P&F | OMB, Treasury |
| TAFS Date Stamp | Date when the record was last updated. | N/A | 10/Date YYYY/MM/DD | N/A | System |

# FACTS II - ATTRIBUTE DEFINITION REPORT

## TREASURY APPROPRIATION/FUND SYMBOL (TAFS)

| Attribute Name | Attribute Definition | Domain | System Characteristics | Reference | Supplied By |
|---|---|---|---|---|---|
| TAFS Status Indicator | Indicates the status of the TAFS: Unexpired means the TAFS may incur new obligations; Expired means that the TAFS may liquidate obligations or make adjustments, but may not incur new obligations. If canceled, the TAFS will have no more reportable activity. | E - Expired<br>U - Unexpired | 1/A | SF 133, FMS 2108 | System |
| TAFS Time Stamp | Time when the record was last updated. | N/A | 8/Time HH:MM:SS | N/A | System |
| TAFS User Stamp | Who last updated the record. | N/A | 8/A | N/A | System |
| Treasury Account Main Code | Used in conjunction with Treasury Department Code, the Treasury Account Main Code identifies the specific purpose as described in one or more acts of Congress for which Federal agencies may incur obligations and make payments out of the Treasury. | Treasury Financial Manual Vol. I, Part 2, Chapter 1500 | 4/A | SF 133, FMS 2108, P&F | OMB, Treasury |
| Treasury Department Code | Used in conjunction with the Treasury Account Main Code, the Treasury Department Code represents the department, agency, or establishment of the U.S. Government that is responsible for the Federal account symbol. The Treasury Department Code is assigned by the Department of the Treasury. | Treasury Financial Manual Vol. I, Part 2, Chapter 1500 | 2/A | SF 133, FMS 2108, P&F | Treasury |

# FACTS II - ATTRIBUTE DEFINITION REPORT

## USSGL ACCOUNT

| Attribute Name | Attribute Definition | Domain | System Characteristics | Reference | Supplied By |
|---|---|---|---|---|---|
| Normal Balance Indicator | Normal condition of the balance in an USSGL account (debit or credit). | C - Credit<br>D - Debit | 1/A | SF 133, FMS 2108, P&F | USSGL Board |
| USSGL Account Number Code | Identifies any one of the standard general ledger account codes established by Treasury to support the consistent recording of financial events as well as the preparation of standard external reports required by the OMB and Treasury. | Treasury Financial Manual Vol. I Supplement No. 2 | 4/A | SF 133, FMS 2108, P&F | Agency |
| USSGL Account Title | Name of the USSGL account. | Treasury Financial Manual Vol. I Supplement No. 2 | 125/A | SF 133, FMS 2108, P&F | USSGL Board |
| USSGL Date Stamp | Date when the record was last updated. | N/A | 10/Date YYYY/MM/ DD | N/A | System |
| USSGL Report Fiscal Year | Fiscal year when each USSGL account and normal balance indicator is valid. | 4 - digit year | 4/A | N/A | USSGL Board |
| USSGL Time Stamp | Time when the record was last updated. | N/A | 8/Time HH:MM:SS | N/A | System |
| USSGL User Stamp | Who last updated the record. | N/A | 8/A | N/A | System |

# FACTS II - ATTRIBUTE DEFINITION REPORT

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**Fiscal 2011 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information/1**

| USSGL ACCOUNT | | | USSGL ACCOUNT ATTRIBUTES SUPPLIED BY THE AGENCY/1 | | | | | | | | | | | | | | | | TAFS ATTRIBUTES SUPPLIED BY FACTS II/1 | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| No. | USSGL Account Title | FACTS II Norm Bal./2 | Begin/ End | Debit/ Credit | Reimb Flag | Apport Cat | Apport Cat B | Program Rpt Cat | Auth Type | Adv Flag | Avail Time | BEA Cat | Borrow Source | Dir Trans Agy | Dir Trans Account | Trans Partner | Year of BA | PY Adj | TAFS Status | Expiratio n Flag | Fund Type | Fin Acct Ind | Def/Indef |
| 1010 | Fund Balance With Treasury | D | E | Y | | | | | | | | | | | | | | Y | U/E | | Y | | |
| 1120 | Imprest Funds | D | E | Y | | | | | | | | | | | | | | Y | U | | | | |
| 1125 | U.S. Debit Card Funds | D | E | Y | | | | | | | | | | | | | | Y | U | | | | |
| 1130 | Funds Held by the Public | D | E | Y | | | | | | | | | | | | | | Y | U/E | | | | |
| 1193 | International Monetary Fund Assets - Reserve Position | D | E | Y | | | | | | | | | | | | | | Y | U | | | | |
| 1194 | Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights | D | E | Y | | | | | | | | | | | | | | Y | U | | | | |
| 1195 | Other Monetary Assets | D | E | Y | | | | | | | | | | | | | | Y | U/E | | | | |
| 1342 | Interest Receivable - Investments | D | E | Y | | | | | | | | | | | | Y | | Y | U | | | | |
| 1610 | Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt | D | B | Y | | | | | | | | | | | | | | Y | U | | | | |
| 1610 | Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt | D | E | Y | | | | | | | | | | | | | | Y | U | | | | |
| 1611 | Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt | C | E | Y | | | | | | | | | | | | | | Y | U | | | | |
| 1612 | Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt | D | E | Y | | | | | | | | | | | | | | Y | U | | | | |
| 1613 | Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt | D | E | Y | | | | | | | | | | | | | | Y | U | | | | |
| 1618 | Market Adjustment - Investments | D | B | Y | | | | | | | | | | | | Y | | Y | U | | | | |
| 1618 | Market Adjustment - Investments | D | E | Y | | | | | | | | | | | | Y | | Y | U | | | | |
| 1620 | Investments in Securities Other Than the Bureau of the Public Debt Securities | D | B | Y | | | | | | | | | | | | Y | | Y | U | | | | |
| 1620 | Investments in Securities Other Than the Bureau of the Public Debt Securities | D | E | Y | | | | | | | | | | | | Y | | Y | U | | | | |
| 1621 | Discount on Securities Other Than the Bureau of the Public Debt Securities | C | E | Y | | | | | | | | | | | | | | Y | U | | | | |
| 1622 | Premium on Securities Other Than the Bureau of the Public Debt Securities | D | E | Y | | | | | | | | | | | | | | Y | U | | | | |
| 1623 | Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities | D | E | Y | | | | | | | | | | | | | | Y | U | | | | |
| 1630 | Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt | D | B | Y | | | | | | | | | | | | | | Y | U | | | | |
| 1630 | Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt | D | E | Y | | | | | | | | | | | | | | Y | U | | | | |

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|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| No. | USSGL Account Title | FACTS II Norm Bal./2 | Begin/ End | Debit/ Credit | Reimb Flag | Apport Cat | Apport Cat B | Program Rpt Cat | Auth Type | Adv Flag | Avail Time | BEA Cat | Borrow Source | Dir Trans Agy | Dir Trans Account | Trans Partner | Year of BA | PY Adj | TAFS Status | Expiratio n Flag | Fund Type | Fin Acct Ind | Def/Indef |
| 1631 | Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt | C | E | Y | | | | | | | | | | | | | | Y | U | | | | |
| 1633 | Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt | D | E | Y | | | | | | | | | | | | | | Y | U | | | | |
| 1638 | Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds | D | E | Y | | | | | | | | | | | | | | Y | U | | | | |
| 4032 | Estimated Indefinite Contract Authority | D | E | Y | | | | | | | | Y | | | | | | | U | | | | |
| 4034 | Anticipated Adjustments to Contract Authority | C | E | Y | | | | | | | | Y | | | | | | | U | | | | |
| 4042 | Estimated Indefinite Borrowing Authority | D | E | Y | | | | | | | | Y | Y | | | | | | U | | | | |
| 4044 | Anticipated Reductions to Borrowing Authority | C | E | Y | | | | | | | | Y | | | | | | | U | | | | |
| 4047 | Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority | C | E | Y | | | | | Y | | | Y | | | | | | | U | | | | |
| 4048 | Anticipated Transfers to the General Fund of the Treasury - Prior-Year Balances | C | E | Y | | | | | | | | | | | | | | | U | | | | |
| 4060 | Anticipated Collections From Non-Federal Sources | D | E | Y | | | | | | | | Y | | | | | | | U | | | | |
| 4070 | Anticipated Collections From Federal Sources | D | E | Y | | | | | | | | Y | | | | | | | U | | | | |
| 4081 | Amounts Appropriated From a Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred | C | E | Y | | | | | Y | | | Y | | | | | | | U/E | | | | |
| 4082 | Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred | C | E | Y | | | | | Y | | | Y | | | | | | | U/E | | | | |
| 4083 | Transfers - Current-Year Authority - Receivable - Transferred | C | E | Y | | | | | Y | | | Y | | | | | | | U | | | | |
| 4111 | Debt Liquidation Appropriations | D | E | Y | | | | | Y | | | Y | | | | | | Y | U/E | | Y | | Y |
| 4112 | Liquidation of Deficiency - Appropriations | D | E | Y | | | | | | | | Y | | | | | | Y | U/E | | Y | | |
| 4114 | Appropriated Trust or Special Fund Receipts | D | E | Y | | | | | Y | | | Y | | | | | | Y | U/E | | Y | | Y |
| 4115 | Loan Subsidy Appropriation | D | E | Y | | | | | Y | | | Y | | | | | | Y | U/E | | Y | | |
| 4117 | Loan Administrative Expense Appropriation | D | E | Y | | | | | Y | | | Y | | | | | | Y | U/E | | Y | | |
| 4118 | Reestimated Loan Subsidy Appropriation | D | E | Y | | | | | | | | | | | | | | Y | U/E | | Y | | |
| 4119 | Other Appropriations Realized | D | E | Y | | | | | Y | Y | | Y | | | | | | Y | U/E | | | | Y |
| 4120 | Appropriations Anticipated - Indefinite | D | E | Y | | | | | | | | Y | | | | | | | U | | | | |
| 4121 | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation | D | E | Y | | | | | Y | | | Y | | | | | | Y | U/E | | Y | | |

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| 4122 | Authority Adjusted for Interest on the Bureau of the Public Debt Securities | D | B | Y | | | | | | | | Y | | | | | | Y | U | | Y | | |
| 4122 | Authority Adjusted for Interest on the Bureau of the Public Debt Securities | D | E | Y | | | | | | | | Y | | | | | | Y | U | | Y | | |
| 4123 | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction | D | E | Y | | | | | Y | | | Y | | | | | | Y | U/E | | Y | | |
| 4124 | Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation | C | E | Y | | | | | | | | Y | | | | | | Y | U/E | | Y | | |
| 4125 | Loan Modification Adjustment Transfer Appropriation | D | E | Y | | | | | | | | Y | | | | | | Y | U/E | | Y | | |
| 4126 | Amounts Appropriated From Specific Invested TAFS - Receivable | D | B | Y | | | | | Y | | | Y | | | | | | Y | U/E | | Y | | Y |
| 4126 | Amounts Appropriated From Specific Invested TAFS - Receivable | D | E | Y | | | | | Y | | | Y | | | | | | Y | U/E | | Y | | Y |
| 4127 | Amounts Appropriated From Specific Invested TAFS - Payable | C | B | Y | | | | | | | | Y | | | | | | Y | U/E | | Y | | Y |
| 4127 | Amounts Appropriated From Specific Invested TAFS - Payable | C | E | Y | | | | | | | | Y | | | | | | Y | U/E | | Y | | Y |
| 4128 | Amounts Appropriated From Specific Invested TAFS - Transfers-In | D | E | Y | | | | | Y | | | Y | | | | | | Y | U/E | | Y | | Y |
| 4129 | Amounts Appropriated From Specific Invested TAFS - Transfers-Out | C | E | Y | | | | | Y | | | Y | | | | | | Y | U/E | | Y | | Y |
| 4130 | Appropriation To Liquidate Contract Authority Withdrawn | C | E | Y | | | | | | | | Y | | | | | | Y | U/E | | | | Y |
| 4131 | Current-Year Contract Authority Realized | D | E | Y | | | | | | | | Y | | | | | | Y | U/E | | | | |
| 4132 | Substitution of Contract Authority | C | E | Y | | | | | Y | | | | | | | | | Y | U/E | | | | Y |
| 4133 | Decreases to Indefinite Contract Authority | C | E | Y | | | | | | | | Y | | | | | | Y | U/E | | | | Y |
| 4134 | Contract Authority Withdrawn | C | E | Y | | | | | | | | | | | | | | Y | U/E | | | | Y |
| 4135 | Contract Authority Liquidated | C | E | Y | | | | | Y | | | Y | | | | | | Y | U/E | | | | Y |
| 4136 | Contract Authority To Be Liquidated by Trus Funds | C | B | Y | | | | | | | | Y | | | | | | Y | U/E | | Y | | Y |
| 4136 | Contract Authority To Be Liquidated by Trus Funds | C | E | Y | | | | | | | | Y | | | | | | Y | U/E | | | | Y |
| 4137 | Transfers of Contract Authority | D | B | Y | | | | | | | | Y | | Y | Y | | | Y | U/E | | Y | | Y |
| 4137 | Transfers of Contract Authority | D | E | Y | | | | | | | | Y | | Y | Y | | | Y | U/E | | | | Y |
| 4138 | Appropriation To Liquidate Contract Authority | D | E | Y | | | | | | | | Y | | | | | | Y | U/E | | Y | | Y |
| 4139 | Contract Authority Carried Forward | D | B | Y | | | | | | | | | | | | | | | U/E | | Y | | Y |
| 4139 | Contract Authority Carried Forward | D | E | Y | | | | | | | | | | | | | | | U/E | | | | Y |
| 4140 | Substitution of Borrowing Authority | C | E | Y | | | | | Y | | | Y | Y | | | | | Y | U/E | | | | Y |
| 4141 | Current-Year Borrowing Authority Realized | D | E | Y | | | | | | | | Y | Y | | | | | Y | U/E | | | | |
| 4143 | Current-Year Decreases to Indefinite Borrowing Authority Realized | C | E | Y | | | | | | | | Y | Y | | | | | Y | U/E | | | | Y |

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| 4144 | Borrowing Authority Withdrawn | C | E | Y | | | | | | | | | Y | | | | | Y | U/E | | | | Y |
| 4145 | Borrowing Authority Converted to Cash | C | E | Y | | | | | | | | | Y | | | | | Y | U/E | | | | Y |
| 4146 | Actual Repayments of Debt, Current-Year Authority | C | E | Y | | | | | Y | | | Y | | | | | | Y | U/E | | Y | Y | |
| 4147 | Actual Repayments of Debt, Prior-Year Balances | C | E | Y | | | | | | | | | | | | | | Y | U/E | | | | |
| 4148 | Resources Realized From Borrowing Authority | D | E | Y | | | | | | | | | | | | | | Y | U/E | | | | Y |
| 4149 | Borrowing Authority Carried Forward | D | B | Y | | | | | | | | | Y | | | | | | U/E | | Y | | Y |
| 4149 | Borrowing Authority Carried Forward | D | E | Y | | | | | | | | | Y | | | | | | U/E | | | | Y |
| 4150 | Reappropriations - Transfers-In | D | E | Y | | | | | | | | Y | | | | | | Y | U/E | | | | Y |
| 4151 | Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority | C | E | Y | | | | | | | | Y | | | | | | Y | U/E | | | | |
| 4152 | Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances | C | E | Y | | | | | | | | | | | | | | Y | U/E | | | | |
| 4157 | Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation | D | E | Y | | | | | Y | | | | | | | | | Y | U | | Y | | |
| 4158 | Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation | D | E | Y | | | | | | | | Y | | | | | | Y | U | | Y | | |
| 4160 | Anticipated Transfers - Current-Year Authority | D | E | Y | | | | | Y | | | Y | | | | | | | U | | | | |
| 4165 | Allocations of Authority - Anticipated From Invested Balances | D | E | Y | | | | | | | | Y | | | | | | | U | | | | |
| 4166 | Allocations of Realized Authority - To Be Transferred From Invested Balances | D | B | Y | | | | | | | | Y | | Y | Y | | | Y | U/E | | Y | | |
| 4166 | Allocations of Realized Authority - To Be Transferred From Invested Balances | D | E | Y | | | | | | | | Y | | Y | Y | | | Y | U/E | | | | |
| 4167 | Allocations of Realized Authority - Transferred From Invested Balances | D | E | Y | | | | | | | | Y | | Y | Y | | | Y | U/E | | | | |
| 4168 | Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction | D | E | Y | | | | | | | | Y | | Y | Y | | | Y | U/E | | | | |
| 4170 | Transfers - Current-Year Authority | D | E | Y | | | | | Y | | | Y | | Y | Y | | | Y | U/E | | | | |
| 4171 | Nonallocation Transfers of Invested Balances - Receivable | D | B | Y | | | | | | | | Y | | Y | Y | | | Y | U/E | | Y | | |
| 4171 | Nonallocation Transfers of Invested Balances - Receivable | D | E | Y | | | | | | | | Y | | Y | Y | | | Y | U/E | | Y | | |
| 4172 | Nonallocation Transfers of Invested Balances - Payable | C | B | Y | | | | | | | | Y | | Y | Y | | | Y | U/E | | Y | | |

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| 4172 | Nonallocation Transfers of Invested Balances - Payable | C | E | Y | | | | | | | | Y | | Y | Y | | | Y | U/E | | Y | | |
| 4173 | Nonallocation Transfers of Invested Balances - Transferred | D | E | Y | | | | | | | | Y | | Y | Y | | | Y | U/E | | Y | | |
| 4175 | Allocation Transfers of Current-Year Authority for Noninvested Accounts | D | E | Y | | | | | Y | | | Y | | Y | Y | | | Y | U/E | | | | |
| 4176 | Allocation Transfers of Prior-Year Balances | D | E | Y | | | | | | | | | | Y | Y | | | Y | U/E | | | | |
| 4180 | Anticipated Transfers - Prior-Year Balances | D | E | Y | | | | | | | | | | | | | | | U | | | | |
| 4183 | Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose | D | E | Y | | | | | | | | Y | | | | | | | U | | | | |
| 4190 | Transfers - Prior-Year Balances | D | E | Y | | | | | | | | | | Y | Y | | | Y | U/E | | | | |
| 4191 | Balance Transfers - Extension of Availability Other Than Reappropriations | D | E | Y | | | | | | | | | | | | | | Y | U/E | | | | |
| 4192 | Balance Transfers - Unexpired to Expired | D | E | Y | | | | | | | | | | | | | | Y | U/E | | | | |
| 4193 | Balance Transfers - Unobligated Balances - Legislative Change of Purpose | D | E | Y | | | | | | | | Y | | Y | Y | | | Y | U/E | | | | |
| 4195 | Transfer of Obligated Balances | D | E | Y | | | | | | | | | | | | | | | U/E | | | | |
| 4199 | Transfer of Expired Expenditure Transfers - Receivable | D | E | Y | | | | | | | | Y | | Y | Y | | | Y | U/E | | | | |
| 4201 | Total Actual Resources - Collected | D | B | Y | | | | | | | | | | | | | | | U/E | | Y | | |
| 4201 | Total Actual Resources - Collected | D | E | Y | | | | | | | | | | | | | | | U/E | | | | |
| 4210 | Anticipated Reimbursements and Other Income | D | E | Y | | | | | | | | Y | | | | | | | U | | | | |
| 4212 | Liquidation of Deficiency - Offsetting Collections | D | E | Y | | | | | | | | Y | | | | Y | | Y | U/E | | | | |
| 4215 | Anticipated Appropriation Trust Fund Expenditure Transfers | D | E | Y | | | | | | | | Y | | | | | | | U | | | | |
| 4221 | Unfilled Customer Orders Without Advance | D | B | Y | | | | | | | | Y | | | | Y | | Y | U/E | | Y | | |
| 4221 | Unfilled Customer Orders Without Advance | D | E | Y | | | | | | | | Y | | | | Y | | Y | U/E | | | | |
| 4222 | Unfilled Customer Orders With Advance | D | B | Y | | | | | | | | Y | | | | Y | | Y | U/E | | Y | | |
| 4222 | Unfilled Customer Orders With Advance | D | E | Y | | | | | | | | Y | | | | Y | | Y | U/E | | | | |
| 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | D | B | Y | | | | | | | | Y | | | | | | Y | U/E | | Y | | |
| 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | D | E | Y | | | | | | | | Y | | | | | | Y | U/E | | | | |
| 4230 | Unfilled Customer Orders Without Advance - Transferred | D | E | Y | | | | | | | | Y | | Y | Y | Y | | Y | U/E | | | | |

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| 4231 | Unfilled Customer Orders With Advance - Transferred | C | E | Y | | | | | | | | Y | | | | Y | | Y | U/E | | | | |
| 4232 | Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred | D | E | Y | | | | | | | | Y | | Y | Y | | | Y | U/E | | | | |
| 4233 | Reimbursements and Other Income Earned Receivable - Transferred | D | E | Y | | | | | | | | Y | | Y | Y | Y | | Y | U/E | | | | |
| 4234 | Other Federal Receivables - Transferred | D | E | Y | | | | | | | | Y | | Y | Y | | | Y | U/E | | | | |
| 4251 | Reimbursements and Other Income Earned Receivable | D | B | Y | | | | | | | | Y | | | | Y | | Y | U/E | | Y | | |
| 4251 | Reimbursements and Other Income Earned Receivable | D | E | Y | | | | | | | | Y | | | | Y | | Y | U/E | | | | |
| 4252 | Reimbursements and Other Income Earned Collected | D | E | Y | | | | | | | | Y | | | | Y | | Y | U/E | | | | |
| 4253 | Prior-Year Unfilled Customer Orders With Advance - Refunds Paid | D | E | Y | | | | | | | | Y | | | | Y | | Y | U/E | | | | |
| 4255 | Appropriation Trust Fund Expenditure Transfers - Collected | D | E | Y | | | | | | | | Y | | | | | | Y | U/E | | | | |
| 4260 | Actual Collections of "governmental-type" Fees | D | E | Y | | | | | | | | Y | | | | | | Y | U/E | | | | |
| 4261 | Actual Collections of Business-Type Fees | D | E | Y | | | | | | | | Y | | | | | | Y | U/E | | | | |
| 4262 | Actual Collections of Loan Principal | D | E | Y | | | | | | | | Y | | | | | | Y | U/E | | | | |
| 4263 | Actual Collections of Loan Interest | D | E | Y | | | | | | | | Y | | | | | | Y | U/E | | | | |
| 4264 | Actual Collections of Rent | D | E | Y | | | | | | | | Y | | | | | | Y | U/E | | | | |
| 4265 | Actual Collections From Sale of Foreclosed Property | D | E | Y | | | | | | | | Y | | | | | | Y | U/E | | | | |
| 4266 | Other Actual Business-Type Collections From Non-Federal Sources | D | E | Y | | | | | | | | Y | | | | | | Y | U/E | | | | |
| 4267 | Other Actual "governmental-type" Collections From Non-Federal Sources | D | E | Y | | | | | | | | Y | | | | | | Y | U/E | | | | |
| 4271 | Actual Program Fund Subsidy Collected | D | E | Y | | | | | | | | Y | | | | | | Y | U/E | | | | |
| 4273 | Interest Collected From Treasury | D | E | Y | | | | | | | | Y | | | | | | Y | U/E | | Y | Y | |
| 4275 | Actual Collections From Liquidating Fund | D | E | Y | | | | | | | | Y | | | | | | Y | U/E | | | | |
| 4276 | Actual Collections From Financing Fund | D | E | Y | | | | | | | | Y | | | | | | Y | U/E | | | | |
| 4277 | Other Actual Collections - Federal | D | E | Y | | | | | | | | Y | | | | | | Y | U/E | | | | |
| 4283 | Interest Receivable From Treasury | D | B | Y | | | | | | | | Y | | | | | | Y | U/E | | | | |
| 4283 | Interest Receivable From Treasury | D | E | Y | | | | | | | | Y | | | | | | Y | U/E | | | | |
| 4285 | Receivable From the Liquidating Fund | D | B | Y | | | | | | | | Y | | | | | | Y | U/E | | | | |
| 4285 | Receivable From the Liquidating Fund | D | E | Y | | | | | | | | Y | | | | | | Y | U/E | | | | |
| 4286 | Receivable From the Financing Fund | D | B | Y | | | | | | | | Y | | | | | | Y | U/E | | | | |
| 4286 | Receivable From the Financing Fund | D | E | Y | | | | | | | | Y | | | | | | Y | U/E | | | | |
| 4287 | Other Federal Receivables | D | B | Y | | | | | | | | Y | | | | | | Y | U/E | | Y | | |
| 4287 | Other Federal Receivables | D | E | Y | | | | | | | | Y | | | | | | Y | U/E | | | | |

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|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| No. | USSGL Account Title | FACTS II Norm Bal./2 | Begin/ End | Debit/ Credit | Reimb Flag | Apport Cat | Apport Cat B | Program Rpt Cat | Auth Type | Adv Flag | Avail Time | BEA Cat | Borrow Source | Dir Trans Agy | Dir Trans Account | Trans Partner | Year of BA | PY Adj | TAFS Status | Expiratio n Flag | Fund Type | Fin Acct Ind | Def/Indef |
| 4290 | Amortization and Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds | D | E | Y | | | | | | | | Y | | | | | | Y | U/E | | Y | | |
| 4295 | Revaluation of Foreign Currency in the Exchange Stabilization Fund | D | B | Y | | | | | | | | Y | | | | | | Y | U/E | | | | |
| 4295 | Revaluation of Foreign Currency in the Exchange Stabilization Fund | D | E | Y | | | | | | | | | | | | | | Y | U/E | | | | |
| 4310 | Anticipated Recoveries of Prior-Year Obligations | D | E | Y | | | | | | | | | | | | | | | U | | | | |
| 4320 | Adjustments for Changes in Prior-Year Allocations of Budgetary Resources | D | E | Y | | | | | | | | | | | | | | Y | U/E | | | | |
| 4350 | Canceled Authority | C | E | Y | | | | | | | | Y | | | | | | Y | U/E | Y | Y | | |
| 4351 | Partial or Early Cancellation of Authority With a U.S. Treasury Warrant | C | E | Y | | | | | | | | Y | | | | | | Y | U | Y | | | |
| 4355 | Cancellation of Appropriation From Unavailable Receipts | C | E | Y | | | | | | | | Y | | | | | | Y | U/E | Y | Y | | |
| 4356 | Cancellation of Appropriation From Invested Balances | C | E | Y | | | | | | | | Y | | | | | | Y | U/E | Y | Y | | |
| 4357 | Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds | C | E | Y | | | | | | | | Y | | | | | | Y | U/E | Y | Y | | |
| 4370 | Offset to Appropriation Realized for Redemption of Treasury Securities | C | E | Y | | | | | | | | | | | | | | Y | U | | | | |
| 4382 | Temporary Reduction - New Budget Authority | C | E | Y | | | | | Y | | | Y | | | | | | Y | U/E | | Y | | |
| 4383 | Temporary Reduction - Prior-Year Balances | C | E | Y | | | | | Y | | | Y | | | | | | Y | U/E | | Y | | |
| 4384 | Temporary Reduction/Cancellation Returned by Appropriation | C | B | Y | | | | | Y | | | Y | | | | | | Y | U/E | | Y | | |
| 4384 | Temporary Reduction/Cancellation Returned by Appropriation | C | E | Y | | | | | Y | | | Y | | | | | | Y | U/E | | Y | | |
| 4387 | Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority | C | E | Y | | | | | Y | | | Y | | | | | | Y | U/E | | | | |
| 4388 | Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances | C | E | Y | | | | | Y | | | Y | | | | | | Y | U/E | | | | |
| 4390 | Reappropriations - Transfers-Out | C | E | | | | | | | | | Y | | | | | | Y | E | | | | Y |
| 4391 | Adjustments to Indefinite No-Year Authority | C | E | Y | | | | | | | | Y | | | | | | Y | U/E | | Y | | |
| 4392 | Permanent Reduction - New Budget Authority | C | E | Y | | | | | Y | | | Y | Y | | | | | Y | U/E | | | | Y |
| 4393 | Permanent Reduction - Prior-Year Balances | C | E | Y | | | | | Y | | | Y | Y | | | | | Y | U/E | | | | Y |
| 4394 | Receipts Unavailable for Obligation Upon Collection | C | B | Y | | | | | | | | Y | | | | | | Y | U | | Y | | Y |
| 4394 | Receipts Unavailable for Obligation Upon Collection | C | E | Y | | | | | | | | Y | | | | | | Y | U | | Y | | Y |

**Fiscal 2011 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information/1**

| USSGL ACCOUNT | | | USSGL ACCOUNT ATTRIBUTES SUPPLIED BY THE AGENCY/1 | | | | | | | | | | | | | | | | TAFS ATTRIBUTES SUPPLIED BY FACTS II/1 | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| No. | USSGL Account Title | FACTS II Norm Bal./2 | Begin/ End | Debit/ Credit | Reimb Flag | Apport Cat | Apport Cat B | Program Rpt Cat | Auth Type | Adv Flag | Avail Time | BEA Cat | Borrow Source | Dir Trans Agy | Dir Trans Account | Trans Partner | Year of BA | PY Adj | TAFS Status | Expiratio n Flag | Fund Type | Fin Acct Ind | Def/Indef |
| 4395 | Authority Unavailable for Obligation Pursuant to Public Law - Temporary | C | E | Y | | | | | Y | | | Y | | | | | | Y | U | | | | |
| 4396 | Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts Unavailable for Obligation Upon Collection | C | E | Y | | | | | | | | | | | | | | Y | U | | Y | | |
| 4397 | Receipts and Appropriations Temporarily Precluded From Obligation | C | B | Y | | | | | Y | | | Y | | | | | | Y | U | | Y | | |
| 4397 | Receipts and Appropriations Temporarily Precluded From Obligation | C | E | Y | | | | | Y | | | Y | | | | | | Y | U/E | | Y | | |
| 4398 | Offsetting Collections Temporarily Precluded From Obligation | C | B | Y | | | | | | | | Y | | | | | | Y | U | | Y | | |
| 4398 | Offsetting Collections Temporarily Precluded From Obligation | C | E | Y | | | | | | | | Y | | | | | | Y | U | | Y | | |
| 4399 | Special and Trust Fund Refunds and Recoveries Temp. Unavailable - Receipts and Appropriations Temp. Precluded From Obligation | C | E | Y | | | | | | | | | | | | | | Y | U/E | Y | Y | | |
| 4420 | Unapportioned Authority - Pending Rescission | C | E | Y | | | | | | | | | | | | | | | U | Y | Y | | |
| 4430 | Unapportioned Authority - OMB Deferral | C | E | Y | | | | | | | | | | | | | | | U | Y | Y | | |
| 4450 | Unapportioned Authority | C | B | Y | | | | | | | | | | | | | | Y | U | | | | |
| 4450 | Unapportioned Authority | C | E | Y | | | | | | | | | | | | | | Y | U/E | Y | Y | | |
| 4510 | Apportionments | C | E | Y | | | | | | | Y | | | | | | | | U | Y | Y | | |
| 4590 | Apportionments - Anticipated Resources - Programs Subject to Apportionment | C | E | Y | | | | | | | Y | | | | | | | | U | | | | |
| 4610 | Allotments - Realized Resources | C | E | Y | | | | | | | Y | | | | | | | | U | Y | Y | | |
| 4620 | Unobligated Funds Exempt From Apportionment | C | B | Y | | | | | | | | | | | | | | Y | U | | | | |
| 4620 | Unobligated Funds Exempt From Apportionment | C | E | Y | | | | | | | Y | | | | | | | Y | U/E | Y | Y | | |
| 4630 | Funds Not Available for Commitment/Obligation | C | E | Y | | | | | | | | | | | | | | | U | Y | Y | | |
| 4650 | Allotments - Expired Authority | C | B | Y | | | | | | | | | | | | | | Y | E | | | | |
| 4650 | Allotments - Expired Authority | C | E | Y | | | | | | | | | | | | | | Y | E | | Y | | |
| 4690 | Anticipated Resources - Programs Exempt From Apportionment | C | E | Y | | | | | | | Y | | | | | | | | U | | | | |
| 4700 | Commitments - Programs Subject to Apportionment | C | E | Y | | | | | | | Y | | | | | | | | U | Y | Y | | |
| 4720 | Commitments - Programs Exempt From Apportionment | C | E | Y | | | | | | | Y | | | | | | | | U | Y | Y | | |
| 4801 | Undelivered Orders - Obligations, Unpaid | C | B | Y | Y | Y | Y | Y | | | | | | | | | | Y | U/E | | Y | | |
| 4801 | Undelivered Orders - Obligations, Unpaid | C | E | Y | Y | Y | Y | Y | | | | | | | | | | Y | U/E | | | | |

**Fiscal 2011 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information/1**

| USSGL ACCOUNT | | | USSGL ACCOUNT ATTRIBUTES SUPPLIED BY THE AGENCY/1 | | | | | | | | | | | | | | | | TAFS ATTRIBUTES SUPPLIED BY FACTS II/1 | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| No. | USSGL Account Title | FACTS II Norm Bal./2 | Begin/ End | Debit/ Credit | Reimb Flag | Apport Cat | Apport Cat B | Program Rpt Cat | Auth Type | Adv Flag | Avail Time | BEA Cat | Borrow Source | Dir Trans Agy | Dir Trans Account | Trans Partner | Year of BA | PY Adj | TAFS Status | Expiratio n Flag | Fund Type | Fin Acct Ind | Def/Indef |
| 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | C | B | Y | Y | Y | Y | Y | | | | Y | | | | | Y | Y | U/E | | Y | Y | |
| 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | C | E | Y | Y | Y | Y | Y | | | | Y | | | | | Y | Y | U/E | | | Y | |
| 4831 | Undelivered Orders - Obligations Transferred, Unpaid | C | E | Y | | | | | | | | | | Y | Y | | | Y | U/E | | | | |
| 4832 | Undelivered Orders - Obligations Transferred, Prepaid/Advanced | C | E | Y | | | | | | | | | | Y | Y | | | Y | U/E | | | | |
| 4871 | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries | D | E | Y | | | | | | | | | | | | | | Y | U/E | | | | |
| 4872 | Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected | D | E | Y | | | | | | | | Y | | | | | | Y | U/E | | | | |
| 4881 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | C | E | Y | Y | Y | Y | Y | | | | | | | | | | Y | U/E | | | | |
| 4882 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | C | E | Y | Y | Y | Y | Y | | | | Y | | | | | Y | Y | U/E | | | Y | |
| 4901 | Delivered Orders - Obligations, Unpaid | C | B | Y | Y | Y | Y | Y | | | | | | | | | | Y | U/E | | Y | | |
| 4901 | Delivered Orders - Obligations, Unpaid | C | E | Y | Y | Y | Y | Y | | | | | | | | | | Y | U/E | | | | |
| 4902 | Delivered Orders - Obligations, Paid | C | E | Y | Y | Y | Y | Y | | | | Y | | | | | Y | Y | U/E | | | Y | |
| 4908 | Authority Outlayed Not Yet Disbursed | C | B | Y | Y | Y | | Y | | | | Y | | | | | Y | Y | U | | | Y | |
| 4908 | Authority Outlayed Not Yet Disbursed | C | E | Y | Y | Y | | Y | | | | Y | | | | | Y | Y | U | | | Y | |
| 4931 | Delivered Orders - Obligations Transferred, Unpaid | C | E | Y | | | | | | | | | | Y | Y | | | Y | U/E | | | | |
| 4971 | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries | D | E | Y | | | | | | | | | | | | | | Y | U/E | | | | |
| 4972 | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected | D | E | Y | | | | | | | | Y | | | | Y | | Y | U/E | | | | |
| 4981 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | C | E | Y | Y | Y | Y | Y | | | | | | | | | | Y | U/E | | | | |
| 4982 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | C | E | Y | Y | Y | Y | Y | | | | Y | | | | | Y | Y | U/E | | | Y | |
| | | | | | | | | | | | | | | | | | | | | | | | |
| Note: Credit Reform account(s) require additional information for the Credit Cohort attribute in the FACTS II system. | | | | | | | | | | | | | | | | | | | | | | | |

## Fiscal 2011 Footnotes and Additional Information for FACTS II Reporting of Detailed Financial Information

**FOOTNOTES AND ADDITIONAL INFORMATION:**

1/ For a description of USSGL attributes, see the "FACTS II - Attribute Definition Report" (ADR) in this section.

2/ Begin/End, Year of BA and PY Adj. attributes are typically supplied by the agency but may be supplied by FACTS II. Please refer to the ADR for more information.

**Fiscal 2011 USSGL Account Attributes Required for FACTS II Reporting - Easy Reference**

| Attribute | Domain Value | Domain Definition |
|---|---|---|
| Advance Flag Code | F | Advanced from Future Year |
| Advance Flag Code | P | Advanced in Prior Year |
| Advance Flag Code | X | Not Applicable |
| Apportionment Category Code | A | Category A |
| Apportionment Category Code | B | Category B |
| Apportionment Category Code | E | Exempt From Apportionment |
| Authority Type Code | D | Advance Appropriation |
| Authority Type Code | P | Appropriation |
| Authority Type Code | B | Borrowing Authority |
| Authority Type Code | C | Contract Authority |
| Authority Type Code | R | Re-appropriation |
| Authority Type Code | S | Spending Authority From Offsetting Collections |
| Availability Time Indicator | A | Available in current period |
| Availability Time Indicator | S | Available in subsequent period |
| Begin End Indicator | B | Beginning Balance |
| Begin End Indicator | E | Ending Balance |
| BEA Category Indicator | D | Discretionary |
| BEA Category Indicator | M | Mandatory |
| Borrowing Source Code | F | Federal Financing Bank |
| Borrowing Source Code | P | Public |
| Borrowing Source Code | T | Treasury |
| Debit Credit Code | C | Credit |
| Debit Credit Code | D | Debit |
| Definite Indefinite Flag Code | D | Definite |
| Definite Indefinite Flag Code | I | Indefinite |
| Expiration Flag Indicator | N | No |
| Expiration Flag Indicator | Y | Yes |

| Attribute | Domain Value | Domain Definition |
|---|---|---|
| Financing Account Code | D | Direct |
| Financing Account Code | G | Guaranteed |
| Financing Account Code | N | Non-financing |
| Fund Type Code | 1 | General Fund |
| Fund Type Code | 4 | Intra-governmental Revolving or Management Fund |
| Fund Type Code | 3 | Public Enterprise Revolving Fund |
| Fund Type Code | 2 | Special Fund |
| Fund Type Code | 7 | Trust (non-revolving) Fund |
| Fund Type Code | 8 | Trust Revolving Fund |
| Normal Balance Indicator | C | Credit |
| Normal Balance Indicator | D | Debit |
| Prior Year Adjustment Code | B | Adjustments to prior-year reporting backdated in Treasury's Central Accounting system |
| Prior Year Adjustment Code | P | Adjustments to prior-year reporting not backdated in Treasury's Central Accounting system. |
| Prior Year Adjustment Code | X | Not an adjustment to prior-year reporting |
| Reimbursable Flag Indicator | D | Direct |
| Reimbursable Flag Indicator | R | Reimbursable |
| TAFS Status Indicator | E | Expired |
| TAFS Status Indicator | U | Unexpired |
| Transaction Partner Code | F | Federal |
| Transaction Partner Code | X | NonFederal |
| Transaction Partner Code | E | NonFederal Exception |
| Year Of Budget Authority Code | BAL | Outlays from balances brought forward |
| Year Of Budget Authority Code | NEW | Outlays from new budget authority |

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# U.S. Government Standard General Ledger

## SECTION V. USSGL Crosswalks to Standard External Reports

This section includes crosswalks for use in fiscal 2011. These crosswalks map USSGL accounts to external reports in accordance with current reporting guidance from the Office of Management and Budget (OMB), the Federal Accounting Standards Advisory Board (FASAB), and the Financial Management Service (FMS).

Each report crosswalk lists the proper USSGL accounts and applicable attributes for each line and/or column on the reports. Attributes identify information subsidiary to the basic 4-digit USSGL accounts. This subsidiary information is necessary to meet external reporting requirements. See Section IV for additional information on attributes.

All crosswalks require preclosing USSGL account balances.

The following are crosswalks from the USSGL Chart of Accounts to standard external reports required by OMB and FMS:

**Page Number**

- SF 133: Report on Budget Execution and Budgetary Resources and Budget Program and Financing (P&F) Schedule …… V - 3
- FMS 2108: Yearend Closing Statement ……..…… V - 31
- OMB Form and Content Financial Statements
  - Balance Sheet……. V - 39
  - Statement of Net Cost …… V - 63
  - Statement of Changes in Net Position…… V - 69
  - Statement of Budgetary Resources……. V - 77
  - Statement of Custodial Activity……. V - 91

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**USSGL Crosswalks for Fiscal 2011 Reporting:**
**SF 133: Report on Budget Execution and Budgetary Resources**
**Schedule P: Program and Financing (P&F), Prior Year Actual Column**

| Applicability to SF133 | Applicability to P&F | Old P&F Line No. | SF 133/ P&F Line No. | Debit Funct. Ind. | Credit Funct. Ind. | USSGL Account | USSGL Account Title | USSGL Account Attributes for FACTS II: Begin/ End | Debit/ Credit | Reimb. Flag | Apport. Categ. | Apport. Cat.B | Program Rpt.Cat. | Auth Type | Adv. Flag | Avail. Time | BEA Cat. Ind. | Borrow-ing Source | Dir. Trans. Agy. | Dir. Trans. Acct. | Trans. Part-ner | Year of BA | Prior-Year Adj. | TAFS Attributes: SF133 TAFS Status | P&F TAFS Status | Expir-ation Flag | Fund Type | Fin. Acct. Ind. | Addl. Info |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | **BUDGETARY RESOURCES** | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | **All accounts:** | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | **0900** | **Total new obligations** | | | | | | | | | | | | | | | | | | | | | | | | | |
| **N** | **Y** | **N/A** | **0900** | - | + | 4801 | Undelivered Orders - Obligations, Unpaid | E | | | | | | | | | | | | | | | X | | U | | | | 1 |
| **N** | **Y** | **N/A** | **0900** | + | - | 4801 | Undelivered Orders - Obligations, Unpaid | B | | | | | | | | | | | | | | | X | | U | | | | 1 |
| **N** | **Y** | **N/A** | **0900** | - | + | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | E | | | | | | | | | | | | | | | X | | U | | | | 1 |
| **N** | **Y** | **N/A** | **0900** | + | - | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | B | | | | | | | | | | | | | | | X | | U | | | | 1 |
| **N** | **Y** | **N/A** | **0900** | - | + | 4881 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | E | | | | | | | | | | | | | | | X | | U | | | | |
| **N** | **Y** | **N/A** | **0900** | - | + | 4882 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | E | | | | | | | | | | | | | | | X | | U | | | | |
| **N** | **Y** | **N/A** | **0900** | - | + | 4901 | Delivered Orders - Obligations, Unpaid | E | | | | | | | | | | | | | | | X | | U | | | | 1 |
| **N** | **Y** | **N/A** | **0900** | + | - | 4901 | Delivered Orders - Obligations, Unpaid | B | | | | | | | | | | | | | | | X | | U | | | | 1 |
| **N** | **Y** | **N/A** | **0900** | - | + | 4902 | Delivered Orders - Obligations, Paid | E | | | | | | | | | | | | | | | X | | U | | | | |
| **N** | **Y** | **N/A** | **0900** | - | + | 4908 | Authority Outlayed Not Yet Disbursed | E | | | | | | | | | | | | | | | X | | U | | | | 1 |
| **N** | **Y** | **N/A** | **0900** | + | - | 4908 | Authority Outlayed Not Yet Disbursed | B | | | | | | | | | | | | | | | X | | U | | | | 1 |
| **N** | **Y** | **N/A** | **0900** | - | + | 4981 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | E | | | | | | | | | | | | | | | X | | U | | | | |
| **N** | **Y** | **N/A** | **0900** | - | + | 4982 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | E | | | | | | | | | | | | | | | X | | U | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | **Unobligated balance:** | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | **2140** | **1000** | **Unobligated balance brought forward, October 1** | | | | | | | | | | | | | | | | | | | | | | | | | 3 |
| **Y** | **Y** | **2140** | **1000** | + | - | 4122 | Authority Adjusted for Interest on the Bureau of the Public Debt Securities | B | | | | | | | | | | | | | | | X | U | U | | | | |
| **Y** | **Y** | **2140** | **1000** | + | - | 4126 | Amounts Appropriated From Specific Invested TAFS - Receivable | B | | | | | | | | | | | | | | | X | U/E | U | | | | |
| **Y** | **Y** | **2140** | **1000** | + | - | 4127 | Amounts Appropriated From Specific Invested TAFS - Payable | B | | | | | | | | | | | | | | | X | U/E | U | | | | |
| **Y** | **Y** | **2140** | **1000** | + | - | 4136 | Contract Authority To Be Liquidated by Trust Funds | B | | | | | | | | | | | | | | | X | U | U | | | | |
| **Y** | **Y** | **2140** | **1000** | + | - | 4137 | Transfers of Contract Authority | B | | | | | | | | | | | | | | | X | U/E | U | | | | |
| **Y** | **Y** | **2140** | **1000** | + | - | 4139 | Contract Authority Carried Forward | B | | | | | | | | | | | | | | | | U/E | U | | | | |
| **Y** | **Y** | **2140** | **1000** | + | - | 4149 | Borrowing Authority Carried Forward | B | | | | | | | | | | | | | | | | U/E | U | | | | |
| **Y** | **Y** | **2140** | **1000** | + | - | 4166 | Allocations of Realized Authority - To Be Transferred From Invested Balances | B | | | | | | | | | | | | | | | X | U/E | U | | | | |
| **Y** | **Y** | **2140** | **1000** | + | - | 4171 | Nonallocation Transfers of Invested Balances - Receivable | B | | | | | | | | | | | | | | | X | U/E | U | | | | |
| **Y** | **Y** | **2140** | **1000** | + | - | 4172 | Nonallocation Transfers of Invested Balances - Payable | B | | | | | | | | | | | | | | | X | U/E | U | | | | |
| **Y** | **Y** | **2140** | **1000** | + | - | 4201 | Total Actual Resources - Collected | B | | | | | | | | | | | | | | | | U/E | U | | | | |
| **Y** | **Y** | **2140** | **1000** | + | - | 4221 | Unfilled Customer Orders Without Advance | B | | | | | | | | | | | | | F/E | | X | U/E | U | | | | |
| **Y** | **Y** | **2140** | **1000** | + | - | 4222 | Unfilled Customer Orders With Advance | B | | | | | | | | | | | | | | | X | U/E | U | | | | |
| **Y** | **Y** | **2140** | **1000** | + | - | 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | B | | | | | | | | | | | | | | | X | U/E | U | | | | |
| **Y** | **Y** | **2140** | **1000** | + | - | 4251 | Reimbursements and Other Income Earned - Receivable | B | | | | | | | | | | | | | F/E | | X | U/E | U | | | | |
| **Y** | **Y** | **2140** | **1000** | + | - | 4283 | Interest Receivable From Treasury | B | | | | | | | | | | | | | | | X | U/E | U | | | | |
| **Y** | **Y** | **2140** | **1000** | + | - | 4285 | Receivable From the Liquidating Fund | B | | | | | | | | | | | | | | | X | U/E | U | | | | |
| **Y** | **Y** | **2140** | **1000** | + | - | 4286 | Receivable From the Financing Fund | B | | | | | | | | | | | | | | | X | U/E | U | | | | |
| **Y** | **Y** | **2140** | **1000** | + | - | 4287 | Other Federal Receivables | B | | | | | | | | | | | | | | | X | U/E | U | | | | |
| **Y** | **Y** | **2140** | **1000** | + | - | 4295 | Revaluation of Foreign Currency in the Exchange Stabilization Fund | B | | | | | | | | | | | | | | | X | U | U | | | | |
| **Y** | **Y** | **2140** | **1000** | + | - | 4384 | Temporary Reduction/Cancellation Returned by Appropriation | B | | | | | | | | | | | | | | | X | U | U | | 1/2/7 | | |
| **Y** | **Y** | **2140** | **1000** | + | - | 4394 | Receipts Unavailable for Obligation Upon Collection | B | | | | | | | | | | | | | | | X | U | U | | 2/7 | | |
| **Y** | **Y** | **2140** | **1000** | + | - | 4397 | Receipts and Appropriations Temporarily Precluded From Obligation | B | | | | | | | | | | | | | | | X | U | U | | 2/7 | | |
| **Y** | **Y** | **2140** | **1000** | + | - | 4397 | Receipts and Appropriations Temporarily Precluded From Obligation | B | | | | | | | | | | | | | | | X | U/E | U | | 1 | | |
| **Y** | **Y** | **2140** | **1000** | + | - | 4398 | Offsetting Collections Temporarily Precluded From Obligation | B | | | | | | | | | | | | | | | X | U | U | | | | |
| **Y** | **Y** | **2140** | **1000** | + | - | 4801 | Undelivered Orders - Obligations, Unpaid | B | | | | | | | | | | | | | | | X | U/E | U | | | | |
| **Y** | **Y** | **2140** | **1000** | + | - | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | B | | | | | | | | | | | | | | | X | U/E | U | | | | |
| **Y** | **Y** | **2140** | **1000** | + | - | 4901 | Delivered Orders - Obligations, Unpaid | B | | | | | | | | | | | | | | | X | U/E | U | | | | |
| **Y** | **Y** | **2140** | **1000** | + | - | 4908 | Authority Outlayed Not Yet Disbursed | B | | | | | | | | | | | | | | | X | U | U | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | **Nonexpenditure transfers:** | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | **2221** | **1010** | **Unobligated balance transferred to other accounts (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| **Y** | **Y** | **2221** | **1010** | + | - | 4176 | Allocation Transfers of Prior-Year Balances | E | C | | | | | | | | | | ## | #### | | | X | U/E | U | | | | |
| **Y** | **Y** | **2221** | **1010** | + | - | 4190 | Transfers - Prior-Year Balances | E | C | | | | | | | | | | ## | #### | | | X | U | U | | | | |
| **Y** | **N** | **N/A** | **1010** | + | - | 4191 | Balance Transfers - Extension of Availability Other Than Reappropriations | E | | | | | | | | | | | | | | | X | E | | | | | |
| **Y** | **N** | **N/A** | **1010** | + | - | 4199 | Transfer of Expired Expenditure Transfers - Receivable | E | C | | | | | | | | | | | | | | X | E | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | **2222** | **1011** | **Unobligated balance transferred from other accounts** | | | | | | | | | | | | | | | | | | | | | | | | | |
| **Y** | **Y** | **2222** | **1011** | + | - | 4176 | Allocation Transfers of Prior-Year Balances | E | D | | | | | | | | | | ## | #### | | | X | U/E | U | | | | |
| **Y** | **Y** | **2222** | **1011** | + | - | 4190 | Transfers - Prior-Year Balances | E | D | | | | | | | | | | ## | #### | | | X | U | U | | | | |
| **Y** | **N** | **N/A** | **1011** | + | - | 4192 | Balance Transfers - Unexpired to Expired | E | | | | | | | | | | | | | | | X | E | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | **N/A** | **1012** | **Unobligated balance transfers between expired and unexpired accounts** | | | | | | | | | | | | | | | | | | | | | | | | | |
| **N** | **Y** | **N/A** | **1012** | + | - | 4191 | Balance Transfers - Extension of Availability Other Than Reappropriations | E | | | | | | | | | | | | | | | X | | U | | | | |
| **N** | **Y** | **N/A** | **1012** | + | - | 4192 | Balance Transfers - Unexpired to Expired | E | | | | | | | | | | | | | | | X | | U | | | | |
| **N** | **Y** | **N/A** | **1012** | + | - | 4199 | Transfer of Expired Expenditure Transfers - Receivable | E | D | | | | | | | | | | | | | | X | | U | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | **2230** | **1012** | **Expired unobligated balance transferred to unexpired accounts** | | | | | | | | | | | | | | | | | | | | | | | | | |
| **Y** | **N** | **2230** | **1012** | + | - | 4191 | Balance Transfers - Extension of Availability Other Than Reappropriations | E | | | | | | | | | | | | | | | X | U | | | | | |
| **Y** | **N** | **2230** | **1012** | + | - | 4199 | Transfer of Expired Expenditure Transfers - Receivable | E | D | | | | | | | | | | | | | | X | U | | | | | |

**USSGL Crosswalks for Fiscal 2011 Reporting:**
**SF 133: Report on Budget Execution and Budgetary Resources**
**Schedule P: Program and Financing (P&F), Prior Year Actual Column**

| Applicability to SF133 | Applicability to P&F | Old P&F Line No. | SF 133/ P&F Line No. | Debit Funct. Ind. | Credit Funct. Ind. | USSGL Account | USSGL Account Title | USSGL Account Attributes for FACTS II: Begin/ End | Debit/ Credit | Reimb. Flag | Apport. Categ. | Apport. Cat.B | Program Rpt.Cat. | Auth Type | Adv. Flag | Avail. Time | BEA Cat. Ind. | Borrow-ing Source | Dir. Trans. Agy. | Dir. Trans. Acct. | Trans. Part-ner | Year of BA | Prior-Year Adj. | TAFS Attributes: SF133 TAFS Status | P&F TAFS Status | Expir-ation Flag | Fund Type | Fin. Acct. Ind. | Addl. Info |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| N | Y | N/A | 1013 | Unobligated balance of contract authority transferred to or from other accounts (net) (+ or -) | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | This line is not required to be supported by the USSGL at this time, but will be required in Fiscal 2012. | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | 2235 | 1013 | Unexpired unobligated balance transferred to expired accounts (-) | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | N | 2235 | 1013 | + | - | 4192 | Balance Transfers - Unexpired to Expired | E | | | | | | | | | | | | | | | X | U | | | | | |
| | | | Adjustments: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | 2145 | 1020 | Adjustment of unobligated balance brought forward, October 1 (+ or -) | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | 2145 | 1020 | + | - | 4111 | Debt Liquidation Appropriations | E | | | | | | P/D | | | | | | | | | B | U/E | U | | 1/3/4 | | |
| Y | Y | 2145 | 1020 | + | - | 4112 | Liquidation of Deficiency - Appropriations | E | | | | | | | | | | | | | | | B | U/E | U | | 1/3/4 | | |
| Y | Y | 2145 | 1020 | + | - | 4114 | Appropriated Trust or Special Fund Receipts | E | | | | | | P/D | | | | | | | | | B | U/E | U | | 2/7 | | |
| Y | Y | 2145 | 1020 | + | - | 4115 | Loan Subsidy Appropriation | E | | | | | | P/D | | | | | | | | | B | U/E | U | | 1/3/4 | | |
| Y | Y | 2145 | 1020 | + | - | 4117 | Loan Administrative Expense Appropriation | E | | | | | | P/D | | | | | | | | | B | U/E | U | | 1/3/4 | | |
| Y | Y | 2145 | 1020 | + | - | 4118 | Reestimated Loan Subsidy Appropriation | E | | | | | | | | | | | | | | | B | U/E | U | | 1/3/4 | | |
| Y | Y | 2145 | 1020 | + | - | 4119 | Other Appropriations Realized | E | | | | | | | | | | | | | | | B | U/E | U | | | | |
| Y | Y | 2145 | 1020 | + | - | 4121 | Amounts Appropriated From Specific Invested TAFS Reclassified – Receivable - Cancellation | E | | | | | | P/S | | | | | | | | | P | U/E | U | | | | |
| Y | Y | 2145 | 1020 | + | - | 4122 | Authority Adjusted for Interest on the Bureau of the Public Debt Securities | E | | | | | | | | | | | | | | | B | U | U | | 1 | | |
| Y | Y | 2145 | 1020 | + | - | 4123 | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction | E | | | | | | P | | | D | | | | | | B/P | U/E | U | | 1 | | |
| Y | Y | 2145 | 1020 | + | - | 4123 | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction | E | | | | | | P | | | | | | | | | B/P | U/E | U | | 7 | | |
| Y | Y | 2145 | 1020 | + | - | 4123 | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction | E | | | | | | S | | | | | | | | | B/P | U/E | U | | | | |
| Y | Y | 2145 | 1020 | + | - | 4124 | Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation | E | | | | | | | | | D | | | | | | B/P | U/E | U | | 2 | | |
| Y | Y | 2145 | 1020 | + | - | 4124 | Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation | E | | | | | | | | | | | | | | | B/P | U/E | U | | 7 | | |
| Y | Y | 2145 | 1020 | + | - | 4125 | Loan Modification Adjustment Transfer Appropriation | E | | | | | | | | | | | | | | | B | U/E | U | | 1/3/4 | | |
| Y | Y | 2145 | 1020 | + | - | 4126 | Amounts Appropriated From Specific Invested TAFS - Receivable | E | | | | | | | | | | | | | | | B/P | U/E | U | | 7 | | |
| Y | Y | 2145 | 1020 | + | - | 4127 | Amounts Appropriated From Specific Invested TAFS - Payable | E | | | | | | | | | | | | | | | B/P | U/E | U | | 7 | | |
| Y | Y | 2145 | 1020 | + | - | 4128 | Amounts Appropriated From Specific Invested TAFS - Transfers-In | E | | | | | | | | | M | | | | | | B | U/E | U | | 1 | | |
| Y | Y | 2145 | 1020 | + | - | 4128 | Amounts Appropriated From Specific Invested TAFS - Transfers-In | E | | | | | | P | | | D | | | | | | B | U/E | U | | 1 | | |
| Y | Y | 2145 | 1020 | + | - | 4128 | Amounts Appropriated From Specific Invested TAFS - Transfers-In | E | | | | | | P | | | | | | | | | B | U/E | U | | 7 | | |
| Y | Y | 2145 | 1020 | + | - | 4128 | Amounts Appropriated From Specific Invested TAFS - Transfers-In | E | | | | | | B | | | M | | | | | | B | U/E | U | | 2/7 | | |
| Y | Y | 2145 | 1020 | + | - | 4129 | Amounts Appropriated From Specific Invested TAFS - Transfers-Out | E | | | | | | | | | | | | | | | B | U/E | U | | 1/2/7 | | |
| Y | Y | 2145 | 1020 | + | - | 4130 | Appropriation To Liquidate Contract Authority Withdrawn | E | | | | | | | | | | | | | | | B | U/E | U | | | | |
| Y | Y | 2145 | 1020 | + | - | 4131 | Current-Year Contract Authority Realized | E | | | | | | | | | | | | | | | P | U/E | U | | | | |
| Y | Y | 2145 | 1020 | + | - | 4132 | Substitution of Contract Authority | E | | | | | | S | | | | | | | | | P | U/E | U | | | | |
| Y | Y | 2145 | 1020 | + | - | 4133 | Decreases to Indefinite Contract Authority | E | | | | | | | | | | | | | | | P | U/E | U | | | | |
| Y | Y | 2145 | 1020 | + | - | 4134 | Contract Authority Withdrawn | E | | | | | | | | | | | | | | | P | U/E | U | | | | |
| Y | Y | 2145 | 1020 | + | - | 4135 | Contract Authority Liquidated | E | | | | | | P/S | | | | | | | | | B/P | U/E | U | | | | |
| Y | Y | 2145 | 1020 | + | - | 4136 | Contract Authority To Be Liquidated by Trust Funds | E | | | | | | | | | | | | | | | P | U | U | | | | |
| Y | Y | 2145 | 1020 | + | - | 4137 | Transfers of Contract Authority | E | | | | | | | | | M | | | | | | B/P | U/E | U | | | | |
| Y | Y | 2145 | 1020 | + | - | 4138 | Appropriation To Liquidate Contract Authority | E | | | | | | | | | | | | | | | B/P | U/E | U | | | | |
| Y | Y | 2145 | 1020 | + | - | 4140 | Substitution of Borrowing Authority | E | | | | | | P/S | | | | | | | | | B | U/E | U | | | | |
| Y | Y | 2145 | 1020 | + | - | 4141 | Current-Year Borrowing Authority Realized | E | | | | | | | | | | | | | | | P | U/E | U | | | | |
| Y | Y | 2145 | 1020 | + | - | 4143 | Decreases to Indefinite Borrowing Authority | E | | | | | | | | | | | | | | | P | U/E | U | | | | |
| Y | Y | 2145 | 1020 | + | - | 4144 | Borrowing Authority Withdrawn | E | | | | | | | | | | | | | | | P | U/E | U | | | | |
| Y | Y | 2145 | 1020 | + | - | 4146 | Actual Repayments of Debt, Current-Year Authority | E | | | | | | B | | | M | | | | | | B | U/E | U | | | | |
| Y | Y | 2145 | 1020 | + | - | 4146 | Actual Repayments of Debt, Current-Year Authority | E | | | | | | P/S | | | | | | | | | B | U/E | U | | | | |
| Y | Y | 2145 | 1020 | + | - | 4147 | Actual Repayments of Debt, Prior-Year Balances | E | | | | | | | | | | | | | | | B | U/E | U | | | | |
| Y | Y | 2145 | 1020 | + | - | 4150 | Reappropriations - Transfers-In | E | | | | | | | | | | | | | | | B | U/E | U | | | | |
| Y | Y | 2145 | 1020 | + | - | 4151 | Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority | E | | | | | | | | | | | | | | | B | U/E | U | | | | |
| Y | Y | 2145 | 1020 | + | - | 4152 | Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances | E | | | | | | | | | | | | | | | B | U/E | U | | | | |
| Y | Y | 2145 | 1020 | + | - | 4158 | Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation | E | | | | | | | | | | | | | | | P | U | U | | 1/3/4 | | |
| Y | Y | 2145 | 1020 | + | - | 4166 | Allocations of Realized Authority - To Be Transferred From Invested Balances | E | | | | | | | | | | | | | | | B/P | U/E | U | | | | |
| Y | Y | 2145 | 1020 | + | - | 4167 | Allocations of Realized Authority - Transferred From Invested Balances | E | | | | | | | | | | | | | | | B | U/E | U | | | | |
| Y | Y | 2145 | 1020 | + | - | 4168 | Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction | E | | | | | | | | | | | | | | | B/P | U/E | U | | | | |
| Y | Y | 2145 | 1020 | + | - | 4170 | Transfers - Current-Year Authority | E | | | | | | P/S | | | | | | | | | B | U/E | U | | | | |
| Y | Y | 2145 | 1020 | + | - | 4171 | Nonallocation Transfers of Invested Balances - Receivable | E | | | | | | | | | | | | | | | B/P | U/E | U | | | | |
| Y | Y | 2145 | 1020 | + | - | 4172 | Nonallocation Transfers of Invested Balances - Payable | E | | | | | | | | | | | | | | | B/P | U/E | U | | | | |
| Y | Y | 2145 | 1020 | + | - | 4173 | Nonallocation Transfers of Invested Balances - Transferred | E | | | | | | | | | | | | | | | B | U/E | U | | | | |
| Y | Y | 2145 | 1020 | + | - | 4175 | Allocation Transfers of Current-Year Authority for Noninvested Accounts | E | | | | | | P/S | | | | | | | | | B | U/E | U | | | | |
| Y | Y | 2145 | 1020 | + | - | 4176 | Allocation Transfers of Prior-Year Balances | E | | | | | | | | | | | | | | | B | U/E | U | | | | |
| Y | Y | 2145 | 1020 | + | - | 4190 | Transfers - Prior-Year Balances | E | | | | | | | | | | | | | | | B | U/E | U | | | | |
| Y | Y | 2145 | 1020 | + | - | 4191 | Balance Transfers - Extension of Availability Other Than Reappropriations | E | | | | | | | | | | | | | | | B | U/E | U | | | | |
| Y | Y | 2145 | 1020 | + | - | 4192 | Balance Transfers - Unexpired to Expired | E | | | | | | | | | | | | | | | B | U/E | U | | | | |

**USSGL Crosswalks for Fiscal 2011 Reporting:**
**SF 133: Report on Budget Execution and Budgetary Resources**
**Schedule P: Program and Financing (P&F), Prior Year Actual Column**

| Applicability to SF133 | Applicability to P&F | Old P&F Line No. | SF 133/ P&F Line No. | Debit Funct. Ind. | Credit Funct. Ind. | USSGL Account | USSGL Account Title | USSGL Account Attributes for FACTS II: Begin/ End | Debit/ Credit | Reimb. Flag | Apport. Categ. | Apport. Cat.B | Program Rpt.Cat. | Auth Type | Adv. Flag | Avail. Time | BEA Cat. Ind. | Borrow-ing Source | Dir. Trans. Agy. | Dir. Trans. Acct. | Trans. Part-ner | Year of BA | Prior-Year Adj. | TAFS Attributes: SF133 TAFS Status | P&F TAFS Status | Expir-ation Flag | Fund Type | Fin. Acct. Ind. | Addl. Info |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Y | Y | 2145 | 1020 | + | - | 4193 | Balance Transfers - Unobligated Balances - Legislative Change of Purpose | E | | | | | | | | | | | | | | | B | U/E | U | | | | |
| Y | Y | 2145 | 1020 | + | - | 4199 | Transfer of Expired Expenditure Transfers - Receivable | E | | | | | | | | | | | | | | | P | U/E | U | | | | |
| Y | Y | 2145 | 1020 | + | - | 4212 | Liquidation of Deficiency - Offsetting Collections | E | | | | | | | | | | | | | | | B | U/E | U | | | | |
| Y | Y | 2145 | 1020 | + | - | 4221 | Unfilled Customer Orders Without Advance | E | | | | | | | | | | | | | F/E | | B/P | U/E | U | | | | |
| Y | Y | 2145 | 1020 | + | - | 4222 | Unfilled Customer Orders With Advance | E | | | | | | | | | | | | | | | B | U/E | U | | | | |
| Y | Y | 2145 | 1020 | + | - | 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | E | | | | | | | | | | | | | | | B/P | U/E | U | | | | |
| Y | Y | 2145 | 1020 | + | - | 4230 | Unfilled Customer Orders Without Advance - Transferred | E | | | | | | | | | | | | | F/E | | B/P | U/E | U | | | | |
| Y | Y | 2145 | 1020 | + | - | 4232 | Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred | E | | | | | | | | | | | | | | | B/P | U/E | U | | | | |
| Y | Y | 2145 | 1020 | + | - | 4233 | Reimbursements and Other Income Earned - Receivable - | E | | | | | | | | | | | | | F/E | | B/P | U/E | U | | | | |
| Y | Y | 2145 | 1020 | + | - | 4234 | Other Federal Receivables - Transferred | E | | | | | | | | | | | | | | | B/P | U/E | U | | | | |
| Y | Y | 2145 | 1020 | + | - | 4251 | Reimbursements and Other Income Earned - Receivable | E | | | | | | | | | | | | | F/E | | B/P | U/E | U | | | | |
| Y | Y | 2145 | 1020 | + | - | 4252 | Reimbursements and Other Income Earned - Collected | E | | | | | | | | | | | | | | | B | U/E | U | | | | |
| Y | Y | 2145 | 1020 | + | - | 4253 | Prior-Year Unfilled Customer Orders With Advance - Refunds Paid | E | | | | | | | | | | | | | | | B | U/E | U | | | | |
| Y | Y | 2145 | 1020 | + | - | 4255 | Appropriation Trust Fund Expenditure Transfers - Collected | E | | | | | | | | | | | | | | | B | U/E | U | | | | |
| Y | Y | 2145 | 1020 | + | - | 4260 | Actual Collections of "governmental-type" Fees | E | | | | | | | | | | | | | | | B | U/E | U | | | | |
| Y | Y | 2145 | 1020 | + | - | 4261 | Actual Collections of Business-Type Fees | E | | | | | | | | | | | | | | | B | U/E | U | | | | |
| Y | Y | 2145 | 1020 | + | - | 4262 | Actual Collections of Loan Principal | E | | | | | | | | | | | | | | | B | U/E | U | | | | |
| Y | Y | 2145 | 1020 | + | - | 4263 | Actual Collections of Loan Interest | E | | | | | | | | | | | | | | | B | U/E | U | | | | |
| Y | Y | 2145 | 1020 | + | - | 4264 | Actual Collections of Rent | E | | | | | | | | | | | | | | | B | U/E | U | | | | |
| Y | Y | 2145 | 1020 | + | - | 4265 | Actual Collections From Sale of Foreclosed Property | E | | | | | | | | | | | | | | | B | U/E | U | | | | |
| Y | Y | 2145 | 1020 | + | - | 4266 | Other Actual Business-Type Collections From Non-Federal Sources | E | | | | | | | | | | | | | | | B | U/E | U | | | | |
| Y | Y | 2145 | 1020 | + | - | 4267 | Other Actual "governmental-type" Collections From Non-Federal Sources | E | | | | | | | | | | | | | | | B | U/E | U | | | | |
| Y | Y | 2145 | 1020 | + | - | 4271 | Actual Program Fund Subsidy Collected | E | | | | | | | | | | | | | | | B | U/E | U | | | | |
| Y | Y | 2145 | 1020 | + | - | 4273 | Interest Collected From Treasury | E | | | | | | | | | | | | | | | B | U | U | | | | |
| Y | Y | 2145 | 1020 | + | - | 4275 | Actual Collections From Liquidating Fund | E | | | | | | | | | | | | | | | B | U/E | U | | | | |
| Y | Y | 2145 | 1020 | + | - | 4276 | Actual Collections From Financing Fund | E | | | | | | | | | | | | | | | B | U/E | U | | | | |
| Y | Y | 2145 | 1020 | + | - | 4277 | Other Actual Collections - Federal | E | | | | | | | | | | | | | | | B | U/E | U | | | | |
| Y | Y | 2145 | 1020 | + | - | 4283 | Interest Receivable From Treasury | E | | | | | | | | | | | | | | | B/P | U/E | U | | | | |
| Y | Y | 2145 | 1020 | + | - | 4285 | Receivable From the Liquidating Fund | E | | | | | | | | | | | | | | | B/P | U/E | U | | | | |
| Y | Y | 2145 | 1020 | + | - | 4286 | Receivable From the Financing Fund | E | | | | | | | | | | | | | | | B/P | U/E | U | | | | |
| Y | Y | 2145 | 1020 | + | - | 4287 | Other Federal Receivables | E | | | | | | | | | | | | | | | B/P | U/E | U | | | | |
| Y | Y | 2145 | 1020 | + | - | 4290 | Amortization and Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds | E | | | | | | | | | M | | | | | | B | U/E | U | | | | |
| Y | Y | 2145 | 1020 | + | - | 4295 | Revaluation of Foreign Currency in the Exchange Stabilization Fund | E | | | | | | | | | | | | | | | P | U | U | | | | |
| Y | Y | 2145 | 1020 | + | - | 4320 | Adjustments for Changes in Prior-Year Allocations of Budgetary Resources | E | | | | | | | | | | | | | | | P | U/E | U | | | | |
| Y | N | N/A | 1020 | + | - | 4350 | Canceled Authority | E | | | | | | | | | | | | | | | B/P | E | | | | | |
| Y | Y | 2145 | 1020 | + | - | 4351 | Partial or Early Cancellation of Authority With a U.S. Treasury Warrant | E | | | | | | | | | | | | | | | B/P | U | U | N | | | |
| Y | N | N/A | 1020 | + | - | 4351 | Partial or Early Cancellation of Authority With a U.S. Treasury Warrant | E | | | | | | | | | | | | | | | B/P | E | | | | | |
| Y | Y | 2145 | 1020 | + | - | 4355 | Cancellation of Appropriation From Unavailable Receipts | E | | | | | | | | | | | | | | | B/P | U/E | U | | 2/7 | | |
| Y | Y | 2145 | 1020 | + | - | 4356 | Cancellation of Appropriation From Invested Balances | E | | | | | | | | | | | | | | | B/P | U/E | U | | 2/7 | | |
| Y | Y | 2145 | 1020 | + | - | 4357 | Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds | E | | | | | | | | | | | | | | | P | U/E | U | | 2/7 | | |
| Y | Y | 2145 | 1020 | + | - | 4370 | Offset to Appropriations Realized for Redemption of the Department of the Treasury Securities | E | | | | | | | | | | | | | | | B/P | U/E | U | | | | |
| Y | Y | 2145 | 1020 | + | - | 4382 | Temporary Reduction - New Budget Authority | E | | | | | | P/D/S | | | | | | | | | P | U/E | U | | | | |
| Y | Y | 2145 | 1020 | + | - | 4383 | Temporary Reduction - Prior-Year Balances | E | | | | | | P/S | | | | | | | | | P | U/E | U | | | | |
| Y | Y | 2145 | 1020 | + | - | 4383 | Temporary Reduction - Prior-Year Balances | E | | | | | | S | | | | | | | | | P | U/E | U | | 1/3/4 | | |
| Y | Y | 2145 | 1020 | + | - | 4383 | Temporary Reduction - Prior-Year Balances | E | | | | | | D | | | D | | | | | | P | U/E | U | | 1 | | |
| Y | Y | 2145 | 1020 | + | - | 4384 | Temporary Reduction/Cancellation Returned by Appropriation | E | | | | | | P | | | | | | | | | P | U | U | | 2/7 | | |
| Y | Y | 2145 | 1020 | + | - | 4384 | Temporary Reduction/Cancellation Returned by Appropriation | E | | | | | | D | | | | | | | | | P | U | U | | 7 | | |
| Y | Y | 2145 | 1020 | + | - | 4384 | Temporary Reduction/Cancellation Returned by Appropriation | E | | | | | | S | | | | | | | | | P | U | U | | 1/3/4 | | |
| Y | Y | 2145 | 1020 | + | - | 4384 | Temporary Reduction/Cancellation Returned by Appropriation | E | | | | | | D | | | D | | | | | | P | U | U | | 1/2 | | |
| Y | Y | 2145 | 1020 | + | - | 4387 | Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority | E | | | | | | D | | | D | | | | | | B | U/E | U | | | | |
| Y | Y | 2145 | 1020 | + | - | 4387 | Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority | E | | | | | | P | | | | | | | | | B | U/E | U | | | | |
| Y | Y | 2145 | 1020 | + | - | 4388 | Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances | E | | | | | | P | | | | | | | | | B | U/E | U | | | | |
| Y | N | 2145 | 1020 | + | - | 4390 | Reappropriations - Transfers-Out | E | | | | | | | | | | | | | | | B | E | | | | | |
| Y | Y | 2145 | 1020 | + | - | 4391 | Adjustments to Indefinite No-Year Authority | E | | | | | | | | | | | | | | | B | U/E | U | | 1/3/4 | | |
| Y | Y | 2145 | 1020 | + | - | 4392 | Permanent Reduction - New Budget Authority | E | | | | | | S | | | D | | | | | | B | U/E | U | | | | |
| Y | Y | 2145 | 1020 | + | - | 4392 | Permanent Reduction - New Budget Authority | E | | | | | | B/C/D/P/R | | | | | | | | | B | U/E | U | | | | |
| Y | Y | 2145 | 1020 | + | - | 4393 | Permanent Reduction - Prior-Year Balances | E | | | | | | | | | | | | | | | B | U/E | U | | | | |
| Y | Y | 2145 | 1020 | + | - | 4394 | Receipts Unavailable for Obligation Upon Collection | E | | | | | | | | | | | | | | | B/P | U | U | | 2/7 | | |
| Y | Y | 2145 | 1020 | + | - | 4396 | Special and Trust Fund Refunds and Recoveries Temporarily Unavailable – Receipts Unavailable for Obligation Upon Collection | E | | | | | | | | | | | | | | | B/P | U | U | | | | |
| Y | Y | 2145 | 1020 | + | - | 4397 | Receipts and Appropriations Temporarily Precluded From Obligation | E | | | | | | C | | | D | | | | | | B/P | U/E | U | | 7 | | |
| Y | Y | 2145 | 1020 | + | - | 4397 | Receipts and Appropriations Temporarily Precluded From Obligation | E | | | | | | P | | | | | | | | | B/P | U/E | U | | 1/2/7 | | |
| Y | Y | 2145 | 1020 | + | - | 4398 | Offsetting Collections Temporarily Precluded From Obligation | E | | | | | | | | | | | | | | | B/P | U | U | | 1/3/4 | | |
| Y | Y | 2145 | 1020 | + | - | 4399 | Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts and Appropriations Temporarily Precluded From Obligation | E | | | | | | | | | | | | | | | B/P | U | U | N | | | |
| Y | N | N/A | 1020 | + | - | 4399 | Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts and Appropriations Temporarily Precluded From Obligation | E | | | | | | | | | | | | | | | B/P | E | | | | | |

**USSGL Crosswalks for Fiscal 2011 Reporting:**

**SF 133: Report on Budget Execution and Budgetary Resources**

**Schedule P: Program and Financing (P&F), Prior Year Actual Column**

| Applicability to SF133 | Applicability to P&F | Old P&F Line No. | SF 133/ P&F Line No. | Debit Funct. Ind. | Credit Funct. Ind. | USSGL Account | USSGL Account Title | USSGL Account Attributes for FACTS II: Begin/ End | Debit/ Credit | Reimb. Flag | Apport. Categ. | Apport. Cat.B | Program Rpt.Cat. | Auth Type | Adv. Flag | Avail. Time | BEA Cat. Ind. | Borrow-ing Source | Dir. Trans. Agy. | Dir. Trans. Acct. | Trans. Part-ner | Year of BA | Prior-Year Adj. | TAFS Attributes: SF133 TAFS Status | P&F TAFS Status | Expir-ation Flag | Fund Type | Fin. Acct. Ind. | Addl. Info |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Y | Y | 2145 | 1020 | + | - | 4801 | Undelivered Orders - Obligations, Unpaid | E | | | | | | | | | | | | | | | B/P | U/E | U | | | | |
| Y | Y | 2145 | 1020 | + | - | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | E | | | | | | | | | | | | | | | B | U/E | U | | | | |
| Y | Y | 2145 | 1020 | + | - | 4831 | Undelivered Orders - Obligations Transferred, Unpaid | E | | | | | | | | | | | | | | | B/P | U/E | U | | | | |
| Y | Y | 2145 | 1020 | + | - | 4871 | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries | E | | | | | | | | | | | | | | | B/P | U/E | U | | | | |
| Y | Y | 2145 | 1020 | + | - | 4872 | Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected | E | | | | | | | | | | | | | | | B | U/E | U | | | | |
| Y | Y | 2145 | 1020 | + | - | 4881 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | E | | | | | | | | | | | | | | | B/P | U/E | U | | | | |
| Y | Y | 2145 | 1020 | + | - | 4882 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | E | | | | | | | | | | | | | | | B | U/E | U | | | | |
| Y | Y | 2145 | 1020 | + | - | 4901 | Delivered Orders - Obligations, Unpaid | E | | | | | | | | | | | | | | | B/P | U/E | U | | | | |
| Y | Y | 2145 | 1020 | + | - | 4902 | Delivered Orders - Obligations, Paid | E | | | | | | | | | | | | | | | B | U/E | U | | | | |
| Y | Y | 2145 | 1020 | + | - | 4908 | Authority Outlayed Not Yet Disbursed | E | | | | | | | | | | | | | | | B | U | U | | | | |
| Y | Y | 2145 | 1020 | + | - | 4931 | Delivered Orders - Obligations Transferred, Unpaid | E | | | | | | | | | | | | | | | B/P | U/E | U | | | | |
| Y | Y | 2145 | 1020 | + | - | 4971 | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries | E | | | | | | | | | | | | | | | B/P | U/E | U | | | | |
| Y | Y | 2145 | 1020 | + | - | 4972 | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected | E | | | | | | | | | | | | | | | B | U/E | U | | | | |
| Y | Y | 2145 | 1020 | + | - | 4981 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | E | | | | | | | | | | | | | | | B/P | U/E | U | | | | |
| Y | Y | 2145 | 1020 | + | - | 4982 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | E | | | | | | | | | | | | | | | B | U/E | U | | | | |
| | | 2210 | 1021 | **Recoveries of prior year unpaid obligations** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | 2210 | 1021 | + | - | 4871 | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries | E | | | | | | | | | | | | | | | X | U/E | U | | | | |
| Y | Y | 2210 | 1021 | + | - | 4971 | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries | E | | | | | | | | | | | | | | | X | U/E | U | | | | |
| | | 2240 | 1022 | **Capital transfer of unobligated balances to general fund (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | 2240 | 1022 | + | - | 4152 | Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances | E | | | | | | | | | | | | | | | X | U/E | U | | | | |
| | | 2260 | 1023 | **Unobligated balances applied to repay debt (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | 2260 | 1023 | + | - | 4147 | Actual Repayments of Debt, Prior-Year Balances | E | | | | | | | | | | | | | | | X | U/E | U | | | | |
| | | 2270 | 1024 | **Unobligated balance of borrowing authority withdrawn (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | 2270 | 1024 | + | - | 4144 | Borrowing Authority Withdrawn | E | | | | | | | | | | | | | | | X | U | U | | | | |
| | | 2275 | 1025 | **Unobligated balance of contract authority withdrawn (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | 2275 | 1025 | + | - | 4134 | Contract Authority Withdrawn | E | | | | | | | | | | | | | | | X | U | U | | | | |
| | | N/A | 1026 | **Adjustment for change in allocation of trust fund limitation or foreign exchange valuation** | | | | | | | | | | | | | | | | | | | | | | | | | |
| N | Y | N/A | 1026 | + | - | 4295 | Revaluation of Foreign Currency in the Exchange Stabilization Fund | E | | | | | | | | | | | | | | | X | | U | | | | |
| N | Y | N/A | 1026 | - | + | 4295 | Revaluation of Foreign Currency in the Exchange Stabilization Fund | B | | | | | | | | | | | | | | | X | | U | | | | |
| N | Y | N/A | 1026 | + | - | 4320 | Adjustments for Changes in Prior-Year Allocations of Budgetary Resources | E | | | | | | | | | | | | | | | X | | U | | | | |
| | | 2333 | 1026 | **Adjustment in unobligated balances for change in allocation** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | N | 2333 | 1026 | + | - | 4320 | Adjustments for Changes in Prior-Year Allocations of Budgetary Resources | E | | | | | | | | | | | | | | | X | U/E | | | | | |
| Y | Y | 2342 | 1027 | **Adjustment in unobligated balances for change in investments of zero coupon bonds (special and non-revolving trust funds)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | This line is not required to be supported by the USSGL at this time, but will be required in the future. | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | 2342 | 1028 | **Adjustment in unobligated balances for change in investments of zero coupon bonds (revolving funds)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | This line is not required to be supported by the USSGL at this time, but will be required in the future. | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | 2398 | 1029 | **Other balances withdrawn (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | N | N/A | 1029 | + | - | 4350 | Canceled Authority | E | | | | | | | | | | | | | | | X | E | | | | | |
| Y | Y | N/A | 1029 | + | - | 4350 | Canceled Authority | E | | | | | | | | | | | | | | | X | U | U | | 2/7 | | |
| Y | Y | 2398 | 1029 | + | - | 4351 | Partial or Early Cancellation of Authority With a U.S. Treasury Warrant | E | | | | | | | | | | | | | | | X | U/E | U | | | | |
| Y | Y | 2398 | 1029 | + | - | 4355 | Cancellation of Appropriation From Unavailable Receipts | E | | | | | | | | | | | | | | | X | U/E | U | | 2/7 | | |
| Y | Y | 2398 | 1029 | + | - | 4356 | Cancellation of Appropriation From Invested Balances | E | | | | | | | | | | | | | | | X | U/E | U | | 2/7 | | |
| Y | Y | 2398 | 1029 | + | - | 4357 | Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds | E | | | | | | | | | | | | | | | X | U/E | U | | 2/7 | | |
| | | 2343 | 1030 | **Adjustment to foreign exchange valuation for Exchange Stabilization Fund** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | N | 2343 | 1030 | + | - | 4295 | Revaluation of Foreign Currency in the Exchange Stabilization Fund | E | | | | | | | | | | | | | | | X | U | | | | | |
| Y | N | 2343 | 1030 | - | + | 4295 | Revaluation of Foreign Currency in the Exchange Stabilization Fund | B | | | | | | | | | | | | | | | X | U | | | | | |
| | | | 1031 | **Refunds and recoveries temporarily precluded from obligation (special and trust funds) (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | N/A | 1031 | + | - | 4396 | Special and Trust Fund Refunds and Recoveries Temporarily Unavailable – Receipts Unavailable for Obligation Upon Collection | E | | | | | | | | | | | | | | | X | U | U | | 2/7 | | |

**USSGL Crosswalks for Fiscal 2011 Reporting:**
**SF 133: Report on Budget Execution and Budgetary Resources**
**Schedule P: Program and Financing (P&F), Prior Year Actual Column**

| Applicability to SF133 | Applicability to P&F | Old P&F Line No. | SF 133/ P&F Line No. | Debit Funct. Ind. | Credit Funct. Ind. | USSGL Account | USSGL Account Title | USSGL Account Attributes for FACTS II: Begin/ End | Debit/ Credit | Reimb. Flag | Apport. Categ. | Apport. Cat.B | Program Rpt.Cat. | Auth Type | Adv. Flag | Avail. Time | BEA Cat. Ind. | Borrow-ing Source | Dir. Trans. Agy. | Dir. Trans. Acct. | Trans. Part-ner | Year of BA | Prior-Year Adj. | TAFS Attributes: SF133 TAFS Status | P&F TAFS Status | Expir-ation Flag | Fund Type | Fin. Acct. Ind. | Addl. Info |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Y | Y | 2398 | 1031 | + | - | 4399 | Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts and Appropriations Temporarily Precluded From Obligation | E | | | | | | | | | | | | | | | X | U | U | N | 2/7 | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | **Anticipated transfers and adjustments:** | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | **N/A** | **1040** | **Anticipated nonexpenditure transfers of unobligated balances (net) (+ or -)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | N | N/A | 1040 | + | - | 4180 | Anticipated Transfers - Prior-Year Balances | E | | | | | | | | | | | | | | | | U | | | | | 2 |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | **N/A** | **1041** | **Anticipated recoveries of prior-year unpaid obligations** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | N | N/A | 1041 | + | - | 4310 | Anticipated Recoveries of Prior-Year Obligations | E | D | | | | | | | | | | | | | | | U | | | | | 2 |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | **N/A** | **1042** | **Anticipated capital transfers and redemption of debt (unobligated balances) (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | N | N/A | 1042 | + | - | 4048 | Anticipated Transfers to the General Fund of the Treasury - Prior-Year Balances | E | | | | | | | | | | | | | | | | U | | | | | 2 |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | | **1050** | **Unobligated balance (total)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | This line is calculated. Equals sum of lines 1000 through 1042 (SF 133) and lines 1000 through 1031 (P&F). | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | **Budget authority:** | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | **Appropriations:** | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | **Discretionary:** | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | **4000** | **1100** | **Appropriation** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | 4000 | 1100 | + | - | 4111 | Debt Liquidation Appropriations | E | | | | | | P | | | D | | | | | | X | U | U | | 1/3/4 | | |
| Y | Y | 4000 | 1100 | + | - | 4112 | Liquidation of Deficiency - Appropriations | E | | | | | | | | | D | | | | | | X | U | U | | 1/3/4 | | |
| Y | Y | 4000 | 1100 | + | - | 4115 | Loan Subsidy Appropriation | E | | | | | | P | | | D | | | | | | X | U | U | | 1/3/4 | | |
| Y | Y | 4000 | 1100 | + | - | 4117 | Loan Administrative Expense Appropriation | E | | | | | | P | | | D | | | | | | X | U | U | | 1/3/4 | | |
| Y | Y | 4000 | 1100 | + | - | 4119 | Other Appropriations Realized | E | | | | | | P | X | | D | | | | | | X | U | U | | | | |
| Y | Y | 4000 | 1100 | + | - | 4138 | Appropriation To Liquidate Contract Authority | E | | | | | | | | | D | | | | | | X | U | U | | 1/3/4 | | |
| Y | Y | 4000 | 1100 | + | - | 4391 | Adjustments to Indefinite No-Year Authority | E | | | | | | | | | D | | | | | | X | U | U | | 1/3/4 | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | **N/A** | **1101** | **Appropriation (special or trust fund)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| N | Y | N/A | 1101 | + | - | 4114 | Appropriated Trust or Special Fund Receipts | E | | | | | | P | | | D | | | | | | X | | U | | 2/7 | | |
| N | Y | N/A | 1101 | + | - | 4121 | Amounts Appropriated From Specific Invested TAFS Reclassified – Receivable - Cancellation | E | | | | | | P | | | D | | | | | | X | | U | | 2/7 | | |
| N | Y | N/A | 1101 | + | - | 4123 | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction | E | | | | | | P | | | D | | | | | | X | | U | | 1/7 | | |
| N | Y | N/A | 1101 | + | - | 4124 | Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation | E | | | | | | | | | D | | | | | | X | | U | | 2/7 | | |
| N | Y | N/A | 1101 | + | - | 4126 | Amounts Appropriated From Specific Invested TAFS - Receivable | E | | | | | | P | | | D | | | | | | X | | U | | 7 | | 1 |
| N | Y | N/A | 1101 | - | + | 4126 | Amounts Appropriated From Specific Invested TAFS - Receivable | B | | | | | | P | | | D | | | | | | X | | U | | 7 | | 1 |
| N | Y | N/A | 1101 | + | - | 4127 | Amounts Appropriated From Specific Invested TAFS - Payable | E | | | | | | | | | D | | | | | | X | | U | | 7 | | 1 |
| N | Y | N/A | 1101 | - | + | 4127 | Amounts Appropriated From Specific Invested TAFS - Payable | B | | | | | | | | | D | | | | | | X | | U | | 7 | | 1 |
| N | Y | N/A | 1101 | + | - | 4128 | Amounts Appropriated From Specific Invested TAFS - Transfers-In | E | | | | | | P | | | D | | | | | | X | | U | | 1/2/7 | | |
| N | Y | N/A | 1101 | + | - | 4129 | Amounts Appropriated From Specific Invested TAFS - Transfers-Out | E | | | | | | P | | | D | | | | | | X | | U | | 2/7 | | |
| N | Y | N/A | 1101 | + | - | 4129 | Amounts Appropriated From Specific Invested TAFS - Transfers-Out | E | | | | | | P | | | D | | | | | | X | | U | | 1 | | |
| N | Y | N/A | 1101 | + | - | 4138 | Appropriation To Liquidate Contract Authority | E | | | | | | | | | D | | | | | | X | | U | | 2/7 | | |
| N | Y | N/A | 1101 | + | - | 4384 | Temporary Reduction/Cancellation Returned by Appropriation | E | | | | | | P | | | D | | | | | | X | | U | | 2/7 | | 1 |
| N | Y | N/A | 1101 | - | + | 4384 | Temporary Reduction/Cancellation Returned by Appropriation | B | | | | | | P | | | D | | | | | | X | | U | | 2/7 | | 1 |
| N | Y | N/A | 1101 | + | - | 4394 | Receipts Unavailable for Obligation Upon Collection | E | | | | | | | | | D | | | | | | X | | U | | 2/7 | | 1 |
| N | Y | N/A | 1101 | - | + | 4394 | Receipts Unavailable for Obligation Upon Collection | B | | | | | | | | | D | | | | | | X | | U | | 2/7 | | 1 |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | **4020** | **1101** | **Appropriation (special fund)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | N | 4020 | 1101 | + | - | 4114 | Appropriated Trust or Special Fund Receipts | E | | | | | | P | | | D | | | | | | X | U | | | 2 | | |
| Y | N | 4020 | 1101 | + | - | 4121 | Amounts Appropriated From Specific Invested TAFS Reclassified – Receivable - Cancellation | E | | | | | | P | | | D | | | | | | X | U | | | 2 | | |
| Y | N | 4020 | 1101 | + | - | 4123 | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction | E | | | | | | P | | | D | | | | | | X | U/E | | | 1 | | |
| Y | N | 4020 | 1101 | + | - | 4124 | Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation | E | | | | | | | | | D | | | | | | X | U | | | 2 | | |
| Y | N | 4020 | 1101 | + | - | 4128 | Amounts Appropriated From Specific Invested TAFS - Transfers-In | E | | | | | | P | | | D | | | | | | X | U/E | | | 1/2 | | |
| Y | N | 4020 | 1101 | + | - | 4129 | Amounts Appropriated From Specific Invested TAFS - Transfers-Out | E | | | | | | P | | | D | | | | | | X | U/E | | | 2 | | |
| Y | N | 4020 | 1101 | + | - | 4129 | Amounts Appropriated From Specific Invested TAFS - Transfers-Out | E | | | | | | P | | | D | | | | | | X | U | | | 1 | | |
| Y | N | 4020 | 1101 | + | - | 4138 | Appropriation To Liquidate Contract Authority | E | | | | | | | | | D | | | | | | X | U | | | 2 | | |
| Y | N | 4020 | 1101 | + | - | 4384 | Temporary Reduction/Cancellation Returned by Appropriation | E | | | | | | P | | | D | | | | | | X | U | | | 2 | | 1 |
| Y | N | 4020 | 1101 | - | + | 4384 | Temporary Reduction/Cancellation Returned by Appropriation | B | | | | | | P | | | D | | | | | | X | U | | | 2 | | 1 |
| Y | N | 4020 | 1101 | + | - | 4394 | Receipts Unavailable for Obligation Upon Collection | E | | | | | | | | | D | | | | | | X | U | | | 2 | | 1 |
| Y | N | 4020 | 1101 | - | + | 4394 | Receipts Unavailable for Obligation Upon Collection | B | | | | | | | | | D | | | | | | X | U | | | 2 | | 1 |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | **4026** | **1102** | **Appropriation (trust fund)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | N | 4026 | 1102 | + | - | 4114 | Appropriated Trust or Special Fund Receipts | E | | | | | | P | | | D | | | | | | X | U | | | 7 | | |
| Y | N | 4026 | 1102 | + | - | 4121 | Amounts Appropriated From Specific Invested TAFS Reclassified – Receivable - Cancellation | E | | | | | | P | | | D | | | | | | X | U | | | 7 | | |
| Y | N | 4026 | 1102 | + | - | 4123 | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction | E | | | | | | P | | | D | | | | | | X | U/E | | | 7 | | |

**USSGL Crosswalks for Fiscal 2011 Reporting:**
**SF 133: Report on Budget Execution and Budgetary Resources**
**Schedule P: Program and Financing (P&F), Prior Year Actual Column**

| Applicability to SF133 | Applicability to P&F | Old P&F Line No. | SF 133/ P&F Line No. | Debit Funct. Ind. | Credit Funct. Ind. | USSGL Account | USSGL Account Title | USSGL Account Attributes for FACTS II: Begin/ End | Debit/ Credit | Reimb. Flag | Apport. Categ. | Apport. Cat.B | Program Rpt.Cat. | Auth Type | Adv. Flag | Avail. Time | BEA Cat. Ind. | Borrow-ing Source | Dir. Trans. Agy. | Dir. Trans. Acct. | Trans. Part-ner | Year of BA | Prior-Year Adj. | TAFS Attributes: SF133 TAFS Status | P&F TAFS Status | Expir-ation Flag | Fund Type | Fin. Acct. Ind. | Addl. Info |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Y | N | 4026 | 1102 | + | - | 4124 | Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation | E | | | | | | | | | D | | | | | | X | U | | | 7 | | |
| Y | N | 4026 | 1102 | + | - | 4126 | Amounts Appropriated From Specific Invested TAFS - Receivable | E | | | | | | P | | | D | | | | | | X | U/E | | | 7 | | 1 |
| Y | N | 4026 | 1102 | - | + | 4126 | Amounts Appropriated From Specific Invested TAFS - Receivable | B | | | | | | P | | | D | | | | | | X | U/E | | | 7 | | 1 |
| Y | N | 4026 | 1102 | + | - | 4127 | Amounts Appropriated From Specific Invested TAFS - Payable | E | | | | | | | | | D | | | | | | X | U/E | | | 7 | | 1 |
| Y | N | 4026 | 1102 | - | + | 4127 | Amounts Appropriated From Specific Invested TAFS - Payable | B | | | | | | | | | D | | | | | | X | U/E | | | 7 | | 1 |
| Y | N | 4026 | 1102 | + | - | 4128 | Amounts Appropriated From Specific Invested TAFS - Transfers-In | E | | | | | | P | | | D | | | | | | X | U/E | | | 7 | | |
| Y | N | 4026 | 1102 | + | - | 4129 | Amounts Appropriated From Specific Invested TAFS - Transfers-Out | E | | | | | | P | | | D | | | | | | X | U/E | | | 7 | | |
| Y | N | 4026 | 1102 | + | - | 4138 | Appropriation To Liquidate Contract Authority | E | | | | | | | | | D | | | | | | X | U | | | 7 | | |
| Y | N | 4026 | 1102 | + | - | 4384 | Temporary Reduction/Cancellation Returned by Appropriation | E | | | | | | P | | | D | | | | | | X | U | | | 7 | | 1 |
| Y | N | 4026 | 1102 | - | + | 4384 | Temporary Reduction/Cancellation Returned by Appropriation | B | | | | | | P | | | D | | | | | | X | U | | | 7 | | 1 |
| Y | N | 4026 | 1102 | + | - | 4394 | Receipts Unavailable for Obligation Upon Collection | E | | | | | | | | | D | | | | | | X | U | | | 7 | | 1 |
| Y | N | 4026 | 1102 | - | + | 4394 | Receipts Unavailable for Obligation Upon Collection | B | | | | | | | | | D | | | | | | X | U | | | 7 | | 1 |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | N/A | 1103 | **Advance funding** | | | | | | | | | | | | | | | | | | | | | | | | | |
| N | Y | N/A | 1103 | + | - | 4119 | Other Appropriations Realized | E | | | | | | P | F/P | | D | | | | | | X | | U | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | 4028 | 1103 | **Appropriation available from subsequent year** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | N | 4028 | 1103 | + | - | 4119 | Other Appropriations Realized | E | | | | | | P | F | | D | | | | | | X | U | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | 4029 | 1104 | **Appropriation available in prior year (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | N | 4029 | 1104 | - | + | 4119 | Other Appropriations Realized | E | | | | | | P | P | | D | | | | | | X | U | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | 5000 | 1105 | **Reappropriation** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | 5000 | 1105 | + | - | 4150 | Reappropriations - Transfers-In | E | | | | | | | | | D | | | | | | X | U | U | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | **Nonexpenditure transfers:** | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | 4100 | 1120 | **Appropriations transferred to other accounts (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | 4100 | 1120 | + | - | 4166 | Allocations of Realized Authority - To Be Transferred From Invested Balances | E | C | | | | | | | | D | | ## | #### | | | X | U/E | U | | | | 1 |
| Y | Y | 4100 | 1120 | - | + | 4166 | Allocations of Realized Authority - To Be Transferred From Invested Balances | B | C | | | | | | | | D | | ## | #### | | | X | U/E | U | | | | 1 |
| Y | Y | 4100 | 1120 | + | - | 4167 | Allocations of Realized Authority - Transferred From Invested Balances | E | C | | | | | | | | D | | ## | #### | | | X | U/E | U | | | | |
| Y | Y | 4100 | 1120 | + | - | 4168 | Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction | E | C | | | | | | | | D | | ## | #### | | | X | U | U | | | | |
| Y | Y | 4100 | 1120 | + | - | 4170 | Transfers - Current-Year Authority | E | C | | | | | P | | | D | | ## | #### | | | X | U | U | | | | |
| Y | Y | 4100 | 1120 | + | - | 4172 | Nonallocation Transfers of Invested Balances - Payable | E | C | | | | | | | | D | | ## | #### | | | X | U/E | U | | 2/7 | | 1 |
| Y | Y | 4100 | 1120 | - | + | 4172 | Nonallocation Transfers of Invested Balances - Payable | B | C | | | | | | | | D | | ## | #### | | | X | U/E | U | | 2/7 | | 1 |
| Y | Y | 4100 | 1120 | + | - | 4173 | Nonallocation Transfers of Invested Balances - Transferred | E | C | | | | | | | | D | | ## | #### | | | X | U/E | U | | 2/7 | | |
| Y | Y | 4100 | 1120 | + | - | 4175 | Allocation Transfers of Current-Year Authority for Noninvested Accounts | E | C | | | | | P | | | D | | ## | #### | | | X | U | U | | | | |
| Y | Y | 4100 | 1120 | + | - | 4193 | Balance Transfers - Unobligated Balances - Legislative Change of Purpose | E | C | | | | | | | | D | | ## | #### | | | X | U | U | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | 4200 | 1121 | **Appropriations transferred from other accounts** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | 4200 | 1121 | + | - | 4166 | Allocations of Realized Authority - To Be Transferred From Invested Balances | E | D | | | | | | | | D | | ## | #### | | | X | U/E | U | | | | 1 |
| Y | Y | 4200 | 1121 | - | + | 4166 | Allocations of Realized Authority - To Be Transferred From Invested Balances | B | D | | | | | | | | D | | ## | #### | | | X | U/E | U | | | | 1 |
| Y | Y | 4200 | 1121 | + | - | 4167 | Allocations of Realized Authority - Transferred From Invested Balances | E | D | | | | | | | | D | | ## | #### | | | X | U/E | U | | | | |
| Y | Y | 4200 | 1121 | + | - | 4168 | Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction | E | D | | | | | | | | D | | ## | #### | | | X | U | U | | | | |
| Y | Y | 4200 | 1121 | + | - | 4170 | Transfers - Current-Year Authority | E | D | | | | | P | | | D | | ## | #### | | | X | U | U | | | | |
| Y | Y | 4200 | 1121 | + | - | 4171 | Nonallocation Transfers of Invested Balances - Receivable | E | D | | | | | | | | D | | ## | #### | | | X | U/E | U | | 2/7 | | 1 |
| Y | Y | 4200 | 1121 | - | + | 4171 | Nonallocation Transfers of Invested Balances - Receivable | B | D | | | | | | | | D | | ## | #### | | | X | U/E | U | | 2/7 | | 1 |
| Y | Y | 4200 | 1121 | + | - | 4173 | Nonallocation Transfers of Invested Balances - Transferred | E | D | | | | | | | | D | | ## | #### | | | X | U/E | U | | 2/7 | | |
| Y | Y | 4200 | 1121 | + | - | 4175 | Allocation Transfers of Current-Year Authority for Noninvested Accounts | E | D | | | | | P | | | D | | ## | #### | | | X | U | U | | | | |
| Y | Y | 4200 | 1121 | + | - | 4193 | Balance Transfers - Unobligated Balances - Legislative Change of Purpose | E | D | | | | | | | | D | | ## | #### | | | X | U | U | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | **Adjustments:** | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | 4035<br>5035 | 1130 | **Appropriations permanently reduced (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | 4035 | 1130 | + | - | 4392 | Permanent Reduction - New Budget Authority | E | | | | | | P/R | | | D | | | | | | X | U | U | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | 4036 | 1131 | **Unobligated balance of appropriations permanently reduced (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | 4036 | 1131 | + | - | 4383 | Temporary Reduction - Prior-Year Balances | E | | | | | | D | | | D | | | | | | X | U | U | | 1 | | |
| Y | N | 4036 | 1131 | + | - | 4390 | Reappropriations - Transfers-Out | E | | | | | | | | | D | | | | | | X | E | | | | | |
| Y | Y | 4036 | 1131 | + | - | 4393 | Permanent Reduction - Prior-Year Balances | E | | | | | | B/D/P/R/S | | | D | | | | | | X | U/E | U | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | 4037 | 1132 | **Appropriations temporarily reduced (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | 4037 | 1132 | + | - | 4382 | Temporary Reduction - New Budget Authority | E | | | | | | P | | | D | | | | | | X | U | U | | | | |
| Y | Y | 4037 | 1132 | + | - | 4387 | Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority | E | | | | | | P | | | D | | | | | | X | U | U | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | 4038 | 1133 | **Unobligated balance of appropriations temporarily reduced (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |

**USSGL Crosswalks for Fiscal 2011 Reporting:**
**SF 133: Report on Budget Execution and Budgetary Resources**
**Schedule P: Program and Financing (P&F), Prior Year Actual Column**

| Applicability to SF133 | Applicability to P&F | Old P&F Line No. | SF 133/ P&F Line No. | Debit Funct. Ind. | Credit Funct. Ind. | USSGL Account | USSGL Account Title | USSGL Account Attributes for FACTS II: Begin/ End | Debit/ Credit | Reimb. Flag | Apport. Categ. | Apport. Cat.B | Program Rpt.Cat. | Auth Type | Adv. Flag | Avail. Time | BEA Cat. Ind. | Borrow-ing Source | Dir. Trans. Agy. | Dir. Trans. Acct. | Trans. Part-ner | Year of BA | Prior-Year Adj. | TAFS Attributes: SF133 TAFS Status | P&F TAFS Status | Expir-ation Flag | Fund Type | Fin. Acct. Ind. | Addl. Info |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Y | Y | 4038 | 1133 | + | - | 4383 | Temporary Reduction - Prior-Year Balances | E | | | | | | P | | | D | | | | | | X | U | U | | | | |
| Y | Y | 4038 | 1133 | + | - | 4388 | Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances | E | | | | | | P | | | D | | | | | | X | U | U | | | | |
| | | 4045 | 1134 | **Appropriations precluded from obligation (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | N/A | 1134 | + | - | 4395 | Authority Unavailable for Obligation Pursuant to Public Law - Temporary | E | | | | | | D/P/R | | | D | | | | | | X | U | U | | | | 2 |
| Y | Y | 4045 | 1134 | + | - | 4397 | Receipts and Appropriations Temporarily Precluded From Obligation | E | | | | | | P | | | D | | | | | | X | U | U | | 2/7 | | 1 |
| Y | Y | 4045 | 1134 | - | + | 4397 | Receipts and Appropriations Temporarily Precluded From Obligation | B | | | | | | P | | | D | | | | | | X | U | U | | 2/7 | | 1 |
| | | 4047 | 1135 | **Appropriations applied to repay debt (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | 4047 | 1135 | + | - | 4146 | Actual Repayments of Debt, Current-Year Authority | E | | | | | | P | | | D | | | | | | X | U | U | | | | |
| Y | Y | 4048 | 1136 | **Appropriations applied to deficiency by law (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | This line is not required to be supported by the USSGL at this time, but will be required in the future. | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | 4049 | 1137 | **Appropriations applied to liquidate contract authority (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | 4049 | 1137 | + | - | 4135 | Contract Authority Liquidated | E | | | | | | P | | | D | | | | | | X | U | U | | | | |
| Y | Y | 4049 | 1137 | + | - | 4136 | Contract Authority To Be Liquidated by Trust Funds | E | | | | | | | | | D | | | | | | X | U | U | | | | 1 |
| Y | Y | 4049 | 1137 | - | + | 4136 | Contract Authority To Be Liquidated by Trust Funds | B | | | | | | | | | D | | | | | | X | U | U | | | | 1 |
| | | 4050 | 1138 | **Appropriations applied to liquidate contract authority withdrawn (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | 4050 | 1138 | + | - | 4130 | Appropriation To Liquidate Contract Authority Withdrawn | E | | | | | | | | | D | | | | | | X | U | U | | | | |
| | | 4053 | 1139 | **Appropriations substituted for borrowing authority (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | 4053 | 1139 | + | - | 4140 | Substitution of Borrowing Authority | E | | | | | | P | | | D | | | | | | X | U | U | | | | |
| | | N/A | 1150 | **Anticipated appropriation (+ or -)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | N | N/A | 1150 | + | - | 4120 | Appropriations Anticipated - Indefinite | E | | | | | | | | | D | | | | | | | U | | | | | 2 |
| | | N/A | 1151 | **Anticipated nonexpenditure transfers of appropriations (net) (+ or -)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | N | N/A | 1151 | + | - | 4160 | Anticipated Transfers - Current-Year Authority | E | | | | | | P | | | D | | | | | | | U | | | | | 2 |
| Y | N | N/A | 1151 | + | - | 4165 | Allocations of Authority - Anticipated From Invested Balances | E | | | | | | | | | D | | | | | | | U | | | | | 2 |
| Y | N | N/A | 1151 | + | - | 4183 | Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose | E | | | | | | | | | D | | | | | | | U | | | | | 2 |
| | | N/A | 1152 | **Anticipated redemption of debt (appropriations) (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | N | N/A | 1152 | + | - | 4047 | Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority | E | | | | | | P | | | D | | | | | | | U | | | | | 2 |
| Y | Y | | 1160 | **Appropriation (total)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | This line is calculated. Equals sum of lines 1100 through 1152 (SF 133) and lines 1100 through 1139 (P&F). | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | **Advance appropriations :** | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | 5500 | 1170 | **Advance appropriation** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | 5500 | 1170 | + | - | 4111 | Debt Liquidation Appropriations | E | | | | | | D | | | D | | | | | | X | U | U | | 1/3/4 | | |
| Y | Y | 5500 | 1170 | + | - | 4115 | Loan Subsidy Appropriation | E | | | | | | D | | | D | | | | | | X | U | U | | 1/3/4 | | |
| Y | Y | 5500 | 1170 | + | - | 4117 | Loan Administrative Expense Appropriation | E | | | | | | D | | | D | | | | | | X | U | U | | 1/3/4 | | |
| Y | Y | 5500 | 1170 | + | - | 4119 | Other Appropriations Realized | E | | | | | | D | | | D | | | | | | X | U | U | | | | |
| Y | Y | 5500 | 1170 | + | - | 4384 | Temporary Reduction/Cancellation Returned by Appropriation | E | | | | | | D | | | D | | | | | | X | U | U | | 1 | | 1 |
| Y | Y | 5500 | 1170 | - | + | 4384 | Temporary Reduction/Cancellation Returned by Appropriation | B | | | | | | D | | | D | | | | | | X | U | U | | 1 | | 1 |
| | | N/A | 1171 | **Advance appropriation (special or trust fund)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| N | Y | N/A | 1171 | + | - | 4114 | Appropriated Trust or Special Fund Receipts | E | | | | | | D | | | D | | | | | | X | | U | | 2/7 | | |
| N | Y | N/A | 1171 | + | - | 4384 | Temporary Reduction/Cancellation Returned by Appropriation | E | | | | | | D | | | D | | | | | | X | | U | | 2/7 | | 1 |
| N | Y | N/A | 1171 | - | + | 4384 | Temporary Reduction/Cancellation Returned by Appropriation | B | | | | | | D | | | D | | | | | | X | | U | | 2/7 | | 1 |
| | | 5520 | 1171 | **Advance appropriation (special fund)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | N | 5520 | 1171 | + | - | 4114 | Appropriated Trust or Special Fund Receipts | E | | | | | | D | | | D | | | | | | X | U | | | 2 | | |
| Y | N | 5520 | 1171 | + | - | 4384 | Temporary Reduction/Cancellation Returned by Appropriation | E | | | | | | D | | | D | | | | | | X | U | | | 2 | | 1 |
| Y | N | 5520 | 1171 | - | + | 4384 | Temporary Reduction/Cancellation Returned by Appropriation | B | | | | | | D | | | D | | | | | | X | U | | | 2 | | 1 |
| | | 5526 | 1172 | **Advance appropriation (trust fund)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | N | 5526 | 1172 | + | - | 4114 | Appropriated Trust or Special Fund Receipts | E | | | | | | D | | | D | | | | | | X | U | | | 7 | | |
| Y | N | 5526 | 1172 | + | - | 4384 | Temporary Reduction/Cancellation Returned by Appropriation | E | | | | | | D | | | D | | | | | | X | U | | | 7 | | 1 |
| Y | N | 5526 | 1172 | - | + | 4384 | Temporary Reduction/Cancellation Returned by Appropriation | B | | | | | | D | | | D | | | | | | X | U | | | 7 | | 1 |
| | | | | **Adjustments:** | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | 5535 | 1173 | **Advance appropriations permanently reduced (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | 5535 | 1173 | + | - | 4392 | Permanent Reduction - New Budget Authority | E | | | | | | D | | | D | | | | | | X | U | U | | | | |
| | | 5537 | 1174 | **Advance appropriations temporarily reduced (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | 5537 | 1174 | + | - | 4382 | Temporary Reduction - New Budget Authority | E | | | | | | D | | | D | | | | | | X | U | U | | | | |
| Y | Y | | 1180 | **Advance appropriation (total)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | This line is calculated. Equals sum of lines 1170 through 1174. | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | **Mandatory:** | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | 6000 | 1200 | **Appropriation** | | | | | | | | | | | | | | | | | | | | | | | | | |

**USSGL Crosswalks for Fiscal 2011 Reporting:**
**SF 133: Report on Budget Execution and Budgetary Resources**
**Schedule P: Program and Financing (P&F), Prior Year Actual Column**

| Applicability to SF133 | Applicability to P&F | Old P&F Line No. | SF 133/ P&F Line No. | Debit Funct. Ind. | Credit Funct. Ind. | USSGL Account | USSGL Account Title | USSGL Account Attributes for FACTS II: Begin/ End | Debit/ Credit | Reimb. Flag | Apport. Categ. | Apport. Cat.B | Program Rpt.Cat. | Auth Type | Adv. Flag | Avail. Time | BEA Cat. Ind. | Borrow-ing Source | Dir. Trans. Agy. | Dir. Trans. Acct. | Trans. Part-ner | Year of BA | Prior-Year Adj. | TAFS Attributes: SF133 TAFS Status | P&F TAFS Status | Expir-ation Flag | Fund Type | Fin. Acct. Ind. | Addl. Info |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Y | Y | 6000 | 1200 | + | - | 4111 | Debt Liquidation Appropriations | E | | | | | | P | | | M | | | | | | X | U | U | | 1/3/4 | | |
| Y | Y | 6000 | 1200 | + | - | 4112 | Liquidation of Deficiency - Appropriations | E | | | | | | | | | M | | | | | | X | U | U | | 1/3/4 | | |
| Y | Y | 6000 | 1200 | + | - | 4115 | Loan Subsidy Appropriation | E | | | | | | P | | | M | | | | | | X | U | U | | 1/3/4 | | |
| Y | Y | 6000 | 1200 | + | - | 4117 | Loan Administrative Expense Appropriation | E | | | | | | P | | | M | | | | | | X | U | U | | 1/3/4 | | |
| Y | Y | 6000 | 1200 | + | - | 4118 | Reestimated Loan Subsidy Appropriation | E | | | | | | | | | | | | | | | X | U | U | | 1/3/4 | | |
| Y | Y | 6000 | 1200 | + | - | 4119 | Other Appropriations Realized | E | | | | | | P | | | M | | | | | | X | U | U | | | | |
| Y | N | N/A | 1200 | + | - | 4119 | Other Appropriations Realized | E | | | | | | P | | | M | | | | | | X | E | | | 1 | | |
| Y | Y | 6000 | 1200 | + | - | 4122 | Authority Adjusted for Interest on the Bureau of the Public Debt Securities | E | | | | | | | | | | | | | | | X | U | U | | 1 | | 1 |
| Y | Y | 6000 | 1200 | - | + | 4122 | Authority Adjusted for Interest on the Bureau of the Public Debt Securities | B | | | | | | | | | | | | | | | X | U | U | | 1 | | 1 |
| Y | Y | 6000 | 1200 | + | - | 4125 | Loan Modification Adjustment Transfer Appropriation | E | | | | | | | | | | | | | | | X | U | U | | 1/3/4 | | |
| Y | Y | 6000 | 1200 | + | - | 4127 | Amounts Appropriated From Specific Invested TAFS - Payable | E | | | | | | | | | M | | | | | | X | U/E | U | | 1 | | |
| Y | Y | 6000 | 1200 | - | + | 4127 | Amounts Appropriated From Specific Invested TAFS - Payable | B | | | | | | | | | M | | | | | | X | U/E | U | | 1 | | |
| Y | Y | 6000 | 1200 | + | - | 4128 | Amounts Appropriated From Specific Invested TAFS - Transfers-In | E | | | | | | P | | | M | | | | | | X | U/E | U | | 1 | | |
| Y | Y | 6000 | 1200 | + | - | 4129 | Amounts Appropriated From Specific Invested TAFS - Transfers-Out | E | | | | | | P | | | M | | | | | | X | U/E | U | | 1 | | |
| Y | Y | 6000 | 1200 | + | - | 4138 | Appropriation To Liquidate Contract Authority | E | | | | | | | | | M | | | | | | X | U | U | | 1/3/4 | | |
| Y | Y | 6000 | 1200 | + | - | 4157 | Authority Made Available from Receipt or Appropriation Balances Previously Precluded From Obligation | E | | | | | | P | | | | | | | | | X | U | U | | 1 | | |
| Y | Y | 6000 | 1200 | + | - | 4370 | Offset to Appropriations Realized for Redemption of the Department of the Treasury Securities | E | | | | | | | | | | | | | | | X | U | U | | | | |
| Y | Y | 6000 | 1200 | + | - | 4391 | Adjustments to Indefinite No-Year Authority | E | | | | | | | | | M | | | | | | X | U | U | | 1/3/4 | | |
| Y | N | N/A | 1200 | + | - | 4391 | Adjustments to Indefinite No-Year Authority | E | | | | | | | | | M | | | | | | X | E | | | 1 | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | N/A | 1201 | **Appropriation (special or trust fund)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| N | Y | N/A | 1201 | + | - | 4114 | Appropriated Trust or Special Fund Receipts | E | | | | | | P | | | M | | | | | | X | | U | | 2/7 | | |
| N | Y | N/A | 1201 | + | - | 4121 | Amounts Appropriated From Specific Invested TAFS Reclassified – Receivable - Cancellation | E | | | | | | P | | | M | | | | | | X | | U | | 2/7 | | |
| N | Y | N/A | 1201 | + | - | 4123 | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction | E | | | | | | P | | | M | | | | | | X | | U | | 7 | | |
| N | Y | N/A | 1201 | + | - | 4124 | Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation | E | | | | | | | | | M | | | | | | X | | U | | 7 | | |
| N | Y | N/A | 1201 | + | - | 4126 | Amounts Appropriated From Specific Invested TAFS - Receivable | E | | | | | | P | | | M | | | | | | X | | U | | 7 | | |
| N | Y | N/A | 1201 | - | + | 4126 | Amounts Appropriated From Specific Invested TAFS - Receivable | B | | | | | | P | | | M | | | | | | X | | U | | 7 | | |
| N | Y | N/A | 1201 | + | - | 4127 | Amounts Appropriated From Specific Invested TAFS - Payable | E | | | | | | | | | M | | | | | | X | | U | | 7 | | |
| N | Y | N/A | 1201 | - | + | 4127 | Amounts Appropriated From Specific Invested TAFS - Payable | B | | | | | | | | | M | | | | | | X | | U | | 7 | | |
| N | Y | N/A | 1201 | + | - | 4128 | Amounts Appropriated From Specific Invested TAFS - Transfers-In | E | | | | | | P | | | M | | | | | | X | | U | | 7 | | |
| N | Y | N/A | 1201 | + | - | 4129 | Amounts Appropriated From Specific Invested TAFS - Transfers-Out | E | | | | | | P | | | M | | | | | | X | | U | | 2/7 | | |
| N | Y | N/A | 1201 | + | - | 4138 | Appropriation To Liquidate Contract Authority | E | | | | | | | | | M | | | | | | X | | U | | 2/7 | | |
| N | Y | N/A | 1201 | + | - | 4384 | Temporary Reduction/Cancellation Returned by Appropriation | E | | | | | | P | | | M | | | | | | X | | U | | 2/7 | | 1 |
| N | Y | N/A | 1201 | - | + | 4384 | Temporary Reduction/Cancellation Returned by Appropriation | B | | | | | | P | | | M | | | | | | X | | U | | 2/7 | | 1 |
| N | Y | N/A | 1201 | + | - | 4394 | Receipts Unavailable for Obligation Upon Collection | E | | | | | | | | | M | | | | | | X | | U | | 2/7 | | 1 |
| N | Y | N/A | 1201 | - | + | 4394 | Receipts Unavailable for Obligation Upon Collection | B | | | | | | | | | M | | | | | | X | | U | | 2/7 | | 1 |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | 6020 | 1201 | **Appropriation (special fund)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | N | 6020 | 1201 | + | - | 4114 | Appropriated Trust or Special Fund Receipts | E | | | | | | P | | | M | | | | | | X | U | | | 2 | | |
| Y | N | 6020 | 1201 | + | - | 4121 | Amounts Appropriated From Specific Invested TAFS Reclassified – Receivable - Cancellation | E | | | | | | P | | | M | | | | | | X | U | | | 2 | | |
| Y | N | N/A | 1201 | + | - | 4129 | Amounts Appropriated From Specific Invested TAFS - Transfers-Out | E | | | | | | P | | | M | | | | | | X | U/E | | | 2 | | |
| Y | N | 6020 | 1201 | + | - | 4138 | Appropriation To Liquidate Contract Authority | E | | | | | | | | | M | | | | | | X | U | | | 2 | | |
| Y | N | 6020 | 1201 | + | - | 4384 | Temporary Reduction/Cancellation Returned by Appropriation | E | | | | | | P | | | M | | | | | | X | U | | | 2 | | 1 |
| Y | N | 6020 | 1201 | - | + | 4384 | Temporary Reduction/Cancellation Returned by Appropriation | B | | | | | | P | | | M | | | | | | X | U | | | 2 | | 1 |
| Y | N | 6020 | 1201 | + | - | 4394 | Receipts Unavailable for Obligation Upon Collection | E | | | | | | | | | M | | | | | | X | U | | | 2 | | 1 |
| Y | N | 6020 | 1201 | - | + | 4394 | Receipts Unavailable for Obligation Upon Collection | B | | | | | | | | | M | | | | | | X | U | | | 2 | | 1 |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | 6026 | 1202 | **Appropriation (trust fund)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | N | 6026 | 1202 | + | - | 4114 | Appropriated Trust or Special Fund Receipts | E | | | | | | P | | | M | | | | | | X | U | | | 7 | | |
| Y | N | 6026 | 1202 | + | - | 4121 | Amounts Appropriated From Specific Invested TAFS Reclassified – Receivable - Cancellation | E | | | | | | P | | | M | | | | | | X | U | | | 7 | | |
| Y | N | 6026 | 1202 | + | - | 4123 | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction | E | | | | | | P | | | M | | | | | | X | U/E | | | 7 | | |
| Y | N | 6026 | 1202 | + | - | 4124 | Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation | E | | | | | | | | | M | | | | | | X | U | | | 7 | | |
| Y | N | 6026 | 1202 | + | - | 4126 | Amounts Appropriated From Specific Invested TAFS - Receivable | E | | | | | | P | | | M | | | | | | X | U/E | | | 7 | | |
| Y | N | 6026 | 1202 | - | + | 4126 | Amounts Appropriated From Specific Invested TAFS - Receivable | B | | | | | | P | | | M | | | | | | X | U/E | | | 7 | | |
| Y | N | 6026 | 1202 | + | - | 4127 | Amounts Appropriated From Specific Invested TAFS - Payable | E | | | | | | | | | M | | | | | | X | U/E | | | 7 | | |
| Y | N | 6026 | 1202 | - | + | 4127 | Amounts Appropriated From Specific Invested TAFS - Payable | B | | | | | | | | | M | | | | | | X | U/E | | | 7 | | |
| Y | N | 6026 | 1202 | + | - | 4128 | Amounts Appropriated From Specific Invested TAFS - Transfers-In | E | | | | | | P | | | M | | | | | | X | U/E | | | 7 | | |
| Y | N | 6026 | 1202 | + | - | 4129 | Amounts Appropriated From Specific Invested TAFS - Transfers-Out | E | | | | | | P | | | M | | | | | | X | U/E | | | 7 | | |
| Y | N | 6026 | 1202 | + | - | 4138 | Appropriation To Liquidate Contract Authority | E | | | | | | | | | M | | | | | | X | U | | | 7 | | |
| Y | N | 6026 | 1202 | + | - | 4384 | Temporary Reduction/Cancellation Returned by Appropriation | E | | | | | | P | | | M | | | | | | X | U | | | 7 | | 1 |
| Y | N | 6026 | 1202 | - | + | 4384 | Temporary Reduction/Cancellation Returned by Appropriation | B | | | | | | P | | | M | | | | | | X | U | | | 7 | | 1 |
| Y | N | 6026 | 1202 | + | - | 4394 | Receipts Unavailable for Obligation Upon Collection | E | | | | | | | | | M | | | | | | X | U | | | 7 | | 1 |
| Y | N | 6026 | 1202 | - | + | 4394 | Receipts Unavailable for Obligation Upon Collection | B | | | | | | | | | M | | | | | | X | U | | | 7 | | 1 |

**USSGL Crosswalks for Fiscal 2011 Reporting:**
**SF 133: Report on Budget Execution and Budgetary Resources**
**Schedule P: Program and Financing (P&F), Prior Year Actual Column**

| Applicability to SF133 | Applicability to P&F | Old P&F Line No. | SF 133/ P&F Line No. | Debit Funct. Ind. | Credit Funct. Ind. | USSGL Account | USSGL Account Title | USSGL Account Attributes for FACTS II: Begin/ End | Debit/ Credit | Reimb. Flag | Apport. Categ. | Apport. Cat.B | Program Rpt.Cat. | Auth Type | Adv. Flag | Avail. Time | BEA Cat. Ind. | Borrow-ing Source | Dir. Trans. Agy. | Dir. Trans. Acct. | Trans. Part-ner | Year of BA | Prior-Year Adj. | TAFS Attributes: SF133 TAFS Status | P&F TAFS Status | Expir-ation Flag | Fund Type | Fin. Acct. Ind. | Addl. Info |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | **6028** | **1203** | **Appropriation (previously unavailable)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | 6028 | 1203 | + | - | 4157 | Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation | E | | | | | | | | | | | | | | | X | U | U | | 2/7 | | 2 |
| | | **6300** | **1204** | **Reappropriation** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | 6300 | 1204 | + | - | 4150 | Reappropriations - Transfers-In | E | | | | | | | | | M | | | | | | X | U | U | | | | |
| | | | | **Nonexpenditure transfers:** | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | **6100** | **1220** | **Appropriations transferred to other accounts (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | 6100 | 1220 | + | - | 4166 | Allocations of Realized Authority - To Be Transferred From Invested Balances | E | C | | | | | | | | M | | ## | #### | | | X | U/E | U | | | | 1 |
| Y | Y | 6100 | 1220 | - | + | 4166 | Allocations of Realized Authority - To Be Transferred From Invested Balances | B | C | | | | | | | | M | | ## | #### | | | X | U/E | U | | | | 1 |
| Y | Y | 6100 | 1220 | + | - | 4167 | Allocations of Realized Authority - Transferred From Invested Balances | E | C | | | | | | | | M | | ## | #### | | | X | U/E | U | | | | |
| Y | Y | 6100 | 1220 | + | - | 4168 | Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction | E | C | | | | | | | | M | | ## | #### | | | X | U | U | | | | |
| Y | Y | 6100 | 1220 | + | - | 4170 | Transfers - Current-Year Authority | E | C | | | | | P | | | M | | ## | #### | | | X | U | U | | | | |
| Y | Y | 6100 | 1220 | + | - | 4172 | Nonallocation Transfers of Invested Balances - Payable | E | C | | | | | | | | M | | ## | #### | | | X | U/E | U | | 2/7 | | 1 |
| Y | Y | 6100 | 1220 | - | + | 4172 | Nonallocation Transfers of Invested Balances - Payable | B | C | | | | | | | | M | | ## | #### | | | X | U/E | U | | 2/7 | | 1 |
| Y | Y | 6100 | 1220 | + | - | 4173 | Nonallocation Transfers of Invested Balances - Transferred | E | C | | | | | | | | M | | ## | #### | | | X | U/E | U | | 2/7 | | |
| Y | Y | 6100 | 1220 | + | - | 4175 | Allocation Transfers of Current-Year Authority for Noninvested Accounts | E | C | | | | | P | | | M | | ## | #### | | | X | U | U | | | | |
| Y | Y | 6100 | 1220 | + | - | 4193 | Balance Transfers - Unobligated Balances - Legislative Change of Purpose | E | C | | | | | | | | M | | ## | #### | | | X | U | U | | | | |
| | | **6200** | **1221** | **Appropriations transferred from other accounts** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | 6200 | 1221 | + | - | 4166 | Allocations of Realized Authority - To Be Transferred From Invested Balances | E | D | | | | | | | | M | | ## | #### | | | X | U/E | U | | | | 1 |
| Y | Y | 6200 | 1221 | - | + | 4166 | Allocations of Realized Authority - To Be Transferred From Invested Balances | B | D | | | | | | | | M | | ## | #### | | | X | U/E | U | | | | 1 |
| Y | Y | 6200 | 1221 | + | - | 4167 | Allocations of Realized Authority - Transferred From Invested Balances | E | D | | | | | | | | M | | ## | #### | | | X | U/E | U | | | | |
| Y | Y | 6200 | 1221 | + | - | 4168 | Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction | E | D | | | | | | | | M | | ## | #### | | | X | U | U | | | | |
| Y | Y | 6200 | 1221 | + | - | 4170 | Transfers - Current-Year Authority | E | D | | | | | P | | | M | | ## | #### | | | X | U | U | | | | |
| Y | Y | 6200 | 1221 | + | - | 4171 | Nonallocation Transfers of Invested Balances - Receivable | E | D | | | | | | | | M | | ## | #### | | | X | U/E | U | | 2/7 | | 1 |
| Y | Y | 6200 | 1221 | - | + | 4171 | Nonallocation Transfers of Invested Balances - Receivable | B | D | | | | | | | | M | | ## | #### | | | X | U/E | U | | 2/7 | | 1 |
| Y | Y | 6200 | 1221 | + | - | 4173 | Nonallocation Transfers of Invested Balances - Transferred | E | D | | | | | | | | M | | ## | #### | | | X | U/E | U | | 2/7 | | |
| Y | Y | 6200 | 1221 | + | - | 4175 | Allocation Transfers of Current-Year Authority for Noninvested Accounts | E | D | | | | | P | | | M | | ## | #### | | | X | U | U | | | | |
| Y | Y | 6200 | 1221 | + | - | 4193 | Balance Transfers - Unobligated Balances - Legislative Change of Purpose | E | D | | | | | | | | M | | ## | #### | | | X | U | U | | | | |
| | | | | **Adjustments:** | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | **N/A** | **1230** | **Appropriations and/or unobligated balance of appropriations permanently reduced (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| N | Y | N/A | 1230 | + | - | 4392 | Permanent Reduction - New Budget Authority | E | | | | | | P/R | | | M | | | | | | X | | U | | | | |
| N | Y | N/A | 1230 | + | - | 4393 | Permanent Reduction - Prior-Year Balances | E | | | | | | B/D/P/R/S | | | M | | | | | | X | | U | | | | |
| N | Y | N/A | 1230 | + | - | 4397 | Receipts and Appropriations Temporarily Precluded From Obligation | E | | | | | | P | | | M | | | | | | X | | U | | 1 | | 1 |
| N | Y | N/A | 1230 | - | + | 4397 | Receipts and Appropriations Temporarily Precluded From Obligation | B | | | | | | P | | | M | | | | | | X | | U | | 1 | | 1 |
| | | **6035** | **1231** | **Appropriations permanently reduced (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | N | 6035 | 1231 | + | - | 4392 | Permanent Reduction - New Budget Authority | E | | | | | | P/R | | | M | | | | | | X | U | | | | | |
| Y | N | 6035 | 1231 | + | - | 4397 | Receipts and Appropriations Temporarily Precluded From Obligation | E | | | | | | P | | | M | | | | | | X | U | | | 1 | | 1 |
| Y | N | 6035 | 1231 | - | + | 4397 | Receipts and Appropriations Temporarily Precluded From Obligation | B | | | | | | P | | | M | | | | | | X | U | | | 1 | | 1 |
| | | **N/A** | **1232** | **Appropriations and/or unobligated balance of appropriations temporarily reduced (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| N | Y | N/A | 1232 | + | - | 4382 | Temporary Reduction - New Budget Authority | E | | | | | | P | | | M | | | | | | X | | U | | | | |
| N | Y | N/A | 1232 | + | - | 4383 | Temporary Reduction - Prior-Year Balances | E | | | | | | P | | | M | | | | | | X | | U | | | | |
| N | Y | N/A | 1232 | + | - | 4387 | Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority | E | | | | | | P | | | M | | | | | | X | | U | | | | |
| N | Y | N/A | 1232 | + | - | 4388 | Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances | E | | | | | | P | | | M | | | | | | X | | U | | | | |
| | | **6036** | **1232** | **Unobligated balance of appropriations permanently reduced (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | N | 6036 | 1232 | + | - | 4390 | Reappropriations - Transfers-Out | E | | | | | | | | | M | | | | | | X | E | | | | | |
| Y | N | 6036 | 1232 | + | - | 4393 | Permanent Reduction - Prior-Year Balances | E | | | | | | B/D/P/R/S | | | M | | | | | | X | U/E | | | | | |
| | | **6037** | **1233** | **Appropriations temporarily reduced (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | N | 6037 | 1233 | + | - | 4382 | Temporary Reduction - New Budget Authority | E | | | | | | P | | | M | | | | | | X | U | | | | | |
| Y | N | 6037 | 1233 | + | - | 4387 | Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority | E | | | | | | P | | | M | | | | | | X | U | | | | | |
| | | **6038** | **1234** | **Unobligated balance of appropriations temporarily reduced (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | N | 6038 | 1234 | + | - | 4383 | Temporary Reduction - Prior-Year Balances | E | | | | | | P | | | M | | | | | | X | U | | | | | |

**USSGL Crosswalks for Fiscal 2011 Reporting:**
**SF 133: Report on Budget Execution and Budgetary Resources**
**Schedule P: Program and Financing (P&F), Prior Year Actual Column**

| Applicability to SF133 | Applicability to P&F | Old P&F Line No. | SF 133/ P&F Line No. | Debit Funct. Ind. | Credit Funct. Ind. | USSGL Account | USSGL Account Title | USSGL Account Attributes for FACTS II: Begin/ End | Debit/ Credit | Reimb. Flag | Apport. Categ. | Apport. Cat.B | Program Rpt.Cat. | Auth Type | Adv. Flag | Avail. Time | BEA Cat. Ind. | Borrow-ing Source | Dir. Trans. Agy. | Dir. Trans. Acct. | Trans. Part-ner | Year of BA | Prior-Year Adj. | TAFS Attributes: SF133 TAFS Status | P&F TAFS Status | Expir-ation Flag | Fund Type | Fin. Acct. Ind. | Addl. Info |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Y | N | 6038 | 1234 | + | - | 4388 | Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances | E | | | | | | P | | | M | | | | | | X | U | | | | | |
| | | 6045 | 1235 | **Appropriations precluded from obligation (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | N/A | 1235 | + | - | 4395 | Authority Unavailable for Obligation Pursuant to Public Law - Temporary | E | | | | | | D/P/R | | | M | | | | | | X | U | U | | | | 2 |
| Y | Y | 6045 | 1235 | + | - | 4397 | Receipts and Appropriations Temporarily Precluded From Obligation | E | | | | | | P | | | M | | | | | | X | U | U | | 2/7 | | 1 |
| Y | Y | 6045 | 1235 | - | + | 4397 | Receipts and Appropriations Temporarily Precluded From Obligation | B | | | | | | P | | | M | | | | | | X | U | U | | 2/7 | | 1 |
| | | 6047 | 1236 | **Appropriations applied to repay debt (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | 6047 | 1236 | + | - | 4146 | Actual Repayments of Debt, Current-Year Authority | E | | | | | | P | | | M | | | | | | X | U | U | | | | |
| Y | Y | 6047 | 1236 | + | - | 4146 | Actual Repayments of Debt, Current-Year Authority | E | | | | | | B | | | M | | | | | | X | U | U | | 2/7 | | |
| Y | Y | 6048 | 1237 | **Appropriations applied to deficiency by law (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | This line is not required to be supported by the USSGL at this time, but will be required in the future. | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | 6049 | 1238 | **Appropriations applied to liquidate contract authority (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | 6049 | 1238 | + | - | 4135 | Contract Authority Liquidated | E | | | | | | P | | | M | | | | | | X | U | U | | | | |
| Y | Y | 6049 | 1238 | + | - | 4136 | Contract Authority To Be Liquidated by Trust Funds | E | | | | | | | | | M | | | | | | X | U | U | | | | 1 |
| Y | Y | 6049 | 1238 | - | + | 4136 | Contract Authority To Be Liquidated by Trust Funds | B | | | | | | | | | M | | | | | | X | U | U | | | | 1 |
| | | 6053 | 1239 | **Appropriations substituted for borrowing authority (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | 6053 | 1239 | + | - | 4140 | Substitution of Borrowing Authority | E | | | | | | P | | | M | | | | | | X | U | U | | | | |
| | | N/A | 1250 | **Anticipated appropriation (+ or -)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | N | N/A | 1250 | + | - | 4120 | Appropriations Anticipated - Indefinite | E | | | | | | | | | M | | | | | | | U | | | | | 2 |
| | | N/A | 1251 | **Anticipated nonexpenditure transfers of appropriations (net) (+ or -)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | N | N/A | 1251 | + | - | 4160 | Anticipated Transfers - Current-Year Authority | E | | | | | | P | | | M | | | | | | | U | | | | | 2 |
| Y | N | N/A | 1251 | + | - | 4165 | Allocations of Authority - Anticipated From Invested Balances | E | | | | | | | | | M | | | | | | | U | | | | | 2 |
| Y | N | N/A | 1251 | + | - | 4183 | Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose | E | | | | | | | | | M | | | | | | | U | | | | | 2 |
| | | N/A | 1252 | **Anticipated redemption of debt (appropriations) (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | N | N/A | 1252 | + | - | 4047 | Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority | E | | | | | | P | | | M | | | | | | | U | | | | | 2 |
| Y | Y | | 1260 | **Appropriations (total)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | This line is calculated. Equals sum of lines 1200 through 1252 (SF 133) and lines 1200 though 1139 (P&F). | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | **Advance appropriations :** | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | 6500 | 1270 | **Advance appropriation** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | 6500 | 1270 | + | - | 4111 | Debt Liquidation Appropriations | E | | | | | | D | | | M | | | | | | X | U | U | | 1/3/4 | | |
| Y | Y | 6500 | 1270 | + | - | 4115 | Loan Subsidy Appropriation | E | | | | | | D | | | M | | | | | | X | U | U | | 1/3/4 | | |
| Y | Y | 6500 | 1270 | + | - | 4117 | Loan Administrative Expense Appropriation | E | | | | | | D | | | M | | | | | | X | U | U | | 1/3/4 | | |
| Y | Y | 6500 | 1270 | + | - | 4119 | Other Appropriations Realized | E | | | | | | D | | | M | | | | | | X | U | U | | | | |
| | | N/A | 1271 | **Advance appropriation (special or trust fund)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| N | Y | N/A | 1271 | + | - | 4114 | Appropriated Trust or Special Fund Receipts | E | | | | | | D | | | M | | | | | | X | | U | | 2/7 | | |
| N | Y | N/A | 1271 | + | - | 4384 | Temporary Reduction/Cancellation Returned by Appropriation | E | | | | | | D | | | M | | | | | | X | | U | | 2/7 | | 1 |
| N | Y | N/A | 1271 | - | + | 4384 | Temporary Reduction/Cancellation Returned by Appropriation | B | | | | | | D | | | M | | | | | | X | | U | | 2/7 | | 1 |
| | | 6526 | 1271 | **Advance appropriation (trust fund)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | N | 6526 | 1271 | + | - | 4114 | Appropriated Trust or Special Fund Receipts | E | | | | | | D | | | M | | | | | | X | U | | | **7** | | |
| Y | N | 6526 | 1271 | + | - | 4384 | Temporary Reduction/Cancellation Returned by Appropriation | E | | | | | | D | | | M | | | | | | X | U | | | **7** | | 1 |
| Y | N | 6526 | 1271 | - | + | 4384 | Temporary Reduction/Cancellation Returned by Appropriation | B | | | | | | D | | | M | | | | | | X | U | | | **7** | | 1 |
| | | | | **Adjustments:** | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | 6535 | 1272 | **Advance appropriations permanently reduced (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | 6535 | 1272 | + | - | 4392 | Permanent Reduction - New Budget Authority | E | | | | | | D | | | M | | | | | | X | U | U | | | | |
| | | 6537 | 1273 | **Advance appropriations temporarily reduced (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | 6537 | 1273 | + | - | 4382 | Temporary Reduction - New Budget Authority | E | | | | | | D | | | M | | | | | | X | U | U | | | | |
| Y | Y | | 1280 | **Advance appropriation (total)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | This line is calculated. Equals sum of lines 1270 through 1273. | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | **Borrowing authority:** | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | **Discretionary:** | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | 4700 | 1300 | **Borrowing authority** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | N | N/A | 1300 | + | - | 4042 | Estimated Indefinite Borrowing Authority | E | | | | | | | | | D | | | | | | | U | | | | | 2 |
| Y | Y | 4700 | 1300 | + | - | 4141 | Current-Year Borrowing Authority Realized | E | | | | | | | | | D | P/T | | | | | X | U | U | | | | |
| Y | Y | 4700 | 1300 | + | - | 4143 | Decreases to Indefinite Borrowing Authority | E | | | | | | | | | D | P/T | | | | | X | U | U | | | | |
| | | | | **Adjustments:** | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | 4735 | 1320 | **Borrowing authority permanently reduced (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | 4735 | 1320 | + | - | 4392 | Permanent Reduction - New Budget Authority | E | | | | | | B | | | D | | | | | | X | U | U | | | | |
| Y | N | N/A | 1330 | **Anticipated reductions to current fiscal year borrowing authority (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |

**USSGL Crosswalks for Fiscal 2011 Reporting:**
**SF 133: Report on Budget Execution and Budgetary Resources**
**Schedule P: Program and Financing (P&F), Prior Year Actual Column**

| Applicability to SF133 | Applicability to P&F | Old P&F Line No. | SF 133/ P&F Line No. | Debit Funct. Ind. | Credit Funct. Ind. | USSGL Account | USSGL Account Title | USSGL Account Attributes for FACTS II: Begin/ End | Debit/ Credit | Reimb. Flag | Apport. Categ. | Apport. Cat.B | Program Rpt.Cat. | Auth Type | Adv. Flag | Avail. Time | BEA Cat. Ind. | Borrow-ing Source | Dir. Trans. Agy. | Dir. Trans. Acct. | Trans. Part-ner | Year of BA | Prior-Year Adj. | TAFS Attributes: SF133 TAFS Status | P&F TAFS Status | Expir-ation Flag | Fund Type | Fin. Acct. Ind. | Addl. Info |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Y | N | N/A | 1330 | + | - | 4044 | Anticipated Reductions to Borrowing Authority | E | | | | | | | | | D | | | | | | | U | | | | | 2 |
| Y | Y | | 1340 | Borrowing authority (total) | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | This line is calculated. Equals sum of lines 1300 through 1330 (SF 133) and lines 1300 through 1320 (P&F). | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | Mandatory: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | 6710 | 1400 | Borrowing authority | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | N | N/A | 1400 | + | - | 4042 | Estimated Indefinite Borrowing Authority | E | | | | | | | | | M | P/T | | | | | | U | | | | | 2 |
| Y | Y | 6710 | 1400 | + | - | 4126 | Amounts Appropriated From Specific Invested TAFS - Receivable | E | | | | | | B | | | M | | | | | | X | U | U | | 2/7 | | |
| Y | Y | 6710 | 1400 | - | + | 4126 | Amounts Appropriated From Specific Invested TAFS - Receivable | B | | | | | | B | | | M | | | | | | X | U | U | | 2/7 | | |
| Y | Y | 6710 | 1400 | + | - | 4128 | Amounts Appropriated From Specific Invested TAFS - Transfers-In | E | | | | | | B | | | M | | | | | | X | U | U | | 2/7 | | |
| Y | Y | 6710 | 1400 | + | - | 4141 | Current-Year Borrowing Authority Realized | E | | | | | | | | | M | | | | | | X | U | U | | | | |
| Y | Y | 6710 | 1400 | + | - | 4143 | Decreases to Indefinite Borrowing Authority | E | | | | | | | | | M | | | | | | X | U | U | | | | |
| | | | | Adjustments: | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | 6735 | 1420 | Borrowing authority permanently reduced (-) | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | 6735 | 1420 | + | - | 4392 | Permanent Reduction - New Budget Authority | E | | | | | | B | | | M | | | | | | X | U | U | | | | |
| | | N/A | 1421 | Borrowing authority applied to repay debt (-) | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | N/A | 1421 | + | - | 4129 | Amounts Appropriated From Specific Invested TAFS - Transfers-Out | E | | | | | | B | | | M | | | | | | X | U | U | | 2/7 | | |
| Y | Y | N/A | 1421 | + | - | 4146 | Actual Repayments of Debt, Current-Year Authority | E | | | | | | B | | | M | | | | | | X | U | U | | | D/G | |
| Y | Y | N/A | 1421 | + | - | 4146 | Actual Repayments of Debt, Current-Year Authority | E | | | | | | B | | | M | | | | | | X | U | U | | 1/3/4/8 | N | |
| | | | Anticipated borrowing authority: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | N/A | 1430 | Anticipated reductions to current fiscal year borrowing authority (-) | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | N | N/A | 1430 | + | - | 4044 | Anticipated Reductions to Borrowing Authority | E | | | | | | | | | M | | | | | | | U | | | | | 2 |
| Y | Y | | 1440 | Borrowing authority (total) | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | This line is calculated. Equals the sum of lines 1400 through 1430 (SF 133) and lines 1400 through 1420 (P&F). | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | Contract authority: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | Discretionary: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | 4900 | 1500 | Contract authority | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | N | N/A | 1500 | + | - | 4032 | Estimated Indefinite Contract Authority | E | | | | | | | | | D | | | | | | | U | | | | | 2 |
| Y | Y | 4900 | 1500 | + | - | 4131 | Current-Year Contract Authority Realized | E | | | | | | | | | D | | | | | | X | U | U | | | | |
| Y | Y | 4900 | 1500 | + | - | 4133 | Decreases to Indefinite Contract Authority | E | | | | | | | | | D | | | | | | X | U | U | | | | |
| | | | | Nonexpenditure transfers : | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | N/A | 1510 | Contract authority transferred to other accounts (-) | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | N/A | 1510 | + | - | 4137 | Transfers of Contract Authority | E | C | | | | | | | | D | | ## | #### | | | X | U/E | U | | | | 1 |
| Y | Y | N/A | 1510 | - | + | 4137 | Transfers of Contract Authority | B | C | | | | | | | | D | | ## | #### | | | X | U/E | U | | | | 1 |
| | | N/A | 1511 | Contract authority transferred from other accounts | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | N/A | 1511 | + | - | 4137 | Transfers of Contract Authority | E | D | | | | | | | | D | | ## | #### | | | X | U/E | U | | | | 1 |
| Y | Y | N/A | 1511 | - | + | 4137 | Transfers of Contract Authority | B | D | | | | | | | | D | | ## | #### | | | X | U/E | U | | | | 1 |
| | | | | Adjustments: | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | N/A | 1520 | Contract authority and/or unobligated balance of contract authority permanently reduced (-) | | | | | | | | | | | | | | | | | | | | | | | | | |
| N | Y | N/A | 1520 | + | - | 4392 | Permanent Reduction - New Budget Authority | E | | | | | | C | | | D | | | | | | X | | U | | | | |
| N | Y | N/A | 1520 | + | - | 4393 | Permanent Reduction - Prior-Year Balances | E | | | | | | C | | | D | | | | | | X | | U | | | | |
| | | 4935 | 1520 | Contract authority permanently reduced (-) | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | N | 4935 | 1520 | + | - | 4392 | Permanent Reduction - New Budget Authority | E | | | | | | C | | | D | | | | | | X | U | | | | | |
| | | 4936 | 1521 | Unobligated balance of contract authority permanently reduced (-) | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | N | 4936 | 1521 | + | - | 4393 | Permanent Reduction - Prior-Year Balances | E | | | | | | C | | | D | | | | | | X | U | | | | | |
| | | 4945 | 1522 | Contract authority precluded from obligation (limitation on obligations) (-) | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | N/A | 1522 | + | - | 4395 | Authority Unavailable for Obligation Pursuant to Public Law - Temporary | E | | | | | | C | | | D | | | | | | X | U | U | | | | 2 |
| Y | Y | 4945 | 1522 | + | - | 4397 | Receipts and Appropriations Temporarily Precluded From Obligation | E | | | | | | C | | | D | | | | | | X | U | U | | 7 | | 1 |
| Y | Y | 4945 | 1522 | - | + | 4397 | Receipts and Appropriations Temporarily Precluded From Obligation | B | | | | | | C | | | D | | | | | | X | U | U | | 7 | | 1 |
| | | N/A | 1530 | Anticipated nonexpenditure transfers of contract authority (+ or -) | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | N | N/A | 1530 | + | - | 4160 | Anticipated Transfers - Current-Year Authority | E | | | | | | C | | | D | | | | | | | U | | | | | 2 |
| | | N/A | 1531 | Anticipated adjustments to current year contract authority (+ or -) | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | N | N/A | 1531 | + | - | 4034 | Anticipated Adjustments to Contract Authority | E | | | | | | | | | D | | | | | | | U | | | | | 2 |
| Y | Y | | 1540 | Contract authority (total) | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | This line is calculated. Equals sum of lines 1500 through 1531 (SF 133) and lines 1500 through 1522 (P&F). | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | Mandatory: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | 6610 | 1600 | Contract authority | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | N | N/A | 1600 | + | - | 4032 | Estimated Indefinite Contract Authority | E | | | | | | | | | M | | | | | | | U | | | | | 2 |
| Y | Y | 6610 | 1600 | + | - | 4131 | Current-Year Contract Authority Realized | E | | | | | | | | | M | | | | | | X | U | U | | | | |
| Y | Y | 6610 | 1600 | + | - | 4133 | Decreases to Indefinite Contract Authority | E | | | | | | | | | M | | | | | | X | U | U | | | | |

**USSGL Crosswalks for Fiscal 2011 Reporting:**
**SF 133: Report on Budget Execution and Budgetary Resources**
**Schedule P: Program and Financing (P&F), Prior Year Actual Column**

| Applicability to SF133 | Applicability to P&F | Old P&F Line No. | SF 133/ P&F Line No. | Debit Funct. Ind. | Credit Funct. Ind. | USSGL Account | USSGL Account Title | USSGL Account Attributes for FACTS II: Begin/ End | Debit/ Credit | Reimb. Flag | Apport. Categ. | Apport. Cat.B | Program Rpt.Cat. | Auth Type | Adv. Flag | Avail. Time | BEA Cat. Ind. | Borrow-ing Source | Dir. Trans. Agy. | Dir. Trans. Acct. | Trans. Part-ner | Year of BA | Prior-Year Adj. | TAFS Attributes: SF133 TAFS Status | P&F TAFS Status | Expir-ation Flag | Fund Type | Fin. Acct. Ind. | Addl. Info |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | **Nonexpenditure transfers:** | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | **6661** | **1610** | **Contract authority transferred to other accounts (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| **Y** | **Y** | **6661** | **1610** | + | - | 4137 | Transfers of Contract Authority | E | C | | | | | | | | M | | ## | #### | | | X | U/E | U | | | | 1 |
| **Y** | **Y** | **6661** | **1610** | - | + | 4137 | Transfers of Contract Authority | B | C | | | | | | | | M | | ## | #### | | | X | U/E | U | | | | 1 |
| | | **6662** | **1611** | **Contract authority transferred from other accounts** | | | | | | | | | | | | | | | | | | | | | | | | | |
| **Y** | **Y** | **6662** | **1611** | + | - | 4137 | Transfers of Contract Authority | E | D | | | | | | | | M | | ## | #### | | | X | U/E | U | | | | 1 |
| **Y** | **Y** | **6662** | **1611** | - | + | 4137 | Transfers of Contract Authority | B | D | | | | | | | | M | | ## | #### | | | X | U/E | U | | | | 1 |
| | | | | **Adjustments:** | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | **N/A** | **1620** | **Contract authority and/or unobligated balance of contract authority permanently reduced (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| **N** | **Y** | **N/A** | **1620** | + | - | 4392 | Permanent Reduction - New Budget Authority | E | | | | | | C | | | M | | | | | | X | | U | | | | |
| **N** | **Y** | **N/A** | **1620** | + | - | 4393 | Permanent Reduction - Prior-Year Balances | E | | | | | | C | | | M | | | | | | X | | U | | | | |
| | | **6635** | **1620** | **Contract authority permanently reduced (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| **Y** | **N** | **6635** | **1620** | + | - | 4392 | Permanent Reduction - New Budget Authority | E | | | | | | C | | | M | | | | | | X | U | | | | | |
| | | **6636** | **1621** | **Unobligated balance of contract authority permanently reduced (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| **Y** | **N** | **6636** | **1621** | + | - | 4393 | Permanent Reduction - Prior-Year Balances | E | | | | | | C | | | M | | | | | | X | U | | | | | |
| | | **N/A** | **1622** | **Contract authority precluded from obligation (limitation on obligations) (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| **Y** | **Y** | **N/A** | **1622** | + | - | 4395 | Authority Unavailable for Obligation Pursuant to Public Law - Temporary | E | | | | | | C | | | M | | | | | | X | U | U | | | | 2 |
| **Y** | **Y** | **N/A** | **1622** | + | - | 4397 | Receipts and Appropriations Temporarily Precluded From Obligation | E | | | | | | C | | | M | | | | | | X | U | U | | | | 1 |
| **Y** | **Y** | **N/A** | **1622** | - | + | 4397 | Receipts and Appropriations Temporarily Precluded From Obligation | B | | | | | | C | | | M | | | | | | X | U | U | | | | 1 |
| | | **N/A** | **1630** | **Anticipated nonexpenditure transfers of contract authority (net) (+ or -)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| **Y** | **N** | **N/A** | **1630** | + | - | 4160 | Anticipated Transfers - Current-Year Authority | E | | | | | | C | | | M | | | | | | | U | | | | | 2 |
| | | **N/A** | **1631** | **Anticipated adjustments to current year contract authority (+ or -)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| **Y** | **N** | **N/A** | **1631** | + | - | 4034 | Anticipated Adjustments to Contract Authority | E | | | | | | | | | M | | | | | | | U | | | | | 2 |
| **Y** | **Y** | | **1640** | **Contract authority (total)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | This line is calculated. Equals sum of lines 1600 through 1631 (SF133) and lines 1600 through 1622 (P&F). | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | **Spending authority from offsetting collections:** | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | **Discretionary:** | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | **5800** | **1700** | **Collected** | | | | | | | | | | | | | | | | | | | | | | | | | |
| **Y** | **Y** | **5800** | **1700** | + | - | 4212 | Liquidation of Deficiency - Offsetting Collections | E | | | | | | | | | D | | | | | | X | U/E | U | | | | |
| **Y** | **Y** | **5800** | **1700** | + | - | 4222 | Unfilled Customer Orders With Advance | E | | | | | | | | | D | | | | | | X | U/E | U | | | | 1 |
| **Y** | **Y** | **5800** | **1700** | - | + | 4222 | Unfilled Customer Orders With Advance | B | | | | | | | | | D | | | | | | X | U/E | U | | | | 1 |
| **Y** | **Y** | **5800** | **1700** | + | - | 4252 | Reimbursements and Other Income Earned - Collected | E | | | | | | | | | D | | | | | | X | U/E | U | | | | |
| **Y** | **Y** | **5800** | **1700** | + | - | 4253 | Prior-Year Unfilled Customer Orders With Advance - Refunds Paid | E | | | | | | | | | D | | | | | | X | U/E | U | | | | |
| **Y** | **Y** | **5800** | **1700** | + | - | 4255 | Appropriation Trust Fund Expenditure Transfers - Collected | E | | | | | | | | | D | | | | | | X | U/E | U | | | | |
| **Y** | **Y** | **5800** | **1700** | + | - | 4260 | Actual Collections of "governmental-type" Fees | E | | | | | | | | | D | | | | | | X | U/E | U | | | | |
| **Y** | **Y** | **5800** | **1700** | + | - | 4261 | Actual Collections of Business-Type Fees | E | | | | | | | | | D | | | | | | X | U/E | U | | | | |
| **Y** | **Y** | **5800** | **1700** | + | - | 4262 | Actual Collections of Loan Principal | E | | | | | | | | | D | | | | | | X | U/E | U | | | | |
| **Y** | **Y** | **5800** | **1700** | + | - | 4263 | Actual Collections of Loan Interest | E | | | | | | | | | D | | | | | | X | U/E | U | | | | |
| **Y** | **Y** | **5800** | **1700** | + | - | 4264 | Actual Collections of Rent | E | | | | | | | | | D | | | | | | X | U/E | U | | | | |
| **Y** | **Y** | **5800** | **1700** | + | - | 4265 | Actual Collections From Sale of Foreclosed Property | E | | | | | | | | | D | | | | | | X | U/E | U | | | | |
| **Y** | **Y** | **5800** | **1700** | + | - | 4266 | Other Actual Business-Type Collections From Non-Federal Sources | E | | | | | | | | | D | | | | | | X | U/E | U | | | | |
| **Y** | **Y** | **5800** | **1700** | + | - | 4267 | Other Actual "governmental-type" Collections From Non-Federal Sources | E | | | | | | | | | D | | | | | | X | U/E | U | | | | |
| **Y** | **Y** | **5800** | **1700** | + | - | 4271 | Actual Program Fund Subsidy Collected | E | | | | | | | | | D | | | | | | X | U/E | U | | | | |
| **Y** | **Y** | **5800** | **1700** | + | - | 4273 | Interest Collected From Treasury | E | | | | | | | | | D | | | | | | X | U | U | | | | |
| **Y** | **Y** | **5800** | **1700** | + | - | 4275 | Actual Collections From Liquidating Fund | E | | | | | | | | | D | | | | | | X | U/E | U | | | | |
| **Y** | **Y** | **5800** | **1700** | + | - | 4276 | Actual Collections From Financing Fund | E | | | | | | | | | D | | | | | | X | U/E | U | | | | |
| **Y** | **Y** | **5800** | **1700** | + | - | 4277 | Other Actual Collections - Federal | E | | | | | | | | | D | | | | | | X | U/E | U | | | | |
| **Y** | **Y** | **5800** | **1700** | + | - | 4290 | Amortization and Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds | E | | | | | | | | | D | | | | | | X | U | U | | | | |
| **Y** | **Y** | **5800** | **1700** | + | - | 4872 | Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected | E | | | | | | | | | D | | | | | | X | U/E | U | | | | |
| **Y** | **Y** | **5800** | **1700** | + | - | 4972 | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected | E | | | | | | | | | D | | | | | | X | U/E | U | | | | |
| | | **5810** | **1701** | **Change in uncollected customer payments from Federal sources (+or -)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| **Y** | **Y** | **5810** | **1701** | + | - | 4221 | Unfilled Customer Orders Without Advance | E | | | | | | | | | D | | | | F/E | | X | U/E | U | | | | 1 |
| **Y** | **Y** | **5810** | **1701** | - | + | 4221 | Unfilled Customer Orders Without Advance | B | | | | | | | | | D | | | | F/E | | X | U/E | U | | | | 1 |
| **Y** | **Y** | **5810** | **1701** | + | - | 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | E | | | | | | | | | D | | | | | | X | U/E | U | | | | 1 |
| **Y** | **Y** | **5810** | **1701** | - | + | 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | B | | | | | | | | | D | | | | | | X | U/E | U | | | | 1 |
| **Y** | **Y** | **5810** | **1701** | + | - | 4251 | Reimbursements and Other Income Earned - Receivable | E | | | | | | | | | D | | | | F/E | | X | U/E | U | | | | 1 |
| **Y** | **Y** | **5810** | **1701** | - | + | 4251 | Reimbursements and Other Income Earned - Receivable | B | | | | | | | | | D | | | | F/E | | X | U/E | U | | | | 1 |
| **Y** | **Y** | **5810** | **1701** | + | - | 4283 | Interest Receivable From Treasury | E | | | | | | | | | D | | | | | | X | U/E | U | | | | 1 |
| **Y** | **Y** | **5810** | **1701** | - | + | 4283 | Interest Receivable From Treasury | B | | | | | | | | | D | | | | | | X | U/E | U | | | | 1 |
| **Y** | **Y** | **5810** | **1701** | + | - | 4285 | Receivable From the Liquidating Fund | E | | | | | | | | | D | | | | | | X | U/E | U | | | | 1 |
| **Y** | **Y** | **5810** | **1701** | - | + | 4285 | Receivable From the Liquidating Fund | B | | | | | | | | | D | | | | | | X | U/E | U | | | | 1 |
| **Y** | **Y** | **5810** | **1701** | + | - | 4286 | Receivable From the Financing Fund | E | | | | | | | | | D | | | | | | X | U/E | U | | | | 1 |
| **Y** | **Y** | **5810** | **1701** | - | + | 4286 | Receivable From the Financing Fund | B | | | | | | | | | D | | | | | | X | U/E | U | | | | 1 |
| **Y** | **Y** | **5810** | **1701** | + | - | 4287 | Other Federal Receivables | E | | | | | | | | | D | | | | | | X | U/E | U | | | | 1 |

**USSGL Crosswalks for Fiscal 2011 Reporting:**
**SF 133: Report on Budget Execution and Budgetary Resources**
**Schedule P: Program and Financing (P&F), Prior Year Actual Column**

| Applicability to SF133 | Applicability to P&F | Old P&F Line No. | SF 133/ P&F Line No. | Debit Funct. Ind. | Credit Funct. Ind. | USSGL Account | USSGL Account Title | USSGL Account Attributes for FACTS II: Begin/ End | Debit/ Credit | Reimb. Flag | Apport. Categ. | Apport. Cat.B | Program Rpt.Cat. | Auth Type | Adv. Flag | Avail. Time | BEA Cat. Ind. | Borrow-ing Source | Dir. Trans. Agy. | Dir. Trans. Acct. | Trans. Part-ner | Year of BA | Prior-Year Adj. | TAFS Attributes: SF133 TAFS Status | P&F TAFS Status | Expir-ation Flag | Fund Type | Fin. Acct. Ind. | Addl. Info |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Y | Y | 5810 | 1701 | - | + | 4287 | Other Federal Receivables | B | | | | | | | | | D | | | | | | X | U/E | U | | | | 1 |
| | | 5826 | 1702 | **Offsetting collections (previously unavailable)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | 5826 | 1702 | + | - | 4121 | Amounts Appropriated From Specific Invested TAFS Reclassified – Receivable - Cancellation | E | | | | | | S | | | D | | | | | | X | U | U | | | | |
| Y | Y | 5826 | 1702 | + | - | 4123 | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction | E | | | | | | S | | | D | | | | | | X | U | U | | | | |
| Y | Y | 5826 | 1702 | + | - | 4158 | Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation | E | | | | | | | | | D | | | | | | X | U | U | | | | |
| Y | Y | 5826 | 1702 | + | - | 4384 | Temporary Reduction/Cancellation Returned by Appropriation | E | | | | | | S | | | D | | | | | | X | U | U | | | | 1 |
| Y | Y | 5826 | 1702 | - | + | 4384 | Temporary Reduction/Cancellation Returned by Appropriation | B | | | | | | S | | | D | | | | | | X | U | U | | | | 1 |
| | | | | **Nonexpenditure transfers:** | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | 5861 | 1710 | **Spending authority from offsetting collections transferred to other accounts (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | 5861 | 1710 | + | - | 4170 | Transfers - Current-Year Authority | E | C | | | | | S | | | D | | ## | #### | | | X | U | U | | | | |
| Y | Y | 5861 | 1710 | + | - | 4175 | Allocation Transfers of Current-Year Authority for Noninvested Accounts | E | C | | | | | S | | | D | | ## | #### | | | X | U | U | | | | |
| | | 5862 | 1711 | **Spending authority from offsetting collections transferred from other accounts** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | 5862 | 1711 | + | - | 4170 | Transfers - Current-Year Authority | E | D | | | | | S | | | D | | ## | #### | | | X | U | U | | | | |
| Y | Y | 5862 | 1711 | + | - | 4171 | Nonallocation Transfers of Invested Balances - Receivable | E | D | | | | | | | | D | | ## | #### | | | X | U/E | U | | 1 | | 1 |
| Y | Y | 5862 | 1711 | - | + | 4171 | Nonallocation Transfers of Invested Balances - Receivable | B | D | | | | | | | | D | | ## | #### | | | X | U/E | U | | 1 | | 1 |
| Y | Y | 5862 | 1711 | + | - | 4173 | Nonallocation Transfers of Invested Balances - Transferred | E | D | | | | | | | | D | | ## | #### | | | X | U/E | U | | 1 | | |
| Y | Y | 5862 | 1711 | + | - | 4175 | Allocation Transfers of Current-Year Authority for Noninvested Accounts | E | D | | | | | S | | | D | | ## | #### | | | X | U | U | | | | |
| | | | | **Adjustments:** | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | 5827 | 1720 | **Capital transfer of spending authority from offsetting collections to general fund (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | 5827 | 1720 | + | - | 4151 | Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority | E | | | | | | | | | D | | | | | | X | U | U | | | | |
| Y | Y | 5833 | 1721 | **Spending authority from offsetting collections applied to deficiency by law (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | This line is not required to be supported by the USSGL at this time, but will be required in the future. | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | 5835 | 1722 | **Spending authority from offsetting collections permanently reduced (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | 5835 | 1722 | + | - | 4392 | Permanent Reduction - New Budget Authority | E | | | | | | S | | | D | | | | | | X | U | U | | | | |
| | | N/A | 1723 | **Spending authority from offsetting collections temporarily reduced (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| N | Y | N/A | 1723 | + | - | 4382 | Temporary Reduction - New Budget Authority | E | | | | | | S | | | D | | | | | | X | | U | | | | |
| N | Y | N/A | 1723 | + | - | 4383 | Temporary Reduction - Prior-Year Balances | E | | | | | | S | | | D | | | | | | X | | U | | | | |
| | | 5837 | 1723 | **Spending authority from offsetting collections temporarily reduced (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | N | 5837 | 1723 | + | - | 4382 | Temporary Reduction - New Budget Authority | E | | | | | | S | | | D | | | | | | X | U | | | | | |
| | | 5838 | 1724 | **Unobligated balance of spending authority from offsetting collections temporarily reduced (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | N | 5838 | 1724 | + | - | 4383 | Temporary Reduction - Prior-Year Balances | E | | | | | | S | | | D | | | | | | X | U | | | | | |
| | | 5845 | 1725 | **Spending authority from offsetting collections precluded from obligation (limitation on obligations) (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | N/A | 1725 | + | - | 4395 | Authority Unavailable for Obligation Pursuant to Public Law - Temporary | E | | | | | | S | | | D | | | | | | X | U | U | | | | 2 |
| Y | Y | 5845 | 1725 | + | - | 4398 | Offsetting Collections Temporarily Precluded From Obligation | E | | | | | | | | | D | | | | | | X | U | U | | | | 1 |
| Y | Y | 5845 | 1725 | - | + | 4398 | Offsetting Collections Temporarily Precluded From Obligation | B | | | | | | | | | D | | | | | | X | U | U | | | | 1 |
| | | 5847 | 1726 | **Spending authority from offsetting collections applied to repay debt (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | 5847 | 1726 | + | - | 4146 | Actual Repayments of Debt, Current-Year Authority | E | | | | | | S | | | D | | | | | | X | U | U | | | | |
| | | 5849 | 1727 | **Spending authority from offsetting collections applied to liquidate contract authority (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | 5849 | 1727 | + | - | 4135 | Contract Authority Liquidated | E | | | | | | S | | | D | | | | | | X | U | U | | | | |
| | | 5853 | 1728 | **Spending authority from offsetting collections substituted for borrowing authority (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | 5853 | 1728 | - | + | 4140 | Substitution of Borrowing Authority | E | | | | | | S | | | D | | | | | | X | U | U | | | | |
| | | N/A | 1740 | **Anticipated collections, reimbursements, and other income** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | N | N/A | 1740 | + | - | 4060 | Anticipated Collections From Non-Federal Sources | E | D | | | | | | | | D | | | | | | | U | | | | | 2 |
| Y | N | N/A | 1740 | + | - | 4070 | Anticipated Collections From Federal Sources | E | D | | | | | | | | D | | | | | | | U | | | | | 2 |
| Y | N | N/A | 1740 | + | - | 4210 | Anticipated Reimbursements and Other Income | E | D | | | | | | | | D | | | | | | | U | | | | | 2 |
| Y | N | N/A | 1740 | + | - | 4215 | Anticipated Appropriation Trust Fund Expenditure Transfers | E | | | | | | | | | D | | | | | | | U | | | | | 2 |
| | | N/A | 1741 | **Anticipated nonexpenditure transfers of spending authority from offsetting collections (net) (+ or -)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | N | N/A | 1741 | + | - | 4160 | Anticipated Transfers - Current-Year Authority | E | | | | | | S | | | D | | | | | | | U | | | | | 2 |
| | | N/A | 1742 | **Anticipated capital transfers and redemption of debt (spending authority from offsetting collections) (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | N | N/A | 1742 | + | - | 4047 | Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority | E | | | | | | S | | | D | | | | | | | U | | | | | 2 |
| Y | Y | | 1750 | **Spending authority from offsetting collections (total)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | This line is calculated. Equals sum of lines 1700 through 1742 (SF 133) and lines 1700 through 1728 (P&F). | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | **Mandatory:** | | | | | | | | | | | | | | | | | | | | | | | | | | |

**USSGL Crosswalks for Fiscal 2011 Reporting:**
**SF 133: Report on Budget Execution and Budgetary Resources**
**Schedule P: Program and Financing (P&F), Prior Year Actual Column**

| Applicability to SF133 | Applicability to P&F | Old P&F Line No. | SF 133/ P&F Line No. | Debit Funct. Ind. | Credit Funct. Ind. | USSGL Account | USSGL Account Title | USSGL Account Attributes for FACTS II: Begin/ End | Debit/ Credit | Reimb. Flag | Apport. Categ. | Apport. Cat.B | Program Rpt.Cat. | Auth Type | Adv. Flag | Avail. Time | BEA Cat. Ind. | Borrow-ing Source | Dir. Trans. Agy. | Dir. Trans. Acct. | Trans. Part-ner | Year of BA | Prior-Year Adj. | TAFS Attributes: SF133 TAFS Status | P&F TAFS Status | Expir-ation Flag | Fund Type | Fin. Acct. Ind. | Addl. Info |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | **6900** | **1800** | **Collected** | | | | | | | | | | | | | | | | | | | | | | | | | |
| **Y** | **Y** | **6900** | **1800** | + | - | 4212 | Liquidation of Deficiency - Offsetting Collections | E | | | | | | | | | M | | | | | | X | U/E | U | | | | |
| **Y** | **Y** | **6900** | **1800** | + | - | 4222 | Unfilled Customer Orders With Advance | E | | | | | | | | | M | | | | | | X | U/E | U | | | | 1 |
| **Y** | **Y** | **6900** | **1800** | - | + | 4222 | Unfilled Customer Orders With Advance | B | | | | | | | | | M | | | | | | X | U/E | U | | | | 1 |
| **Y** | **Y** | **6900** | **1800** | + | - | 4252 | Reimbursements and Other Income Earned - Collected | E | | | | | | | | | M | | | | | | X | U/E | U | | | | |
| **Y** | **Y** | **6900** | **1800** | + | - | 4253 | Prior-Year Unfilled Customer Orders With Advance - Refunds Paid | E | | | | | | | | | M | | | | | | X | U/E | U | | | | |
| **Y** | **Y** | **6900** | **1800** | + | - | 4255 | Appropriation Trust Fund Expenditure Transfers - Collected | E | | | | | | | | | M | | | | | | X | U/E | U | | | | |
| **Y** | **Y** | **6900** | **1800** | + | - | 4260 | Actual Collections of "governmental-type" Fees | E | | | | | | | | | M | | | | | | X | U/E | U | | | | |
| **Y** | **Y** | **6900** | **1800** | + | - | 4261 | Actual Collections of Business-Type Fees | E | | | | | | | | | M | | | | | | X | U/E | U | | | | |
| **Y** | **Y** | **6900** | **1800** | + | - | 4262 | Actual Collections of Loan Principal | E | | | | | | | | | M | | | | | | X | U/E | U | | | | |
| **Y** | **Y** | **6900** | **1800** | + | - | 4263 | Actual Collections of Loan Interest | E | | | | | | | | | M | | | | | | X | U/E | U | | | | |
| **Y** | **Y** | **6900** | **1800** | + | - | 4264 | Actual Collections of Rent | E | | | | | | | | | M | | | | | | X | U/E | U | | | | |
| **Y** | **Y** | **6900** | **1800** | + | - | 4265 | Actual Collections From Sale of Foreclosed Property | E | | | | | | | | | M | | | | | | X | U/E | U | | | | |
| **Y** | **Y** | **6900** | **1800** | + | - | 4266 | Other Actual Business-Type Collections From Non-Federal Sources | E | | | | | | | | | M | | | | | | X | U/E | U | | | | |
| **Y** | **Y** | **6900** | **1800** | + | - | 4267 | Other Actual "governmental-type" Collections From Non-Federal Sources | E | | | | | | | | | M | | | | | | X | U/E | U | | | | |
| **Y** | **Y** | **6900** | **1800** | + | - | 4271 | Actual Program Fund Subsidy Collected | E | | | | | | | | | M | | | | | | X | U/E | U | | | | |
| **Y** | **Y** | **6900** | **1800** | + | - | 4273 | Interest Collected From Treasury | E | | | | | | | | | M | | | | | | X | U | U | | | | |
| **Y** | **Y** | **6900** | **1800** | + | - | 4275 | Actual Collections From Liquidating Fund | E | | | | | | | | | M | | | | | | X | U/E | U | | | | |
| **Y** | **Y** | **6900** | **1800** | + | - | 4276 | Actual Collections From Financing Fund | E | | | | | | | | | M | | | | | | X | U/E | U | | | | |
| **Y** | **Y** | **6900** | **1800** | + | - | 4277 | Other Actual Collections - Federal | E | | | | | | | | | M | | | | | | X | U/E | U | | | | |
| **Y** | **Y** | **6900** | **1800** | + | - | 4290 | Amortization and Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds | E | | | | | | | | | M | | | | | | X | U | U | | | | |
| **Y** | **Y** | **6900** | **1800** | + | - | 4872 | Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected | E | | | | | | | | | M | | | | | | X | U/E | U | | | | |
| **Y** | **Y** | **6900** | **1800** | + | - | 4972 | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected | E | | | | | | | | | M | | | | | | X | U/E | U | | | | |
| | | **6910** | **1801** | **Change in uncollected customer payments from Federal sources (+or -)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| **Y** | **Y** | **6910** | **1801** | + | - | 4221 | Unfilled Customer Orders Without Advance | E | | | | | | | | | M | | | | F/E | | X | U/E | U | | | | 1 |
| **Y** | **Y** | **6910** | **1801** | - | + | 4221 | Unfilled Customer Orders Without Advance | B | | | | | | | | | M | | | | F/E | | X | U/E | U | | | | 1 |
| **Y** | **Y** | **6910** | **1801** | + | - | 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | E | | | | | | | | | M | | | | | | X | U/E | U | | | | 1 |
| **Y** | **Y** | **6910** | **1801** | - | + | 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | B | | | | | | | | | M | | | | | | X | U/E | U | | | | 1 |
| **Y** | **Y** | **6910** | **1801** | + | - | 4251 | Reimbursements and Other Income Earned - Receivable | E | | | | | | | | | M | | | | F/E | | X | U/E | U | | | | 1 |
| **Y** | **Y** | **6910** | **1801** | - | + | 4251 | Reimbursements and Other Income Earned - Receivable | B | | | | | | | | | M | | | | F/E | | X | U/E | U | | | | 1 |
| **Y** | **Y** | **6910** | **1801** | + | - | 4283 | Interest Receivable From Treasury | E | | | | | | | | | M | | | | | | X | U/E | U | | | | 1 |
| **Y** | **Y** | **6910** | **1801** | - | + | 4283 | Interest Receivable From Treasury | B | | | | | | | | | M | | | | | | X | U/E | U | | | | 1 |
| **Y** | **Y** | **6910** | **1801** | + | - | 4285 | Receivable From the Liquidating Fund | E | | | | | | | | | M | | | | | | X | U/E | U | | | | 1 |
| **Y** | **Y** | **6910** | **1801** | - | + | 4285 | Receivable From the Liquidating Fund | B | | | | | | | | | M | | | | | | X | U/E | U | | | | 1 |
| **Y** | **Y** | **6910** | **1801** | + | - | 4286 | Receivable From the Financing Fund | E | | | | | | | | | M | | | | | | X | U/E | U | | | | 1 |
| **Y** | **Y** | **6910** | **1801** | - | + | 4286 | Receivable From the Financing Fund | B | | | | | | | | | M | | | | | | X | U/E | U | | | | 1 |
| **Y** | **Y** | **6910** | **1801** | + | - | 4287 | Other Federal Receivables | E | | | | | | | | | M | | | | | | X | U/E | U | | | | 1 |
| **Y** | **Y** | **6910** | **1801** | - | + | 4287 | Other Federal Receivables | B | | | | | | | | | M | | | | | | X | U/E | U | | | | 1 |
| | | **6926** | **1802** | **Offsetting collections (previously unavailable)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| **Y** | **Y** | **6926** | **1802** | + | - | 4121 | Amounts Appropriated From Specific Invested TAFS Reclassified – Receivable - Cancellation | E | | | | | | S | | | M | | | | | | X | U | U | | | | |
| **Y** | **Y** | **6926** | **1802** | + | - | 4123 | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction | E | | | | | | S | | | M | | | | | | X | U | U | | | | |
| **Y** | **Y** | **6926** | **1802** | + | - | 4158 | Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation | E | | | | | | | | | M | | | | | | X | U | U | | | | |
| **Y** | **Y** | **6926** | **1802** | + | - | 4384 | Temporary Reduction/Cancellation Returned by Appropriation | E | | | | | | S | | | M | | | | | | X | U | U | | | | 1 |
| **Y** | **Y** | **6926** | **1802** | - | + | 4384 | Temporary Reduction/Cancellation Returned by Appropriation | B | | | | | | S | | | M | | | | | | X | U | U | | | | 1 |
| | | | | **Nonexpenditure transfers:** | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | **6961** | **1810** | **Spending authority from offsetting collections transferred to other accounts (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| **Y** | **Y** | **6961** | **1810** | + | - | 4170 | Transfers - Current-Year Authority | E | C | | | | | S | | | M | | ## | #### | | | X | U | U | | | | |
| **Y** | **Y** | **6961** | **1810** | + | - | 4172 | Nonallocation Transfers of Invested Balances - Payable | E | C | | | | | | | | M | | ## | #### | | | X | U/E | U | | 3 | | 1 |
| **Y** | **Y** | **6961** | **1810** | - | + | 4172 | Nonallocation Transfers of Invested Balances - Payable | B | C | | | | | | | | M | | ## | #### | | | X | U/E | U | | 3 | | 1 |
| **Y** | **Y** | **6961** | **1810** | + | - | 4173 | Nonallocation Transfers of Invested Balances - Transferred | E | C | | | | | | | | M | | ## | #### | | | X | U/E | U | | 3 | | |
| **Y** | **Y** | **6961** | **1810** | + | - | 4175 | Allocation Transfers of Current-Year Authority for Noninvested Accounts | E | C | | | | | S | | | M | | ## | #### | | | X | U | U | | | | |
| | | **6962** | **1811** | **Spending authority from offsetting collections transferred from other accounts** | | | | | | | | | | | | | | | | | | | | | | | | | |
| **Y** | **Y** | **6962** | **1811** | + | - | 4170 | Transfers - Current-Year Authority | E | D | | | | | S | | | M | | ## | #### | | | X | U | U | | | | |
| **Y** | **Y** | **6962** | **1811** | + | - | 4175 | Allocation Transfers of Current-Year Authority for Noninvested Accounts | E | D | | | | | S | | | M | | ## | #### | | | X | U | U | | | | |
| | | | | **Adjustments:** | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | **6927** | **1820** | **Capital transfer of spending authority from offsetting collections to general fund (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| **Y** | **Y** | **6927** | **1820** | + | - | 4151 | Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority | E | | | | | | | | | M | | | | | | X | U | U | | | | |
| **Y** | **Y** | **6933** | **1821** | **Spending authority from offsetting collections applied to deficiency by law (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | This line is not required to be supported by the USSGL at this time, but will be required in the future. | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | **6937** | **1822** | **Spending authority from offsetting collections temporarily reduced (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| **Y** | **N** | **6397** | **1822** | + | - | 4382 | Temporary Reduction - New Budget Authority | E | | | | | | S | | | M | | | | | | X | U | | | | | |

**USSGL Crosswalks for Fiscal 2011 Reporting:**
**SF 133: Report on Budget Execution and Budgetary Resources**
**Schedule P: Program and Financing (P&F), Prior Year Actual Column**

| Applicability to SF133 | Applicability to P&F | Old P&F Line No. | SF 133/ P&F Line No. | Debit Funct. Ind. | Credit Funct. Ind. | USSGL Account | USSGL Account Title | USSGL Account Attributes for FACTS II: Begin/ End | Debit/ Credit | Reimb. Flag | Apport. Categ. | Apport. Cat.B | Program Rpt.Cat. | Auth Type | Adv. Flag | Avail. Time | BEA Cat. Ind. | Borrow-ing Source | Dir. Trans. Agy. | Dir. Trans. Acct. | Trans. Part-ner | Year of BA | Prior-Year Adj. | TAFS Attributes: SF133 TAFS Status | P&F TAFS Status | Expir-ation Flag | Fund Type | Fin. Acct. Ind. | Addl. Info |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | N/A | 1823 | **Spending authority from offsetting collections temporarily reduced (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| N | Y | N/A | 1823 | + | - | 4382 | Temporary Reduction - New Budget Authority | E | | | | | | S | | | M | | | | | | X | | U | | | | |
| N | Y | N/A | 1823 | + | - | 4383 | Temporary Reduction - Prior-Year Balances | E | | | | | | S | | | M | | | | | | X | | U | | | | |
| | | 6938 | 1823 | **Unobligated balance of spending authority from offsetting collections temporarily reduced (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | N | 6938 | 1823 | + | - | 4383 | Temporary Reduction - Prior-Year Balances | E | | | | | | S | | | M | | | | | | X | U | | | | | |
| | | 6945 | 1824 | **Spending authority from offsetting collections precluded from obligation (limitation on obligations) (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | N/A | 1824 | + | - | 4395 | Authority Unavailable for Obligation Pursuant to Public Law - Temporary | E | | | | | | S | | | M | | | | | | X | U | U | | | | 2 |
| Y | Y | 6945 | 1824 | + | - | 4398 | Offsetting Collections Temporarily Precluded From Obligation | E | | | | | | | | | M | | | | | | X | U | U | | | | 1 |
| Y | Y | 6945 | 1824 | - | + | 4398 | Offsetting Collections Temporarily Precluded From Obligation | B | | | | | | | | | M | | | | | | X | U | U | | | | 1 |
| | | 6947 | 1825 | **Spending authority from offsetting collections applied to repay debt (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | 6947 | 1825 | + | - | 4146 | Actual Repayments of Debt, Current-Year Authority | E | | | | | | S | | | M | | | | | | X | U | U | | | | |
| | | 6949 | 1826 | **Spending authority from offsetting collections applied to liquidate contract authority (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | 6949 | 1826 | + | - | 4132 | Substitution of Contract Authority | E | | | | | | S | | | | | | | | | X | U | U | | | | |
| Y | Y | 6949 | 1826 | + | - | 4135 | Contract Authority Liquidated | E | | | | | | S | | | M | | | | | | X | U | U | | | | |
| | | 6953 | 1827 | **Spending authority from offsetting collections substituted for borrowing authority (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | 6953 | 1827 | - | + | 4140 | Substitution of Borrowing Authority | E | | | | | | S | | | M | | | | | | X | U | U | | | | |
| | | N/A | 1840 | **Anticipated collections, reimbursements, and other income** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | N | N/A | 1840 | + | - | 4060 | Anticipated Collections From Non-Federal Sources | E | D | | | | | | | | M | | | | | | | U | | | | | 2 |
| Y | N | N/A | 1840 | + | - | 4070 | Anticipated Collections From Federal Sources | E | D | | | | | | | | M | | | | | | | U | | | | | 2 |
| Y | N | N/A | 1840 | + | - | 4210 | Anticipated Reimbursements and Other Income | E | D | | | | | | | | M | | | | | | | U | | | | | 2 |
| Y | N | N/A | 1840 | + | - | 4215 | Anticipated Appropriation Trust Fund Expenditure Transfers | E | | | | | | | | | M | | | | | | | U | | | | | 2 |
| | | N/A | 1841 | **Anticipated nonexpenditure transfers of spending authority from offsetting collections (net) (+ or -)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | N | N/A | 1841 | + | - | 4160 | Anticipated Transfers - Current-Year Authority | E | | | | | | S | | | M | | | | | | | U | | | | | 2 |
| | | N/A | 1842 | **Anticipated capital transfers and redemption of debt (spending authority from offsetting collections) (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | N | N/A | 1842 | + | - | 4047 | Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority | E | | | | | | S | | | M | | | | | | | U | | | | | 2 |
| Y | Y | | 1850 | **Spending authority from offsetting collections (total)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | This line is calculated. Equals sum of lines 1800 through 1842 (SF 133) and lines 1800 through 1827 (P&F). | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | | 1900 | **Budget authority total (discretionary and mandatory)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | This line is calculated. Equals the sum of combined total of mandatory and discretionary budget authority [Lines 1100 through 1152, 1170 through 1174, 1200 through 1252, 1270 through 1273, 1300 through 1330, 1400 through 1430, 1500 through 1531, 1600 through 1631, 1700 through 1742, and 1800 through 1842 (SF 133). Lines 1100 through 1139, 1170 through 1174, 1200 through 1239, 1270 through 1273, 1300 through 1320, 1400 through 1420, 1500 through 1522, 1600 through 1622, 1700 through 1728, and 1800 through 1827 (P&F)]. | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | N/A | 1901 | **Adjustment for budgetary resources applied to liquidate deficiencies (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | This line is not required to be supported by the USSGL at this time, but will be required in the future. | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | N | N/A | 1910 | **Total budgetary resources** | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | This line is calculated. Equals the sum of combined total of unobligated balances, budget authority, and line 1901 [Lines 1000 through 1042, 1100 through 1152, 1170 through 1174, 1200 through 1252, 1270 through 1273, 1300 through 1330, 1400 through 1430, 1500 through 1531, 1600 through 1631, 1700 through 1742, 1800 through 1842, and 1901 (SF 133)]. | | | | | | | | | | | | | | | | | | | | | | | |
| N | Y | 2390 | 1930 | **Total budgetary resources available** | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | This line is calculated. Equals the sum of combined total of unobligated balances, budget authority, and line 1901 [Lines 1000 through 1031, 1100 through 1139, 1170 through 1174, 1200 through 1239, 1270 through 1273, 1300 through 1320, 1400 through 1420, 1500 through 1522, 1600 through 1622, 1700 through 1728, 1800 through 1827, and 1901 (P&F)]. | | | | | | | | | | | | | | | | | | | | | | | |
| N | Y | N/A | | **MEMORANDUM (NON-ADD) ENTRIES:** | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | **ALL ACCOUNTS:** | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | N/A | 1940 | **Unobligated balance expiring (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| N | Y | 2398 | 1940 | + | - | 4420 | Unapportioned Authority - Pending Rescission | E | | | | | | | | | | | | | | | | | U | Y | | | |
| N | Y | 2398 | 1940 | + | - | 4430 | Unapportioned Authority - OMB Deferral | E | | | | | | | | | | | | | | | | | U | Y | | | |
| N | Y | 2398 | 1940 | + | - | 4450 | Unapportioned Authority | E | | | | | | | | | | | | | | | | | U | Y | | | |
| N | Y | 2398 | 1940 | + | - | 4510 | Apportionments | E | | | | | | | | A/S | | | | | | | | | U | Y | | | |
| N | Y | 2398 | 1940 | + | - | 4610 | Allotments - Realized Resources | E | | | | | | | | | | | | | | | | | U | Y | | | |
| N | Y | 2398 | 1940 | + | - | 4620 | Unobligated Funds Exempt From Apportionment | E | | | | | | | | | | | | | | | | | U | Y | | | |
| N | Y | 2398 | 1940 | + | - | 4630 | Funds Not Available for Commitment/Obligation | E | | | | | | | | | | | | | | | | | U | Y | | | |
| N | Y | 2398 | 1940 | + | - | 4700 | Commitments - Programs Subject to Apportionment | E | | | | | | | | | | | | | | | | | U | Y | | | |
| N | Y | 2398 | 1940 | + | - | 4720 | Commitments - Programs Exempt From Apportionment | E | | | | | | | | | | | | | | | | | U | Y | | | |
| | | N/A | 1941 | **Unexpired unobligated balance carried forward, end of year** | | | | | | | | | | | | | | | | | | | | | | | | | |
| N | Y | 2440 | 1941 | - | + | 4420 | Unapportioned Authority - Pending Rescission | E | | | | | | | | | | | | | | | | | U | N | | | |
| N | Y | 2440 | 1941 | - | + | 4430 | Unapportioned Authority - OMB Deferral | E | | | | | | | | | | | | | | | | | U | N | | | |
| N | Y | 2440 | 1941 | - | + | 4450 | Unapportioned Authority | E | | | | | | | | | | | | | | | | | U | N | | | |
| N | Y | 2440 | 1941 | - | + | 4510 | Apportionments | E | | | | | | | | A/S | | | | | | | | | U | N | | | |
| N | Y | 2440 | 1941 | - | + | 4610 | Allotments - Realized Resources | E | | | | | | | | | | | | | | | | | U | N | | | |
| N | Y | 2440 | 1941 | - | + | 4620 | Unobligated Funds Exempt From Apportionment | E | | | | | | | | | | | | | | | | | U | N | | | |
| N | Y | 2440 | 1941 | - | + | 4630 | Funds Not Available for Commitment/Obligation | E | | | | | | | | | | | | | | | | | U | N | | | |
| N | Y | 2440 | 1941 | - | + | 4700 | Commitments - Programs Subject to Apportionment | E | | | | | | | | | | | | | | | | | U | N | | | |
| N | Y | 2440 | 1941 | - | + | 4720 | Commitments - Programs Exempt From Apportionment | E | | | | | | | | | | | | | | | | | U | N | | | |

**USSGL Crosswalks for Fiscal 2011 Reporting:**
**SF 133: Report on Budget Execution and Budgetary Resources**
**Schedule P: Program and Financing (P&F), Prior Year Actual Column**

| Applicability to SF133 | Applicability to P&F | Old P&F Line No. | SF 133/ P&F Line No. | Debit Funct. Ind. | Credit Funct. Ind. | USSGL Account | USSGL Account Title | USSGL Account Attributes for FACTS II: Begin/ End | Debit/ Credit | Reimb. Flag | Apport. Categ. | Apport. Cat.B | Program Rpt.Cat. | Auth Type | Adv. Flag | Avail. Time | BEA Cat. Ind. | Borrow-ing Source | Dir. Trans. Agy. | Dir. Trans. Acct. | Trans. Part-ner | Year of BA | Prior-Year Adj. | TAFS Attributes: SF133 TAFS Status | P&F TAFS Status | Expir-ation Flag | Fund Type | Fin. Acct. Ind. | Addl. Info |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | **SPECIAL AND NON-REVOLVING TRUST FUNDS ONLY:** | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | **2441** | **1950** | **Other balances withdrawn (special and trust funds)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| **N** | **Y** | **2441** | **1950** | - | + | 4350 | Canceled Authority | E | | | | | | | | | | | | | | | X | | U | | 2/7 | | |
| **N** | **Y** | **2441** | **1950** | - | + | 4355 | Cancellation of Appropriation From Unavailable Receipts | E | | | | | | | | | | | | | | | X | | U | | 2/7 | | |
| **N** | **Y** | **2441** | **1950** | - | + | 4356 | Cancellation of Appropriation From Invested Balances | E | | | | | | | | | | | | | | | X | | U | | 2/7 | | |
| **N** | **Y** | **2441** | **1950** | - | + | 4357 | Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds | E | | | | | | | | | | | | | | | X | | U | | 2/7 | | |
| | | **N/A** | **1951** | **Unobligated balance expiring (special and trust funds)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| **N** | **Y** | **N/A** | **1951** | - | + | 4420 | Unapportioned Authority - Pending Rescission | E | | | | | | | | | | | | | | | | | U | Y | 2/7 | | |
| **N** | **Y** | **N/A** | **1951** | - | + | 4430 | Unapportioned Authority - OMB Deferral | E | | | | | | | | | | | | | | | | | U | Y | 2/7 | | |
| **N** | **Y** | **N/A** | **1951** | - | + | 4450 | Unapportioned Authority | E | | | | | | | | | | | | | | | | | U | Y | 2/7 | | |
| **N** | **Y** | **N/A** | **1951** | - | + | 4510 | Apportionments | E | | | | | | | | A/S | | | | | | | | | U | Y | 2/7 | | |
| **N** | **Y** | **N/A** | **1951** | - | + | 4610 | Allotments - Realized Resources | E | | | | | | | | | | | | | | | | | U | Y | 2/7 | | |
| **N** | **Y** | **N/A** | **1951** | - | + | 4620 | Unobligated Funds Exempt From Apportionment | E | | | | | | | | | | | | | | | | | U | Y | 2/7 | | |
| **N** | **Y** | **N/A** | **1951** | - | + | 4630 | Funds Not Available for Commitment/Obligation | E | | | | | | | | | | | | | | | | | U | Y | 2/7 | | |
| **N** | **Y** | **N/A** | **1951** | - | + | 4700 | Commitments - Programs Subject to Apportionment | E | | | | | | | | | | | | | | | | | U | Y | 2/7 | | |
| **N** | **Y** | **N/A** | **1951** | - | + | 4720 | Commitments - Programs Exempt From Apportionment | E | | | | | | | | | | | | | | | | | U | Y | 2/7 | | |
| | | **2451** | **1952** | **Expired unobligated balance carried forward, start of year (special and trust funds)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| **N** | **Y** | **2451** | **1952** | + | - | 4126 | Amounts Appropriated From Specific Invested TAFS - Receivable | B | | | | | | | | | | | | | | | X | | E | | 2/7 | | |
| **N** | **Y** | **2451** | **1952** | + | - | 4127 | Amounts Appropriated From Specific Invested TAFS - Payable | B | | | | | | | | | | | | | | | X | | E | | 2/7 | | |
| **N** | **Y** | **2451** | **1952** | + | - | 4136 | Contract Authority To Be Liquidated by Trust Funds | B | | | | | | | | | | | | | | | X | | E | | 2/7 | | |
| **N** | **Y** | **2451** | **1952** | + | - | 4137 | Transfers of Contract Authority | B | | | | | | | | | | | | | | | X | | E | | 2/7 | | |
| **N** | **Y** | **2451** | **1952** | + | - | 4139 | Contract Authority Carried Forward | B | | | | | | | | | | | | | | | | | E | | 2/7 | | |
| **N** | **Y** | **2451** | **1952** | + | - | 4149 | Borrowing Authority Carried Forward | B | | | | | | | | | | | | | | | | | E | | 2/7 | | |
| **N** | **Y** | **2451** | **1952** | + | - | 4166 | Allocations of Realized Authority - To Be Transferred From Invested Balances | B | | | | | | | | | | | | | | | X | | E | | 2/7 | | |
| **N** | **Y** | **2451** | **1952** | + | - | 4171 | Nonallocation Transfers of Invested Balances - Receivable | B | | | | | | | | | | | | | | | X | | E | | 2/7 | | |
| **N** | **Y** | **2451** | **1952** | + | - | 4172 | Nonallocation Transfers of Invested Balances - Payable | B | | | | | | | | | | | | | | | X | | E | | 2/7 | | |
| **N** | **Y** | **2451** | **1952** | + | - | 4201 | Total Actual Resources - Collected | B | | | | | | | | | | | | | | | | | E | | 2/7 | | |
| **N** | **Y** | **2451** | **1952** | + | - | 4221 | Unfilled Customer Orders Without Advance | B | | | | | | | | | | | | | F/E | | X | | E | | 2/7 | | |
| **N** | **Y** | **2451** | **1952** | + | - | 4222 | Unfilled Customer Orders With Advance | B | | | | | | | | | | | | | | | X | | E | | 2/7 | | |
| **N** | **Y** | **2451** | **1952** | + | - | 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | B | | | | | | | | | | | | | | | X | | E | | 2/7 | | |
| **N** | **Y** | **2451** | **1952** | + | - | 4251 | Reimbursements and Other Income Earned - Receivable | B | | | | | | | | | | | | | F/E | | X | | E | | 2/7 | | |
| **N** | **Y** | **2451** | **1952** | + | - | 4287 | Other Federal Receivables | B | | | | | | | | | | | | | | | X | | E | | 2/7 | | |
| **N** | **Y** | **2451** | **1952** | + | - | 4801 | Undelivered Orders - Obligations, Unpaid | B | | | | | | | | | | | | | | | X | | E | | 2/7 | | |
| **N** | **Y** | **2451** | **1952** | + | - | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | B | | | | | | | | | | | | | | | X | | E | | 2/7 | | |
| **N** | **Y** | **2451** | **1952** | + | - | 4901 | Delivered Orders - Obligations, Unpaid | B | | | | | | | | | | | | | | | X | | E | | 2/7 | | |
| | | **2452** | **1953** | **Expired unobligated balance carried forward, end of year (special and trust funds)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| **N** | **Y** | **2452** | **1953** | - | + | 4650 | Allotments - Expired Authority | E | | | | | | | | | | | | | | | | | E | | 2/7 | | |
| | | **N/A** | **1954** | **Unobligated balance canceling (special and trust funds)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| **N** | **Y** | **N/A** | **1954** | - | + | 4350 | Canceled Authority | E | | | | | | | | | | | | | | | X | | E | | 2/7 | | |
| **N** | **Y** | **N/A** | **1954** | - | + | 4355 | Cancellation of Appropriation From Unavailable Receipts | E | | | | | | | | | | | | | | | X | | E | | 2/7 | | |
| **N** | **Y** | **N/A** | **1954** | - | + | 4356 | Cancellation of Appropriation From Invested Balances | E | | | | | | | | | | | | | | | X | | E | | 2/7 | | |
| **N** | **Y** | **N/A** | **1954** | - | + | 4357 | Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds | E | | | | | | | | | | | | | | | X | | E | | 2/7 | | |
| | | | **STATUS OF BUDGETARY RESOURCES** | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | **Obligations incurred:** | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | **Direct:** | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | **N/A** | **2001** | **Category A (by quarter)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| **Y** | **N** | **N/A** | **2001** | - | + | 4801 | Undelivered Orders - Obligations, Unpaid | E | | D | A | | ### | | | | | | | | | | X | U/E | | | | | 1 |
| **Y** | **N** | **N/A** | **2001** | + | - | 4801 | Undelivered Orders - Obligations, Unpaid | B | | D | A | | ### | | | | | | | | | | X | U/E | | | | | 1 |
| **Y** | **N** | **N/A** | **2001** | - | + | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | E | | D | A | | ### | | | | | | | | | | X | U/E | | | | | 1 |
| **Y** | **N** | **N/A** | **2001** | + | - | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | B | | D | A | | ### | | | | | | | | | | X | U/E | | | | | 1 |
| **Y** | **N** | **N/A** | **2001** | - | + | 4881 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | E | | D | A | | ### | | | | | | | | | | X | U/E | | | | | |
| **Y** | **N** | **N/A** | **2001** | - | + | 4882 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | E | | D | A | | ### | | | | | | | | | | X | U/E | | | | | |
| **Y** | **N** | **N/A** | **2001** | - | + | 4901 | Delivered Orders - Obligations, Unpaid | E | | D | A | | ### | | | | | | | | | | X | U/E | | | | | 1 |
| **Y** | **N** | **N/A** | **2001** | + | - | 4901 | Delivered Orders - Obligations, Unpaid | B | | D | A | | ### | | | | | | | | | | X | U/E | | | | | 1 |
| **Y** | **N** | **N/A** | **2001** | - | + | 4902 | Delivered Orders - Obligations, Paid | E | | D | A | | ### | | | | | | | | | | X | U/E | | | | | |
| **Y** | **N** | **N/A** | **2001** | - | + | 4908 | Authority Outlayed Not Yet Disbursed | E | | D | A | | ### | | | | | | | | | | X | U | | | | | 1 |
| **Y** | **N** | **N/A** | **2001** | + | - | 4908 | Authority Outlayed Not Yet Disbursed | B | | D | A | | ### | | | | | | | | | | X | U | | | | | 1 |
| **Y** | **N** | **N/A** | **2001** | - | + | 4981 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | E | | D | A | | ### | | | | | | | | | | X | U/E | | | | | |
| **Y** | **N** | **N/A** | **2001** | - | + | 4982 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | E | | D | A | | ### | | | | | | | | | | X | U/E | | | | | |
| | | **N/A** | **2002** | **Category B (by project)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| **Y** | **N** | **N/A** | **2002** | - | + | 4801 | Undelivered Orders - Obligations, Unpaid | E | | D | B | ### | ### | | | | | | | | | | X | U/E | | | | | 1,4 |
| **Y** | **N** | **N/A** | **2002** | + | - | 4801 | Undelivered Orders - Obligations, Unpaid | B | | D | B | ### | ### | | | | | | | | | | X | U/E | | | | | 1,4 |
| **Y** | **N** | **N/A** | **2002** | - | + | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | E | | D | B | ### | ### | | | | | | | | | | X | U/E | | | | | 1,4 |
| **Y** | **N** | **N/A** | **2002** | + | - | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | B | | D | B | ### | ### | | | | | | | | | | X | U/E | | | | | 1,4 |

**USSGL Crosswalks for Fiscal 2011 Reporting:**
**SF 133: Report on Budget Execution and Budgetary Resources**
**Schedule P: Program and Financing (P&F), Prior Year Actual Column**

| Applicability to SF133 | Applicability to P&F | Old P&F Line No. | SF 133/ P&F Line No. | Debit Funct. Ind. | Credit Funct. Ind. | USSGL Account | USSGL Account Title | USSGL Account Attributes for FACTS II: Begin/ End | Debit/ Credit | Reimb. Flag | Apport. Categ. | Apport. Cat.B | Program Rpt.Cat. | Auth Type | Adv. Flag | Avail. Time | BEA Cat. Ind. | Borrow-ing Source | Dir. Trans. Agy. | Dir. Trans. Acct. | Trans. Part-ner | Year of BA | Prior-Year Adj. | TAFS Attributes: SF133 TAFS Status | P&F TAFS Status | Expir-ation Flag | Fund Type | Fin. Acct. Ind. | Addl. Info |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Y | N | N/A | 2002 | - | + | 4881 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | E | | D | B | ### | ### | | | | | | | | | | X | U/E | | | | | 4 |
| Y | N | N/A | 2002 | - | + | 4882 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | E | | D | B | ### | ### | | | | | | | | | | X | U/E | | | | | 4 |
| Y | N | N/A | 2002 | - | + | 4901 | Delivered Orders - Obligations, Unpaid | E | | D | B | ### | ### | | | | | | | | | | X | U/E | | | | | 1,4 |
| Y | N | N/A | 2002 | + | - | 4901 | Delivered Orders - Obligations, Unpaid | B | | D | B | ### | ### | | | | | | | | | | X | U/E | | | | | 1,4 |
| Y | N | N/A | 2002 | - | + | 4902 | Delivered Orders - Obligations, Paid | E | | D | B | ### | ### | | | | | | | | | | X | U/E | | | | | 4 |
| Y | N | N/A | 2002 | - | + | 4981 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | E | | D | B | ### | ### | | | | | | | | | | X | U/E | | | | | 4 |
| Y | N | N/A | 2002 | - | + | 4982 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | E | | D | B | ### | ### | | | | | | | | | | X | U/E | | | | | 4 |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | N/A | 2003 | Exempt from apportionment | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | N | N/A | 2003 | - | + | 4801 | Undelivered Orders - Obligations, Unpaid | E | | D | E | | | | | | | | | | | | X | U/E | | | | | 1 |
| Y | N | N/A | 2003 | + | - | 4801 | Undelivered Orders - Obligations, Unpaid | B | | D | E | | | | | | | | | | | | X | U/E | | | | | 1 |
| Y | N | N/A | 2003 | - | + | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | E | | D | E | | | | | | | | | | | | X | U/E | | | | | 1 |
| Y | N | N/A | 2003 | + | - | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | B | | D | E | | | | | | | | | | | | X | U/E | | | | | 1 |
| Y | N | N/A | 2003 | - | + | 4881 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | E | | D | E | | | | | | | | | | | | X | U/E | | | | | |
| Y | N | N/A | 2003 | - | + | 4882 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | E | | D | E | | | | | | | | | | | | X | U/E | | | | | |
| Y | N | N/A | 2003 | - | + | 4901 | Delivered Orders - Obligations, Unpaid | E | | D | E | | | | | | | | | | | | X | U/E | | | | | 1 |
| Y | N | N/A | 2003 | + | - | 4901 | Delivered Orders - Obligations, Unpaid | B | | D | E | | | | | | | | | | | | X | U/E | | | | | 1 |
| Y | N | N/A | 2003 | - | + | 4902 | Delivered Orders - Obligations, Paid | E | | D | E | | | | | | | | | | | | X | U/E | | | | | |
| Y | N | N/A | 2003 | - | + | 4908 | Authority Outlayed Not Yet Disbursed | E | | D | E | | | | | | | | | | | | X | U | | | | | 1 |
| Y | N | N/A | 2003 | + | - | 4908 | Authority Outlayed Not Yet Disbursed | B | | D | E | | | | | | | | | | | | X | U | | | | | 1 |
| Y | N | N/A | 2003 | - | + | 4981 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | E | | D | E | | | | | | | | | | | | X | U/E | | | | | |
| Y | N | N/A | 2003 | - | + | 4982 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | E | | D | E | | | | | | | | | | | | X | U/E | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | N | N/A | 2004 | Direct obligations (total) | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | This line is calculated. Equals sum of lines 2001 through 2003. | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | Reimbursable: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | N/A | 2101 | Category A (by quarter) | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | N | N/A | 2101 | - | + | 4801 | Undelivered Orders - Obligations, Unpaid | E | | R | A | | ### | | | | | | | | | | X | U/E | | | | | 1 |
| Y | N | N/A | 2101 | + | - | 4801 | Undelivered Orders - Obligations, Unpaid | B | | R | A | | ### | | | | | | | | | | X | U/E | | | | | 1 |
| Y | N | N/A | 2101 | - | + | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | E | | R | A | | ### | | | | | | | | | | X | U/E | | | | | 1 |
| Y | N | N/A | 2101 | + | - | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | B | | R | A | | ### | | | | | | | | | | X | U/E | | | | | 1 |
| Y | N | N/A | 2101 | - | + | 4881 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | E | | R | A | | ### | | | | | | | | | | X | U/E | | | | | |
| Y | N | N/A | 2101 | - | + | 4882 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | E | | R | A | | ### | | | | | | | | | | X | U/E | | | | | |
| Y | N | N/A | 2101 | - | + | 4901 | Delivered Orders - Obligations, Unpaid | E | | R | A | | ### | | | | | | | | | | X | U/E | | | | | 1 |
| Y | N | N/A | 2101 | + | - | 4901 | Delivered Orders - Obligations, Unpaid | B | | R | A | | ### | | | | | | | | | | X | U/E | | | | | 1 |
| Y | N | N/A | 2101 | - | + | 4902 | Delivered Orders - Obligations, Paid | E | | R | A | | ### | | | | | | | | | | X | U/E | | | | | |
| Y | N | N/A | 2101 | - | + | 4908 | Authority Outlayed Not Yet Disbursed | E | | R | A | | ### | | | | | | | | | | X | U | | | | | 1 |
| Y | N | N/A | 2101 | + | - | 4908 | Authority Outlayed Not Yet Disbursed | B | | R | A | | ### | | | | | | | | | | X | U | | | | | 1 |
| Y | N | N/A | 2101 | - | + | 4981 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | E | | R | A | | ### | | | | | | | | | | X | U/E | | | | | |
| Y | N | N/A | 2101 | - | + | 4982 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | E | | R | A | | ### | | | | | | | | | | X | U/E | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | N/A | 2102 | Category B (by project) | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | N | N/A | 2102 | - | + | 4801 | Undelivered Orders - Obligations, Unpaid | E | | R | B | ### | ### | | | | | | | | | | X | U/E | | | | | 1,4 |
| Y | N | N/A | 2102 | + | - | 4801 | Undelivered Orders - Obligations, Unpaid | B | | R | B | ### | ### | | | | | | | | | | X | U/E | | | | | 1,4 |
| Y | N | N/A | 2102 | - | + | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | E | | R | B | ### | ### | | | | | | | | | | X | U/E | | | | | 1,4 |
| Y | N | N/A | 2102 | + | - | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | B | | R | B | ### | ### | | | | | | | | | | X | U/E | | | | | 1,4 |
| Y | N | N/A | 2102 | - | + | 4881 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | E | | R | B | ### | ### | | | | | | | | | | X | U/E | | | | | 4 |
| Y | N | N/A | 2102 | - | + | 4882 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | E | | R | B | ### | ### | | | | | | | | | | X | U/E | | | | | 4 |
| Y | N | N/A | 2102 | - | + | 4901 | Delivered Orders - Obligations, Unpaid | E | | R | B | ### | ### | | | | | | | | | | X | U/E | | | | | 1,4 |
| Y | N | N/A | 2102 | + | - | 4901 | Delivered Orders - Obligations, Unpaid | B | | R | B | ### | ### | | | | | | | | | | X | U/E | | | | | 1,4 |
| Y | N | N/A | 2102 | - | + | 4902 | Delivered Orders - Obligations, Paid | E | | R | B | ### | ### | | | | | | | | | | X | U/E | | | | | 4 |
| Y | N | N/A | 2102 | - | + | 4981 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | E | | R | B | ### | ### | | | | | | | | | | X | U/E | | | | | 4 |
| | | N/A | 2102 | - | + | 4982 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | E | | R | B | ### | ### | | | | | | | | | | X | U/E | | | | | 4 |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | N/A | 2103 | Exempt from apportionment | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | N | N/A | 2103 | - | + | 4801 | Undelivered Orders - Obligations, Unpaid | E | | R | E | | | | | | | | | | | | X | U/E | | | | | 1 |
| Y | N | N/A | 2103 | + | - | 4801 | Undelivered Orders - Obligations, Unpaid | B | | R | E | | | | | | | | | | | | X | U/E | | | | | 1 |
| Y | N | N/A | 2103 | - | + | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | E | | R | E | | | | | | | | | | | | X | U/E | | | | | 1 |
| Y | N | N/A | 2103 | + | - | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | B | | R | E | | | | | | | | | | | | X | U/E | | | | | 1 |
| Y | N | N/A | 2103 | - | + | 4881 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | E | | R | E | | | | | | | | | | | | X | U/E | | | | | |

**USSGL Crosswalks for Fiscal 2011 Reporting:**
**SF 133: Report on Budget Execution and Budgetary Resources**
**Schedule P: Program and Financing (P&F), Prior Year Actual Column**

| Applicability to SF133 | Applicability to P&F | Old P&F Line No. | SF 133/ P&F Line No. | Debit Funct. Ind. | Credit Funct. Ind. | USSGL Account | USSGL Account Title | USSGL Account Attributes for FACTS II: Begin/ End | Debit/ Credit | Reimb. Flag | Apport. Categ. | Apport. Cat.B | Program Rpt.Cat. | Auth Type | Adv. Flag | Avail. Time | BEA Cat. Ind. | Borrow-ing Source | Dir. Trans. Agy. | Dir. Trans. Acct. | Trans. Part-ner | Year of BA | Prior-Year Adj. | TAFS Attributes: SF133 TAFS Status | P&F TAFS Status | Expir-ation Flag | Fund Type | Fin. Acct. Ind. | Addl. Info |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Y | N | N/A | 2103 | - | + | 4882 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | E | | R | E | | | | | | | | | | | | X | U/E | | | | | |
| Y | N | N/A | 2103 | - | + | 4901 | Delivered Orders - Obligations, Unpaid | E | | R | E | | | | | | | | | | | | X | U/E | | | | | 1 |
| Y | N | N/A | 2103 | + | - | 4901 | Delivered Orders - Obligations, Unpaid | B | | R | E | | | | | | | | | | | | X | U/E | | | | | 1 |
| Y | N | N/A | 2103 | - | + | 4902 | Delivered Orders - Obligations, Paid | E | | R | E | | | | | | | | | | | | X | U/E | | | | | |
| Y | N | N/A | 2103 | - | + | 4908 | Authority Outlayed Not Yet Disbursed | E | | R | E | | | | | | | | | | | | X | U | | | | | 1 |
| Y | N | N/A | 2103 | + | - | 4908 | Authority Outlayed Not Yet Disbursed | B | | R | E | | | | | | | | | | | | X | U | | | | | 1 |
| Y | N | N/A | 2103 | - | + | 4981 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | E | | R | E | | | | | | | | | | | | X | U/E | | | | | |
| Y | N | N/A | 2103 | - | + | 4982 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | E | | R | E | | | | | | | | | | | | X | U/E | | | | | |
| Y | N | N/A | 2104 | **Reimbursable obligations (total)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | This line is calculated. Equals sum of lines 2101 through 2103. | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | **Unobligated balance** | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | **Apportioned** | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | N/A | 2201 | **Available in the current period** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | N | N/A | 2201 | - | + | 4510 | Apportionments | E | | | | | | | | A | | | | | | | | U | | | | | |
| Y | N | N/A | 2201 | - | + | 4610 | Allotments - Realized Resources | E | | | | | | | | A | | | | | | | | U | | | | | |
| Y | N | N/A | 2201 | - | + | 4700 | Commitments - Programs Subject to Apportionment | E | | | | | | | | A | | | | | | | | U | | | | | |
| | | N/A | 2202 | **Available in subsequent periods** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | N | N/A | 2202 | - | + | 4510 | Apportionments | E | | | | | | | | S | | | | | | | | U | | | | | |
| Y | N | N/A | 2202 | - | + | 4590 | Apportionments - Anticipated Resources - Programs Subject to Apportionment | E | | | | | | | | S | | | | | | | | U | | | | | 2 |
| Y | N | N/A | 2202 | - | + | 4610 | Allotments - Realized Resources | E | | | | | | | | S | | | | | | | | U | | | | | |
| Y | N | N/A | 2202 | - | + | 4700 | Commitments - Programs Subject to Apportionment | E | | | | | | | | S | | | | | | | | U | | | | | |
| | | N/A | 2203 | **Anticipated** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | N | N/A | 2203 | - | + | 4590 | Apportionments - Anticipated Resources - Programs Subject to Apportionment | E | | | | | | | | A | | | | | | | | U | | | | | |
| | | | **Exempt from apportionment** | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | N/A | 2301 | **Available in the current period** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | N | N/A | 2301 | - | + | 4620 | Unobligated Funds Exempt From Apportionment | E | | | | | | | | A | | | | | | | | U | | | | | |
| Y | N | N/A | 2301 | - | + | 4720 | Commitments - Programs Exempt From Apportionment | E | | | | | | | | A | | | | | | | | U | | | | | |
| | | N/A | 2302 | **Available in subsequent periods** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | N | N/A | 2302 | - | + | 4620 | Unobligated Funds Exempt From Apportionment | E | | | | | | | | S | | | | | | | | U | | | | | |
| Y | N | N/A | 2302 | - | + | 4690 | Anticipated Resources - Programs Exempt From Apportionment | E | | | | | | | | S | | | | | | | | U | | | | | |
| Y | N | N/A | 2302 | - | + | 4720 | Commitments - Programs Exempt From Apportionment | E | | | | | | | | S | | | | | | | | U | | | | | |
| | | N/A | 2303 | **Anticipated** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | N | N/A | 2303 | - | + | 4690 | Anticipated Resources - Programs Exempt From Apportionment | E | | | | | | | | A | | | | | | | | U | | | | | 2 |
| | | | **Unapportioned** | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | N/A | 2401 | **Deferred** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | N | N/A | 2401 | - | + | 4430 | Unapportioned Authority - OMB Deferral | E | | | | | | | | | | | | | | | | U | | | | | |
| | | N/A | 2402 | **Withheld pending rescission** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | N | N/A | 2402 | - | + | 4420 | Unapportioned Authority - Pending Rescission | E | | | | | | | | | | | | | | | | U | | | | | |
| | | N/A | 2403 | **Other** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | N | N/A | 2403 | - | + | 4060 | Anticipated Collections From Non-Federal Sources | E | C | | | | | | | | | | | | | | | U | | | | | 2 |
| Y | N | N/A | 2403 | - | + | 4070 | Anticipated Collections From Federal Sources | E | C | | | | | | | | | | | | | | | U | | | | | 2 |
| Y | N | N/A | 2403 | - | + | 4210 | Anticipated Reimbursements and Other Income | E | C | | | | | | | | | | | | | | | U | | | | | 2 |
| Y | N | N/A | 2403 | - | + | 4310 | Anticipated Recoveries of Prior-Year Obligations | E | C | | | | | | | | | | | | | | | U | | | | | 2 |
| Y | N | N/A | 2403 | - | + | 4450 | Unapportioned Authority | E | | | | | | | | | | | | | | | | U | | | | | |
| Y | N | N/A | 2403 | - | + | 4450 | Unapportioned Authority | E | | | | | | | | | | | | | | | B/P | E | | | | | |
| Y | N | N/A | 2403 | - | + | 4630 | Funds Not Available for Commitment/Obligation | E | | | | | | | | | | | | | | | | U | | | | | |
| Y | N | N/A | 2403 | - | + | 4650 | Allotments - Expired Authority | E | | | | | | | | | | | | | | | | E | | | | | |
| Y | N | N/A | 2500 | **Total budgetary resources** | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | This line is calculated. Equals sum of lines 2001 through 2403. This amount equals the amount on line 1910 of the Schedule of Budgetary Resources. | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | **Memorandum entries:** | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | N | N/A | 2501 | **Subject to apportionment** | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | This line is not required to be supported by the USSGL at this time, but will be required in the future. | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | N | N/A | 2502 | **Exempt from apportionment** | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | This line is not required to be supported by the USSGL at this time, but will be required in the future. | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | **CHANGE IN OBLIGATED BALANCE** | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | **Obligated balance, start of year (net):** | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | 7240 | 3000 | **Unpaid obligations, brought forward, October 1 (gross)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | 7240 | 3000 | - | + | 4801 | Undelivered Orders - Obligations, Unpaid | B | | | | | | | | | | | | | | | X | U/E | U/E | | | | |
| Y | Y | 7240 | 3000 | - | + | 4901 | Delivered Orders - Obligations, Unpaid | B | | | | | | | | | | | | | | | X | U/E | U/E | | | | |

**USSGL Crosswalks for Fiscal 2011 Reporting:**
**SF 133: Report on Budget Execution and Budgetary Resources**
**Schedule P: Program and Financing (P&F), Prior Year Actual Column**

| Applicability to SF133 | Applicability to P&F | Old P&F Line No. | SF 133/ P&F Line No. | Debit Funct. Ind. | Credit Funct. Ind. | USSGL Account | USSGL Account Title | USSGL Account Attributes for FACTS II: Begin/ End | Debit/ Credit | Reimb. Flag | Apport. Categ. | Apport. Cat.B | Program Rpt.Cat. | Auth Type | Adv. Flag | Avail. Time | BEA Cat. Ind. | Borrow-ing Source | Dir. Trans. Agy. | Dir. Trans. Acct. | Trans. Part-ner | Year of BA | Prior-Year Adj. | TAFS Attributes: SF133 TAFS Status | P&F TAFS Status | Expir-ation Flag | Fund Type | Fin. Acct. Ind. | Addl. Info |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 7245 | 3001 | Adjustments to unpaid obligations, brought forward, October 1 (+ or -) | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | 7245 | 3001 | - | + | 4801 | Undelivered Orders - Obligations, Unpaid | E | | | | | | | | | | | | | | | B/P | U/E | U/E | | | | |
| Y | Y | 7245 | 3001 | - | + | 4831 | Undelivered Orders - Obligations Transferred, Unpaid | E | | | | | | | | | | | | | | | B/P | U/E | U/E | | | | |
| Y | Y | 7245 | 3001 | - | + | 4871 | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries | E | | | | | | | | | | | | | | | B/P | U/E | U/E | | | | |
| Y | Y | 7245 | 3001 | - | + | 4881 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | E | | | | | | | | | | | | | | | B/P | U/E | U/E | | | | |
| Y | Y | 7245 | 3001 | - | + | 4901 | Delivered Orders - Obligations, Unpaid | E | | | | | | | | | | | | | | | B/P | U/E | U/E | | | | |
| Y | Y | 7245 | 3001 | - | + | 4931 | Delivered Orders - Obligations Transferred, Unpaid | E | | | | | | | | | | | | | | | B/P | U/E | U/E | | | | |
| Y | Y | 7245 | 3001 | - | + | 4971 | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries | E | | | | | | | | | | | | | | | B/P | U/E | U/E | | | | |
| Y | Y | 7245 | 3001 | - | + | 4981 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | E | | | | | | | | | | | | | | | B/P | U/E | U/E | | | | |
| | | 7240 | 3010 | Uncollected customer payments from Federal sources, brought forward, October 1 (-) | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | 7240 | 3010 | - | + | 4221 | Unfilled Customer Orders Without Advance | B | | | | | | | | | | | | | F/E | | X | U/E | U/E | | | | |
| Y | Y | 7240 | 3010 | - | + | 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | B | | | | | | | | | | | | | | | X | U/E | U/E | | | | |
| Y | Y | 7240 | 3010 | - | + | 4251 | Reimbursements and Other Income Earned - Receivable | B | | | | | | | | | | | | | F/E | | X | U/E | U/E | | | | |
| Y | Y | 7240 | 3010 | - | + | 4283 | Interest Receivable From Treasury | B | | | | | | | | | | | | | | | X | U/E | U/E | | | | |
| Y | Y | 7240 | 3010 | - | + | 4285 | Receivable From the Liquidating Fund | B | | | | | | | | | | | | | | | X | U/E | U/E | | | | |
| Y | Y | 7240 | 3010 | - | + | 4286 | Receivable From the Financing Fund | B | | | | | | | | | | | | | | | X | U/E | U/E | | | | |
| Y | Y | 7240 | 3010 | - | + | 4287 | Other Federal Receivables | B | | | | | | | | | | | | | | | X | U/E | U/E | | | | |
| | | 7245 | 3011 | Adjustments to uncollected customer payments from Federal sources, brought forward, October 1 (+ or -) | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | 7245 | 3011 | - | + | 4199 | Transfer of Expired Expenditure Transfers - Receivable | E | | | | | | | | | | | | | | | B/P | U/E | U/E | | | | |
| Y | Y | 7245 | 3011 | - | + | 4221 | Unfilled Customer Orders Without Advance | E | | | | | | | | | | | | | F/E | | B/P | U/E | U/E | | | | |
| Y | Y | 7245 | 3011 | - | + | 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | E | | | | | | | | | | | | | | | B/P | U/E | U/E | | | | |
| Y | Y | 7245 | 3011 | - | + | 4230 | Unfilled Customer Orders Without Advance - Transferred | E | | | | | | | | | | | | | F/E | | B/P | U/E | U/E | | | | |
| Y | Y | 7245 | 3011 | - | + | 4232 | Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred | E | | | | | | | | | | | | | | | B/P | U/E | U/E | | | | |
| Y | Y | 7245 | 3011 | - | + | 4233 | Reimbursements and Other Income Earned - Receivable - Transferred | E | | | | | | | | | | | | | F/E | | B/P | U/E | U/E | | | | |
| Y | Y | 7245 | 3011 | - | + | 4234 | Other Federal Receivables - Transferred | E | | | | | | | | | | | | | | | B/P | U/E | U/E | | | | |
| Y | Y | 7245 | 3011 | - | + | 4251 | Reimbursements and Other Income Earned - Receivable | E | | | | | | | | | | | | | F/E | | B/P | U/E | U/E | | | | |
| Y | Y | 7245 | 3011 | - | + | 4283 | Interest Receivable From Treasury | E | | | | | | | | | | | | | | | B/P | U/E | U/E | | | | |
| Y | Y | 7245 | 3011 | - | + | 4285 | Receivable From the Liquidating Fund | E | | | | | | | | | | | | | | | B/P | U/E | U/E | | | | |
| Y | Y | 7245 | 3011 | - | + | 4286 | Receivable From the Financing Fund | E | | | | | | | | | | | | | | | B/P | U/E | U/E | | | | |
| Y | Y | 7245 | 3011 | - | + | 4287 | Other Federal Receivables | E | | | | | | | | | | | | | | | B/P | U/E | U/E | | | | |
| Y | Y | | 3020 | Obligated balance, start of year (net) | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | This line is calculated. Equals sum of lines 3000 through 3011. | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | Changes in obligated balance during the year: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | 7310 | 3030 | Obligations incurred, unexpired accounts | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | 7310 | 3030 | - | + | 4801 | Undelivered Orders - Obligations, Unpaid | E | | | | | | | | | | | | | | | X | U | U | | | | 1 |
| Y | Y | 7310 | 3030 | + | - | 4801 | Undelivered Orders - Obligations, Unpaid | B | | | | | | | | | | | | | | | X | U | U | | | | 1 |
| Y | Y | 7310 | 3030 | - | + | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | E | | | | | | | | | | | | | | | X | U | U | | | | 1 |
| Y | Y | 7310 | 3030 | + | - | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | B | | | | | | | | | | | | | | | X | U | U | | | | 1 |
| Y | Y | 7310 | 3030 | - | + | 4881 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | E | | | | | | | | | | | | | | | X | U | U | | | | |
| Y | Y | 7310 | 3030 | - | + | 4882 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | E | | | | | | | | | | | | | | | X | U | U | | | | |
| Y | Y | 7310 | 3030 | - | + | 4901 | Delivered Orders - Obligations, Unpaid | E | | | | | | | | | | | | | | | X | U | U | | | | 1 |
| Y | Y | 7310 | 3030 | + | - | 4901 | Delivered Orders - Obligations, Unpaid | B | | | | | | | | | | | | | | | X | U | U | | | | 1 |
| Y | Y | 7310 | 3030 | - | + | 4902 | Delivered Orders - Obligations, Paid | E | | | | | | | | | | | | | | | X | U | U | | | | |
| Y | Y | 7310 | 3030 | - | + | 4908 | Authority Outlayed Not Yet Disbursed | E | | | | | | | | | | | | | | | X | U | U | | | | 1 |
| Y | Y | 7310 | 3030 | + | - | 4908 | Authority Outlayed Not Yet Disbursed | B | | | | | | | | | | | | | | | X | U | U | | | | 1 |
| Y | Y | 7310 | 3030 | - | + | 4981 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | E | | | | | | | | | | | | | | | X | U | U | | | | |
| Y | Y | 7310 | 3030 | - | + | 4982 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | E | | | | | | | | | | | | | | | X | U | U | | | | |
| | | 7340 | 3031 | Obligations incurred, expired accounts | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | 7340 | 3031 | - | + | 4801 | Undelivered Orders - Obligations, Unpaid | E | | | | | | | | | | | | | | | X | E | E | | | | 1 |
| Y | Y | 7340 | 3031 | + | - | 4801 | Undelivered Orders - Obligations, Unpaid | B | | | | | | | | | | | | | | | X | E | E | | | | 1 |
| Y | Y | 7340 | 3031 | - | + | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | E | | | | | | | | | | | | | | | X | E | E | | | | 1 |
| Y | Y | 7340 | 3031 | + | - | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | B | | | | | | | | | | | | | | | X | E | E | | | | 1 |
| Y | Y | 7340 | 3031 | - | + | 4881 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | E | | | | | | | | | | | | | | | X | E | E | | | | |
| Y | Y | 7340 | 3031 | - | + | 4882 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | E | | | | | | | | | | | | | | | X | E | E | | | | |
| Y | Y | 7340 | 3031 | - | + | 4901 | Delivered Orders - Obligations, Unpaid | E | | | | | | | | | | | | | | | X | E | E | | | | 1 |
| Y | Y | 7340 | 3031 | + | - | 4901 | Delivered Orders - Obligations, Unpaid | B | | | | | | | | | | | | | | | X | E | E | | | | 1 |
| Y | Y | 7340 | 3031 | - | + | 4902 | Delivered Orders - Obligations, Paid | E | | | | | | | | | | | | | | | X | E | E | | | | |
| Y | Y | 7340 | 3031 | - | + | 4981 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | E | | | | | | | | | | | | | | | X | E | E | | | | |
| Y | Y | 7340 | 3031 | - | + | 4982 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | E | | | | | | | | | | | | | | | X | E | E | | | | |

**USSGL Crosswalks for Fiscal 2011 Reporting:**
**SF 133: Report on Budget Execution and Budgetary Resources**
**Schedule P: Program and Financing (P&F), Prior Year Actual Column**

| Applicability to SF133 | Applicability to P&F | Old P&F Line No. | SF 133/ P&F Line No. | Debit Funct. Ind. | Credit Funct. Ind. | USSGL Account | USSGL Account Title | USSGL Account Attributes for FACTS II: Begin/ End | Debit/ Credit | Reimb. Flag | Apport. Categ. | Apport. Cat.B | Program Rpt.Cat. | Auth Type | Adv. Flag | Avail. Time | BEA Cat. Ind. | Borrow-ing Source | Dir. Trans. Agy. | Dir. Trans. Acct. | Trans. Part-ner | Year of BA | Prior-Year Adj. | TAFS Attributes: SF133 TAFS Status | P&F TAFS Status | Expir-ation Flag | Fund Type | Fin. Acct. Ind. | Addl. Info |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | **7320** | **3040** | **Outlays (gross) (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| **Y** | **Y** | **7320** | **3040** | + | - | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | E | | | | | | | | | | | | | | | X | U/E | U/E | | | | 1 |
| **Y** | **Y** | **7320** | **3040** | - | + | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | B | | | | | | | | | | | | | | | X | U/E | U/E | | | | 1 |
| **Y** | **Y** | **7320** | **3040** | + | - | 4882 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | E | | | | | | | | | | | | | | | X | U/E | U/E | | | | |
| **Y** | **Y** | **7320** | **3040** | + | - | 4902 | Delivered Orders - Obligations, Paid | E | | | | | | | | | | | | | | | X | U/E | U/E | | | | |
| **Y** | **Y** | **7320** | **3040** | + | - | 4908 | Authority Outlayed Not Yet Disbursed | E | | | | | | | | | | | | | | | X | U | U | | | | 1 |
| **Y** | **Y** | **7320** | **3040** | - | + | 4908 | Authority Outlayed Not Yet Disbursed | B | | | | | | | | | | | | | | | X | U | U | | | | 1 |
| **Y** | **Y** | **7320** | **3040** | + | - | 4982 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | E | | | | | | | | | | | | | | | X | U/E | U/E | | | | |
| | | **7400** | **3050** | **Change in uncollected customer payments from Federal sources, unexpired accounts (+ or -)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| **Y** | **Y** | **7400** | **3050** | - | + | 4221 | Unfilled Customer Orders Without Advance | E | | | | | | | | | | | | | F/E | | X | U | U | | | | 1 |
| **Y** | **Y** | **7400** | **3050** | + | - | 4221 | Unfilled Customer Orders Without Advance | B | | | | | | | | | | | | | F/E | | X | U | U | | | | 1 |
| **Y** | **Y** | **7400** | **3050** | - | + | 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | E | | | | | | | | | | | | | | | X | U | U | | | | 1 |
| **Y** | **Y** | **7400** | **3050** | + | - | 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | B | | | | | | | | | | | | | | | X | U | U | | | | 1 |
| **Y** | **Y** | **7400** | **3050** | - | + | 4251 | Reimbursements and Other Income Earned - Receivable | E | | | | | | | | | | | | | F/E | | X | U | U | | | | 1 |
| **Y** | **Y** | **7400** | **3050** | + | - | 4251 | Reimbursements and Other Income Earned - Receivable | B | | | | | | | | | | | | | F/E | | X | U | U | | | | 1 |
| **Y** | **Y** | **7400** | **3050** | - | + | 4283 | Interest Receivable From Treasury | E | | | | | | | | | | | | | | | X | U | U | | | | 1 |
| **Y** | **Y** | **7400** | **3050** | + | - | 4283 | Interest Receivable From Treasury | B | | | | | | | | | | | | | | | X | U | U | | | | 1 |
| **Y** | **Y** | **7400** | **3050** | - | + | 4285 | Receivable From the Liquidating Fund | E | | | | | | | | | | | | | | | X | U | U | | | | 1 |
| **Y** | **Y** | **7400** | **3050** | + | - | 4285 | Receivable From the Liquidating Fund | B | | | | | | | | | | | | | | | X | U | U | | | | 1 |
| **Y** | **Y** | **7400** | **3050** | - | + | 4286 | Receivable From the Financing Fund | E | | | | | | | | | | | | | | | X | U | U | | | | 1 |
| **Y** | **Y** | **7400** | **3050** | + | - | 4286 | Receivable From the Financing Fund | B | | | | | | | | | | | | | | | X | U | U | | | | 1 |
| **Y** | **Y** | **7400** | **3050** | - | + | 4287 | Other Federal Receivables | E | | | | | | | | | | | | | | | X | U | U | | | | 1 |
| **Y** | **Y** | **7400** | **3050** | + | - | 4287 | Other Federal Receivables | B | | | | | | | | | | | | | | | X | U | U | | | | 1 |
| | | **7410** | **3051** | **Change in uncollected customer payments from Federal sources, expired accounts (+ or -)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| **Y** | **Y** | **7410** | **3051** | - | + | 4221 | Unfilled Customer Orders Without Advance | E | | | | | | | | | | | | | F/E | | X | E | E | | | | 1 |
| **Y** | **Y** | **7410** | **3051** | + | - | 4221 | Unfilled Customer Orders Without Advance | B | | | | | | | | | | | | | F/E | | X | E | E | | | | 1 |
| **Y** | **Y** | **7410** | **3051** | - | + | 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | E | | | | | | | | | | | | | | | X | E | E | | | | 1 |
| **Y** | **Y** | **7410** | **3051** | + | - | 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | B | | | | | | | | | | | | | | | X | E | E | | | | 1 |
| **Y** | **Y** | **7410** | **3051** | - | + | 4251 | Reimbursements and Other Income Earned - Receivable | E | | | | | | | | | | | | | F/E | | X | E | E | | | | 1 |
| **Y** | **Y** | **7410** | **3051** | + | - | 4251 | Reimbursements and Other Income Earned - Receivable | B | | | | | | | | | | | | | F/E | | X | E | E | | | | 1 |
| **Y** | **Y** | **7410** | **3051** | - | + | 4283 | Interest Receivable From Treasury | E | | | | | | | | | | | | | | | X | E | E | | | | 1 |
| **Y** | **Y** | **7410** | **3051** | + | - | 4283 | Interest Receivable From Treasury | B | | | | | | | | | | | | | | | X | E | E | | | | 1 |
| **Y** | **Y** | **7410** | **3051** | - | + | 4285 | Receivable From the Liquidating Fund | E | | | | | | | | | | | | | | | X | E | E | | | | 1 |
| **Y** | **Y** | **7410** | **3051** | + | - | 4285 | Receivable From the Liquidating Fund | B | | | | | | | | | | | | | | | X | E | E | | | | 1 |
| **Y** | **Y** | **7410** | **3051** | - | + | 4286 | Receivable From the Financing Fund | E | | | | | | | | | | | | | | | X | E | E | | | | 1 |
| **Y** | **Y** | **7410** | **3051** | + | - | 4286 | Receivable From the Financing Fund | B | | | | | | | | | | | | | | | X | E | E | | | | 1 |
| **Y** | **Y** | **7410** | **3051** | - | + | 4287 | Other Federal Receivables | E | | | | | | | | | | | | | | | X | E | E | | | | 1 |
| **Y** | **Y** | **7410** | **3051** | + | - | 4287 | Other Federal Receivables | B | | | | | | | | | | | | | | | X | E | E | | | | 1 |
| | | **7331** | **3060** | **Unpaid obligations transferred to other accounts (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| **Y** | **Y** | **7331** | **3060** | - | + | 4831 | Undelivered Orders - Obligations Transferred, Unpaid | E | D | | | | | | | | | | ## | #### | | | X | U/E | U/E | | | | |
| **Y** | **Y** | **7331** | **3060** | - | + | 4931 | Delivered Orders - Obligations Transferred, Unpaid | E | D | | | | | | | | | | ## | #### | | | X | U/E | U/E | | | | |
| | | **7332** | **3061** | **Unpaid obligations transferred from other accounts** | | | | | | | | | | | | | | | | | | | | | | | | | |
| **Y** | **Y** | **7332** | **3061** | - | + | 4831 | Undelivered Orders - Obligations Transferred, Unpaid | E | C | | | | | | | | | | ## | #### | | | X | U/E | U/E | | | | |
| **Y** | **Y** | **7332** | **3061** | - | + | 4931 | Delivered Orders - Obligations Transferred, Unpaid | E | C | | | | | | | | | | ## | #### | | | X | U/E | U/E | | | | |
| | | **7331** | **3070** | **Uncollected customer payments from Federal sources transferred to other accounts** | | | | | | | | | | | | | | | | | | | | | | | | | |
| **Y** | **Y** | **7331** | **3070** | - | + | 4199 | Transfer of Expired Expenditure Transfers - Receivable | E | C | | | | | | | | | | ## | #### | | | X | U/E | U/E | | | | |
| **Y** | **Y** | **7331** | **3070** | - | + | 4230 | Unfilled Customer Orders Without Advance - Transferred | E | C | | | | | | | | | | ## | #### | F/E | | X | U/E | U/E | | | | |
| **Y** | **Y** | **7331** | **3070** | - | + | 4232 | Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred | E | C | | | | | | | | | | ## | #### | | | X | U/E | U/E | | | | |
| **Y** | **Y** | **7331** | **3070** | - | + | 4233 | Reimbursements and Other Income Earned - Receivable - | E | C | | | | | | | | | | ## | #### | F/E | | X | U/E | U/E | | | | |
| **Y** | **Y** | **7331** | **3070** | - | + | 4234 | Other Federal Receivables - Transferred | E | C | | | | | | | | | | ## | #### | | | X | U/E | U/E | | | | |
| | | **7332** | **3071** | **Uncollected customer payments from Federal sources transferred from other accounts (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| **Y** | **Y** | **7332** | **3071** | - | + | 4199 | Transfer of Expired Expenditure Transfers - Receivable | E | D | | | | | | | | | | ## | #### | | | X | U/E | U/E | | | | |
| **Y** | **Y** | **7332** | **3071** | - | + | 4230 | Unfilled Customer Orders Without Advance - Transferred | E | D | | | | | | | | | | ## | #### | F/E | | X | U/E | U/E | | | | |
| **Y** | **Y** | **7332** | **3071** | - | + | 4232 | Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred | E | D | | | | | | | | | | ## | #### | | | X | U/E | U/E | | | | |
| **Y** | **Y** | **7332** | **3071** | - | + | 4233 | Reimbursements and Other Income Earned - Receivable - | E | D | | | | | | | | | | ## | #### | F/E | | X | U/E | U/E | | | | |
| **Y** | **Y** | **7332** | **3071** | - | + | 4234 | Other Federal Receivables - Transferred | E | D | | | | | | | | | | ## | #### | | | X | U/E | U/E | | | | |
| | | **7345** | **3080** | **Recoveries of prior year unpaid obligations, unexpired accounts (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| **Y** | **Y** | **7345** | **3080** | - | + | 4871 | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries | E | | | | | | | | | | | | | | | X | U | U | | | | |
| **Y** | **Y** | **7345** | **3080** | - | + | 4971 | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries | E | | | | | | | | | | | | | | | X | U | U | | | | |
| | | **7340** | **3081** | **Recoveries of prior year unpaid obligations, expired accounts (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| **Y** | **Y** | **7340** | **3081** | - | + | 4871 | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries | E | | | | | | | | | | | | | | | X | E | E | | | | |
| **Y** | **Y** | **7340** | **3081** | - | + | 4971 | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries | E | | | | | | | | | | | | | | | X | E | E | | | | |

**USSGL Crosswalks for Fiscal 2011 Reporting:**
**SF 133: Report on Budget Execution and Budgetary Resources**
**Schedule P: Program and Financing (P&F), Prior Year Actual Column**

| Applicability to SF133 | Applicability to P&F | Old P&F Line No. | SF 133/ P&F Line No. | Debit Funct. Ind. | Credit Funct. Ind. | USSGL Account | USSGL Account Title | USSGL Account Attributes for FACTS II: Begin/ End | Debit/ Credit | Reimb. Flag | Apport. Categ. | Apport. Cat.B | Program Rpt.Cat. | Auth Type | Adv. Flag | Avail. Time | BEA Cat. Ind. | Borrow-ing Source | Dir. Trans. Agy. | Dir. Trans. Acct. | Trans. Part-ner | Year of BA | Prior-Year Adj. | TAFS Attributes: SF133 TAFS Status | P&F TAFS Status | Expir-ation Flag | Fund Type | Fin. Acct. Ind. | Addl. Info |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | **Obligated balance, end of year (net):** | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | **7440** | **3090** | **Unpaid obligations, end of year (gross)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| **Y** | **Y** | **7440** | **3090** | - | + | 4801 | Undelivered Orders - Obligations, Unpaid | E | | | | | | | | | | | | | | | | U/E | U/E | | | | |
| **Y** | **Y** | **7440** | **3090** | - | + | 4831 | Undelivered Orders - Obligations Transferred, Unpaid | E | | | | | | | | | | | | | | | | U/E | U/E | | | | |
| **Y** | **Y** | **7440** | **3090** | - | + | 4871 | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries | E | | | | | | | | | | | | | | | | U/E | U/E | | | | |
| **Y** | **Y** | **7440** | **3090** | - | + | 4881 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | E | | | | | | | | | | | | | | | | U/E | U/E | | | | |
| **Y** | **Y** | **7440** | **3090** | - | + | 4901 | Delivered Orders - Obligations, Unpaid | E | | | | | | | | | | | | | | | | U/E | U/E | | | | |
| **Y** | **Y** | **7440** | **3090** | - | + | 4931 | Delivered Orders - Obligations Transferred, Unpaid | E | | | | | | | | | | | | | | | | U/E | U/E | | | | |
| **Y** | **Y** | **7440** | **3090** | - | + | 4971 | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries | E | | | | | | | | | | | | | | | | U/E | U/E | | | | |
| **Y** | **Y** | **7440** | **3090** | - | + | 4981 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | E | | | | | | | | | | | | | | | | U/E | U/E | | | | |
| | | **7440** | **3091** | **Uncollected customer payments from Federal sources, end of year (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| **Y** | **Y** | **7440** | **3091** | - | + | 4199 | Transfer of Expired Expenditure Transfers - Receivable | E | | | | | | | | | | | | | | | | U/E | U/E | | | | |
| **Y** | **Y** | **7440** | **3091** | - | + | 4221 | Unfilled Customer Orders Without Advance | E | | | | | | | | | | | | | F/E | | | U/E | U/E | | | | |
| **Y** | **Y** | **7440** | **3091** | - | + | 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | E | | | | | | | | | | | | | | | | U/E | U/E | | | | |
| **Y** | **Y** | **7440** | **3091** | - | + | 4230 | Unfilled Customer Orders Without Advance - Transferred | E | | | | | | | | | | | | | F/E | | | U/E | U/E | | | | |
| **Y** | **Y** | **7440** | **3091** | - | + | 4232 | Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred | E | | | | | | | | | | | | | | | | U/E | U/E | | | | |
| **Y** | **Y** | **7440** | **3091** | - | + | 4233 | Reimbursements and Other Income Earned - Receivable - Transferred | E | | | | | | | | | | | | | F/E | | | U/E | U/E | | | | |
| **Y** | **Y** | **7440** | **3091** | - | + | 4234 | Other Federal Receivables - Transferred | E | | | | | | | | | | | | | | | | U/E | U/E | | | | |
| **Y** | **Y** | **7440** | **3091** | - | + | 4251 | Reimbursements and Other Income Earned - Receivable | E | | | | | | | | | | | | | F/E | | | U/E | U/E | | | | |
| **Y** | **Y** | **7440** | **3091** | - | + | 4283 | Interest Receivable From Treasury | E | | | | | | | | | | | | | | | | U/E | U/E | | | | |
| **Y** | **Y** | **7440** | **3091** | - | + | 4285 | Receivable From the Liquidating Fund | E | | | | | | | | | | | | | | | | U/E | U/E | | | | |
| **Y** | **Y** | **7440** | **3091** | - | + | 4286 | Receivable From the Financing Fund | E | | | | | | | | | | | | | | | | U/E | U/E | | | | |
| **Y** | **Y** | **7440** | **3091** | - | + | 4287 | Other Federal Receivables | E | | | | | | | | | | | | | | | | U/E | U/E | | | | |
| **Y** | **Y** | **7440** | **3100** | **Obligated balance, end of year (net)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | This line is calculated. Equals the sum of detailed lines 3000, 3001, 3010, 3011, 3030, 3031, 3040, 3050, 3051, 3060, 3061, 3070, 3071, 3080, and 3081. Also equals sum of lines 3090 and 3091. | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | **BUDGET AUTHORITY AND OUTLAYS, NET** | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | **Discretionary:** | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | **Gross budget authority and outlays:** | | | | | | | | | | | | | | | | | | | | | | | | | |
| **Y** | **Y** | **N/A** | **4000** | **Budget authority, gross** | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | This line is calculated. Equals the sum of discretionary budget authority [Lines 1100 through 1152, 1170 through 1174, 1300 through 1330, 1500 through 1531, and 1700 through 1742 (SF 133). Lines 1100 through 1139, 1170 through 1174, 1300 through 1320, 1500 through 1522, and 1700 through 1728 (P&F)]. | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | **8690** | **4010** | **Outlays from new discretionary authority** | | | | | | | | | | | | | | | | | | | | | | | | | |
| **Y** | **Y** | **8690** | **4010** | - | + | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | E | | | | | | | | | D | | | | | NEW | X | U | U | | | | 1 |
| **Y** | **Y** | **8690** | **4010** | + | - | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | B | | | | | | | | | D | | | | | NEW | X | U | U | | | | 1 |
| **Y** | **Y** | **8690** | **4010** | - | + | 4902 | Delivered Orders - Obligations, Paid | E | | | | | | | | | D | | | | | NEW | X | U | U | | | | |
| **Y** | **Y** | **8690** | **4010** | - | + | 4908 | Authority Outlayed Not Yet Disbursed | E | | | | | | | | | D | | | | | NEW | X | U | U | | | | 1 |
| **Y** | **Y** | **8690** | **4010** | + | - | 4908 | Authority Outlayed Not Yet Disbursed | B | | | | | | | | | D | | | | | NEW | X | U | U | | | | 1 |
| | | **8693** | **4011** | **Outlays from discretionary balances** | | | | | | | | | | | | | | | | | | | | | | | | | |
| **Y** | **Y** | **8693** | **4011** | - | + | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | E | | | | | | | | | D | | | | | BAL | X | U/E | U/E | | | | 1 |
| **Y** | **Y** | **8693** | **4011** | + | - | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | B | | | | | | | | | D | | | | | BAL | X | U/E | U/E | | | | 1 |
| **Y** | **Y** | **8693** | **4011** | - | + | 4882 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | E | | | | | | | | | D | | | | | BAL | X | U/E | U/E | | | | |
| **Y** | **Y** | **8693** | **4011** | - | + | 4902 | Delivered Orders - Obligations, Paid | E | | | | | | | | | D | | | | | BAL | X | U/E | U/E | | | | |
| **Y** | **Y** | **8693** | **4011** | - | + | 4908 | Authority Outlayed Not Yet Disbursed | E | | | | | | | | | D | | | | | BAL | X | U | U | | | | 4 |
| **Y** | **Y** | **8693** | **4011** | + | - | 4908 | Authority Outlayed Not Yet Disbursed | B | | | | | | | | | D | | | | | BAL | X | U | U | | | | 4 |
| **Y** | **Y** | **8693** | **4011** | - | + | 4982 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | E | | | | | | | | | D | | | | | BAL | X | U/E | U/E | | | | |
| **Y** | **Y** | | **4020** | **Total outlays, gross** | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | This line is calculated. Equals sum of lines 4010 through 4011. | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | **Offsets against gross budget authority and outlays:** | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | **Offsetting collections (collected) from:** | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | **8800** | **4030** | **Federal sources (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| **Y** | **Y** | **8800** | **4030** | - | + | 4212 | Liquidation of Deficiency - Offsetting Collections | E | | | | | | | | | D | | | | F | | X | U/E | U/E | | | | |
| **Y** | **Y** | **8800** | **4030** | - | + | 4222 | Unfilled Customer Orders With Advance | E | | | | | | | | | D | | | | F | | X | U/E | U/E | | | | 1 |
| **Y** | **Y** | **8800** | **4030** | + | - | 4222 | Unfilled Customer Orders With Advance | B | | | | | | | | | D | | | | F | | X | U/E | U/E | | | | 1 |
| **Y** | **Y** | **8800** | **4030** | - | + | 4252 | Reimbursements and Other Income Earned - Collected | E | | | | | | | | | D | | | | F | | X | U/E | U/E | | | | |
| **Y** | **Y** | **8800** | **4030** | - | + | 4253 | Prior-Year Unfilled Customer Orders With Advance - Refunds Paid | E | | | | | | | | | D | | | | F | | X | U/E | U/E | | | | |
| **Y** | **Y** | **8800** | **4030** | - | + | 4255 | Appropriation Trust Fund Expenditure Transfers - Collected | E | | | | | | | | | D | | | | | | X | U/E | U/E | | | | |
| **Y** | **Y** | **8800** | **4030** | - | + | 4271 | Actual Program Fund Subsidy Collected | E | | | | | | | | | D | | | | | | X | U/E | U/E | | | | |
| **Y** | **Y** | **8800** | **4030** | - | + | 4275 | Actual Collections From Liquidating Fund | E | | | | | | | | | D | | | | | | X | U/E | U/E | | | | |
| **Y** | **Y** | **8800** | **4030** | - | + | 4276 | Actual Collections From Financing Fund | E | | | | | | | | | D | | | | | | X | U/E | U/E | | | | |
| **Y** | **Y** | **8800** | **4030** | - | + | 4277 | Other Actual Collections - Federal | E | | | | | | | | | D | | | | | | X | U/E | U/E | | | | |

**USSGL Crosswalks for Fiscal 2011 Reporting:**
**SF 133: Report on Budget Execution and Budgetary Resources**
**Schedule P: Program and Financing (P&F), Prior Year Actual Column**

| Applicability to SF133 | Applicability to P&F | Old P&F Line No. | SF 133/ P&F Line No. | Debit Funct. Ind. | Credit Funct. Ind. | USSGL Account | USSGL Account Title | USSGL Account Attributes for FACTS II: Begin/ End | Debit/ Credit | Reimb. Flag | Apport. Categ. | Apport. Cat.B | Program Rpt.Cat. | Auth Type | Adv. Flag | Avail. Time | BEA Cat. Ind. | Borrow-ing Source | Dir. Trans. Agy. | Dir. Trans. Acct. | Trans. Part-ner | Year of BA | Prior-Year Adj. | TAFS Attributes: SF133 TAFS Status | P&F TAFS Status | Expir-ation Flag | Fund Type | Fin. Acct. Ind. | Addl. Info |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Y | Y | 8800 | 4030 | - | + | 4872 | Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected | E | | | | | | | | | D | | | | | | X | U/E | U/E | | | | |
| Y | Y | 8800 | 4030 | - | + | 4972 | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected | E | | | | | | | | | D | | | | F | | X | U/E | U/E | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | 8820 | 4031 | **Interest on Federal securities (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | 8820 | 4031 | - | + | 4273 | Interest Collected From Treasury | E | | | | | | | | | D | | | | | | X | U | U | | 1/3/4/8 | N | |
| Y | Y | 8820 | 4031 | - | + | 4290 | Amortization and Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds | E | | | | | | | | | D | | | | | | X | U | U | | 3/4/8 | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | 8825 | 4032 | **Interest on uninvested funds (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | 8825 | 4032 | - | + | 4273 | Interest Collected From Treasury | E | | | | | | | | | D | | | | | | X | U | U | | | D/G | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | 8840 | 4033 | **Non-Federal sources (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | 8840 | 4033 | - | + | 4212 | Liquidation of Deficiency - Offsetting Collections | E | | | | | | | | | D | | | | X | | X | U/E | U/E | | | | |
| Y | Y | 8840 | 4033 | - | + | 4222 | Unfilled Customer Orders With Advance | E | | | | | | | | | D | | | | X/E | | X | U/E | U/E | | | | 1 |
| Y | Y | 8840 | 4033 | + | - | 4222 | Unfilled Customer Orders With Advance | B | | | | | | | | | D | | | | X/E | | X | U/E | U/E | | | | 1 |
| Y | Y | 8840 | 4033 | - | + | 4252 | Reimbursements and Other Income Earned - Collected | E | | | | | | | | | D | | | | X/E | | X | U/E | U/E | | | | |
| Y | Y | 8840 | 4033 | - | + | 4253 | Prior-Year Unfilled Customer Orders With Advance - Refunds Paid | E | | | | | | | | | D | | | | X/E | | X | U/E | U/E | | | | |
| Y | Y | 8840 | 4033 | - | + | 4261 | Actual Collections of Business-Type Fees | E | | | | | | | | | D | | | | | | X | U/E | U/E | | | | |
| Y | Y | 8840 | 4033 | - | + | 4262 | Actual Collections of Loan Principal | E | | | | | | | | | D | | | | | | X | U/E | U/E | | | | |
| Y | Y | 8840 | 4033 | - | + | 4263 | Actual Collections of Loan Interest | E | | | | | | | | | D | | | | | | X | U/E | U/E | | | | |
| Y | Y | 8840 | 4033 | - | + | 4264 | Actual Collections of Rent | E | | | | | | | | | D | | | | | | X | U/E | U/E | | | | |
| Y | Y | 8840 | 4033 | - | + | 4265 | Actual Collections From Sale of Foreclosed Property | E | | | | | | | | | D | | | | | | X | U/E | U/E | | | | |
| Y | Y | 8840 | 4033 | - | + | 4266 | Other Actual Business-Type Collections From Non-Federal Sources | E | | | | | | | | | D | | | | | | X | U/E | U/E | | | | |
| Y | Y | 8840 | 4033 | - | + | 4972 | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected | E | | | | | | | | | D | | | | X/E | | X | U/E | U/E | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | 8845 | 4034 | **Offsetting governmental collections (from non-Federal sources) (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | 8845 | 4034 | - | + | 4212 | Liquidation of Deficiency - Offsetting Collections | E | | | | | | | | | D | | | | E | | X | U/E | U/E | | | | |
| Y | Y | 8845 | 4034 | - | + | 4260 | Actual Collections of "governmental-type" Fees | E | | | | | | | | | D | | | | | | X | U/E | U/E | | | | |
| Y | Y | 8845 | 4034 | - | + | 4267 | Other Actual "governmental-type" Collections From Non-Federal Sources | E | | | | | | | | | D | | | | | | X | U/E | U/E | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | | 4040 | **Offsets against gross budget authority and outlays (total) (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | This line is calculated. Equals the sum of lines 4030 through 4034. | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | **Additional offsets against gross budget authority only:** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | 8895 | 4050 | **Change in uncollected customer payments from Federal sources (unexpired accounts) (+ or -)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | 8895 | 4050 | - | + | 4221 | Unfilled Customer Orders Without Advance | E | | | | | | | | | D | | | | F/E | | X | U | U | | | | 1 |
| Y | Y | 8895 | 4050 | + | - | 4221 | Unfilled Customer Orders Without Advance | B | | | | | | | | | D | | | | F/E | | X | U | U | | | | 1 |
| Y | Y | 8895 | 4050 | - | + | 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | E | | | | | | | | | D | | | | | | X | U | U | | | | 1 |
| Y | Y | 8895 | 4050 | + | - | 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | B | | | | | | | | | D | | | | | | X | U | U | | | | 1 |
| Y | Y | 8895 | 4050 | - | + | 4251 | Reimbursements and Other Income Earned - Receivable | E | | | | | | | | | D | | | | F/E | | X | U | U | | | | 1 |
| Y | Y | 8895 | 4050 | + | - | 4251 | Reimbursements and Other Income Earned - Receivable | B | | | | | | | | | D | | | | F/E | | X | U | U | | | | 1 |
| Y | Y | 8895 | 4050 | - | + | 4283 | Interest Receivable From Treasury | E | | | | | | | | | D | | | | | | X | U | U | | | | 1 |
| Y | Y | 8895 | 4050 | + | - | 4283 | Interest Receivable From Treasury | B | | | | | | | | | D | | | | | | X | U | U | | | | 1 |
| Y | Y | 8895 | 4050 | - | + | 4285 | Receivable From the Liquidating Fund | E | | | | | | | | | D | | | | | | X | U | U | | | | 1 |
| Y | Y | 8895 | 4050 | + | - | 4285 | Receivable From the Liquidating Fund | B | | | | | | | | | D | | | | | | X | U | U | | | | 1 |
| Y | Y | 8895 | 4050 | - | + | 4286 | Receivable From the Financing Fund | E | | | | | | | | | D | | | | | | X | U | U | | | | 1 |
| Y | Y | 8895 | 4050 | + | - | 4286 | Receivable From the Financing Fund | B | | | | | | | | | D | | | | | | X | U | U | | | | 1 |
| Y | Y | 8895 | 4050 | - | + | 4287 | Other Federal Receivables | E | | | | | | | | | D | | | | | | X | U | U | | | | 1 |
| Y | Y | 8895 | 4050 | + | - | 4287 | Other Federal Receivables | B | | | | | | | | | D | | | | | | X | U | U | | | | 1 |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | N | N/A | 4051 | **Change in uncollected customer payments from Federal sources (expired accounts) (+ or -)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | N | N/A | 4051 | - | + | 4221 | Unfilled Customer Orders Without Advance | E | | | | | | | | | D | | | | F/E | | X | E | | | | | 1 |
| Y | N | N/A | 4051 | + | - | 4221 | Unfilled Customer Orders Without Advance | B | | | | | | | | | D | | | | F/E | | X | E | | | | | 1 |
| Y | N | N/A | 4051 | - | + | 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | E | | | | | | | | | D | | | | | | X | E | | | | | 1 |
| Y | N | N/A | 4051 | + | - | 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | B | | | | | | | | | D | | | | | | X | E | | | | | 1 |
| Y | N | N/A | 4051 | - | + | 4251 | Reimbursements and Other Income Earned - Receivable | E | | | | | | | | | D | | | | F/E | | X | E | | | | | 1 |
| Y | N | N/A | 4051 | + | - | 4251 | Reimbursements and Other Income Earned - Receivable | B | | | | | | | | | D | | | | F/E | | X | E | | | | | 1 |
| Y | N | N/A | 4051 | - | + | 4283 | Interest Receivable From Treasury | E | | | | | | | | | D | | | | | | X | E | | | | | 1 |
| Y | N | N/A | 4051 | + | - | 4283 | Interest Receivable From Treasury | B | | | | | | | | | D | | | | | | X | E | | | | | 1 |
| Y | N | N/A | 4051 | - | + | 4285 | Receivable From the Liquidating Fund | E | | | | | | | | | D | | | | | | X | E | | | | | 1 |
| Y | N | N/A | 4051 | + | - | 4285 | Receivable From the Liquidating Fund | B | | | | | | | | | D | | | | | | X | E | | | | | 1 |
| Y | N | N/A | 4051 | - | + | 4286 | Receivable From the Financing Fund | E | | | | | | | | | D | | | | | | X | E | | | | | 1 |
| Y | N | N/A | 4051 | + | - | 4286 | Receivable From the Financing Fund | B | | | | | | | | | D | | | | | | X | E | | | | | 1 |
| Y | N | N/A | 4051 | - | + | 4287 | Other Federal Receivables | E | | | | | | | | | D | | | | | | X | E | | | | | 1 |
| Y | N | N/A | 4051 | + | - | 4287 | Other Federal Receivables | B | | | | | | | | | D | | | | | | X | E | | | | | 1 |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | 8896 | 4052 | **Offsetting collections credited to expired accounts** | | | | | | | | | | | | | | | | | | | | | | | | | |
| N | Y | 8896 | 4052 | + | - | 4212 | Liquidation of Deficiency - Offsetting Collections | E | | | | | | | | | D | | | | | | X | | E | | | | |
| N | Y | 8896 | 4052 | + | - | 4222 | Unfilled Customer Orders With Advance | E | | | | | | | | | D | | | | | | X | | E | | | | |
| N | Y | 8896 | 4052 | - | + | 4222 | Unfilled Customer Orders With Advance | B | | | | | | | | | D | | | | | | X | | E | | | | |
| N | Y | 8896 | 4052 | + | - | 4252 | Reimbursements and Other Income Earned - Collected | E | | | | | | | | | D | | | | | | X | | E | | | | |
| N | Y | 8896 | 4052 | + | - | 4253 | Prior-Year Unfilled Customer Orders With Advance - Refunds Paid | E | | | | | | | | | D | | | | | | X | | E | | | | |
| N | Y | 8896 | 4052 | + | - | 4255 | Appropriation Trust Fund Expenditure Transfers - Collected | E | | | | | | | | | D | | | | | | X | | E | | | | |
| N | Y | 8896 | 4052 | + | - | 4260 | Actual Collections of "governmental-type" Fees | E | | | | | | | | | D | | | | | | X | | E | | | | |

**USSGL Crosswalks for Fiscal 2011 Reporting:**
**SF 133: Report on Budget Execution and Budgetary Resources**
**Schedule P: Program and Financing (P&F), Prior Year Actual Column**

| Applicability to SF133 | Applicability to P&F | Old P&F Line No. | SF 133/ P&F Line No. | Debit Funct. Ind. | Credit Funct. Ind. | USSGL Account | USSGL Account Title | USSGL Account Attributes for FACTS II: Begin/ End | Debit/ Credit | Reimb. Flag | Apport. Categ. | Apport. Cat.B | Program Rpt.Cat. | Auth Type | Adv. Flag | Avail. Time | BEA Cat. Ind. | Borrow-ing Source | Dir. Trans. Agy. | Dir. Trans. Acct. | Trans. Part-ner | Year of BA | Prior-Year Adj. | TAFS Attributes: SF133 TAFS Status | P&F TAFS Status | Expir-ation Flag | Fund Type | Fin. Acct. Ind. | Addl. Info |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| N | Y | 8896 | 4052 | + | - | 4261 | Actual Collections of Business-Type Fees | E | | | | | | | | | D | | | | | | X | | E | | | | |
| N | Y | 8896 | 4052 | + | - | 4262 | Actual Collections of Loan Principal | E | | | | | | | | | D | | | | | | X | | E | | | | |
| N | Y | 8896 | 4052 | + | - | 4263 | Actual Collections of Loan Interest | E | | | | | | | | | D | | | | | | X | | E | | | | |
| N | Y | 8896 | 4052 | + | - | 4264 | Actual Collections of Rent | E | | | | | | | | | D | | | | | | X | | E | | | | |
| N | Y | 8896 | 4052 | + | - | 4265 | Actual Collections From Sale of Foreclosed Property | E | | | | | | | | | D | | | | | | X | | E | | | | |
| N | Y | 8896 | 4052 | + | - | 4266 | Other Actual Business-Type Collections From Non-Federal Sources | E | | | | | | | | | D | | | | | | X | | E | | | | |
| N | Y | 8896 | 4052 | + | - | 4267 | Other Actual "governmental-type" Collections From Non-Federal Sources | E | | | | | | | | | D | | | | | | X | | E | | | | |
| N | Y | 8896 | 4052 | + | - | 4271 | Actual Program Fund Subsidy Collected | E | | | | | | | | | D | | | | | | X | | E | | | | |
| N | Y | 8896 | 4052 | + | - | 4275 | Actual Collections From Liquidating Fund | E | | | | | | | | | D | | | | | | X | | E | | | | |
| N | Y | 8896 | 4052 | + | - | 4276 | Actual Collections From Financing Fund | E | | | | | | | | | D | | | | | | X | | E | | | | |
| N | Y | 8896 | 4052 | + | - | 4277 | Other Actual Collections - Federal | E | | | | | | | | | D | | | | | | X | | E | | | | |
| N | Y | 8896 | 4052 | + | - | 4872 | Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected | E | | | | | | | | | D | | | | | | X | | E | | | | |
| N | Y | 8896 | 4052 | + | - | 4972 | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected | E | | | | | | | | | D | | | | | | X | | E | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | N/A | 4053 | **Anticipated offsetting collections** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | N | N/A | 4053 | - | + | 4047 | Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority | E | | | | | | S | | | D | | | | | | | U | | | | | 2 |
| Y | N | N/A | 4053 | - | + | 4160 | Anticipated Transfers - Current-Year Authority | E | | | | | | S | | | D | | | | | | | U | | | | | 2 |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | | 4060 | **Additional offsets against budget authority only (total)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | This line is calculated. Equals sum of lines 4050, 4051 and 4053 (SF 133); and lines 4050 and 4052 (P&F). | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | | 4070 | **Budget authority, net (discretionary)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | This line is calculated. Equals the total new budget authority (gross) on line 4000 plus the amounts on lines 4030 through 4034 and on lines 4050, 4051 and 4053 (SF 133). Line 4000 plus the amounts on lines 4030 through 4034 and on lines 4050 and 4052 (P&F). | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | | 4080 | **Outlays, net (discretionary)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | This line is calculated. Equals lines 4010 through 4011 plus the amounts on lines 4030 through 4034. | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | **Mandatory:** | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | **Gross budget authority and outlays:** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | | 4090 | **Budget authority, gross** | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | This line is calculated. Equals the sum of mandatory budget authority [Lines 1200 through 1252, 1270 through 1273, 1400 through 1430, 1600 through 1631, and 1800 through 1842 (SF 133). Lines 1200 through 1239, 1270 through 1273, 1400 through 1420, 1600 through 1622, and 1800 through 1827 (P&F)]. | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | 4100 | **Outlays from new mandatory authority** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | 8697 | 4100 | - | + | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | E | | | | | | | | | M | | | | | NEW | X | U | U | | | N | 1 |
| Y | Y | 8697 | 4100 | + | - | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | B | | | | | | | | | M | | | | | NEW | X | U | U | | | N | 1 |
| Y | Y | 8697 | 4100 | - | + | 4902 | Delivered Orders - Obligations, Paid | E | | | | | | | | | M | | | | | NEW | X | U | U | | | N | |
| Y | Y | 8697 | 4100 | - | + | 4908 | Authority Outlayed Not Yet Disbursed | E | | | | | | | | | M | | | | | NEW | X | U | U | | | N | 1 |
| Y | Y | 8697 | 4100 | + | - | 4908 | Authority Outlayed Not Yet Disbursed | B | | | | | | | | | M | | | | | NEW | X | U | U | | | N | 1 |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | 8698 | 4101 | **Outlays from mandatory balances** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | 8698 | 4101 | - | + | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | E | | | | | | | | | M | | | | | BAL | X | U/E | U/E | | | N | 1 |
| Y | Y | 8698 | 4101 | + | - | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | B | | | | | | | | | M | | | | | BAL | X | U/E | U/E | | | N | 1 |
| Y | Y | 8698 | 4101 | - | + | 4882 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | E | | | | | | | | | M | | | | | BAL | X | U/E | U/E | | | N | |
| Y | Y | 8698 | 4101 | - | + | 4902 | Delivered Orders - Obligations, Paid | E | | | | | | | | | M | | | | | BAL | X | U/E | U/E | | | N | |
| Y | Y | 8698 | 4101 | - | + | 4982 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | E | | | | | | | | | M | | | | | BAL | X | U/E | U/E | | | N | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | | 4110 | **Total outlays, gross** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | 8700 | 4110 | - | + | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | E | | | | | | | | | M | | | | | | X | U/E | U/E | | | | 1 |
| Y | Y | 8700 | 4110 | + | - | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | B | | | | | | | | | M | | | | | | X | U/E | U/E | | | | 1 |
| Y | Y | 8700 | 4110 | - | + | 4882 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | E | | | | | | | | | M | | | | | BAL | X | U/E | U/E | | | | |
| Y | Y | 8700 | 4110 | - | + | 4902 | Delivered Orders - Obligations, Paid | E | | | | | | | | | M | | | | | | X | U/E | U/E | | | | |
| Y | Y | 8700 | 4110 | - | + | 4908 | Authority Outlayed Not Yet Disbursed | E | | | | | | | | | M | | | | | NEW | X | U | U | | | | 1 |
| Y | Y | 8700 | 4110 | + | - | 4908 | Authority Outlayed Not Yet Disbursed | B | | | | | | | | | M | | | | | NEW | X | U | U | | | | 1 |
| Y | Y | 8700 | 4110 | - | + | 4982 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | E | | | | | | | | | M | | | | | BAL | X | U/E | U/E | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | **Offsets against gross budget authority and outlays:** | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | **Offsetting collections (collected) from:** | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | 8800 | 4120 | **Federal sources (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | 8800 | 4120 | - | + | 4212 | Liquidation of Deficiency - Offsetting Collections | E | | | | | | | | | M | | | | F | | X | U/E | U/E | | | | |
| Y | Y | 8800 | 4120 | - | + | 4222 | Unfilled Customer Orders With Advance | E | | | | | | | | | M | | | | F | | X | U/E | U/E | | | | 1 |
| Y | Y | 8800 | 4120 | + | - | 4222 | Unfilled Customer Orders With Advance | B | | | | | | | | | M | | | | F | | X | U/E | U/E | | | | 1 |
| Y | Y | 8800 | 4120 | - | + | 4252 | Reimbursements and Other Income Earned - Collected | E | | | | | | | | | M | | | | F | | X | U/E | U/E | | | | |
| Y | Y | 8800 | 4120 | - | + | 4253 | Prior-Year Unfilled Customer Orders With Advance - Refunds Paid | E | | | | | | | | | M | | | | F | | X | U/E | U/E | | | | |
| Y | Y | 8800 | 4120 | - | + | 4255 | Appropriation Trust Fund Expenditure Transfers - Collected | E | | | | | | | | | M | | | | | | X | U/E | U/E | | | | |
| Y | Y | 8800 | 4120 | - | + | 4271 | Actual Program Fund Subsidy Collected | E | | | | | | | | | M | | | | | | X | U/E | U/E | | | | |
| Y | Y | 8800 | 4120 | - | + | 4275 | Actual Collections From Liquidating Fund | E | | | | | | | | | M | | | | | | X | U/E | U/E | | | | |

**USSGL Crosswalks for Fiscal 2011 Reporting:**
**SF 133: Report on Budget Execution and Budgetary Resources**
**Schedule P: Program and Financing (P&F), Prior Year Actual Column**

| Applicability to SF133 | Applicability to P&F | Old P&F Line No. | SF 133/ P&F Line No. | Debit Funct. Ind. | Credit Funct. Ind. | USSGL Account | USSGL Account Title | USSGL Account Attributes for FACTS II: Begin/ End | Debit/ Credit | Reimb. Flag | Apport. Categ. | Apport. Cat.B | Program Rpt.Cat. | Auth Type | Adv. Flag | Avail. Time | BEA Cat. Ind. | Borrow-ing Source | Dir. Trans. Agy. | Dir. Trans. Acct. | Trans. Part-ner | Year of BA | Prior-Year Adj. | TAFS Attributes: SF133 TAFS Status | P&F TAFS Status | Expir-ation Flag | Fund Type | Fin. Acct. Ind. | Addl. Info |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Y | Y | 8800 | 4120 | - | + | 4276 | Actual Collections From Financing Fund | E | | | | | | | | | M | | | | | | X | U/E | U/E | | | | |
| Y | Y | 8800 | 4120 | - | + | 4277 | Other Actual Collections - Federal | E | | | | | | | | | M | | | | | | X | U/E | U/E | | | | |
| Y | Y | 8800 | 4120 | - | + | 4872 | Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected | E | | | | | | | | | M | | | | | | X | U/E | U/E | | | | |
| Y | Y | 8800 | 4120 | - | + | 4972 | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected | E | | | | | | | | | M | | | | F | | X | U/E | U/E | | | | |
| | | 8820 | 4121 | **Interest on Federal securities (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | 8820 | 4121 | - | + | 4273 | Interest Collected From Treasury | E | | | | | | | | | M | | | | | | X | U | U | | 1/3/4/8 | N | |
| Y | Y | 8820 | 4121 | - | + | 4290 | Amortization and Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds | E | | | | | | | | | M | | | | | | X | U | U | | 3/4/8 | | |
| | | 8825 | 4122 | **Interest on uninvested funds (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | 8825 | 4122 | - | + | 4273 | Interest Collected From Treasury | E | | | | | | | | | M | | | | | | X | U | U | | | D/G | |
| | | 8840 | 4123 | **Non-Federal sources (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | 8840 | 4123 | - | + | 4212 | Liquidation of Deficiency - Offsetting Collections | E | | | | | | | | | M | | | | X | | X | U/E | U/E | | | | |
| Y | Y | 8840 | 4123 | - | + | 4222 | Unfilled Customer Orders With Advance | E | | | | | | | | | M | | | | X/E | | X | U/E | U/E | | | | 1 |
| Y | Y | 8840 | 4123 | + | - | 4222 | Unfilled Customer Orders With Advance | B | | | | | | | | | M | | | | X/E | | X | U/E | U/E | | | | 1 |
| Y | Y | 8840 | 4123 | - | + | 4252 | Reimbursements and Other Income Earned - Collected | E | | | | | | | | | M | | | | X/E | | X | U/E | U/E | | | | |
| Y | Y | 8840 | 4123 | - | + | 4253 | Prior-Year Unfilled Customer Orders With Advance - Refunds Paid | E | | | | | | | | | M | | | | X/E | | X | U/E | U/E | | | | |
| Y | Y | 8840 | 4123 | - | + | 4261 | Actual Collections of Business-Type Fees | E | | | | | | | | | M | | | | | | X | U/E | U/E | | | | |
| Y | Y | 8840 | 4123 | - | + | 4262 | Actual Collections of Loan Principal | E | | | | | | | | | M | | | | | | X | U/E | U/E | | | | |
| Y | Y | 8840 | 4123 | - | + | 4263 | Actual Collections of Loan Interest | E | | | | | | | | | M | | | | | | X | U/E | U/E | | | | |
| Y | Y | 8840 | 4123 | - | + | 4264 | Actual Collections of Rent | E | | | | | | | | | M | | | | | | X | U/E | U/E | | | | |
| Y | Y | 8840 | 4123 | - | + | 4265 | Actual Collections From Sale of Foreclosed Property | E | | | | | | | | | M | | | | | | X | U/E | U/E | | | | |
| Y | Y | 8840 | 4123 | - | + | 4266 | Other Actual Business-Type Collections From Non-Federal Sources | E | | | | | | | | | M | | | | | | X | U/E | U/E | | | | |
| Y | Y | 8840 | 4123 | - | + | 4972 | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected | E | | | | | | | | | M | | | | X/E | | X | U/E | U/E | | | | |
| | | 8845 | 4124 | **Offsetting governmental collections (from non-Federal sources) (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | 8845 | 4124 | - | + | 4212 | Liquidation of Deficiency - Offsetting Collections | E | | | | | | | | | M | | | | E | | X | U/E | U/E | | | | |
| Y | Y | 8845 | 4124 | - | + | 4260 | Actual Collections of "governmental-type" Fees | E | | | | | | | | | M | | | | | | X | U/E | U/E | | | | |
| Y | Y | 8845 | 4124 | - | + | 4267 | Other Actual "governmental-type" Collections From Non-Federal Sources | E | | | | | | | | | M | | | | | | X | U/E | U/E | | | | |
| Y | Y | | 4130 | **Offsets against gross budget authority and outlays (total) (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | This line is calculated. Equals the sum of lines 4120 through 4124. | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | **Additional offsets against gross budget authority only:** | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | 8895 | 4140 | **Change in uncollected customer payments from Federal sources (unexpired accounts) (+ or -)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | 8895 | 4140 | - | + | 4221 | Unfilled Customer Orders Without Advance | E | | | | | | | | | M | | | | F/E | | X | U | U | | | | 1 |
| Y | Y | 8895 | 4140 | + | - | 4221 | Unfilled Customer Orders Without Advance | B | | | | | | | | | M | | | | F/E | | X | U | U | | | | 1 |
| Y | Y | 8895 | 4140 | - | + | 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | E | | | | | | | | | M | | | | | | X | U | U | | | | 1 |
| Y | Y | 8895 | 4140 | + | - | 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | B | | | | | | | | | M | | | | | | X | U | U | | | | 1 |
| Y | Y | 8895 | 4140 | - | + | 4251 | Reimbursements and Other Income Earned - Receivable | E | | | | | | | | | M | | | | F/E | | X | U | U | | | | 1 |
| Y | Y | 8895 | 4140 | + | - | 4251 | Reimbursements and Other Income Earned - Receivable | B | | | | | | | | | M | | | | F/E | | X | U | U | | | | 1 |
| Y | Y | 8895 | 4140 | - | + | 4283 | Interest Receivable From Treasury | E | | | | | | | | | M | | | | | | X | U | U | | | | 1 |
| Y | Y | 8895 | 4140 | + | - | 4283 | Interest Receivable From Treasury | B | | | | | | | | | M | | | | | | X | U | U | | | | 1 |
| Y | Y | 8895 | 4140 | - | + | 4285 | Receivable From the Liquidating Fund | E | | | | | | | | | M | | | | | | X | U | U | | | | 1 |
| Y | Y | 8895 | 4140 | + | - | 4285 | Receivable From the Liquidating Fund | B | | | | | | | | | M | | | | | | X | U | U | | | | 1 |
| Y | Y | 8895 | 4140 | - | + | 4286 | Receivable From the Financing Fund | E | | | | | | | | | M | | | | | | X | U | U | | | | 1 |
| Y | Y | 8895 | 4140 | + | - | 4286 | Receivable From the Financing Fund | B | | | | | | | | | M | | | | | | X | U | U | | | | 1 |
| Y | Y | 8895 | 4140 | - | + | 4287 | Other Federal Receivables | E | | | | | | | | | M | | | | | | X | U | U | | | | 1 |
| Y | Y | 8895 | 4140 | + | - | 4287 | Other Federal Receivables | B | | | | | | | | | M | | | | | | X | U | U | | | | 1 |
| | | N/A | 4141 | **Change in uncollected customer payments from Federal sources (expired accounts) (+ or -)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | N | N/A | 4141 | - | + | 4221 | Unfilled Customer Orders Without Advance | E | | | | | | | | | M | | | | F/E | | X | E | | | | | 1 |
| Y | N | N/A | 4141 | + | - | 4221 | Unfilled Customer Orders Without Advance | B | | | | | | | | | M | | | | F/E | | X | E | | | | | 1 |
| Y | N | N/A | 4141 | - | + | 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | E | | | | | | | | | M | | | | | | X | E | | | | | 1 |
| Y | N | N/A | 4141 | + | - | 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | B | | | | | | | | | M | | | | | | X | E | | | | | 1 |
| Y | N | N/A | 4141 | - | + | 4251 | Reimbursements and Other Income Earned - Receivable | E | | | | | | | | | M | | | | F/E | | X | E | | | | | 1 |
| Y | N | N/A | 4141 | + | - | 4251 | Reimbursements and Other Income Earned - Receivable | B | | | | | | | | | M | | | | F/E | | X | E | | | | | 1 |
| Y | N | N/A | 4141 | - | + | 4283 | Interest Receivable From Treasury | E | | | | | | | | | M | | | | | | X | E | | | | | 1 |
| Y | N | N/A | 4141 | + | - | 4283 | Interest Receivable From Treasury | B | | | | | | | | | M | | | | | | X | E | | | | | 1 |
| Y | N | N/A | 4141 | - | + | 4285 | Receivable From the Liquidating Fund | E | | | | | | | | | M | | | | | | X | E | | | | | 1 |
| Y | N | N/A | 4141 | + | - | 4285 | Receivable From the Liquidating Fund | B | | | | | | | | | M | | | | | | X | E | | | | | 1 |
| Y | N | N/A | 4141 | - | + | 4286 | Receivable From the Financing Fund | E | | | | | | | | | M | | | | | | X | E | | | | | 1 |
| Y | N | N/A | 4141 | + | - | 4286 | Receivable From the Financing Fund | B | | | | | | | | | M | | | | | | X | E | | | | | 1 |
| Y | N | N/A | 4141 | - | + | 4287 | Other Federal Receivables | E | | | | | | | | | M | | | | | | X | E | | | | | 1 |
| Y | N | N/A | 4141 | + | - | 4287 | Other Federal Receivables | B | | | | | | | | | M | | | | | | X | E | | | | | 1 |
| | | 8896 | 4142 | **Offsetting collections credited to expired accounts** | | | | | | | | | | | | | | | | | | | | | | | | | |
| N | Y | 8896 | 4142 | + | - | 4212 | Liquidation of Deficiency - Offsetting Collections | E | | | | | | | | | M | | | | | | X | | E | | | | |
| N | Y | 8896 | 4142 | + | - | 4222 | Unfilled Customer Orders With Advance | E | | | | | | | | | M | | | | | | X | | E | | | | |
| N | Y | 8896 | 4142 | - | + | 4222 | Unfilled Customer Orders With Advance | B | | | | | | | | | M | | | | | | X | | E | | | | |
| N | Y | 8896 | 4142 | + | - | 4252 | Reimbursements and Other Income Earned - Collected | E | | | | | | | | | M | | | | | | X | | E | | | | |
| N | Y | 8896 | 4142 | + | - | 4253 | Prior-Year Unfilled Customer Orders With Advance - Refunds Paid | E | | | | | | | | | M | | | | | | X | | E | | | | |
| N | Y | 8896 | 4142 | + | - | 4255 | Appropriation Trust Fund Expenditure Transfers - Collected | E | | | | | | | | | M | | | | | | X | | E | | | | |

**USSGL Crosswalks for Fiscal 2011 Reporting:**
**SF 133: Report on Budget Execution and Budgetary Resources**
**Schedule P: Program and Financing (P&F), Prior Year Actual Column**

| Applicability to SF133 | Applicability to P&F | Old P&F Line No. | SF 133/ P&F Line No. | Debit Funct. Ind. | Credit Funct. Ind. | USSGL Account | USSGL Account Title | USSGL Account Attributes for FACTS II: Begin/ End | Debit/ Credit | Reimb. Flag | Apport. Categ. | Apport. Cat.B | Program Rpt.Cat. | Auth Type | Adv. Flag | Avail. Time | BEA Cat. Ind. | Borrow-ing Source | Dir. Trans. Agy. | Dir. Trans. Acct. | Trans. Part-ner | Year of BA | Prior-Year Adj. | TAFS Attributes: SF133 TAFS Status | P&F TAFS Status | Expir-ation Flag | Fund Type | Fin. Acct. Ind. | Addl. Info |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| N | Y | 8896 | 4142 | + | - | 4260 | Actual Collections of "governmental-type" Fees | E | | | | | | | | | M | | | | | | X | | E | | | | |
| N | Y | 8896 | 4142 | + | - | 4261 | Actual Collections of Business-Type Fees | E | | | | | | | | | M | | | | | | X | | E | | | | |
| N | Y | 8896 | 4142 | + | - | 4262 | Actual Collections of Loan Principal | E | | | | | | | | | M | | | | | | X | | E | | | | |
| N | Y | 8896 | 4142 | + | - | 4263 | Actual Collections of Loan Interest | E | | | | | | | | | M | | | | | | X | | E | | | | |
| N | Y | 8896 | 4142 | + | - | 4264 | Actual Collections of Rent | E | | | | | | | | | M | | | | | | X | | E | | | | |
| N | Y | 8896 | 4142 | + | - | 4265 | Actual Collections From Sale of Foreclosed Property | E | | | | | | | | | M | | | | | | X | | E | | | | |
| N | Y | 8896 | 4142 | + | - | 4266 | Other Actual Business-Type Collections From Non-Federal Sources | E | | | | | | | | | M | | | | | | X | | E | | | | |
| N | Y | 8896 | 4142 | + | - | 4267 | Other Actual "governmental-type" Collections From Non-Federal Sources | E | | | | | | | | | M | | | | | | X | | E | | | | |
| N | Y | 8896 | 4142 | + | - | 4271 | Actual Program Fund Subsidy Collected | E | | | | | | | | | M | | | | | | X | | E | | | | |
| N | Y | 8896 | 4142 | + | - | 4275 | Actual Collections From Liquidating Fund | E | | | | | | | | | M | | | | | | X | | E | | | | |
| N | Y | 8896 | 4142 | + | - | 4276 | Actual Collections From Financing Fund | E | | | | | | | | | M | | | | | | X | | E | | | | |
| N | Y | 8896 | 4142 | + | - | 4277 | Other Actual Collections - Federal | E | | | | | | | | | M | | | | | | X | | E | | | | |
| N | Y | 8896 | 4142 | + | - | 4872 | Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected | E | | | | | | | | | M | | | | | | X | | E | | | | |
| N | Y | 8896 | 4142 | + | - | 4972 | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected | E | | | | | | | | | M | | | | | | X | | E | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | N/A | 4143 | **Anticipated offsetting collections** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | N | N/A | 4143 | - | + | 4047 | Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority | E | | | | | | S | | | M | | | | | | | U | | | | | 2 |
| Y | N | N/A | 4143 | - | + | 4160 | Anticipated Transfers - Current-Year Authority | E | | | | | | S | | | M | | | | | | | U | | | | | 2 |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | | 4150 | **Additional offsets against budget authority only (total)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | This line is calculated. Equals sum of lines 4140, 4141, and 4143 (SF 133); and lines 4140 and 4142 (P&F).. | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | | 4160 | **Budget authority, net (mandatory)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | This line is calculated. Equals the total new budget authority (gross) on line 4090 plus the amounts on lines 4120 through 4124 and on lines 4140, 4141 and 4143 (SF 133). Line 4090 plus the amounts on lines 4120 through 4124 and on lines 4140 and 4142 (P&F). | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | | 4170 | **Outlays, net (mandatory)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | This line is calculated. Equals line 4110 plus the amounts on lines 4120 through 4124. | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | **Budget authority and outlays, net (total)** | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | | 4180 | **Budget authority, net (discretionary and mandatory)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | This line is calculated. Equals sum of lines 4070 and 4160. | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | | 4190 | **Outlays, net (discretionary and mandatory)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | This line is calculated. Equals sum of lines 4080 and 4170. | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| N | Y | | **MEMORANDUM (NON-ADD) ENTRIES** | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | **Investments in Federal securities:** | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | 9201 | 5000 | **Total investments, start of year: Federal securities: Par value** | | | | | | | | | | | | | | | | | | | | | | | | | |
| N | Y | 9201 | 5000 | + | - | 1610 | Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt | B | | | | | | | | | | | | | | | X | | U | | | | |
| N | Y | 9201 | 5000 | + | - | 1620 | Investments in Securities Other Than the Bureau of the Public Debt Securities | B | | | | | | | | | | | | | F | | X | | U | | | | |
| N | Y | 9201 | 5000 | + | - | 1630 | Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt | B | | | | | | | | | | | | | | | X | | U | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | 9202 | 5001 | **Total investments, end of year: Federal securities: Par value** | | | | | | | | | | | | | | | | | | | | | | | | | |
| N | Y | 9202 | 5001 | + | - | 1610 | Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt | E | | | | | | | | | | | | | | | | | U | | | | |
| N | Y | 9202 | 5001 | + | - | 1620 | Investments in Securities Other Than the Bureau of the Public Debt Securities | E | | | | | | | | | | | | | F | | | | U | | | | |
| N | Y | 9202 | 5001 | + | - | 1630 | Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt | E | | | | | | | | | | | | | | | | | U | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | **Investments in non-Federal securities:** | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | 9203 | 5010 | **Total investments, start of year: non-Federal securities: Market value** | | | | | | | | | | | | | | | | | | | | | | | | | |
| N | Y | 9203 | 5010 | + | - | 1618 | Market Adjustment - Investments | B | | | | | | | | | | | | | X/E | | X | | U | | | | |
| N | Y | 9203 | 5010 | + | - | 1620 | Investments in Securities Other Than the Bureau of the Public Debt Securities | B | | | | | | | | | | | | | X/E | | X | | U | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | 9204 | 5011 | **Total investments, end of year: non-Federal securities: Market value** | | | | | | | | | | | | | | | | | | | | | | | | | |
| N | Y | 9204 | 5011 | + | - | 1618 | Market Adjustment - Investments | E | | | | | | | | | | | | | X/E | | | | U | | | | |
| N | Y | 9204 | 5011 | + | - | 1620 | Investments in Securities Other Than the Bureau of the Public Debt Securities | E | | | | | | | | | | | | | X/E | | | | U | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | **Contract authority:** | | | | | | | | | | | | | | | | | | | | | | | | | | |
| N | Y | 9301 | 5050 | **Unobligated balance, start of year: Contract authority** | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | 9301 | This line is not required to be supported by the USSGL. | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| N | Y | 9302 | 5051 | **Unobligated balance, end of year: Contract authority** | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | 9302 | This line is not required to be supported by the USSGL. | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| N | Y | 9303 | 5052 | **Obligated balance, start of year: Contract authority** | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | 9303 | This line is not required to be supported by the USSGL. | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

**USSGL Crosswalks for Fiscal 2011 Reporting:**
**SF 133: Report on Budget Execution and Budgetary Resources**
**Schedule P: Program and Financing (P&F), Prior Year Actual Column**

| Applicability to SF133 | Applicability to P&F | Old P&F Line No. | SF 133/ P&F Line No. | Debit Funct. Ind. | Credit Funct. Ind. | USSGL Account | USSGL Account Title | USSGL Account Attributes for FACTS II: Begin/ End | Debit/ Credit | Reimb. Flag | Apport. Categ. | Apport. Cat.B | Program Rpt.Cat. | Auth Type | Adv. Flag | Avail. Time | BEA Cat. Ind. | Borrow-ing Source | Dir. Trans. Agy. | Dir. Trans. Acct. | Trans. Part-ner | Year of BA | Prior-Year Adj. | TAFS Attributes: SF133 TAFS Status | P&F TAFS Status | Expir-ation Flag | Fund Type | Fin. Acct. Ind. | Addl. Info |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| N | Y | 9304 | 5053 | | | | **Obligated balance, end of year: Contract authority** | | | | | | | | | | | | | | | | | | | | | | |
| | | 9304 | | | | | This line is not required to be supported by the USSGL. | ` | | | | | | | | | | | | | | | | | | | | | |
| N | Y | 9305 | 5054 | | | | **Fund balance in excess of liquidating requirements, start of year: Contract authority** | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | This line is not required to be supported by the USSGL. | | | | | | | | | | | | | | | | | | | | | | |
| N | Y | 9306 | 5055 | | | | **Fund balance in excess of liquidating requirements, end of year: Contract authority** | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | This line is not required to be supported by the USSGL. | | | | | | | | | | | | | | | | | | | | | | |
| N | Y | 9307 | 5061 | | | | **Limitation on obligations (Transportation trust funds)** | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | This line is not required to be supported by the USSGL. | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | **Unavailable offsetting collections:** | | | | | | | | | | | | | | | | | | | | | | |
| | | 9401 | 5090 | | | | **Unavailable balance, start of year: Offsetting collections** | | | | | | | | | | | | | | | | | | | | | | |
| N | Y | 9401 | 5090 | - | + | 4384 | Temporary Reduction/Cancellation Returned by Appropriation | B | | | | | | S | | | | | | | | | X | | U | | 1/3/4 | | |
| N | Y | 9401 | 5090 | - | + | 4398 | Offsetting Collections Temporarily Precluded From Obligation | B | | | | | | | | | | | | | | | X | | U | | 1/3/4 | | |
| | | 9402 | 5091 | | | | **Unavailable balance, end of year: Offsetting collections** | | | | | | | | | | | | | | | | | | | | | | |
| N | Y | 9402 | 5091 | - | + | 4158 | Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation | E | | | | | | | | | | | | | | | X | | U | | 1/3/4 | | |
| N | Y | 9402 | 5091 | - | + | 4382 | Temporary Reduction - New Budget Authority | E | | | | | | S | | | | | | | | | X | | U | | 1/3/4 | | |
| N | Y | 9402 | 5091 | - | + | 4383 | Temporary Reduction - Prior-Year Balances | E | | | | | | S | | | | | | | | | X | | U | | 1/3/4 | | |
| N | Y | 9402 | 5091 | - | + | 4384 | Temporary Reduction/Cancellation Returned by Appropriation | E | | | | | | S | | | | | | | | | X | | U | | 1/3/4 | | |
| N | Y | 9402 | 5091 | - | + | 4398 | Offsetting Collections Temporarily Precluded From Obligation | E | | | | | | | | | | | | | | | X | | U | | 1/3/4 | | |
| | | | Should also equal line 5090 minus the sum of lines 1702, 1723, 1724, 1725, 1802, 1822, 1823, and 1824. | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | **Discretionary mandated transfers:** | | | | | | | | | | | | | | | | | | | | | | |
| N | Y | 9411 | 5100 | | | | **Transferred to other accounts (-)** | | | | | | | | | | | | | | | | | | | | | | |
| | | 9411 | | | | | This line is not required to be supported by the USSGL. | | | | | | | | | | | | | | | | | | | | | | |
| N | Y | 9412 | 5101 | | | | **Transferred from other accounts (+)** | | | | | | | | | | | | | | | | | | | | | | |
| | | 9412 | | | | | This line is not required to be supported by the USSGL. | | | | | | | | | | | | | | | | | | | | | | |
| | | | **UNFUNDED DEFICIENCIES** | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | N/A | 7000 | | | | **Unfunded deficiency, start of year (-)** | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | **Change in deficiency during the year:** | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | 2397 | 7010 | | | | **New deficiency (-)** | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | This line is not required to be supported by the USSGL at this time, but will be required in the future. | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | 4048 6048 5833 6933 | 7011 | | | | **Appropriations available expressly to liquidate deficiencies** | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | This line is not required to be supported by the USSGL at this time, but will be required in the future. | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | N/A | 7012 | | | | **Available budgetary resources used to liquidate deficiencies** | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | This line is not required to be supported by the USSGL at this time, but will be required in the future. | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | 9190 | 7020 | | | | **Unfunded deficiency, end of year (-)** | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | This line is not required to be supported by the USSGL at this time, but will be required in the future. | | | | | | | | | | | | | | | | | | | | | | |

**ADDITIONAL INFORMATION AND FOOTNOTES:**

ADDITIONAL INFORMATION

- For a description of USSGL attributes, see the "FACTS II - Attribute Definition Report."

FOOTNOTES

1/ When the SF 133/P&F line numbers use both a beginning (B) and ending (E) balance for the same USSGL account, the beginning balance is subtracted from the ending balance in FACTS II.

2/ Anticipated amounts should be zero for the yearend preclosing trial balance.

3/ The total of the specified balances in the USSGL accounts for this line should equal the beginning balances of USSGL accounts 4450, 4650, and 4620.

4/ Refer to OMB Circular No. A-11 for detailed information on reporting Apport. Cat. B information.

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USSGL Crosswalk - FMS 2108: Yearend Closing Statement - Unexpended Balances, Investments, and Imprest Funds for Fiscal 2011 Reporting

| FMS 2108 | | USSGL Account | | USSGL Account Attributes for FACTS II/1 | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| Column Number | Auth. Ind./2 (RT7 Ind.) | Number | Title | Begin / End | Auth Type | Borrow Source | Trans Partner | PY Adj | Addl. Info. |
| | | | | | | | | | |
| | **For All Unexpended Balances:** | | | | | | | | |
| | | | | | | | | | |
| **1** | **Treasury Appropriation Fund Symbol** | | | | | | | | |
| | | | | | | | | | |
| **2** | **Preclosing Unexpended Balance - Treasury Supplied** | | | | | | | | |
| | | | | | | | | | |
| **3** | N/A | | | | | | | | |
| | | | | | | | | | |
| **4** | **Unobligated and Obligated Balance Withdrawn/Canceled** | | | | | | | | |
| 4 | | 4350 | Canceled Authority | E | | | | B/P/X | |
| 4 | | 4391 | Adjustments to Indefinite No-Year Authority | E | | | | B/X | |
| | | | | | | | | | |
| **5** | **Postclosing Unexpended Balance** | | | | | | | | |
| 5 | | 1010 | Fund Balance With Treasury | E | | | | B/X | |
| | | | | | | | | | |
| **6** | **Other Authorizations** | | | | | | | | |
| | | | | | | | | | |
| | **For Treasury Appropriation Fund Symbols With Unrealized Discounts:** | | | | | | | | |
| 6 | 911 | 1611 | Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt | E | | | | B/P/X | 2 |
| 6 | 911 | 1621 | Discount on Securities Other Than the Bureau of the Public Debt Securities | E | | | | B/P/X | 2, 3 |
| | | | | | | | | | |
| | **For Treasury Appropriation Fund Symbols With Imprest Funds:** | | | | | | | | |
| 6 | 921 | 1120 | Imprest Funds | E | | | | B/X | 2 |
| 6 | 921 | 1125 | U.S. Debit Card Funds | E | | | | B/X | 2 |
| 6 | 921 | 1130 | Funds Held by the Public | E | | | | B/X | 2 |
| | | | | | | | | | |
| | **For Treasury Appropriation Fund Symbols With Unamortized Discounts or Premiums:** | | | | | | | | |
| 6 | 931 | 1342 | Interest Receivable - Investments | E | | | | B/P/X | 4, 5 |
| 6 | 931 | 1611 | Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt | E | | | | B/P/X | 2, 4 |
| 6 | 931 | 1612 | Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt | E | | | | B/P/X | 2, 4 |
| 6 | 931 | 1613 | Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt | E | | | | B/P/X | 2, 4 |
| 6 | 931 | 1631 | Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt | E | | | | B/P/X | 2, 4 |
| 6 | 931 | 1633 | Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt | E | | | | B/P/X | 2, 4 |
| 6 | 931 | 1638 | Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds | E | | | | B/P/X | 2 |
| | | | | | | | | | |
| | **For Treasury Appropriation Fund Symbols With Investments in Treasury Securities:** | | | | | | | | |
| 6 | 971 | 1610 | Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt | E | | | | B/P/X | 2 |
| 6 | 971 | 1630 | Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt | E | | | | B/P/X | 2 |
| | | | | | | | | | |
| | **For Treasury Appropriation Fund Symbols With Investments in Agency Securities:** | | | | | | | | |
| 6 | 972 | 1620 | Investments in Securities Other Than the Bureau of the Public Debt Securities | E | | | F | B/P/X | 2, 3 |
| | | | | | | | | | |
| | **For Treasury Appropriation Funds Symbols With Investments in NonFederal Securities: NATIONAL RAILROAD RETIREMENT INVESTMENT TRUST FUND ONLY** | | | | | | | | |
| 6 | 973 | 1618 | Market Adjustment - Investments | E | | | | B/P/X | 2, 3 |
| 6 | 973 | 1620 | Investments in Securities Other Than the Bureau of the Public Debt Securities | E | | | X | B/P/X | 2, 3 |
| | | | | | | | | | |

USSGL Crosswalk - FMS 2108: Yearend Closing Statement - Definite Borrowing Authority for Fiscal 2011 Reporting

| FMS 2108 | | USSGL Account | | USSGL Account Attributes/1 | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| Column Number | Auth. Ind./2 (RT7 Ind.) | Number | Title | Begin / End | Auth Type | Borrow Source | Trans Partner | PY Adj | Addl. Info. |
| | | | | | | | | | |
| 1 | Treasury Appropriation Fund Symbol | | | | | | | | |
| | | | | | | | | | |
| 2 | Balance of Borrowing Authority - Treasury Supplied | | | | | | | | |
| | | | | | | | | | |
| 3 | Increases and Rescissions | | | | | | | | |
| 3 | 951 | 4140 | Substitution of Borrowing Authority | E | | F/T | | B/X | 2 |
| 3 | 962 | 4140 | Substitution of Borrowing Authority | E | | P | | B/X | 2 |
| 3 | 951 | 4141 | Current-Year Borrowing Authority Realized | E | | F/T | | P/X | 2 |
| 3 | 962 | 4141 | Current-Year Borrowing Authority Realized | E | | P | | P/X | 2 |
| 3 | 951 | 4392 | Permanent Reduction - New Budget Authority | E | B | F/T | | B/X | 2 |
| 3 | 962 | 4392 | Permanent Reduction - New Budget Authority | E | B | P | | B/X | 2 |
| 3 | 951 | 4393 | Permanent Reduction - Prior-Year Balances | E | B | F/T | | B/X | 2 |
| 3 | 962 | 4393 | Permanent Reduction - Prior-Year Balances | E | B | P | | B/X | 2 |
| | | | | | | | | | |
| 4 | Borrowings | | | | | | | | |
| 4 | 951 | 4145 | Borrowing Authority Converted to Cash | E | | F/T | | B/X | 2 |
| 4 | 962 | 4145 | Borrowing Authority Converted to Cash | E | | P | | B/X | 2 |
| | | | | | | | | | |
| 5 | N/A | | | | | | | | |
| | | | | | | | | | |
| | CALC (2 +/- 3 - 4) Also Equals: | | | | | | | | |
| 6 | Balance | | | | | | | | |
| 6 | 951 | 4140 | Substitution of Borrowing Authority | E | | F/T | | B/X | 2 |
| 6 | 962 | 4140 | Substitution of Borrowing Authority | E | | P | | B/X | 2 |
| 6 | 951 | 4141 | Current-Year Borrowing Authority Realized | E | | F/T | | P/X | 2 |
| 6 | 962 | 4141 | Current-Year Borrowing Authority Realized | E | | P | | P/X | 2 |
| 6 | 951 | 4145 | Borrowing Authority Converted to Cash | E | | F/T | | B/X | 2 |
| 6 | 962 | 4145 | Borrowing Authority Converted to Cash | E | | P | | B/X | 2 |
| 6 | 951 | 4149 | Borrowing Authority Carried Forward | B | | F/T | | | 2 |
| 6 | 962 | 4149 | Borrowing Authority Carried Forward | B | | P | | | 2 |
| 6 | 951 | 4392 | Permanent Reduction - New Budget Authority | E | B | F/T | | B/X | 2 |
| 6 | 962 | 4392 | Permanent Reduction - New Budget Authority | E | B | P | | B/X | 2 |
| 6 | 951 | 4393 | Permanent Reduction - Prior-Year Balances | E | B | F/T | | B/X | 2 |
| 6 | 962 | 4393 | Permanent Reduction - Prior-Year Balances | E | B | P | | B/X | 2 |
| | | | | | | | | | |

USSGL Crosswalk - FMS 2108: Yearend Closing Statement - Indefinite Borrowing Authority for Fiscal 2011 Reporting

| FMS 2108 | | USSGL Account | | USSGL Account Attributes/1 | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| Column Number | Auth. Ind./2 (RT7 Ind.) | Number | Title | Begin / End | Auth Type | Borrow Source | Trans Partner | PY Adj | Addl. Info. |
| | | | | | | | | | |
| 1 | Treasury Appropriation Fund Symbol | | | | | | | | |
| | | | | | | | | | |
| 2 | Balance of Borrowing Authority - Treasury Supplied | | | | | | | | |
| | | | | | | | | | |
| 3 | Increases | | | | | | | | |
| 3 | 951 | 4141 | Current-Year Borrowing Authority Realized | E | | F/T | | P/X | 2 |
| 3 | 962 | 4141 | Current-Year Borrowing Authority Realized | E | | P | | P/X | 2 |
| | | | | | | | | | |
| 4 | Borrowings | | | | | | | | |
| 4 | 951 | 4145 | Borrowing Authority Converted to Cash | E | | F/T | | B/X | 2 |
| 4 | 962 | 4145 | Borrowing Authority Converted to Cash | E | | P | | B/X | 2 |
| | | | | | | | | | |
| 5 | Adjustments | | | | | | | | |
| 5 | 951 | 4140 | Substitution of Borrowing Authority | E | | F/T | | B/X | 2 |
| 5 | 962 | 4140 | Substitution of Borrowing Authority | E | | P | | B/X | 2 |
| 5 | 951 | 4143 | Current-Year Decreases to Indefinite Borrowing Authority Realized | E | | F/T | | P/X | 2 |
| 5 | 962 | 4143 | Current-Year Decreases to Indefinite Borrowing Authority Realized | E | | P | | P/X | 2 |
| 5 | 951 | 4144 | Borrowing Authority Withdrawn | E | | F/T | | P/X | 2 |
| 5 | 962 | 4144 | Borrowing Authority Withdrawn | E | | P | | P/X | 2 |
| | | | | | | | | | |
| | CALC (2 + 3 - 4 - 5) Also Equals: | | | | | | | | |
| 6 | Balance | | | | | | | | |
| 6 | 951 | 4140 | Substitution of Borrowing Authority | E | | F/T | | B/X | 2 |
| 6 | 962 | 4140 | Substitution of Borrowing Authority | E | | P | | B/X | 2 |
| 6 | 951 | 4141 | Current-Year Borrowing Authority Realized | E | | F/T | | P/X | 2 |
| 6 | 962 | 4141 | Current-Year Borrowing Authority Realized | E | | P | | P/X | 2 |
| 6 | 951 | 4143 | Current-Year Decreases to Indefinite Borrowing Authority Realized | E | | F/T | | P/X | 2 |
| 6 | 962 | 4143 | Current-Year Decreases to Indefinite Borrowing Authority Realized | E | | P | | P/X | 2 |
| 6 | 951 | 4144 | Borrowing Authority Withdrawn | E | | F/T | | P/X | 2 |
| 6 | 962 | 4144 | Borrowing Authority Withdrawn | E | | P | | P/X | 2 |
| 6 | 951 | 4145 | Borrowing Authority Converted to Cash | E | | F/T | | B/X | 2 |
| 6 | 962 | 4145 | Borrowing Authority Converted to Cash | E | | P | | B/X | 2 |
| 6 | 951 | 4149 | Borrowing Authority Carried Forward | B | | F/T | | | 2 |
| 6 | 962 | 4149 | Borrowing Authority Carried Forward | B | | P | | | 2 |
| | | | | | | | | | |

USSGL Crosswalk - FMS 2108: Yearend Closing Statement - Definite Contract Authority for Fiscal 2011 Reporting

| FMS 2108 | | USSGL Account | | USSGL Account Attributes/1 | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| Column Number | Auth. Ind./2 (RT7 Ind.) | Number | Title | Begin / End | Auth Type | Borrow Source | Trans Partner | PY Adj | Addl. Info. |
| | | | | | | | | | |
| 1 | Treasury Appropriation Fund Symbol | | | | | | | | |
| | | | | | | | | | |
| 2 | Balance of Contract Authority - Treasury Supplied | | | | | | | | |
| | | | | | | | | | |
| 3 | New Contract Authority | | | | | | | | |
| 3 | 941 | 4131 | Current-Year Contract Authority Realized | E | | | | P/X | 2 |
| | | | | | | | | | |
| 4 | Appropriations To Liquidate | | | | | | | | |
| 4 | 941 | 4135 | Contract Authority Liquidated | E | P | | | B/P/X | 2 |
| 4 | 941 | 4136 | Contract Authority To Be Liquidated by Trust Funds | E | | | | P/X | 2 |
| 4 | 941 | 4136 | Contract Authority To Be Liquidated by Trust Funds | B | | | | X | 2 |
| | | | | | | | | | |
| 5 | Writeoffs, Restorations, or Adjustments | | | | | | | | |
| 5 | 941 | 4134 | Contract Authority Withdrawn | E | | | | P/X | 2 |
| 5 | 941 | 4135 | Contract Authority Liquidated | E | S | | | B/P/X | 2 |
| 5 | 941 | 4392 | Permanent Reduction - New Budget Authority | E | C | | | B/X | 2 |
| 5 | 941 | 4393 | Permanent Reduction - Prior-Year Balances | E | C | | | B/X | 2 |
| | | | | | | | | | |
| | CALC (2 + 3 - 4 +/- 5) Also Equals: | | | | | | | | |
| 6 | Balance of Unfunded Contract Authority | | | | | | | | |
| 6 | 941 | 4131 | Current-Year Contract Authority Realized | E | | | | P/X | 2 |
| 6 | 941 | 4134 | Contract Authority Withdrawn | E | | | | P/X | 2 |
| 6 | 941 | 4135 | Contract Authority Liquidated | E | | | | B/P/X | 2 |
| 6 | 941 | 4136 | Contract Authority To Be Liquidated by Trust Funds | E | | | | P/X | 2 |
| 6 | 941 | 4139 | Contract Authority Carried Forward | B | | | | | 2 |
| 6 | 941 | 4392 | Permanent Reduction - New Budget Authority | E | C | | | B/X | 2 |
| 6 | 941 | 4393 | Permanent Reduction - Prior-Year Balances | E | C | | | B/X | 2 |
| | | | | | | | | | |

USSGL Crosswalk - FMS 2108: Yearend Closing Statement - Indefinite Contract Authority for Fiscal 2011 Reporting

| FMS 2108 | | USSGL Account | | USSGL Account Attributes/1 | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| Column Number | Auth. Ind./2 (RT7 Ind.) | Number | Title | Begin / End | Auth Type | Borrow Source | Trans Partner | PY Adj | Addl. Info. |
| | | | | | | | | | |
| 1 | Treasury Appropriation Fund Symbol | | | | | | | | |
| | | | | | | | | | |
| 2 | Balance of Contract Authority - Treasury Supplied | | | | | | | | |
| | | | | | | | | | |
| 3 | New Contract Authority | | | | | | | | |
| 3 | 941 | 4131 | Current-Year Contract Authority Realized | E | | | | P/X | 2 |
| | | | | | | | | | |
| 4 | Appropriations To Liquidate | | | | | | | | |
| 4 | 941 | 4135 | Contract Authority Liquidated | E | P | | | B/P/X | 2 |
| 4 | 941 | 4136 | Contract Authority To Be Liquidated by Trust Funds | E | | | | P/X | 2 |
| 4 | 941 | 4136 | Contract Authority To Be Liquidated by Trust Funds | B | | | | X | 2 |
| | | | | | | | | | |
| 5 | Writeoffs, Restorations, or Adjustments | | | | | | | | |
| 5 | 941 | 4132 | Substitution of Contract Authority | E | S | | | P/X | 2 |
| 5 | 941 | 4133 | Decreases to Indefinite Contract Authority | E | | | | P/X | 2 |
| 5 | 941 | 4134 | Contract Authority Withdrawn | E | | | | P/X | 2 |
| 5 | 941 | 4135 | Contract Authority Liquidated | E | S | | | B/P/X | 2 |
| | | | | | | | | | |
| | CALC (2 + 3 - 4 -5) Also Equals: | | | | | | | | |
| 6 | Balance of Unfunded Contract Authority | | | | | | | | |
| 6 | 941 | 4131 | Current-Year Contract Authority Realized | E | | | | P/X | 2 |
| 6 | 941 | 4132 | Substitution of Contract Authority | E | S | | | P/X | 2 |
| 6 | 941 | 4133 | Decreases to Indefinite Contract Authority | E | | | | P/X | 2 |
| 6 | 941 | 4134 | Contract Authority Withdrawn | E | | | | P/X | 2 |
| 6 | 941 | 4135 | Contract Authority Liquidated | E | | | | B/P/X | 2 |
| 6 | 941 | 4136 | Contract Authority To Be Liquidated by Trust Funds | E | | | | P/X | 2 |
| 6 | 941 | 4139 | Contract Authority Carried Forward | B | | | | | 2 |
| | | | | | | | | | |

USSGL Crosswalk - FMS 2108: Yearend Closing Statement - All Treasury Appropriation Fund Symbols for Fiscal 2011 Reporting

| FMS 2108 | | USSGL Account | | USSGL Account Attributes/1 | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| Column Number | Auth. Ind./2 (RT7 Ind.) | Number | Title | Begin / End | Auth Type | Borrow Source | Trans Partner | PY Adj | Addl. Info. |
| | | | | | | | | | |
| | For all Treasury appropriation Fund Symbols: | | | | | | | | |
| | | | | | | | | | |
| 7 | Reimbursements Earned and Refunds | | | | | | | | |
| 7 | | 4081 | Amounts Appropriated From a Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred | E | | | | | |
| 7 | | 4082 | Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred | E | | | | | |
| 7 | | 4083 | Transfers - Current-Year Authority - Receivable - Transferred | E | | | | | |
| 7 | | 4121 | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation | E | | | | B/P/X | 7 |
| 7 | | 4123 | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction | E | | | | B/P/X | |
| 7 | | 4126 | Amounts Appropriated From Specific Invested TAFS - Receivable | E | | | | B/P/X | |
| 7 | | 4137 | Transfers of Contract Authority | E | | | | B/P/X | |
| 7 | | 4166 | Allocations of Realized Authority - To Be Transferred From Invested Balances | E | | | | B/P/X | |
| 7 | | 4168 | Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction | E | | | | B/P/X | |
| 7 | | 4171 | Nonallocation Transfers of Invested Balances - Receivable | E | | | | B/P/X | |
| 7 | | 4199 | Transfer of Expired Expenditure Transfers - Receivable | E | | | | P/X | |
| 7 | | 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | E | | | | B/P/X | |
| 7 | | 4232 | Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred | E | | | | B/P/X | |
| 7 | | 4233 | Reimbursements and Other Income Earned - Receivable - Transferred | E | | | | B/P/X | |
| 7 | | 4234 | Other Federal Receivables - Transferred | E | | | | B/P/X | |
| 7 | | 4251 | Reimbursements and Other Income Earned - Receivable | E | | | F/E | B/P/X | |
| 7 | | 4283 | Interest Receivable From Treasury | E | | | | B/P/X | |
| 7 | | 4285 | Receivable From the Liquidating Fund | E | | | | B/P/X | |
| 7 | | 4286 | Receivable From the Financing Fund | E | | | | B/P/X | |
| 7 | | 4287 | Other Federal Receivables | E | | | | B/P/X | |
| | | | | | | | | | |
| 8 | Unfilled Customer Orders | | | | | | | | |
| 8 | | 4221 | Unfilled Customer Orders Without Advance | E | | | F/E | B/P/X | |
| 8 | | 4230 | Unfilled Customer Orders Without Advance - Transferred | E | | | F/E | B/P/X | |
| | | | | | | | | | |
| 9 | Undelivered Orders and Contracts | | | | | | | | |
| 9 | | 4801 | Undelivered Orders - Obligations, Unpaid | E | | | | B/P/X | |
| 9 | | 4831 | Undelivered Orders - Obligations Transferred, Unpaid | E | | | | B/P/X | |
| 9 | | 4871 | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries | E | | | | B/P/X | |
| 9 | | 4881 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | E | | | | B/P/X | |
| | | | | | | | | | |

**USSGL Crosswalk - FMS 2108: Yearend Closing Statement - All Treasury Appropriation Fund Symbols for Fiscal 2011 Reporting**

| FMS 2108 | | USSGL Account | | USSGL Account Attributes/1 | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| Column Number | Auth. Ind./2 (RT7 Ind.) | Number | Title | Begin / End | Auth Type | Borrow Source | Trans Partner | PY Adj | Addl. Info. |
| | | | | | | | | | |
| **10** | **Accounts Payable and Other Liabilities** | | | | | | | | |
| 10 | | 4124 | Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation | E | | | | B/P/X | |
| 10 | | 4127 | Amounts Appropriated From Specific Invested TAFS - Payable | E | | | | B/P/X | |
| 10 | | 4172 | Nonallocation Transfers of Invested Balances - Payable | E | | | | B/P/X | |
| 10 | | 4320 | Adjustments for Changes in Prior-Year Allocations of Budgetary Resources | E | | | | P/X | 6 |
| 10 | | 4901 | Delivered Orders - Obligations, Unpaid | E | | | | B/P/X | |
| 10 | | 4931 | Delivered Orders - Obligations Transferred, Unpaid | E | | | | B/P/X | |
| 10 | | 4971 | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries | E | | | | B/P/X | |
| 10 | | 4981 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | E | | | | B/P/X | |
| | | | | | | | | | |
| | **CALC (5 + 6 + 7 + 8 - 9 -10) for Unexpended Balances; (6 - 9 - 10) for Definite Borrowing and Contract Authority; and Zero for Indefinite Borrowing and Contract Authority. Also Equals:** | | | | | | | | |
| **11** | **Unobligated Balance** | | | | | | | | |
| 11 | | 4157 | Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation | E | | | | P/X | |
| 11 | | 4158 | Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation | E | | | | P/X | |
| 11 | | 4357 | Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds | E | | | | P/X | 7 |
| 11 | | 4382 | Temporary Reduction - New Budget Authority | E | | | | P/X | |
| 11 | | 4383 | Temporary Reduction - Prior-Year Balances | E | | | | P/X | |
| 11 | | 4394 | Receipts Unavailable for Obligation Upon Collection | E | | | | B/P/X | |
| 11 | | 4396 | Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts Unavailable for Obligation Upon Collection | E | | | | B/P/X | |
| 11 | | 4397 | Receipts and Appropriations Temporarily Precluded From Obligation | E | | | | B/P/X | |
| 11 | | 4398 | Offsetting Collections Temporarily Precluded From Obligation | E | | | | B/P/X | |
| 11 | | 4399 | Special and Trust Fund Refunds and Recoveries Temp. Unavailable - Receipts and Appropriations Temp. Precluded From Obligation | E | | | | B/P/X | |
| 11 | | 4420 | Unapportioned Authority - Pending Rescission | E | | | | | |
| 11 | | 4430 | Unapportioned Authority - OMB Deferral | E | | | | | |
| 11 | | 4450 | Unapportioned Authority | E | | | | B/P/X | |
| 11 | | 4510 | Apportionments | E | | | | | |
| 11 | | 4610 | Allotments - Realized Resources | E | | | | | |
| 11 | | 4620 | Unobligated Funds Exempt From Apportionment | E | | | | B/P/X | |
| 11 | | 4630 | Funds Not Available for Commitment/Obligation | E | | | | | |
| 11 | | 4650 | Allotments - Expired Authority | E | | | | B/P/X | |
| 11 | | 4700 | Commitments - Programs Subject to Apportionment | E | | | | | |
| 11 | | 4720 | Commitments - Programs Exempt From Apportionment | E | | | | | |
| | | | | | | | | | |

**USSGL Crosswalk - FMS 2108: Yearend Closing Statement - Unexpended Balances, Investments, and Imprest Funds for Fiscal 2011 Reporting**

**ADDITIONAL INFORMATION:**

Shaded USSGL attributes indicate that the attribute domain value is supplied by FACTS II.

**FOOTNOTES:**

1/ For a description of USSGL attributes, see the "FACTS II - Attribute Definition Report."

2/ Authorization Indicator (RT7 Indicator) is used for Treasury Appropriation Fund Symbols (TAFS) that have Imprest Funds, Borrowing or Contract Authority, or Investments and includes the following subaccount codes:

911 Unrealized Discounts
921 Imprest Funds
931 Unamortized Discounts or Premiums
941 Contract Authority
951 Authority To Borrow From the Treasury
962 Authority To Borrow From the Public
971 Investments in Treasury Securities
972 Investments in Agency Securities
973 Investments in Non-Federal Securities

The undisbursed balances for these subaccount codes are reported in FMS 2108, Column 6.

3/ Authorization Indicator (RT7 Indicator) 973 is for use by the National Railroad Retirement Investment Trust Fund ONLY.

4/ Authorization Indicator (RT7 Indicator) 931 can be used only when authorized by Treasury.

5/ For use with OMB-approved Department of Defense trust funds ONLY. (OMB Circular No. A-11, Section 20.6)

6/ For use with OMB approval (SSA and HHS related TAFS ONLY).

7/ When USSGL accounts 4121 and 4357 are recorded in a cancelling year, they will not crosswalk to the FMS 2108.

8/ In the first quarter of FY 2008, agencies reported prior-year adjustments in their FACTS II trial balance submissions. However, during the first two quarters of FY 2008, prior-year adjustments were displayed as though they were current-year activity on the FMS 2108 reports. Since the third quarter of FY 2008, the FACTS II generated FMS 2108 has displayed the Prior_Year_Adjustment attribute.

**USSGL Crosswalk - Balance Sheet for Fiscal 2011 Reporting**

| | | | | USSGL Account Attributes for FACTS I/1 | |
|---|---|---|---|---|---|
| **Line No.** | **Trial Bal.** | **USSGL Acct.** | **USSGL Account Title** | **Fed / NonFed** | **Addl. Info.** |
| | | | | | |
| | **Assets (Note 2)** | | | | |
| | | | | | |
| | **Intragovernmental** | | | | |
| | | | | | |
| **1** | **Fund Balance With Treasury (Note 3)** | | | | |
| 1 | E | 1010 | Fund Balance With Treasury | | |
| 1 | E | 1090 | Fund Balance With Treasury Under a Continuing Resolution | | |
| | | | | | |
| **2** | **Investments (Note 5)** | | | | |
| 2 | E | 1342 | Interest Receivable - Investments | F | |
| 2 | E | 1610 | Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt | F | |
| 2 | E | 1611 | Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt | F | |
| 2 | E | 1612 | Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt | F | |
| 2 | E | 1613 | Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt | F | |
| 2 | E | 1618 | Market Adjustment - Investments | F | |
| 2 | E | 1620 | Investments in Securities Other Than the Bureau of the Public Debt Securities | F | |
| 2 | E | 1621 | Discount on Securities Other Than the Bureau of the Public Debt Securities | F | |
| 2 | E | 1622 | Premium on Securities Other Than the Bureau of the Public Debt Securities | F | |
| 2 | E | 1623 | Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities | F | |
| 2 | E | 1630 | Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt | F | |
| 2 | E | 1631 | Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt | F | |

**USSGL Crosswalk - Balance Sheet for Fiscal 2011 Reporting**

| | | | | USSGL Account Attributes for FACTS I/1 | |
|---|---|---|---|---|---|
| **Line No.** | **Trial Bal.** | **USSGL Acct.** | **USSGL Account Title** | **Fed / NonFed** | **Addl. Info.** |
| 2 | E | 1633 | Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt | F | |
| 2 | E | 1638 | Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds | F | |
| 2 | E | 1639 | Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds | F | |
| 2 | E | 1643 | Allowance for Subsidy - Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act | F | |
| 2 | E | 1690 | Other Investments | F | |
| | | | | | |
| **3** | **Accounts Receivable (Note 6)** | | | | |
| 3 | E | 1310 | Accounts Receivable | F | |
| 3 | E | 1319 | Allowance for Loss on Accounts Receivable | F | |
| 3 | E | 1320 | Employment Benefit Contributions Receivable | F | |
| 3 | E | 1325 | Taxes Receivable | F | |
| 3 | E | 1330 | Receivable for Transfers of Currently Invested Balances | F | |
| 3 | E | 1335 | Expenditure Transfers Receivable | F | |
| 3 | E | 1340 | Interest Receivable - Not Otherwise Classified | F | |
| 3 | E | 1360 | Penalties and Fines Receivable - Not Otherwise Classified | F | |
| 3 | E | 1370 | Administrative Fees Receivable - Not Otherwise Classified | F | |
| 3 | E | 1923 | Contingent Receivable for Capital Transfers | F | |
| 3 | E | 1925 | Capital Transfers Receivable | F | |
| | | | | | |
| **4** | **Loans Receivable** | | | | |
| 4 | E | 1341 | Interest Receivable - Loans | F | |
| 4 | E | 1350 | Loans Receivable | F | |
| 4 | E | 1351 | Capitalized Loan Interest Receivable - Non-Credit Reform | F | |
| 4 | E | 1361 | Penalties and Fines Receivable - Loans | F | |
| 4 | E | 1371 | Administrative Fees Receivable - Loans | F | |
| | | | | | |
| **5** | **Other (Note 12)** | | | | |
| 5 | E | 1410 | Advances and Prepayments | F | |

**USSGL Crosswalk - Balance Sheet for Fiscal 2011 Reporting**

| | | | | USSGL Account Attributes for FACTS I/1 | |
|---|---|---|---|---|---|
| **Line No.** | **Trial Bal.** | **USSGL Acct.** | **USSGL Account Title** | **Fed / NonFed** | **Addl. Info.** |
| 5 | E | 1921 | Receivable From Appropriations | F | |
| 5 | E | 1990 | Other Assets | F | |
| | | | | | |
| **6** | **Total Intragovernmental** | | | | |
| 6 | This line is calculated. Equals the sum of lines 1 through 5. | | | | |
| | | | | | |
| | **Assets With the Public** | | | | |
| | | | | | |
| **7** | **Cash and Other Monetary Assets (Note 4)** | | | | |
| 7 | E | 1110 | Undeposited Collections | N | |
| 7 | E | 1120 | Imprest Funds | N | |
| 7 | E | 1125 | U.S. Debit Card Funds | N | |
| 7 | E | 1130 | Funds Held by the Public | N | |
| 7 | E | 1190 | Other Cash | N | |
| 7 | E | 1193 | International Monetary Fund Assets - Reserve Position | N | |
| 7 | E | 1194 | Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights | N | |
| 7 | E | 1195 | Other Monetary Assets | N | |
| 7 | E | 1200 | Foreign Currency | N | |
| 7 | E | 1531 | Seized Monetary Instruments | N | |
| 7 | E | 1532 | Seized Cash Deposited | N | |
| | | | | | |
| **8** | **Investments (Note 5)** | | | | |
| 8 | E | 1342 | Interest Receivable - Investments | N | |
| 8 | E | 1346 | Allowance for Loss on Interest Receivable - Investments | N | |
| 8 | E | 1610 | Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt | N | 2 |
| 8 | E | 1611 | Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt | N | 2 |
| 8 | E | 1612 | Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt | N | 2 |

USSGL Crosswalk - Balance Sheet for Fiscal 2011 Reporting

| | | | | USSGL Account Attributes for FACTS I/1 | |
|---|---|---|---|---|---|
| Line No. | Trial Bal. | USSGL Acct. | USSGL Account Title | Fed / NonFed | Addl. Info. |
| 8 | E | 1613 | Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt | N | 2 |
| 8 | E | 1618 | Market Adjustment - Investments | N | |
| 8 | E | 1620 | Investments in Securities Other Than the Bureau of the Public Debt Securities | N | |
| 8 | E | 1621 | Discount on Securities Other Than the Bureau of the Public Debt Securities | N | |
| 8 | E | 1622 | Premium on Securities Other Than the Bureau of the Public Debt Securities | N | |
| 8 | E | 1623 | Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities | N | |
| 8 | E | 1642 | Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act | N | |
| 8 | E | 1643 | Allowance for Subsidy - Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act | N | |
| 8 | E | 1644 | Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act | N | |
| 8 | E | 1645 | Allowance for Subsidy - Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act | N | |
| 8 | E | 1646 | Discount on Securities Accounted for Under the Provisions of the Federal Credit Reform Act | N | |
| 8 | E | 1647 | Premium on Securities Accounted for Under the Provisions of the Federal Credit Reform Act | N | |
| 8 | E | 1650 | Preferred Stock in Federal Government Sponsored Enterprise | N | |
| 8 | E | 1651 | Market Adjustment - Preferred Stock in Federal Government Sponsored Enterprise | N | |
| 8 | E | 1652 | Common Stock Warrants in Federal Government Sponsored Enterprise | N | |
| 8 | E | 1653 | Market Adjustment - Common Stock Warrants in Federal Government Sponsored Enterprise | N | |
| 8 | E | 1660 | Beneficial Interest in Trust | N | |
| 8 | E | 1661 | Market Adjustment - Beneficial Interest in Trust | N | |

USSGL Crosswalk - Balance Sheet for Fiscal 2011 Reporting

| | | | | USSGL Account Attributes for FACTS I/1 | |
|---|---|---|---|---|---|
| Line No. | Trial Bal. | USSGL Acct. | USSGL Account Title | Fed / NonFed | Addl. Info. |
| 8 | E | 1690 | Other Investments | N | |
| | | | | | |
| **9** | **Accounts Receivable, Net (Note 6)** | | | | |
| 9 | E | 1310 | Accounts Receivable | N | |
| 9 | E | 1319 | Allowance for Loss on Accounts Receivable | N | |
| 9 | E | 1320 | Employment Benefit Contributions Receivable | N | |
| 9 | E | 1340 | Interest Receivable - Not Otherwise Classified | N | |
| 9 | E | 1347 | Allowance for Loss on Interest Receivable - Not Otherwise Classified | N | |
| 9 | E | 1360 | Penalties and Fines Receivable - Not Otherwise Classified | N | |
| 9 | E | 1367 | Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified | N | |
| 9 | E | 1370 | Administrative Fees Receivable - Not Otherwise Classified | N | |
| 9 | E | 1377 | Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified | N | |
| | | | | | |
| **10** | **Taxes Receivable, Net (Note 7)** | | | | |
| 10 | E | 1325 | Taxes Receivable | N | |
| 10 | E | 1329 | Allowance for Loss on Taxes Receivable | N | |
| 10 | E | 1343 | Interest Receivable - Taxes | N | |
| 10 | E | 1348 | Allowance for Loss on Interest Receivable - Taxes | N | |
| 10 | E | 1363 | Penalties and Fines Receivable - Taxes | N | |
| 10 | E | 1368 | Allowance for Loss on Penalties and Fines Receivable - Taxes | N | |
| 10 | E | 1373 | Administrative Fees Receivable - Taxes | N | |
| 10 | E | 1378 | Allowance for Loss on Administrative Fees Receivable - Taxes | N | |
| | | | | | |
| **11** | **Direct Loan and Loan Guarantees, Net (Note 8)** | | | | |
| 11 | E | 1341 | Interest Receivable - Loans | N | |
| 11 | E | 1345 | Allowance for Loss on Interest Receivable - Loans | N | |
| 11 | E | 1350 | Loans Receivable | N | |
| 11 | E | 1359 | Allowance for Loss on Loans Receivable | N | |
| 11 | E | 1361 | Penalties and Fines Receivable - Loans | N | |

**USSGL Crosswalk - Balance Sheet for Fiscal 2011 Reporting**

| | | | | USSGL Account Attributes for FACTS I/1 | |
|---|---|---|---|---|---|
| **Line No.** | **Trial Bal.** | **USSGL Acct.** | **USSGL Account Title** | **Fed / NonFed** | **Addl. Info.** |
| 11 | E | 1365 | Allowance for Loss on Penalties and Fines Receivable - Loans | N | |
| 11 | E | 1371 | Administrative Fees Receivable - Loans | N | |
| 11 | E | 1375 | Allowance for Loss on Administrative Fees Receivable - Loans | N | |
| 11 | E | 1380 | Loans Receivable - Troubled Assets Relief Program | N | |
| 11 | E | 1381 | Interest Receivable - Loans - Troubled Assets Relief Program | N | |
| 11 | E | 1385 | Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program | N | |
| 11 | E | 1389 | Allowance for Subsidy - Loans - Troubled Assets Relief Program | N | |
| 11 | E | 1399 | Allowance for Subsidy | N | |
| 11 | E | 1551 | Foreclosed Property | N | |
| 11 | E | 1559 | Foreclosed Property - Allowance | N | |
| | | | | | |
| **12** | **Inventory and Related Property, Net (Note 9)** | | | | |
| 12 | E | 1511 | Operating Materials and Supplies Held for Use | N | |
| 12 | E | 1512 | Operating Materials and Supplies Held in Reserve for Future Use | N | |
| 12 | E | 1513 | Operating Materials and Supplies - Excess, Obsolete, and Unserviceable | N | |
| 12 | E | 1514 | Operating Materials and Supplies Held for Repair | N | |
| 12 | E | 1519 | Operating Materials and Supplies - Allowance | N | |
| 12 | E | 1521 | Inventory Purchased for Resale | N | |
| 12 | E | 1522 | Inventory Held in Reserve for Future Sale | N | |
| 12 | E | 1523 | Inventory Held for Repair | N | |
| 12 | E | 1524 | Inventory - Excess, Obsolete, and Unserviceable | N | |
| 12 | E | 1525 | Inventory - Raw Materials | N | |
| 12 | E | 1526 | Inventory - Work-in-Process | N | |
| 12 | E | 1527 | Inventory - Finished Goods | N | |
| 12 | E | 1529 | Inventory - Allowance | N | |
| 12 | E | 1541 | Forfeited Property Held for Sale | N | |
| 12 | E | 1542 | Forfeited Property Held for Donation or Use | N | |
| 12 | E | 1549 | Forfeited Property - Allowance | N | |

**USSGL Crosswalk - Balance Sheet for Fiscal 2011 Reporting**

| | | | | USSGL Account Attributes for FACTS I/1 | |
|---|---|---|---|---|---|
| **Line No.** | **Trial Bal.** | **USSGL Acct.** | **USSGL Account Title** | **Fed / NonFed** | **Addl. Info.** |
| 12 | E | 1561 | Commodities Held Under Price Support and Stabilization Support Programs | N | |
| 12 | E | 1569 | Commodities - Allowance | N | |
| 12 | E | 1571 | Stockpile Materials Held in Reserve | N | |
| 12 | E | 1572 | Stockpile Materials Held for Sale | N | |
| 12 | E | 1591 | Other Related Property | N | |
| 12 | E | 1599 | Other Related Property - Allowance | N | |
| | | | | | |
| **13** | **General Property, Plant, and Equipment, Net (Note 10)** | | | | |
| 13 | E | 1711 | Land and Land Rights | N | |
| 13 | E | 1712 | Improvements to Land | N | |
| 13 | E | 1719 | Accumulated Depreciation on Improvements to Land | N | |
| 13 | E | 1720 | Construction-in-Progress | N | |
| 13 | E | 1730 | Buildings, Improvements, and Renovations | N | |
| 13 | E | 1739 | Accumulated Depreciation on Buildings, Improvements, and Renovations | N | |
| 13 | E | 1740 | Other Structures and Facilities | N | |
| 13 | E | 1749 | Accumulated Depreciation on Other Structures and Facilities | N | |
| 13 | E | 1750 | Equipment | N | |
| 13 | E | 1759 | Accumulated Depreciation on Equipment | N | |
| 13 | E | 1810 | Assets Under Capital Lease | N | |
| 13 | E | 1819 | Accumulated Depreciation on Assets Under Capital Lease | N | |
| 13 | E | 1820 | Leasehold Improvements | N | |
| 13 | E | 1829 | Accumulated Amortization on Leasehold Improvements | N | |
| 13 | E | 1830 | Internal-Use Software | N | |
| 13 | E | 1832 | Internal-Use Software in Development | N | |
| 13 | E | 1839 | Accumulated Amortization on Internal-Use Software | N | |
| 13 | E | 1840 | Other Natural Resources | N | |
| 13 | E | 1849 | Allowance for Depletion | N | |
| 13 | E | 1890 | Other General Property, Plant, and Equipment | N | |
| 13 | E | 1899 | Accumulated Depreciation on Other General Property, Plant, and Equipment | N | |

USSGL Crosswalk - Balance Sheet for Fiscal 2011 Reporting

| | | | | USSGL Account Attributes for FACTS I/1 | |
|---|---|---|---|---|---|
| Line No. | Trial Bal. | USSGL Acct. | USSGL Account Title | Fed / NonFed | Addl. Info. |
| | | | | | |
| **14** | **Other (Note 12)** | | | | |
| 14 | E | 1410 | Advances and Prepayments | N | |
| 14 | E | 1990 | Other Assets | N | |
| | | | | | |
| **15** | **Total Assets** | | | | |
| 15 | This line is calculated. Equals the sum of lines 6 through 14. | | | | |
| | | | | | |
| **16** | **Stewardship PP&E (Note 11)** | | | | |
| | | | | | |
| | **Liabilities (Note 13)** | | | | |
| | | | | | |
| | **Intragovernmental** | | | | |
| | | | | | |
| **17** | **Accounts Payable** | | | | |
| 17 | E | 2110 | Accounts Payable | F | |
| 17 | E | 2120 | Disbursements in Transit | F | |
| 17 | E | 2140 | Accrued Interest Payable - Not Otherwise Classified | F | |
| 17 | E | 2150 | Payable for Transfers of Currently Invested Balances | F | |
| 17 | E | 2155 | Expenditure Transfers Payable | F | |
| 17 | E | 2170 | Subsidy Payable to the Financing Account | F | |
| 17 | E | 2960 | Accounts Payable From Canceled Appropriations | F | |
| | | | | | |
| **18** | **Debt (Note 14)** | | | | |
| 18 | E | 2141 | Accrued Interest Payable - Debt | F | |
| 18 | E | 2510 | Principal Payable to the Bureau of the Public Debt | F | |
| 18 | E | 2511 | Capitalized Loan Interest Payable - Non-Credit Reform | F | |
| 18 | E | 2520 | Principal Payable to the Federal Financing Bank | F | |
| 18 | E | 2530 | Securities Issued by Federal Agencies Under General and Special Financing Authority | F | |
| 18 | E | 2531 | Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority | F | |

**USSGL Crosswalk - Balance Sheet for Fiscal 2011 Reporting**

| | | | | USSGL Account Attributes for FACTS I/1 | |
|---|---|---|---|---|---|
| **Line No.** | **Trial Bal.** | **USSGL Acct.** | **USSGL Account Title** | **Fed / NonFed** | **Addl. Info.** |
| 18 | E | 2532 | Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority | F | |
| 18 | E | 2533 | Amortization of Discount and Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority | F | |
| 18 | E | 2540 | Participation Certificates | F | |
| 18 | E | 2590 | Other Debt | F | |
| | | | | | |
| **19** | **Other (Notes 15, 16, and 17)** | | | | |
| 19 | E | 2130 | Contract Holdbacks | F | |
| 19 | E | 2190 | Other Liabilities With Related Budgetary Obligations | F | |
| 19 | E | 2213 | Employer Contributions and Payroll Taxes Payable | F | |
| 19 | E | 2215 | Other Post Employment Benefits Due and Payable | F | |
| 19 | E | 2225 | Unfunded FECA Liability | F | |
| 19 | E | 2290 | Other Unfunded Employment Related Liability | F | |
| 19 | E | 2310 | Liability for Advances and Prepayments | F | |
| 19 | E | 2400 | Liability for Nonfiduciary Deposit Funds, Clearing Accounts, and Undeposited Collections | F | |
| 19 | E | 2923 | Contingent Liability for Capital Transfers | F | |
| 19 | E | 2940 | Capital Lease Liability | F | |
| 19 | E | 2970 | Liability for Capital Transfers to the General Fund of the Treasury | F | |
| 19 | E | 2980 | Custodial Liability | F | |
| 19 | E | 2985 | Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity | F | |
| 19 | E | 2990 | Other Liabilities Without Related Budgetary Obligations | F | |
| | | | | | |
| **20** | **Total Intragovernmental** | | | | |
| 20 | This line is calculated. Equals the sum of lines 17 through 19. | | | | |
| | | | | | |
| | **Liabilities With the Public** | | | | |
| | | | | | |

**USSGL Crosswalk - Balance Sheet for Fiscal 2011 Reporting**

| | | | | USSGL Account Attributes for FACTS I/1 | |
|---|---|---|---|---|---|
| **Line No.** | **Trial Bal.** | **USSGL Acct.** | **USSGL Account Title** | **Fed / NonFed** | **Addl. Info.** |
| **21** | **Accounts Payable** | | | | |
| 21 | E | 2110 | Accounts Payable | N | |
| 21 | E | 2120 | Disbursements in Transit | N | |
| 21 | E | 2140 | Accrued Interest Payable - Not Otherwise Classified | N | |
| 21 | E | 2960 | Accounts Payable From Canceled Appropriations | N | |
| | | | | | |
| **22** | **Loan Guarantee Liability (Note 8)** | | | | |
| 22 | E | 2180 | Loan Guarantee Liability | N | |
| | | | | | |
| **23** | **Debt Held by the Public (Note 13)** | | | | |
| 23 | E | 2141 | Accrued Interest Payable - Debt | N | |
| 23 | E | 2530 | Securities Issued by Federal Agencies Under General and Special Financing Authority | N | |
| 23 | E | 2531 | Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority | N | |
| 23 | E | 2532 | Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority | N | |
| 23 | E | 2533 | Amortization of Discount and Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority | N | |
| 23 | E | 2540 | Participation Certificates | N | |
| 23 | E | 2590 | Other Debt | N | |
| | | | | | |
| **24** | **Federal Employee and Veteran Benefits (Note 15)** | | | | |
| 24 | E | 2191 | Employee Health Care Liability Incurred but Not Reported | N | |
| 24 | E | 2215 | Other Post Employment Benefits Due and Payable | N | |
| 24 | E | 2216 | Pension Benefits Due and Payable to Beneficiaries | N | |
| 24 | E | 2217 | Benefit Premiums Payable to Carriers | N | |
| 24 | E | 2218 | Life Insurance Benefits Due and Payable to Beneficiaries | N | |
| 24 | E | 2610 | Actuarial Pension Liability | N | |
| 24 | E | 2620 | Actuarial Health Insurance Liability | N | |
| 24 | E | 2630 | Actuarial Life Insurance Liability | N | |

**USSGL Crosswalk - Balance Sheet for Fiscal 2011 Reporting**

| | | | | USSGL Account Attributes for FACTS I/1 | |
|---|---|---|---|---|---|
| **Line No.** | **Trial Bal.** | **USSGL Acct.** | **USSGL Account Title** | **Fed / NonFed** | **Addl. Info.** |
| 24 | E | 2650 | Actuarial FECA Liability | N | |
| 24 | E | 2690 | Other Actuarial Liabilities | N | |
| | | | | | |
| **25** | **Environmental and Disposal Liabilities (Note 16)** | | | | |
| 25 | E | 2995 | Estimated Cleanup Cost Liability | N | |
| | | | | | |
| **26** | **Benefits Due and Payable** | | | | |
| 26 | E | 2160 | Entitlement Benefits Due and Payable | N | |
| | | | | | |
| **27** | **Other (Notes 15, 16, 17, and 19)** | | | | |
| 27 | E | 2112 | Accounts Payable for Federal Government Sponsored Enterprise | N | |
| 27 | E | 2130 | Contract Holdbacks | N | |
| 27 | E | 2190 | Other Liabilities With Related Budgetary Obligations | N | |
| 27 | E | 2210 | Accrued Funded Payroll and Leave | N | |
| 27 | E | 2211 | Withholdings Payable | N | |
| 27 | E | 2213 | Employer Contributions and Payroll Taxes Payable | N | |
| 27 | E | 2220 | Unfunded Leave | N | |
| 27 | E | 2290 | Other Unfunded Employment Related Liability | N | |
| 27 | E | 2310 | Liability for Advances and Prepayments | N | |
| 27 | E | 2320 | Other Deferred Revenue | N | |
| 27 | E | 2400 | Liability for Nonfiduciary Deposit Funds, Clearing Accounts, and Undeposited Collections | N | |
| 27 | E | 2660 | Actuarial Liabilities for Federal Insurance and Guarantee Programs | N | |
| 27 | E | 2670 | Actuarial Liabilities for Treasury-Managed Benefit Programs | N | |
| 27 | E | 2910 | Prior Liens Outstanding on Acquired Collateral | N | |
| 27 | E | 2920 | Contingent Liabilities | N | |
| 27 | E | 2922 | Contingent Liabilities - Federal Government Sponsored Enterprise | N | |
| 27 | E | 2940 | Capital Lease Liability | N | |
| 27 | E | 2980 | Custodial Liability | N | 3 |

**USSGL Crosswalk - Balance Sheet for Fiscal 2011 Reporting**

| | | | | USSGL Account Attributes for FACTS I/1 | |
|---|---|---|---|---|---|
| **Line No.** | **Trial Bal.** | **USSGL Acct.** | **USSGL Account Title** | **Fed / NonFed** | **Addl. Info.** |
| 27 | E | 2990 | Other Liabilities Without Related Budgetary Obligations | N | |
| | | | | | |
| **28** | **Total Liabilities** | | | | |
| 28 | This line is calculated. Equals the sum of lines 20 through 27. | | | | |
| | | | | | |
| **29** | **Commitments and Contingencies (Note 20)** | | | | |
| | | | | | |
| | **Net Position** | | | | |
| | | | | | |
| **30** | **Unexpended Appropriations - Earmarked Funds (Note 21)** | | | | |
| 30 | B | 3100 | Unexpended Appropriations - Cumulative | | |
| 30 | E | 3101 | Unexpended Appropriations - Appropriations Received | | |
| 30 | E | 3102 | Unexpended Appropriations - Transfers-In | F | |
| 30 | E | 3103 | Unexpended Appropriations - Transfers-Out | F | |
| 30 | E | 3105 | Unexpended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year | | |
| 30 | E | 3106 | Unexpended Appropriations - Adjustments | | |
| 30 | E | 3107 | Unexpended Appropriations - Used | | |
| 30 | E | 3108 | Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors | | |
| 30 | E | 3109 | Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles | | |
| | | | | | |
| **31** | **Unexpended Appropriations - Other Funds** | | | | |
| 31 | B | 3100 | Unexpended Appropriations - Cumulative | | |
| 31 | E | 3101 | Unexpended Appropriations - Appropriations Received | | |
| 31 | E | 3102 | Unexpended Appropriations - Transfers-In | | |
| 31 | E | 3103 | Unexpended Appropriations - Transfers-Out | | |
| 31 | E | 3105 | Unexpended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year | | |
| 31 | E | 3106 | Unexpended Appropriations - Adjustments | | |
| 31 | E | 3107 | Unexpended Appropriations - Used | | |

**USSGL Crosswalk - Balance Sheet for Fiscal 2011 Reporting**

| | | | | USSGL Account Attributes for FACTS I/1 | |
|---|---|---|---|---|---|
| **Line No.** | **Trial Bal.** | **USSGL Acct.** | **USSGL Account Title** | **Fed / NonFed** | **Addl. Info.** |
| 31 | E | 3108 | Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors | | |
| 31 | E | 3109 | Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles | | |
| | | | | | |
| **32** | **Cumulative Results of Operations - Earmarked Funds (Note 21)** | | | | |
| 32 | B | 3310 | Cumulative Results of Operations | | |
| 32 | E | 5100 | Revenue From Goods Sold | F/N | |
| 32 | E | 5109 | Contra Revenue for Goods Sold | F/N | |
| 32 | E | 5200 | Revenue From Services Provided | F/N | |
| 32 | E | 5209 | Contra Revenue for Services Provided | F/N | |
| 32 | E | 5310 | Interest Revenue - Other | F/N | |
| 32 | E | 5311 | Interest Revenue - Investments | F/N | |
| 32 | E | 5312 | Interest Revenue - Loans Receivable/Uninvested Funds | F/N | |
| 32 | E | 5313 | Interest Revenue - Subsidy Amortization | N | |
| 32 | E | 5314 | Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act | N | |
| 32 | E | 5315 | Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act | N | |
| 32 | E | 5317 | Contra Revenue for Interest Revenue - Loans Receivable | F/N | |
| 32 | E | 5318 | Contra Revenue for Interest Revenue - Investments | F/N | |
| 32 | E | 5319 | Contra Revenue for Interest Revenue - Other | F/N | |
| 32 | E | 5320 | Penalties and Fines Revenue | F/N | |
| 32 | E | 5324 | Contra Revenue for Penalties and Fines | F/N | |
| 32 | E | 5325 | Administrative Fees Revenue | F/N | |
| 32 | E | 5329 | Contra Revenue for Administrative Fees | F/N | |
| 32 | E | 5400 | Benefit Program Revenue | F/N | |
| 32 | E | 5409 | Contra Revenue for Benefit Program Revenue | F/N | |
| 32 | E | 5500 | Insurance and Guarantee Premium Revenue | N | |
| 32 | E | 5509 | Contra Revenue for Insurance and Guarantee Premium Revenue | N | |
| 32 | E | 5600 | Donated Revenue - Financial Resources | N | |

USSGL Crosswalk - Balance Sheet for Fiscal 2011 Reporting

| | | | | USSGL Account Attributes for FACTS I/1 | |
|---|---|---|---|---|---|
| Line No. | Trial Bal. | USSGL Acct. | USSGL Account Title | Fed / NonFed | Addl. Info. |
| 32 | E | 5609 | Contra Revenue for Donations - Financial Resources | N | |
| 32 | E | 5610 | Donated Revenue - Nonfinancial Resources | N | |
| 32 | E | 5619 | Contra Donated Revenue - Nonfinancial Resources | N | |
| 32 | E | 5640 | Forfeiture Revenue - Cash and Cash Equivalents | N | |
| 32 | E | 5649 | Contra Forfeiture Revenue - Cash and Cash Equivalents | N | |
| 32 | E | 5650 | Forfeiture Revenue - Forfeitures of Property | N | |
| 32 | E | 5659 | Contra Forfeiture Revenue - Forfeitures of Property | N | |
| 32 | E | 5700 | Expended Appropriations | | |
| 32 | E | 5705 | Expended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year | | |
| 32 | E | 5708 | Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors | | |
| 32 | E | 5709 | Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles | | |
| 32 | E | 5720 | Financing Sources Transferred In Without Reimbursement | F | |
| 32 | E | 5730 | Financing Sources Transferred Out Without Reimbursement | F | |
| 32 | E | 5740 | Appropriated Earmarked Receipts Transferred In | F | |
| 32 | E | 5745 | Appropriated Earmarked Receipts Transferred Out | F | |
| 32 | E | 5750 | Expenditure Financing Sources - Transfers-In | F | |
| 32 | E | 5755 | Nonexpenditure Financing Sources - Transfers-In - Other | F | |
| 32 | E | 5756 | Nonexpenditure Financing Sources - Transfers-In - Capital Transfers | F | |
| 32 | E | 5760 | Expenditure Financing Sources - Transfers-Out | F | |
| 32 | E | 5765 | Nonexpenditure Financing Sources - Transfers-Out - Other | F | |
| 32 | E | 5766 | Nonexpenditure Financing Sources - Transfers-Out - Capital Transfers | F | |
| 32 | E | 5775 | Nonbudgetary Financing Sources Transferred In | F | |
| 32 | E | 5776 | Nonbudgetary Financing Sources Transferred Out | F | |
| 32 | E | 5780 | Imputed Financing Sources | F | |
| 32 | E | 5790 | Other Financing Sources | F | |
| 32 | E | 5791 | Adjustment to Financing Sources - Downward Reestimate or Negative Subsidy | F | |

USSGL Crosswalk - Balance Sheet for Fiscal 2011 Reporting

| | | | | USSGL Account Attributes for FACTS I/1 | |
|---|---|---|---|---|---|
| Line No. | Trial Bal. | USSGL Acct. | USSGL Account Title | Fed / NonFed | Addl. Info. |
| 32 | E | 5792 | Financing Sources To Be Transferred Out - Contingent Liability | F | |
| 32 | E | 5800 | Tax Revenue Collected - Not Otherwise Classified | F/N | |
| 32 | E | 5801 | Tax Revenue Collected - Individual | F/N | |
| 32 | E | 5802 | Tax Revenue Collected - Corporate | F/N | |
| 32 | E | 5803 | Tax Revenue Collected - Unemployment | F/N | |
| 32 | E | 5804 | Tax Revenue Collected - Excise | F/N | |
| 32 | E | 5805 | Tax Revenue Collected - Estate and Gift | F/N | |
| 32 | E | 5806 | Tax Revenue Collected - Customs | F/N | |
| 32 | E | 5820 | Tax Revenue Accrual Adjustment - Not Otherwise Classified | F/N | |
| 32 | E | 5821 | Tax Revenue Accrual Adjustment - Individual | F/N | |
| 32 | E | 5822 | Tax Revenue Accrual Adjustment - Corporate | F/N | |
| 32 | E | 5823 | Tax Revenue Accrual Adjustment - Unemployment | F/N | |
| 32 | E | 5824 | Tax Revenue Accrual Adjustment - Excise | F/N | |
| 32 | E | 5825 | Tax Revenue Accrual Adjustment - Estate and Gift | F/N | |
| 32 | E | 5826 | Tax Revenue Accrual Adjustment - Customs | F/N | |
| 32 | E | 5830 | Contra Revenue for Taxes - Not Otherwise Classified | F/N | |
| 32 | E | 5831 | Contra Revenue for Taxes - Individual | F/N | |
| 32 | E | 5832 | Contra Revenue for Taxes - Corporate | F/N | |
| 32 | E | 5833 | Contra Revenue for Taxes - Unemployment | F/N | |
| 32 | E | 5834 | Contra Revenue for Taxes - Excise | F/N | |
| 32 | E | 5835 | Contra Revenue for Taxes - Estate and Gift | F/N | |
| 32 | E | 5836 | Contra Revenue for Taxes - Customs | F/N | |
| 32 | E | 5890 | Tax Revenue Refunds - Not Otherwise Classified | F/N | |
| 32 | E | 5891 | Tax Revenue Refunds - Individual | F/N | |
| 32 | E | 5892 | Tax Revenue Refunds - Corporate | F/N | |
| 32 | E | 5893 | Tax Revenue Refunds - Unemployment | F/N | |
| 32 | E | 5894 | Tax Revenue Refunds - Excise | F/N | |
| 32 | E | 5895 | Tax Revenue Refunds - Estate and Gift | F/N | |
| 32 | E | 5896 | Tax Revenue Refunds - Customs | F/N | |
| 32 | E | 5900 | Other Revenue | F/N | |
| 32 | E | 5909 | Contra Revenue for Other Revenue | F/N | |

**USSGL Crosswalk - Balance Sheet for Fiscal 2011 Reporting**

| | | | | USSGL Account Attributes for FACTS I/1 | |
|---|---|---|---|---|---|
| **Line No.** | **Trial Bal.** | **USSGL Acct.** | **USSGL Account Title** | **Fed / NonFed** | **Addl. Info.** |
| 32 | E | 5921 | Valuation Change in Investments - Exchange Stabilization Fund | N | |
| 32 | E | 5922 | Valuation Change in Investments for Federal Government Sponsored Enterprise | N | |
| 32 | E | 5923 | Valuation Change in Investments - Beneficial Interest in Trust | N | |
| 32 | E | 5990 | Collections for Others - Statement of Custodial Activity | F/N | 3 |
| 32 | E | 5991 | Accrued Collections for Others - Statement of Custodial Activity | F/N | 3 |
| 32 | E | 5993 | Offset to Non-Entity Collections - Statement of Changes in Net Position | F | |
| 32 | E | 5994 | Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position | F | |
| 32 | E | 5997 | Financing Sources Transferred In From Custodial Statement Collections | F | |
| 32 | E | 5998 | Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the Treasury | F | |
| 32 | E | 6100 | Operating Expenses/Program Costs | F/N | |
| 32 | E | 6190 | Contra Bad Debt Expense - Incurred for Others | F/N | |
| 32 | E | 6199 | Adjustment to Subsidy Expense | N | |
| 32 | E | 6310 | Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank | F | |
| 32 | E | 6320 | Interest Expenses on Securities | F/N | |
| 32 | E | 6330 | Other Interest Expenses | F/N | |
| 32 | E | 6340 | Interest Expense Accrued on the Liability for Loan Guarantees | N | |
| 32 | E | 6400 | Benefit Expense | F/N | |
| 32 | E | 6500 | Cost of Goods Sold | N | |
| 32 | E | 6600 | Applied Overhead | N | |
| 32 | E | 6610 | Cost Capitalization Offset | N | |
| 32 | E | 6710 | Depreciation, Amortization, and Depletion | N | |
| 32 | E | 6720 | Bad Debt Expense | F/N | |
| 32 | E | 6730 | Imputed Costs | F | |
| 32 | E | 6790 | Other Expenses Not Requiring Budgetary Resources | F/N | |

**USSGL Crosswalk - Balance Sheet for Fiscal 2011 Reporting**

| | | | | USSGL Account Attributes for FACTS I/1 | |
|---|---|---|---|---|---|
| **Line No.** | **Trial Bal.** | **USSGL Acct.** | **USSGL Account Title** | **Fed / NonFed** | **Addl. Info.** |
| 32 | E | 6800 | Future Funded Expenses | F/N | |
| 32 | E | 6850 | Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated) | F | |
| 32 | E | 6900 | Nonproduction Costs | F/N | |
| 32 | E | 7110 | Gains on Disposition of Assets - Other | N | |
| 32 | E | 7111 | Gains on Disposition of Investments | F/N | |
| 32 | E | 7112 | Gains on Disposition of Borrowings | F | |
| 32 | E | 7180 | Unrealized Gains | F/N | |
| 32 | E | 7190 | Other Gains | F/N | |
| 32 | E | 7210 | Losses on Disposition of Assets - Other | N | |
| 32 | E | 7211 | Losses on Disposition of Investments | F/N | |
| 32 | E | 7212 | Losses on Disposition of Borrowings | F | |
| 32 | E | 7280 | Unrealized Losses | F/N | |
| 32 | E | 7290 | Other Losses | F/N | |
| 32 | E | 7300 | Extraordinary Items | N | |
| 32 | E | 7400 | Prior-Period Adjustments Due to Corrections of Errors | F/N | |
| 32 | E | 7401 | Prior-Period Adjustments Due to Changes in Accounting Principles | F/N | |
| 32 | E | 7405 | Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year | F/N | |
| 32 | E | 7500 | Distribution of Income - Dividend | F/N | |
| 32 | E | 7600 | Changes in Actuarial Liability | N | |
| | | | | | |
| **33** | **Cumulative Results of Operations - Other Funds** | | | | |
| 33 | B | 3310 | Cumulative Results of Operations | | |
| 33 | E | 5100 | Revenue From Goods Sold | F/N | |
| 33 | E | 5109 | Contra Revenue for Goods Sold | F/N | |
| 33 | E | 5200 | Revenue From Services Provided | F/N | |
| 33 | E | 5209 | Contra Revenue for Services Provided | F/N | |
| 33 | E | 5310 | Interest Revenue - Other | F/N | |
| 33 | E | 5311 | Interest Revenue - Investments | F/N | |
| 33 | E | 5312 | Interest Revenue - Loans Receivable/Uninvested Funds | F/N | |

**USSGL Crosswalk - Balance Sheet for Fiscal 2011 Reporting**

| | | | | USSGL Account Attributes for FACTS I/1 | |
|---|---|---|---|---|---|
| **Line No.** | **Trial Bal.** | **USSGL Acct.** | **USSGL Account Title** | **Fed / NonFed** | **Addl. Info.** |
| 33 | E | 5313 | Interest Revenue - Subsidy Amortization | N | |
| 33 | E | 5314 | Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act | N | |
| 33 | E | 5315 | Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act | N | |
| 33 | E | 5317 | Contra Revenue for Interest Revenue - Loans Receivable | F/N | |
| 33 | E | 5318 | Contra Revenue for Interest Revenue - Investments | F/N | |
| 33 | E | 5319 | Contra Revenue for Interest Revenue - Other | F/N | |
| 33 | E | 5320 | Penalties and Fines Revenue | F/N | |
| 33 | E | 5324 | Contra Revenue for Penalties and Fines | F/N | |
| 33 | E | 5325 | Administrative Fees Revenue | F/N | |
| 33 | E | 5329 | Contra Revenue for Administrative Fees | F/N | |
| 33 | E | 5400 | Benefit Program Revenue | F/N | |
| 33 | E | 5409 | Contra Revenue for Benefit Program Revenue | F/N | |
| 33 | E | 5500 | Insurance and Guarantee Premium Revenue | N | |
| 33 | E | 5509 | Contra Revenue for Insurance and Guarantee Premium Revenue | N | |
| 33 | E | 5600 | Donated Revenue - Financial Resources | N | |
| 33 | E | 5609 | Contra Revenue for Donations - Financial Resources | N | |
| 33 | E | 5610 | Donated Revenue - Nonfinancial Resources | N | |
| 33 | E | 5619 | Contra Donated Revenue - Nonfinancial Resources | N | |
| 33 | E | 5640 | Forfeiture Revenue - Cash and Cash Equivalents | N | |
| 33 | E | 5649 | Contra Forfeiture Revenue - Cash and Cash Equivalents | N | |
| 33 | E | 5650 | Forfeiture Revenue - Forfeitures of Property | N | |
| 33 | E | 5659 | Contra Forfeiture Revenue - Forfeitures of Property | N | |
| 33 | E | 5700 | Expended Appropriations | | |
| 33 | E | 5705 | Expended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year | | |
| 33 | E | 5708 | Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors | | |
| 33 | E | 5709 | Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles | | |

USSGL Crosswalk - Balance Sheet for Fiscal 2011 Reporting

| | | | | USSGL Account Attributes for FACTS I/1 | |
|---|---|---|---|---|---|
| Line No. | Trial Bal. | USSGL Acct. | USSGL Account Title | Fed / NonFed | Addl. Info. |
| 33 | E | 5720 | Financing Sources Transferred In Without Reimbursement | F | |
| 33 | E | 5730 | Financing Sources Transferred Out Without Reimbursement | F | |
| 33 | E | 5740 | Appropriated Earmarked Receipts Transferred In | F | |
| 33 | E | 5745 | Appropriated Earmarked Receipts Transferred Out | F | |
| 33 | E | 5750 | Expenditure Financing Sources - Transfers-In | F | |
| 33 | E | 5755 | Nonexpenditure Financing Sources - Transfers-In - Other | F | |
| 33 | E | 5756 | Nonexpenditure Financing Sources - Transfers-In - Capital Transfers | F | |
| 33 | E | 5760 | Expenditure Financing Sources - Transfers-Out | F | |
| 33 | E | 5765 | Nonexpenditure Financing Sources - Transfers-Out - Other | F | |
| 33 | E | 5766 | Nonexpenditure Financing Sources - Transfers-Out - Capital Transfers | F | |
| 33 | E | 5775 | Nonbudgetary Financing Sources Transferred In | F | |
| 33 | E | 5776 | Nonbudgetary Financing Sources Transferred Out | F | |
| 33 | E | 5780 | Imputed Financing Sources | F | |
| 33 | E | 5790 | Other Financing Sources | F | |
| 33 | E | 5791 | Adjustment to Financing Sources - Downward Reestimate or Negative Subsidy | F | |
| 33 | E | 5792 | Financing Sources To Be Transferred Out - Contingent Liability | F | |
| 33 | E | 5795 | Seigniorage | N | |
| 33 | E | 5800 | Tax Revenue Collected - Not Otherwise Classified | F/N | |
| 33 | E | 5801 | Tax Revenue Collected - Individual | F/N | |
| 33 | E | 5802 | Tax Revenue Collected - Corporate | F/N | |
| 33 | E | 5803 | Tax Revenue Collected - Unemployment | F/N | |
| 33 | E | 5804 | Tax Revenue Collected - Excise | F/N | |
| 33 | E | 5805 | Tax Revenue Collected - Estate and Gift | F/N | |
| 33 | E | 5806 | Tax Revenue Collected - Customs | F/N | |
| 33 | E | 5820 | Tax Revenue Accrual Adjustment - Not Otherwise Classified | F/N | |
| 33 | E | 5821 | Tax Revenue Accrual Adjustment - Individual | F/N | |
| 33 | E | 5822 | Tax Revenue Accrual Adjustment - Corporate | F/N | |
| 33 | E | 5823 | Tax Revenue Accrual Adjustment - Unemployment | F/N | |
| 33 | E | 5824 | Tax Revenue Accrual Adjustment - Excise | F/N | |

USSGL Crosswalk - Balance Sheet for Fiscal 2011 Reporting

| | | | | USSGL Account Attributes for FACTS I/1 | |
|---|---|---|---|---|---|
| Line No. | Trial Bal. | USSGL Acct. | USSGL Account Title | Fed / NonFed | Addl. Info. |
| 33 | E | 5825 | Tax Revenue Accrual Adjustment - Estate and Gift | F/N | |
| 33 | E | 5826 | Tax Revenue Accrual Adjustment - Customs | F/N | |
| 33 | E | 5830 | Contra Revenue for Taxes - Not Otherwise Classified | F/N | |
| 33 | E | 5831 | Contra Revenue for Taxes - Individual | F/N | |
| 33 | E | 5832 | Contra Revenue for Taxes - Corporate | F/N | |
| 33 | E | 5833 | Contra Revenue for Taxes - Unemployment | F/N | |
| 33 | E | 5834 | Contra Revenue for Taxes - Excise | F/N | |
| 33 | E | 5835 | Contra Revenue for Taxes - Estate and Gift | F/N | |
| 33 | E | 5836 | Contra Revenue for Taxes - Customs | F/N | |
| 33 | E | 5890 | Tax Revenue Refunds - Not Otherwise Classified | F/N | |
| 33 | E | 5891 | Tax Revenue Refunds - Individual | F/N | |
| 33 | E | 5892 | Tax Revenue Refunds - Corporate | F/N | |
| 33 | E | 5893 | Tax Revenue Refunds - Unemployment | F/N | |
| 33 | E | 5894 | Tax Revenue Refunds - Excise | F/N | |
| 33 | E | 5895 | Tax Revenue Refunds - Estate and Gift | F/N | |
| 33 | E | 5896 | Tax Revenue Refunds - Customs | F/N | |
| 33 | E | 5900 | Other Revenue | F/N | |
| 33 | E | 5909 | Contra Revenue for Other Revenue | F/N | |
| 33 | E | 5921 | Valuation Change in Investments - Exchange Stabilization Fund | N | |
| 33 | E | 5922 | Valuation Change in Investments for Federal Government Sponsored Enterprise | N | |
| 33 | E | 5923 | Valuation Change in Investments - Beneficial Interest in Trust | N | |
| 33 | E | 5990 | Collections for Others - Statement of Custodial Activity | F/N | |
| 33 | E | 5991 | Accrued Collections for Others - Statement of Custodial Activity | F/N | |
| 33 | E | 5993 | Offset to Non-Entity Collections - Statement of Changes in Net Position | F | |
| 33 | E | 5994 | Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position | F | |
| 33 | E | 5997 | Financing Sources Transferred In From Custodial Statement Collections | F | |

**USSGL Crosswalk - Balance Sheet for Fiscal 2011 Reporting**

| | | | | USSGL Account Attributes for FACTS I/1 | |
|---|---|---|---|---|---|
| **Line No.** | **Trial Bal.** | **USSGL Acct.** | **USSGL Account Title** | **Fed / NonFed** | **Addl. Info.** |
| 33 | E | 5998 | Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the Treasury | F | |
| 33 | E | 6100 | Operating Expenses/Program Costs | F/N | |
| 33 | E | 6190 | Contra Bad Debt Expense - Incurred for Others | F/N | |
| 33 | E | 6199 | Adjustment to Subsidy Expense | N | |
| 33 | E | 6310 | Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank | F | |
| 33 | E | 6320 | Interest Expenses on Securities | F/N | |
| 33 | E | 6330 | Other Interest Expenses | F/N | |
| 33 | E | 6340 | Interest Expense Accrued on the Liability for Loan Guarantees | N | |
| 33 | E | 6400 | Benefit Expense | F/N | |
| 33 | E | 6500 | Cost of Goods Sold | N | |
| 33 | E | 6600 | Applied Overhead | N | |
| 33 | E | 6610 | Cost Capitalization Offset | N | |
| 33 | E | 6710 | Depreciation, Amortization, and Depletion | N | |
| 33 | E | 6720 | Bad Debt Expense | F/N | |
| 33 | E | 6730 | Imputed Costs | F | |
| 33 | E | 6790 | Other Expenses Not Requiring Budgetary Resources | F/N | |
| 33 | E | 6800 | Future Funded Expenses | F/N | |
| 33 | E | 6850 | Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated) | F | |
| 33 | E | 6900 | Nonproduction Costs | F/N | |
| 33 | E | 7110 | Gains on Disposition of Assets - Other | N | |
| 33 | E | 7111 | Gains on Disposition of Investments | F/N | |
| 33 | E | 7112 | Gains on Disposition of Borrowings | F | |
| 33 | E | 7180 | Unrealized Gains | F/N | |
| 33 | E | 7190 | Other Gains | F/N | |
| 33 | E | 7210 | Losses on Disposition of Assets - Other | N | |
| 33 | E | 7211 | Losses on Disposition of Investments | F/N | |
| 33 | E | 7212 | Losses on Disposition of Borrowings | F | |
| 33 | E | 7280 | Unrealized Losses | F/N | |
| 33 | E | 7290 | Other Losses | F/N | |

**USSGL Crosswalk - Balance Sheet for Fiscal 2011 Reporting**

| | | | | USSGL Account Attributes for FACTS I/1 | |
|---|---|---|---|---|---|
| **Line No.** | **Trial Bal.** | **USSGL Acct.** | **USSGL Account Title** | **Fed / NonFed** | **Addl. Info.** |
| 33 | E | 7300 | Extraordinary Items | N | |
| 33 | E | 7400 | Prior-Period Adjustments Due to Corrections of Errors | F/N | |
| 33 | E | 7401 | Prior-Period Adjustments Due to Changes in Accounting Principles | F/N | |
| 33 | E | 7405 | Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year | F/N | |
| 33 | E | 7500 | Distribution of Income - Dividend | F/N | |
| 33 | E | 7600 | Changes in Actuarial Liability | N | |
| | | | | | |
| **34** | **Total Net Position** | | | | |
| 34 | This line is calculated. Equals the sum of lines 30 through 33. | | | | |
| | | | | | |
| **35** | **Total Liabilities and Net Position** | | | | |
| 35 | This line is calculated. Equals the sum of lines 28 and 34. | | | | |

**Footnotes and Additional Information:**

1/ Use USSGL proprietary account attribute domain values as provided in USSGL Section IV, page 4.

2/ Related to Government Account Series securities purchased using deposit funds.

3/ FASAB recognizes amounts returned to Puerto Rico and the Virgin Islands as nonFederal custodial liabilities as referenced in FASAB SFFAS No. 7, paragraph 289.

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SUPPLEMENT SECTION V

USSGL Crosswalk - Statement of Net Cost for Fiscal 2011 Reporting

| | | | | USSGL Account Attributes for FACTS I | | | USSGL Account Attribute Other than | |
|---|---|---|---|---|---|---|---|---|
| Line No. | Trial Bal. | USSGL Account | USSGL Account Title | Fed / NonFed | Exch / Nonexch | Cust / Noncus | Program Indicator | Addl. Info. |
| | | | | | | | | |
| **Gross Program Costs:** | | | | | | | | |
| | | | | | | | | |
| **Program A:** | | | | | | | | |
| | | | | | | | | |
| **1** | **Gross costs (Note 22)** | | | | | | | |
| 1 | E | 6100 | Operating Expenses/Program Costs | F/N | | | | |
| 1 | E | 6190 | Contra Bad Debt Expense - Incurred for Others | F/N | | | | |
| 1 | E | 6199 | Adjustment to Subsidy Expense | N | | | | |
| 1 | E | 6310 | Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank | F | | | | |
| 1 | E | 6320 | Interest Expenses on Securities | F/N | | | | |
| 1 | E | 6330 | Other Interest Expenses | F/N | | | | |
| 1 | E | 6340 | Interest Expense Accrued on the Liability for Loan Guarantees | N | | | | |
| 1 | E | 6400 | Benefit Expense | F/N | | | P | |
| 1 | E | 6500 | Cost of Goods Sold | N | | | | |
| 1 | E | 6600 | Applied Overhead | N | | | | |
| 1 | E | 6610 | Cost Capitalization Offset | N | | | | |
| 1 | E | 6710 | Depreciation, Amortization, and Depletion | N | | | | |
| 1 | E | 6720 | Bad Debt Expense | F/N | | | | |
| 1 | E | 6730 | Imputed Costs | F | | | | |
| 1 | E | 6790 | Other Expenses Not Requiring Budgetary Resources | F/N | | A | | |
| 1 | E | 6800 | Future Funded Expenses | F/N | | | P | 2 |
| 1 | E | 6850 | Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated) | F | | | P | |
| 1 | E | 6900 | Nonproduction Costs | F/N | | | P | 3 |
| 1 | E | 7210 | Losses on Disposition of Assets - Other | N | X | | P | |
| 1 | E | 7211 | Losses on Disposition of Investments | F/N | X | | P | |
| 1 | E | 7212 | Losses on Disposition of Borrowings | F | X | | P | |
| 1 | E | 7280 | Unrealized Losses | F/N | X | | P | |
| 1 | E | 7290 | Other Losses | F/N | X | | P | 4 |
| 1 | E | 7300 | Extraordinary Items | N | X | | P | |
| 1 | E | 7500 | Distribution of Income - Dividend | F/N | X | | P | |

SUPPLEMENT SECTION V

USSGL Crosswalk - Statement of Net Cost for Fiscal 2011 Reporting

| | | | | USSGL Account Attributes for FACTS I | | | USSGL Account Attribute Other than | |
|---|---|---|---|---|---|---|---|---|
| Line No. | Trial Bal. | USSGL Account | USSGL Account Title | Fed / NonFed | Exch / Nonexch | Cust / Noncus | Program Indicator | Addl. Info. |
| 1 | E | 7600 | Changes in Actuarial Liability | N | | | P | |
| | | | | | | | | |
| **2** | **Less: earned revenue** | | | | | | | |
| 2 | E | 5100 | Revenue From Goods Sold | F/N | X | | | |
| 2 | E | 5109 | Contra Revenue for Goods Sold | F/N | X | | | |
| 2 | E | 5200 | Revenue From Services Provided | F/N | X | | | |
| 2 | E | 5209 | Contra Revenue for Services Provided | F/N | X | | | |
| 2 | E | 5310 | Interest Revenue - Other | F/N | X | A | P | |
| 2 | E | 5311 | Interest Revenue - Investments | F/N | X | A | P | |
| 2 | E | 5312 | Interest Revenue - Loans Receivable/Uninvested Funds | F/N | X | A | P | |
| 2 | E | 5313 | Interest Revenue - Subsidy Amortization | N | X | | P | |
| 2 | E | 5314 | Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act | N | X | | P | |
| 2 | E | 5315 | Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act | N | X | | P | |
| 2 | E | 5317 | Contra Revenue for Interest Revenue - Loans Receivable | F/N | X | A | P | |
| 2 | E | 5318 | Contra Revenue for Interest Revenue - Investments | F/N | X | A | P | |
| 2 | E | 5319 | Contra Revenue for Interest Revenue - Other | F/N | X | A | P | |
| 2 | E | 5325 | Administrative Fees Revenue | F/N | X | A | | |
| 2 | E | 5329 | Contra Revenue for Administrative Fees | F/N | X | A | | |
| 2 | E | 5400 | Benefit Program Revenue | F/N | X | | | |
| 2 | E | 5409 | Contra Revenue for Benefit Program Revenue | F/N | X | | | |
| 2 | E | 5500 | Insurance and Guarantee Premium Revenue | N | X | | | |
| 2 | E | 5509 | Contra Revenue for Insurance and Guarantee Premium Revenue | N | X | | | |
| 2 | E | 5900 | Other Revenue | F/N | X | | P | |
| 2 | E | 5909 | Contra Revenue for Other Revenue | F/N | X | | P | |
| 2 | E | 5921 | Valuation Change in Investments - Exchange Stabilization Fund | N | X | | | |
| 2 | E | 5922 | Valuation Change in Investments for Federal Government Sponsored Enterprise | N | X | | P | |
| 2 | E | 7110 | Gains on Disposition of Assets - Other | N | X | | P | |
| 2 | E | 7111 | Gains on Disposition of Investments | F/N | X | | P | |
| 2 | E | 7112 | Gains on Disposition of Borrowings | F | X | | P | |
| 2 | E | 7180 | Unrealized Gains | F/N | X | | P | |

USSGL Crosswalk - Statement of Net Cost for Fiscal 2011 Reporting

| | | | | USSGL Account Attributes for FACTS I | | | USSGL Account Attribute Other than | |
|---|---|---|---|---|---|---|---|---|
| Line No. | Trial Bal. | USSGL Account | USSGL Account Title | Fed / NonFed | Exch / Nonexch | Cust / Noncus | Program Indicator | Addl. Info. |
| 2 | E | 7190 | Other Gains | F/N | X | | P | 4 |
| | | | | | | | | |
| **3** | **Net program costs:** | | | | | | | |
| 3 | This line is calculated. Equals sum of lines 1 minus 2. | | | | | | | |
| | | | | | | | | |
| **4** | **(Gain)/Loss on pension, ORB, or OPEB Assumption changes (Note 15):** | | | | | | | |
| 4 | E | 7190 | Other Gains | N | X | | | 5 |
| 4 | E | 7290 | Other Losses | N | X | | | 5 |
| | | | | | | | | |
| **5** | **Net program costs including Assumption changes:** | | | | | | | |
| 5 | This line is calculated. Equals the sum of lines 3 through 4. | | | | | | | |
| | | | | | | | | |
| **6** | **Costs not assigned to programs** | | | | | | | |
| 6 | E | 6400 | Benefit Expense | F/N | | | Q | |
| 6 | E | 6800 | Future Funded Expenses | F/N | | | Q | |
| 6 | E | 6850 | Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated) | F | | | Q | |
| 6 | E | 6900 | Nonproduction Costs | F/N | | | Q | |
| 6 | E | 7210 | Losses on Disposition of Assets - Other | N | X | | Q | |
| 6 | E | 7211 | Losses on Disposition of Investments | F/N | X | | Q | |
| 6 | E | 7212 | Losses on Disposition of Borrowings | F | X | | Q | |
| 6 | E | 7280 | Unrealized Losses | F/N | X | | Q | |
| 6 | E | 7290 | Other Losses | F/N | X | | Q | 4 |
| 6 | E | 7300 | Extraordinary Items | N | X | | Q | |
| 6 | E | 7500 | Distribution of Income - Dividend | F/N | X | | Q | |
| 6 | E | 7600 | Changes in Actuarial Liability | N | | | Q | |
| | | | | | | | | |
| **7** | **Less: earned revenues not attributed to programs** | | | | | | | |
| 7 | E | 5310 | Interest Revenue - Other | F/N | X | | Q | |
| 7 | E | 5311 | Interest Revenue - Investments | F/N | X | | Q | |
| 7 | E | 5312 | Interest Revenue - Loans Receivable/Uninvested Funds | F/N | X | | Q | |
| 7 | E | 5313 | Interest Revenue - Subsidy Amortization | N | X | | Q | |
| 7 | E | 5317 | Contra Revenue for Interest Revenue - Loans Receivable | F/N | X | | Q | |

SUPPLEMENT SECTION V

USSGL Crosswalk - Statement of Net Cost for Fiscal 2011 Reporting

| | | | | USSGL Account Attributes for FACTS I | | | USSGL Account Attribute Other than | |
|---|---|---|---|---|---|---|---|---|
| Line No. | Trial Bal. | USSGL Account | USSGL Account Title | Fed / NonFed | Exch / Nonexch | Cust / Noncus | Program Indicator | Addl. Info. |
| 7 | E | 5318 | Contra Revenue for Interest Revenue - Investments | F/N | X | | Q | |
| 7 | E | 5319 | Contra Revenue for Interest Revenue - Other | F/N | X | | Q | |
| 7 | E | 5900 | Other Revenue | F/N | X | | Q | |
| 7 | E | 5909 | Contra Revenue for Other Revenue | F/N | X | | Q | |
| 7 | E | 7110 | Gains on Disposition of Assets - Other | N | X | | Q | |
| 7 | E | 7111 | Gains on Disposition of Investments | F/N | X | | Q | |
| 7 | E | 7112 | Gains on Disposition of Borrowings | F | X | | Q | |
| 7 | E | 7180 | Unrealized Gains | F/N | X | | Q | |
| 7 | E | 7190 | Other Gains | F/N | X | | Q | 4 |
| | | | | | | | | |
| **8** | **Net cost of operations** | | | | | | | |
| 8 | This line is calculated. Equals sum of lines 5 and 6 minus 7. | | | | | | | |

**SUPPLEMENT** **SECTION V**

Footnotes and Additional Information:

1. Use USSGL account attribute domains as provided in USSGL Section IV, page 4.

2. Excludes non-recurring cleanup costs.

3. Report stewardship costs separately.

4. Not related to change in long term assumptions used to estimate actuarial liabilities.

5. Related to change in long term assumptions used to estimate actuarial liabilities.

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USSGL Crosswalk - Statement of Changes in Net Position for Fiscal 2011 Reporting

| | | | | | | USSGL Account Attributes for FACTS I/1 | | USSGL Account Attribute Other | |
|---|---|---|---|---|---|---|---|---|---|
| Line No. | Trial Bal. | USSGL Account | USSGL Account Title | Earmarked Funds | All Other Funds | Exch / Nonexch | Cust / Noncust | Budgetary Impact Ind | Addl. Info. |
| | | | | | | | | | |
| **Cumulative Results of Operations:** | | | | | | | | | |
| | | | | | | | | | |
| **1** | **Beginning Balances** | | | | | | | | |
| 1 | B | 3310 | Cumulative Results of Operations | X | X | | | | |
| | | | | | | | | | |
| **2** | **Adjustments (+/-)** | | | | | | | | |
| **2a** | **Changes in Accounting Principles (+/-)** | | | | | | | | |
| 2a | E | 5709 | Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles | X | X | | | | |
| 2a | E | 7401 | Prior-Period Adjustments Due to Changes in Accounting Principles | X | X | | | | |
| | | | | | | | | | |
| **2b** | **Corrections of Errors (+/-)** | | | | | | | | |
| 2b | E | 5705 | Expended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year | X | X | | | | |
| 2b | E | 5708 | Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors | X | X | | | | |
| 2b | E | 7400 | Prior-Period Adjustments Due to Corrections of Errors | X | X | | | | |
| 2b | E | 7405 | Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year | X | X | | | | |
| | | | | | | | | | |
| **3** | **Beginning Balances, as Adjusted** | | | | | | | | |
| | This line is calculated. Equals sum of lines 1 through 2b. | | | X | X | | | | |
| | | | | | | | | | |
| **Budgetary Financing Sources:** | | | | | | | | | |
| | | | | | | | | | |
| **4** | **Other Adjustments (Rescissions, etc.) (+/-)** | | | | | | | | |
| 4 | E | 5790 | Other Financing Sources | X | X | | | D | 3 |
| | | | | | | | | | |
| **5** | **Appropriations Used** | | | | | | | | |
| 5 | E | 5700 | Expended Appropriations | X | X | | | | 2 |
| | | | | | | | | | |
| **6** | **Nonexchange Revenue** | | | | | | | | |
| 6 | E | 5310 | Interest Revenue - Other | X | X | T | A | | |
| 6 | E | 5311 | Interest Revenue - Investments | X | X | T | A | | |
| 6 | E | 5312 | Interest Revenue - Loans Receivable/Uninvested Funds | X | X | T | A | | |
| 6 | E | 5317 | Contra Revenue for Interest Revenue - Loans Receivable | X | X | T | A | | |
| 6 | E | 5318 | Contra Revenue for Interest Revenue - Investments | X | X | T | A | | |
| 6 | E | 5319 | Contra Revenue for Interest Revenue - Other | X | X | T | A | | |
| 6 | E | 5320 | Penalties and Fines Revenue | X | X | T | A | | |

USSGL Crosswalk - Statement of Changes in Net Position for Fiscal 2011 Reporting

| | | | | | | USSGL Account Attributes for FACTS I/1 | | USSGL Account Attribute Other | |
|---|---|---|---|---|---|---|---|---|---|
| Line No. | Trial Bal. | USSGL Account | USSGL Account Title | Earmarked Funds | All Other Funds | Exch / Nonexch | Cust / Noncust | Budgetary Impact Ind | Addl. Info. |
| 6 | E | 5324 | Contra Revenue for Penalties and Fines | X | X | T | A | | |
| 6 | E | 5400 | Benefit Program Revenue | X | X | T | | | |
| 6 | E | 5409 | Contra Revenue for Benefit Program Revenue | X | X | T | | | |
| 6 | E | 5800 | Tax Revenue Collected - Not Otherwise Classified | X | X | T | A | | 4 |
| 6 | E | 5801 | Tax Revenue Collected - Individual | X | X | T | A | | 4 |
| 6 | E | 5802 | Tax Revenue Collected - Corporate | X | X | T | A | | 4 |
| 6 | E | 5803 | Tax Revenue Collected - Unemployment | X | X | T | A | | 4 |
| 6 | E | 5804 | Tax Revenue Collected - Excise | X | X | T | A | | 4 |
| 6 | E | 5805 | Tax Revenue Collected - Estate and Gift | X | X | T | A | | 4 |
| 6 | E | 5806 | Tax Revenue Collected - Customs | X | X | T | A | | 4 |
| 6 | E | 5820 | Tax Revenue Accrual Adjustment - Not Otherwise Classified | X | X | T | A | | 4 |
| 6 | E | 5821 | Tax Revenue Accrual Adjustment - Individual | X | X | T | A | | 4 |
| 6 | E | 5822 | Tax Revenue Accrual Adjustment - Corporate | X | X | T | A | | 4 |
| 6 | E | 5823 | Tax Revenue Accrual Adjustment - Unemployment | X | X | T | A | | 4 |
| 6 | E | 5824 | Tax Revenue Accrual Adjustment - Excise | X | X | T | A | | 4 |
| 6 | E | 5825 | Tax Revenue Accrual Adjustment - Estate and Gift | X | X | T | A | | 4 |
| 6 | E | 5826 | Tax Revenue Accrual Adjustment - Customs | X | X | T | A | | 4 |
| 6 | E | 5830 | Contra Revenue for Taxes - Not Otherwise Classified | X | X | T | A | | 4 |
| 6 | E | 5831 | Contra Revenue for Taxes - Individual | X | X | T | A | | 4 |
| 6 | E | 5832 | Contra Revenue for Taxes - Corporate | X | X | T | A | | 4 |
| 6 | E | 5833 | Contra Revenue for Taxes - Unemployment | X | X | T | A | | 4 |
| 6 | E | 5834 | Contra Revenue for Taxes - Excise | X | X | T | A | | 4 |
| 6 | E | 5835 | Contra Revenue for Taxes - Estate and Gift | X | X | T | A | | 4 |
| 6 | E | 5836 | Contra Revenue for Taxes - Customs | X | X | T | A | | 4 |
| 6 | E | 5890 | Tax Revenue Refunds - Not Otherwise Classified | X | X | T | A | | 4 |
| 6 | E | 5891 | Tax Revenue Refunds - Individual | X | X | T | A | | 4 |
| 6 | E | 5892 | Tax Revenue Refunds - Corporate | X | X | T | A | | 4 |
| 6 | E | 5893 | Tax Revenue Refunds - Unemployment | X | X | T | A | | 4 |
| 6 | E | 5894 | Tax Revenue Refunds - Excise | X | X | T | A | | 4 |
| 6 | E | 5895 | Tax Revenue Refunds - Estate and Gift | X | X | T | A | | 4 |
| 6 | E | 5896 | Tax Revenue Refunds - Customs | X | X | T | A | | 4 |
| 6 | E | 5900 | Other Revenue | X | X | T | A | D | |
| 6 | E | 5909 | Contra Revenue for Other Revenue | X | X | T | A | D | |
| | | | | | | | | | |
| **7** | **Donations and Forfeitures of Cash and Cash Equivalents** | | | | | | | | |
| 7 | E | 5600 | Donated Revenue - Financial Resources | X | X | T | A | | |
| 7 | E | 5609 | Contra Revenue for Donations - Financial Resources | X | X | T | A | | |
| 7 | E | 5640 | Forfeiture Revenue - Cash and Cash Equivalents | X | X | T | | D | |
| 7 | E | 5649 | Contra Forfeiture Revenue - Cash and Cash Equivalents | X | X | T | | D | |
| | | | | | | | | | |

USSGL Crosswalk - Statement of Changes in Net Position for Fiscal 2011 Reporting

| | | | | | | USSGL Account Attributes for FACTS I/1 | | USSGL Account Attribute Other | |
|---|---|---|---|---|---|---|---|---|---|
| Line No. | Trial Bal. | USSGL Account | USSGL Account Title | Earmarked Funds | All Other Funds | Exch / Nonexch | Cust / Noncust | Budgetary Impact Ind | Addl. Info. |
| 8 | Transfers-In/Out Without Reimbursement (+/-) | | | | | | | | |
| 8 | E | 5740 | Appropriated Earmarked Receipts Transferred In | X | X | | | | |
| 8 | E | 5745 | Appropriated Earmarked Receipts Transferred Out | X | X | | | | |
| 8 | E | 5750 | Expenditure Financing Sources - Transfers-In | X | X | | | | |
| 8 | E | 5755 | Nonexpenditure Financing Sources - Transfers-In - Other | X | X | | | | |
| 8 | E | 5760 | Expenditure Financing Sources - Transfers-Out | X | X | | | | |
| 8 | E | 5765 | Nonexpenditure Financing Sources - Transfers-Out - Other | X | X | | | | |
| 8 | E | 5766 | Nonexpenditure Financing Sources - Transfers-Out - Capital | X | X | | | | |
| 8 | E | 5997 | Financing Sources Transferred In From Custodial Statement | X | X | | A | | |
| | | | | | | | | | |
| 9 | Other (+/-) | | | | | | | | |
| 9 | E | 5790 | Other Financing Sources | X | X | | | D | |
| 9 | E | 7110 | Gains on Disposition of Assets - Other | X | X | T | | D | |
| 9 | E | 7111 | Gains on Disposition of Investments | X | X | T | | D | |
| 9 | E | 7112 | Gains on Disposition of Borrowings | X | X | T | | D | |
| 9 | E | 7180 | Unrealized Gains | X | X | T | | D | |
| 9 | E | 7190 | Other Gains | X | X | T | | D | |
| 9 | E | 7210 | Losses on Disposition of Assets - Other | X | X | T | | D | |
| 9 | E | 7211 | Losses on Disposition of Investments | X | X | T | | D | |
| 9 | E | 7212 | Losses on Disposition of Borrowings | X | X | T | | D | |
| 9 | E | 7280 | Unrealized Losses | X | X | T | | D | |
| 9 | E | 7290 | Other Losses | X | X | T | | D | |
| 9 | E | 7500 | Distribution of Income - Dividend | X | X | T | | D | |
| | | | | | | | | | |
| Other Financing Sources (Non Exchange): | | | | | | | | | |
| | | | | | | | | | |
| 10 | Donations and Forfeitures of Property | | | | | | | | |
| 10 | E | 5610 | Donated Revenue - Nonfinancial Resources | X | X | T | | | |
| 10 | E | 5619 | Contra Donated Revenue - Nonfinancial Resources | X | X | T | | | |
| 10 | E | 5650 | Forfeiture Revenue - Forfeitures of Property | X | X | T | | E | |
| 10 | E | 5659 | Contra Forfeiture Revenue - Forfeitures of Property | X | X | T | | E | |
| | | | | | | | | | |
| 11 | Transfers-In/Out Without Reimbursement (+/-) | | | | | | | | |
| 11 | E | 5720 | Financing Sources Transferred In Without Reimbursement | X | X | | | | |
| 11 | E | 5730 | Financing Sources Transferred Out Without Reimbursement | X | X | | | | |
| 11 | E | 5756 | Nonexpenditure Financing Sources - Transfers-In - Capital | X | X | | | | |
| 11 | E | 5775 | Nonbudgetary Financing Sources Transferred In | X | X | | | | |
| 11 | E | 5776 | Nonbudgetary Financing Sources Transferred Out | X | X | | | | |
| 11 | E | 5792 | Financing Sources To Be Transferred Out - Contingent Liability | X | X | | | | |
| | | | | | | | | | |

USSGL Crosswalk - Statement of Changes in Net Position for Fiscal 2011 Reporting

| | | | | | | USSGL Account Attributes for FACTS I/1 | | USSGL Account Attribute Other | |
|---|---|---|---|---|---|---|---|---|---|
| Line No. | Trial Bal. | USSGL Account | USSGL Account Title | Earmarked Funds | All Other Funds | Exch / Nonexch | Cust / Noncust | Budgetary Impact Ind | Addl. Info. |
| **12** | **Imputed Financing** | | | | | | | | |
| 12 | E | 5780 | Imputed Financing Sources | X | X | | | | |
| | | | | | | | | | |
| **13** | **Other (+/-)** | | | | | | | | |
| 13 | E | 5790 | Other Financing Sources | X | X | | | E | |
| 13 | E | 5791 | Adjustment to Financing Sources - Downward Reestimate or Negative Subsidy | X | X | | | E | |
| 13 | E | 5795 | Seigniorage | | X | | | E | |
| 13 | E | 5900 | Other Revenue | X | X | T | A | E | |
| 13 | E | 5909 | Contra Revenue for Other Revenue | X | X | T | A | E | |
| 13 | E | 5993 | Offset to Non-Entity Collections - Statement of Changes in Net | X | X | | A | E | |
| 13 | E | 5994 | Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position | X | X | | A | E | |
| 13 | E | 7110 | Gains on Disposition of Assets - Other | X | X | T | | E | |
| 13 | E | 7111 | Gains on Disposition of Investments | X | X | T | | E | |
| 13 | E | 7112 | Gains on Disposition of Borrowings | X | X | T | | E | |
| 13 | E | 7180 | Unrealized Gains | X | X | T | | E | |
| 13 | E | 7190 | Other Gains | X | X | T | | E | |
| 13 | E | 7210 | Losses on Disposition of Assets - Other | X | X | T | | E | |
| 13 | E | 7211 | Losses on Disposition of Investments | X | X | T | | E | |
| 13 | E | 7212 | Losses on Disposition of Borrowings | X | X | T | | E | |
| 13 | E | 7280 | Unrealized Losses | X | X | T | | E | |
| 13 | E | 7290 | Other Losses | X | X | T | | E | |
| 13 | E | 7500 | Distribution of Income - Dividend | X | X | T | | E | |
| | | | | | | | | | |
| **14** | **Total Financing Sources** | | | | | | | | |
| | This line is calculated. Equals sum of lines 4 through 13. | | | X | X | | | | |
| | | | | | | | | | |
| **15** | **Net Cost of Operations (+/-)** | | | | | | | | |
| | Net Cost of Operations (+/-) | | | X | X | | | | |
| | | | | | | | | | |
| **16** | **Net Change** | | | | | | | | |
| | This line is calculated. Equals sum of lines 14 minus 15. | | | X | X | | | | |
| | | | | | | | | | |
| **17** | **Cumulative Results of Operations** | | | | | | | | |
| | This line is calculated. Equals sum of lines 3 and 16. | | | X | X | | | | |
| | | | | | | | | | |
| **Unexpended Appropriations:** | | | | | | | | | |
| | | | | | | | | | |
| **18** | **Beginning Balances** | | | | | | | | |

USSGL Crosswalk - Statement of Changes in Net Position for Fiscal 2011 Reporting

| | | | | | | USSGL Account Attributes for FACTS I/1 | | USSGL Account Attribute Other | |
|---|---|---|---|---|---|---|---|---|---|
| Line No. | Trial Bal. | USSGL Account | USSGL Account Title | Earmarked Funds | All Other Funds | Exch / Nonexch | Cust / Noncust | Budgetary Impact Ind | Addl. Info. |
| 18 | B | 3100 | Unexpended Appropriations - Cumulative | X | X | | | | |
| | | | | | | | | | |
| **19** | **Adjustments (+/-)** | | | | | | | | |
| **19a** | **Changes in Accounting Principles (+/-)** | | | | | | | | |
| 19a | E | 3109 | Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles | X | X | | | | |
| | | | | | | | | | |
| **19b** | **Corrections of Errors (+/-)** | | | | | | | | |
| 19b | E | 3105 | Unexpended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year | X | X | | | | |
| 19b | E | 3108 | Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors | X | X | | | | |
| | | | | | | | | | |
| **20** | **Beginning Balances, as Adjusted** | | | | | | | | |
| | This line is calculated. Equals sum of lines 18 through 19b. | | | X | X | | | | |
| | | | | | | | | | |
| **Budgetary Financing Sources:** | | | | | | | | | |
| | | | | | | | | | |
| **21** | **Appropriations Received** | | | | | | | | |
| 21 | E | 3101 | Unexpended Appropriations - Appropriations Received | X | X | | | | 6 |
| | | | | | | | | | |
| **22** | **Appropriations Transferred-In/Out (+/-)** | | | | | | | | |
| 22 | E | 3102 | Unexpended Appropriations - Transfers-In | X | X | | | | 2 |
| 22 | E | 3103 | Unexpended Appropriations - Transfers-Out | X | X | | | | 2 |
| | | | | | | | | | |
| **23** | **Other Adjustments (Rescissions, etc.) (+/-)** | | | | | | | | |
| 23 | E | 3106 | Unexpended Appropriations - Adjustments | X | X | | | | 2 |
| | | | | | | | | | |
| **24** | **Appropriations Used** | | | | | | | | |
| 24 | E | 3107 | Unexpended Appropriations - Used | X | X | | | | |
| | | | | | | | | | |
| **25** | **Total Budgetary Financing Sources** | | | | | | | | |
| | This line is calculated. Equals sum of lines 21 through 24. | | | X | X | | | | |
| | | | | | | | | | |
| **26** | **Total Unexpended Appropriations** | | | | | | | | |
| | This line is calculated. Equals sum of lines 20 and 25. | | | X | X | | | | |
| | | | | | | | | | |
| **27** | **Net Position** | | | | | | | | |
| | This line is calculated. Equals sum of lines 17 and 26. | | | X | X | | | | 5 |
| | | | | | | | | | |

USSGL Crosswalk - Statement of Changes in Net Position for Fiscal 2011 Reporting

| | | | | | | USSGL Account Attributes for FACTS I/1 | | USSGL Account Attribute Other | |
|---|---|---|---|---|---|---|---|---|---|
| Line No. | Trial Bal. | USSGL Account | USSGL Account Title | Earmarked Funds | All Other Funds | Exch / Nonexch | Cust / Noncust | Budgetary Impact Ind | Addl. Info. |

**FOOTNOTES AND ADDITIONAL INFORMATION:**

1/ Use USSGL account attribute domains as provided in USSGL Section IV, page 4.

2/ Debit-Decreases/Credit-Increases.

3/ Related to adjustments. Debit-Decreases/Credit-Increases

4/ Reported by recipient/noncustodial entity only.

5/ Should equal the ending amount reported as net position on the Balance Sheet.

6/ Should tie to the Statement of Budgetary Resources, line 3A1, except for trust and special funds and during a continuing resolution.

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**USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2011 Reporting**

| | | | USSGL Account Attributes for FACTS II | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| SBR Line No. | USSGL Account | USSGL Account Title | Debit / Credit | Begin / End | Auth Type | Apport Cat | Program Rpt Cat | Apport Cat B | Reimb Flag | Avail Time | Trans Partner | Debit | Credit | TAFS Status | Addl. Info. |
| | | | | | | | | | | | | | | | |
| **BUDGETARY RESOURCES** | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| **1** | **Unobligated balance; start of year** | | | | | | | | | | | | | | 2 |
| **1** | **Brought forward, October 1 (+ or -)** | | | | | | | | | | | | | | |
| 1 | 4122 | Authority Adjusted for Interest on the Bureau of the Public Debt Securities | | B | | | | | | | | + | - | U | |
| 1 | 4126 | Amounts Appropriated From Specific Invested TAFS - Receivable | | B | | | | | | | | + | - | U/E | |
| 1 | 4127 | Amounts Appropriated From Specific Invested TAFS - Payable | | B | | | | | | | | + | - | U/E | |
| 1 | 4136 | Contract Authority To Be Liquidated by Trust Funds | | B | | | | | | | | + | - | U | |
| 1 | 4137 | Transfers of Contract Authority | | B | | | | | | | | + | - | U/E | |
| 1 | 4139 | Contract Authority Carried Forward | | B | | | | | | | | + | - | U/E | |
| 1 | 4149 | Borrowing Authority Carried Forward | | B | | | | | | | | + | - | U/E | |
| 1 | 4166 | Allocations of Realized Authority - To Be Transferred From Invested Balances | | B | | | | | | | | + | - | U/E | |
| 1 | 4171 | Nonallocation Transfers of Invested Balances - Receivable | | B | | | | | | | | + | - | U/E | |
| 1 | 4172 | Nonallocation Transfers of Invested Balances - Payable | | B | | | | | | | | + | - | U/E | |
| 1 | 4201 | Total Actual Resources - Collected | | B | | | | | | | | + | - | U/E | |
| 1 | 4221 | Unfilled Customer Orders Without Advance | | B | | | | | | | F/E | + | - | U/E | |
| 1 | 4222 | Unfilled Customer Orders With Advance | | B | | | | | | | | + | - | U/E | |
| 1 | 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | | B | | | | | | | | + | - | U/E | |
| 1 | 4251 | Reimbursements and Other Income Earned - Receivable | | B | | | | | | | F/E | + | - | U/E | |
| 1 | 4283 | Interest Receivable From Treasury | | B | | | | | | | | + | - | U/E | |
| 1 | 4285 | Receivable From the Liquidating Fund | | B | | | | | | | | + | - | U/E | |
| 1 | 4286 | Receivable From the Financing Fund | | B | | | | | | | | + | - | U/E | |
| 1 | 4287 | Other Federal Receivables | | B | | | | | | | | + | - | U/E | |
| 1 | 4295 | Revaluation of Foreign Currency in the Exchange Stabilization Fund | | B | | | | | | | | + | - | U/E | |
| 1 | 4384 | Temporary Reduction/Cancellation Returned by Appropriation | | B | | | | | | | | + | - | U | |
| 1 | 4394 | Receipts Unavailable for Obligation Upon Collection | | B | | | | | | | | + | - | U | |
| 1 | 4397 | Receipts and Appropriations Temporarily Precluded From Obligation | | B | | | | | | | | + | - | U/E | |
| 1 | 4398 | Offsetting Collections Temporarily Precluded From Obligation | | B | | | | | | | | + | - | U | |
| 1 | 4801 | Undelivered Orders - Obligations, Unpaid | | B | | | | | | | | + | - | U/E | |
| 1 | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | | B | | | | | | | | + | - | U/E | |
| 1 | 4901 | Delivered Orders - Obligations, Unpaid | | B | | | | | | | | + | - | U/E | |
| 1 | 4908 | Authority Outlayed Not Yet Disbursed | | B | | | | | | | | + | - | U | |
| | | | | | | | | | | | | | | | |
| **2** | **Recoveries of prior year unpaid obligations:** | | | | | | | | | | | | | | |
| 2 | 4310 | Anticipated Recoveries of Prior-Year Obligations | | E | | | | | | | | + | - | U | 1 |
| 2 | 4871 | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries | | E | | | | | | | | + | - | U/E | |
| 2 | 4971 | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries | | E | | | | | | | | + | - | U/E | |
| | | | | | | | | | | | | | | | |

**USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2011 Reporting**

| | | | USSGL Account Attributes for FACTS II | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| SBR Line No. | USSGL Account | USSGL Account Title | Debit / Credit | Begin / End | Auth Type | Apport Cat | Program Rpt Cat | Apport Cat B | Reimb Flag | Avail Time | Trans Partner | Debit | Credit | TAFS Status | Addl. Info. |
| | | | | | | | | | | | | | | | |
| **3** | **Budget authority:** | | | | | | | | | | | | | | |
| **3A** | **Appropriation:** | | | | | | | | | | | | | | |
| 3A | 4111 | Debt Liquidation Appropriations | | E | | | | | | | | + | - | U | |
| 3A | 4112 | Liquidation of Deficiency - Appropriations | | E | | | | | | | | + | - | U | |
| 3A | 4114 | Appropriated Trust or Special Fund Receipts | | E | | | | | | | | + | - | U | |
| 3A | 4115 | Loan Subsidy Appropriation | | E | | | | | | | | + | - | U | |
| 3A | 4117 | Loan Administrative Expense Appropriation | | E | | | | | | | | + | - | U | |
| 3A | 4118 | Reestimated Loan Subsidy Appropriation | | E | | | | | | | | + | - | U | |
| 3A | 4119 | Other Appropriations Realized | | E | | | | | | | | + | - | U/E | 5 |
| 3A | 4120 | Anticipated Appropriations - Indefinite | | E | | | | | | | | + | - | U | 1 |
| 3A | 4121 | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation | | E | P | | | | | | | + | - | U/E | |
| 3A | 4122 | Authority Adjusted for Interest on the Bureau of the Public Debt Securities | | E | | | | | | | | + | - | U | 3 |
| 3A | 4122 | Authority Adjusted for Interest on the Bureau of the Public Debt Securities | | B | | | | | | | | - | + | U | 3 |
| 3A | 4123 | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction | | E | P | | | | | | | + | - | U/E | |
| 3A | 4124 | Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation | | E | | | | | | | | + | - | U | |
| 3A | 4125 | Loan Modification Adjustment Transfer Appropriation | | E | | | | | | | | + | - | U | |
| 3A | 4126 | Amounts Appropriated From Specific Invested TAFS - Receivable | | E | P | | | | | | | + | - | U/E | 3 |
| 3A | 4126 | Amounts Appropriated From Specific Invested TAFS - Receivable | | B | P | | | | | | | - | + | U/E | 3 |
| 3A | 4127 | Amounts Appropriated From Specific Invested TAFS - Payable | | E | | | | | | | | + | - | U/E | 3 |
| 3A | 4127 | Amounts Appropriated From Specific Invested TAFS - Payable | | B | | | | | | | | - | + | U/E | 3 |
| 3A | 4128 | Amounts Appropriated From Specific Invested TAFS - Transfers-In | | E | P | | | | | | | + | - | U/E | |
| 3A | 4129 | Amounts Appropriated From Specific Invested TAFS - Transfers-Out | | E | | | | | | | | + | - | U/E | |
| 3A | 4138 | Appropriation To Liquidate Contract Authority | | E | | | | | | | | + | - | U/E | |
| 3A | 4150 | Reappropriations - Transfers-In | | E | | | | | | | | + | - | U | |
| 3A | 4157 | Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation | | E | | | | | | | | + | - | U | |
| 3A | 4370 | Offset to Appropriations Realized for Redemption of the Department of the Treasury Securities | | E | | | | | | | | + | - | U | |
| 3A | 4384 | Temporary Reduction/Cancellation Returned by Appropriation | | E | P | | | | | | | + | - | U | 3 |
| 3A | 4384 | Temporary Reduction/Cancellation Returned by Appropriation | | B | P | | | | | | | - | + | U | 3 |
| 3A | 4384 | Temporary Reduction/Cancellation Returned by Appropriation | | E | D | | | | | | | + | - | U | 3 |
| 3A | 4384 | Temporary Reduction/Cancellation Returned by Appropriation | | B | D | | | | | | | - | + | U | 3 |
| 3A | 4391 | Adjustments to Indefinite No-Year Authority | D | E | | | | | | | | + | - | U/E | 5 |
| 3A | 4394 | Receipts Unavailable for Obligation Upon Collection | | E | | | | | | | | + | - | U | 3 |
| 3A | 4394 | Receipts Unavailable for Obligation Upon Collection | | B | | | | | | | | - | + | U | 3 |
| | | | | | | | | | | | | | | | |

**USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2011 Reporting**

| | | | USSGL Account Attributes for FACTS II | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| SBR Line No. | USSGL Account | USSGL Account Title | Debit / Credit | Begin / End | Auth Type | Apport Cat | Program Rpt Cat | Apport Cat B | Reimb Flag | Avail Time | Trans Partner | Debit | Credit | TAFS Status | Addl. Info. |
| | | | | | | | | | | | | | | | |
| **3B** | **Borrowing authority** | | | | | | | | | | | | | | |
| 3B | 4042 | Estimated Indefinite Borrowing Authority | | E | | | | | | | | + | - | U | 1 |
| 3B | 4126 | Amounts Appropriated From Specific Invested TAFS - Receivable | | E | B | | | | | | | + | - | U | |
| 3B | 4126 | Amounts Appropriated From Specific Invested TAFS - Receivable | | B | B | | | | | | | - | + | U | |
| 3B | 4128 | Amounts Appropriated From Specific Invested TAFS - Transfers-In | | E | B | | | | | | | + | - | U | |
| 3B | 4141 | Current-Year Borrowing Authority Realized | | E | | | | | | | | + | - | U | |
| | | | | | | | | | | | | | | | |
| **3C** | **Contract authority** | | | | | | | | | | | | | | |
| 3C | 4032 | Estimated Indefinite Contract Authority | | E | | | | | | | | + | - | U | 1 |
| 3C | 4131 | Current-Year Contract Authority Realized | | E | | | | | | | | + | - | U | |
| | | | | | | | | | | | | | | | |
| **3D** | **Spending authority from offsetting collections (gross):** | | | | | | | | | | | | | | |
| **3D1** | **Earned** | | | | | | | | | | | | | | |
| **3D1a** | **Collected** | | | | | | | | | | | | | | |
| 3D1a | 4212 | Liquidation of Deficiency - Offsetting Collections | | E | | | | | | | | + | - | U/E | |
| 3D1a | 4252 | Reimbursements and Other Income Earned - Collected | | E | | | | | | | | + | - | U/E | |
| 3D1a | 4260 | Actual Collections of "governmental-type" Fees | | E | | | | | | | | + | - | U/E | |
| 3D1a | 4261 | Actual Collections of Business-Type Fees | | E | | | | | | | | + | - | U/E | |
| 3D1a | 4262 | Actual Collections of Loan Principal | | E | | | | | | | | + | - | U/E | |
| 3D1a | 4263 | Actual Collections of Loan Interest | | E | | | | | | | | + | - | U/E | |
| 3D1a | 4264 | Actual Collections of Rent | | E | | | | | | | | + | - | U/E | |
| 3D1a | 4265 | Actual Collections From Sale of Foreclosed Property | | E | | | | | | | | + | - | U/E | |
| 3D1a | 4266 | Other Actual Business-Type Collections From Non-Federal Sources | | E | | | | | | | | + | - | U/E | |
| 3D1a | 4267 | Other Actual "governmental-type" Collections From Non-Federal Sources | | E | | | | | | | | + | - | U/E | |
| 3D1a | 4271 | Actual Program Fund Subsidy Collected | | E | | | | | | | | + | - | U/E | |
| 3D1a | 4273 | Interest Collected From Treasury | | E | | | | | | | | + | - | U/E | |
| 3D1a | 4275 | Actual Collections From Liquidating Fund | | E | | | | | | | | + | - | U/E | |
| 3D1a | 4276 | Actual Collections From Financing Fund | | E | | | | | | | | + | - | U/E | |
| 3D1a | 4277 | Other Actual Collections - Federal | | E | | | | | | | | + | - | U/E | |
| 3D1a | 4290 | Amortization and Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds | | E | | | | | | | | + | - | U | |
| 3D1a | 4872 | Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected | | E | | | | | | | | + | - | U/E | |
| 3D1a | 4972 | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected | | E | | | | | | | | + | - | U/E | |
| | | | | | | | | | | | | | | | |

**USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2011 Reporting**

| | | | USSGL Account Attributes for FACTS II | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| SBR Line No. | USSGL Account | USSGL Account Title | Debit / Credit | Begin / End | Auth Type | Apport Cat | Program Rpt Cat | Apport Cat B | Reimb Flag | Avail Time | Trans Partner | Debit | Credit | TAFS Status | Addl. Info. |
| | | | | | | | | | | | | | | | |
| **3D1b** | **Change in receivables from Federal sources** | | | | | | | | | | | | | | |
| 3D1b | 4251 | Reimbursements and Other Income Earned - Receivable | | E | | | | | | | F/E | + | - | U/E | 3 |
| 3D1b | 4251 | Reimbursements and Other Income Earned - Receivable | | B | | | | | | | F/E | - | + | U/E | 3 |
| 3D1b | 4283 | Interest Receivable From Treasury | | E | | | | | | | | + | - | U/E | 3 |
| 3D1b | 4283 | Interest Receivable From Treasury | | B | | | | | | | | - | + | U/E | 3 |
| 3D1b | 4285 | Receivable From the Liquidating Fund | | E | | | | | | | | + | - | U/E | 3 |
| 3D1b | 4285 | Receivable From the Liquidating Fund | | B | | | | | | | | - | + | U/E | 3 |
| 3D1b | 4286 | Receivable From the Financing Fund | | E | | | | | | | | + | - | U/E | 3 |
| 3D1b | 4286 | Receivable From the Financing Fund | | B | | | | | | | | - | + | U/E | 3 |
| 3D1b | 4287 | Other Federal Receivables | | E | | | | | | | | + | - | U/E | 3 |
| 3D1b | 4287 | Other Federal Receivables | | B | | | | | | | | - | + | U/E | 3 |
| | | | | | | | | | | | | | | | |
| **3D2** | **Change in unfilled customer orders (+ or -):** | | | | | | | | | | | | | | |
| **3D2a** | **Advance received** | | | | | | | | | | | | | | |
| 3D2a | 4222 | Unfilled Customer Orders With Advance | | E | | | | | | | | + | - | U/E | 3 |
| 3D2a | 4222 | Unfilled Customer Orders With Advance | | B | | | | | | | | - | + | U/E | 3 |
| 3D2a | 4253 | Prior-Year Unfilled Customer Orders with Advance - Refunds Paid | | E | | | | | | | | - | + | U/E | |
| | | | | | | | | | | | | | | | |
| **3D2b** | **Without advance from Federal sources** | | | | | | | | | | | | | | |
| 3D2b | 4221 | Unfilled Customer Orders Without Advance | | E | | | | | | | F/E | + | - | U/E | 3 |
| 3D2b | 4221 | Unfilled Customer Orders Without Advance | | B | | | | | | | F/E | - | + | U/E | 3 |
| | | | | | | | | | | | | | | | |
| **3D3** | **Anticipated for rest of year** | | | | | | | | | | | | | | |
| 3D3 | 4060 | Anticipated Collections From Non-Federal Sources | D | E | | | | | | | | + | - | U | 1 |
| 3D3 | 4070 | Anticipated Collections From Federal Sources | D | E | | | | | | | | + | - | U | 1 |
| 3D3 | 4210 | Anticipated Reimbursements and Other Income | D | E | | | | | | | | + | - | U | 1 |
| | | | | | | | | | | | | | | | |
| **3D4** | **Previously unavailable** | | | | | | | | | | | | | | |
| 3D4 | 4121 | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation | | E | S | | | | | | | + | - | U | |
| 3D4 | 4123 | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction | | E | S | | | | | | | + | - | U | |
| 3D4 | 4158 | Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation | | E | | | | | | | | + | - | U | |
| 3D4 | 4384 | Temporary Reduction/Cancellation Returned by Appropriation | | E | S | | | | | | | + | - | U | 3 |
| 3D4 | 4384 | Temporary Reduction/Cancellation Returned by Appropriation | | B | S | | | | | | | - | + | U | 3 |
| | | | | | | | | | | | | | | | |

**USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2011 Reporting**

| | | | USSGL Account Attributes for FACTS II | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| SBR Line No. | USSGL Account | USSGL Account Title | Debit / Credit | Begin / End | Auth Type | Apport Cat | Program Rpt Cat | Apport Cat B | Reimb Flag | Avail Time | Trans Partner | Debit | Credit | TAFS Status | Addl. Info. |
| | | | | | | | | | | | | | | | |
| **3D5** | **Expenditure transfers from trust funds:** | | | | | | | | | | | | | | |
| 3D5 | 4215 | Anticipated Appropriation Trust Fund Expenditure Transfers | | E | | | | | | | | + | - | U | 1 |
| 3D5 | 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | | E | | | | | | | | + | - | U/E | 3 |
| 3D5 | 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | | B | | | | | | | | - | + | U/E | 3 |
| 3D5 | 4255 | Appropriation Trust Fund Expenditure Transfers - Collected | | E | | | | | | | | + | - | U/E | |
| | | | | | | | | | | | | | | | |
| **3E** | **Subtotal** | | | | | | | | | | | | | | |
| 3E | Subtotal (+3A+3B+3C+3D1a+3D1b+3D2a+3D2b+3D3+3D4+3D5) | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| **4** | **Nonexpenditure transfers, net:** | | | | | | | | | | | | | | |
| **N/A** | **Actual transfers, budget authority (+ or -)** | | | | | | | | | | | | | | |
| 4 | 4137 | Transfers of Contract Authority | | E | | | | | | | | + | - | U/E | 3 |
| 4 | 4137 | Transfers of Contract Authority | | B | | | | | | | | - | + | U/E | 3 |
| 4 | 4160 | Anticipated Transfers - Current-Year Authority | | E | | | | | | | | + | - | U | 1 |
| 4 | 4165 | Allocations of Authority - Anticipated From Invested Balances | | E | | | | | | | | + | - | U | 1 |
| 4 | 4166 | Allocations of Realized Authority - To Be Transferred From Invested Balances | | E | | | | | | | | + | - | U/E | 3 |
| 4 | 4166 | Allocations of Realized Authority - To Be Transferred From Invested Balances | | B | | | | | | | | - | + | U/E | 3 |
| 4 | 4167 | Allocations of Realized Authority - Transferred From Invested Balances | | E | | | | | | | | + | - | U/E | |
| 4 | 4168 | Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction | | E | | | | | | | | + | - | U | |
| 4 | 4170 | Transfers - Current-Year Authority | | E | | | | | | | | + | - | U | |
| 4 | 4171 | Nonallocation Transfers of Invested Balances - Receivable | | E | | | | | | | | + | - | U/E | 3 |
| 4 | 4171 | Nonallocation Transfers of Invested Balances - Receivable | | B | | | | | | | | - | + | U/E | 3 |
| 4 | 4172 | Nonallocation Transfers of Invested Balances - Payable | | E | | | | | | | | + | - | U/E | 3 |
| 4 | 4172 | Nonallocation Transfers of Invested Balances - Payable | | B | | | | | | | | - | + | U/E | 3 |
| 4 | 4173 | Nonallocation Transfers of Invested Balances - Transferred | | E | | | | | | | | + | - | U/E | |
| 4 | 4175 | Allocation Transfers of Current-Year Authority for Noninvested Accounts | | E | | | | | | | | + | - | U | |
| 4 | 4176 | Allocation Transfers of Prior-Year Balances | | E | | | | | | | | + | - | U/E | |
| 4 | 4180 | Anticipated Transfers - Prior-Year Balances | | E | | | | | | | | + | - | U | 1 |
| 4 | 4183 | Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpoes | | E | | | | | | | | + | - | U | 1 |
| 4 | 4190 | Transfers - Prior-Year Balances | | E | | | | | | | | + | - | U | |
| 4 | 4191 | Balance Transfers - Extension of Availability Other Than Reappropriations | | E | | | | | | | | + | - | U/E | |
| 4 | 4192 | Balance Transfers - Unexpired to Expired | | E | | | | | | | | + | - | U/E | |
| 4 | 4193 | Balance Transfers - Unobligate Balances - Legislative Change of Purpose | | E | | | | | | | | + | - | U/E | |
| 4 | 4199 | Transfer of Expired Expenditure Transfers - Receivable | | E | | | | | | | | + | - | U/E | |
| 4 | 4320 | Adjustments for Changes in Prior-Year Allocations of Budgetary Resources | | E | | | | | | | | + | - | U/E | |
| | | | | | | | | | | | | | | | |

**USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2011 Reporting**

| | | | USSGL Account Attributes for FACTS II | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| SBR Line No. | USSGL Account | USSGL Account Title | Debit / Credit | Begin / End | Auth Type | Apport Cat | Program Rpt Cat | Apport Cat B | Reimb Flag | Avail Time | Trans Partner | Debit | Credit | TAFS Status | Addl. Info. |
| | | | | | | | | | | | | | | | |
| **5** | **Temporarily not available pursuant to Public Law (-)** | | | | | | | | | | | | | | |
| 5 | 4382 | Temporary Reduction - New Budget Authority | | E | | | | | | | | + | - | U | |
| 5 | 4383 | Temporary Reduction - Prior-Year Balances | | E | | | | | | | | + | - | U | |
| 5 | 4387 | Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority | | E | | | | | | | | + | - | U | |
| 5 | 4388 | Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances | | E | | | | | | | | + | - | U | |
| 5 | 4395 | Authority Unavailable for Obligation Pursuant to Public Law - Temporary | | E | | | | | | | | + | - | U | |
| 5 | 4396 | Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts Unavailable for Obligation Upon Collection | | E | | | | | | | | + | - | U | |
| 5 | 4397 | Receipts and Appropriations Temporarily Precluded From Obligation | | E | | | | | | | | + | - | U | 3 |
| 5 | 4397 | Receipts and Appropriations Temporarily Precluded From Obligation | | B | | | | | | | | - | + | U | 3 |
| 5 | 4398 | Offsetting Collections Temporarily Precluded From Obligation | | E | | | | | | | | + | - | U | 3 |
| 5 | 4398 | Offsetting Collections Temporarily Precluded From Obligation | | B | | | | | | | | - | + | U | 3 |
| 5 | 4399 | Special and Trust Fund Refunds and Recoveries Temp. Unavailable - Receipts and Appropriations Temp. Precluded From Obligation | | E | | | | | | | | + | - | U | |
| | | | | | | | | | | | | | | | |
| **6** | **Permanently not available:** | | | | | | | | | | | | | | |
| 6 | 4034 | Anticipated Adjustments to Contract Authority | | E | | | | | | | | + | - | U | 1 |
| 6 | 4044 | Anticipated Adjustments to Borrowing Authority | | E | | | | | | | | + | - | U | 1 |
| 6 | 4047 | Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority | | E | | | | | | | | + | - | U | 1 |
| 6 | 4048 | Anticipated Transfers to the General Fund of the Treasury - Prior-Year Balances | | E | | | | | | | | + | - | U | 1 |
| 6 | 4129 | Amounts Appropriated From Specific Invested TAFS | | E | B | | | | | | | + | - | U | |
| 6 | 4130 | Appropriation To Liquidate Contract Authority Withdrawn | | E | | | | | | | | + | - | U/E | |
| 6 | 4132 | Substitution of Contract Authority | | E | | | | | | | | + | - | U | |
| 6 | 4133 | Decreases to Indefinite Contract Authority | | E | | | | | | | | + | - | U | |
| 6 | 4134 | Contract Authority Withdrawn | | E | | | | | | | | + | - | U | |
| 6 | 4135 | Contract Authority Liquidated | | E | S | | | | | | | + | - | U | |
| 6 | 4135 | Contract Authority Liquidated | | E | P | | | | | | | + | - | U | |
| 6 | 4136 | Contract Authority To Be Liquidated by Trust Funds | | E | | | | | | | | + | - | U | 3 |
| 6 | 4136 | Contract Authority To Be Liquidated by Trust Funds | | B | | | | | | | | - | + | U | 3 |
| 6 | 4140 | Substitution of Borrowing Authority | | E | P | | | | | | | + | - | U | |
| 6 | 4140 | Substitution of Borrowing Authority | | E | S | | | | | | | + | - | U | |
| 6 | 4143 | Current-Year Decreases to Indefinite Borrowing Authority Realized | | E | | | | | | | | + | - | U | |
| 6 | 4144 | Borrowing Authority Withdrawn | | E | | | | | | | | + | - | U | |
| 6 | 4146 | Actual Repayments of Debt, Current-Year Authority | | E | | | | | | | | + | - | U | |
| 6 | 4147 | Actual Repayments of Debt, Prior-Year Balances | | E | | | | | | | | + | - | U/E | |
| 6 | 4151 | Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority | | E | | | | | | | | + | - | U | |
| 6 | 4152 | Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances | | E | | | | | | | | + | - | U/E | |
| 6 | 4295 | Revaluation of Foreign Currency in the Exchange Stabilization Fund | | E | | | | | | | | + | - | U/E | 3 |
| 6 | 4295 | Revaluation of Foreign Currency in the Exchange Stabilization Fund | | B | | | | | | | | - | + | U/E | 3 |
| 6 | 4350 | Canceled Authority | | E | | | | | | | | + | - | U/E | |
| 6 | 4351 | Partial or Early Cancellation of Authority With a U.S. Treasury Warrant | | E | | | | | | | | + | - | U/E | |

**USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2011 Reporting**

| | | | USSGL Account Attributes for FACTS II | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| SBR Line No. | USSGL Account | USSGL Account Title | Debit / Credit | Begin / End | Auth Type | Apport Cat | Program Rpt Cat | Apport Cat B | Reimb Flag | Avail Time | Trans Partner | Debit | Credit | TAFS Status | Addl. Info. |
| | | | | | | | | | | | | | | | |
| 6 | 4355 | Cancellation of Appropriation From Unavailable Receipts | | E | | | | | | | | + | - | U/E | |
| 6 | 4356 | Cancellation of Appropriation From Invested Balances | | E | | | | | | | | + | - | U/E | |
| 6 | 4357 | Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds | | E | | | | | | | | + | - | U/E | |
| 6 | 4390 | Reappropriations - Transfers-Out | | E | | | | | | | | + | - | U/E | |
| 6 | 4391 | Adjustments to Indefinite No-Year Authority | C | E | | | | | | | | + | - | U | |
| 6 | 4392 | Permanent Reduction - New Budget Authority | | E | | | | | | | | + | - | U | |
| 6 | 4393 | Permanent Reduction - Prior-Year Balances | | E | | | | | | | | + | - | U/E | |
| | | | | | | | | | | | | | | | |
| **7** | **Total budgetary resources** | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| **STATUS OF BUDGETARY RESOURCES** | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| **8** | **Obligations incurred:** | | | | | | | | | | | | | | |
| **8A** | **Direct:** | | | | | | | | | | | | | | |
| 8A | 4801 | Undelivered Orders - Obligations, Unpaid | | E | | A | ### | | D | | | - | + | U/E | 3 |
| 8A | 4801 | Undelivered Orders - Obligations, Unpaid | | B | | A | ### | | D | | | + | - | U/E | 3 |
| 8A | 4801 | Undelivered Orders - Obligations, Unpaid | | E | | B | ### | ### | D | | | - | + | U/E | 3 |
| 8A | 4801 | Undelivered Orders - Obligations, Unpaid | | B | | B | ### | ### | D | | | + | - | U/E | 3 |
| 8A | 4801 | Undelivered Orders - Obligations, Unpaid | | E | | E | | | D | | | - | + | U/E | 3 |
| 8A | 4801 | Undelivered Orders - Obligations, Unpaid | | B | | E | | | D | | | + | - | U/E | 3 |
| 8A | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | | E | | A | ### | | D | | | - | + | U/E | 3 |
| 8A | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | | B | | A | ### | | D | | | + | - | U/E | 3 |
| 8A | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | | E | | B | ### | ### | D | | | - | + | U/E | 3 |
| 8A | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | | B | | B | ### | ### | D | | | + | - | U/E | 3 |
| 8A | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | | E | | E | | | D | | | - | + | U/E | 3 |
| 8A | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | | B | | E | | | D | | | + | - | U/E | 3 |
| 8A | 4881 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | | E | | A | ### | | D | | | - | + | U/E | |
| 8A | 4881 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | | E | | B | ### | ### | D | | | - | + | U/E | |
| 8A | 4881 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | | E | | E | | | D | | | - | + | U/E | |
| 8A | 4882 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | | E | | A | ### | | D | | | - | + | U/E | |
| 8A | 4882 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | | E | | B | ### | ### | D | | | - | + | U/E | |
| 8A | 4882 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | | E | | E | | | D | | | - | + | U/E | |
| 8A | 4901 | Delivered Orders - Obligations, Unpaid | | E | | A | ### | | D | | | - | + | U/E | 3 |
| 8A | 4901 | Delivered Orders - Obligations, Unpaid | | B | | A | ### | | D | | | + | - | U/E | 3 |
| 8A | 4901 | Delivered Orders - Obligations, Unpaid | | E | | B | ### | ### | D | | | - | + | U/E | 3 |
| 8A | 4901 | Delivered Orders - Obligations, Unpaid | | B | | B | ### | ### | D | | | + | - | U/E | 3 |
| 8A | 4901 | Delivered Orders - Obligations, Unpaid | | E | | E | | | D | | | - | + | U/E | 3 |
| 8A | 4901 | Delivered Orders - Obligations, Unpaid | | B | | E | | | D | | | + | - | U/E | 3 |
| 8A | 4902 | Delivered Orders - Obligations, Paid | | E | | A | ### | | D | | | - | + | U/E | |
| 8A | 4902 | Delivered Orders - Obligations, Paid | | E | | B | ### | ### | D | | | - | + | U/E | |

**USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2011 Reporting**

| | | | USSGL Account Attributes for FACTS II | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| SBR Line No. | USSGL Account | USSGL Account Title | Debit / Credit | Begin / End | Auth Type | Apport Cat | Program Rpt Cat | Apport Cat B | Reimb Flag | Avail Time | Trans Partner | Debit | Credit | TAFS Status | Addl. Info. |
| | | | | | | | | | | | | | | | |
| 8A | 4902 | Delivered Orders - Obligations, Paid | | E | | E | | | D | | | - | + | U/E | |
| 8A | 4908 | Authority Outlayed Not Yet Disbursed | | E | | A | ### | | D | | | - | + | U | 3 |
| 8A | 4908 | Authority Outlayed Not Yet Disbursed | | B | | A | ### | | D | | | + | - | U | 3 |
| 8A | 4908 | Authority Outlayed Not Yet Disbursed | | E | | E | | | D | | | - | + | U | 3 |
| 8A | 4908 | Authority Outlayed Not Yet Disbursed | | B | | E | | | D | | | + | - | U | 3 |
| 8A | 4981 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | | E | | A | ### | | D | | | - | + | U/E | |
| 8A | 4981 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | | E | | B | ### | ### | D | | | - | + | U/E | |
| 8A | 4981 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | | E | | E | | | D | | | - | + | U/E | |
| 8A | 4982 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | | E | | A | ### | | D | | | - | + | U/E | |
| 8A | 4982 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | | E | | B | ### | ### | D | | | - | + | U/E | |
| 8A | 4982 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | | E | | E | | | D | | | - | + | U/E | |
| | | | | | | | | | | | | | | | |
| **8B** | **Reimbursable:** | | | | | | | | | | | | | | |
| | 4801 | Undelivered Orders - Obligations, Unpaid | | E | | A | ### | | R | | | - | + | U/E | 3 |
| 8B | 4801 | Undelivered Orders - Obligations, Unpaid | | B | | A | ### | | R | | | + | - | U/E | 3 |
| 8B | 4801 | Undelivered Orders - Obligations, Unpaid | | E | | B | ### | ### | R | | | - | + | U/E | 3 |
| 8B | 4801 | Undelivered Orders - Obligations, Unpaid | | B | | B | ### | ### | R | | | + | - | U/E | 3 |
| 8B | 4801 | Undelivered Orders - Obligations, Unpaid | | E | | E | | | R | | | - | + | U/E | 3 |
| 8B | 4801 | Undelivered Orders - Obligations, Unpaid | | B | | E | | | R | | | + | - | U/E | 3 |
| 8B | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | | E | | A | ### | | R | | | - | + | U/E | 3 |
| 8B | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | | B | | A | ### | | R | | | + | - | U/E | 3 |
| 8B | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | | E | | B | ### | ### | R | | | - | + | U/E | 3 |
| 8B | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | | B | | B | ### | ### | R | | | + | - | U/E | 3 |
| 8B | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | | E | | E | | | R | | | - | + | U/E | 3 |
| 8B | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | | B | | E | | | R | | | + | - | U/E | 3 |
| 8B | 4881 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | | E | | A | ### | | R | | | - | + | U/E | |
| 8B | 4881 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | | E | | B | ### | ### | R | | | - | + | U/E | |
| 8B | 4881 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | | E | | E | | | R | | | - | + | U/E | |
| 8B | 4882 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | | E | | A | ### | | R | | | - | + | U/E | |
| 8B | 4882 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | | E | | B | ### | ### | R | | | - | + | U/E | |
| 8B | 4882 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | | E | | E | | | R | | | - | + | U/E | |
| 8B | 4901 | Delivered Orders - Obligations, Unpaid | | E | | A | ### | | R | | | - | + | U/E | 3 |
| 8B | 4901 | Delivered Orders - Obligations, Unpaid | | B | | A | ### | | R | | | + | - | U/E | 3 |
| 8B | 4901 | Delivered Orders - Obligations, Unpaid | | E | | B | ### | ### | R | | | - | + | U/E | 3 |
| 8B | 4901 | Delivered Orders - Obligations, Unpaid | | B | | B | ### | ### | R | | | + | - | U/E | 3 |
| 8B | 4901 | Delivered Orders - Obligations, Unpaid | | E | | E | | | R | | | - | + | U/E | 3 |
| 8B | 4901 | Delivered Orders - Obligations, Unpaid | | B | | E | | | R | | | + | - | U/E | 3 |
| 8B | 4902 | Delivered Orders - Obligations, Paid | | E | | A | ### | | R | | | - | + | U/E | |
| 8B | 4902 | Delivered Orders - Obligations, Paid | | E | | B | ### | ### | R | | | - | + | U/E | |
| 8B | 4902 | Delivered Orders - Obligations, Paid | | E | | E | | | R | | | - | + | U/E | |

**USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2011 Reporting**

| | | | USSGL Account Attributes for FACTS II | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| SBR Line No. | USSGL Account | USSGL Account Title | Debit / Credit | Begin / End | Auth Type | Apport Cat | Program Rpt Cat | Apport Cat B | Reimb Flag | Avail Time | Trans Partner | Debit | Credit | TAFS Status | Addl. Info. |
| | | | | | | | | | | | | | | | |
| 8B | 4908 | Authority Outlayed Not Yet Disbursed | | E | | E | | | R | | | - | + | U | 3 |
| 8B | 4908 | Authority Outlayed Not Yet Disbursed | | B | | E | | | R | | | + | - | U | 3 |
| 8B | 4981 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | | E | | A | ### | | R | | | - | + | U/E | |
| 8B | 4981 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | | E | | B | ### | ### | R | | | - | + | U/E | |
| 8B | 4981 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | | E | | E | | | R | | | - | + | U/E | |
| 8B | 4982 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | | E | | A | ### | | R | | | - | + | U/E | |
| 8B | 4982 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | | E | | B | ### | ### | R | | | - | + | U/E | |
| 8B | 4982 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | | E | | E | | | R | | | - | + | U/E | |
| | | | | | | | | | | | | | | | |
| **8C** | **Subtotal (+8A+8B)** | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| **9** | **Unobligated balance:** | | | | | | | | | | | | | | |
| **9A** | **Apportioned:** | | | | | | | | | | | | | | |
| 9A | 4510 | Apportionments | | E | | | | | | A | | - | + | U | |
| 9A | 4510 | Apportionments | | E | | | | | | S | | - | + | U | |
| 9A | 4590 | Apportionments - Anticipated Resources - Programs Subject to Apportionment | | E | | | | | | S | | - | + | U | 1 |
| 9A | 4590 | Apportionments - Anticipated Resources - Programs Subject to Apportionment | | E | | | | | | A | | - | + | U | 1 |
| 9A | 4610 | Allotments - Realized Resources | | E | | | | | | | | - | + | U | |
| 9A | 4700 | Commitments - Programs Subject to Apportionment | | E | | | | | | | | - | + | U | |
| | | | | | | | | | | | | | | | |
| **9B** | **Exempt from apportionment:** | | | | | | | | | | | | | | |
| 9B | 4620 | Unobligated Funds Exempt From Apportionment | | E | | | | | | | | - | + | U | |
| 9B | 4690 | Anticipated Resources - Programs Exempt From Apportionment | | E | | | | | | | | - | + | U | 1 |
| 9B | 4720 | Commitments - Programs Exempt From Apportionment | | E | | | | | | | | - | + | U | |
| | | | | | | | | | | | | | | | |
| **9C** | **Subtotal (+9A + 9B)** | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| **10** | **Unobligated balance not available:** | | | | | | | | | | | | | | |
| 10 | 4060 | Anticipated Collections From Non-Federal Sources | C | E | | | | | | | | - | + | U | 1 |
| 10 | 4070 | Anticipated Collections From Federal Sources | C | E | | | | | | | | - | + | U | 1 |
| 10 | 4210 | Anticipated Reimbursements and Other Income | C | E | | | | | | | | - | + | U | 1 |
| 10 | 4310 | Anticipated Recoveries of Prior-Year Obligations | C | E | | | | | | | | - | + | U | 1 |
| 10 | 4420 | Unapportioned Authority - Pending Rescission | | E | | | | | | | | - | + | U | |
| 10 | 4430 | Unapportioned Authority - OMB Deferral | | E | | | | | | | | - | + | U | |
| 10 | 4450 | Unapportioned Authority | | E | | | | | | | | - | + | U | |
| 10 | 4630 | Funds Not Available for Commitment/Obligation | | E | | | | | | | | - | + | U | |
| 10 | 4650 | Allotments - Expired Authority | | E | | | | | | | | - | + | E | |
| | | | | | | | | | | | | | | | |
| **11** | **Total status of budgetary resources** | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |

**USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2011 Reporting**

| | | | USSGL Account Attributes for FACTS II | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| SBR Line No. | USSGL Account | USSGL Account Title | Debit / Credit | Begin / End | Auth Type | Apport Cat | Program Rpt Cat | Apport Cat B | Reimb Flag | Avail Time | Trans Partner | Debit | Credit | TAFS Status | Addl. Info. |
| | | | | | | | | | | | | | | | |
| **CHANGE IN OBLIGATED BALANCES** | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| **12** | **Obligated balance, net; start of year:** | | | | | | | | | | | | | | |
| **12A** | **Unpaid obligations, start of year:** | | | | | | | | | | | | | | |
| 12A | 4801 | Undelivered Orders - Obligations, Unpaid | | B | | | | | | | | - | + | U/E | |
| 12A | 4901 | Delivered Orders - Obligations, Unpaid | | B | | | | | | | | - | + | U/E | |
| | | | | | | | | | | | | | | | |
| **12B** | **Uncollected customer payments from Federal sources, start of year:** | | | | | | | | | | | | | | |
| 12B | 4221 | Unfilled Customer Orders Without Advance | | B | | | | | | | F/E | - | + | U/E | |
| 12B | 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | | B | | | | | | | | - | + | U/E | |
| 12B | 4251 | Reimbursements and Other Income Earned - Receivable | | B | | | | | | | F/E | - | + | U/E | |
| 12B | 4283 | Interest Receivable From Treasury | | B | | | | | | | | - | + | U/E | |
| 12B | 4285 | Receivable From the Liquidating Fund | | B | | | | | | | | - | + | U/E | |
| 12B | 4286 | Receivable From the Financing Fund | | B | | | | | | | | - | + | U/E | |
| 12B | 4287 | Other Federal Receivables | | B | | | | | | | | - | + | U/E | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| **12C** | **Total, unpaid obligated balance, brought forward, net (+12A-12B)** | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| **13** | **Obligations incurred (+)** | | | | | | | | | | | | | | |
| 13 | 4801 | Undelivered Orders - Obligations, Unpaid | | E | | | | | | | | - | + | U/E | 3 |
| 13 | 4801 | Undelivered Orders - Obligations, Unpaid | | B | | | | | | | | + | - | U/E | 3 |
| 13 | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | | E | | | | | | | | - | + | U/E | 3 |
| 13 | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | | B | | | | | | | | + | - | U/E | 3 |
| 13 | 4881 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | | E | | | | | | | | - | + | U/E | |
| 13 | 4882 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | | E | | | | | | | | - | + | U/E | |
| 13 | 4901 | Delivered Orders - Obligations, Unpaid | | E | | | | | | | | - | + | U/E | 3 |
| 13 | 4901 | Delivered Orders - Obligations, Unpaid | | B | | | | | | | | + | - | U/E | 3 |
| 13 | 4902 | Delivered Orders - Obligations, Paid | | E | | | | | | | | - | + | U/E | |
| 13 | 4908 | Authority Outlayed Not Yet Disbursed | | E | | | | | | | | - | + | U | 3 |
| 13 | 4908 | Authority Outlayed Not Yet Disbursed | | B | | | | | | | | + | - | U | 3 |
| 13 | 4981 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | | E | | | | | | | | - | + | U/E | |
| 13 | 4982 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | | E | | | | | | | | - | + | U/E | |
| | | | | | | | | | | | | | | | |

USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2011 Reporting

| | | | USSGL Account Attributes for FACTS II | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| SBR Line No. | USSGL Account | USSGL Account Title | Debit / Credit | Begin / End | Auth Type | Apport Cat | Program Rpt Cat | Apport Cat B | Reimb Flag | Avail Time | Trans Partner | Debit | Credit | TAFS Status | Addl. Info. |
| | | | | | | | | | | | | | | | |
| **14** | **Gross outlays (-)** | | | | | | | | | | | | | | |
| 14 | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | | E | | | | | | | | + | - | U/E | 3 |
| 14 | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | | B | | | | | | | | - | + | U/E | 3 |
| 14 | 4882 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | | E | | | | | | | | + | - | U/E | |
| 14 | 4902 | Delivered Orders - Obligations, Paid | | E | | | | | | | | + | - | U/E | |
| 14 | 4908 | Authority Outlayed Not Yet Disbursed | | E | | | | | | | | + | - | U | 3 |
| 14 | 4908 | Authority Outlayed Not Yet Disbursed | | B | | | | | | | | - | + | U | 3 |
| 14 | 4982 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | | E | | | | | | | | + | - | U/E | |
| | | | | | | | | | | | | | | | |
| **15** | **Obligated balance transfers, net:** | | | | | | | | | | | | | | |
| **15A** | **A. Actual transfers, unpaid obligations (+ or -)** | | | | | | | | | | | | | | |
| 15A | 4831 | Undelivered Orders - Obligations Transferred, Unpaid | | E | | | | | | | | - | + | U/E | |
| 15A | 4931 | Delivered Orders - Obligations Transferred, Unpaid | | E | | | | | | | | - | + | U/E | |
| | | | | | | | | | | | | | | | |
| **15B** | **B. Actual transfers, uncollected customer payments from Federal sources (+ or -)** | | | | | | | | | | | | | | |
| 15B | 4199 | Transfer of Expired Expenditure Transfers - Receivable | | E | | | | | | | | - | + | U/E | |
| 15B | 4230 | Unfilled Customer Orders Without Advance - Transferred | | E | | | | | | | F/E | - | + | U/E | |
| 15B | 4232 | Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred | | E | | | | | | | | - | + | U/E | |
| 15B | 4233 | Reimbursements and Other Income Earned - Receivable - Transferred | | E | | | | | | | F/E | - | + | U/E | |
| 15B | 4234 | Other Federal Receivables - Transferred | | E | | | | | | | | - | + | U/E | |
| | | | | | | | | | | | | | | | |
| **15C** | **Total unpaid obligated balance transferred, net (+15A+15B)** | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| **16** | **Recoveries of prior-year unpaid obligations, actual (-)** | | | | | | | | | | | | | | |
| 16 | 4871 | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries | | E | | | | | | | | - | + | U/E | |
| 16 | 4971 | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries | | E | | | | | | | | - | + | U/E | |
| | | | | | | | | | | | | | | | |
| **17** | **Change in uncollected customer payments from Federal sources** | | | | | | | | | | | | | | |
| 17 | 4221 | Unfilled Customer Orders Without Advance | | E | | | | | | | F/E | - | + | U/E | 3 |
| 17 | 4221 | Unfilled Customer Orders Without Advance | | B | | | | | | | F/E | + | - | U/E | 3 |
| 17 | 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | | E | | | | | | | | - | + | U/E | 3 |
| 17 | 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | | B | | | | | | | | + | - | U/E | 3 |
| 17 | 4251 | Reimbursements and Other Income Earned - Receivable | | E | | | | | | | F/E | - | + | U/E | 3 |
| 17 | 4251 | Reimbursements and Other Income Earned - Receivable | | B | | | | | | | F/E | + | - | U/E | 3 |
| 17 | 4283 | Interest Receivable From Treasury | | E | | | | | | | | - | + | U/E | 3 |
| 17 | 4283 | Interest Receivable From Treasury | | B | | | | | | | | + | - | U/E | 3 |
| 17 | 4285 | Receivable From the Liquidating Fund | | E | | | | | | | | - | + | U/E | 3 |
| 17 | 4285 | Receivable From the Liquidating Fund | | B | | | | | | | | + | - | U/E | 3 |
| 17 | 4286 | Receivable From the Financing Fund | | E | | | | | | | | - | + | U/E | 3 |
| 17 | 4286 | Receivable From the Financing Fund | | B | | | | | | | | + | - | U/E | 3 |

**USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2011 Reporting**

| | | | USSGL Account Attributes for FACTS II | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| SBR Line No. | USSGL Account | USSGL Account Title | Debit / Credit | Begin / End | Auth Type | Apport Cat | Program Rpt Cat | Apport Cat B | Reimb Flag | Avail Time | Trans Partner | Debit | Credit | TAFS Status | Addl. Info. |
| | | | | | | | | | | | | | | | |
| 17 | 4287 | Other Federal Receivables | | E | | | | | | | | - | + | U/E | 3 |
| 17 | 4287 | Other Federal Receivables | | B | | | | | | | | + | - | U/E | 3 |
| | | | | | | | | | | | | | | | |
| **18** | **Obligated balance, net, end of period:** | | | | | | | | | | | | | | |
| **18A** | **Unpaid obligations (+)** | | | | | | | | | | | | | | |
| 18A | 4801 | Undelivered Orders - Obligations, Unpaid | | E | | | | | | | | - | + | U/E | |
| 18A | 4831 | Undelivered Orders - Obligations Transferred, Unpaid | | E | | | | | | | | - | + | U/E | |
| 18A | 4871 | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries | | E | | | | | | | | - | + | U/E | |
| 18A | 4881 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | | E | | | | | | | | - | + | U/E | |
| 18A | 4901 | Delivered Orders - Obligations, Unpaid | | E | | | | | | | | - | + | U/E | |
| 18A | 4931 | Delivered Orders - Obligations Transferred, Unpaid | | E | | | | | | | | - | + | U/E | |
| 18A | 4971 | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries | | E | | | | | | | | - | + | U/E | |
| 18A | 4981 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | | E | | | | | | | | - | + | U/E | |
| | | | | | | | | | | | | | | | |
| **18B** | **Uncollected customer payments from Federal sources (-)** | | | | | | | | | | | | | | |
| 18B | 4199 | Transfer of Expired Expenditure Transfers - Receivable | | E | | | | | | | | - | + | U/E | |
| 18B | 4221 | Unfilled Customer Orders Without Advance | | E | | | | | | | F/E | - | + | U/E | |
| 18B | 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | | E | | | | | | | | - | + | U/E | |
| 18B | 4230 | Unfilled Customer Orders Without Advance - Transferred | | E | | | | | | | F/E | - | + | U/E | |
| 18B | 4232 | Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred | | E | | | | | | | | - | + | U/E | |
| 18B | 4233 | Reimbursements and Other Income Earned - Receivable - Transferred | | E | | | | | | | F/E | - | + | U/E | |
| 18B | 4234 | Other Federal Receivables - Transferred | | E | | | | | | | | - | + | U/E | |
| 18B | 4251 | Reimbursements and Other Income Earned - Receivable | | E | | | | | | | F/E | - | + | U/E | |
| 18B | 4283 | Interest Receivable From Treasury | | E | | | | | | | | - | + | U/E | |
| 18B | 4285 | Receivable From the Liquidating Fund | | E | | | | | | | | - | + | U/E | |
| 18B | 4286 | Receivable From the Financing Fund | | E | | | | | | | | - | + | U/E | |
| 18B | 4287 | Other Federal Receivables | | E | | | | | | | | - | + | U/E | |
| | | | | | | | | | | | | | | | |
| **18C** | **Total, unpaid obligated balance, net end of period (+18A-18B) Same as sum of amounts reported on lines 12 through 17.** | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |

**USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2011 Reporting**

| | | | USSGL Account Attributes for FACTS II | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| SBR Line No. | USSGL Account | USSGL Account Title | Debit / Credit | Begin / End | Auth Type | Apport Cat | Program Rpt Cat | Apport Cat B | Reimb Flag | Avail Time | Trans Partner | Debit | Credit | TAFS Status | Addl. Info. |
| | | | | | | | | | | | | | | | |
| **NET OUTLAYS** | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| **19** | **Net Outlays:** | | | | | | | | | | | | | | |
| **19A** | **Gross outlays (+)** | | | | | | | | | | | | | | |
| 19A | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | | E | | | | | | | | - | + | U/E | 3 |
| 19A | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | | B | | | | | | | | + | - | U/E | 3 |
| 19A | 4882 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | | E | | | | | | | | - | + | U/E | |
| 19A | 4902 | Delivered Orders - Obligations, Paid | | E | | | | | | | | - | + | U/E | |
| 19A | 4908 | Authority Outlayed Not Yet Disbursed | | E | | | | | | | | - | + | U | 3 |
| 19A | 4908 | Authority Outlayed Not Yet Disbursed | | B | | | | | | | | + | - | U | 3 |
| 19A | 4982 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | | E | | | | | | | | - | + | U/E | |
| | | | | | | | | | | | | | | | |
| **19B** | **Offsetting collections (-)** | | | | | | | | | | | | | | |
| 19B | 4212 | Liquidation of Deficiency - Offsetting Collections | | E | | | | | | | | - | + | U/E | |
| 19B | 4222 | Unfilled Customer Orders With Advance | | E | | | | | | | | - | + | U/E | 3 |
| 19B | 4222 | Unfilled Customer Orders With Advance | | B | | | | | | | | + | - | U/E | 3 |
| 19B | 4252 | Reimbursements and Other Income Earned - Collected | | E | | | | | | | | - | + | U/E | |
| 19B | 4253 | Prior-Year Unfilled Customer Orders with Advance - Refunds Paid | | E | | | | | | | | - | + | U/E | |
| 19B | 4255 | Appropriation Trust Fund Expenditure Transfers - Collected | | E | | | | | | | | - | + | U/E | |
| 19B | 4260 | Actual Collections of "governmental-type" Fees | | E | | | | | | | | - | + | U/E | |
| 19B | 4261 | Actual Collections of Business-Type Fees | | E | | | | | | | | - | + | U/E | |
| 19B | 4262 | Actual Collections of Loan Principal | | E | | | | | | | | - | + | U/E | |
| 19B | 4263 | Actual Collections of Loan Interest | | E | | | | | | | | - | + | U/E | |
| 19B | 4264 | Actual Collections of Rent | | E | | | | | | | | - | + | U/E | |
| 19B | 4265 | Actual Collections From Sale of Foreclosed Property | | E | | | | | | | | - | + | U/E | |
| 19B | 4266 | Other Actual Business-Type Collections From Non-Federal Sources | | E | | | | | | | | - | + | U/E | |
| 19B | 4267 | Other Actual "governmental-type" Collections From Non-Federal Sources | | E | | | | | | | | - | + | U/E | |
| 19B | 4271 | Actual Program Fund Subsidy Collected | | E | | | | | | | | - | + | U/E | |
| 19B | 4273 | Interest Collected From Treasury | | E | | | | | | | | - | + | U/E | |
| 19B | 4275 | Actual Collections From Liquidating Fund | | E | | | | | | | | - | + | U/E | |
| 19B | 4276 | Actual Collections From Financing Fund | | E | | | | | | | | - | + | U/E | |
| 19B | 4277 | Other Actual Collections - Federal | | E | | | | | | | | - | + | U/E | |
| 19B | 4290 | Amortization and Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds | | E | | | | | | | | - | + | U | |
| 19B | 4872 | Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected | | E | | | | | | | | - | + | U/E | |
| 19B | 4972 | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected | | E | | | | | | | | - | + | U/E | |
| | | | | | | | | | | | | | | | |
| **19C** | **Less: Distributed offsetting receipts /** | | | | | | | | | | | | | | 4 |
| | **Not supported by USSGL** | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| **19D** | **Net outlays** | | | | | | | | | | | | | | |

**FOOTNOTES AND ADDITIONAL INFORMATION:**

ADDITIONAL INFORMATION

- Use USSGL account attribute domains as provided in USSGL Section IV.

- The crosswalk from the USSGL to the Statement of Budgetary Resources (SBR) is in compliance with OMB Circular No. A-136, Financial Reporting Requirements.

- There are three major format differences between the SF 133 and the SBR.

- The SBR is submitted on an agency-wide basis, whereas the SF 133 is submitted by Treasury Appropriation Fund Sybmol (TAFS.) The SBR should include a separate column for nonbudgetary Credit Program financing accounts.

- The SBR includes Distributed Offsetting Receipts to compute agency-wide Net Outlays while the SF 133 does not.

- The SBR includes "prior-period adjustments" while the SF 133 includes "prior year adjustments." These terms are defined in OMB Circular No. A-136 and OMB Circular No. A-11.

- Information on the SBR should be consistent with budget execution information on the SF 133.

FOOTNOTES

1/ Anticipated amounts should be zero for the yearend preclosing trial balance.

2/ The total of the specified balances in the USSGL accounts for this line should equal the beginning balances of USSGL accounts 4450, 4650, and 4620.

3/ When the same SBR line number uses both a beginning (B) and ending (E) balance for the same USSGL account, the beginning balance is subtracted from the ending balance.

4/ Distributed offsetting receipt accounts are included to reconcile to information in the Budget of the United States Government and the Combined Statement of Receipts, Outlays, and Balances of the United States Government. This line must equal cash deposits for distributed offsetting receipts to Treasury that are reported on SF 224, FMS 1219, and FMS 1220. In all cases, include only amounts collected, deposited, and distributed in offsetting receipt accounts. Refer to the Quarterly Distributed Offsetting Receipts by Department Reports published by FMS at www.fms.treas.gov/mts/receipts-by-dept.

5/ This is for accounts with Fund type "1" only.

SUPPLEMENT SECTION V

USSGL Crosswalk - Statement of Custodial Activity for Fiscal 2011 Reporting

| | | | | USSGL Account Attributes for FACTS I/1 | |
|---|---|---|---|---|---|
| Line No. | Trial Bal. | Acct. No. | USSGL Account Title | Cust / Noncust | Addl. Info. |
| | | | | | |
| Revenue Activity: | | | | | |
| | | | | | |
| Sources of Cash Collections: | | | | | |
| | | | | | |
| 1 | Individual Income and FICA/SECA Taxes | | | | |
| 1 | E | 5801 | Tax Revenue Collected - Individual | S | |
| | | | | | |
| 2 | Corporate Income Taxes | | | | |
| 2 | E | 5802 | Tax Revenue Collected - Corporate | S | |
| | | | | | |
| 3 | Excise Taxes | | | | |
| 3 | E | 5804 | Tax Revenue Collected - Excise | S | |
| | | | | | |
| 4 | Estate and Gift Taxes | | | | |
| 4 | E | 5805 | Tax Revenue Collected - Estate and Gift | S | |
| | | | | | |
| 5 | Federal Unemployment Taxes | | | | |
| 5 | E | 5803 | Tax Revenue Collected - Unemployment | S | |
| | | | | | |
| 6 | Custom Duties | | | | |
| 6 | E | 5806 | Tax Revenue Collected - Customs | S | |
| | | | | | |
| 7 | Miscellaneous | | | | |
| 7 | E-B | 1310 | Accounts Receivable | S | 3, 4 |
| 7 | E-B | 1319 | Allowance for Loss on Accounts Receivable | S | 3, 4 |
| 7 | E-B | 1340 | Interest Receivable - Not Otherwise Classified | S | 2, 3 |
| 7 | E-B | 1341 | Interest Receivable - Loans | S | 2, 3 |
| 7 | E-B | 1342 | Interest Receivable - Investments | S | 2, 3 |
| 7 | E-B | 1343 | Interest Receivable - Taxes | S | 2, 3 |
| 7 | E-B | 1345 | Allowance for Loss on Interest Receivable - Loans | S | 2, 3 |
| 7 | E-B | 1346 | Allowance for Loss on Interest Receivable - Investments | S | 2, 3 |
| 7 | E-B | 1347 | Allowance for Loss on Interest Receivable - Not Otherwise Classified | S | 2, 3 |

SUPPLEMENT SECTION V

USSGL Crosswalk - Statement of Custodial Activity for Fiscal 2011 Reporting

| | | | | USSGL Account Attributes for FACTS I/1 | |
|---|---|---|---|---|---|
| Line No. | Trial Bal. | Acct. No. | USSGL Account Title | Cust / Noncust | Addl. Info. |
| 7 | E-B | 1348 | Allowance for Loss on Interest Receivable - Taxes | S | 2, 3 |
| 7 | E-B | 1360 | Penalties and Fines Receivable - Not Otherwise Classified | S | 3 |
| 7 | E-B | 1361 | Penalties and Fines Receivable - Loans | S | 3 |
| 7 | E-B | 1363 | Penalties and Fines Receivable - Taxes | S | 3 |
| 7 | E-B | 1365 | Allowance for Loss on Penalties and Fines Receivable - Loans | S | 3 |
| 7 | E-B | 1367 | Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified | S | 3 |
| 7 | E-B | 1368 | Allowance for Loss on Penalties and Fines Receivable - Taxes | S | 3 |
| 7 | E-B | 1370 | Administrative Fees Receivable - Not Otherwise Classified | S | 3 |
| 7 | E-B | 1371 | Administrative Fees Receivable - Loans | S | 3 |
| 7 | E-B | 1373 | Administrative Fees Receivable - Taxes | S | 3 |
| 7 | E-B | 1375 | Allowance for Loss on Administrative Fees Receivable - Loans | S | 3 |
| 7 | E-B | 1377 | Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified | S | 3 |
| 7 | E-B | 1378 | Allowance for Loss on Administrative Fees Receivable - Taxes | S | 3 |
| 7 | E | 5310 | Interest Revenue - Other | S | |
| 7 | E | 5311 | Interest Revenue - Investments | S | |
| 7 | E | 5312 | Interest Revenue - Loans Receivable/Uninvested Funds | S | |
| 7 | E | 5317 | Contra Revenue for Interest Revenue - Loans Receivable | S | |
| 7 | E | 5318 | Contra Revenue for Interest Revenue - Investments | S | |
| 7 | E | 5319 | Contra Revenue for Interest Revenue - Other | S | |
| 7 | E | 5320 | Penalties and Fines Revenue | S | |
| 7 | E | 5324 | Contra Revenue for Penalties and Fines | S | |
| 7 | E | 5325 | Administrative Fees Revenue | S | |
| 7 | E | 5329 | Contra Revenue for Administrative Fees | S | |
| 7 | E | 5600 | Donated Revenue - Financial Resources | S | |
| 7 | E | 5609 | Contra Revenue for Donations - Financial Resources | S | |
| 7 | E | 5800 | Tax Revenue Collected - Not Otherwise Classified | S | |

USSGL Crosswalk - Statement of Custodial Activity for Fiscal 2011 Reporting

| | | | | USSGL Account Attributes for FACTS I/1 | |
|---|---|---|---|---|---|
| Line No. | Trial Bal. | Acct. No. | USSGL Account Title | Cust / Noncust | Addl. Info. |
| 7 | E | 5900 | Other Revenue | S | |
| 7 | E | 5909 | Contra Revenue for Other Revenue | S | |
| | | | | | |
| **8** | **Total Cash Collections** | | | | |
| 8 | This line is calculated. Equals sum of lines 1 through 9. | | | | |
| | | | | | |
| **9** | **Accrual Adjustments** | | | | |
| 9 | E-B | 1310 | Accounts Receivable | S | |
| 9 | E-B | 1319 | Allowance for Loss on Accounts Receivable | S | |
| 9 | E-B | 1340 | Interest Receivable - Not Otherwise Classified | S | |
| 9 | E-B | 1341 | Interest Receivable - Loans | S | |
| 9 | E-B | 1342 | Interest Receivable - Investments | S | |
| 9 | E-B | 1343 | Interest Receivable - Taxes | S | |
| 9 | E-B | 1345 | Allowance for Loss on Interest Receivable - Loans | S | |
| 9 | E-B | 1346 | Allowance for Loss on Interest Receivable - Investments | S | |
| 9 | E-B | 1347 | Allowance for Loss on Interest Receivable - Not Otherwise Classified | S | |
| 9 | E-B | 1348 | Allowance for Loss on Interest Receivable - Taxes | S | |
| 9 | E-B | 1360 | Penalties and Fines Receivable - Not Otherwise Classified | S | |
| 9 | E-B | 1361 | Penalties and Fines Receivable - Loans | S | |
| 9 | E-B | 1363 | Penalties and Fines Receivable - Taxes | S | |
| 9 | E-B | 1365 | Allowance for Loss on Penalties and Fines Receivable - Loans | S | |
| 9 | E-B | 1367 | Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified | S | |
| 9 | E-B | 1368 | Allowance for Loss on Penalties and Fines Receivable - Taxes | S | |
| 9 | E-B | 1370 | Administrative Fees Receivable - Not Otherwise Classified | S | |
| 9 | E-B | 1371 | Administrative Fees Receivable - Loans | S | |
| 9 | E-B | 1373 | Administrative Fees Receivable - Taxes | S | |
| 9 | E-B | 1375 | Allowance for Loss on Administrative Fees Receivable - Loans | S | |

SUPPLEMENT SECTION V

USSGL Crosswalk - Statement of Custodial Activity for Fiscal 2011 Reporting

| | | | | USSGL Account Attributes for FACTS I/1 | |
|---|---|---|---|---|---|
| Line No. | Trial Bal. | Acct. No. | USSGL Account Title | Cust / Noncust | Addl. Info. |
| 9 | E | 1377 | Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified | S | |
| 9 | E-B | 1378 | Allowance for Loss on Administrative Fees Receivable - Taxes | S | |
| 9 | E-B | 2110 | Accounts Payable | S | 5 |
| 9 | E | 5820 | Tax Revenue Accrual Adjustment - Not Otherwise Classified | S | |
| 9 | E | 5821 | Tax Revenue Accrual Adjustment - Individual | S | |
| 9 | E | 5822 | Tax Revenue Accrual Adjustment - Corporate | S | |
| 9 | E | 5823 | Tax Revenue Accrual Adjustment - Unemployment | S | |
| 9 | E | 5824 | Tax Revenue Accrual Adjustment - Excise | S | |
| 9 | E | 5825 | Tax Revenue Accrual Adjustment - Estate and Gift | S | |
| 9 | E | 5826 | Tax Revenue Accrual Adjustment - Customs | S | |
| 9 | E | 5830 | Contra Revenue for Taxes - Not Otherwise Classified | S | |
| 9 | E | 5831 | Contra Revenue for Taxes - Individual | S | |
| 9 | E | 5832 | Contra Revenue for Taxes - Corporate | S | |
| 9 | E | 5833 | Contra Revenue for Taxes - Unemployment | S | |
| 9 | E | 5834 | Contra Revenue for Taxes - Excise | S | |
| 9 | E | 5835 | Contra Revenue for Taxes - Estate and Gift | S | |
| 9 | E | 5836 | Contra Revenue for Taxes - Customs | S | |
| 9 | E | 5923 | Valuation Change in Investments - Beneficial Interest in Trust | S | |
| | | | | | |
| **10** | **Total Custodial Revenue** | | | | |
| 10 | This line is calculated. Equals sum of lines 8 through 9. | | | | |
| | | | | | |
| | | | | | |
| **Disposition of Collections:** | | | | | |
| | | | | | |
| **11** | **Transferred to Others (by Recipient):** | | | | |
| 11 | E-B | 2110 | Accounts Payable | S | 6 |
| 11 | E-B | 2980 | Custodial Liability | S | 7, 8, 9 |
| 11 | E | 5990 | Collections for Others - Statement of Custodial Activity | S | 7, 9 |

SUPPLEMENT SECTION V

USSGL Crosswalk - Statement of Custodial Activity for Fiscal 2011 Reporting

| | | | | USSGL Account Attributes for FACTS I/1 | |
|---|---|---|---|---|---|
| **Line No.** | **Trial Bal.** | **Acct. No.** | **USSGL Account Title** | **Cust / Noncust** | **Addl. Info.** |
| 11 | E | 5998 | Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the Treasury | S | |
| | | | | | |
| **12** | **(Increase)/Decrease in Amount Yet To Be Transferred (+/-)** | | | | |
| *"Optional Method"* | | | | | |
| 12 | E-B | 2980 | Custodial Liability | S | 3, 9, 10 |
| 12 | E | 5991 | Accrued Collections for Others - Statement of Custodial Activity | S | 9 |
| | | | | | |
| **13** | **Refunds and Other Payments** | | | | |
| 13 | E-B | 2110 | Accounts Payable | S | 5 |
| 13 | E | 5890 | Tax Revenue Refunds - Not Otherwise Classified | S | |
| 13 | E | 5891 | Tax Revenue Refunds - Individual | S | |
| 13 | E | 5892 | Tax Revenue Refunds - Corporate | S | |
| 13 | E | 5893 | Tax Revenue Refunds - Unemployment | S | |
| 13 | E | 5894 | Tax Revenue Refunds - Excise | S | |
| 13 | E | 5895 | Tax Revenue Refunds - Estate and Gift | S | |
| 13 | E | 5896 | Tax Revenue Refunds - Customs | S | |
| 13 | E | 6330 | Other Interest Expenses | S | |
| 13 | E | 6790 | Other Expenses Not Requiring Budgetary Resources | S | 12 |
| | | | | | |
| **14** | **Retained by the Reporting Entity** | | | | |
| 14 | This line is calculated. Equals total of lines 10-11-12-13. | | | | |
| *"Optional Method"* | | | | | |
| 14 | This line is calculated. Equals total of lines 10-11+12-13. | | | | |
| | | | | | |
| **15** | **Net Custodial Activity** | | | | |
| 15 | This line is calculated. Equals total of lines 10-11-12-13-14. | | | | 11 |
| *"Optional Method"* | | | | | |
| 15 | This line is calculated. Equals total of lines 10-11+12-13-14. | | | | 11 |
| | | | | | |

**Footnotes and Additional Information:**

**Comment:** If collecting entities recognize virtually no cost in connection with earning revenue, that revenue is reported on the Statement of Custodial Activity. (See amendments to OMB Circular No. A-136 "Financial Reporting Requirements," and " FASAB SFFAS No. 7 "Accounting for Revenue and Other Financing Sources," paragraph 45). If collecting entities have custodial collections that are nonmaterial and incidental to their primary mission, then sources and disposition of the collections may be disclosed in accompanying footnotes. (See amendments to OMB Circular No. A-136.)

**Footnotes:**

1/ Use USSGL account attribute domains as provided in USSGL Section IV, page 4.

2/ Interest revenue not related to the cost incurred by the collecting entity should be reported on the SCA. See SFFAS 7, paragraph 281.

3/ (Increase)/Decrease

4/ Related to other revenue.

5/ Related to tax revenue refunded and custodial interest expense

6/ Related to tax revenue refunds.

7/ If the balance of USSGL account 5990 is used to get the amount of cash collected for others, then USSGL account 2980 should not be used. USSGL account 2980 is included on the crosswalk as an alternative to using USSGL account 5990.

8/ Cash collections only - from debits to 2980.

9/ By definition, the USSGL account can only have this USSGL acount attribute domain.

10/ Amount yet to be collected.

11/ Must equal zero.

12/ This account is available for MMS for recording royalty credit. All other agencies need Treasury approval to use this account on this statement.

# U.S. Government Standard General Ledger

## SECTION VI. USSGL Crosswalks - Reclassified Statements

This section includes crosswalks for use in fiscal 2011. These crosswalks map USSGL accounts to external reports in accordance with TFM Volume I, Part 2, Chapter 4700, Agency Reporting Requirements for the *Financial Report of the United States Government,* Transmittal Letter 663, dated June 16, 2011 and Bulletin No. 2011-08, dated July 11, 2011.

Each report crosswalk lists the proper USSGL accounts and applicable attributes for each line and/or column on the reports. Attributes identify information subsidiary to the basic 4-digit USSGL accounts. This subsidiary information is necessary to meet external reporting requirements. See Section IV for additional information on attributes.

The following are crosswalks from the USSGL Chart of Accounts to standard external reports required by FMS:

**Fiscal 2011 Reporting:** **Page Number**

➢


- USSGL Crosswalk Reclassified Balance Sheet……. VI - 3
- USSGL Crosswalk Reclassified Statement of Net Cost…… VI - 27
- USSGL Crosswalk Reclassified Statement of Changes in Net Position VI - 33

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USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2011 Reporting

| | | | | USSGL Account Attributes for FACTS I/1 | |
|---|---|---|---|---|---|
| Line No. | Trial Bal. | USSGL Acct. | USSGL Account Title | Fed / NonFed | Addl. Info. |
| | | | | | |
| 1 | Assets: | | | | |
| | | | | | |
| 2 | Non-Federal | | | | |
| 2.1 | Cash and Other Monetary Assets | | | | |
| 2.1 | E | 1110 | Undeposited Collections | N | |
| 2.1 | E | 1120 | Imprest Funds | N | |
| 2.1 | E | 1125 | U.S. Debit Card Funds | N | |
| 2.1 | E | 1130 | Funds Held by the Public | N | |
| 2.1 | E | 1190 | Other Cash | N | |
| 2.1 | E | 1193 | International Monetary Fund Assets - Reserve Position | N | |
| 2.1 | E | 1194 | Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights | N | |
| 2.1 | E | 1195 | Other Monetary Assets | N | |
| 2.1 | E | 1200 | Foreign Currency | N | |
| 2.1 | E | 1531 | Seized Monetary Instruments | N | |
| 2.1 | E | 1532 | Seized Cash Deposited | N | |
| | | | | | |
| 2.2 | Accounts and Taxes Receivable | | | | |
| 2.2 | E | 1310 | Accounts Receivable | N | |
| 2.2 | E | 1319 | Allowance for Loss on Accounts Receivable | N | |
| 2.2 | E | 1320 | Employment Benefit Contributions Receivable | N | |
| 2.2 | E | 1325 | Taxes Receivable | N | |
| 2.2 | E | 1329 | Allowance for Loss on Taxes Receivable | N | |
| 2.2 | E | 1340 | Interest Receivable - Not Otherwise Classified | N | |
| 2.2 | E | 1343 | Interest Receivable - Taxes | N | |
| 2.2 | E | 1347 | Allowance for Loss on Interest Receivable - Not Otherwise Classified | N | |
| 2.2 | E | 1348 | Allowance for Loss on Interest Receivable - Taxes | N | |
| 2.2 | E | 1360 | Penalties and Fines Receivable - Not Otherwise Classified | N | |
| 2.2 | E | 1363 | Penalties and Fines Receivable - Taxes | N | |

USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2011 Reporting

| | | | | USSGL Account Attributes for FACTS I/1 | |
|---|---|---|---|---|---|
| Line No. | Trial Bal. | USSGL Acct. | USSGL Account Title | Fed / NonFed | Addl. Info. |
| 2.2 | E | 1367 | Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified | N | |
| 2.2 | E | 1368 | Allowance for Loss on Penalties and Fines Receivable - Taxes | N | |
| 2.2 | E | 1370 | Administrative Fees Receivable - Not Otherwise Classified | N | |
| 2.2 | E | 1373 | Administrative Fees Receivable - Taxes | N | |
| 2.2 | E | 1377 | Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified | N | |
| 2.2 | E | 1378 | Allowance for Loss on Administrative Fees Receivable - Taxes | N | |
| | | | | | |
| **2.3** | **Loans Receivable and Mortgage Backed Securities** | | | | |
| 2.3 | E | 1341 | Interest Receivable - Loans | N | |
| 2.3 | E | 1345 | Allowance for Loss on Interest Receivable - Loans | N | |
| 2.3 | E | 1350 | Loans Receivable | N | |
| 2.3 | E | 1359 | Allowance for Loss on Loans Receivable | N | |
| 2.3 | E | 1361 | Penalties and Fines Receivable - Loans | N | |
| 2.3 | E | 1365 | Allowance for Loss on Penalties and Fines Receivable - Loans | N | |
| 2.3 | E | 1371 | Administrative Fees Receivable - Loans | N | |
| 2.3 | E | 1375 | Allowance for Loss on Administrative Fees Receivable - Loans | N | |
| 2.3 | E | 1399 | Allowance for Subsidy | N | |
| 2.3 | E | 1551 | Foreclosed Property | N | |
| 2.3 | E | 1559 | Foreclosed Property - Allowance | N | |
| | | | | | |
| **2.4** | **Troubled Assets Relief Program Direct Loans and Equity Investments (for use by Treasury only)** | | | | |
| 2.4 | E | 1380 | Loans Receivable - Troubled Assets Relief Program | N | |
| 2.4 | E | 1381 | Interest Receivable - Loans - Troubled Assets Relief Program | N | |
| 2.4 | E | 1385 | Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program | N | |
| 2.4 | E | 1389 | Allowance for Subsidy - Loans - Troubled Assets Relief Program | N | |
| 2.4 | E | 1642 | Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act | N | |
| 2.4 | E | 1643 | Allowance for Subsidy - Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act | N | |

USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2011 Reporting

| | | | | USSGL Account Attributes for FACTS I/1 | |
|---|---|---|---|---|---|
| **Line No.** | **Trial Bal.** | **USSGL Acct.** | **USSGL Account Title** | **Fed / NonFed** | **Addl. Info.** |
| 2.4 | E | 1644 | Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act | N | |
| 2.4 | E | 1645 | Allowance for Subsidy - Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act | N | |
| 2.4 | E | 1646 | Discount on Securities Accounted for Under the Provisions of the Federal Credit Reform Act | N | |
| 2.4 | E | 1647 | Premium on Securities Accounted for Under the Provisions of the Federal Credit Reform Act | N | |
| | | | | | |
| **2.5** | **Beneficial Interest in Trust (for use by Treasury only)** | | | | |
| 2.5 | E | 1660 | Beneficial Interest in Trust | N | |
| 2.5 | E | 1661 | Market Adjustment - Beneficial Interest in Trust | N | |
| | | | | | |
| **2.6** | **Inventory and Related Property** | | | | |
| 2.6 | E | 1511 | Operating Materials and Supplies Held for Use | N | |
| 2.6 | E | 1512 | Operating Materials and Supplies Held in Reserve for Future Use | N | |
| 2.6 | E | 1513 | Operating Materials and Supplies - Excess, Obsolete, and Unserviceable | N | |
| 2.6 | E | 1514 | Operating Materials and Supplies Held for Repair | N | |
| 2.6 | E | 1519 | Operating Materials and Supplies - Allowance | N | |
| 2.6 | E | 1521 | Inventory Purchased for Resale | N | |
| 2.6 | E | 1522 | Inventory Held in Reserve for Future Sale | N | |
| 2.6 | E | 1523 | Inventory Held for Repair | N | |
| 2.6 | E | 1524 | Inventory - Excess, Obsolete, and Unserviceable | N | |
| 2.6 | E | 1525 | Inventory - Raw Materials | N | |
| 2.6 | E | 1526 | Inventory - Work-in-Process | N | |
| 2.6 | E | 1527 | Inventory - Finished Goods | N | |
| 2.6 | E | 1529 | Inventory - Allowance | N | |
| 2.6 | E | 1541 | Forfeited Property Held for Sale | N | |
| 2.6 | E | 1542 | Forfeited Property Held for Donation or Use | N | |

USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2011 Reporting

| | | | | USSGL Account Attributes for FACTS I/1 | |
|---|---|---|---|---|---|
| Line No. | Trial Bal. | USSGL Acct. | USSGL Account Title | Fed / NonFed | Addl. Info. |
| 2.6 | E | 1549 | Forfeited Property - Allowance | N | |
| 2.6 | E | 1561 | Commodities Held Under Price Support and Stabilization Support Programs | N | |
| 2.6 | E | 1569 | Commodities - Allowance | N | |
| 2.6 | E | 1571 | Stockpile Materials Held in Reserve | N | |
| 2.6 | E | 1572 | Stockpile Materials Held for Sale | N | |
| 2.6 | E | 1591 | Other Related Property | N | |
| 2.6 | E | 1599 | Other Related Property - Allowance | N | |
| | | | | | |
| **2.7** | **Property, Plant, and Equipment** | | | | |
| 2.7 | E | 1711 | Land and Land Rights | N | |
| 2.7 | E | 1712 | Improvements to Land | N | |
| 2.7 | E | 1719 | Accumulated Depreciation on Improvements to Land | N | |
| 2.7 | E | 1720 | Construction-in-Progress | N | |
| 2.7 | E | 1730 | Buildings, Improvements, and Renovations | N | |
| 2.7 | E | 1739 | Accumulated Depreciation on Buildings, Improvements, and Renovations | N | |
| 2.7 | E | 1740 | Other Structures and Facilities | N | |
| 2.7 | E | 1749 | Accumulated Depreciation on Other Structures and Facilities | N | |
| 2.7 | E | 1750 | Equipment | N | |
| 2.7 | E | 1759 | Accumulated Depreciation on Equipment | N | |
| 2.7 | E | 1810 | Assets Under Capital Lease | N | |
| 2.7 | E | 1819 | Accumulated Depreciation on Assets Under Capital Lease | N | |
| 2.7 | E | 1820 | Leasehold Improvements | N | |
| 2.7 | E | 1829 | Accumulated Amortization on Leasehold Improvements | N | |
| 2.7 | E | 1830 | Internal-Use Software | N | |
| 2.7 | E | 1832 | Internal-Use Software in Development | N | |
| 2.7 | E | 1839 | Accumulated Amortization on Internal-Use Software | N | |
| 2.7 | E | 1840 | Other Natural Resources | N | |
| 2.7 | E | 1849 | Allowance for Depletion | N | |
| 2.7 | E | 1890 | Other General Property, Plant, and Equipment | N | |

USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2011 Reporting

| Line No. | Trial Bal. | USSGL Acct. | USSGL Account Title | USSGL Account Attributes for FACTS I/1 Fed / NonFed | Addl. Info. |
|---|---|---|---|---|---|
| 2.7 | E | 1899 | Accumulated Depreciation on Other General Property, Plant, and Equipment | N | |
| | | | | | |
| **2.8** | **Debt and Equity Securities** | | | | |
| 2.8 | E | 1342 | Interest Receivable - Investments | N | |
| 2.8 | E | 1346 | Allowance for Loss on Interest Receivable - Investments | N | |
| 2.8 | E | 1610 | Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt | N | 4 |
| 2.8 | E | 1611 | Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt | N | 4 |
| 2.8 | E | 1612 | Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt | N | 4 |
| 2.8 | E | 1613 | Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt | N | 4 |
| 2.8 | E | 1618 | Market Adjustment - Investments | N | |
| 2.8 | E | 1620 | Investments in Securities Other Than the Bureau of the Public Debt Securities | N | 6 |
| 2.8 | E | 1621 | Discount on Securities Other Than the Bureau of the Public Debt Securities | N | 6 |
| 2.8 | E | 1622 | Premium on Securities Other Than the Bureau of the Public Debt Securities | N | 6 |
| 2.8 | E | 1623 | Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities | N | 6 |
| 2.8 | E | 1690 | Other Investments | N | 6 |
| | | | | | |
| **2.9** | **Investments in Government Sponsored Enterprises** | | | | |
| 2.9 | E | 1650 | Preferred Stock in Federal Government Sponsored Enterprise | N | |
| 2.9 | E | 1651 | Market Adjustment - Preferred Stock in Federal Government Sponsored Enterprise | N | |
| 2.9 | E | 1652 | Common Stock Warrants in Federal Government Sponsored Enterprise | N | |
| 2.9 | E | 1653 | Market Adjustment - Common Stock Warrants in Federal Government Sponsored Enterprise | N | |
| | | | | | |
| **2.10** | **Derivative Assets** | | | | |
| 2.10 | E | 1620 | Investments in Securities Other Than the Bureau of the Public Debt Securities | N | 7 |
| 2.10 | E | 1621 | Discount on Securities Other Than the Bureau of the Public Debt Securities | N | 7 |
| 2.10 | E | 1622 | Premium on Securities Other Than the Bureau of the Public Debt Securities | N | 7 |

USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2011 Reporting

| | | | | USSGL Account Attributes for FACTS I/1 | |
|---|---|---|---|---|---|
| **Line No.** | **Trial Bal.** | **USSGL Acct.** | **USSGL Account Title** | **Fed / NonFed** | **Addl. Info.** |
| 2.10 | E | 1623 | Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities | N | 7 |
| 2.10 | E | 1690 | Other Investments | N | 7 |
| | | | | | |
| **2.11** | **Other Assets** | | | | |
| 2.11 | E | 1410 | Advances and Prepayments | N | |
| 2.11 | E | 1990 | Other Assets | N | |
| | | | | | |
| **2.12** | **Total Non-Federal Assets** | | | | |
| 2.12 | This line is calculated. Equals sum of lines 2.1 through 2.11. | | | | |
| | | | | | |
| **3** | **Federal** | | | | |
| **3.1** | **Fund Balance With Treasury (RC 29)** | | | | 2 |
| 3.1 | E | 1010 | Fund Balance With Treasury | | |
| | | | | | |
| **3.2** | **Federal Investments (RC 01)** | | | | 2 |
| 3.2 | E | 1610 | Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt | F | |
| 3.2 | E | 1611 | Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt | F | |
| 3.2 | E | 1612 | Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt | F | |
| 3.2 | E | 1613 | Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt | F | |
| 3.2 | E | 1618 | Market Adjustment - Investments | F | |
| 3.2 | E | 1620 | Investments in Securities Other Than the Bureau of the Public Debt Securities | F | |
| 3.2 | E | 1621 | Discount on Securities Other Than the Bureau of the Public Debt Securities | F | |
| 3.2 | E | 1622 | Premium on Securities Other Than the Bureau of the Public Debt Securities | F | |
| 3.2 | E | 1623 | Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities | F | |
| 3.2 | E | 1630 | Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt | F | |

USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2011 Reporting

| | | | | USSGL Account Attributes for FACTS I/1 | |
|---|---|---|---|---|---|
| **Line No.** | **Trial Bal.** | **USSGL Acct.** | **USSGL Account Title** | **Fed / NonFed** | **Addl. Info.** |
| 3.2 | E | 1631 | Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt | F | |
| 3.2 | E | 1633 | Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt | F | |
| 3.2 | E | 1638 | Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds | F | |
| 3.2 | E | 1639 | Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds | F | |
| 3.2 | E | 1643 | Allowance for Subsidy - Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act | F | |
| 3.2 | E | 1690 | Other Investments | F | |
| | | | | | |
| **3.3** | **Accounts Receivable (RC 22)** | | | | 2 |
| 3.3 | E | 1310 | Accounts Receivable | F | 10 |
| 3.3 | E | 1319 | Allowance for Loss on Accounts Receivable | F | 10 |
| 3.3 | E | 1360 | Penalties and Fines Receivable - Not Otherwise Classified | F | 10 |
| 3.3 | E | 1370 | Administrative Fees Receivable - Not Otherwise Classified | F | 10 |
| 3.3 | E | 1990 | Other Assets | F | 10 |
| | | | | | |
| **3.4** | **Accounts Receivable - Capital Transfers (RC 12)** | | | | 2 |
| 3.4 | E | 1923 | Contingent Receivable for Capital Transfers | F | |
| 3.4 | E | 1925 | Capital Transfers Receivable | F | |
| | | | | | |
| **3.5** | **Interest Receivable (RC 02)** | | | | 2 |
| 3.5 | E | 1340 | Interest Receivable - Not Otherwise Classified | F | 10 |
| 3.5 | E | 1341 | Interest Receivable - Loans | F | 10 |
| 3.5 | E | 1342 | Interest Receivable - Investments | F | 10 |
| | | | | | |
| **3.6** | **Loans Receivable (RC 17)** | | | | 2 |
| 3.6 | E | 1350 | Loans Receivable | F | 10 |
| 3.6 | E | 1351 | Capitalized Loan Interest Receivable - Non-Credit Reform | F | 10 |

USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2011 Reporting

| | | | | USSGL Account Attributes for FACTS I/1 | |
|---|---|---|---|---|---|
| Line No. | Trial Bal. | USSGL Acct. | USSGL Account Title | Fed / NonFed | Addl. Info. |
| 3.6 | E | 1361 | Penalties and Fines Receivable - Loans | F | 10 |
| 3.6 | E | 1371 | Administrative Fees Receivable - Loans | F | 10 |
| | | | | | |
| **3.7** | **Transfers Receivable (RC 27)** | | | | 2 |
| 3.7 | E | 1330 | Receivable for Transfers of Currently Invested Balances | F | 10 |
| 3.7 | E | 1335 | Expenditure Transfers Receivable | F | 10 |
| | | | | | |
| **3.8** | **Benefit Program Contributions Receivable (RC 21)** | | | | 2 |
| 3.8 | E | 1320 | Employment Benefit Contributions Receivable | F | 10 |
| | | | | | |
| **3.9** | **Advances to Others and Prepayments (RC 23)** | | | | 2 |
| 3.9 | E | 1410 | Advances and Prepayments | F | 10 |
| | | | | | |
| **3.10** | **Other Assets (Without Reciprocals) (RC 29)** | | | | 2 |
| 3.10 | E | 1325 | Taxes Receivable | F | |
| 3.10 | E | 1373 | Administrative Fees Receivable - Taxes | F | |
| 3.10 | E | 1921 | Receivable From Appropriations | F | |
| | | | | | |
| **3.11** | **Total Federal Assets** | | | | |
| 3.11 | This line is calculated. Equals sum of lines 3.1 through 3.10. | | | | |
| | | | | | |
| **4** | **Total Assets** | | | | |
| 4 | This line is calculated. Equals sum of lines 2.12 and 3.11. | | | | |
| | | | | | |
| **5** | **Liabilities:** | | | | |
| | | | | | |
| **6** | **Non-Federal** | | | | |
| **6.1** | **Accounts Payable** | | | | |
| 6.1 | E | 2110 | Accounts Payable | N | |

USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2011 Reporting

| | | | | USSGL Account Attributes for FACTS I/1 | |
|---|---|---|---|---|---|
| Line No. | Trial Bal. | USSGL Acct. | USSGL Account Title | Fed / NonFed | Addl. Info. |
| 6.1 | E | 2120 | Disbursements in Transit | N | |
| 6.1 | E | 2140 | Accrued Interest Payable - Not Otherwise Classified | N | |
| 6.1 | E | 2960 | Accounts Payable From Canceled Appropriations | N | |
| | | | | | |
| **6.2** | **Federal Debt Securities Held by the Public** | | | | |
| 6.2 | E | 2141 | Accrued Interest Payable - Debt | N | 4 |
| 6.2 | E | 2530 | Securities Issued by Federal Agencies Under General and Special Financing Authority | N | |
| 6.2 | E | 2531 | Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority | N | |
| 6.2 | E | 2532 | Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority | N | |
| 6.2 | E | 2533 | Amortization of Discount and Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority | N | |
| 6.2 | E | 2540 | Participation Certificates | N | |
| | | | | | |
| **6.3** | **Federal Employee and Veteran Benefits Payable** | | | | |
| 6.3 | E | 2191 | Employee Health Care Liability Incurred but Not Reported | N | |
| 6.3 | E | 2213 | Employer Contributions and Payroll Taxes Payable | N | |
| 6.3 | E | 2215 | Other Post Employment Benefits Due and Payable | N | |
| 6.3 | E | 2216 | Pension Benefits Due and Payable to Beneficiaries | N | |
| 6.3 | E | 2217 | Benefit Premiums Payable to Carriers | N | |
| 6.3 | E | 2218 | Life Insurance Benefits Due and Payable to Beneficiaries | N | |
| 6.3 | E | 2290 | Other Unfunded Employment Related Liability | N | |
| 6.3 | E | 2610 | Actuarial Pension Liability | N | |
| 6.3 | E | 2620 | Actuarial Health Insurance Liability | N | |
| 6.3 | E | 2630 | Actuarial Life Insurance Liability | N | |
| 6.3 | E | 2650 | Actuarial FECA Liability | N | |
| 6.3 | E | 2690 | Other Actuarial Liabilities | N | |

USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2011 Reporting

| Line No. | Trial Bal. | USSGL Acct. | USSGL Account Title | USSGL Account Attributes for FACTS I/1 Fed / NonFed | Addl. Info. |
|---|---|---|---|---|---|
| | | | | | |
| **6.4** | **Environmental and Disposal Liabilities** | | | | |
| 6.4 | E | 2995 | Estimated Cleanup Cost Liability | N | |
| | | | | | |
| **6.5** | **Benefits Due and Payable** | | | | |
| 6.5 | E | 2160 | Entitlement Benefits Due and Payable | N | |
| | | | | | |
| **6.6** | **Loan Guarantee Liabilities** | | | | |
| 6.6 | E | 2180 | Loan Guarantee Liability | N | |
| | | | | | |
| **6.7** | **Liabilities to Government Sponsored Enterprise (for use by Treasury only)** | | | | |
| 6.7 | E | 2112 | Accounts Payable for Federal Government Sponsored Enterprise | N | |
| 6.7 | E | 2922 | Contingent Liabilities - Federal Government Sponsored Enterprise | N | |
| | | | | | |
| **6.8** | **Insurance and Guarantee Program Liabilities** | | | | |
| 6.8 | E | 2660 | Actuarial Liabilities for Federal Insurance and Guarantee Programs | N | |
| | | | | | |
| **6.9** | **Derivative Liabilities** | | | | |
| 6.9 | E | 2590 | Other Debt | N | 9 |
| | | | | | |
| **6.10** | **Other Liabilities** | | | | |
| 6.10 | E | 2130 | Contract Holdbacks | N | |
| 6.10 | E | 2190 | Other Liabilities With Related Budgetary Obligations | N | |
| 6.10 | E | 2210 | Accrued Funded Payroll and Leave | N | |
| 6.10 | E | 2211 | Withholdings Payable | N | |
| 6.10 | E | 2220 | Unfunded Leave | N | |
| 6.10 | E | 2310 | Liability for Advances and Prepayments | N | |
| 6.10 | E | 2320 | Other Deferred Revenue | N | |

**USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2011 Reporting**

| | | | | USSGL Account Attributes for FACTS I/1 | |
|---|---|---|---|---|---|
| **Line No.** | **Trial Bal.** | **USSGL Acct.** | **USSGL Account Title** | **Fed / NonFed** | **Addl. Info.** |
| 6.10 | E | 2400 | Liability for Nonfiduciary Deposit Funds, Clearing Accounts, and Undeposited Collections | N | |
| 6.10 | E | 2590 | Other Debt | N | 8 |
| 6.10 | E | 2670 | Actuarial Liabilities for Treasury-Managed Benefit Programs | N | |
| 6.10 | E | 2910 | Prior Liens Outstanding on Acquired Collateral | N | |
| 6.10 | E | 2920 | Contingent Liabilities | N | |
| 6.10 | E | 2940 | Capital Lease Liability | N | |
| 6.10 | E | 2980 | Custodial Liability | N | 5 |
| 6.10 | E | 2990 | Other Liabilities Without Related Budgetary Obligations | N | |
| | | | | | |
| **6.11** | **Total Non-Federal Liabilities** | | | | |
| 6.11 | This line is calculated. Equals sum of lines 6.1 through 6.10. | | | | |
| | | | | | |
| **7** | **Federal** | | | | |
| **7.1** | **Accounts Payable (RC 22)** | | | | 2 |
| 7.1 | E | 2110 | Accounts Payable | F | |
| 7.1 | E | 2120 | Disbursements in Transit | F | |
| 7.1 | E | 2130 | Contract Holdbacks | F | |
| 7.1 | E | 2170 | Subsidy Payable to the Financing Account | F | |
| 7.1 | E | 2190 | Other Liabilities With Related Budgetary Obligations | F | |
| 7.1 | E | 2960 | Accounts Payable From Canceled Appropriations | F | |
| 7.1 | E | 2990 | Other Liabilities Without Related Budgetary Obligations | F | |
| | | | | | |
| **7.2** | **Accounts Payable - Capital Transfers (RC 12)** | | | | 2 |
| 7.2 | E | 2923 | Contingent Liability for Capital Transfers | F | |
| 7.2 | E | 2970 | Liability for Capital Transfers to the General Fund of the Treasury | F | |
| | | | | | |
| **7.3** | **Federal Debt (RC 01)** | | | | 2 |

USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2011 Reporting

| | | | | USSGL Account Attributes for FACTS I/1 | |
|---|---|---|---|---|---|
| **Line No.** | **Trial Bal.** | **USSGL Acct.** | **USSGL Account Title** | **Fed / NonFed** | **Addl. Info.** |
| 7.3 | E | 2530 | Securities Issued by Federal Agencies Under General and Special Financing Authority | F | 10 |
| 7.3 | E | 2531 | Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority | F | 10 |
| 7.3 | E | 2532 | Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority | F | 10 |
| 7.3 | E | 2533 | Amortization of Discount and Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority | F | 10 |
| 7.3 | E | 2540 | Participation Certificates | F | 10 |
| | | | | | |
| **7.4** | **Interest Payable (RC 02)** | | | | 2 |
| 7.4 | E | 2140 | Accrued Interest Payable - Not Otherwise Classified | F | 10 |
| 7.4 | E | 2141 | Accrued Interest Payable - Debt | F | 10 |
| | | | | | |
| **7.5** | **Loans Payable (RC 17)** | | | | 2 |
| 7.5 | E | 2510 | Principal Payable to the Bureau of the Public Debt | F | |
| 7.5 | E | 2511 | Capitalized Loan Interest Payable - Non-Credit Reform | F | |
| 7.5 | E | 2520 | Principal Payable to the Federal Financing Bank | F | |
| 7.5 | E | 2590 | Other Debt | F | |
| | | | | | |
| **7.6** | **Transfers Payable (RC 27)** | | | | 2 |
| 7.6 | E | 2150 | Payable for Transfers of Currently Invested Balances | F | 10 |
| 7.6 | E | 2155 | Expenditure Transfers Payable | F | 10 |
| | | | | | |
| **7.7** | **Benefit Program Contributions Payable (RC 21)** | | | | 2 |
| 7.7 | E | 2213 | Employer Contributions and Payroll Taxes Payable | F | |
| 7.7 | E | 2215 | Other Post Employment Benefits Due and Payable | F | |
| 7.7 | E | 2225 | Unfunded FECA Liability | F | |
| 7.7 | E | 2290 | Other Unfunded Employment Related Liability | F | |

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| Line No. | Trial Bal. | USSGL Acct. | USSGL Account Title | USSGL Account Attributes for FACTS I/1 Fed / NonFed | Addl. Info. |
|---|---|---|---|---|---|
| | | | | | |
| **7.8** | **Advances From Others and Deferred Credits (RC 23)** | | | | 2 |
| 7.8 | E | 2310 | Liability for Advances and Prepayments | F | 10 |
| | | | | | |
| **7.9** | **Liability to the General Fund for Custodial and Other NonEntity Assets (RC 29)** | | | | 2 |
| 7.9 | E | 2980 | Custodial Liability | F | 11 |
| 7.9 | E | 2985 | Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity | F | 11 |
| | | | | | |
| **7.10** | **Other Liabilities (Without Reciprocals) (RC 29)** | | | | 2 |
| 7.10 | E | 2400 | Liability for Nonfiduciary Deposit Funds, Clearing Accounts, and Undeposited Collections | F | |
| 7.10 | E | 2940 | Capital Lease Liability | F | |
| 7.10 | E | 2980 | Custodial Liability | F | 10 |
| 7.10 | E | 2985 | Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity | F | 10 |
| | | | | | |
| **7.11** | **Total Federal Liabilities** | | | | |
| 7.11 | This line is calculated. Equals sum of lines 7.1 through 7.10. | | | | |
| | | | | | |
| **8** | **Total Liabilities** | | | | |
| 8 | This line is calculated. Equals sum of lines 6.11 and 7.11. | | | | |
| | | | | | |
| **9** | **Net Position:** | | | | |
| **9.1** | **Net Position - Nonearmarked Funds** | | | | |
| 9.1 | B | 3100 | Unexpended Appropriations - Cumulative | | |
| 9.1 | E | 3101 | Unexpended Appropriations - Appropriations Received | | |
| 9.1 | E | 3102 | Unexpended Appropriations - Transfers-In | F | |
| 9.1 | E | 3103 | Unexpended Appropriations - Transfers-Out | F | |
| 9.1 | E | 3105 | Unexpended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year | | |

USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2011 Reporting

| | | | | USSGL Account Attributes for FACTS I/1 | |
|---|---|---|---|---|---|
| Line No. | Trial Bal. | USSGL Acct. | USSGL Account Title | Fed / NonFed | Addl. Info. |
| 9.1 | E | 3106 | Unexpended Appropriations - Adjustments | | |
| 9.1 | E | 3107 | Unexpended Appropriations - Used | | |
| 9.1 | E | 3108 | Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors | | |
| 9.1 | E | 3109 | Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles | | |
| 9.1 | B | 3310 | Cumulative Results of Operations | | |
| 9.1 | E | 5100 | Revenue From Goods Sold | F/N | |
| 9.1 | E | 5109 | Contra Revenue for Goods Sold | F/N | |
| 9.1 | E | 5200 | Revenue From Services Provided | F/N | |
| 9.1 | E | 5209 | Contra Revenue for Services Provided | F/N | |
| 9.1 | E | 5310 | Interest Revenue - Other | F/N | |
| 9.1 | E | 5311 | Interest Revenue - Investments | F/N | |
| 9.1 | E | 5312 | Interest Revenue - Loans Receivable/Uninvested Funds | F/N | |
| 9.1 | E | 5313 | Interest Revenue - Subsidy Amortization | N | |
| 9.1 | E | 5314 | Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act | N | |
| 9.1 | E | 5315 | Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act | N | |
| 9.1 | E | 5317 | Contra Revenue for Interest Revenue - Loans Receivable | F/N | |
| 9.1 | E | 5318 | Contra Revenue for Interest Revenue - Investments | F/N | |
| 9.1 | E | 5319 | Contra Revenue for Interest Revenue - Other | F/N | |
| 9.1 | E | 5320 | Penalties and Fines Revenue | F/N | |
| 9.1 | E | 5324 | Contra Revenue for Penalties and Fines | F/N | |
| 9.1 | E | 5325 | Administrative Fees Revenue | F/N | |
| 9.1 | E | 5329 | Contra Revenue for Administrative Fees | F/N | |
| 9.1 | E | 5400 | Benefit Program Revenue | F/N | |
| 9.1 | E | 5409 | Contra Revenue for Benefit Program Revenue | F/N | |
| 9.1 | E | 5500 | Insurance and Guarantee Premium Revenue | N | |
| 9.1 | E | 5509 | Contra Revenue for Insurance and Guarantee Premium Revenue | N | |

**USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2011 Reporting**

| | | | | USSGL Account Attributes for FACTS I/1 | |
|---|---|---|---|---|---|
| **Line No.** | **Trial Bal.** | **USSGL Acct.** | **USSGL Account Title** | **Fed / NonFed** | **Addl. Info.** |
| 9.1 | E | 5600 | Donated Revenue - Financial Resources | N | |
| 9.1 | E | 5609 | Contra Revenue for Donations - Financial Resources | N | |
| 9.1 | E | 5610 | Donated Revenue - Nonfinancial Resources | N | |
| 9.1 | E | 5619 | Contra Donated Revenue - Nonfinancial Resources | N | |
| 9.1 | E | 5640 | Forfeiture Revenue - Cash and Cash Equivalents | N | |
| 9.1 | E | 5649 | Contra Forfeiture Revenue - Cash and Cash Equivalents | N | |
| 9.1 | E | 5650 | Forfeiture Revenue - Forfeitures of Property | N | |
| 9.1 | E | 5659 | Contra Forfeiture Revenue - Forfeitures of Property | N | |
| 9.1 | E | 5700 | Expended Appropriations | | |
| 9.1 | E | 5705 | Expended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year | | |
| 9.1 | E | 5708 | Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors | | |
| 9.1 | E | 5709 | Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles | | |
| 9.1 | E | 5720 | Financing Sources Transferred In Without Reimbursement | F | |
| 9.1 | E | 5730 | Financing Sources Transferred Out Without Reimbursement | F | |
| 9.1 | E | 5740 | Appropriated Earmarked Receipts Transferred In | F | |
| 9.1 | E | 5745 | Appropriated Earmarked Receipts Transferred Out | F | |
| 9.1 | E | 5750 | Expenditure Financing Sources - Transfers-In | F | |
| 9.1 | E | 5755 | Nonexpenditure Financing Sources - Transfers-In - Other | F | |
| 9.1 | E | 5756 | Nonexpenditure Financing Sources - Transfers-In - Capital Transfers | F | |
| 9.1 | E | 5760 | Expenditure Financing Sources - Transfers-Out | F | |
| 9.1 | E | 5765 | Nonexpenditure Financing Sources - Transfers-Out - Other | F | |
| 9.1 | E | 5766 | Nonexpenditure Financing Sources - Transfers-Out - Capital Transfers | F | |
| 9.1 | E | 5775 | Nonbudgetary Financing Sources Transferred In | F | |
| 9.1 | E | 5776 | Nonbudgetary Financing Sources Transferred Out | F | |
| 9.1 | E | 5780 | Imputed Financing Sources | F | |
| 9.1 | E | 5790 | Other Financing Sources | F | |
| 9.1 | E | 5791 | Adjustment to Financing Sources - Downward Reestimate or Negative Subsidy | F | |

USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2011 Reporting

| | | | | USSGL Account Attributes for FACTS I/1 | |
|---|---|---|---|---|---|
| Line No. | Trial Bal. | USSGL Acct. | USSGL Account Title | Fed / NonFed | Addl. Info. |
| 9.1 | E | 5792 | Financing Sources To Be Transferred Out - Contingent Liability | F | |
| 9.1 | E | 5795 | Seigniorage | N | |
| 9.1 | E | 5800 | Tax Revenue Collected - Not Otherwise Classified | F/N | |
| 9.1 | E | 5801 | Tax Revenue Collected - Individual | F/N | |
| 9.1 | E | 5802 | Tax Revenue Collected - Corporate | F/N | |
| 9.1 | E | 5803 | Tax Revenue Collected - Unemployment | F/N | |
| 9.1 | E | 5804 | Tax Revenue Collected - Excise | F/N | |
| 9.1 | E | 5805 | Tax Revenue Collected - Estate and Gift | F/N | |
| 9.1 | E | 5806 | Tax Revenue Collected - Customs | F/N | |
| 9.1 | E | 5820 | Tax Revenue Accrual Adjustment - Not Otherwise Classified | F/N | |
| 9.1 | E | 5821 | Tax Revenue Accrual Adjustment - Individual | F/N | |
| 9.1 | E | 5822 | Tax Revenue Accrual Adjustment - Corporate | F/N | |
| 9.1 | E | 5823 | Tax Revenue Accrual Adjustment - Unemployment | F/N | |
| 9.1 | E | 5824 | Tax Revenue Accrual Adjustment - Excise | F/N | |
| 9.1 | E | 5825 | Tax Revenue Accrual Adjustment - Estate and Gift | F/N | |
| 9.1 | E | 5826 | Tax Revenue Accrual Adjustment - Customs | F/N | |
| 9.1 | E | 5830 | Contra Revenue for Taxes - Not Otherwise Classified | F/N | |
| 9.1 | E | 5831 | Contra Revenue for Taxes - Individual | F/N | |
| 9.1 | E | 5832 | Contra Revenue for Taxes - Corporate | F/N | |
| 9.1 | E | 5833 | Contra Revenue for Taxes - Unemployment | F/N | |
| 9.1 | E | 5834 | Contra Revenue for Taxes - Excise | F/N | |
| 9.1 | E | 5835 | Contra Revenue for Taxes - Estate and Gift | F/N | |
| 9.1 | E | 5836 | Contra Revenue for Taxes - Customs | F/N | |
| 9.1 | E | 5890 | Tax Revenue Refunds - Not Otherwise Classified | F/N | |
| 9.1 | E | 5891 | Tax Revenue Refunds - Individual | F/N | |
| 9.1 | E | 5892 | Tax Revenue Refunds - Corporate | F/N | |
| 9.1 | E | 5893 | Tax Revenue Refunds - Unemployment | F/N | |
| 9.1 | E | 5894 | Tax Revenue Refunds - Excise | F/N | |
| 9.1 | E | 5895 | Tax Revenue Refunds - Estate and Gift | F/N | |

USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2011 Reporting

| | | | | USSGL Account Attributes for FACTS I/1 | |
|---|---|---|---|---|---|
| Line No. | Trial Bal. | USSGL Acct. | USSGL Account Title | Fed / NonFed | Addl. Info. |
| 9.1 | E | 5896 | Tax Revenue Refunds - Customs | F/N | |
| 9.1 | E | 5900 | Other Revenue | F/N | |
| 9.1 | E | 5909 | Contra Revenue for Other Revenue | F/N | |
| 9.1 | E | 5921 | Valuation Change in Investments - Exchange Stabilization Fund | N | |
| 9.1 | E | 5922 | Valuation Change in Investments for Federal Government Sponsored Enterprise | N | |
| 9.1 | E | 5923 | Valuation Change in Investments - Beneficial Interest in Trust | N | |
| 9.1 | E | 5990 | Collections for Others - Statement of Custodial Activity | F/N | |
| 9.1 | E | 5991 | Accrued Collections for Others - Statement of Custodial Activity | F/N | |
| 9.1 | E | 5993 | Offset to Non-Entity Collections - Statement of Changes in Net Position | F | |
| 9.1 | E | 5994 | Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position | F | |
| 9.1 | E | 5997 | Financing Sources Transferred In From Custodial Statement Collections | F | |
| 9.1 | E | 5998 | Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the Treasury | F | |
| 9.1 | E | 6100 | Operating Expenses/Program Costs | F/N | |
| 9.1 | E | 6190 | Contra Bad Debt Expense - Incurred for Others | F/N | |
| 9.1 | E | 6199 | Adjustment to Subsidy Expense | N | |
| 9.1 | E | 6310 | Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank | F | |
| 9.1 | E | 6320 | Interest Expenses on Securities | F/N | |
| 9.1 | E | 6330 | Other Interest Expenses | F/N | |
| 9.1 | E | 6340 | Interest Expense Accrued on the Liability for Loan Guarantees | N | |
| 9.1 | E | 6400 | Benefit Expense | F/N | |
| 9.1 | E | 6500 | Cost of Goods Sold | N | |
| 9.1 | E | 6600 | Applied Overhead | N | |
| 9.1 | E | 6610 | Cost Capitalization Offset | N | |
| 9.1 | E | 6710 | Depreciation, Amortization, and Depletion | N | |
| 9.1 | E | 6720 | Bad Debt Expense | F/N | |
| 9.1 | E | 6730 | Imputed Costs | F | |
| 9.1 | E | 6790 | Other Expenses Not Requiring Budgetary Resources | F/N | |

USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2011 Reporting

| | | | | USSGL Account Attributes for FACTS I/1 | |
|---|---|---|---|---|---|
| **Line No.** | **Trial Bal.** | **USSGL Acct.** | **USSGL Account Title** | **Fed / NonFed** | **Addl. Info.** |
| 9.1 | E | 6800 | Future Funded Expenses | F/N | |
| 9.1 | E | 6850 | Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated) | F | |
| 9.1 | E | 6900 | Nonproduction Costs | F/N | |
| 9.1 | E | 7110 | Gains on Disposition of Assets - Other | N | |
| 9.1 | E | 7111 | Gains on Disposition of Investments | F/N | |
| 9.1 | E | 7112 | Gains on Disposition of Borrowings | F | |
| 9.1 | E | 7180 | Unrealized Gains | F/N | |
| 9.1 | E | 7190 | Other Gains | F/N | |
| 9.1 | E | 7210 | Losses on Disposition of Assets - Other | N | |
| 9.1 | E | 7211 | Losses on Disposition of Investments | F/N | |
| 9.1 | E | 7212 | Losses on Disposition of Borrowings | F | |
| 9.1 | E | 7280 | Unrealized Losses | F/N | |
| 9.1 | E | 7290 | Other Losses | F/N | |
| 9.1 | E | 7300 | Extraordinary Items | N | |
| 9.1 | E | 7400 | Prior-Period Adjustments Due to Corrections of Errors | F/N | |
| 9.1 | E | 7401 | Prior-Period Adjustments Due to Changes in Accounting Principles | F/N | |
| 9.1 | E | 7405 | Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year | F/N | |
| 9.1 | E | 7500 | Distribution of Income - Dividend | F/N | |
| 9.1 | E | 7600 | Changes in Actuarial Liability | N | |
| | | | | | |
| **9.2** | **Net Position - Earmarked Funds** | | | | |
| 9.2 | B | 3100 | Unexpended Appropriations - Cumulative | | |
| 9.2 | E | 3101 | Unexpended Appropriations - Appropriations Received | | |
| 9.2 | E | 3102 | Unexpended Appropriations - Transfers-In | F | |
| 9.2 | E | 3103 | Unexpended Appropriations - Transfers-Out | F | |
| 9.2 | E | 3105 | Unexpended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year | | |

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| | | | | USSGL Account Attributes for FACTS I/1 | |
|---|---|---|---|---|---|
| Line No. | Trial Bal. | USSGL Acct. | USSGL Account Title | Fed / NonFed | Addl. Info. |
| 9.2 | E | 3106 | Unexpended Appropriations - Adjustments | | |
| 9.2 | E | 3107 | Unexpended Appropriations - Used | | |
| 9.2 | E | 3108 | Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors | | |
| 9.2 | E | 3109 | Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles | | |
| 9.2 | B | 3310 | Cumulative Results of Operations | | |
| 9.2 | E | 5100 | Revenue From Goods Sold | F/N | |
| 9.2 | E | 5109 | Contra Revenue for Goods Sold | F/N | |
| 9.2 | E | 5200 | Revenue From Services Provided | F/N | |
| 9.2 | E | 5209 | Contra Revenue for Services Provided | F/N | |
| 9.2 | E | 5310 | Interest Revenue - Other | F/N | |
| 9.2 | E | 5311 | Interest Revenue - Investments | F/N | |
| 9.2 | E | 5312 | Interest Revenue - Loans Receivable/Uninvested Funds | F/N | |
| 9.2 | E | 5313 | Interest Revenue - Subsidy Amortization | N | |
| 9.2 | E | 5314 | Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act | N | |
| 9.2 | E | 5315 | Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act | N | |
| 9.2 | E | 5317 | Contra Revenue for Interest Revenue - Loans Receivable | F/N | |
| 9.2 | E | 5318 | Contra Revenue for Interest Revenue - Investments | F/N | |
| 9.2 | E | 5319 | Contra Revenue for Interest Revenue - Other | F/N | |
| 9.2 | E | 5320 | Penalties and Fines Revenue | F/N | |
| 9.2 | E | 5324 | Contra Revenue for Penalties and Fines | F/N | |
| 9.2 | E | 5325 | Administrative Fees Revenue | F/N | |
| 9.2 | E | 5329 | Contra Revenue for Administrative Fees | F/N | |
| 9.2 | E | 5400 | Benefit Program Revenue | F/N | |
| 9.2 | E | 5409 | Contra Revenue for Benefit Program Revenue | F/N | |
| 9.2 | E | 5500 | Insurance and Guarantee Premium Revenue | N | |
| 9.2 | E | 5509 | Contra Revenue for Insurance and Guarantee Premium Revenue | N | |

**USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2011 Reporting**

| | | | | USSGL Account Attributes for FACTS I/1 | |
|---|---|---|---|---|---|
| **Line No.** | **Trial Bal.** | **USSGL Acct.** | **USSGL Account Title** | **Fed / NonFed** | **Addl. Info.** |
| 9.2 | E | 5600 | Donated Revenue - Financial Resources | N | |
| 9.2 | E | 5609 | Contra Revenue for Donations - Financial Resources | N | |
| 9.2 | E | 5610 | Donated Revenue - Nonfinancial Resources | N | |
| 9.2 | E | 5619 | Contra Donated Revenue - Nonfinancial Resources | N | |
| 9.2 | E | 5640 | Forfeiture Revenue - Cash and Cash Equivalents | N | |
| 9.2 | E | 5649 | Contra Forfeiture Revenue - Cash and Cash Equivalents | N | |
| 9.2 | E | 5650 | Forfeiture Revenue - Forfeitures of Property | N | |
| 9.2 | E | 5659 | Contra Forfeiture Revenue - Forfeitures of Property | N | |
| 9.2 | E | 5700 | Expended Appropriations | | |
| 9.2 | E | 5705 | Expended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year | | |
| 9.2 | E | 5708 | Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors | | |
| 9.2 | E | 5709 | Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles | | |
| 9.2 | E | 5720 | Financing Sources Transferred In Without Reimbursement | F | |
| 9.2 | E | 5730 | Financing Sources Transferred Out Without Reimbursement | F | |
| 9.2 | E | 5740 | Appropriated Earmarked Receipts Transferred In | F | |
| 9.2 | E | 5745 | Appropriated Earmarked Receipts Transferred Out | F | |
| 9.2 | E | 5750 | Expenditure Financing Sources - Transfers-In | F | |
| 9.2 | E | 5755 | Nonexpenditure Financing Sources - Transfers-In - Other | F | |
| 9.2 | E | 5756 | Nonexpenditure Financing Sources - Transfers-In - Capital Transfers | F | |
| 9.2 | E | 5760 | Expenditure Financing Sources - Transfers-Out | F | |
| 9.2 | E | 5765 | Nonexpenditure Financing Sources - Transfers-Out - Other | F | |
| 9.2 | E | 5766 | Nonexpenditure Financing Sources - Transfers-Out - Capital Transfers | F | |
| 9.2 | E | 5775 | Nonbudgetary Financing Sources Transferred In | F | |
| 9.2 | E | 5776 | Nonbudgetary Financing Sources Transferred Out | F | |
| 9.2 | E | 5780 | Imputed Financing Sources | F | |
| 9.2 | E | 5790 | Other Financing Sources | F | |
| 9.2 | E | 5791 | Adjustment to Financing Sources - Downward Reestimate or Negative Subsidy | F | |

USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2011 Reporting

| | | | | USSGL Account Attributes for FACTS I/1 | |
|---|---|---|---|---|---|
| Line No. | Trial Bal. | USSGL Acct. | USSGL Account Title | Fed / NonFed | Addl. Info. |
| 9.2 | E | 5792 | Financing Sources To Be Transferred Out - Contingent Liability | F | |
| 9.2 | E | 5800 | Tax Revenue Collected - Not Otherwise Classified | F/N | |
| 9.2 | E | 5801 | Tax Revenue Collected - Individual | F/N | |
| 9.2 | E | 5802 | Tax Revenue Collected - Corporate | F/N | |
| 9.2 | E | 5803 | Tax Revenue Collected - Unemployment | F/N | |
| 9.2 | E | 5804 | Tax Revenue Collected - Excise | F/N | |
| 9.2 | E | 5805 | Tax Revenue Collected - Estate and Gift | F/N | |
| 9.2 | E | 5806 | Tax Revenue Collected - Customs | F/N | |
| 9.2 | E | 5820 | Tax Revenue Accrual Adjustment - Not Otherwise Classified | F/N | |
| 9.2 | E | 5821 | Tax Revenue Accrual Adjustment - Individual | F/N | |
| 9.2 | E | 5822 | Tax Revenue Accrual Adjustment - Corporate | F/N | |
| 9.2 | E | 5823 | Tax Revenue Accrual Adjustment - Unemployment | F/N | |
| 9.2 | E | 5824 | Tax Revenue Accrual Adjustment - Excise | F/N | |
| 9.2 | E | 5825 | Tax Revenue Accrual Adjustment - Estate and Gift | F/N | |
| 9.2 | E | 5826 | Tax Revenue Accrual Adjustment - Customs | F/N | |
| 9.2 | E | 5830 | Contra Revenue for Taxes - Not Otherwise Classified | F/N | |
| 9.2 | E | 5831 | Contra Revenue for Taxes - Individual | F/N | |
| 9.2 | E | 5832 | Contra Revenue for Taxes - Corporate | F/N | |
| 9.2 | E | 5833 | Contra Revenue for Taxes - Unemployment | F/N | |
| 9.2 | E | 5834 | Contra Revenue for Taxes - Excise | F/N | |
| 9.2 | E | 5835 | Contra Revenue for Taxes - Estate and Gift | F/N | |
| 9.2 | E | 5836 | Contra Revenue for Taxes - Customs | F/N | |
| 9.2 | E | 5890 | Tax Revenue Refunds - Not Otherwise Classified | F/N | |
| 9.2 | E | 5891 | Tax Revenue Refunds - Individual | F/N | |
| 9.2 | E | 5892 | Tax Revenue Refunds - Corporate | F/N | |
| 9.2 | E | 5893 | Tax Revenue Refunds - Unemployment | F/N | |
| 9.2 | E | 5894 | Tax Revenue Refunds - Excise | F/N | |
| 9.2 | E | 5895 | Tax Revenue Refunds - Estate and Gift | F/N | |
| 9.2 | E | 5896 | Tax Revenue Refunds - Customs | F/N | |

**USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2011 Reporting**

| | | | | USSGL Account Attributes for FACTS I/1 | |
|---|---|---|---|---|---|
| **Line No.** | **Trial Bal.** | **USSGL Acct.** | **USSGL Account Title** | **Fed / NonFed** | **Addl. Info.** |
| 9.2 | E | 5900 | Other Revenue | F/N | 5 |
| 9.2 | E | 5909 | Contra Revenue for Other Revenue | F/N | 5 |
| 9.2 | E | 5921 | Valuation Change in Investments - Exchange Stabilization Fund | N | |
| 9.2 | E | 5922 | Valuation Change in Investments for Federal Government Sponsored Enterprise | N | |
| 9.2 | E | 5923 | Valuation Change in Investments - Beneficial Interest in Trust | N | |
| 9.2 | E | 5990 | Collections for Others - Statement of Custodial Activity | F/N | |
| 9.2 | E | 5991 | Accrued Collections for Others - Statement of Custodial Activity | F/N | |
| 9.2 | E | 5993 | Offset to Non-Entity Collections - Statement of Changes in Net Position | F | |
| 9.2 | E | 5994 | Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position | F | |
| 9.2 | E | 5997 | Financing Sources Transferred In From Custodial Statement Collections | F | |
| 9.2 | E | 5998 | Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the Treasury | F | |
| 9.2 | E | 6100 | Operating Expenses/Program Costs | F/N | |
| 9.2 | E | 6190 | Contra Bad Debt Expense - Incurred for Others | F/N | |
| 9.2 | E | 6199 | Adjustment to Subsidy Expense | N | |
| 9.2 | E | 6310 | Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank | F | |
| 9.2 | E | 6320 | Interest Expenses on Securities | F/N | |
| 9.2 | E | 6330 | Other Interest Expenses | F/N | |
| 9.2 | E | 6340 | Interest Expense Accrued on the Liability for Loan Guarantees | N | |
| 9.2 | E | 6400 | Benefit Expense | F/N | |
| 9.2 | E | 6500 | Cost of Goods Sold | N | |
| 9.2 | E | 6600 | Applied Overhead | N | |
| 9.2 | E | 6610 | Cost Capitalization Offset | N | |
| 9.2 | E | 6710 | Depreciation, Amortization, and Depletion | N | |
| 9.2 | E | 6720 | Bad Debt Expense | F/N | |
| 9.2 | E | 6730 | Imputed Costs | F | |
| 9.2 | E | 6790 | Other Expenses Not Requiring Budgetary Resources | F/N | |
| 9.2 | E | 6800 | Future Funded Expenses | F/N | |

**USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2011 Reporting**

| | | | | USSGL Account Attributes for FACTS I/1 | |
|---|---|---|---|---|---|
| **Line No.** | **Trial Bal.** | **USSGL Acct.** | **USSGL Account Title** | **Fed / NonFed** | **Addl. Info.** |
| 9.2 | E | 6850 | Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated) | F | |
| 9.2 | E | 6900 | Nonproduction Costs | F/N | |
| 9.2 | E | 7110 | Gains on Disposition of Assets - Other | N | |
| 9.2 | E | 7111 | Gains on Disposition of Investments | F/N | |
| 9.2 | E | 7112 | Gains on Disposition of Borrowings | F | |
| 9.2 | E | 7180 | Unrealized Gains | F/N | |
| 9.2 | E | 7190 | Other Gains | F/N | |
| 9.2 | E | 7210 | Losses on Disposition of Assets - Other | N | |
| 9.2 | E | 7211 | Losses on Disposition of Investments | F/N | |
| 9.2 | E | 7212 | Losses on Disposition of Borrowings | F | |
| 9.2 | E | 7280 | Unrealized Losses | F/N | |
| 9.2 | E | 7290 | Other Losses | F/N | |
| 9.2 | E | 7300 | Extraordinary Items | N | |
| 9.2 | E | 7400 | Prior-Period Adjustments Due to Corrections of Errors | F/N | |
| 9.2 | E | 7401 | Prior-Period Adjustments Due to Changes in Accounting Principles | F/N | |
| 9.2 | E | 7405 | Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year | F/N | |
| 9.2 | E | 7500 | Distribution of Income - Dividend | F/N | |
| 9.2 | E | 7600 | Changes in Actuarial Liability | N | |
| | | | | | |
| **10** | **Total Net Position** | | | | |
| 10 | This line is calculated. Equals sum of lines 9.1 and 9.2. | | | | |
| | | | | | |
| **11** | **Total Liabilities and Net Position** | | | | |
| 11 | This line is calculated. Equals sum of lines 8 and 10. | | | | |
| | | | | | |

**Footnotes and Additional Information:**

1/ Use USSGL account attribute domain values as provided in USSGL Section IV, page 4.

2/ For Reciprocal Category (RC) detail information, see TFM Volume I, Part 2, Chapter 4700, Agency Reporting Requirements for the Financial Report of the United States Government, Appendix 7.

3/ Intentionally left blank.

4/ Related to Government Account Series securities purchased using deposit funds.

5/ FASAB recognizes amounts returned to Puerto Rico and the Virgin Islands as nonFederal custodial liabilities as referenced in SFFAS No. 7, paragraph 289.

6/ Does not include derivative assets.

7/ Related to investments in derivative assets.

8/ Does not include derivative liabilities.

9/ Related to derivative liabilities.

10/ Exclude General Fund (Trading Partner code 9900) activity in this account.

11/ Report only General Fund (Trading Partner code 9900) activity associated with this account. Beginning fiscal 2013, with the implementation of GTAS (http://fms.treas.gov/gtas/index.html), there will be a new Federal/NonFederal attribute domain value "G" for General Fund.

USSGL Crosswalk - Reclassified Statement of Net Cost for the Closing Package for Fiscal 2011 Reporting

| | | | | USSGL Account Attributes for FACTS I/1 | | |
|---|---|---|---|---|---|---|
| Line No. | Trial Bal. | USSGL Acct. | USSGL Account Title | Fed / NonFed | Exch / Nonexch | Addl. Info. |
| | | | | | | |
| **1** | **Gross Cost** | | | | | |
| | | | | | | |
| **2** | **Non-Federal Gross Cost** | | | | | |
| 2 | E | 6100 | Operating Expenses/Program Costs | N | | |
| 2 | E | 6190 | Contra Bad Debt Expense - Incurred for Others | N | | |
| 2 | E | 6199 | Adjustment to Subsidy Expense | N | | |
| 2 | E | 6330 | Other Interest Expenses | N | | |
| 2 | E | 6340 | Interest Expense Accrued on the Liability for Loan Guarantees | N | | |
| 2 | E | 6400 | Benefit Expense | N | | |
| 2 | E | 6500 | Cost of Goods Sold | N | | |
| 2 | E | 6600 | Applied Overhead | N | | |
| 2 | E | 6610 | Cost Capitalization Offset | N | | |
| 2 | E | 6710 | Depreciation, Amortization, and Depletion | N | | |
| 2 | E | 6720 | Bad Debt Expense | N | | |
| 2 | E | 6790 | Other Expenses Not Requiring Budgetary Resources | N | | |
| 2 | E | 6800 | Future Funded Expenses | N | | |
| 2 | E | 6900 | Nonproduction Costs | N | | |
| 2 | E | 7210 | Losses on Disposition of Assets - Other | N | X | |
| 2 | E | 7211 | Losses on Disposition of Investments | N | X | |
| 2 | E | 7280 | Unrealized Losses | N | X | |
| 2 | E | 7290 | Other Losses | N | X | 6 |
| 2 | E | 7300 | Extraordinary Items | N | | |
| 2 | E | 7500 | Distribution of Income - Dividend | N | X | |
| 2 | E | 7600 | Changes in Actuarial Liability | N | | |
| | | | | | | |
| **3** | **Interest on Debt Held by the Public** | | | | | |
| 3 | E | 6320 | Interest Expenses on Securities | N | | |
| | | | | | | |
| **4** | **Gains/Losses From Changes in Actuarial Assumptions** | | | | | |
| 4 | E | 7190 | Other Gains | N | X | 7 |
| 4 | E | 7290 | Other Losses | N | X | 7 |

USSGL Crosswalk - Reclassified Statement of Net Cost for the Closing Package for Fiscal 2011 Reporting

| | | | | USSGL Account Attributes for FACTS I/1 | | |
|---|---|---|---|---|---|---|
| Line No. | Trial Bal. | USSGL Acct. | USSGL Account Title | Fed / NonFed | Exch / Nonexch | Addl. Info. |
| | | | | | | |
| **5** | **Total Non-Federal Gross Cost** | | | | | |
| 5 | This line is calculated. Equals sum of lines 2 through 4 | | | | | |
| | | | | | | |
| **6** | **Federal Gross Cost** | | | | | |
| **6.1** | **Benefit Program Costs (RC 26)** | | | | | 3 |
| 6.1 | E | 6400 | Benefit Expense | F | | |
| 6.1 | E | 6850 | Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated) | F | | |
| | | | | | | |
| **6.2** | **Imputed Costs (RC 25)** | | | | | 3 |
| 6.2 | E | 6730 | Imputed Costs | F | | 5 |
| | | | | | | |
| **6.3** | **Buy/Sell Costs (RC 24)** | | | | | 3 |
| 6.3 | E | 6100 | Operating Expenses/Program Costs | F | | 5 |
| 6.3 | E | 6190 | Contra Bad Debt Expense - Incurred for Others | F | | 5 |
| 6.3 | E | 6720 | Bad Debt Expense | F | | 5 |
| 6.3 | E | 6790 | Other Expenses Not Requiring Budgetary Resources | F | | 5 |
| 6.3 | E | 6800 | Future Funded Expenses | F | | 5 |
| 6.3 | E | 6900 | Nonproduction Costs | F | | 5 |
| | | | | | | |
| **6.4** | **Federal Securities Interest Expense (RC 03)** | | | | | 3 |
| 6.4 | E | 6320 | Interest Expenses on Securities | F | | 4, 5 |
| 6.4 | E | 7211 | Losses on Disposition of Investments | F | X | 5 |
| 6.4 | E | 7280 | Unrealized Losses | F | X | 5 |
| | | | | | | |
| **6.5** | **Borrowing and Other Interest Expense (RC 05)** | | | | | 3 |
| 6.5 | E | 6310 | Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank | F | | |
| 6.5 | E | 6330 | Other Interest Expenses | F | | |
| | | | | | | |
| **6.6** | **Borrowing Losses (RC 06)** | | | | | 3 |

USSGL Crosswalk - Reclassified Statement of Net Cost for the Closing Package for Fiscal 2011 Reporting

| | | | | USSGL Account Attributes for FACTS I/1 | | |
|---|---|---|---|---|---|---|
| **Line No.** | **Trial Bal.** | **USSGL Acct.** | **USSGL Account Title** | **Fed / NonFed** | **Exch / Nonexch** | **Addl. Info.** |
| 6.6 | E | 7212 | Losses on Disposition of Borrowings | F | X | 4, 5 |
| 6.6 | E | 7290 | Other Losses | F | X | 5 |
| | | | | | | |
| **6.7** | **Other Expenses (without reciprocals) (RC 29)** | | | | | |
| 6.7 | E | 7500 | Distribution of Income - Dividend | F | X | |
| | | | | | | |
| **7** | **Total Federal Gross Cost** | | | | | |
| 7 | This line is calculated. Equals sum of lines 6.1 through 6.7 | | | | | |
| | | | | | | |
| **8** | **Department Total Gross Cost** | | | | | |
| 8 | This line is calculated. Equals the sum of lines 5 and 7 | | | | | |
| | | | | | | |
| **9** | **Earned Revenue** | | | | | |
| | | | | | | |
| **10** | **Non-Federal Earned Revenue** | | | | | |
| 10 | E | 5100 | Revenue From Goods Sold | N | X | |
| 10 | E | 5109 | Contra Revenue for Goods Sold | N | X | |
| 10 | E | 5200 | Revenue From Services Provided | N | X | |
| 10 | E | 5209 | Contra Revenue for Services Provided | N | X | |
| 10 | E | 5310 | Interest Revenue - Other | N | X | |
| 10 | E | 5311 | Interest Revenue - Investments | N | X | |
| 10 | E | 5312 | Interest Revenue - Loans Receivable/Uninvested Funds | N | X | |
| 10 | E | 5313 | Interest Revenue - Subsidy Amortization | N | X | |
| 10 | E | 5314 | Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act | N | X | |
| 10 | E | 5315 | Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act | N | X | |
| 10 | E | 5317 | Contra Revenue for Interest Revenue - Loans Receivable | N | X | |
| 10 | E | 5318 | Contra Revenue for Interest Revenue - Investments | N | X | |
| 10 | E | 5319 | Contra Revenue for Interest Revenue - Other | N | X | |
| 10 | E | 5325 | Administrative Fees Revenue | N | X | |
| 10 | E | 5329 | Contra Revenue for Administrative Fees | N | X | |

USSGL Crosswalk - Reclassified Statement of Net Cost for the Closing Package for Fiscal 2011 Reporting

| | | | | USSGL Account Attributes for FACTS I/1 | | |
|---|---|---|---|---|---|---|
| **Line No.** | **Trial Bal.** | **USSGL Acct.** | **USSGL Account Title** | **Fed / NonFed** | **Exch / Nonexch** | **Addl. Info.** |
| 10 | E | 5400 | Benefit Program Revenue | N | X | |
| 10 | E | 5409 | Contra Revenue for Benefit Program Revenue | N | X | |
| 10 | E | 5500 | Insurance and Guarantee Premium Revenue | N | X | |
| 10 | E | 5509 | Contra Revenue for Insurance and Guarantee Premium Revenue | N | X | |
| 10 | E | 5900 | Other Revenue | N | X | |
| 10 | E | 5909 | Contra Revenue for Other Revenue | N | X | |
| 10 | E | 5921 | Valuation Change in Investments - Exchange Stabilization Fund | N | X | |
| 10 | E | 5922 | Valuation Change in Investments for Federal Government Sponsored Enterprise | N | X | |
| 10 | E | 5990 | Collections for Others - Statement of Custodial Activity | N | X | |
| 10 | E | 5991 | Accrued Collections for Others - Statement of Custodial Activity | N | X | |
| 10 | E | 7110 | Gains on Disposition of Assets - Other | N | X | |
| 10 | E | 7111 | Gains on Disposition of Investments | N | X | |
| 10 | E | 7180 | Unrealized Gains | N | X | |
| 10 | E | 7190 | Other Gains | N | X | 6 |
| | | | | | | |
| **11** | **Federal Earned Revenue** | | | | | |
| **11.1** | **Benefit Program Revenue (RC 26)** | | | | | 3 |
| 11.1 | E | 5400 | Benefit Program Revenue | F | X | |
| 11.1 | E | 5409 | Contra Revenue for Benefit Program Revenue | F | X | |
| | | | | | | |
| **11.2** | **Buy/Sell Revenue (RC 24)** | | | | | 3 |
| 11.2 | E | 5100 | Revenue From Goods Sold | F | X | 5 |
| 11.2 | E | 5109 | Contra Revenue for Goods Sold | F | X | 5 |
| 11.2 | E | 5200 | Revenue From Services Provided | F | X | 5 |
| 11.2 | E | 5209 | Contra Revenue for Services Provided | F | X | 5 |
| 11.2 | E | 5325 | Administrative Fees Revenue | F | X | 5 |
| 11.2 | E | 5329 | Contra Revenue for Administrative Fees | F | X | 5 |
| 11.2 | E | 5900 | Other Revenue | F | X | 5 |
| 11.2 | E | 5909 | Contra Revenue for Other Revenue | F | X | 5 |
| | | | | | | |
| **11.3** | **Federal Securities Interest Revenue (RC 03)** | | | | | 3 |

USSGL Crosswalk - Reclassified Statement of Net Cost for the Closing Package for Fiscal 2011 Reporting

| | | | | USSGL Account Attributes for FACTS I/1 | | |
|---|---|---|---|---|---|---|
| **Line No.** | **Trial Bal.** | **USSGL Acct.** | **USSGL Account Title** | **Fed / NonFed** | **Exch / Nonexch** | **Addl. Info.** |
| 11.3 | E | 5311 | Interest Revenue - Investments | F | X | 5 |
| 11.3 | E | 5318 | Contra Revenue for Interest Revenue - Investments | F | X | 5 |
| 11.3 | E | 7111 | Gains on Disposition of Investments | F | X | 5 |
| 11.3 | E | 7180 | Unrealized Gains | F | X | 5 |
| | | | | | | |
| **11.4** | **Borrowing and Other Interest Revenue (RC 05)** | | | | | 3 |
| 11.4 | E | 5310 | Interest Revenue - Other | F | X | 5 |
| 11.4 | E | 5312 | Interest Revenue - Loans Receivable/Uninvested Funds | F | X | 4, 5 |
| 11.4 | E | 5317 | Contra Revenue for Interest Revenue - Loans Receivable | F | X | 5 |
| 11.4 | E | 5319 | Contra Revenue for Interest Revenue - Other | F | X | 5 |
| | | | | | | |
| **11.5** | **Borrowing Gains (RC 06)** | | | | | 3 |
| 11.5 | E | 7112 | Gains on Disposition of Borrowings | F | X | 4, 5 |
| 11.5 | E | 7190 | Other Gains | F | X | 5 |
| | | | | | | |
| **11.6** | **Other Revenue (without reciprocals) (RC 29)** | | | | | 3 |
| 11.6 | E | 5990 | Collections for Others - Statement of Custodial Activity | F | X | |
| 11.6 | E | 5991 | Accrued Collections for Others - Statement of Custodial Activity | F | X | |
| | | | | | | |
| **12** | **Total Federal Earned Revenue** | | | | | |
| 12 | This line is calculated. Equals sum of 11.1 through 11.6 | | | | | |
| | | | | | | |
| **13** | **Department Total Earned Revenue** | | | | | |
| 13 | This line is calculated. Equals the sum of lines 10 and 12 | | | | | |
| | | | | | | |
| **14** | **Net Cost of Operations** | | | | | |
| 14 | This line is calculated. Equals the sum of line 8 minus line 13 | | | | | |
| | | | | | | |

**Footnotes and Additional Information:**

1/ Use USSGL account attribute domains as provided in USSGL Section IV, page 4.

2/ USSGL account attribute domain "F" excludes intradepartmental amounts.

3/ For Reciprocal Category (RC) detail information, see TFM Volume 1, Part 2, Chapter 4700, Agency Reporting Requirements for the Financial Report of the United States Government.

4/ Reported by the Department of the Treasury.

5/ Exclude General Fund (Trading Partner code 9900) activity in this account.

6/ Not related to changes in long term assumptions used to estimate actuarial liabilities

7/ Related to changes in long term assumptions used to estimate actuarial liabilities

**USSGL Crosswalk - Reclassified Statement of Changes in Net Position for the Closing Package for Fiscal 2011 Reporting**

| | | | | USSGL Account Attributes for FACTS I/1 | | |
|---|---|---|---|---|---|---|
| **Line No.** | **Trial Bal.** | **USSGL Acct.** | **USSGL Account Title** | **Fed / NonFed** | **Exch / Nonexch** | **Addl. Info.** |
| | | | | | | |
| **1** | **Beginning Net Position Balance** | | | | | |
| 1 | B | 3100 | Unexpended Appropriations - Cumulative | | | |
| 1 | B | 3310 | Cumulative Results of Operations | | | |
| | | | | | | |
| **2** | **Non-Federal Prior Period Adjustments** | | | | | |
| | | | | | | |
| **2.1** | **Changes in Accounting Principles** | | | | | |
| 2.1 | E | 7401 | Prior-Period Adjustments Due to Changes in Accounting Principles | N | | |
| | | | | | | |
| **2.2** | **Corrections of Errors** | | | | | |
| 2.2 | E | 7400 | Prior-Period Adjustments Due to Corrections of Errors | N | | |
| | | | | | | |
| **2.3** | **Corrections of Errors - Years Preceding the Prior Year** | | | | | |
| 2.3 | E | 7405 | Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year | N | | |
| | | | | | | |
| **3** | **Federal Prior Period Adjustments** | | | | | 2 |
| | | | | | | |
| **3.1** | **Changes in Accounting Principles (RC 29)** | | | | | |
| 3.1 | E | 3109 | Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles | | | |
| 3.1 | E | 5709 | Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles | | | |
| 3.1 | E | 7401 | Prior-Period Adjustments Due to Changes in Accounting Principles | F | | |
| | | | | | | |
| **3.2** | **Corrections of Errors (RC 29)** | | | | | |
| 3.2 | E | 3108 | Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors | | | |
| 3.2 | E | 5708 | Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors | | | |
| 3.2 | E | 7400 | Prior-Period Adjustments Due to Corrections of Errors | F | | |

**USSGL Crosswalk - Reclassified Statement of Changes in Net Position for the Closing Package for Fiscal 2011 Reporting**

| | | | | USSGL Account Attributes for FACTS I/1 | | |
|---|---|---|---|---|---|---|
| **Line No.** | **Trial Bal.** | **USSGL Acct.** | **USSGL Account Title** | **Fed / NonFed** | **Exch / Nonexch** | **Addl. Info.** |
| | | | | | | |
| **3.3** | **Corrections of Errors - Years Preceding the Prior Year (RC 29)** | | | | | |
| 3.3 | E | 3105 | Unexpended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year | | | |
| 3.3 | E | 5705 | Expended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year | | | |
| 3.3 | E | 7405 | Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year | F | | |
| | | | | | | |
| **4** | **Adjusted Beginning Net Position Balance** | | | | | |
| 4 | This line is calculated. | | | | | |
| 4 | For current year, equals sum of lines, 1, 2.1, 2.2, 3.1, and 3.2. | | | | | |
| 4 | For prior year, equals sum of lines, 1, 2.1, 2.2, 2.3, 3.1, 3.2, and 3.3. | | | | | |
| | | | | | | |
| **5** | **Non-Federal Nonexchange Revenue:** | | | | | |
| | | | | | | |
| **5.1** | **Individual Income Tax and Tax Withholdings (for use by Treasury only)** | | | | | |
| 5.1 | E | 5801 | Tax Revenue Collected - Individual | N | T | |
| 5.1 | E | 5821 | Tax Revenue Accrual Adjustment - Individual | N | T | |
| 5.1 | E | 5831 | Contra Revenue for Taxes - Individual | N | T | |
| 5.1 | E | 5891 | Tax Revenue Refunds - Individual | N | T | |
| | | | | | | |
| **5.2** | **Corporation Income Taxes (for use by Treasury only)** | | | | | |
| 5.2 | E | 5802 | Tax Revenue Collected - Corporate | N | T | |
| 5.2 | E | 5822 | Tax Revenue Accrual Adjustment - Corporate | N | T | |
| 5.2 | E | 5832 | Contra Revenue for Taxes - Corporate | N | T | |
| 5.2 | E | 5892 | Tax Revenue Refunds - Corporate | N | T | |
| | | | | | | |
| **5.3** | **Unemployment Taxes** | | | | | |
| 5.3 | E | 5803 | Tax Revenue Collected - Unemployment | N | T | |
| 5.3 | E | 5823 | Tax Revenue Accrual Adjustment - Unemployment | N | T | |
| 5.3 | E | 5833 | Contra Revenue for Taxes - Unemployment | N | T | |

USSGL Crosswalk - Reclassified Statement of Changes in Net Position for the Closing Package for Fiscal 2011 Reporting

| | | | | USSGL Account Attributes for FACTS I/1 | | |
|---|---|---|---|---|---|---|
| Line No. | Trial Bal. | USSGL Acct. | USSGL Account Title | Fed / NonFed | Exch / Nonexch | Addl. Info. |
| 5.3 | E | 5893 | Tax Revenue Refunds - Unemployment | N | T | |
| | | | | | | |
| **5.4** | **Excise Taxes** | | | | | |
| 5.4 | E | 5804 | Tax Revenue Collected - Excise | N | T | |
| 5.4 | E | 5824 | Tax Revenue Accrual Adjustment - Excise | N | T | |
| 5.4 | E | 5834 | Contra Revenue for Taxes - Excise | N | T | |
| 5.4 | E | 5894 | Tax Revenue Refunds - Excise | N | T | |
| | | | | | | |
| **5.5** | **Estate and Gift Taxes** | | | | | |
| 5.5 | E | 5805 | Tax Revenue Collected - Estate and Gift | N | T | |
| 5.5 | E | 5825 | Tax Revenue Accrual Adjustment - Estate and Gift | N | T | |
| 5.5 | E | 5835 | Contra Revenue for Taxes - Estate and Gift | N | T | |
| 5.5 | E | 5895 | Tax Revenue Refunds - Estate and Gift | N | T | |
| | | | | | | |
| **5.6** | **Customs Duties** | | | | | |
| 5.6 | E | 5806 | Tax Revenue Collected - Customs | N | T | |
| 5.6 | E | 5826 | Tax Revenue Accrual Adjustment - Customs | N | T | |
| 5.6 | E | 5836 | Contra Revenue for Taxes - Customs | N | T | |
| 5.6 | E | 5896 | Tax Revenue Refunds - Customs | N | T | |
| | | | | | | |
| **5.7** | **Other Taxes and Receipts** | | | | | |
| 5.7 | E | 5310 | Interest Revenue - Other | N | T | |
| 5.7 | E | 5311 | Interest Revenue - Investments | N | T | |
| 5.7 | E | 5312 | Interest Revenue - Loans Receivable/Uninvested Funds | N | T | |
| 5.7 | E | 5317 | Contra Revenue for Interest Revenue - Loans Receivable | N | T | |
| 5.7 | E | 5318 | Contra Revenue for Interest Revenue - Investments | N | T | |
| 5.7 | E | 5319 | Contra Revenue for Interest Revenue - Other | N | T | |
| 5.7 | E | 5320 | Penalties and Fines Revenue | N | T | |
| 5.7 | E | 5324 | Contra Revenue for Penalties and Fines | N | T | |
| 5.7 | E | 5400 | Benefit Program Revenue | N | T | |
| 5.7 | E | 5409 | Contra Revenue for Benefit Program Revenue | N | T | |
| 5.7 | E | 5600 | Donated Revenue - Financial Resources | N | T | |

**USSGL Crosswalk - Reclassified Statement of Changes in Net Position for the Closing Package for Fiscal 2011 Reporting**

| | | | | USSGL Account Attributes for FACTS I/1 | | |
|---|---|---|---|---|---|---|
| **Line No.** | **Trial Bal.** | **USSGL Acct.** | **USSGL Account Title** | **Fed / NonFed** | **Exch / Nonexch** | **Addl. Info.** |
| 5.7 | E | 5609 | Contra Revenue for Donations - Financial Resources | N | T | |
| 5.7 | E | 5610 | Donated Revenue - Nonfinancial Resources | N | T | |
| 5.7 | E | 5619 | Contra Donated Revenue - Nonfinancial Resources | N | T | |
| 5.7 | E | 5640 | Forfeiture Revenue - Cash and Cash Equivalents | N | T | |
| 5.7 | E | 5649 | Contra Forfeiture Revenue - Cash and Cash Equivalents | N | T | |
| 5.7 | E | 5650 | Forfeiture Revenue - Forfeitures of Property | N | T | |
| 5.7 | E | 5659 | Contra Forfeiture Revenue - Forfeitures of Property | N | T | |
| 5.7 | E | 5795 | Seigniorage | N | | 5 |
| 5.7 | E | 5800 | Tax Revenue Collected - Not Otherwise Classified | N | T | |
| 5.7 | E | 5820 | Tax Revenue Accrual Adjustment - Not Otherwise Classified | N | T | |
| 5.7 | E | 5830 | Contra Revenue for Taxes - Not Otherwise Classified | N | T | |
| 5.7 | E | 5890 | Tax Revenue Refunds - Not Otherwise Classified | N | T | |
| 5.7 | E | 5900 | Other Revenue | N | T | |
| 5.7 | E | 5909 | Contra Revenue for Other Revenue | N | T | |
| 5.7 | E | 5923 | Valuation Change in Investments - Beneficial Interest in Trust | N | T | |
| 5.7 | E | 5990 | Collections for Others - Statement of Custodial Activity | N | T | |
| 5.7 | E | 5991 | Accrued Collections for Others - Statement of Custodial Activity | N | T | |
| 5.7 | E | 7110 | Gains on Disposition of Assets - Other | N | T | |
| 5.7 | E | 7111 | Gains on Disposition of Investments | N | T | |
| 5.7 | E | 7180 | Unrealized Gains | N | T | |
| 5.7 | E | 7190 | Other Gains | N | T | |
| 5.7 | E | 7210 | Losses on Disposition of Assets - Other | N | T | |
| 5.7 | E | 7211 | Losses on Disposition of Investments | N | T | |
| 5.7 | E | 7280 | Unrealized Losses | N | T | |
| 5.7 | E | 7290 | Other Losses | N | T | |
| 5.7 | E | 7500 | Distribution of Income - Dividend | N | T | |
| | | | | | | |
| **5.8** | **Miscellaneous Earned Revenue** | | | | | 3 |
| | | | | | | |
| **5.9** | **Total Non-Federal Nonexchange Revenue** | | | | | |
| 5.9 | This line is calculated. Equals sum of lines 5.1 through 5.8. | | | | | |
| | | | | | | |

**USSGL Crosswalk - Reclassified Statement of Changes in Net Position for the Closing Package for Fiscal 2011 Reporting**

| | | | | USSGL Account Attributes for FACTS I/1 | | |
|---|---|---|---|---|---|---|
| **Line No.** | **Trial Bal.** | **USSGL Acct.** | **USSGL Account Title** | **Fed / NonFed** | **Exch / Nonexch** | **Addl. Info.** |
| **6** | **Federal Nonexchange Revenue:** | | | | | |
| | | | | | | |
| **6.1** | **Federal Securities Interest Revenue (Nonexchange) (RC 03)** | | | | | 2 |
| 6.1 | E | 5311 | Interest Revenue - Investments | F | T | 6 |
| 6.1 | E | 5318 | Contra Revenue for Interest Revenue - Investments | F | T | 6 |
| 6.1 | E | 7111 | Gains on Disposition of Investments | F | T | 6 |
| 6.1 | E | 7180 | Unrealized Gains | F | T | 6 |
| 6.1 | E | 7211 | Losses on Disposition of Investments | F | T | 6 |
| 6.1 | E | 7280 | Unrealized Losses | F | T | 6 |
| | | | | | | |
| **6.2** | **Borrowings and Other Interest Revenue (Nonexchange) (RC 05)** | | | | | 2 |
| 6.2 | E | 5310 | Interest Revenue - Other | F | T | 6 |
| 6.2 | E | 5312 | Interest Revenue - Loans Receivable/Uninvested Funds | F | T | 6 |
| 6.2 | E | 5317 | Contra Revenue for Interest Revenue - Loans Receivable | F | T | 6 |
| 6.2 | E | 5319 | Contra Revenue for Interest Revenue - Other | F | T | 6 |
| | | | | | | |
| **6.3** | **Benefit Program Revenue (Nonexchange) (RC 26)** | | | | | 2 |
| 6.3 | E | 5400 | Benefit Program Revenue | F | T | 6 |
| 6.3 | E | 5409 | Contra Revenue for Benefit Program Revenue | F | T | 6 |
| | | | | | | |
| **6.4** | **Other Taxes and Receipts (RC 29)** | | | | | 2 |
| 6.4 | E | 5800 | Tax Revenue Collected - Not Otherwise Classified | F | T | |
| 6.4 | E | 5801 | Tax Revenue Collected - Individual | F | T | |
| 6.4 | E | 5802 | Tax Revenue Collected - Corporate | F | T | |
| 6.4 | E | 5803 | Tax Revenue Collected - Unemployment | F | T | |
| 6.4 | E | 5804 | Tax Revenue Collected - Excise | F | T | |
| 6.4 | E | 5805 | Tax Revenue Collected - Estate and Gift | F | T | |
| 6.4 | E | 5806 | Tax Revenue Collected - Customs | F | T | |
| 6.4 | E | 5820 | Tax Revenue Accrual Adjustment - Not Otherwise Classified | F | T | |
| 6.4 | E | 5821 | Tax Revenue Accrual Adjustment - Individual | F | T | |
| 6.4 | E | 5822 | Tax Revenue Accrual Adjustment - Corporate | F | T | |
| 6.4 | E | 5823 | Tax Revenue Accrual Adjustment - Unemployment | F | T | |

**USSGL Crosswalk - Reclassified Statement of Changes in Net Position for the Closing Package for Fiscal 2011 Reporting**

| | | | | USSGL Account Attributes for FACTS I/1 | | |
|---|---|---|---|---|---|---|
| **Line No.** | **Trial Bal.** | **USSGL Acct.** | **USSGL Account Title** | **Fed / NonFed** | **Exch / Nonexch** | **Addl. Info.** |
| 6.4 | E | 5824 | Tax Revenue Accrual Adjustment - Excise | F | T | |
| 6.4 | E | 5825 | Tax Revenue Accrual Adjustment - Estate and Gift | F | T | |
| 6.4 | E | 5826 | Tax Revenue Accrual Adjustment - Customs | F | T | |
| 6.4 | E | 5830 | Contra Revenue for Taxes - Not Otherwise Classified | F | T | |
| 6.4 | E | 5831 | Contra Revenue for Taxes - Individual | F | T | |
| 6.4 | E | 5832 | Contra Revenue for Taxes - Corporate | F | T | |
| 6.4 | E | 5833 | Contra Revenue for Taxes - Unemployment | F | T | |
| 6.4 | E | 5834 | Contra Revenue for Taxes - Excise | F | T | |
| 6.4 | E | 5835 | Contra Revenue for Taxes - Estate and Gift | F | T | |
| 6.4 | E | 5836 | Contra Revenue for Taxes - Customs | F | T | |
| 6.4 | E | 5890 | Tax Revenue Refunds - Not Otherwise Classified | F | T | |
| 6.4 | E | 5891 | Tax Revenue Refunds - Individual | F | T | |
| 6.4 | E | 5892 | Tax Revenue Refunds - Corporate | F | T | |
| 6.4 | E | 5893 | Tax Revenue Refunds - Unemployment | F | T | |
| 6.4 | E | 5894 | Tax Revenue Refunds - Excise | F | T | |
| 6.4 | E | 5895 | Tax Revenue Refunds - Estate and Gift | F | T | |
| 6.4 | E | 5896 | Tax Revenue Refunds - Customs | F | T | |
| 6.4 | E | 7112 | Gains on Disposition of Borrowings | F | T | |
| 6.4 | E | 7190 | Other Gains | F | T | |
| 6.4 | E | 7212 | Losses on Disposition of Borrowings | F | T | |
| 6.4 | E | 7290 | Other Losses | F | T | |
| | | | | | | |
| **6.5** | **Total Federal Nonexchange Revenue** | | | | | |
| 6.5 | This line is calculated. Equals sum of lines 6.1 through 6.4. | | | | | |
| | | | | | | |
| **7** | **Budgetary Financing Sources:** | | | | | |
| | | | | | | |
| **7.1** | **Appropriations Received As Adjusted (recissions and other adjustments) (RC 29)** | | | | | 2 |
| 7.1 | E | 3101 | Unexpended Appropriations - Appropriations Received | | | |
| 7.1 | E | 3106 | Unexpended Appropriations - Adjustments | | | |
| | | | | | | |
| **7.2** | **Appropriation of Unavailable Special or Trust Fund Receipts Transfes-In (RC 07)** | | | | | 2 |

**USSGL Crosswalk - Reclassified Statement of Changes in Net Position for the Closing Package for Fiscal 2011 Reporting**

| | | | | USSGL Account Attributes for FACTS I/1 | | |
|---|---|---|---|---|---|---|
| **Line No.** | **Trial Bal.** | **USSGL Acct.** | **USSGL Account Title** | **Fed / NonFed** | **Exch / Nonexch** | **Addl. Info.** |
| 7.2 | E | 5740 | Appropriated Earmarked Receipts Transferred In | F | | 6 |
| | | | | | | |
| **7.3** | **Appropriation of Unavailable Special or Trust Fund Receipts Transfers-Out (RC 07)** | | | | | 2 |
| 7.3 | E | 5745 | Appropriated Earmarked Receipts Transferred Out | F | | 6 |
| | | | | | | |
| **7.4** | **Nonexpenditure Transfers-In of Unexpended Appropriations and Financing Sources (RC 08)** | | | | | 2 |
| 7.4 | E | 3102 | Unexpended Appropriations - Transfers-In | F | | |
| 7.4 | E | 5755 | Nonexpenditure Financing Sources - Transfers-In - Other | F | | |
| | | | | | | |
| **7.5** | **Nonexpenditure Transfers-Out of Unexpended Appropriations and Financing Sources (RC 08)** | | | | | 2 |
| 7.5 | E | 3103 | Unexpended Appropriations - Transfers-Out | F | | |
| 7.5 | E | 5765 | Nonexpenditure Financing Sources - Transfers-Out - Other | F | | |
| | | | | | | |
| **7.6** | **Expenditure Transfers-In of Financing Sources (RC 09)** | | | | | 2 |
| 7.6 | E | 5750 | Expenditure Financing Sources - Transfers-In | F | | |
| 7.6 | E | 5997 | Financing Sources Transferred In From Custodial Statement Collections | F | | |
| | | | | | | |
| **7.7** | **Expenditure Transfers-Out of Financing Sources (RC 09)** | | | | | 2 |
| 7.7 | E | 5760 | Expenditure Financing Sources - Transfers-Out | F | | |
| 7.7 | E | 5998 | Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the Treasury | F | | |
| | | | | | | |
| **7.8** | **Nonexpenditure Transfer-In of Financing Sources - Capital Transfers (RC 11)** | | | | | |
| 7.8 | E | 5756 | Nonexpenditure Financing Sources - Transfers-In - Capital Transfers | F | | |
| | | | | | | |
| **7.9** | **Nonexpenditure Transfer-Out of Financing Sources - Capital Transfers (RC 11)** | | | | | |
| 7.9 | E | 5766 | Nonexpenditure Financing Sources - Transfers-Out - Capital Transfers | F | | |
| 7.9 | E | 5792 | Financing Sources To Be Transferred Out - Contingent Liability | F | | |
| | | | | | | |
| **7.10** | **Collections for Others Transferred to the General Fund (RC 29)** | | | | | |
| 7.10 | E | 5990 | Collections for Others - Statement of Custodial Activity | F | T | 7, 9 |
| 7.10 | E | 5993 | Offset to Non-Entity Collections - Statement of Changes in Net Position | F | | 7, 9 |

**USSGL Crosswalk - Reclassified Statement of Changes in Net Position for the Closing Package for Fiscal 2011 Reporting**

| | | | | USSGL Account Attributes for FACTS I/1 | | |
|---|---|---|---|---|---|---|
| **Line No.** | **Trial Bal.** | **USSGL Acct.** | **USSGL Account Title** | **Fed / NonFed** | **Exch / Nonexch** | **Addl. Info.** |
| | | | | | | |
| **7.11** | **Accrual for Amounts to be Collected for Others and Transferred to the General Fund (RC 29)** | | | | | |
| 7.11 | E | 5991 | Accrued Collections for Others - Statement of Custodial Activity | F | T | 7, 9 |
| 7.11 | E | 5994 | Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position | F | | 7, 9 |
| | | | | | | |
| **7.12** | **Other Budgetary Financing Sources (RC 29)** | | | | | 2 |
| 7.12 | E | 3107 | Unexpended Appropriations - Used | | | |
| 7.12 | E | 5320 | Penalties and Fines Revenue | F | T | |
| 7.12 | E | 5324 | Contra Revenue for Penalties and Fines | F | T | |
| 7.12 | E | 5700 | Expended Appropriations | | | |
| 7.12 | E | 5790 | Other Financing Sources | F | | |
| 7.12 | E | 5900 | Other Revenue | F | T | 4 |
| 7.12 | E | 5909 | Contra Revenue for Other Revenue | F | T | 4 |
| 7.12 | E | 5990 | Collections for Others - Statement of Custodial Activity | F | T | 7, 10 |
| 7.12 | E | 5991 | Accrued Collections for Others - Statement of Custodial Activity | F | T | 7, 10 |
| 7.12 | E | 5993 | Offset to Non-Entity Collections - Statement of Changes in Net Position | F | | 7, 10 |
| 7.12 | E | 5994 | Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position | F | | 7, 10 |
| 7.12 | E | 7500 | Distribution of Income - Dividend | F | T | |
| | | | | | | |
| **7.13** | **Total Budgetary Financing Sources** | | | | | |
| 7.13 | This line is calculated. Equals sum of lines 7.1 through 7.12. | | | | | |
| | | | | | | |
| **8** | **Other Financing Sources:** | | | | | |
| | | | | | | |
| **8.1** | **Transfers-In Without Reimbursement (RC 18)** | | | | | 2 |
| 8.1 | E | 5720 | Financing Sources Transferred In Without Reimbursement | F | | |
| 8.1 | E | 5775 | Nonbudgetary Financing Sources Transferred In | F | | |
| | | | | | | |
| **8.2** | **Transfers-Out Without Reimbursement (RC 18)** | | | | | 2 |
| 8.2 | E | 5730 | Financing Sources Transferred Out Without Reimbursement | F | | |

**USSGL Crosswalk - Reclassified Statement of Changes in Net Position for the Closing Package for Fiscal 2011 Reporting**

| | | | | USSGL Account Attributes for FACTS I/1 | | |
|---|---|---|---|---|---|---|
| **Line No.** | **Trial Bal.** | **USSGL Acct.** | **USSGL Account Title** | **Fed / NonFed** | **Exch / Nonexch** | **Addl. Info.** |
| 8.2 | E | 5776 | Nonbudgetary Financing Sources Transferred Out | F | | |
| | | | | | | |
| **8.3** | **Imputed Financing Sources (RC 25)** | | | | | 2 |
| 8.3 | E | 5780 | Imputed Financing Sources | F | | |
| | | | | | | |
| **8.4** | **Non-Entity Collections Transferred to the General Fund (RC 29)** | | | | | |
| 8.4 | E | 5990 | Collections for Others - Statement of Custodial Activity | F | T | 8, 9 |
| 8.4 | E | 5993 | Offset to Non-Entity Collections - Statement of Changes in Net Position | F | | 8, 9 |
| | | | | | | |
| **8.5** | **Accrual for Non-Entity Amounts To Be Collected and Transferred to the General Fund (RC 29)** | | | | | |
| 8.5 | E | 5991 | Accrued Collections for Others - Statement of Custodial Activity | F | T | 8, 9 |
| 8.5 | E | 5994 | Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position | F | | 8, 9 |
| | | | | | | |
| **8.6** | **Other Non-Budgetary Financing Sources (RC 29)** | | | | | 2 |
| 8.6 | E | 5791 | Adjustment to Financing Sources - Downward Reestimate or Negative Subsidy | F | | |
| 8.6 | E | 5990 | Collections for Others - Statement of Custodial Activity | F | T | 8, 10 |
| 8.6 | E | 5991 | Accrued Collections for Others - Statement of Custodial Activity | F | T | 8, 10 |
| 8.6 | E | 5993 | Offset to Non-Entity Collections - Statement of Changes in Net Position | F | | 8, 10 |
| 8.6 | E | 5994 | Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position | F | | 8, 10 |
| | | | | | | |
| **8.7** | **Total Other Financing Sources** | | | | | |
| 8.7 | This line is calculated. Equals sum of lines 8.1 through 8.6. | | | | | |
| | | | | | | |
| **9** | **Net Cost of Operations ()** | | | | | |
| | | | | | | |
| **10** | **Ending Net Position Balance** | | | | | |
| 10 | This line is calculated. Equals sum of lines 4, 5.9, 6.5, 7.13, 8.7, and 9. | | | | | |
| | | | | | | |

**Footnotes and Additional Information:**

1/ Use USSGL account attribute domains as provided in USSGL Section IV, page 4.

2/ For Reciprocal Category (RC) detail information, see TFM Volume 1, Part 2, Chapter 4700, Agency Reporting Requirements for the Financial Report of the United States Government, Appendix 7.

3/ As defined in TFM, Volume I, Part 2, Chapter 4700, Agency Reporting Requirements for the Financial Report of the United States Government.

4/ This account is associated with RC 24 rather than RC 29.

5/ Seigniorage is defined as "Other Financing Sources" (see SFFAS No. 7, paragraph 305) and has a non-Federal attribute. A new line to accommodate seigniorage with an "N" attribute was not added to the "Other Financing Sources" line since seigniorage does not meet the Financial Report's materiality threshold. As a result, seigniorage was added to the "Other Taxes and Receipts" line instead.

6/ Exclude General Fund (Trading Partner code 9900) activity in this account.

7/ Budgetary portion only.

8/ Non budgetary portion only.

9/ Report only General Fund (Trading Partner code 9900) activity associated with this account. Beginning fiscal 2013, with the implementation of GTAS (http://fms.treas.gov/gtas/index.html), there will be a new Federal/NonFederal attribute domain value for General Fund "G" for General Fund.

10/ Not related to the General Fund.

# U.S. GOVERNMENT
# STANDARD GENERAL LEDGER

*Supplement No. S2 Treasury Financial Manual*

## *S2 11-02 September 2011*

## Part 2 -- Fiscal 2012 Reporting

**U.S. Standard General Ledger Division**
**Financial Management Service**

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# U.S. Government Standard General Ledger
# Chart of Accounts

The Chart of Accounts provides the basic structure for the U.S. Government Standard General Ledger (USSGL). It incorporates both proprietary and budgetary accounts. The proprietary and budgetary sets of general ledger accounts are self-balancing (the total debits equal total credits). It is important to note that central agency reporting requires a lower level of detail than the 4-digit USSGL account numbers provided. Therefore, the USSGL Board developed attributes containing various domain values that, when added to a basic 4-digit USSGL account, provide the appropriate level of detail needed for central agency reporting and, in effect, create new USSGL accounts. See Section IV for attribute definitions and domain values. It is this lower level of detail, the basic 4-digit USSGL account plus applicable attribute domain values, that agencies must capture at the transaction level to (1) comply with USSGL policy contained herein, and (2) achieve the desired result for proper reporting.

The basic 4-digit USSGL accounts are classified as follows:

- **1000 Assets**
- **2000 Liabilities**
- **3000 Net Position**
- **4000 Budgetary**
- **5000 Revenue and Other Financing Sources**
- **6000 Expenses**
- **7000 Gains/Losses/Miscellaneous Items**
- **8000 Memorandum**

Agencies may expand this numbering system to as many digits as necessary to accommodate agency-specific requirements. However, subsidiary accounts must summarize or “roll-up” to the 4-digit USSGL accounts plus any related attributes as defined herein. The 9000 series of accounts are available for agencies to record and maintain agency-specific statistical and/or memorandum data.

In February 1999, the USSGL Board voted to delete summary accounts. However, agencies may summarize accounts as they find useful. Section headings replace many of the deleted summary accounts to maintain the integrity of the account structure.

USSGL accounts appearing in bold are new or indicate a change from the Fiscal 2011 reporting in Part1 (changes to the title, normal balance, and/or definition).

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## U.S. Government Standard General Ledger
## Chart of Accounts

| Account Number | Title | Normal Balance |
|---|---|---|
| **1000** | **ASSETS** | |
| 1010 | Fund Balance With Treasury | Debit |
| 1090 | Fund Balance With Treasury Under a Continuing Resolution | Debit |
| | **CASH** | |
| 1110 | Undeposited Collections | Debit |
| 1120 | Imprest Funds | Debit |
| 1125 | U.S. Debit Card Funds | Debit |
| 1130 | Funds Held by the Public | Debit |
| 1190 | Other Cash | Debit |
| 1193 | International Monetary Fund Assets - Reserve Position | Debit |
| 1194 | Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights | Debit |
| 1195 | Other Monetary Assets | Debit |
| 1200 | Foreign Currency | Debit |
| | **RECEIVABLES** | |
| 1310 | Accounts Receivable | Debit |
| 1319 | Allowance for Loss on Accounts Receivable | Credit |
| 1320 | Employment Benefit Contributions Receivable | Debit |
| 1325 | Taxes Receivable | Debit |
| 1329 | Allowance for Loss on Taxes Receivable | Credit |
| 1330 | Receivable for Transfers of Currently Invested Balances | Debit |
| 1335 | Expenditure Transfers Receivable | Debit |
| 1340 | Interest Receivable - Not Otherwise Classified | Debit |
| 1341 | Interest Receivable - Loans | Debit |
| 1342 | Interest Receivable - Investments | Debit |
| 1343 | Interest Receivable - Taxes | Debit |
| 1345 | Allowance for Loss on Interest Receivable - Loans | Credit |
| 1346 | Allowance for Loss on Interest Receivable - Investments | Credit |
| 1347 | Allowance for Loss on Interest Receivable - Not Otherwise Classified | Credit |
| 1348 | Allowance for Loss on Interest Receivable - Taxes | Credit |
| 1350 | Loans Receivable | Debit |
| 1351 | Capitalized Loan Interest Receivable - Non-Credit Reform | Debit |
| 1359 | Allowance for Loss on Loans Receivable | Credit |
| 1360 | Penalties and Fines Receivable - Not Otherwise Classified | Debit |
| 1361 | Penalties and Fines Receivable - Loans | Debit |

## U.S. Government Standard General Ledger
## Chart of Accounts

| Account Number | Title | Normal Balance |
|---|---|---|
| **1000** | **ASSETS (continued)** | |
| | **RECEIVABLES (continued)** | |
| 1363 | Penalties and Fines Receivable - Taxes | Debit |
| 1365 | Allowance for Loss on Penalties and Fines Receivable - Loans | Credit |
| 1367 | Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified | Credit |
| 1368 | Allowance for Loss on Penalties and Fines Receivable - Taxes | Credit |
| 1370 | Administrative Fees Receivable - Not Otherwise Classified | Debit |
| 1371 | Administrative Fees Receivable - Loans | Debit |
| 1373 | Administrative Fees Receivable - Taxes | Debit |
| 1375 | Allowance for Loss on Administrative Fees Receivable - Loans | Credit |
| 1377 | Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified | Credit |
| 1378 | Allowance for Loss on Administrative Fees Receivable - Taxes | Credit |
| 1380 | Loans Receivable - Troubled Assets Relief Program | Debit |
| 1381 | Interest Receivable - Loans - Troubled Assets Relief Program | Debit |
| 1385 | Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program | Credit |
| 1389 | Allowance for Subsidy - Loans - Troubled Assets Relief Program | Credit |
| 1399 | Allowance for Subsidy | Credit |
| 1410 | Advances and Prepayments | Debit |
| | **INVENTORY AND RELATED PROPERTY** | |
| 1511 | Operating Materials and Supplies Held for Use | Debit |
| 1512 | Operating Materials and Supplies Held in Reserve for Future Use | Debit |
| 1513 | Operating Materials and Supplies - Excess, Obsolete, and Unserviceable | Debit |
| 1514 | Operating Materials and Supplies Held for Repair | Debit |
| 1519 | Operating Materials and Supplies - Allowance | Credit |
| 1521 | Inventory Purchased for Resale | Debit |
| 1522 | Inventory Held in Reserve for Future Sale | Debit |
| 1523 | Inventory Held for Repair | Debit |
| 1524 | Inventory - Excess, Obsolete, and Unserviceable | Debit |
| 1525 | Inventory - Raw Materials | Debit |
| 1526 | Inventory - Work-in-Process | Debit |
| 1527 | Inventory - Finished Goods | Debit |
| 1529 | Inventory - Allowance | Credit |

## U.S. Government Standard General Ledger
## Chart of Accounts

| Account Number | Title | Normal Balance |
|---|---|---|
| | **SEIZED MONETARY ASSETS** | |
| 1531 | Seized Monetary Instruments | Debit |
| 1532 | Seized Cash Deposited | Debit |
| | **FORFEITED PROPERTY** | |
| 1541 | Forfeited Property Held for Sale | Debit |
| 1542 | Forfeited Property Held for Donation or Use | Debit |
| 1549 | Forfeited Property - Allowance | Credit |
| | **FORECLOSED PROPERTY** | |
| 1551 | Foreclosed Property | Debit |
| 1559 | Foreclosed Property - Allowance | Credit |
| | **COMMODITIES** | |
| 1561 | Commodities Held Under Price Support and Stabilization Support Programs | Debit |
| 1569 | Commodities - Allowance | Credit |
| | **STOCKPILE MATERIALS** | |
| 1571 | Stockpile Materials Held in Reserve | Debit |
| 1572 | Stockpile Materials Held for Sale | Debit |
| | **OTHER RELATED PROPERTY** | |
| 1591 | Other Related Property | Debit |
| 1599 | Other Related Property - Allowance | Credit |
| | **INVESTMENTS** | |
| 1610 | Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt | Debit |
| 1611 | Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt | Credit |
| 1612 | Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt | Debit |
| 1613 | Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt | Debit |
| 1618 | Market Adjustment - Investments | Debit |
| 1620 | Investments in Securities Other Than the Bureau of the Public Debt Securities | Debit |
| 1621 | Discount on Securities Other Than the Bureau of the Public Debt Securities | Credit |

## U.S. Government Standard General Ledger
## Chart of Accounts

| Account Number | Title | Normal Balance |
|---|---|---|
| **1000** | **ASSETS (continued)** | |
| | **INVESTMENTS (continued)** | |
| 1622 | Premium on Securities Other Than the Bureau of the Public Debt Securities | Debit |
| 1623 | Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities | Debit |
| 1630 | Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt | Debit |
| 1631 | Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt | Credit |
| 1633 | Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt | Debit |
| 1638 | Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds | Debit |
| 1639 | Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds | Credit |
| 1642 | Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act | Debit |
| 1643 | Allowance for Subsidy - Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act | Credit |
| 1644 | Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act | Debit |
| 1645 | Allowance for Subsidy - Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act | Credit |
| 1646 | Discount on Securities Accounted for Under the Provisions of the Federal Credit Reform Act | Credit |
| 1647 | Premium on Securities Accounted for Under the Provisions of the Federal Credit Reform Act | Debit |
| 1650 | Preferred Stock in Federal Government Sponsored Enterprise | Debit |
| 1651 | Market Adjustment - Preferred Stock in Federal Government Sponsored Enterprise | Debit |
| 1652 | Common Stock Warrants in Federal Government Sponsored Enterprise | Debit |
| 1653 | Market Adjustment - Common Stock Warrants in Federal Government Sponsored Enterprise | Debit |
| 1660 | Beneficial Interest in Trust | Debit |
| 1661 | Market Adjustment - Beneficial Interest in Trust | Debit |
| 1690 | Other Investments | Debit |

## U.S. Government Standard General Ledger
## Chart of Accounts

| Account Number | Title | Normal Balance |
|---|---|---|
| | **GENERAL PROPERTY, PLANT, AND EQUIPMENT** | |
| 1711 | Land and Land Rights | Debit |
| 1712 | Improvements to Land | Debit |
| 1719 | Accumulated Depreciation on Improvements to Land | Credit |
| 1720 | Construction-in-Progress | Debit |
| 1730 | Buildings, Improvements, and Renovations | Debit |
| 1739 | Accumulated Depreciation on Buildings, Improvements, and Renovations | Credit |
| 1740 | Other Structures and Facilities | Debit |
| 1749 | Accumulated Depreciation on Other Structures and Facilities | Credit |
| 1750 | Equipment | Debit |
| 1759 | Accumulated Depreciation on Equipment | Credit |
| 1810 | Assets Under Capital Lease | Debit |
| 1819 | Accumulated Depreciation on Assets Under Capital Lease | Credit |
| 1820 | Leasehold Improvements | Debit |
| 1829 | Accumulated Amortization on Leasehold Improvements | Credit |
| 1830 | Internal-Use Software | Debit |
| 1832 | Internal-Use Software in Development | Debit |
| 1839 | Accumulated Amortization on Internal-Use Software | Credit |
| 1840 | Other Natural Resources | Debit |
| 1849 | Allowance for Depletion | Credit |
| 1890 | Other General Property, Plant, and Equipment | Debit |
| 1899 | Accumulated Depreciation on Other General Property, Plant, and Equipment | Credit |
| | **OTHER ASSETS** | |
| 1921 | Receivable From Appropriations | Debit |
| 1923 | Contingent Receivable for Capital Transfers | Debit |
| 1925 | Capital Transfers Receivable | Debit |
| 1990 | Other Assets | Debit |
| **2000** | **LIABILITIES** | |
| | **ACCRUED LIABILITIES - OTHER** | |
| 2110 | Accounts Payable | Credit |
| 2112 | Accounts Payable for Federal Government Sponsored Enterprise | Credit |
| 2120 | Disbursements in Transit | Credit |
| 2130 | Contract Holdbacks | Credit |
| 2140 | Accrued Interest Payable - Not Otherwise Classified | Credit |

## U.S. Government Standard General Ledger
## Chart of Accounts

| Account Number | Title | Normal Balance |
|---|---|---|
| **2000** | **LIABILITIES (continued)** | |
| | **ACCRUED LIABILITIES - OTHER (continued)** | |
| 2141 | Accrued Interest Payable - Debt | Credit |
| 2150 | Payable for Transfers of Currently Invested Balances | Credit |
| 2155 | Expenditure Transfers Payable | Credit |
| 2160 | Entitlement Benefits Due and Payable | Credit |
| 2170 | Subsidy Payable to the Financing Account | Credit |
| 2180 | Loan Guarantee Liability | Credit |
| 2190 | Other Liabilities With Related Budgetary Obligations | Credit |
| 2191 | Employee Health Care Liability Incurred but Not Reported | Credit |
| | **ACCRUED LIABILITIES - PAYROLL AND BENEFITS** | |
| 2210 | Accrued Funded Payroll and Leave | Credit |
| 2211 | Withholdings Payable | Credit |
| 2213 | Employer Contributions and Payroll Taxes Payable | Credit |
| 2215 | Other Post Employment Benefits Due and Payable | Credit |
| 2216 | Pension Benefits Due and Payable to Beneficiaries | Credit |
| 2217 | Benefit Premiums Payable to Carriers | Credit |
| 2218 | Life Insurance Benefits Due and Payable to Beneficiaries | Credit |
| 2220 | Unfunded Leave | Credit |
| 2225 | Unfunded FECA Liability | Credit |
| 2290 | Other Unfunded Employment Related Liability | Credit |
| | **UNEARNED REVENUE** | |
| 2310 | Liability for Advances and Prepayments | Credit |
| 2320 | Other Deferred Revenue | Credit |
| **2400** | **Liability for Nonfiduciary Deposit Funds and Undeposited Collections** | **Credit** |
| **2410** | **Liability for Clearing Accounts** | **Credit** |
| | **DEBT** | |
| 2510 | Principal Payable to the Bureau of the Public Debt | Credit |
| 2511 | Capitalized Loan Interest Payable - Non-Credit Reform | Credit |
| 2520 | Principal Payable to the Federal Financing Bank | Credit |
| 2530 | Securities Issued by Federal Agencies Under General and Special Financing Authority | Credit |
| 2531 | Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority | Debit |

## U.S. Government Standard General Ledger
## Chart of Accounts

| Account Number | Title | Normal Balance |
|---|---|---|
| **2000** | **LIABILITIES (continued)** | |
| | **DEBT (continued)** | |
| 2532 | Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority | Credit |
| 2533 | Amortization of Discount and Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority | Debit |
| 2540 | Participation Certificates | Credit |
| 2590 | Other Debt | Credit |
| | **ACTUARIAL LIABILITIES** | |
| 2610 | Actuarial Pension Liability | Credit |
| 2620 | Actuarial Health Insurance Liability | Credit |
| 2630 | Actuarial Life Insurance Liability | Credit |
| 2650 | Actuarial FECA Liability | Credit |
| 2660 | Actuarial Liabilities for Federal Insurance and Guarantee Programs | Credit |
| 2670 | Actuarial Liabilities for Treasury-Managed Benefit Programs | Credit |
| 2690 | Other Actuarial Liabilities | Credit |
| | **OTHER LIABILITIES** | |
| 2910 | Prior Liens Outstanding on Acquired Collateral | Credit |
| 2920 | Contingent Liabilities | Credit |
| 2922 | Contingent Liabilities - Federal Government Sponsored Enterprise | Credit |
| 2923 | Contingent Liability for Capital Transfers | Credit |
| 2940 | Capital Lease Liability | Credit |
| 2960 | Accounts Payable From Canceled Appropriations | Credit |
| 2970 | Liability for Capital Transfers to the General Fund of the Treasury | Credit |
| 2980 | Custodial Liability | Credit |
| 2985 | Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity | Credit |
| 2990 | Other Liabilities Without Related Budgetary Obligations | Credit |
| 2995 | Estimated Cleanup Cost Liability | Credit |
| **3000** | **NET POSITION** | |
| 3100 | Unexpended Appropriations - Cumulative | Credit |

## U.S. Government Standard General Ledger
## Chart of Accounts

| Account Number | Title | Normal Balance |
|---|---|---|
| **3000** | **NET POSITION (continued)** | |
| 3101 | Unexpended Appropriations - Appropriations Received | Credit |
| 3102 | Unexpended Appropriations - Transfers-In | Credit |
| 3103 | Unexpended Appropriations - Transfers-Out | Debit |
| 3105 | Unexpended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year | Debit |
| **3106** | **Unexpended Appropriations - Adjustments** | **Credit** |
| 3107 | Unexpended Appropriations - Used | Debit |
| 3108 | Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors | Debit |
| 3109 | Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles | Debit |
| 3310 | Cumulative Results of Operations | Credit |
| 3400 | Fiduciary Net Assets | Credit |
| 3410 | Contributions to Fiduciary Net Assets | Credit |
| 3420 | Withdrawals or Distributions of Fiduciary Net Assets | Debit |
| **4000** | **BUDGETARY** | |
| | **ANTICIPATED RESOURCES** | |
| 4032 | Estimated Indefinite Contract Authority | Debit |
| 4034 | Anticipated Adjustments to Contract Authority | Credit |
| 4042 | Estimated Indefinite Borrowing Authority | Debit |
| 4044 | Anticipated Reductions to Borrowing Authority | Credit |
| 4047 | Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority | Credit |
| 4048 | Anticipated Transfers to the General Fund of the Treasury - Prior-Year Balances | Credit |
| 4060 | Anticipated Collections From Non-Federal Sources | Debit |
| 4070 | Anticipated Collections From Federal Sources | Debit |
| | **TRANSFERS OF RECEIVABLES FROM INVESTED BALANCES** | |
| 4081 | Amounts Appropriated From a Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred | Credit |
| 4082 | Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred | Credit |
| 4083 | Transfers - Current-Year Authority - Receivable - Transferred | Credit |

## U.S. Government Standard General Ledger
## Chart of Accounts

| Account Number | Title | Normal Balance |
|---|---|---|
| | **APPROPRIATIONS REALIZED** | |
| 4111 | Debt Liquidation Appropriations | Debit |
| 4112 | Liquidation of Deficiency - Appropriations | Debit |
| 4114 | Appropriated Trust or Special Fund Receipts | Debit |
| 4115 | Loan Subsidy Appropriation | Debit |
| 4117 | Loan Administrative Expense Appropriation | Debit |
| **4118** | **Reestimated Loan Subsidy Appropriation** | **Debit** |
| **4119** | **Other Appropriations Realized** | **Debit** |
| **4120** | **Anticipated Indefinite Appropriations** | **Debit** |
| 4121 | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation | Debit |
| 4122 | Authority Adjusted for Interest on the Bureau of the Public Debt Securities | Debit |
| 4123 | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction | Debit |
| 4124 | Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation | Credit |
| 4125 | Loan Modification Adjustment Transfer Appropriation | Debit |
| 4126 | Amounts Appropriated From Specific Invested TAFS - Receivable | Debit |
| 4127 | Amounts Appropriated From Specific Invested TAFS - Payable | Credit |
| 4128 | Amounts Appropriated From Specific Invested TAFS - Transfers-In | Debit |
| 4129 | Amounts Appropriated From Specific Invested TAFS - Transfers-Out | Credit |
| | **CONTRACT AUTHORITY** | |
| 4130 | Appropriation To Liquidate Contract Authority Withdrawn | Credit |
| 4131 | Current-Year Contract Authority Realized | Debit |
| 4132 | Substitution of Contract Authority | Credit |
| 4133 | Decreases to Indefinite Contract Authority | Credit |
| 4134 | Contract Authority Withdrawn | Credit |
| 4135 | Contract Authority Liquidated | Credit |
| 4136 | Contract Authority To Be Liquidated by Trust Funds | Credit |
| **4137** | **Transfers of Contract Authority - Allocation** | **Debit** |
| **4138** | **Appropriation To Liquidate Contract Authority** | **Debit** |
| 4139 | Contract Authority Carried Forward | Debit |
| | **BORROWING AUTHORITY** | |
| 4140 | Substitution of Borrowing Authority | Credit |

## U.S. Government Standard General Ledger
## Chart of Accounts

| Account Number | Title | Normal Balance |
|---|---|---|
| **4000** | **BUDGETARY (continued)** | |
| | **BORROWING AUTHORITY (continued)** | |
| 4141 | Current-Year Borrowing Authority Realized | Debit |
| **4142** | **Actual Repayment of Borrowing Authority Converted to Cash** | **Credit** |
| 4143 | Current-Year Decreases to Indefinite Borrowing Authority Realized | Credit |
| 4144 | Borrowing Authority Withdrawn | Credit |
| 4145 | Borrowing Authority Converted to Cash | Credit |
| **4146** | **Actual Repayments of Debt, Current-Year Authority** | **Credit** |
| **4147** | **Actual Repayments of Debt, Prior-Year Balances** | **Credit** |
| 4148 | Resources Realized From Borrowing Authority | Debit |
| 4149 | Borrowing Authority Carried Forward | Debit |
| | **OTHER BUDGETARY RESOURCES** | |
| 4150 | Reappropriations - Transfers-In | Debit |
| 4151 | Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority | Credit |
| 4152 | Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances | Credit |
| **4153** | **Transfers of Contract Authority - Nonallocation** | **Debit** |
| **4154** | **Appropriation To Liquidate Contract Authority - Nonallocation - Transferred** | **Debit** |
| 4157 | Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation | Debit |
| 4158 | Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation | Debit |
| 4160 | Anticipated Transfers - Current-Year Authority | Debit |
| 4165 | Allocations of Authority - Anticipated From Invested Balances | Debit |
| 4166 | Allocations of Realized Authority - To Be Transferred From Invested Balances | Debit |
| 4167 | Allocations of Realized Authority - Transferred From Invested Balances | Debit |
| 4168 | Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction | Debit |
| 4170 | Transfers - Current-Year Authority | Debit |
| 4171 | Nonallocation Transfers of Invested Balances - Receivable | Debit |
| 4172 | Nonallocation Transfers of Invested Balances - Payable | Credit |
| 4173 | Nonallocation Transfers of Invested Balances - Transferred | Debit |

## U.S. Government Standard General Ledger
## Chart of Accounts

| Account Number | Title | Normal Balance |
|---|---|---|
| **4000** | **BUDGETARY (continued)** | |
| | **OTHER BUDGETARY RESOURCES (continued)** | |
| 4175 | Allocation Transfers of Current-Year Authority for Noninvested Accounts | Debit |
| 4176 | Allocation Transfers of Prior-Year Balances | Debit |
| 4180 | Anticipated Transfers - Prior-Year Balances | Debit |
| 4183 | Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose | Debit |
| 4190 | Transfers - Prior-Year Balances | Debit |
| 4191 | Balance Transfers - Extension of Availability Other Than Reappropriations | Debit |
| **4192** | **Balance Transfers - Unexpired to Expired** | **Debit** |
| 4193 | Balance Transfers - Unobligated Balances - Legislative Change of Purpose | Debit |
| 4195 | Transfer of Obligated Balances | Debit |
| 4199 | Transfer of Expired Expenditure Transfers - Receivable | Debit |
| 4201 | Total Actual Resources - Collected | Debit |
| 4208 | Adjustment to Total Resources - Disposition of Canceled Payables | Credit |
| 4210 | Anticipated Reimbursements and Other Income | Debit |
| 4212 | Liquidation of Deficiency - Offsetting Collections | Debit |
| 4215 | Anticipated Appropriation Trust Fund Expenditure Transfers | Debit |
| 4221 | Unfilled Customer Orders Without Advance | Debit |
| 4222 | Unfilled Customer Orders With Advance | Debit |
| 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | Debit |
| 4230 | Unfilled Customer Orders Without Advance - Transferred | Debit |
| 4231 | Unfilled Customer Orders With Advance - Transferred | Credit |
| 4232 | Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred | Debit |
| 4233 | Reimbursements and Other Income Earned - Receivable - Transferred | Debit |
| 4234 | Other Federal Receivables - Transferred | Debit |
| 4251 | Reimbursements and Other Income Earned - Receivable | Debit |
| 4252 | Reimbursements and Other Income Earned - Collected | Debit |
| 4253 | Prior-Year Unfilled Customer Orders With Advance - Refunds Paid | Debit |
| 4255 | Appropriation Trust Fund Expenditure Transfers - Collected | Debit |
| 4260 | Actual Collections of "governmental-type" Fees | Debit |

## U.S. Government Standard General Ledger
## Chart of Accounts

| Account Number | Title | Normal Balance |
|---|---|---|
| **4000** | **BUDGETARY (continued)** | |
| | **OTHER BUDGETARY RESOURCES (continued)** | |
| 4261 | Actual Collections of Business-Type Fees | Debit |
| 4262 | Actual Collections of Loan Principal | Debit |
| 4263 | Actual Collections of Loan Interest | Debit |
| 4264 | Actual Collections of Rent | Debit |
| 4265 | Actual Collections From Sale of Foreclosed Property | Debit |
| 4266 | Other Actual Business-Type Collections From Non-Federal Sources | Debit |
| 4267 | Other Actual "governmental-type" Collections From Non-Federal Sources | Debit |
| 4271 | Actual Program Fund Subsidy Collected | Debit |
| 4273 | Interest Collected From Treasury | Debit |
| 4275 | Actual Collections From Liquidating Fund | Debit |
| 4276 | Actual Collections From Financing Fund | Debit |
| 4277 | Other Actual Collections - Federal | Debit |
| 4283 | Interest Receivable From Treasury | Debit |
| 4285 | Receivable From the Liquidating Fund | Debit |
| 4286 | Receivable From the Financing Fund | Debit |
| 4287 | Other Federal Receivables | Debit |
| 4290 | Amortization and Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds | Debit |
| 4295 | Revaluation of Foreign Currency in the Exchange Stabilization Fund | Debit |
| | **BUDGETARY ADJUSTMENTS AND STATUS OF RESOURCES - UNOBLIGATED** | |
| 4310 | Anticipated Recoveries of Prior-Year Obligations | Debit |
| 4320 | Adjustments for Changes in Prior-Year Allocations of Budgetary Resources | Debit |
| 4350 | Canceled Authority | Credit |
| 4351 | Partial or Early Cancellation of Authority With a U.S. Treasury Warrant | Credit |
| 4355 | Cancellation of Appropriation From Unavailable Receipts | Credit |
| 4356 | Cancellation of Appropriation From Invested Balances | Credit |
| 4357 | Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds | Credit |
| 4370 | Offset to Appropriation Realized for Redemption of Treasury Securities | Credit |

## U.S. Government Standard General Ledger
## Chart of Accounts

| Account Number | Title | Normal Balance |
|---|---|---|
| **4000** | **BUDGETARY (continued)** | |
| | **BUDGETARY ADJUSTMENTS AND STATUS OF RESOURCES - UNOBLIGATED (continued)** | |
| 4382 | Temporary Reduction - New Budget Authority | Credit |
| 4383 | Temporary Reduction - Prior-Year Balances | Credit |
| 4384 | Temporary Reduction/Cancellation Returned by Appropriation | Credit |
| 4387 | Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority | Credit |
| 4388 | Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances | Credit |
| 4390 | Reappropriations - Transfers-Out | Credit |
| 4391 | Adjustments to Indefinite No-Year Authority | Credit |
| 4392 | Permanent Reduction - New Budget Authority | Credit |
| 4393 | Permanent Reduction - Prior-Year Balances | Credit |
| 4394 | Receipts Unavailable for Obligation Upon Collection | Credit |
| 4395 | Authority Unavailable for Obligation Pursuant to Public Law - Temporary | Credit |
| 4396 | Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts Unavailable for Obligation Upon Collection | Credit |
| 4397 | Receipts and Appropriations Temporarily Precluded From Obligation | Credit |
| 4398 | Offsetting Collections Temporarily Precluded From Obligation | Credit |
| 4399 | Special and Trust Fund Refunds and Recoveries Temp. Unavailable - Receipts and Appropriations Temp. Precluded From Obligation | Credit |
| 4420 | Unapportioned Authority - Pending Rescission | Credit |
| 4430 | Unapportioned Authority - OMB Deferral | Credit |
| 4450 | Unapportioned Authority | Credit |
| 4510 | Apportionments | Credit |
| 4520 | Reserved for Agency Use | N.A. |
| 4530 | Reserved for Agency Use | N.A. |
| 4540 | Reserved for Agency Use | N.A. |
| 4550 | Reserved for Agency Use | N.A. |
| 4560 | Reserved for Agency Use | N.A. |
| 4570 | Reserved for Agency Use | N.A. |
| 4580 | Reserved for Agency Use | N.A. |
| 4590 | Apportionments - Anticipated Resources - Programs Subject to Apportionment | Credit |

## U.S. Government Standard General Ledger
## Chart of Accounts

| Account Number | Title | Normal Balance |
|---|---|---|
| **4000** | **BUDGETARY (continued)** | |
| | **BUDGETARY ADJUSTMENTS AND STATUS OF RESOURCES - UNOBLIGATED (continued)** | |
| 4610 | Allotments - Realized Resources | Credit |
| 4620 | Unobligated Funds Exempt From Apportionment | Credit |
| 4630 | Funds Not Available for Commitment/Obligation | Credit |
| 4650 | Allotments - Expired Authority | Credit |
| 4690 | Anticipated Resources - Programs Exempt From Apportionment | Credit |
| 4700 | Commitments - Programs Subject to Apportionment | Credit |
| 4720 | Commitments - Programs Exempt From Apportionment | Credit |
| | **BUDGETARY ADJUSTMENTS AND STATUS OF RESOURCES - UNEXPENDED OBLIGATIONS** | |
| 4801 | Undelivered Orders - Obligations, Unpaid | Credit |
| 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | Credit |
| 4831 | Undelivered Orders - Obligations Transferred, Unpaid | Credit |
| 4832 | Undelivered Orders - Obligations Transferred, Prepaid/Advanced | Credit |
| 4871 | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries | Debit |
| 4872 | Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected | Debit |
| 4881 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | Credit |
| 4882 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | Credit |
| | **BUDGETARY ADJUSTMENTS AND STATUS OF RESOURCES - EXPENDED AUTHORITY** | |
| 4901 | Delivered Orders - Obligations, Unpaid | Credit |
| 4902 | Delivered Orders - Obligations, Paid | Credit |
| 4908 | Authority Outlayed Not Yet Disbursed | Credit |
| 4931 | Delivered Orders - Obligations Transferred, Unpaid | Credit |
| 4971 | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries | Debit |
| 4972 | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected | Debit |
| 4981 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | Credit |

## U.S. Government Standard General Ledger
## Chart of Accounts

| Account Number | Title | Normal Balance |
|---|---|---|
| **4000** | **BUDGETARY (continued)** | |
| | **BUDGETARY ADJUSTMENTS AND STATUS OF RESOURCES - EXPENDED AUTHORITY (continued)** | |
| 4982 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | Credit |
| **5000** | **REVENUE AND OTHER FINANCING SOURCES** | |
| 5100 | Revenue From Goods Sold | Credit |
| 5109 | Contra Revenue for Goods Sold | Debit |
| 5200 | Revenue From Services Provided | Credit |
| 5209 | Contra Revenue for Services Provided | Debit |
| 5310 | Interest Revenue - Other | Credit |
| 5311 | Interest Revenue - Investments | Credit |
| 5312 | Interest Revenue - Loans Receivable/Uninvested Funds | Credit |
| 5313 | Interest Revenue - Subsidy Amortization | Credit |
| 5314 | Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act | Credit |
| 5315 | Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act | Debit |
| 5317 | Contra Revenue for Interest Revenue - Loans Receivable | Debit |
| 5318 | Contra Revenue for Interest Revenue - Investments | Debit |
| 5319 | Contra Revenue for Interest Revenue - Other | Debit |
| 5320 | Penalties and Fines Revenue | Credit |
| 5324 | Contra Revenue for Penalties and Fines | Debit |
| 5325 | Administrative Fees Revenue | Credit |
| 5329 | Contra Revenue for Administrative Fees | Debit |
| 5400 | Benefit Program Revenue | Credit |
| 5409 | Contra Revenue for Benefit Program Revenue | Debit |
| 5500 | Insurance and Guarantee Premium Revenue | Credit |
| 5509 | Contra Revenue for Insurance and Guarantee Premium Revenue | Debit |
| 5600 | Donated Revenue - Financial Resources | Credit |
| 5609 | Contra Revenue for Donations - Financial Resources | Debit |
| 5610 | Donated Revenue - Nonfinancial Resources | Credit |
| 5619 | Contra Donated Revenue - Nonfinancial Resources | Debit |
| 5640 | Forfeiture Revenue - Cash and Cash Equivalents | Credit |
| 5649 | Contra Forfeiture Revenue - Cash and Cash Equivalents | Debit |
| 5650 | Forfeiture Revenue - Forfeitures of Property | Credit |

## U.S. Government Standard General Ledger
## Chart of Accounts

| Account Number | Title | Normal Balance |
|---|---|---|
| **5000** | **REVENUE AND OTHER FINANCING SOURCES (continued)** | |
| 5659 | Contra Forfeiture Revenue - Forfeitures of Property | Debit |
| 5700 | Expended Appropriations | Credit |
| 5705 | Expended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year | Credit |
| 5708 | Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors | Credit |
| 5709 | Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles | Credit |
| 5720 | Financing Sources Transferred In Without Reimbursement | Credit |
| 5730 | Financing Sources Transferred Out Without Reimbursement | Debit |
| 5740 | Appropriated Earmarked Receipts Transferred In | Credit |
| 5745 | Appropriated Earmarked Receipts Transferred Out | Debit |
| 5750 | Expenditure Financing Sources - Transfers-In | Credit |
| 5755 | Nonexpenditure Financing Sources - Transfers-In - Other | Credit |
| 5756 | Nonexpenditure Financing Sources - Transfers-In - Capital Transfers | Credit |
| 5760 | Expenditure Financing Sources - Transfers-Out | Debit |
| 5765 | Nonexpenditure Financing Sources - Transfers-Out - Other | Debit |
| **5766** | **Nonexpenditure Financing Sources - Transfers-Out - Capital Transfers** | **Debit** |
| 5775 | Nonbudgetary Financing Sources Transferred In | Credit |
| 5776 | Nonbudgetary Financing Sources Transferred Out | Debit |
| 5780 | Imputed Financing Sources | Credit |
| 5790 | Other Financing Sources | Credit |
| 5791 | Adjustment to Financing Sources - Downward Reestimate or Negative Subsidy | Debit |
| 5792 | Financing Sources To Be Transferred Out - Contingent Liability | Debit |
| 5795 | Seigniorage | Credit |
| 5800 | Tax Revenue Collected - Not Otherwise Classified | Credit |
| 5801 | Tax Revenue Collected - Individual | Credit |
| 5802 | Tax Revenue Collected - Corporate | Credit |
| 5803 | Tax Revenue Collected - Unemployment | Credit |
| 5804 | Tax Revenue Collected - Excise | Credit |
| 5805 | Tax Revenue Collected - Estate and Gift | Credit |
| 5806 | Tax Revenue Collected - Customs | Credit |
| 5820 | Tax Revenue Accrual Adjustment - Not Otherwise Classified | Credit |

## U.S. Government Standard General Ledger
## Chart of Accounts

| Account Number | Title | Normal Balance |
|---|---|---|
| **5000** | **REVENUE AND OTHER FINANCING SOURCES (continued)** | |
| 5821 | Tax Revenue Accrual Adjustment - Individual | Credit |
| 5822 | Tax Revenue Accrual Adjustment - Corporate | Credit |
| 5823 | Tax Revenue Accrual Adjustment - Unemployment | Credit |
| 5824 | Tax Revenue Accrual Adjustment - Excise | Credit |
| 5825 | Tax Revenue Accrual Adjustment - Estate and Gift | Credit |
| 5826 | Tax Revenue Accrual Adjustment - Customs | Credit |
| 5830 | Contra Revenue for Taxes - Not Otherwise Classified | Debit |
| 5831 | Contra Revenue for Taxes - Individual | Debit |
| 5832 | Contra Revenue for Taxes - Corporate | Debit |
| 5833 | Contra Revenue for Taxes - Unemployment | Debit |
| 5834 | Contra Revenue for Taxes - Excise | Debit |
| 5835 | Contra Revenue for Taxes - Estate and Gift | Debit |
| 5836 | Contra Revenue for Taxes - Customs | Debit |
| 5890 | Tax Revenue Refunds - Not Otherwise Classified | Debit |
| 5891 | Tax Revenue Refunds - Individual | Debit |
| 5892 | Tax Revenue Refunds - Corporate | Debit |
| 5893 | Tax Revenue Refunds - Unemployment | Debit |
| 5894 | Tax Revenue Refunds - Excise | Debit |
| 5895 | Tax Revenue Refunds - Estate and Gift | Debit |
| 5896 | Tax Revenue Refunds - Customs | Debit |
| 5900 | Other Revenue | Credit |
| 5909 | Contra Revenue for Other Revenue | Debit |
| 5921 | Valuation Change in Investments - Exchange Stabilization Fund | Credit |
| 5922 | Valuation Change in Investments for Federal Government Sponsored Enterprise | Credit |
| 5923 | Valuation Change in Investments - Beneficial Interest in Trust | Credit |
| 5990 | Collections for Others - Statement of Custodial Activity | Debit |
| 5991 | Accrued Collections for Others - Statement of Custodial Activity | Debit |
| 5993 | Offset to Non-Entity Collections - Statement of Changes in Net Position | Debit |
| 5994 | Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position | Debit |
| 5997 | Financing Sources Transferred In From Custodial Statement Collections | Credit |
| 5998 | Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the Treasury | Debit |

## U.S. Government Standard General Ledger
## Chart of Accounts

| Account Number | Title | Normal Balance |
|---|---|---|
| **6000** | **EXPENSES** | |
| 6100 | Operating Expenses/Program Costs | Debit |
| 6190 | Contra Bad Debt Expense - Incurred for Others | Credit |
| 6199 | Adjustment to Subsidy Expense | Credit |
| 6310 | Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank | Debit |
| 6320 | Interest Expenses on Securities | Debit |
| 6330 | Other Interest Expenses | Debit |
| 6340 | Interest Expense Accrued on the Liability for Loan Guarantees | Debit |
| 6400 | Benefit Expense | Debit |
| 6500 | Cost of Goods Sold | Debit |
| 6600 | Applied Overhead | Credit |
| 6610 | Cost Capitalization Offset | Credit |
| 6710 | Depreciation, Amortization, and Depletion | Debit |
| 6720 | Bad Debt Expense | Debit |
| 6730 | Imputed Costs | Debit |
| 6790 | Other Expenses Not Requiring Budgetary Resources | Debit |
| **6800** | **Future Funded Expenses** | **Debit** |
| 6850 | Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated) | Debit |
| 6900 | Nonproduction Costs | Debit |
| **7000** | **GAINS/LOSSES/MISCELLANEOUS ITEMS** | |
| | **GAINS** | |
| 7110 | Gains on Disposition of Assets - Other | Credit |
| 7111 | Gains on Disposition of Investments | Credit |
| 7112 | Gains on Disposition of Borrowings | Credit |
| **7171** | **Gains on Changes in Long-Term Assumptions - From Experience** | **Credit** |
| **7172** | **Losses on Changes in Long-Term Assumptions - From Experience** | **Debit** |
| **7180** | **Unrealized Gains** | **Credit** |
| **7190** | **Other Gains** | **Credit** |
| | **LOSSES** | |
| 7210 | Losses on Disposition of Assets - Other | Debit |
| 7211 | Losses on Disposition of Investments | Debit |
| 7212 | Losses on Disposition of Borrowings | Debit |
| **7271** | **Gains on Changes in Long-Term Assumptions** | **Credit** |

## U.S. Government Standard General Ledger
## Chart of Accounts

| Account Number | Title | Normal Balance |
|---|---|---|
| **7000** | **GAINS/LOSSES/MISCELLANEOUS ITEMS (continued)** | |
| | **LOSSES (continued)** | |
| **7272** | **Losses on Changes in Long-Term Assumptions** | **Debit** |
| **7280** | **Unrealized Losses** | **Debit** |
| **7290** | **Other Losses** | **Debit** |
| | **MISCELLANEOUS ITEMS** | |
| 7300 | Extraordinary Items | Credit |
| 7400 | Prior-Period Adjustments Due to Corrections of Errors | Credit |
| 7401 | Prior-Period Adjustments Due to Changes in Accounting Principles | Credit |
| 7405 | Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year | Credit |
| 7500 | Distribution of Income - Dividend | Debit |
| 7600 | Changes in Actuarial Liability | Debit |
| **8000** | **MEMORANDUM** | |
| 8010 | Guaranteed Loan Level | Debit |
| 8015 | Guaranteed Loan Level - Unapportioned | Credit |
| 8020 | Guaranteed Loan Level - Apportioned | Credit |
| 8025 | Reserved for Agency Use | N.A. |
| 8030 | Reserved for Agency Use | N.A. |
| 8035 | Reserved for Agency Use | N.A. |
| 8040 | Guaranteed Loan Level - Used Authority | Credit |
| 8045 | Guaranteed Loan Level - Unused Authority | Credit |
| 8050 | Guaranteed Loan Principal Outstanding | Debit |
| 8053 | Guaranteed Loan New Disbursements by Lender | Credit |
| 8056 | Reserved for Agency Use | N.A. |
| 8059 | Reserved for Agency Use | N.A. |
| 8062 | Reserved for Agency Use | N.A. |
| 8065 | Guaranteed Loan Collections, Defaults, and Adjustments | Debit |
| 8068 | Reserved for Agency Use | N.A. |
| 8070 | Guaranteed Loan Cumulative Disbursements by Lenders | Credit |
| 8101 | Partial or Early Cancellation of Authority | Credit |
| 8102 | Offset for Partial or Early Cancellation of Authority | Debit |
| 8801 | Offset for Purchases of Assets | Credit |

## U.S. Government Standard General Ledger
## Chart of Accounts

| Account Number | Title | Normal Balance |
|---|---|---|
| **8000** | **MEMORANDUM (continued)** | |
| **8802** | **Purchases of Property, Plant, and Equipment** | **Debit** |
| **8803** | **Purchases of Inventory and Related Property** | **Debit** |
| **8804** | **Purchases of Assets - Other** | **Debit** |

# U.S. Government Standard General Ledger
# Accounts and Definitions

The account descriptions provide basic information about each USSGL account, including:

- **Account Title**
- **Account Number**
- **Normal Balance of the Account (Debit or Credit)**
- **Account Definition**

# U.S. Government Standard General Ledger
# Accounts and Definitions

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## U.S. Government Standard General Ledger
## Accounts and Definitions

**Account Title:** Fund Balance With Treasury
**Account Number:** 1010
**Normal Balance:** Debit

**Definition:** The aggregate amount of funds on deposit with Treasury, excluding seized cash deposited. Fund Balance With Treasury (FBWT) is increased by (1) receiving appropriations, reappropriations, continuing resolutions, appropriation restorations, and allocations; and (2) receiving transfers and reimbursements from other agencies. It also is increased by amounts borrowed from the Bureau of the Public Debt (BPD), the Federal Financing Bank, or other entities, and amounts collected and credited to appropriation or fund accounts. FBWT is reduced by (1) disbursements made to pay liabilities or to purchase assets, goods, and services; (2) investments in U.S. securities (securities issued by BPD or other Federal Government agencies); (3) cancellation of expired appropriations; (4) transfers and reimbursements to other entities or to the General Fund of the Treasury; and (5) sequestration or rescission of appropriations. (See USSGL account 1532, "Seized Cash Deposited.") This account does not close at year-end.

**Account Title:** Fund Balance With Treasury Under a Continuing Resolution
**Account Number:** 1090
**Normal Balance:** Debit

**Definition:** The amount equal to the funding provided under a continuing resolution and apportioned in accordance with Office of Management and Budget's automatic apportionment bulletin. The balance in this account will adjust to zero when Financial Management Service processes a warrant and must adjust to zero by yearend. This account does not close at year end.

**Account Title:** Undeposited Collections
**Account Number:** 1110
**Normal Balance:** Debit

**Definition:** Collections on hand, not yet deposited within the same accounting period. This account does not close at year end.

**Account Title:** Imprest Funds
**Account Number:** 1120
**Normal Balance:** Debit

**Definition:** The authorized amount of cash held by agency cashiers at personal risk. This account does not close at year-end.

## U.S. Government Standard General Ledger
## Accounts and Definitions

**Account Title:** U.S. Debit Card Funds
**Account Number:** 1125
**Normal Balance:** Debit

**Definition:** The authorized amount of cash placed on U.S. Government debit cards by Federal program agencies and held at personal risk by an agency representative.

**Account Title:** Funds Held by the Public
**Account Number:** 1130
**Normal Balance:** Debit

**Definition:** Funds held by the public that Office of Management and Budget has determined will be included in the budget. This account does not close at year-end.

**Account Title:** Other Cash
**Account Number:** 1190
**Normal Balance:** Debit

**Definition:** Cash holdings not otherwise classified above. This account does not close at year-end.

**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.

**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.

## U.S. Government Standard General Ledger
## Accounts and Definitions

**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 year-end.

**Account Title:** Foreign Currency
**Account Number:** 1200
**Normal Balance:** Debit

**Definition:** The U.S. dollar equivalent of foreign government currency. This account does not close at year-end.

**Account Title:** Accounts Receivable
**Account Number:** 1310
**Normal Balance:** Debit

**Definition:** Amounts due from others when the right to receive funds accrues. This may result from the performance of services, the delivery of goods, or court-ordered assessment. This account does not close at year-end.

**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 year-end.

## U.S. Government Standard General Ledger
## Accounts and Definitions

**Account Title:** Employment Benefit Contributions Receivable
**Account Number:** 1320
**Normal Balance:** Debit

**Definition:** The amount recorded by administering agencies for contributions due from Federal employers and/or covered employees for employment related benefits such as retirement, health insurance, life insurance, Federal Employees' Compensation Act, and unemployment compensation. This amount excludes Social Security taxes. This account does not close at year-end.

**Account Title:** Taxes Receivable
**Account Number:** 1325
**Normal Balance:** Debit

**Definition:** Amounts of identifiable, measurable, and legally enforceable taxes due from entities. This includes claims to cash or other assets through established assessment processes as defined by FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources." This account does not close at year-end.

**Account Title:** Allowance for Loss on Taxes Receivable
**Account Number:** 1329
**Normal Balance:** Credit

**Definition:** Estimated amounts of uncollectible taxes receivable. This account does not close at year-end.

**Account Title:** Receivable for Transfers of Currently Invested Balances
**Account Number:** 1330
**Normal Balance:** Debit

**Definition:** The amount representing transfers receivable from balances that are currently invested. To accommodate cash management practices, funds will remain invested until needed for disbursement. At such time, the receiving entity will request a transfer of funds. The investing entity will disinvest and transfer necessary funds via SF 1151: Nonexpenditure Transfer Authorization. The budget authority from the transfer is realized, and obligations may be incurred before the actual transfer of funds. This account does not close at year-end.

## U.S. Government Standard General Ledger
## Accounts and Definitions

**Account Title:** Expenditure Transfers Receivable
**Account Number:** 1335
**Normal Balance:** Debit

**Definition:** The amount of financing sources receivable from a trust fund or an agency general fund (or another Federal fund as defined by Office of Management and Budget) resulting from a nonexchange transaction. This account does not close a year-end.

**Account Title:** Interest Receivable - Not Otherwise Classified
**Account Number:** 1340
**Normal Balance:** Debit

**Definition:** The amounts of accrued interest receivable not otherwise identified. This account does not close at year-end.

**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 year-end.

**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 year-end.

**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 year-end.

## U.S. Government Standard General Ledger
## Accounts and Definitions

**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 year-end.

**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 year-end.

**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 year-end.

**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 year-end.

## U.S. Government Standard General Ledger
## Accounts and Definitions

**Account Title:** Loans Receivable
**Account Number:** 1350
**Normal Balance:** Debit

**Definition:** Amounts loaned to another Federal account or fund, individuals, private sector organizations, State and local governments, or foreign governments. This account does not close at year-end.

**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 year-end.

**Account Title:** Allowance for Loss on Loans Receivable
**Account Number:** 1359
**Normal Balance:** Credit

**Definition:** Estimated amounts of uncollectible loans receivable. Increase the account by the amount estimated to be uncollectible each accounting period. Decrease the account by the actual amount subsequently written off. This account does not close at year-end.

**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 year-end.

**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 year-end.

## U.S. Government Standard General Ledger
## Accounts and Definitions

**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 year-end.

**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 year-end.

**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 year-end.

## U.S. Government Standard General Ledger
## Accounts and Definitions

**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 year-end.

**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 year-end.

**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 year-end.

**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 year-end.

**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 year-end.

## U.S. Government Standard General Ledger
## Accounts and Definitions

**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 year-end.

**Account Title:** Loans Receivable - Troubled Assets Relief Program
**Account Number:** 1380
**Normal Balance:** Debit

**Definition:** Loans issued by the Troubled Assets Relief Program accounted for under the provisions of the Federal Credit Reform Act of 1990.

**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.

**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."

## U.S. Government Standard General Ledger
## Accounts and Definitions

**Account Title:** Allowance for Subsidy - Loans - Troubled Assets Relief Program
**Account Number:** 1389
**Normal Balance:** Credit

**Definition:** The amount reflects the 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 some instances for this account to have a debit balance.

**Account Title:** Allowance for Subsidy
**Account Number:** 1399
**Normal Balance:** Credit

**Definition:** This amount reflects the unamortized credit reform subsidy for direct loans and for defaulted guaranteed loans assumed for collection by the Federal Government. It appears in the financing fund of the direct loan or loan guarantee program involved and is subtracted from loans receivable (USSGL account 1350, “Loans Receivable”) on the statement of financial position. Record all transactions that affect the subsidy in this account. The first transaction normally would be the transfer of subsidy monies from the program fund to the financing fund. Additional transactions record upward and downward adjustments to the account. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance. This account does not close at year-end.

**Account Title:** Advances and Prepayments
**Account Number:** 1410
**Normal Balance:** Debit

**Definition:** Payments made in contemplation of the future performance of services, receipt of goods, incurrence of expenditures, or receipt of other assets. Advances are expenditures that are often not recurrent in nature. Prepayments are expenditures that are generally recurrent in nature. Prepayments are made to cover certain periodic expenses before those expenses are incurred. Common examples of advances are travel advances and advances to contractors. Common examples of prepayments are amounts prepaid for rent and insurance. This account does not close at year-end.

## U.S. Government Standard General Ledger
## Accounts and Definitions

**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 year-end.

**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 year-end

**Account Title:** Operating Materials and Supplies - Excess, Obsolete, and Unserviceable
**Account Number:** 1513
**Normal Balance:** Debit

**Definition:** The cost or value of tangible personal property, such as operating materials and supplies, that exceeds the amount expected to be used; is no longer needed because of changes in technology, laws, customs, or operations; or is damaged physically and cannot be consumed in operations. This account does not close at year-end.

**Account Title:** Operating Materials and Supplies Held for Repair
**Account Number:** 1514
**Normal Balance:** Debit

**Definition:** The cost or value of damaged personal property held as operating materials and supplies that is more economical to repair than to dispose of. Agencies with immaterial amounts of operating materials and supplies held for repair may report these amounts in USSGL account 1511, “Operating Materials and Supplies Held for Use.” This account does not close at year end.

## U.S. Government Standard General Ledger
## Accounts and Definitions

**Account Title:** Operating Materials and Supplies - Allowance
**Account Number:** 1519
**Normal Balance:** Credit

**Definition:** The amount of estimated repairs needed for damaged operating materials and supplies and the estimated gain or loss on the value of inventory due to unrealized holding gains and losses. This account does not close at year-end.

**Account Title:** Inventory Purchased for Resale
**Account Number:** 1521
**Normal Balance:** Debit

**Definition:** The cost or value of tangible personal property purchased by an agency for resale. This account does not close at year-end.

**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 year-end.

**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 year-end.

**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 year-end.

## U.S. Government Standard General Ledger
## Accounts and Definitions

**Account Title:** Inventory - Raw Materials
**Account Number:** 1525
**Normal Balance:** Debit

**Definition:** The cost or value of raw materials purchased or donated for use as a component part of inventory. This account does not close at year-end.

**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 year-end.

**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 year-end.

**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 year-end.

## U.S. Government Standard General Ledger
## Accounts and Definitions

**Account Title:** Seized Monetary Instruments
**Account Number:** 1531
**Normal Balance:** Debit

**Definition:** The value of all seized monetary instruments, including undeposited cash, that are in the process of forfeiture proceedings or held as evidence. Upon obtaining judgment, reclassify the amount held in this account to the appropriate forfeited property accounts or to the fund balance with Treasury. (See USSGL accounts 1541, "Forfeited Property Held for Sale," and 1542, "Forfeited Property Held for Donation or Use.") This account does not close at year-end.

**Account Title:** Seized Cash Deposited
**Account Number:** 1532
**Normal Balance:** Debit

**Definition:** The amount of cash seized by law enforcement activity and deposited to Treasury in banks or other financial institutions pending forfeiture judgment. This account does not close at year-end.

**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 year-end.

**Account Title:** Forfeited Property Held for Donation or Use
**Account Number:** 1542
**Normal Balance:** Debit

**Definition:** The value of monetary instruments and property intended to be donated or used by the agency that were acquired as a result of forfeiture proceedings, to satisfy a tax liability, or as unclaimed or abandoned merchandise. This account does not close at year-end.

## U.S. Government Standard General Ledger
## Accounts and Definitions

**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 year-end.

**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 year-end

**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 year-end.

**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 year-end.

**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 year-end.

## U.S. Government Standard General Ledger
## Accounts and Definitions

**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 year-end.

**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 year-end.

**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 year-end.

**Account Title:** Other Related Property - Allowance
**Account Number:** 1599
**Normal Balance:** Credit

**Definition:** The estimated loss for third-party liens and claims or for other changes in the value of other related property. This account does not close at year-end.

## U.S. Government Standard General Ledger
## Accounts and Definitions

**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 year-end.

**Account Title:** Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt
**Account Number:** 1611
**Normal Balance:** Credit

**Definition:** The full discount on U.S. Treasury securities issued by the Bureau of the Public Debt and held by an agency. This account does not close at year-end.

**Account Title:** Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
**Account Number:** 1612
**Normal Balance:** Debit

**Definition:** The full premium on U.S. Treasury securities issued by the Bureau of the Public Debt and held by an agency. This account does not close at year-end.

**Account Title:** Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
**Account Number:** 1613
**Normal Balance:** Debit

**Definition:** The amortization amount of discounts and premiums on U.S. Treasury securities issued by the Bureau of the Public Debt and held by an agency. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance. This account does not close at year-end.

## U.S. Government Standard General Ledger
## Accounts and Definitions

**Account Title:** Market Adjustment - Investments
**Account Number:** 1618
**Normal Balance:** Debit

**Definition:** The accumulated unrealized gain or loss on investments other than investments in zero coupon bonds. Unrealized gain or loss is due to adjustments for market value. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance. This account does not close at year-end.

**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 year-end.

**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 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.

## U.S. Government Standard General Ledger
## Accounts and Definitions

**Account Title:** Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
**Account Number:** 1623
**Normal Balance:** Debit

**Definition:** The amortization amount of discount and premium on securities other than the Bureau of the Public Debt securities held by an agency. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance. This account does not close at year-end.

**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 year-end.

**Account Title:** Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
**Account Number:** 1631
**Normal Balance:** Credit

**Definition:** The full discount of U.S. Treasury Zero Coupon Bonds issued by the Bureau of the Public Debt and held by an agency. This account does not close at year-end.

**Account Title:** Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
**Account Number:** 1633
**Normal Balance:** Debit

**Definition:** The amortization amount of discount on U.S. Treasury Zero Coupon Bonds issued by the Bureau of the Public Debt and held by an agency. FACTS II normal balance assigned to this account is “debit.” This account does not close at year-end.

## U.S. Government Standard General Ledger
## Accounts and Definitions

**Account Title:** Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds
**Account Number:** 1638
**Normal Balance:** Debit

**Definition:** The accumulated unrealized holding gains and losses for U.S. Treasury Zero Coupon Bond investments due to adjustments to market value. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance. This account does not close at year-end.

**Account Title:** Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds
**Account Number:** 1639
**Normal Balance:** Credit

**Definition:** The offset to market adjustments for investments in U.S. Treasury Zero Coupon Bonds. The account provides a mechanism for zero coupon bonds to be reported on a basis other than market value on the Balance Sheet. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance. This account does not close at year-end.

**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.

## U.S. Government Standard General Ledger
## Accounts and Definitions

**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 intances for this account to have a debit balance.

**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.

**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.

## U.S. Government Standard General Ledger
## Accounts and Definitions

**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 on Troubled Assets Relief Program securities accounted for under the provisions of the Federal Credit Reform Act of 1990.

**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 on Troubled Assets Relief Program securities accounted for under the provisions of the Federal Credit Reform Act of 1990.

**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 preferred senior preferred stock. The initial amount is recorded when the Department of the Treasury makes a liquidity payment to a GSE.

**Account Title:** Market Adjustment - 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 preference senior preferred stock due to adjustments for market value. Although the normal balance for this account is debit, it is acceptable in some instances for this account to have a credit balance.

## U.S. Government Standard General Ledger
## Accounts and Definitions

**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.

**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 some instances for this account to have a credit balance.

**Account Title:** Beneficial Interest in Trust
**Account Number:** 1660
**Normal Balance:** Debit

**Definition:** The Federal Government's beneficial interest in a Credit Facility trust. The Federal Government is the sole beneficiary of the Credit Facility trust assets. The Federal Government assets are valued based on the underlying assets of the Credit Facility trust.

**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 some instances for this account to have a credit balance.

## U.S. Government Standard General Ledger
## Accounts and Definitions

**Account Title:** Other Investments
**Account Number:** 1690
**Normal Balance:** Debit

**Definition:** The value of other investments owned by the agency. This account does not close at year-end.

**Account Title:** Land and Land Rights
**Account Number:** 1711
**Normal Balance:** Debit

**Definition:** The identifiable cost of land and land rights of unlimited duration acquired for or in connection with general property, plant, and equipment used in general operations and permanent improvements. Stewardship land (National Park or Forest and land in public domain), materials beneath or above the surface, and Outer Continental Shelf resources are excluded. This account does not close at year-end.

**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 year-end.

**Account Title:** Accumulated Depreciation on Improvements to Land
**Account Number:** 1719
**Normal Balance:** Credit

**Definition:** Accumulates depreciation charged to expense for improvements to land. This account does not close at year-end.

## U.S. Government Standard General Ledger
## Accounts and Definitions

**Account Title:** Construction-in-Progress
**Account Number:** 1720
**Normal Balance:** Debit

**Definition:** Includes costs of direct labor, direct material, and overhead incurred in the construction of general property, plant, and equipment (except information technology software) for which the agency will be accountable. Upon completion, these costs will be transferred to the proper capital asset account as the acquisition cost of the item. This account does not close at year-end.

**Account Title:** Buildings, Improvements, and Renovations
**Account Number:** 1730
**Normal Balance:** Debit

**Definition:** The cost of Federal Government-owned buildings acquired for and used in providing general Federal Government services or goods. Includes the cost of renovation, improvement, restoration, or reconstruction of multiuse heritage assets when those costs are directly tied to the conduct of Federal Government operations. This account does not close at year-end.

**Account Title:** Accumulated Depreciation on Buildings, Improvements, and Renovations
**Account Number:** 1739
**Normal Balance:** Credit

**Definition:** Accumulates depreciation charged to expense for buildings, improvements, and renovations. This account does not close at year-end.

**Account Title:** Other Structures and Facilities
**Account Number:** 1740
**Normal Balance:** Debit

**Definition:** The cost or appraised value of Federal Government-owned structures and facilities other than buildings purchased by general and trust fund appropriations and under agency control. This account does not close at year-end.

## U.S. Government Standard General Ledger
## Accounts and Definitions

**Account Title:** Accumulated Depreciation on Other Structures and Facilities
**Account Number:** 1749
**Normal Balance:** Credit

**Definition:** Accumulates depreciation charged to expense for structures and facilities. This account does not close at year-end.

**Account Title:** Equipment
**Account Number:** 1750
**Normal Balance:** Debit

**Definition:** The capitalized cost of tangible equipment items of a durable nature used by the agency in providing goods and services. This excludes computer software. This account does not close at year-end.

**Account Title:** Accumulated Depreciation on Equipment
**Account Number:** 1759
**Normal Balance:** Credit

**Definition:** Accumulates depreciation charged to expense for equipment. This account does not close at year-end.

**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 year-end.

**Account Title:** Accumulated Depreciation on Assets Under Capital Lease
**Account Number:** 1819
**Normal Balance:** Credit

**Definition:** Accumulates depreciation charged to expense for assets under capital lease. This account does not close at year-end.

## U.S. Government Standard General Ledger
## Accounts and Definitions

**Account Title:** Leasehold Improvements
**Account Number:** 1820
**Normal Balance:** Debit

**Definition:** The cost of improvements to leased land, buildings, structures, and facilities occupied by the Federal Government as a lessee, as well as easements and right-of-way. This account does not close at year-end.

**Account Title:** Accumulated Amortization on Leasehold Improvements
**Account Number:** 1829
**Normal Balance:** Credit

**Definition:** Accumulates amortization charged to expense for leasehold improvements. This account does not close at year-end.

**Account Title:** Internal-Use Software
**Account Number:** 1830
**Normal Balance:** Debit

**Definition:** The capitalized cost of internal-use software including (1) purchased off-the-shelf software, (2) contractor-developed software subject to amortization, and (3) internally developed software subject to amortization. This account does not close at year-end.

**Account Title:** Internal-Use Software in Development
**Account Number:** 1832
**Normal Balance:** Debit

**Definition:** Includes the full cost, as defined in FASAB SFFAS No. 10, “Accounting for Internal Use Software,” incurred during the software development stage of (1) contractor-developed software, and (2) internally developed software. Upon completion, these costs will be transferred to USSGL account 1830, “Internal-Use Software.” This account does not close at year-end.

## U.S. Government Standard General Ledger
## Accounts and Definitions

**Account Title:** Accumulated Amortization on Internal-Use Software
**Account Number:** 1839
**Normal Balance:** Credit

**Definition:** Accumulates amortization charges to expense for internal-use software. Internal-use software will be amortized in a systematic and rational manner over the estimated useful life of the software. Software acquired for research and development with no alternative future use will be amortized over the period of the project as opposed to the normal life-cycle amortization. This account does not close at year-end.

**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 year-end.

**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 year-end.

**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 year-end.

## U.S. Government Standard General Ledger
## Accounts and Definitions

**Account Title:** Accumulated Depreciation on Other General Property, Plant, and Equipment
**Account Number:** 1899
**Normal Balance:** Credit

**Definition:** The amount of accumulated amortization/depreciation charged to expenses for other general property, plant, and equipment. This account does not close at year-end.

**Account Title:** Receivable From Appropriations
**Account Number:** 1921
**Normal Balance:** Debit

**Definition:** The amount to be received from an appropriation to fund current or future expenses for which the appropriation has already been authorized by law. Note: Treasury and Office of Management and Budget must approve use of this account. This account does not close at year-end.

**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."

**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.

**Account Title:** Other Assets
**Account Number:** 1990
**Normal Balance:** Debit

**Definition:** Other assets not otherwise classified above. This account does not close at year-end.

## U.S. Government Standard General Ledger
## Accounts and Definitions

**Account Title:** Accounts Payable
**Account Number:** 2110
**Normal Balance:** Credit

**Definition:** Amounts owed to another Federal or non-Federal entity for goods and other property ordered and received, and for services rendered by other than employees. This account does not close at year-end.

**Account Title:** Accounts Payable for Federal Government Sponsored Enterprise
**Account Number:** 2112
**Normal Balance:** Credit

**Definition:** Amounts owed to a Federal Government Sponsored Enterprise (GSE) for excess of the GSE's liabilities over its assets.

**Account Title:** Disbursements in Transit
**Account Number:** 2120
**Normal Balance:** Credit

**Definition:** Amounts of voucher schedule payments transmitted to the regional disbursing office for payment but not processed by the regional disbursing office. This account does not close at year-end.

**Account Title:** Contract Holdbacks
**Account Number:** 2130
**Normal Balance:** Credit

**Definition:** Amounts withheld from grantees or contractors pending completion of related contracts. This account does not close at year-end.

## U.S. Government Standard General Ledger
## Accounts and Definitions

**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 year-end.

**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 year-end.

**Account Title:** Payable for Transfers of Currently Invested Balances
**Account Number:** 2150
**Normal Balance:** Credit

**Definition:** The amount representing transfers payable from balances that are currently invested. To accommodate cash management practices, funds will remain invested until needed for disbursement. At such time, the receiving entity will request a transfer of funds. The investing entity will disinvest and transfer necessary funds via SF 1151: Nonexpenditure Transfer Authorization. The budget authority from the transfer is realized, and obligations may be incurred before the actual transfer of funds. This account does not close at year-end.

**Account Title:** Expenditure Transfers Payable
**Account Number:** 2155
**Normal Balance:** Credit

**Definition:** The amount of financing sources payable to a trust fund or an agency general fund (or another Federal fund as defined by Office of Management and Budget) that occurs as a result of a nonexchange transaction. This account does not close at year-end.

## U.S. Government Standard General Ledger
## Accounts and Definitions

**Account Title:** Entitlement Benefits Due and Payable
**Account Number:** 2160
**Normal Balance:** Credit

**Definition:** As of the reporting date, any unpaid entitlement benefits due to any qualifying entity, State, local, or tribal government as authorized by law. This excludes loans, grants, or employee benefits. Entitlement benefits include but are not limited to: Federal Old-Age and Survivor's Insurance, Supplemental Security Income, Federal Disability Insurance, Federal Hospital Insurance (HI-Medicare, Part A), Federal Supplemental Medical Insurance (SMI-Medicare, Part B), Medicaid, Temporary Assistance to Needy Families, U.S. Department of Agriculture Nutrition Assistance Programs, unemployment to non-Federal employees, Black Lung Benefits, Veterans Affairs Pension, and Railroad Retirement Pension Benefits, etc. This account does not close at year-end.

**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 year-end.

**Account Title:** Loan Guarantee Liability
**Account Number:** 2180
**Normal Balance:** Credit

**Definition:** This account is the financing fund for loan guarantee programs. Record all transactions that affect the subsidy for loan guarantees in this account. It represents the expected present value of cash flows to and from the Federal Government from loan guarantees. The initial transaction transfers the subsidy monies from the program fund to the financing fund. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance. This account does not close at year-end.

## U.S. Government Standard General Ledger
## Accounts and Definitions

**Account Title:** Other Liabilities With Related Budgetary Obligations
**Account Number:** 2190
**Normal Balance:** Credit

**Definition:** Amounts of liabilities, not otherwise classified above, for which there is a related budgetary obligation (USSGL account 49X1). This account does not close at year-end.

**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 year-end.

**Account Title:** Accrued Funded Payroll and Leave
**Account Number:** 2210
**Normal Balance:** Credit

**Definition:** The estimated liability for salaries, wages, and funded annual leave and sick leave that have been earned but are unpaid. (Refer to FASAB SFFAS No. 1, “Accounting for Selected Assets and Liabilities,” paragraph 84.) This account does not close at year-end.

**Account Title:** Withholdings Payable
**Account Number:** 2211
**Normal Balance:** Credit

**Definition:** Amounts withheld from employees' salaries for taxes, employee benefit contributions, wage garnishments, and other withholdings. This account does not close at year-end.

**Account Title:** Employer Contributions and Payroll Taxes Payable
**Account Number:** 2213
**Normal Balance:** Credit

**Definition:** The employer portion of payroll taxes and benefit contributions, such as retirement, including the agency's contribution to the Thrift Savings Plan (“N” attribute), and health and life insurance for covered employees. This account does not close at year-end.

## U.S. Government Standard General Ledger
## Accounts and Definitions

**Account Title:** Other Post Employment Benefits Due and Payable
**Account Number:** 2215
**Normal Balance:** Credit

**Definition:** Amounts due to former or inactive employees (not retired) and/or beneficiaries. Other post employment benefits can include salary continuation, severance benefits, counseling, training, funded unemployment liability for Federal employees, funded Federal Employees' Compensation Act liability, and the current portion of veterans' disability compensation benefits. This is not an actuarial liability. This account does not close at year-end.

**Account Title:** Pension Benefits Due and Payable to Beneficiaries
**Account Number:** 2216
**Normal Balance:** Credit

**Definition:** Pension benefits, excluding Railroad Retirement Benefits and Veterans Affairs Pension, due from the administering agencies to eligible Federal civilian or military employees or their beneficiaries. This is not an actuarial liability. (Refer to FASAB SFFAS No. 1, "Accounting for Selected Assets and Liabilities," paragraph 84.) This account does not close at year-end.

**Account Title:** Benefit Premiums Payable to Carriers
**Account Number:** 2217
**Normal Balance:** Credit

**Definition:** Amounts due from the administering agencies to the benefit carriers for providing health insurance employment benefits. (Refer to FASAB SFFAS No. 1 "Accounting for Selected Assets and Liabilities," paragraph 84.) This account does not close at year-end.

**Account Title:** Life Insurance Benefits Due and Payable to Beneficiaries
**Account Number:** 2218
**Normal Balance:** Credit

**Definition:** Life insurance benefits due from the administering plans to eligible beneficiaries. This is not an actuarial liability. (Refer to FASAB SFFAS No. 1 "Accounting for Selected Assets and Liabilities," paragraph 84.) This account does not close at year-end.

## U.S. Government Standard General Ledger
## Accounts and Definitions

**Account Title:** Unfunded Leave
**Account Number:** 2220
**Normal Balance:** Credit

**Definition:** The amount recorded by an employer agency for unpaid leave earned that the employee is entitled to upon separation and that will be funded by future years' budgetary resources. This account does not close at year-end.

**Account Title:** Unfunded FECA Liability
**Account Number:** 2225
**Normal Balance:** Credit

**Definition:** The amount of Federal Employees' Compensation Act (FECA) liability billed to agencies by the Department of Labor for FECA payments made on the agencies' behalves. This liability will be funded by future years' budgetary resources. This is not an actuarial liability. This account does not close at year-end.

**Account Title:** Other Unfunded Employment Related Liability
**Account Number:** 2290
**Normal Balance:** Credit

**Definition:** Amounts 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 year-end.

**Account Title:** Liability for Advances and Prepayments
**Account Number:** 2310
**Normal Balance:** Credit

**Definition:** Payment received in advance of performance of activities for which revenue has not been earned.

## U.S. Government Standard General Ledger
## Accounts and Definitions

**Account Title:** Other Deferred Revenue
**Account Number:** 2320
**Normal Balance:** Credit

**Definition:** Revenue or income received but not yet earned from non-Federal sources not otherwise classified as advances or prepayments. An example is deferred revenue related to the pending sale of a forfeited asset. This account does not close at year-end.

**Account Title:** Liability for Nonfiduciary Deposit Funds and Undeposited Collections
**Account Number:** 2400
**Normal Balance:** Credit

**Definition:** Amounts offsetting undeposited collections and collections deposited in nonfiduciary deposit funds awaiting disposition. This account does not close at year-end.

**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 year-end.

**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 year-end.

## U.S. Government Standard General Ledger
## Accounts and Definitions

**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 year-end.

**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 year-end.

**Account Title:** Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority
**Account Number:** 2531
**Normal Balance:** Debit

**Definition:** The discount on U.S. securities issued under general and special financing authority. This account does not close at year-end.

**Account Title:** Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority
**Account Number:** 2532
**Normal Balance:** Credit

**Definition:** The premium on U.S. securities issued under general and special financing authority. This account does not close at year-end.

## U.S. Government Standard General Ledger
## Accounts and Definitions

**Account Title:** Amortization of Discount and Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority
**Account Number:** 2533
**Normal Balance:** Debit

**Definition:** The amortization of discount and premium on securities issued under general and special financing authority. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance. This account does not close at year-end.

**Account Title:** Participation Certificates
**Account Number:** 2540
**Normal Balance:** Credit

**Definition:** The liability for the agency's share of participation certificates. This account does not close at year-end.

**Account Title:** Other Debt
**Account Number:** 2590
**Normal Balance:** Credit

**Definition:** All other forms of Federal Government obligations, secured and unsecured, not otherwise classified above. This account does not close at year-end.

**Account Title:** Actuarial Pension Liability
**Account Number:** 2610
**Normal Balance:** Credit

**Definition:** The amount recorded by the administering agencies for actuarial present value of all future retirement benefits, based on projected salaries and total projected services less the actuarial present value of future normal cost contributions that would be made for and by the employees under the plan. (Refer to FASAB SFFAS No. 5, “Accounting for Liabilities of the Federal Government,” paragraph 71.) This account does not close at year-end.

## U.S. Government Standard General Ledger
## Accounts and Definitions

**Account Title:** Actuarial Health Insurance Liability
**Account Number:** 2620
**Normal Balance:** Credit

**Definition:** The amount recorded by the administering agencies for actuarial present value of all future health insurance benefits less the actuarial present value of future normal cost contributions that would be made for and by the employees under the plan. (Refer to FASAB SFFAS No. 5, "Accounting for Liabilities of the Federal Government," paragraphs 79 and 88.) This account does not close at year-end.

**Account Title:** Actuarial Life Insurance Liability
**Account Number:** 2630
**Normal Balance:** Credit

**Definition:** The amount recorded by administering agencies for the expected present value of future outflows to be paid to, or on behalf of, existing policy holders, less expected present value of future net premiums to be collected. (Refer to FASAB SFFAS No. 5, "Accounting for Liabilities of the Federal Government," paragraph 113.) This account does not close at year-end.

**Account Title:** Actuarial FECA Liability
**Account Number:** 2650
**Normal Balance:** Credit

**Definition:** The amount recorded by employer agencies for the actuarial present value of future Federal Employees' Compensation Act benefits provided to Federal employees or their beneficiaries as a result of work-related deaths, disability, or occupational disease. (Refer to FASAB SFFAS No. 5, "Accounting for Liabilities of the Federal Government," paragraphs 95 and 96.) This account does not close at year-end.

**Account Title:** Actuarial Liabilities for Federal Insurance and Guarantee Programs
**Account Number:** 2660
**Normal Balance:** Credit

**Definition:** The amount recorded by administering agencies for estimated losses on Federal insurance and guarantee program claims (except social insurance and loan guarantee programs).

## U.S. Government Standard General Ledger
## Accounts and Definitions

**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.

**Account Title:** Other Actuarial Liabilities
**Account Number:** 2690
**Normal Balance:** Credit

**Definition:** The amount recorded by administering agencies for actuarial liability of future benefit payments that is not otherwise classified above. Include other post employment benefit actuarial liability here; for example, actuarial liability for the Department of Veterans Affairs burial and compensation. This account does not close at year-end.

**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 year-end.

**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 year-end.

## U.S. Government Standard General Ledger
## Accounts and Definitions

**Account Title:** Contingent Liabilities - Federal Government Sponsored Enterprise
**Account Number:** 2922
**Normal Balance:** Credit

**Definition:** The liquidity accrual 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.

**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.

**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 year-end.

**Account Title:** Accounts Payable From Canceled Appropriations
**Account Number:** 2960
**Normal Balance:** Credit

**Definition:** This account is used to reinstate valid accounts payable that were canceled. This account does not close at year-end.

**Account Title:** Liability for Capital Transfers to the General Fund of the Treasury
**Account Number:** 2970
**Normal Balance:** Credit

**Definition:** Amounts to be transferred to the General Fund of the Treasury via capital transfer. This includes excess amounts in liquidating funds. This account does not close at year-end.

## 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) attribute domain values Federal "F" and transaction partner "99." For all other amounts, use the appropriate attribute domain value. This USSGL account is included on the USSGL crosswalk for the Statement of Custodial Activity or on a custodial footnote. This account does not close at year-end.

**Account Title:** Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity
**Account Number:** 2985
**Normal Balance:** Credit

**Definition:** The amount of non-entity assets held in a General Fund receipt account or other Treasury Account Symbol for transfer to other entities. This account excludes amounts defined in FASAB SFFAS No. 7, paragraphs 45 and 49. For amounts collected or to be collected on behalf of the General Fund of the Treasury, that are not on the Statement of Custodial Activity or on a custodial footnote, use Federal Agencies' Centralized Trial-Balance System (FACTS I) attribute domain values Federal "F" and transaction partner "99." This USSGL account is included on the USSGL crosswalk for the Balance Sheet, but it is not included on the USSGL crosswalk for the Statement of Custodial Activity nor on a custodial footnote.

**Account Title:** Other Liabilities Without Related Budgetary Obligations
**Account Number:** 2990
**Normal Balance:** Credit

**Definition:** Other liabilities not otherwise classified, for which there is not a related budgetary obligation. This account does not close at year-end.

## U.S. Government Standard General Ledger
## Accounts and Definitions

**Account Title:** Estimated Cleanup Cost Liability
**Account Number:** 2995
**Normal Balance:** Credit

**Definition:** The estimated liability for projected future cleanup costs (not yet due and payable) associated with removing, containing, and/or disposing of (1) hazardous waste from property, or (2) material and/or property consisting of hazardous waste at permanent or temporary closure or shutdown of the associated property, plant, and equipment. This account does not close at year-end.

**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 year-end.

**Account Title:** Unexpended Appropriations - Appropriations Received
**Account Number:** 3101
**Normal Balance:** Credit

**Definition:** The amount of new appropriations received during the fiscal year. Special and trust funds do not use this USSGL account to record appropriations of dedicated and earmarked receipts. However, special and trust funds that receive appropriations from the General Fund of the Treasury are to use this account.

**Account Title:** Unexpended Appropriations - Transfers-In
**Account Number:** 3102
**Normal Balance:** Credit

**Definition:** The amount of unexpended appropriations, from current or prior years, transferred in during the fiscal year. Special and trust funds that receive appropriations from the General Fund of the Treasury are to use this account for transfers of unexpended appropriations.

## U.S. Government Standard General Ledger
## Accounts and Definitions

**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 some instances for this account to have a credit balance.

**Account Title:** Unexpended Appropriations - Adjustments
**Account Number:** 3106
**Normal Balance:** Credit

**Definition:** The amount of adjustments during the fiscal year to unexpended appropriations from current or prior years. Examples of adjustments include rescissions, and cancellations of expired appropriations. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance.

## 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 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 year-end.

**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 year-end.

**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 collections, excluding reimbursables, expected in the current fiscal year.

**Account Title:** Anticipated Collections From Federal Sources
**Account Number:** 4070
**Normal Balance:** Debit

**Definition:** The amount of Federal collections, excluding reimbursables, expected in the current fiscal year.

## 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 in certain instances for this account to have a debit balance.

**Account Title:** Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred
**Account Number:** 4082
**Normal Balance:** Credit

**Definition:** The amount in USSGL account 4166, "Allocations of Realized Authority - To Be Transferred From Invested Balances," transferred from one Treasury Appropriation Fund Symbol to another. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance.

**Account Title:** Transfers - Current-Year Authority - Receivable - Transferred
**Account Number:** 4083
**Normal Balance:** Credit

**Definition:** The amount in USSGL account 4171, "Nonallocation Transfers of Invested Balances - Receivable," transferred from one Treasury Appropriation Fund Symbol to another. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance.

**Account Title:** Debt Liquidation Appropriations
**Account Number:** 4111
**Normal Balance:** Debit

**Definition:** The amount appropriated to liquidate debt as specified in the appropriation language.

## U.S. Government Standard General Ledger
## Accounts and Definitions

**Account Title:** Liquidation of Deficiency - Appropriations
**Account Number:** 4112
**Normal Balance:** Debit

**Definition:** The amount appropriated to liquidate a prior-year deficiency.

**Account Title:** Appropriated Trust or Special Fund Receipts
**Account Number:** 4114
**Normal Balance:** Debit

**Definition:** The amount of receipts appropriated to a trust or special fund expenditure account from the corresponding receipt account. (Amounts deposited into trust or special fund receipt accounts designated by Treasury as "unavailable" are appropriated via warrant, upon legislative action, to the corresponding expenditure account. Amounts designated by Treasury as "available" are immediately transferred without further action.) This budgetary resource account does not correspond with proprietary USSGL account 3101, "Unexpended Appropriations - Appropriations Received."

**Account Title:** Loan Subsidy Appropriation
**Account Number:** 4115
**Normal Balance:** Debit

**Definition:** The amount of budget authority appropriated by law for loan subsidies in direct loan and loan guarantee programs.

**Account Title:** Loan Administrative Expense Appropriation
**Account Number:** 4117
**Normal Balance:** Debit

**Definition:** The amount of new budget authority appropriated by law for administrative expenses in direct loan and loan guarantee programs.

## 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 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 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 year-end

**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 agency expenditure account where the receivable is from an invested expenditure account.

**Account Title:** Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation
**Account Number:** 4124
**Normal Balance:** Credit

**Definition:** The amount of authority reclassified from USSGL account 4127, "Amounts Appropriated From Specific Invested TAFS - Payable," because of a temporary reduction or cancellation. Since this is a reclassification of a payable, there is no impact on fund balance. Use this account only in an invested expenditure account where the payable is to a specific agency expenditure account.

## 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 agency account. The amounts appropriated to the agency will be accomplished via nonexpenditure transfer; however, the amounts are reflected in the President’s Budget as an appropriation rather than as a transfer. For cash management purposes, the funds remain invested until needed for disbursement; therefore, a receivable is required to reflect the total budget authority. This account does not close at year-end.

**Account Title:** Amounts Appropriated From Specific Invested TAFS - Payable
**Account Number:** 4127
**Normal Balance:** Credit

**Definition:** Amounts appropriated in an appropriation or authorization act from an invested Treasury Appropriation Fund Symbol (TAFS) to a specific expenditure account. The amounts appropriated to the agency will be accomplished via nonexpenditure transfer; however, the amounts are reflected in the President's Budget as an appropriation rather than as a transfer. For cash management purposes, the funds remain invested until needed for disbursement; therefore, a payable is required to reflect the total budget authority. This account does not close at year-end.

## 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 an agency Treasury Appropriation Fund Symbol (TAFS) to a specific agency expenditure account and transferred in via nonexpenditure transfer. However, the amounts are reflected in the President's Budget as an appropriation rather than a transfer. 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 agency expenditure account, and then transferred out via nonexpenditure transfer. However, the amounts are reflected in the President's Budget as an appropriation rather than a transfer. 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.

**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 year-end

## U.S. Government Standard General Ledger
## Accounts and Definitions

**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 on 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 year end.

**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 year end.

**Account Title:** Substitution of Borrowing Authority
**Account Number:** 4140
**Normal Balance:** Credit

**Definition:** The amount of borrowing authority replaced by appropriations or offsetting collections that were initially used to liquidate obligations incurred against authority to borrow.

## U.S. Government Standard General Ledger
## Accounts and Definitions

**Account Title:** Current-Year Borrowing Authority Realized
**Account Number:** 4141
**Normal Balance:** Debit

**Definition:** The authorized amount of new authority to expend monies borrowed from the Bureau of the Public Debt or other investors. Report authority borrowed for such obligations even though the agency ultimately will use subsequent appropriations or offsetting collections to liquidate the obligations.

**Account Title:** 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.

**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.

## U.S. Government Standard General Ledger
## Accounts and Definitions

**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 year-end.

**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 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.”

**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.”

## U.S. Government Standard General Ledger
## Accounts and Definitions

**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 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.

**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.”

## U.S. Government Standard General Ledger
## Accounts and Definitions

**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.

**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."

## U.S. Government Standard General Ledger
## Accounts and Definitions

**Account Title:** Allocations of Realized Authority - To Be Transferred From Invested Balances
**Account Number:** 4166
**Normal Balance:** Debit

**Definition:** The amount of undistributed funds to be allocated between two Treasury Appropriation Fund Symbols (TAFS) where the parent TAFS maintains invested balances. The parent TAFS would record a normal credit to this account, and the receiving TAFS would record a normal debit to this account. For cash management purposes, the funds remain invested until needed for disbursement. This USSGL account is to be recorded mainly by trust funds and special funds, which typically have investment authority. (This occurs before the request for nonexpenditure transfer and is only permissible under specific circumstances.) Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance. This account does not close at year-end.

**Account Title:** Allocations of Realized Authority - Transferred From Invested Balances
**Account Number:** 4167
**Normal Balance:** Debit

**Definition:** The net amount of realized authority and accomplished nonexpenditure transfers during the fiscal year of current-year or prior-year obligated authority. Use this USSGL allocation account when the parent Treasury Appropriation Fund Symbol has investment authority; most commonly associated with trust and special funds. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance.

**Account Title:** Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction
**Account Number:** 4168
**Normal Balance:** Debit

**Definition:** The amount of authority reclassified from USSGL account 4166, "Allocations of Realized Authority - To Be Transferred From Invested Balances," because of a temporary reduction. The amount is equal to the amount of the temporary reduction. Since this is a reclassification of an amount that is either receivable or payable there is no impact on fund balance. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance.

## U.S. Government Standard General Ledger
## Accounts and Definitions

**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 in certain instances 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 Office of Management and Budget), when investment authority is involved. For cash management purposes, the funds remain invested until needed for disbursement. (This occurs before the request for SF 1151: Nonexpenditure Transfer Authorization, and is only permissible under specific circumstances.) Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance.

**Account Title:** Nonallocation Transfers of Invested Balances - Payable
**Account Number:** 4172
**Normal Balance:** Credit

**Definition:** The amount to be transferred out of unrealized nonexpenditure transfers of invested balances, excluding allocation transfers, between two trust funds or between two Federal funds (as defined by Office of Management and Budget), when investment authority is involved. For cash management purposes, the funds remain invested until needed for disbursement. (This occurs before the request for SF 1151: Nonexpenditure Transfer Authorization, and is only permissible under specific circumstances.) Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance. This account does not close at year-end.

## U.S. Government Standard General Ledger
## Accounts and Definitions

**Account Title:** Nonallocation Transfers of Invested Balances - Transferred
**Account Number:** 4173
**Normal Balance:** Debit

**Definition:** The amount of nonexpenditure transfers of invested balances accomplished via SF 1151: Nonexpenditure Transfer Authorization, that reduce previously established USSGL accounts 4171, "Nonallocation Transfers of Invested Balances - Receivable" or 4172, "Nonallocation Transfers of Invested Balances - Payable." Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance.

**Account Title:** Allocation Transfers of Current-Year Authority for Noninvested Accounts
**Account Number:** 4175
**Normal Balance:** Debit

**Definition:** The amount of new budget authority transferred between a parent Treasury Appropriation Fund Symbol (TAFS) and a receiving TAFS via an accomplished nonexpenditure transfer, during the fiscal year, when no investment authority is involved. This USSGL account is to be recorded mainly by general funds and revolving funds, which typically do not have investment authority. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance.

**Account Title:** Allocation Transfers of Prior-Year Balances
**Account Number:** 4176
**Normal Balance:** Debit

**Definition:** The amount of unobligated prior-year balances transferred between a parent Treasury Appropriation Fund Symbol (TAFS) and a receiving TAFS via an accomplished nonexpenditure transfer. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance.

**Account Title:** Anticipated Transfers - Prior-Year Balances
**Account Number:** 4180
**Normal Balance:** Debit

**Definition:** The net amount of anticipated nonexpenditure transfers of prior-year unobligated balances to or from appropriations and funds. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance.

## U.S. Government Standard General Ledger
## Accounts and Definitions

**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 in certain instances for this account to have a credit balance.

**Account Title:** Balance Transfers - Extension of Availability Other Than Reappropriations
**Account Number:** 4191
**Normal Balance:** Debit

**Definition:** The amount of realized nonexpenditure transfers during the fiscal year from an expired Treasury Appropriation Fund Symbol (TAFS) to an unexpired TAFS as a result of authority to extend the period of availability of the expired balances that does not meet the definition of a reappropriation. This transaction is accomplished via SF 1151: Nonexpenditure Transfer Authorization. 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:** 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 in certain instances 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 Budgetgary Resources and the Office of Management and Budget Program and Financing (P&F) Schedule. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance.

**Account Title:** Transfer of Obligated Balances
**Account Number:** 4195
**Normal Balance:** Debit

**Definition:** The amount of resources with obligations transferred to or from appropriations and funds recorded via nonexpenditure transfer during the fiscal year. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance.

## U.S. Government Standard General Ledger
## Accounts and Definitions

**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.

**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 year-end.

**Account Title:** Adjustment to Total Resources - Disposition of Canceled Payables
**Account Number:** 4208
**Normal Balance:** Credit

**Definition:** The amount of an adjustment to a canceled payable in a canceled Treasury Appropriation Fund Symbol (for example, an adjustment is to pay for a canceled payable).

**Account Title:** Anticipated Reimbursements and Other Income
**Account Number:** 4210
**Normal Balance:** Debit

**Definition:** The estimate of reimbursements expected to be earned during the current fiscal year, subject to Office of Management and Budget apportionment, other authorized reimbursements, and/or other income for which current fiscal year obligational authority is automatically established based on customer orders received.

## U.S. Government Standard General Ledger
## Accounts and Definitions

**Account Title:** Liquidation of Deficiency - Offsetting Collections
**Account Number:** 4212
**Normal Balance:** Debit

**Definition:** The amount of current-year spending authority from offsetting collections reclassified to liquidate a prior-year deficiency. This excludes reimbursable and unfilled customer order activity.

**Account Title:** Anticipated Appropriation Trust Fund Expenditure Transfers
**Account Number:** 4215
**Normal Balance:** Debit

**Definition:** The amount of anticipated appropriation expenditure transfers from a trust fund to a general fund during the fiscal year. 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.

**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.

## U.S. Government Standard General Ledger
## Accounts and Definitions

**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.

**Account Title:** Unfilled Customer Orders Without Advance - Transferred
**Account Number:** 4230
**Normal Balance:** Debit

**Definition:** The amount in USSGL account 4221, "Unfilled Customer Orders Without Advance," transferred from one Treasury Appropriation Fund Symbol to another. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance.

**Account Title:** Unfilled Customer Orders With Advance - Transferred
**Account Number:** 4231
**Normal Balance:** Credit

**Definition:** The amount in USSGL account 4222, "Unfilled Customer Orders With Advance," transferred from one Treasury Appropriation Fund Symbol to another. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance.

**Account Title:** Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred
**Account Number:** 4232
**Normal Balance:** Debit

**Definition:** The amount in USSGL account 4225, "Appropriation Trust Fund Expenditure Transfers - Receivable," transferred from one Treasury Appropriation Fund Symbol to another. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance.

## U.S. Government Standard General Ledger
## Accounts and Definitions

**Account Title:** Reimbursements and Other Income Earned - Receivable - Transferred
**Account Number:** 4233
**Normal Balance:** Debit

**Definition:** The amount in USSGL account 4251, "Reimbursements and Other Income Earned - Receivable," transferred from one Treasury Appropriation Fund Symbol to another. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance.

**Account Title:** Other Federal Receivables - Transferred
**Account Number:** 4234
**Normal Balance:** Debit

**Definition:** The amount in USSGL account 4287, "Other Federal Receivables," transferred from one Treasury Appropriation Fund Symbol to another. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance.

**Account Title:** Reimbursements and Other Income Earned - Receivable
**Account Number:** 4251
**Normal Balance:** Debit

**Definition:** The amount of reimbursements and other income earned but not collected to date through the delivery of goods and performance of services. This account does not close at year-end.

**Account Title:** Reimbursements and Other Income Earned - Collected
**Account Number:** 4252
**Normal Balance:** Debit

**Definition:** The amount of reimbursements and other income earned and collected to date through the provision of goods and performance of services.

## U.S. Government Standard General Ledger
## Accounts and Definitions

**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.

**Account Title:** Actual Collections of Loan Principal
**Account Number:** 4262
**Normal Balance:** Debit

**Definition:** The total amount of loan principal collected during the fiscal year from non-Federal sources.

## U.S. Government Standard General Ledger
## Accounts and Definitions

**Account Title:** Actual Collections of Loan Interest
**Account Number:** 4263
**Normal Balance:** Debit

**Definition:** The total amount of loan interest collected during the fiscal year from non-Federal sources.

**Account Title:** Actual Collections of Rent
**Account Number:** 4264
**Normal Balance:** Debit

**Definition:** The total amount of rent collected during the fiscal year from non-Federal sources.

**Account Title:** Actual Collections From Sale of Foreclosed Property
**Account Number:** 4265
**Normal Balance:** Debit

**Definition:** The amount collected during the fiscal year from the sale of foreclosed property.

**Account Title:** Other Actual Business-Type Collections From Non-Federal Sources
**Account Number:** 4266
**Normal Balance:** Debit

**Definition:** The amount collected during the fiscal year from non-Federal sources for which a specific USSGL account does not exist. These collections result from business-type transactions.

**Account Title:** Other Actual "governmental-type" Collections From Non-Federal Sources
**Account Number:** 4267
**Normal Balance:** Debit

**Definition:** The amount collected during the fiscal year from non-Federal sources for which a specific USSGL account does not exist. These collections arise from the Federal Government's exercise of its sovereign or governmental powers.

## U.S. Government Standard General Ledger
## Accounts and Definitions

**Account Title:** Actual Program Fund Subsidy Collected
**Account Number:** 4271
**Normal Balance:** Debit

**Definition:** The amount of subsidy for loan programs collected during the fiscal year by the financing fund from the program fund.

**Account Title:** Interest Collected From Treasury
**Account Number:** 4273
**Normal Balance:** Debit

**Definition:** The amount of interest collected during the fiscal year from Treasury.

**Account Title:** Actual Collections From Liquidating Fund
**Account Number:** 4275
**Normal Balance:** Debit

**Definition:** The amount the financing fund collects during the fiscal year from the liquidating fund for assuming pre-credit reform loans for which the terms have been modified.

**Account Title:** Actual Collections From Financing Fund
**Account Number:** 4276
**Normal Balance:** Debit

**Definition:** The amount collected by the program fund or liquidating fund from the financing fund during the year. This will include liquidating fund collections for modified direct loans transferred to the financing fund, program fund collections for negative subsidies, downward reestimates in mandatory loan programs, or other interfund collections paid from the financing fund.

**Account Title:** Other Actual Collections - Federal
**Account Number:** 4277
**Normal Balance:** Debit

**Definition:** The amount collected during the fiscal year from Federal sources for which a specific USSGL account has not been established.

## U.S. Government Standard General Ledger
## Accounts and Definitions

**Account Title:** Interest Receivable From Treasury
**Account Number:** 4283
**Normal Balance:** Debit

**Definition:** The amount of interest due but not collected from Treasury. This account does not close at year-end.

**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 year-end.

**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 year-end.

**Account Title:** Other Federal Receivables
**Account Number:** 4287
**Normal Balance:** Debit

**Definition:** The amount of uncollected amounts due from Federal sources for which a specific USSGL account has not been established. This could include refunds receivable from Federal sources because of overpayments. This account does not close at year-end.

## U.S. Government Standard General Ledger
## Accounts and Definitions

**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 in certain instances for this account to have a credit balance (when a Foreign Currency loss is recognized).

**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 agency general fund funding sources and performing accounts. 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:** Canceled Authority
**Account Number:** 4350
**Normal Balance:** Credit

**Definition:** The amount of appropriation authority that is canceled 5 years after the expiration of an annual or a multi-year appropriation. This is part of the yearend process and does not involve a U.S. Treasury warrant. This account does not close at year-end.

**Account Title:** Partial or Early Cancellation of Authority With a U.S. Treasury Warrant
**Account Number:** 4351
**Normal Balance:** Credit

**Definition:** The amount of annual, multi-year, or no-year appropriation authority that is canceled early by administrative action in a definite account or by early cancellation of the entire appropriation. The cancellation will be accomplished with a U.S. Treasury warrant.

**Account Title:** Cancellation of Appropriation From Unavailable Receipts
**Account Number:** 4355
**Normal Balance:** Credit

**Definition:** The amount of appropriated receipts in an expenditure account that is canceled and returned to the associated trust or special fund unavailable receipt account from which the amount was originally derived. The amounts are to be returned via Treasury warrant.

**Account Title:** Cancellation of Appropriation From Invested Balances
**Account Number:** 4356
**Normal Balance:** Credit

**Definition:** The amount of appropriated receipts in a trust or special fund expenditure account that is canceled and returned to the originating invested trust or special fund from which the amount was originally derived. The amounts are to be returned via SF 1151: Nonexpenditure Transfer Authorization.

## U.S. Government Standard General Ledger
## Accounts and Definitions

**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.

**Account Title:** Temporary Reduction - New Budget Authority
**Account Number:** 4382
**Normal Balance:** Credit

**Definition:** The amount of new budget authority temporarily reduced by enacted legislation in special and nonrevolving trust Treasury Appropriation Fund Symbols associated with a receipt account designated by Treasury as "available." This account also may be used in revolving funds or for reductions of spending authority from offsetting collections only if it is deemed appropriate by Office of Management and Budget and/or a specific legislative action. For permanent reductions, refer to USSGL account 4392, "Permanent Reduction - New Budget Authority."

**Account Title:** Temporary Reduction - Prior-Year Balances
**Account Number:** 4383
**Normal Balance:** Credit

**Definition:** The amount of prior-year balances temporarily reduced by enacted legislation in special and nonrevolving trust Treasury Appropriation Fund Symbols associated with a receipt account designated by Treasury as "available." This account also may be used in revolving funds or for reductions of spending authority from offsetting collections but only if it is deemed appropriate by Office of Management and Budget and/or a specific legislative action. For permanent reductions, refer to USSGL account 4393, "Permanent Reduction - Prior-Year Balances."

## U.S. Government Standard General Ledger
## Accounts and Definitions

**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 year-end.

**Account Title:** Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority
**Account Number:** 4387
**Normal Balance:** Credit

**Definition:** The amount of new budget authority temporarily reduced by enacted legislation in a special or nonrevolving trust Treasury Appropriation Fund Symbol associated with a receipt account designated by Treasury as "unavailable."

**Account Title:** Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances
**Account Number:** 4388
**Normal Balance:** Credit

**Definition:** The amount of prior-year balances temporarily reduced by enacted legislation in a special or nonrevolving trust Treasury Appropriation Fund Symbol associated with a receipt account designated by Treasury as “unavailable.”

**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 SF 1151: Nonexpenditure Transfer Authorization.

## U.S. Government Standard General Ledger
## Accounts and Definitions

**Account Title:** Adjustments to Indefinite No-Year Authority
**Account Number:** 4391
**Normal Balance:** Credit

**Definition:** The amount necessary to reconcile obligations with resources for indefinite no-year appropriations that is reportable on the FMS 2108: Yearend Closing Statement. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance.

**Account Title:** Permanent Reduction - New Budget Authority
**Account Number:** 4392
**Normal Balance:** Credit

**Definition:** The amount of new budget authority permanently reduced by enacted legislation. For amounts appropriated from the General Fund of the Treasury or from unavailable receipts, there is an impact on fund balance. However, for reductions to contract authority and borrowing authority, there is no impact on fund balance. 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.”

## U.S. Government Standard General Ledger
## Accounts and Definitions

**Account Title:** Receipts Unavailable for Obligation Upon Collection
**Account Number:** 4394
**Normal Balance:** Credit

**Definition:** The amount of receipts that, immediately upon collection, are not available for obligation. For example, the authorizing legislation may specify the receipts are not available for obligation until a specified time in the future. These receipts, or a portion thereof, may be available for investment before becoming available for obligation. This USSGL account will offset budgetary resource appropriation lines on the SF 133: Report on Budget Execution and Budgetary Resources/Budget Program and Financing (P&F) 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 Treasury and/or investments. This account does not close at year-end.

**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.

## U.S. Government Standard General Ledger
## Accounts and Definitions

**Account Title:** Receipts and Appropriations Temporarily Precluded From Obligation
**Account Number:** 4397
**Normal Balance:** Credit

**Definition:** The amount of receipts and appropriations that become unavailable for obligation until specific legal requirements are met. For example, the portion of appropriated trust fund or special fund receipts collected in the current fiscal year that is precluded from obligation at yearend because of a provision of law (such as a limitation on obligations or a benefit formula). The ending balance of this account will be part of the end-of-year balance in the Schedule on Unavailable Collections (Schedule N) of the Budget of the United States Government. This account does not close at yearend. This account does not close at year-end.

**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 year-end.

**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 Congress.

## U.S. Government Standard General Ledger
## Accounts and Definitions

**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. This account does not close at year-end.

**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 agency level.

## U.S. Government Standard General Ledger
## Accounts and Definitions

**Account Title:** Unobligated Funds Exempt From Apportionment
**Account Number:** 4620
**Normal Balance:** Credit

**Definition:** The amount of unobligated budgetary resources in programs exempt from apportionment that is available for commitment and obligation. This account does not close at year-end.

**Account Title:** Funds Not Available for Commitment/Obligation
**Account Number:** 4630
**Normal Balance:** Credit

**Definition:** Appropriated funds not available for commitment/obligation.

**Account Title:** Allotments - Expired Authority
**Account Number:** 4650
**Normal Balance:** Credit

**Definition:** The amount of unobligated appropriation authority from prior years that is no longer available for new obligations. This authority is only available for adjustments to existing obligations.

**Account Title:** Anticipated Resources - Programs Exempt From Apportionment
**Account Number:** 4690
**Normal Balance:** Credit

**Definition:** Anticipated amounts in programs exempt from apportionment.

**Account Title:** Commitments - Programs Subject to Apportionment
**Account Number:** 4700
**Normal Balance:** Credit

**Definition:** The amount of allotment or lower-level authority committed in anticipation of obligation for programs subject to apportionment.

## U.S. Government Standard General Ledger
## Accounts and Definitions

**Account Title:** Commitments - Programs Exempt From Apportionment
**Account Number:** 4720
**Normal Balance:** Credit

**Definition:** The amount of allotment or lower level authority committed in anticipation of obligation for programs exempt from apportionment.

**Account Title:** Undelivered Orders - Obligations, Unpaid
**Account Number:** 4801
**Normal Balance:** Credit

**Definition:** The amount of goods and/or services ordered, which have not been actually or constructively received and for which amounts have not been prepaid or advanced. This includes amounts specified in other contracts or agreements such as grants, program subsidies, undisbursed loans and claims, and similar events for which an advance or prepayment has not occurred. This account does not close at year-end.

**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 year-end.

**Account Title:** Undelivered Orders - Obligations Transferred, Unpaid
**Account Number:** 4831
**Normal Balance:** Credit

**Definition:** The amount of goods and/or services ordered and obligated in one Treasury Appropriation Fund Symbol (TAFS) and transferred to or from another TAFS, which have not been actually or constructively received and not prepaid or advanced at the time of transfer. This includes amounts specified in other contracts or agreements such as grants, program subsidies, undisbursed loans and claims, and similar events for which an advance or prepayment has not occurred. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance.

## U.S. Government Standard General Ledger
## Accounts and Definitions

**Account Title:** Undelivered Orders - Obligations Transferred, Prepaid/Advanced
**Account Number:** 4832
**Normal Balance:** Credit

**Definition:** The amount of goods and/or services ordered and obligated in one Treasury Appropriation Fund Symbol (TAFS) and transferred to or from another TAFS, which have not been actually or constructively received but have been prepaid or advanced at the time of transfer. This includes amounts specified in other contracts or agreements such as grants, program subsidies, undisbursed loans and claims, and similar events for which an advance or prepayment has not occurred. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance.

**Account Title:** Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries
**Account Number:** 4871
**Normal Balance:** Debit

**Definition:** The amount of recoveries 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."

## U.S. Government Standard General Ledger
## Accounts and Definitions

**Account Title:** Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid
**Account Number:** 4881
**Normal Balance:** Credit

**Definition:** The amount of upward adjustments during the 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."

**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 year-end.

**Account Title:** Delivered Orders - Obligations, Paid
**Account Number:** 4902
**Normal Balance:** Credit

**Definition:** The amount paid/outlayed for: (1) services performed by employees, contractors, vendors, carriers, grantees, lessors, and other government funds; (2) goods and tangible property received; and (3) programs for which no current service performance is required such as annuities, insurance claims, benefit payments, loans, etc.

## U.S. Government Standard General Ledger
## Accounts and Definitions

**Account Title:** Authority Outlayed Not Yet Disbursed
**Account Number:** 4908
**Normal Balance:** Credit

**Definition:** The amount of authority outlayed but not yet disbursed. Use only in specific circumstances, such as for interest on certain Bureau of the Public Debt securities. This account does not close at year-end.

**Account Title:** Delivered Orders - Obligations Transferred, Unpaid
**Account Number:** 4931
**Normal Balance:** Credit

**Definition:** The amount in USSGL account 4901, "Delivered Orders - Obligations, Unpaid," transferred during the fiscal year to or from another Treasury Appropriation Fund Symbol. This includes amounts accrued or due for: (1) services performed by employees, contractors, vendors, carriers, grantees, lessors, and other government funds; (2) goods and tangible property received; and (3) programs for which no current service performance is required such as annuities, insurance claims, benefit payments, loans, etc. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance.

**Account Title:** Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries
**Account Number:** 4971
**Normal Balance:** Debit

**Definition:** The amount of recoveries that were originally recorded in a prior fiscal year during the fiscal year resulting from downward adjustments to USSGL account 4901, “Delivered Orders - Obligations, Unpaid.”

**Account Title:** Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected
**Account Number:** 4972
**Normal Balance:** Debit

**Definition:** The amount of cash refunds during the fiscal year resulting from downward adjustments to USSGL account 4902, “Delivered Orders - Obligations, Paid,” that were originally recorded in a prior fiscal year.

## U.S. Government Standard General Ledger
## Accounts and Definitions

**Account Title:** Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid
**Account Number:** 4981
**Normal Balance:** Credit

**Definition:** The amount of upward adjustments during the fiscal year to USSGL account 4901, "Delivered Orders - Obligations, Unpaid," or USSGL account 4902, "Delivered Orders - Obligations, Paid," that were originally recorded in a prior fiscal year.

**Account Title:** Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid
**Account Number:** 4982
**Normal Balance:** Credit

**Definition:** The amount of upward adjustments 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."

**Account Title:** Revenue From Goods Sold
**Account Number:** 5100
**Normal Balance:** Credit

**Definition:** Revenue earned from the sale of any purchased or finished goods processed for sale or use under a program of trading, manufacturing, etc.

**Account Title:** Contra Revenue for Goods Sold
**Account Number:** 5109
**Normal Balance:** Debit

**Definition:** The amount reflecting a reduction in revenue for goods sold when collection of amounts of revenue accrued is not expected. Amounts recorded are based on adjustments, returns, allowances, price redetermination, and refunds other than taxes where revenue is earned, but does not include credit losses.

## U.S. Government Standard General Ledger
## Accounts and Definitions

**Account Title:** Revenue From Services Provided
**Account Number:** 5200
**Normal Balance:** Credit

**Definition:** Revenue earned from the sale of services provided, including sale of power, transportation, etc.

**Account Title:** Contra Revenue for Services Provided
**Account Number:** 5209
**Normal Balance:** Debit

**Definition:** The amount reflecting a reduction in revenue for services provided when collection of amounts of revenue accrued is not expected. Amounts recorded are based on adjustments, returns, allowances, price redetermination, and refunds other than taxes where revenue is earned, but does not include credit losses.

**Account Title:** Interest Revenue - Other
**Account Number:** 5310
**Normal Balance:** Credit

**Definition:** Revenue earned from interest not associated with investments or from borrowings/loans.

**Account Title:** Interest Revenue - Investments
**Account Number:** 5311
**Normal Balance:** Credit

**Definition:** Interest revenue earned from investments.

**Account Title:** Interest Revenue - Loans Receivable/Uninvested Funds
**Account Number:** 5312
**Normal Balance:** Credit

**Definition:** Interest revenue earned for credit reform and non-credit reform loans receivable and uninvested balances in credit reform financing funds.

## U.S. Government Standard General Ledger
## Accounts and Definitions

**Account Title:** Interest Revenue - Subsidy Amortization
**Account Number:** 5313
**Normal Balance:** Credit

**Definition:** The amortized amount of subsidy cost allowance for direct loans that are subject to the Credit Reform Act of 1990, as amended. The amortized amount is recognized as an increase or decrease in interest revenue. This revenue needs to be tracked separately from interest revenue collected from borrowers for reporting purposes. Although the normal balance for this account is credit, it is acceptable for this account to have a debit balance. (Refer to FASAB SFFAS No. 2, "Accounting for Direct Loans and Loan Guarantees," as amended.)

**Account Title:** 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 accouned 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.

## U.S. Government Standard General Ledger
## Accounts and Definitions

**Account Title:** Contra Revenue for Interest Revenue - Investments
**Account Number:** 5318
**Normal Balance:** Debit

**Definition:** The amount reflecting a reduction in revenue for interest accrued on investments when realization is not expected.

**Account Title:** Contra Revenue for Interest Revenue - Other
**Account Number:** 5319
**Normal Balance:** Debit

**Definition:** The amount reflecting a reduction in other revenue for interest accrued not associated with investments or borrowings/loans when realization is not expected. Amounts recorded are based on abatements, adjustments, returns, allowances, or price redeterminations.

**Account Title:** Penalties 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.

## U.S. Government Standard General Ledger
## Accounts and Definitions

**Account Title:** Contra Revenue for Administrative Fees
**Account Number:** 5329
**Normal Balance:** Debit

**Definition:** The amount reflecting a reduction in revenue for aministrative fees when realization is not expected as defined in FASAB SFFAS No. 7, paragragh 41.

**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.

## U.S. Government Standard General Ledger
## Accounts and Definitions

**Account Title:** Donated Revenue - Financial Resources
**Account Number:** 5600
**Normal Balance:** Credit

**Definition:** Donation of financial resources to a Federal Government entity from a non-Federal Government entity; for example, cash or securities.

**Account Title:** Contra Revenue for Donations - Financial Resources
**Account Number:** 5609
**Normal Balance:** Debit

**Definition:** The amount reflecting a reduction in revenue for donated financial resources that are returned; for example, cash or securities.

**Account Title:** Donated Revenue - Nonfinancial Resources
**Account Number:** 5610
**Normal Balance:** Credit

**Definition:** Donation of nonfinancial resources to a Federal Government entity from a non- Federal Government entity; for example, land or buildings.

**Account Title:** Contra Donated Revenue - Nonfinancial Resources
**Account Number:** 5619
**Normal Balance:** Debit

**Definition:** The amount reflecting a reduction in revenue for donated nonfinancial resources that are returned; for example, land or buildings.

**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.

## U.S. Government Standard General Ledger
## Accounts and Definitions

**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.

**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.

## U.S. Government Standard General Ledger
## Accounts and Definitions

**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 some instances for this account to have a debit balance.

**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.

## U.S. Government Standard General Ledger
## Accounts and Definitions

**Account Title:** Financing Sources Transferred In Without Reimbursement
**Account Number:** 5720
**Normal Balance:** Credit

**Definition:** The amount determined to increase the financing source of a reporting entity that occurs as a result of an asset being transferred in. The amount of the asset is recorded at book value of the transferring entity.

**Account Title:** Financing Sources Transferred Out Without Reimbursement
**Account Number:** 5730
**Normal Balance:** Debit

**Definition:** The amount determined to decrease the financing source of a reporting entity that occurs as a result of an asset being transferred out. The amount of the asset is recorded at book value as of the transfer date.

**Account Title:** Appropriated Earmarked Receipts Transferred In
**Account Number:** 5740
**Normal Balance:** Credit

**Definition:** The amount in the expenditure account of earmarked receipts appropriated, via warrant, from an unavailable receipt account. Transactions using this account will have a budgetary impact.

**Account Title:** Appropriated Earmarked Receipts Transferred Out
**Account Number:** 5745
**Normal Balance:** Debit

**Definition:** The amount in the unavailable receipt account of earmarked receipts appropriated, via warrant, to an expenditure account.

## U.S. Government Standard General Ledger
## Accounts and Definitions

**Account Title:** Expenditure Financing Sources - Transfers-In
**Account Number:** 5750
**Normal Balance:** Credit

**Definition:** The amount of financing sources of a reporting entity representing funds transferred in, or to be transferred in, occurring as a result of a nonexchange expenditure transfer-in from a trust or Federal fund (as defined by Office of Management and Budget). Transactions using this account will have a budgetary impact.

**Account Title:** Nonexpenditure Financing Sources - Transfers-In - Other
**Account Number:** 5755
**Normal Balance:** Credit

**Definition:** The amount of financing sources of a reporting entity representing funds transferred in, or to be transferred in, occurring as a result of a nonexchange, nonexpenditure transfer-in between two trust funds or two Federal funds (as defined by 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 entity representing funds transferred in, or to be transferred in, occurring as a result of a nonexchange, nonexpenditure capital transfer into a Treasury 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 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.

## U.S. Government Standard General Ledger
## Accounts and Definitions

**Account Title:** Nonexpenditure Financing Sources - Transfers-Out - Other
**Account Number:** 5765
**Normal Balance:** Debit

**Definition:** The amount of financing sources of a reporting entity representing funds transferred out, or to be transferred out, occurring as a result of a nonexchange, nonexpenditure transfer-out between two trust funds or two Federal funds (as defined by 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 entity representing funds transferred out, or to be transferred out, occurring as a result of a nonexchange, nonexpenditure capital transfer to a Treasury 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 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:** This amount represents the increase in the net position of the Federal Government for the face value of newly minted coins less the cost of production, which includes the cost of metal, manufacturing, and transportation. Seigniorage results from the sovereign power of the Government to directly create money and, although it is not an inflow of resources from the public, it does increase the Government's net position in the same manner as an inflow of resources. It is not demanded, earned, or donated; therefore, it is recognized as a financing source rather than revenue. An example is coins delivered to a Federal Reserve Bank in return for deposits. The account is used only by the United States Mint.

**Account Title:** Tax Revenue Collected - Not Otherwise Classified
**Account Number:** 5800
**Normal Balance:** Credit

**Definition:** The amount of taxes collected that are not otherwise identified resulting from the exercise of the Federal Government's sovereign powers to tax. Initial collectors or Federal custodians (for example, the Internal Revenue Service) may record this account only if a more specific USSGL tax account does not exist. Initial collectors should record the Federal/non-Federal attribute domain value "N." Secondary recipients may record this account or a more specific USSGL tax account with the Federal/non-Federal attribute domain value "F."

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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 Federal Government‘s sovereign power to tax. Initial collectors or Federal custodians (for example, the Internal Revenue Service) of tax revenue collected - individual should report using this specific USSGL account. Initial collectors should record the Federal/non-Federal attribute domain value “N.” Secondary recipients may record this account or USSGL account 5800, “Tax Revenue Collected - Not Otherwise Classified,” with the Federal/non-Federal attribute domain value “F.”

**Account Title:** Tax Revenue Collected - Corporate
**Account Number:** 5802
**Normal Balance:** Credit

**Definition:** The amount of taxes and fees collected from corporations resulting from the Federal Government‘s sovereign power to tax. Initial collectors or Federal custodians (for example, the Internal Revenue Service) of corporate taxes should report using this specific USSGL account. Initial collectors should record the Federal/non-Federal attribute domain value “N.” Secondary recipients may record this account or USSGL account 5800, “Tax Revenue Collected - Not Otherwise Classified,” with the Federal/non-Federal attribute domain value “F.”

**Account Title:** Tax Revenue Collected - Unemployment
**Account Number:** 5803
**Normal Balance:** Credit

**Definition:** The amount of unemployment taxes collected from employers resulting from the Federal Government‘s sovereign power to tax. Initial collectors or Federal custodians (for example, the Internal Revenue Service) of unemployment taxes should report using this specific USSGL account. Initial collectors should record the Federal/non-Federal attribute domain value “N.” Secondary recipients may record this account or USSGL account 5800, “Tax Revenue Collected - Not Otherwise Classified,” with the Federal/non-Federal attribute domain value “F.”

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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 Federal Government‘s sovereign power to tax. Initial collectors or Federal custodians (for example, the Internal Revenue Service) of excise taxes should report using this specific USSGL account. Initial collectors should record the Federal/non-Federal attribute domain value “N.” Secondary recipients may record this account or USSGL account 5800, “Tax Revenue Collected - Not Otherwise Classified,” with the Federal/non-Federal attribute domain value “F.”

**Account Title:** Tax Revenue Collected - Estate and Gift
**Account Number:** 5805
**Normal Balance:** Credit

**Definition:** The amount of estate and gift tax collected from individuals on the excess of a predetermined amount received from an estate or a gift resulting from the Federal Government's sovereign power to tax. Initial collectors or Federal custodians (for example, the Internal Revenue Service) of estate and gift taxes should report using this specific USSGL account. Initial collectors should record the Federal/non-Federal attribute domain value “N.” Secondary recipients may record this account or USSGL account 5800, “Tax Revenue Collected - Not Otherwise Classified,” with the Federal/non-Federal attribute domain value “F.”

**Account Title:** Tax Revenue Collected - Customs
**Account Number:** 5806
**Normal Balance:** Credit

**Definition:** The amount of duties (taxes) collected from the import of foreign goods resulting from the Federal Government‘s sovereign power to tax. Initial collectors or Federal custodians (for example, the Internal Revenue Service) of customs taxes should report using this specific USSGL account. Initial collectors should record the Federal/non-Federal attribute domain value “N.” Secondary recipients may record this account or USSGL account 5800, “Tax Revenue Collected - Not Otherwise Classified,” with the Federal/non-Federal attribute domain value “F.”

## U.S. Government Standard General Ledger
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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 Federal Government‘s sovereign power to tax. Initial collectors or Federal custodians (for example, the Internal Revenue Service) may record this account only if a more specific USSGL tax revenue accrual account does not exist. Initial collectors should record the Federal/non-Federal attribute domain value “N.” Secondary recipients may record this account or a more specific USSGL tax revenue accrual account with the Federal/non-Federal attribute domain value “F.”

**Account Title:** Tax Revenue Accrual Adjustment - Individual
**Account Number:** 5821
**Normal Balance:** Credit

**Definition:** The amount of accrual adjustment related to taxes and fees due from individuals resulting from the Federal Government‘s sovereign power to tax. Initial collectors or Federal custodians (for example, the Internal Revenue Service) reporting tax revenue accrual adjustments - individual should report using this specific USSGL account. Initial collectors should record the Federal/non-Federal attribute domain value “N.” Secondary recipients may record this account or USSGL account 5820, “Tax Revenue Accrual Adjustment - Not Otherwise Classified,” with the Federal/non-Federal attribute domain value “F.”

**Account Title:** Tax Revenue Accrual Adjustment - Corporate
**Account Number:** 5822
**Normal Balance:** Credit

**Definition:** The amount of accrual adjustment related to taxes and fees due from corporations resulting from the Federal Government‘s sovereign power to tax. Initial collectors or Federal custodians (for example, the Internal Revenue Service) reporting tax revenue accrual adjustments - corporate should report using this specific USSGL account. Initial collectors should record the Federal/non-Federal attribute domain value “N.” Secondary recipients may record this account or USSGL account 5820, “Tax Revenue Accrual Adjustment - Not Otherwise Classified,” with the Federal/non-Federal attribute domain value “F.”

## U.S. Government Standard General Ledger
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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 Federal Government‘s sovereign power to tax. Initial collectors or Federal custodians (for example, the Internal Revenue Service) reporting tax revenue accrual adjustments - unemployment should report using this specific USSGL account. Initial collectors should record the Federal/non-Federal attribute domain value “N.” Secondary recipients may record this account or USSGL account 5820, “Tax Revenue Accrual Adjustment - Not Otherwise Classified,” with the Federal/non-Federal attribute domain value “F.”

**Account Title:** Tax Revenue Accrual Adjustment - Excise
**Account Number:** 5824
**Normal Balance:** Credit

**Definition:** The amount of accrual adjustment related to excise tax collected on the manufacture or purchase of commodities or services resulting from the Federal Government‘s sovereign power to tax. Initial collectors or Federal custodians (for example, the Internal Revenue Service) reporting tax revenue accrual adjustments - excise should report using this specific USSGL account. Initial collectors should record the Federal/non-Federal attribute domain value “N.” Secondary recipients may record this account or USSGL account 5820, “Tax Revenue Accrual Adjustment - Not Otherwise Classified,” with the Federal/non-Federal attribute domain value “F.”

**Account Title:** Tax Revenue Accrual Adjustment - Estate and Gift
**Account Number:** 5825
**Normal Balance:** Credit

**Definition:** The amount of accrual adjustment related to estate and gift tax collected from individuals on the excess of a predetermined amount received from an estate or a gift resulting from the Federal Government‘s sovereign power to tax. Initial collectors or Federal custodians (for example, the Internal Revenue Service) reporting tax revenue accrual adjustments - estate and gift should report using this specific USSGL account. Initial collectors should record the Federal/non-Federal attribute domain value “N.” Secondary recipients may record this account or USSGL account 5820, “Tax Revenue Accrual Adjustment - Not Otherwise Classified,” with the Federal/non-Federal attribute domain value “F.”

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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 Federal Government‘s sovereign power to tax. Initial collectors or Federal custodians (for example, the Internal Revenue Service) reporting tax revenue accrual adjustments - customs should report using this specific USSGL account. Initial collectors should record the Federal/non-Federal attribute domain value “N.” Secondary recipients may record this account or USSGL account 5820, “Tax Revenue Accrual Adjustment - Not Otherwise Classified,” with the Federal/non-Federal attribute domain value “F.”

**Account Title:** Contra Revenue for Taxes - Not Otherwise Classified
**Account Number:** 5830
**Normal Balance:** Debit

**Definition:** The amount reflecting a reduction in revenue for taxes not otherwise identified when realization is not expected, as defined in FASAB SFFAS No.7, "Accounting for Revenue and Other Financing Sources." Initial collectors or Federal custodians (for example, the Internal Revenue Service) may record this account only if a more specific USSGL contra revenue tax account does not exist. Initial collectors should record the Federal/non-Federal attribute domain value “N.” Secondary recipients may record this account or a more specific USSGL contra revenue tax account with the Federal/non-Federal attribute domain value “F.”

**Account Title:** Contra Revenue for Taxes - Individual
**Account Number:** 5831
**Normal Balance:** Debit

**Definition:** The amount reflecting a reduction in revenue for individual taxes when realization is not expected, as defined in FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources." Initial collectors or Federal custodians (for example, the Internal Revenue Service) reporting contra revenue for taxes - individual should report using this specific USSGL account. Initial collectors should record the Federal/non-Federal attribute domain value “N.” Secondary recipients may record this account or USSGL account 5830, “Contra Revenue for Taxes - Not Otherwise Classified,” with the Federal/non-Federal attribute domain value “F.”

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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." Initial collectors or Federal custodians (for example, the Internal Revenue Service) reporting contra revenue for taxes - corporate should report using this specific USSGL account. Initial collectors should record the Federal/non-Federal attribute domain value “N.” Secondary recipients may record this account or USSGL account 5830, “Contra Revenue for Taxes - Not Otherwise Classified,” with the Federal/non-Federal attribute domain value “F.”

**Account Title:** Contra Revenue for Taxes - Unemployment
**Account Number:** 5833
**Normal Balance:** Debit

**Definition:** The amount reflecting a reduction in revenue for unemployment taxes when realization is not expected, as defined in FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources." Initial collectors or Federal custodians (for example, the Internal Revenue Service) reporting contra revenue for taxes - unemployment should report using this specific USSGL account. Initial collectors should record the Federal/non-Federal attribute domain value “N.” Secondary recipients may record this account or USSGL account 5830, “Contra Revenue for Taxes - Not Otherwise Classified,” with the Federal/non-Federal attribute domain value “F.”

**Account Title:** Contra Revenue for Taxes - Excise
**Account Number:** 5834
**Normal Balance:** Debit

**Definition:** The amount reflecting a reduction in revenue for excise taxes when realization is not expected, as defined in FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources." Initial collectors or Federal custodians (for example, the Internal Revenue Service) reporting contra revenue for taxes - excise should report using this specific USSGL account. Initial collectors should record the Federal/non-Federal attribute domain value “N.” Secondary recipients may record this account or USSGL account 5830, “Contra Revenue for Taxes - Not Otherwise Classified,” with the Federal/non-Federal attribute domain value “F.”

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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." Initial collectors or Federal custodians (for example, the Internal Revenue Service) reporting contra revenue for taxes - estate and gift should report using this specific USSGL account. Initial collectors should record the Federal/non-Federal attribute domain value "N." Secondary recipients may record this account or USSGL account 5830, "Contra Revenue for Taxes - Not Otherwise Classified," with the Federal/non-Federal attribute domain value "F."

**Account Title:** Contra Revenue for Taxes - Customs
**Account Number:** 5836
**Normal Balance:** Debit

**Definition:** The amount reflecting a reduction in revenue for customs taxes when realization is not expected, as defined in FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources." Initial collectors or Federal custodians (for example, the Internal Revenue Service) reporting contra revenue for taxes - customs should report using this specific USSGL account. Initial collectors should record the Federal/non-Federal attribute domain value "N." Secondary recipients may record this account or USSGL account 5830, "Contra Revenue for Taxes - Not Otherwise Classified," with the Federal/non-Federal attribute domain value "F."

**Account Title:** Tax Revenue Refunds - Not Otherwise Classified
**Account Number:** 5890
**Normal Balance:** Debit

**Definition:** The amount of tax revenue refunds not otherwise identified that are payable or have been paid. Initial collectors or Federal custodians (for example, the Internal Revenue Service) may record this account only if a more specific USSGL tax refund account does not exist. Initial collectors should record the Federal/non-Federal attribute domain value "N." Secondary recipients may record this account or a more specific USSGL tax refund account with the Federal/non-Federal attribute domain value "F."

## U.S. Government Standard General Ledger
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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. Initial collectors or Federal custodians (for example, the Internal Revenue Service) of tax revenue refunds - individual should report using this specific USSGL account. Initial collectors should record the Federal/non-Federal attribute domain value "N." Secondary recipients may record this account or USSGL account 5890, "Tax Revenue Refunds - Not Otherwise Classified," with the Federal/non-Federal attribute domain value "F."

**Account Title:** Tax Revenue Refunds - Corporate
**Account Number:** 5892
**Normal Balance:** Debit

**Definition:** The amount of corporate tax revenue refunds that are payable or have been paid. Initial collectors or Federal custodians (for example, the Internal Revenue Service) of tax revenue refunds - corporate should report using this specific USSGL account. Initial collectors should record the Federal/non-Federal attribute domain value "N." Secondary recipients may record this account or USSGL account 5890, "Tax Revenue Refunds - Not Otherwise Classified," with the Federal/non-Federal attribute domain value "F."

**Account Title:** Tax Revenue Refunds - Unemployment
**Account Number:** 5893
**Normal Balance:** Debit

**Definition:** The amount of unemployment tax revenue refunds that are payable or have been paid. Initial collectors or Federal custodians (for example, the Internal Revenue Service) of tax revenue refunds - unemployment should report using this specific USSGL account. Initial collectors should record the Federal/non-Federal attribute domain value "N." Secondary recipients may record this account or USSGL account 5890, "Tax Revenue Refunds - Not Otherwise Classified," with the Federal/non-Federal attribute domain value "F."

## U.S. Government Standard General Ledger
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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. Initial collectors or Federal custodians (for example, the Internal Revenue Service) of tax revenue refunds - excise should report using this specific USSGL account. Initial collectors should record the Federal/non-Federal attribute domain value "N." Secondary recipients may record this account or USSGL account 5890, "Tax Revenue Refunds - Not Otherwise Classified," with the Federal/non-Federal attribute domain value "F."

**Account Title:** Tax Revenue Refunds - Estate and Gift
**Account Number:** 5895
**Normal Balance:** Debit

**Definition:** The amount of estate and gift tax revenue refunds that are payable or have been paid. Initial collectors or Federal custodians (for example, the Internal Revenue Service) of tax revenue refunds - estate and gift should report using this specific USSGL account. Initial collectors should record the Federal/non-Federal attribute domain value "N." Secondary recipients may record this account or USSGL account 5890, "Tax Revenue Refunds - Not Otherwise Classified," with the Federal/non-Federal attribute domain value "F."

**Account Title:** Tax Revenue Refunds - Customs
**Account Number:** 5896
**Normal Balance:** Debit

**Definition:** The amount of customs tax revenue refunds that are payable or have been paid. Initial collectors or Federal custodians (for example, the Internal Revenue Service) of tax revenue refunds - customs should report using this specific USSGL account. Initial collectors should record the Federal/non-Federal attribute domain value "N." Secondary recipients may record this account or USSGL account 5890, "Tax Revenue Refunds - Not Otherwise Classified," with the Federal/non-Federal attribute domain value "F."

**Account Title:** Other Revenue
**Account Number:** 5900
**Normal Balance:** Credit

**Definition:** The amount of revenue received but not otherwise classified.

## U.S. Government Standard General Ledger
## Accounts and Definitions

**Account Title:** Contra Revenue for Other Revenue
**Account Number:** 5909
**Normal Balance:** Debit

**Definition:** The amount reflecting a reduction in revenue received (but not otherwise classified above) when realization is not expected. Amounts recorded are based on adjustments, returns, allowances, price redetermination, and refunds other than taxes where revenue is earned. Credit losses on other nonexchange revenue also are recorded in this account.

**Account Title:** Valuation Change in Investments - Exchange Stabilization Fund
**Account Number:** 5921
**Normal Balance:** Credit

**Definition:** The accumulated 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 some 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 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 some 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 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 some instances for this account to have a debit balance.

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## Accounts and Definitions

**Account Title:** Collections for Others - Statement of Custodial Activity
**Account Number:** 5990
**Normal Balance:** Debit

**Definition:** Custodial revenue collected by a reporting entity for another entity. For amounts collected on behalf of the General Fund of the Treasury, use Federal Agencies' Centralized Trial-Balance System (FACTS I) attribute domain values Federal “F” and transaction partner “99.” For all other amounts, use the appropriate FACTS I attribute domain values. This USSGL account is included on the USSGL crosswalk for the Statement of Custodial Activity or on a custodial footnote.

**Account Title:** Accrued Collections for Others - Statement of Custodial Activity
**Account Number:** 5991
**Normal Balance:** Debit

**Definition:** Custodial revenue to be collected by a reporting entity for another entity. For amounts to be collected on behalf of the General Fund of the Treasury, use Federal Agencies' Centralized Trial-Balance System (FACTS I) attribute domain values Federal “F” and transaction partner “99.” For all other amounts, use the appropriate FACTS I attribute domain values. This USSGL account is included on the USSGL crosswalk for the Statement of Custodial Activity or on a custodial footnote.

**Account Title:** Offset to Non-Entity Collections - Statement of Changes in Net Position
**Account Number:** 5993
**Normal Balance:** Debit

**Definition:** The offset to amounts collected for another entity. For amounts collected on behalf of the General Fund of the Treasury, use Federal Agencies' Centralized Trial-Balance System (FACTS I) attribute domain values Federal “F” and transaction partner “99.” For all other amounts, use the appropriate attribute domain value. This USSGL account is included on the USSGL crosswalk for the Statement of Changes in Net Position, but it is not included on the USSGL crosswalk for the Statement of Custodial Activity nor on a custodial footnote.

## U.S. Government Standard General Ledger
## Accounts and Definitions

**Account Title:** Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position
**Account Number:** 5994
**Normal Balance:** Debit

**Definition:** The offset to amounts to be collected for another entity. For amounts to be collected on behalf of the General Fund of the Treasury, use Federal Agencies' Centralized Trial-Balance System (FACTS I) attribute domain values Federal "F" and transaction partner "99." For all other amounts, use the appropriate attribute domain value. This USSGL account is included on the USSGL crosswalk for the Statement of Changes in Net Position, but it is not included on the USSGL crosswalk for the Statement of Custodial Activity nor on a custodial footnote.

**Account Title:** Financing Sources Transferred In From Custodial Statement Collections
**Account Number:** 5997
**Normal Balance:** Credit

**Definition:** The amount of financing sources transferred in to a Treasury Account Symbol (TAS) from collections previously recorded on the Statement of Custodial Activity. This transfer creates a budgetary resource in the receiving TAS.

**Account Title:** Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the Treasury
**Account Number:** 5998
**Normal Balance:** Debit

**Definition:** The amount of custodial collections recorded on the Statement of Custodial Activity that is transferred to a Treasury Account Symbol, other than the General Fund of the Treasury.

**Account Title:** Operating Expenses/Program Costs
**Account Number:** 6100
**Normal Balance:** Debit

**Definition:** Operating expenses and program costs not otherwise classified below. This includes employee benefit expense not specifically defined in USSGL account 6400, "Benefit Expense."

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## Accounts and Definitions

**Account Title:** Contra Bad Debt Expense - Incurred for Others
**Account Number:** 6190
**Normal Balance:** Credit

**Definition:** This account is used when recording bad debts expense related to accounts receivable held for others. When recording amounts related to the General Fund of the Treasury, use FACTS I attribute domain values Federal "F" and transaction partner "99". For all other amounts, use the appropriate FACTS I attribute domain values.

**Account Title:** Adjustment to Subsidy Expense
**Account Number:** 6199
**Normal Balance:** Credit

**Definition:** The amount of adjustment to subsidy expense in the program fund reflecting the amount of subsidy funds transferred to a special receipt account by the financing fund as a result of a downward reestimate. This account also will be used for recording the effect of negative subsidy on the program fund.

**Account Title:** Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank
**Account Number:** 6310
**Normal Balance:** Debit

**Definition:** The amount of interest expense incurred by the agency during the current fiscal year on amounts borrowed from Treasury's Bureau of the Public Debt and/or the Federal Financing Bank. Use FACTS I attribute domain values Federal "F" and transaction partner "20".

**Account Title:** Interest Expenses on Securities
**Account Number:** 6320
**Normal Balance:** Debit

**Definition:** The amount of interest expense incurred by the agency during the current fiscal year on Federal securities.

## U.S. Government Standard General Ledger
## Accounts and Definitions

**Account Title:** Other Interest Expenses
**Account Number:** 6330
**Normal Balance:** Debit

**Definition:** The amount of interest expense incurred by the agency from late payment of accounts and loans, and the current interest accruing on amounts owed others that are not otherwise classified.

**Account Title:** Interest Expense Accrued on the Liability for Loan Guarantees
**Account Number:** 6340
**Normal Balance:** Debit

**Definition:** The amount of interest that is accrued and compounded on the liability of loan guarantees that are subject to the Credit Reform Act of 1990, as amended. The accrued interest is recognized as an adjustment to interest expense. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance. (Refer to FASAB SFFAS No. 2, "Accounting for Direct Loans and Loan Guarantees," as amended.)

**Account Title:** Benefit Expense
**Account Number:** 6400
**Normal Balance:** Debit

**Definition:** Provided below are separate definitions for "program" and "administering" activities included in this account. For "program" activities, record the employer's portion of the contributions to the following employee benefit programs administered by Federal agencies: retirement, life insurance, health insurance, Voluntary Separation Incentive Payment (VSIP), Federal Employees' Compensation Act (FECA), unemployment for Federal employees, Social Security (old age, survivors insurance, and disability insurance) and Medicare (Hospital Insurance, Part A). Use FACTS I attribute domain values Federal "F" and Transaction Partner (2-digit agency code) as defined in I TFM 2-4700. Note: Report in USSGL account 6100, "Operating Expenses/Program Costs," the costs for benefits not specifically listed above. In the specific instance of employer contributions to the Thrift Savings Plan, record in USSGL account 6100 with FACTS I attribute domain value NonFederal "N." For "administering" activities, record the amount of expense incurred for benefit payments to non-Federal entities using an "N" attribute for FACTS I reporting. This includes (but is not limited to) costs for retirement, life insurance, health insurance, VSIP, FECA, unemployment, entitlements (as listed in the definition of USSGL account 2160, "Entitlement Benefits Due and Payable"), and insurance guarantees; for example, flood insurance, crop insurance, and deposit insurance.

## U.S. Government Standard General Ledger
## Accounts and Definitions

**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.

## U.S. Government Standard General Ledger
## Accounts and Definitions

**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 program agency for the employer's portion of contributions to employee benefit programs. This benefit expense includes Federal Employees' Compensation Act and unemployment for Federal employees.

## U.S. Government Standard General Ledger
## 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.

## U.S. Government Standard General Ledger
## Accounts and Definitions

**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.

## U.S. Government Standard General Ledger
## Accounts and Definitions

**Account Title:** Losses on Disposition of Assets - Other
**Account Number:** 7210
**Normal Balance:** Debit

**Definition:** The loss on the disposition (such as sale, exchange, disposal, or retirement) of assets not associated with investments or borrowings/loans.

**Account Title:** Losses on Disposition of Investments
**Account Number:** 7211
**Normal Balance:** Debit

**Definition:** The loss on the disposition (such as sale, exchange, disposal, or retirement) of investments.

**Account Title:** Losses on Disposition of Borrowings
**Account Number:** 7212
**Normal Balance:** Debit

**Definition:** The 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.

## U.S. Government Standard General Ledger
## Accounts and Definitions

**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.

## U.S. Government Standard General Ledger
## Accounts and Definitions

**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 some instances for this account to have a debit balance.

## U.S. Government Standard General Ledger
## Accounts and Definitions

**Account Title:** Distribution of Income - Dividend
**Account Number:** 7500
**Normal Balance:** Debit

**Definition:** Distribution of income (such as certain types of income transferred to the General Fund of the Treasury, that is, interest on capital, franchise taxes, etc.). Use FACTS I attribute domain values Federal "F" and transaction partner "99." For all other amounts, use the appropriate FACTS I attribute domain values.

**Account Title:** Changes in Actuarial Liability
**Account Number:** 7600
**Normal Balance:** Debit

**Definition:** The amount of increase or decrease in actuarial liability. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance.

**Account Title:** Guaranteed Loan Level
**Account Number:** 8010
**Normal Balance:** Debit

**Definition:** The amount of guaranteed loan commitments supportable by the subsidy budget authority of new commitments or, in the case of negative subsidies, the amount authorized by appropriation acts. This account does not close at year-end.

**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.

## U.S. Government Standard General Ledger
## Accounts and Definitions

**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 year-end.

**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.

## U.S. Government Standard General Ledger
## Accounts and Definitions

**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 year-end. This account does not close at year-end.

**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.

## U.S. Government Standard General Ledger
## Accounts and Definitions

**Account Title:** Offset for Purchases of Assets
**Account Number:** 8801
**Normal Balance:** Credit

**Definition:** To offset activity recorded in USSGL account 8802, “Purchases of Property, Plant, and Equipment," USSGL account 8803, “Purchases of Inventory and Related Property," and USSGL account 8804, “Purchases of Assets - Other.” USSGL accounts 8802, 8803, and 8804 close into this account at yearend.

**Account Title:** Purchases of Property, Plant, and Equipment
**Account Number:** 8802
**Normal Balance:** Debit

**Definition:** 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.

# U.S. Government Standard General Ledger Account Transactions

This section provides accounting transactions for events occurring throughout the Federal Government. The transactions illustrate both proprietary and budgetary entries for each accounting event. Transactions are grouped under the following categories:

- **A 100-799** Funding Sources
- **B 100-699** Disbursements and Payables
- **C 100-799** Collections and Receivables
- **D 100-799** Adjustments/Writeoffs/Reclassifications
- **E 100-799** Accruals/Non-Budgetary Transfers Other Than Disbursements and Collections
- **F 100-499** Yearend
- **G 100-299** Memorandum Entries
- **H 100-399** Other Specialized Transaction Entries

The above categories provide a basic framework for organizing the transactions. Also included, as a quick reference, is a listing of transaction descriptions. These accounting transactions document basic standard posting logic for financial events across the Federal Government.

The following notes explain conventions to follow when using the USSGL and the limitations of this compilation of USSGL transactions:

- There are valid accounting events/postings not yet documented. Agencies may engage in financial activity that the USSGL Board has not yet addressed. If so, submit an issue to the USSGL Board through the agency's USSGL representative. To illustrate the issue, document accounting events specific to the activity in a simple accounting scenario. Include references to specific legislation, accounting standards, or central agency requirements that make the activity unique from those currently documented. This documentation may be useful for explaining variances from the USSGL standard to auditors.

- For nonexpenditure transfers of budget authority between Treasury Appropriation Fund Symbols (TAFS), the "Transfer From" entity will determine the source of funds being transferred and record a proprietary USSGL account that designates the funding as being derived from either:

  - Unexpended appropriations from general fund resources not earmarked by law for a specific purpose - USSGL account 3103, "Unexpended Appropriations - Transfers-Out," or

  - Financing sources that impact cumulative results of operations - USSGL account 5765, "Nonexpenditure Financing Sources – Transfers-Out."

  The "Transfer To" entity must use a propriety USSGL account that corresponds to the proprietary USSGL account used by the "Transfer From" entity. USSGL account 3102, "Unexpended Appropriations - Transfers-In" corresponds to USSGL account 3103. USSGL account 5755, "Nonexpenditure Financing Sources – Transfers-In" corresponds to USSGL account 5765. Failure of both entities to record the matching proprietary USSGL account category (3102/3103 or 5755/5765) will result in agency-wide and/or Government-wide elimination discrepancies.

- There may be mixed funding in a single TAFS. The net position of a TAFS may be a mix of:
    - Unexpended appropriations derived from general fund resources not earmarked by law for a specific purpose, and
    - Financing sources, such as Economy Act revenue, that impact cumulative results of operations.
- To facilitate reconciliation of interagency expenses and revenues, do not post cost directly to "in-process type" asset accounts. Agencies must first record cost, such as direct labor (payroll and benefits) and direct materials that do not meet agency established capitalization thresholds, in the appropriate USSGL account 6000 series expense account. Use USSGL account 6610, "Cost Capitalization Offset" to apply the cost to the desired "in-process type" asset account. Do not record amounts applied to asset accounts under this method to USSGL account 88XX series accounts.
- The transactions illustrate USSGL accounts without applicable attribute values. Therefore, a single transaction listed here may translate to several similar transactions in the agency's accounting system depending on how many combinations of USSGL accounts and attribute values are valid to record the agency's activities. Agencies must post transactions using the 4-digit USSGL account plus valid attribute values to fully comply with implementation of the USSGL at the transaction level and to facilitate necessary central agency reporting. Additionally, since the 4-digit base account combined with valid attributes is itself a USSGL account, agencies must post debit and credit entries to reclassify balances even when the 4-digit base account is the same.
- Transactions affecting budgetary status may contain debit or credit postings to multiple USSGL status accounts that may be valid for a particular transaction. Choose a USSGL account appropriate to the status of authority in the affected TAFS and the accounting event recorded.
- All transactions apply to activity with Federal and non-Federal entities unless limited by account definition or otherwise noted in the transaction description.
- A USSGL transaction crosswalk (beginning with inception date 8/86), can be obtained at the USSGL Web site.
- The transaction reference provides an example of where this transaction appears. It may not provide all possible USSGL implementation guidance that contains this transaction.

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Note: The following alpha extensions to transaction numbers indicate:
R = The USSGL transaction noted with the "R" extension contains instructions to reverse in the comment.
AP = The USSGL transaction noted with the "AP" extension contains instructions to also post another transaction in the comment.

**U.S. Government Standard General Ledger**
**Account Transaction Listing**

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---|---|

# Account Transaction Categories

Transaction Code

## A. Funding

- 100 - 399 • Budgetary Resources Other Than Collections
- 400 - 699 • Authority Transfers
- 700 - 799 • Reimbursables and Other Income

## B. Disbursements and Payables

- 100 - 299 • Payments/Purchases
- 300 - 399 • Commitments/Undelivered Orders/Expended Authority - Unpaid
- 400 - 599 • Payables/Accrued Liabilities
- 600 - 699 • Advances and Prepayments

## C. Collections and Receivables

- 100 - 399 • Receipts
- 400 - 599 • Receivables/Accrued Revenue
- 600 - 799 • Asset Sale and Disposition (Gains and Losses)

## D. Adjustments/Writeoffs/Reclassification

- 100 - 299 • Upward and Downward Adjustments
- 300 - 399 • Prior-Period Adjustments
- 400 - 499 • Writeoffs
- 500 - 799 • Reclassification/Revaluation

## E. Accruals/Nonbudgetary Transfers Other Than Disbursements and Collections

- 100 - 399 • Accrual, Depreciation, Amortization, and Depletion
- 400 - 499 • Accumulated and Allocated Costs Not in Categories Above
- 500 - 799 • Transfers Without Budgetary Impact

## F. Yearend

- 100 - 299 • Preclosing Entries
- 300 - 499 • Closing Entries

## G. Memorandum Entries

- 100 - 299 • All Memorandum Entries (Excluding Closing Memorandum Entries)

## H. Other Specialized Transaction Entries

- 100 - 799 •

# U.S. Government Standard General Ledger
# Account Transaction Listing

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---|---|
| A102 | To record an anticipated appropriation. |
| A104 | To record the enactment of appropriations. |
| A108 | To record authority that was temporarily reduced and subsequently reclassified as a closing entry in the previous year. |
| A110 | To record in the gaining fund the reappropriation of authority from an expired losing fund to an unexpired gaining fund. |
| A112 | To record in the losing fund the reappropriation of authority from an expired losing fund to an unexpired gaining fund. |
| A114 | To record an anticipated appropriation expenditure transfer from a trust fund to a general fund. |
| A116 | To record budgetary authority apportioned by the Office of Management and Budget and available for allotment. |
| A118 | To record anticipated resources apportioned but not available for use until they are realized for anticipated resources in programs subject to apportionment. |
| A119 | To record anticipated resources in programs exempt from apportionment. |
| A120 | To record the allotment of authority. |
| A122 | To record the realization of previously anticipated and apportioned authority for programs subject to apportionment. |
| A123 | To record the realization of previously anticipated authority for programs exempt from apportionment. |
| A125 | To record a reduction in authority for advance funding made available in the previous year. |
| A126 | To record amounts specifically withheld from apportionment by the Office of Management and Budget (OMB). |
| A127 | To record budget authority (that is appropriated receipts) temporarily precluded from obligation. |
| A128 | To record authority temporarily unavailable pursuant to public law. |
| A129 | To record spending authority from offsetting collections temporarily precluded from obligation. |
| A130 | To record authority, in a trust or special fund 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. |
| A131 | To record a permanent reduction of borrowing or contract authority. |

# U.S. Government Standard General Ledger
# Account Transaction Listing

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---|---|
| A132 | To record a permanent reduction of unexpended appropriations. |
| A133 | To record budget authority permanently reduced in a special or trust expenditure Treasury Appropriation Fund Symbol funded by a special or trust unavailable receipt account. |
| A134 | To record appropriated receipts permanently reduced and canceled by legislative action in special and trust Treasury Appropriation Fund Symbols. |
| A135 | To record budget authority temporarily reduced by legislative action. This transaction may be used in special and trust Treasury Appropriation Fund Symbols that are designated by Treasury as available for investment, or in revolving funds, or for reductions of spending authority from offsetting collections if deemed appropriate by the Office of Management and Budget (OMB) and/or specific legislative action. |
| A136 | To record rescission and withdrawal of funds for balances previously recorded as pending rescission. |
| A137 | To record unobligated balances withheld from availability pending congressional action or Presidential rescission proposal. |
| A138 | To record estimated recoveries of prior-year obligations. |
| A139 | To record authority, in a trust or special fund Treasury Appropriation Fund 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. |
| A140 | To record anticipated collections other than refunds. |
| A141 | To record the withdrawal of funds for permanent reductions of unexpended appropriations previously recorded when the fund withdrawal did not simultaneously occur. |
| A142 | To record anticipated nonexpenditure transfers to the General Fund of the Treasury. |
| A143 | To record anticipated capital transfers to Treasury general fund receipt account. |
| A146 | To record subsidy disbursed by the program fund not previously accrued. |
| A148 | To record decreases to indefinite borrowing authority. |
| A152 | To record indefinite or definite borrowing authority. |
| A154 | To record the realization of borrowing authority that was previously estimated. |
| A155 | To record an appropriation to liquidate obligations initially incurred against the authority to borrow when the borrowing authority was not exercised. |
| A156 | To record the drawing of cash to fund borrowing authority from the Bureau of the Public Debt or the Federal Financing Bank. This includes non-credit reform borrowings to repay interest (capitalized loan interest). |

# U.S. Government Standard General Ledger
# Account Transaction Listing

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---|---|
| A157 | To record a nonexpenditure nonallocation transfer-in between two trust funds of an appropriation to liquidate contract authority, representing contract authority previously transferred. |
| A158 | To record actual reductions to borrowing authority previously anticipated. |
| A159 | To record the amount of borrowing authority that was substituted with offsetting collections when the borrowing was not exercised. |
| A160 | To record a nonexpenditure nonallocation transfer-out between two trust funds of an appropriation to liquidate contract authority, representing contract authority previously transferred. |
| A161 | To record the transfer-in of contract authority from one nonallocation trust fund account to another, prior to the actual transfer of liquidating authority and fund balance, based upon legislative guidance. This transaction may only be recorded by the Department of Transportation. |
| A162 | To record an estimate of indefinite borrowing authority to cover obligations for the current year. |
| A163 | To record the transfer-out of contract authority from one nonallocation trust fund account to another, prior to the actual transfer of liquidating authority and fund balance, based upon legislative guidance. This transaction may only be recorded by the Department of Transportation. |
| A164 | To record anticipated reductions to borrowing authority. |
| A165 | To record the return (transfer-out) of contract authority from one nonallocation trust fund account back to the originating nonallocation trust fund account. This transaction may only be recorded by the Department of Transportation. |
| A166 | To record definite and indefinite contract authority based on legislation. |
| A167 | To record the return (transfer-in) of contract authority from one nonallocation trust fund account back to the originating nonallocation trust fund account. This transaction may only be recorded by the Department of Transportation. |
| A168 | To record the realization of contract authority that was previously anticipated. |
| A169 | To record the portion of an appropriation to liquidate obligations incurred against contract authority that is no longer required. |
| A170 | To record the warrant liquidating contract authority. |
| A171 | To record an appropriation to liquidate contract authority that is supported by a nonexpenditure transfer of funds from a Treasury-Managed Trust Fund Treasury Appropriation Fund Symbol. |
| A172 | To record anticipated actual reductions to contract authority. |
| A173 | To record an appropriation to liquidate contract authority that is not yet supported by a nonexpenditure transfer of funds from a Treasury-Managed Trust Fund Treasury Appropriation Fund Symbol (TAFS). |

# U.S. Government Standard General Ledger
# Account Transaction Listing

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---|---|
| A174 | To record an unanticipated actual decrease to indefinite contract authority. |
| A175 | To record a nonexpenditure transfer-in of funds from a Treasury-Managed Trust Fund Treasury Appropriation Fund Symbol (TAFS) that liquidates a previously established receivable for contract authority. |
| A176 | To record the anticipated indefinite contract authority to cover anticipated obligations for the current year. |
| A177 | To record the transfer-in of contract authority from a parent account to a recipient account based upon an approved letter. The nonexpenditure allocation transfer of funds has not yet been accomplished. |
| A178 | To record anticipated adjustments/decreases to contract authority. |
| A179 | To record the transfer-out of contract authority from a parent account to a recipient account based upon an approved letter. The nonexpenditure allocation transfer of funds has not yet been accomplished. |
| A180 | To record a nonexpenditure allocation transfer-in from a parent account to a recipient account representing contract authority previously transferred. |
| A181 | To record a nonexpenditure allocation transfer-out from a parent account to a recipient account representing contract authority previously transferred. |
| A183 | To record in the receipt account the amount of appropriated receipts from an agency's unavailable receipt account to an expenditure account. |
| A184 | To record the amount of appropriated receipts from an agency's unavailable receipt account to an expenditure account. |
| A185 | To record in a special or trust unavailable receipt Treasury Appropriation Fund Symbol (TAFS), an amount that was temporarily reduced in an associated special or trust expenditure TAFS. Or to record in a miscellaneous receipt account, an amount that was permanently reduced and cancelled in an associated special or trust expenditure TAFS. |
| A186 | To record revenue to available non-revolving trust funds and special funds, in which the revenue is immediately available for obligation. |
| A187 | To record the liquidation of contract authority for collections against reimbursable customer orders that were substituted for contract authority and have now been earned. |
| A188 | To record revenue to available non-revolving trust funds and special funds, in which the revenue is not immediately available for obligation upon collection. A credit to USSGL account 4394 acts as a contra-resource account. However, these receipts may be available for investment. |
| A189 | To record a temporary reduction of new budget authority and fund balance in a trust or special fund expenditure account that was funded by an unavailable receipt account. |
| A190 | To record receipts in available trust funds and special funds that become available for obligation after not being available for obligation when originally collected. A debit to USSGL account 4394 provides new budget authority. |

# U.S. Government Standard General Ledger
# Account Transaction Listing

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---|---|
| A192 | To record authority made available from receipt or appropriation balances previously precluded from obligation. |
| A194 | To record authority made available from offsetting collection balances previously precluded from obligation. |
| A195 | To record the collection of revenue for non-revolving trust and special funds that were previously accrued. |
| A196 | To record the annualized level of an appropriation provided under a continuing resolution. |
| A197 | To record Fund Balance With Treasury under a continuing resolution as determined by the Office of Management and Budget's automatic apportionment bulletin. |
| A198 | To record Fund Balance With Treasury and adjust the Fund Balance With Treasury Under a Continuing Resolution to zero upon the enactment of an appropriation and receipt of a Treasury Appropriation Warrant. |
| A199 | To record an adjustment to the annualized level of an appropriation when the enacted level is less than the proposed annual level (based on a continuing resolution). |
| A202 | To record in the financing account an appropriation received for a modification adjustment transfer. |
| A204 | To record modifications for subsidy cost and adjustment transfers related to Loan Guarantee liabilities in the financing account. |
| A210 | To record a transfer-out of financing sources and fund balance from Custodial Statement collections via the Statement of Transactions (SF 224). |
| A212 | To record the financing sources transferred in to a special or nonrevolving trust fund from a General Fund receipt account. |
| A250 | To record interest received for a non-Bureau of Public Debt security held outside of Treasury in a special or non-revolving trust fund. |
| A251 | To record interest received for a non-Bureau of Public Debt security held outside of Treasury in a revolving or revolving trust fund. |
| A402 | To record amounts anticipated by a receiving allocation Treasury Appropriation Fund Symbol for transfers-in. |
| A404 | To record a transfer-out of unobligated unexpired authority and funds from an allocation transfer of noninvested amounts, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations. |
| A406 | To record a transfer-out of unobligated unexpired authority and funds from an allocation transfer of noninvested amounts, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts. |
| A408 | To record the nonexpenditure transfer-in of unexpired unobligated balances to an expired Treasury Appropriation Fund Symbol, where the source of the transfer is derived from unexpended appropriations. |

# U.S. Government Standard General Ledger
# Account Transaction Listing

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---|---|
| A410 | To record the nonexpenditure transfer-in of unexpired unobligated balances to an expired Treasury Appropriation Fund Symbol, where the source of the transfer is derived from appropriated receipts. |
| A412 | To record the nonexpenditure transfer-out of unexpired unobligated balances to an expired Treasury Appropriation Fund Symbol, where the source of the transfer is derived from unexpended appropriations. |
| A414 | To record the nonexpenditure transfer-out of unexpired unobligated balances to an expired Treasury Appropriation Fund Symbol, where the source of the transfer is derived from appropriated receipts. |
| A416 | To record realized authority to be transferred in to a receiving allocation Treasury Appropriation Fund Symbol (TAFS), where the parent TAFS maintains invested balances, prior to the SF 1151: Nonexpenditure Transfer Authorization request. |
| A418 | To record budget authority temporarily reduced in a trust or special fund Treasury Appropriation Fund Symbol. |
| A420 | To record an actual nonexpenditure transfer-in to an allocation Treasury Appropriation Fund Symbol, where the parent maintains invested balances via an SF 1151: Nonexpenditure Transfer Authorization. |
| A422 | To record the adjustment in an allocation Treasury Appropriation Fund Symbol for the amount receivable from invested balances when the budget authority is temporarily reduced. |
| A424 | To adjust the payable due for amounts previously appropriated to the allocation Treasury Appropriation Fund Symbol (TAFS) from the parent TAFS that maintains invested balances as a result of an enacted temporary reduction. |
| A426 | To record realized authority to be transferred out to a receiving allocation Treasury Appropriation Fund Symbol, where the parent maintains invested balances, prior to the SF 1151: Nonexpenditure Transfer Authorization request. |
| A430 | To record an actual nonexpenditure transfer-out to an allocation Treasury Appropriation Fund Symbol, where the parent maintains invested balances via SF 1151: Nonexpenditure Transfer Authorization. |
| A432 | To record in the receiving agency the return (transfer-out) to the parent agency of unobligated expired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations. |
| A434 | To record in the receiving agency the return (transfer-out) to the parent agency of unobligated expired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts. |
| A436 | To record in the parent agency the receipt (transfer-in) of unobligated expired authority and funds from allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations. |
| A438 | To record in the parent agency the receipt (transfer-in) of unobligated expired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts. |

# U.S. Government Standard General Ledger
# Account Transaction Listing

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---|---|
| A440 | To record in the receiving agency the return (transfer-out) to the parent agency of unobligated unexpired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations. |
| A442 | To record in the receiving agency the return (transfer-out) to the parent agency of unobligated unexpired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts. |
| A444 | To record in the parent agency the return (transfer-in) from the receiving agency of unobligated unexpired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations. |
| A446 | To record in the parent agency the return (transfer-in) from the receiving agency of unobligated unexpired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts. |
| A448 | To record a transfer-in of unobligated unexpired authority and funds from an allocation transfer of noninvested amounts, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations. |
| A450 | To record a transfer-in of unobligated unexpired authority and funds from an allocation transfer of noninvested amounts, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts. |
| A452 | To record in the receiving agency the return (transfer-out) to the parent agency of unobligated expired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts. |
| A454 | To record in the parent agency the return (transfer-in) from the receiving agency of unobligated expired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts. |
| A456 | To record the transfer out of expired unobligated expenditure transfers receivable. |
| A458 | To record the transfer in of expired unobligated expenditure transfers receivable. |
| A460 | To record the nonexpenditure transfer-in of expired unobligated balances to an unexpired Treasury Appropriation Fund Symbol (TAFS), where the source of the transfer is derived from unexpended appropriations. |
| A462 | To record the nonexpenditure transfer-in of expired unobligated balances to an unexpired Treasury Appropriation Fund Symbol (TAFS), where the source of the transfer is derived from appropriated receipts. |
| A464 | To record the nonexpenditure transfer-out of expired unobligated balances to an unexpired Treasury Appropriation Fund Symbol (TAFS), where the source of the transfer is derived from unexpended appropriations. |

# U.S. Government Standard General Ledger
# Account Transaction Listing

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---|---|
| A466 | To record the nonexpenditure transfer-out of expired unobligated balances to an unexpired Treasury Appropriation Fund Symbol (TAFS), where the source of the transfer is derived from appropriated receipts. |
| A468 | To record in the receiving agency the anticipated transfer-in of current-year authority or prior-year balances. |
| A470 | To record in the transferring agency the transfer-out of current-year authority or prior-year balances that were previously anticipated. |
| A472 | To record in the receiving agency the transfer-in of current-year authority or prior-year balances previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations. |
| A474 | To record in the receiving agency the transfer-in of current-year authority or prior-year balances previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts. |
| A476 | To record in the transferring agency the transfer-out of current-year authority or prior-year balances previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations. |
| A478 | To record in the transferring agency the transfer-out of current-year authority or prior-year balances previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts. |
| A480 | To record in the receiving agency the transfer-in of current-year authority or prior-year balances not previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations. |
| A482 | To record in the receiving agency the transfer-in of current-year authority or prior-year balances not previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts. |
| A484 | To record in the transferring agency the transfer-out of current-year authority or prior-year balances not previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations. |
| A486 | To record in the transferring agency the transfer-out of current-year authority or prior-year balances not previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts. |
| A488 | To record in the transferring agency the actual nonexpenditure transfer-out of current-year or prior-year authority with unpaid undelivered orders for trust or special funds or obligations supported by spending authority from offsetting collections. |
| A490 | To record in the transferring agency the actual nonexpenditure transfer-out of current-year or prior-year authority with unpaid undelivered orders for general fund appropriations. |

# U.S. Government Standard General Ledger
# Account Transaction Listing

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---|---|
| A492 | To record in the transferring agency the actual transfer-out of current-year or prior-year authority with unpaid expended authority and related accounts payable. |
| A494 | To record in the transferring agency the actual transfers-out during the fiscal year of authority with prepaid/advanced undelivered orders from current or prior years for general fund appropriations. |
| A496 | To record in the receiving agency the actual transfers-in during the fiscal year of authority with prepaid/advanced undelivered orders from current or prior years for general fund appropriations. |
| A498 | To record a Federal fund receivable for an expenditure transfer from a trust fund. |
| A499 | To record the adjustment of a Federal fund receivable for a previously established expenditure transfer receivable, where a corresponding temporary reduction or cancellation is to be recorded in a trust fund payable Treasury Appropriation Fund Symbol (TAFS). |
| A500 | To record in a trust fund a payable for an expenditure transfer-out to a Federal fund relating to nonexchange transactions. |
| A502 | To record the actual Federal fund collection resulting from an expenditure transfer from a trust fund, that was previously established as a receivable. |
| A504 | To record in a trust fund the outlay and reduction of the payable for an expenditure transfer out to a Federal fund. |
| A506 | To record in the receiving agency the actual nonexpenditure transfer-in of current-year or prior-year authority with unpaid undelivered orders for general fund appropriations. |
| A508 | To record in the receiving agency the actual nonexpenditure transfer-in of current-year or prior-year authority with unpaid undelivered orders for trust or special funds or obligations supported by spending authority from offsetting collections. |
| A510 | To record in a trust fund expenditure transfers-in from a Federal fund relating to nonexchange transactions. |
| A512 | To record in a trust fund expenditure transfers-out to a Federal fund relating to nonexchange transactions. |
| A514 | To record in an agency's general fund an expenditure transfer-out to a trust fund or general fund (if directed by public law) relating to nonexchange and exchange transactions. |
| A516 | To record a receivable for amounts appropriated from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency expenditure account, prior to the nonexpenditure (nonallocation) transfer of funds. This amount is specified in the agency's appropriation or authorization act. |
| A518 | To record the adjustment in a non-allocation Treasury Appropriation Fund Symbol (TAFS) when the budget authority is temporarily reduced. |
| A519 | To record the adjustment of the receivable in a Treasury Appropriation Fund Symbol (TAFS) when the budget authority is cancelled. |

# U.S. Government Standard General Ledger
# Account Transaction Listing

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---|---|
| A520 | To record a payable for amounts appropriated from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency expenditure account, prior to the nonexpenditure (nonallocation) transfer of funds. This amount is specified in the agency's appropriation or authorization act. |
| A522 | To record the adjustment in the specific invested Treasury Appropriation Fund Symbol (TAFS) that results from a temporary reduction in the Agency Trust Fund Expenditure TAFS. |
| A523 | To record the adjustment in the specific invested Treasury Appropriation Fund Symbol (TAFS) that results from a cancellation in the Agency Trust Fund Expenditure TAFS. |
| A524 | To record a nonexpenditure (nonallocation) transfer-in of funds from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency expenditure account for amounts previously appropriated and recorded as receivables. |
| A526 | To record a nonexpenditure (nonallocation) transfer-out of funds from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency expenditure account for amounts previously appropriated and recorded as payables. |
| A528 | To record a nonexpenditure (nonallocation) transfer-in of funds from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency expenditure account. This amount is specified in the agency's appropriation or authorization act. |
| A530 | To record a nonexpenditure (nonallocation) transfer-out of funds from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency expenditure account. This amount is specified in the agency's appropriation or authorization act. |
| A531 | To record a nonexpenditure (nonallocation) transfer-in of funds to a specific invested Treasury Appropriation Fund Symbol (TAFS) from a receiving TAFS that is canceling and returning unobligated balances. |
| A532 | To record the receivable for amounts to be transferred in of unrealized nonexpenditure (nonallocation) appropriation transfers between two trust funds or two Federal funds (as defined by the Office of Management and Budget), where there is investment authority involved. |
| A534 | To record the payable for amounts to be transferred out of unrealized nonexpenditure (nonallocation) appropriation transfers between two trust funds or two Federal funds (as defined by the Office of Management and Budget), where there is investment authority involved. |
| A536 | To record the actual nonexpenditure (nonallocation) transfer-in of funds via SF 1151: Nonexpenditure Transfer Authorization that reduces previously established USSGL 4171 "Non-Allocation Transfers of Invested Balances - Receivable." |
| A538 | To record the actual nonexpenditure (nonallocation) transfer-out of funds via SF 1151: Nonexpenditure Transfer Authorization that reduces previously established USSGL 4172 "Non-Allocation Transfers of Invested Balances - Payable." |
| A540 | To record in the transferring agency the nonexpenditure transfer-out of budgetary resources receivable. |
| A542 | To record in the receiving agency the nonexpenditure transfer-in of budgetary resources receivable. |

# U.S. Government Standard General Ledger
# Account Transaction Listing

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---|---|
| A544 | To record in the transferring agency the nonexpenditure transfer-out of unfilled customer orders without advance. |
| A546 | To record in the receiving agency the nonexpenditure transfer-in of unfilled customer orders without advance. |
| A548 | To record in the transferring agency the actual transfers-out during the fiscal year of authority with prepaid/advanced undelivered orders from current or prior years for trust or special funds or obligations supported by spending authority from offsetting collections. |
| A550 | To record in the receiving agency the actual transfers-in during the fiscal year of authority with prepaid/advanced undelivered orders from current or prior years for trust or special funds or obligations supported by spending authority from offsetting collections. |
| A552 | To record in the transferring agency the transfer-out of unfilled customer orders with advance. |
| A554 | To record in the receiving agency the actual transfer-in unfilled customer orders with advance. |
| A702 | To record anticipated reimbursements. |
| A704 | To record in the performing agency a reimbursable agreement that was not previously anticipated. |
| A706 | To record in the performing agency a reimbursable agreement without an advance that was previously anticipated. |
| A708 | To record the collection of revenue earned in the performing agency for a reimbursable agreement without an advance that was previously anticipated. |
| A710 | To record earned revenue in the performing agency related to a reimbursable agreement or other income. |
| A712 | To record the refund of an advance to the ordering entity for the completion of a prior-year reimbursable order. |
| A714 | To record revenue earned in the performing agency for goods or services performed on a reimbursable order without an advance. |
| B102 | To record payment of payroll. |
| B103 | To record a disbursement of pension benefit payments. |
| B104 | To record in a loan guarantee financing account a disbursement to a third party, where no asset is received. This transaction, for example, includes payments of default claims and interest supplements. |
| B105 | To record the subsidy expense in the program fund that is paid to the financing fund when the loan is disbursed. |
| B106 | To record subsidy disbursement from the program account to the financing account not previously obligated. |
| B107 | To record payment and disbursement of funds not previously accrued. |
| B108 | To record a loss in the imprest fund. |

# U.S. Government Standard General Ledger
# Account Transaction Listing

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---|---|
| B109 | To record payment of interest not previously accrued. |
| B110 | To record a confirmed disbursement schedule previously accrued. |
| B112 | To record accrued interest paid. |
| B113 | To record capitalized loan interest paid on Federal Financing Bank (FFB) non-credit reform loans borrowed from Treasury. |
| B114 | To record disbursement for liens on collateral acquired from defaulted loans guaranteed after 1992. |
| B116 | To record disbursement without a lien on collateral acquired from defaulted loans guaranteed after 1992. |
| B118 | To record a tax refund funded by directly reducing offsetting collections paid by the collecting agency. |
| B119 | To record the actual capital transfer to repay a portion of a capital investment (usually an appropriation to a revolving fund). |
| B120 | To record principal repayments to the Bureau of the Public Debt and the Federal Financing Bank via nonexpenditure transfers that were previously anticipated. For example, this transaction includes repayments of principal and repayments due to modifications of credit reform loans. |
| B121 | To record principal repayments at par value to the Bureau of the Public Debt and the Federal Financing Bank that were not previously anticipated. For example, this transaction includes repayments of principal, repayments due to modifications of credit reform loans, and repayments of capitalized loan interest from non-credit reform loans. |
| B122 | To record repayments of other debt. |
| B123 | To record in the issuing entity, the sale of Federal securities at par value. |
| B124 | To record the purchase of Federal securities acquired at par value by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund. |
| B125 | To record in the issuing entity, the sale of Federal securities acquired at a premium. |
| B126 | To record the purchase of Federal securities acquired at a premium by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund. |
| B127 | To record in the issuing entity, the sale of Federal securities at a discount. |
| B128 | To record the purchase of Federal securities acquired at a discount by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund. |
| B129 | To record the purchase of accrued interest on Treasury securities by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund. |
| B130 | To record a lien paid before personal property is sold. |

# U.S. Government Standard General Ledger
# Account Transaction Listing

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---|---|
| B131 | To record principal repayments to Treasury or the Federal Financing Bank (FFB), excluding most non-credit reform loans, resulting in a gain or loss, that were not previously anticipated. For example, this transaction includes repayments of principal for FFB borrowings from Treasury and repayments due to modifications of credit reform loans. |
| B132 | To record the purchase of securities acquired at par value by a nonfiduciary deposit fund. |
| B133 | To record the purchase of accrued interest on securities by a nonfiduciary deposit fund. |
| B134 | To record appropriations used this fiscal year. |
| B135 | To record the gain on principal repayments to Treasury for non-credit reform loans. For example, this transaction may result from prepayments and early repayments of loans. |
| B136 | To record in the liquidating account the actual capital transfer of excess cash to the general fund of the Treasury. |
| B137 | To record the loss on principal repayments to Treasury for non-credit reform loans. For example, this transaction may result from prepayments and early repayments of loans. |
| B138 | To record in a trust fund payments made to a Federal fund relating to exchange transactions. |
| B140 | To record the purchase of foreign currency by a disbursing officer. |
| B142 | To record the disbursement of foreign currency by a disbursing officer on behalf of the operating fund. |
| B150 | To record a disbursement (not an outlay) from fund balance with Treasury in a Treasury General Account (TGA) to funds held by the public in a non-TGA. |
| B152 | To record a purchase of a non-Bureau of Public Debt (BPD) security at par from funds held by the public in a non-Treasury General Account (TGA). |
| B154 | To record a operating expense or program cost from funds in a non-Treasury General Account (TGA) which results in an outlay. |
| B160 | To record the purchase of securities, accounted for under the provisions of the Federal Credit Reform Act, acquired at par value. |
| B162 | To record the purchase of securities, accounted for under the provisions of the Federal Credit Reform Act, acquired at a premium. |
| B163 | To record the purchase of securities, accounted for under the provisions of the Federal Credit Reform Act, acquired at a discount. |
| B165 | To record the purchase of securities acquired at a premium by a nonfiduciary deposit fund. |
| B166 | To record the purchase of securities acquired at a discount by a nonfiduciary deposit fund. |

# U.S. Government Standard General Ledger
# Account Transaction Listing

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---|---|
| B200 | To record the initial receipt of preferred stock and/or common stock warrants as consideration for entering into a liquidity agreement with Government Sponsored Enterprises and/or beneficial interest in a Credit Facility Trust in a Treasury General Fund Receipt Account. |
| B202 | To record the liquidity payment and markup of liquidity preference from the prior year in the program account. |
| B302 | To record a commitment of unobligated amounts in programs subject to apportionment. |
| B304 | To record a commitment of unobligated balances in programs exempt from apportionment. |
| B306 | To record current-year undelivered orders without an advance. |
| B308 | To record current-year undelivered orders with an advance. |
| B309 | To record current-year undelivered orders with an advance using a U.S. Debit Card. |
| B310 | To record a current-year undelivered order without an advance where the commitment is more than the undelivered order for commitments in programs subject to apportionment. |
| B312 | To record a current-year undelivered order without an advance where the commitment is more than the undelivered order for commitments in programs exempt from apportionment. |
| B314 | To record a current-year undelivered order without an advance where the commitment is less than the undelivered order for commitments in programs subject to apportionment. |
| B316 | To record a current-year undelivered order without an advance where the commitment is less than the undelivered order for commitments in programs exempt from apportionment. |
| B402 | To record the delivery of goods or services and to accrue a liability. |
| B404 | To record a downward adjustment of a current-year unpaid undelivered order. |
| B406 | To record the delivery of goods and services in the same year the order was placed and to accrue a liability. The current-year expended authority is more than the original obligation. |
| B408 | To reclassify payable schedules for disbursements to "in-transit" until the payment schedule is confirmed. |
| B410 | To record advances and prepayments "in transit" until disbursements are confirmed. |
| B412 | To record an obligation and accounts payable in an unexpired appropriation for a valid bill related to a canceled appropriation. |
| B416 | To record the collecting agency's estimated accrued tax refunds payable and related interest funded by a direct appropriation. |
| B418 | To record the accrual of interest expenses incurred, not yet paid. |
| B420 | To record the liability for cost to be funded in the future. |

# U.S. Government Standard General Ledger
# Account Transaction Listing

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---|---|
| B422 | To record the unfunded FECA liability and unfunded unemployment liability. |
| B424 | To record a contingent liability. |
| B425 | To record a contingent liability related to a capital transfer. |
| B426 | To record an increase in actuarial liabilities for benefit plans. |
| B428 | To record the payable to borrowers from sales of foreclosed property with recourse. |
| B430 | To record the inventory purchased for a resale under historical cost (title was passed). |
| B432 | To record the fair market value of real and intangible forfeited property. |
| B434 | To record an unclaimed and abandoned item that has met the statutory and/or regulatory requirements for forfeiture. |
| B436 | To record the funded portion of cleanup costs that was previously estimated. |
| B438 | To record capital lease liability. |
| B440 | To record capitalized loan interest payable on Federal Financing Bank (FFB) non-credit reform loans borrowed from Treasury for interest payable amounts previously accrued. |
| B602 | To record revenue received in advance. |
| B604 | To record the current-year expended authority where the undelivered order was prepaid or advanced. The current-year authority is the same as the original order. |
| B606 | To record current-year expended authority using a U.S. Debit Card. |
| B610 | To reduce an unfilled customer order with advance from a prior-year reimbursable while maintaining a resource to support the obligation and outlay. |
| C101 | To record the transfer of recognized subsidy from the program fund to the financing fund. |
| C102 | To record service in kind provided by non-Federal sources. |
| C103 | To record the collection of subsidy costs in the financing account. |
| C106 | To record the collection of reestimated subsidy in the financing account. |
| C107 | To record the receipt of previously anticipated collections for loans related to the Troubled Asset Relief Program. |
| C108 | To record collections in nonfiduciary deposit funds. |

# U.S. Government Standard General Ledger
# Account Transaction Listing

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---|---|
| C109 | To record the receipt of previously anticipated collections. |
| C110 | To reclassify collections to liquidate prior-year deficiency. |
| C111 | To record collections in clearing account Treasury Account Symbols (TAS). |
| C112 | To record the collection of a refund of an advance or prepayment in the same year as the original obligation. |
| C114 | To record unearned revenue collected in advance and deposited to a trust or special fund receipt account. |
| C116 | To record in the financing fund unearned fees collected for undisbursed loans. |
| C117 | To record in the financing fund fees collected when loans are disbursed. |
| C118 | To record in the financing fund fees earned when loans are disbursed. |
| C120 | To record the maturity of Federal securities acquired at par value by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund. |
| C121 | To record the maturity of securities acquired at par value by a nonfiduciary deposit fund. |
| C122 | To record the maturity of Federal securities acquired at a premium by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund. |
| C123 | To record the maturity of securities acquired at a premium by a nonfiducairy deposit fund. |
| C124 | To record the maturity of Federal securities acquired at a discount by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund. |
| C125 | To record the maturity of securities acquired at a discount in a nonfiduciary deposit fund. |
| C130 | To record the collection of a refund of an advance or prepayment that results in a downward adjustment to a prior- year obligation. |
| C132 | To record the refunds collected (not previously accrued as receivables) for assets purchased and expenses incurred in a prior year that create budgetary resources. |
| C134 | To record the refunds collected (not previously accrued as receivables) for assets purchased and expenses incurred in the current year. |
| C136 | To record the collection of receivables for assets purchased or expenses incurred in a prior year that create budgetary resources when collected. |
| C137 | To record the restitution of the imprest fund loss. |
| C138 | To record the collection of refunds receivable for assets purchased or expenses incurred in the current year that create budgetary resources when collected. |

# U.S. Government Standard General Ledger
# Account Transaction Listing

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---|---|
| C139 | To record the deduction of an employee's pay for reimbursement of Federal Employees Health Benefits paid by the employer while the employee was in a leave without pay status. |
| C140 | To record the collection of receivables from Federal sources. |
| C141 | To record a collection of non-Federal revenue reported on the Statement of Custodial Activity or on the custodial footnote that is deposited into a General Fund receipt account. |
| C142 | To record a contra-revenue in the amount of revenue collected for others and to establish a custodial liability. |
| C143 | To record the collection of receivables of custodial revenue from a non-Federal source that is deposited to a miscellaneous receipt account. |
| C144 | To record undeposited collections. |
| C145 | To record the collection of revenue or other financing sources that were not previously accrued into a General Fund receipt account. These collections are not reported on the Statement of Custodial Activity |
| C147 | To record an offset for amounts collected for others and to establish a liability for non-entity assets that are not reported on the Statement of Custodial Activity or on the custodial footnote. |
| C149 | To record the collection of loans receivable by the Bureau of the Public Debt and deposit directly into a Treasury Account Symbol that does not have budget authority. |
| C150 | To record the receipt of other cash and noncash monetary assets. |
| C151 | To record the collection of capitalized loan interest receivable by the Bureau of the Public Debt and deposit directly into a Treasury Account Symbol that does not have budget authority. |
| C153 | To record the collection of loans receivable, accounted for under the provisions of the Federal Credit Reform Act, by the Bureau of the Public Debt and deposit directly into a Treasury Account Symbol that does not have budget authority. |
| C154 | To record the collections of unaccrued interest on loans from non-Federal sources. |
| C155 | To record the transfer-in of nonbudgetary fund balance to other Federal entities without reimbursements. |
| C156 | To record the collection of interest receivable from securities held by a nonfiduciary deposit fund. |
| C158 | To record cash donations collected in an expenditure account, as allowed by law. |
| C161 | To record an adjustment to loans and interest receivable based on acquired collateral property without recourse. |
| C162 | To record an adjustment to loans and interest receivable based on acquired collateral property with recourse. |
| C163 | To record an adjustment to loans and interest receivable based on acquired collateral property without recourse. |

# U.S. Government Standard General Ledger
# Account Transaction Listing

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---|---|
| C164 | To record non-cash assets donated by the public. |
| C166 | To record a monetary instrument, including undeposited seized cash. |
| C170 | To record the reclassification of seized monetary instruments from undeposited (recorded in USSGL account 1531) to deposited. |
| C172 | To record a revenue for forfeited cash deposited to the forfeiture fund. |
| C174 | To record undeposited cash that was forfeited. |
| C176 | To record cash deposited after forfeiture. |
| C178 | To record the transfer of the title of an asset to the Federal Government for a settlement of tax liability from the taxpayer. |
| C180 | To record satisfaction of a loan by surrender of a borrower's title to collateral of commodity. |
| C182 | To record a collection of an advance for an unfilled customer order. |
| C186 | To record the collection of receivables in the performing agency for reimbursable services. |
| C188 | To record the collection of revenue into unavailable special fund receipt accounts. |
| C190 | To record in a trust fund payments received from a Federal fund relating to exchange transactions. |
| C192 | To record the acquisition of foreign currency in the foreign currency account symbol (X7000 series). |
| C194 | To record reclaimed (repaid) foreign currency into the foreign currency account symbol (X7000 series) by a disbursing officer. |
| C196 | To record a capital transfer received in a Treasury general fund receipt account. |
| C200 | To record the maturity of securities, accounted for under the provisions of the Federal Credit Reform Act, acquired at par value. |
| C202 | To record the maturity of securities, accounted for under the provisions of the Federal Credit Reform Act, acquired at a premium. |
| C204 | To record the maturity of securities, accounted for under the provisions of the Federal Credit Reform Act, acquired at a discount. |
| C402 | To record an accrual of revenue reported on the Statement of Custodial Activity or on the custodial footnote that is collected by an agency to be deposited directly into a General Fund receipt account. |
| C404 | To record contra-revenue in the amount of revenue accrued and establish a custodial liability. |

# U.S. Government Standard General Ledger
# Account Transaction Listing

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---|---|
| C405 | To record offset for the amount accrued in a General Fund receipt account and to establish a liability for non-entity assets that are not reported on the Statement of Custodial Activity or on the custodial footnote. |
| C406 | To record receivables for amounts advanced from the financing fund or liquidating fund to cover escrow funds. |
| C408 | To record in the financing fund the disbursement of loans. |
| C409 | To record the reclassification of interest capitalized on a loan. |
| C412 | To record accrued receivables for modified direct loans moving from the liquidating fund to the financing fund account. |
| C414 | To record refund receivables from nonfederal sources for assets or expenses that do not create budgetary resources until collected. |
| C416 | To record accrued revenue from Federal sources other than for reimbursables, non-revolving trust and special funds, custodial activity and interest on Treasury securities. |
| C417 | To record interest receivable on securities held by a nonfiduciary deposit fund. |
| C418 | To record interest receivable on securities held by Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund. |
| C420 | To record accrued revenue or other financing sources without budgetary impact. |
| C422 | To record accrued revenue from Federal or non-Federal sources for non-revolving trust funds and special funds. |
| C424 | To record establishment of current-period earnings on income received in advance. |
| C426 | To record earned revenue in a trust or special fund Treasury Appropriation Fund Symbol that was previously collected in advance. |
| C428 | To record loans and interest receivable from non-Federal sources for defaulted guaranteed loans. Do not consider as a budgetary resource until collected. |
| C430 | To record an old motor vehicle that was traded in for a new motor vehicle using the direct method. |
| C432 | To record loans other than credit reform. |
| C433 | To record loans receivable from non-Federal sources for loans related to Troubled Assets Relief Program. Do not consider as a budgetary resource until collected. |
| C434 | To record interest receivable from non-Federal sources for loans related to Troubled Assets Relief Program. Do not consider as a budgetary resource until collected. |

# U.S. Government Standard General Ledger
# Account Transaction Listing

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---|---|
| C435 | To record the accrual of interest revenue associated with USSGL account 2985 that is to be collected by the Bureau of the Public Debt and deposited directly into a Treasury Account Symbol that does not have budget authority. |
| C436 | To record the accrual of Troubled Asset Relief Program interest revenue associated with USSGL account 2985 that is to be collected by the Bureau of the Public Debt and deposited directly into a Treasury Account Symbol that does not have budget authority. |
| C437 | To record the portion of the liability for non-entity assets not reported on the Statement of Custodial Activity related to the accrual of interest revenue that is to be collected by the Bureau of the Public Debt and deposited directly into a Treasury Account Symbol that does not have budget authority. |
| C438 | To record subsidy receivable and the related interest, in the financing account, for an upward reestimate. |
| C440 | To record unfunded (borrowed) foreign currency from the Foreign Currency Account Symbol (X7000 series) by a disbursing officer. |
| C444 | To record capitalized loan interest receivable on non-credit reform loans for interest receivable amounts previously accrued. |
| C446 | To record the reclassification of interest capitalized on a loan related to Troubled Asset Relief Program. |
| C602 | To record the sale of Federal securities purchased at a premium by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund. The sale results in a gain. |
| C603 | To record the sale of securities purchased at a premium by a nonfidcuary deposit fund that results in a gain. |
| C604 | To record the sale of Federal securities purchased at a premium by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund. The sale results in a loss. |
| C605 | To record the sale of securities purchased at a premium by a nonfiduciary deposit fund that results in a loss. |
| C606 | To record the sale of Federal securities purchased at a discount by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund. The sale results in a gain. |
| C607 | To record the sale of securities purchased at a discount by a nonfiducairy deposit fund. The sale results in a gain. |
| C608 | To record the sale of Federal securities purchased at a discount by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund. The sale results in a loss. |
| C609 | To record amounts owed to a Federal Government Sponsored Enterprise (GSE) for excess of the GSE's liabilities over its assets. |
| C610 | To record the sale or disposition of personal property collected for replacement property. |
| C611 | To record the sale of securities purchased at a discount by a nonfiduciary deposit fund that results in a loss. |

# U.S. Government Standard General Ledger
# Account Transaction Listing

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---|---|
| C612 | To record the loss (or gain) from sale of foreclosed property without recourse. |
| C614 | To record the gain on property sold with recourse. |
| C616 | To record the loss on loan receivable from the borrower on a sale with recourse. |
| C618 | To record the sale prior to maturity of investments in public debt securities at a discount and sold for a gain or loss by the revolving fund. |
| C620 | To record the sale prior to maturity of investments in public debt securities purchased at par or a premium and sold for a loss or gain by the revolving fund. |
| C622 | To record the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt) purchased at a discount and sold for a gain or loss by the special or non-revolving trust fund. |
| C624 | To record the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt) purchased at par or premium and sold for a gain or loss by the special or non-revolving trust fund. |
| C626 | To record cash collected from a loss or a gain from the sale of excess, obsolete, and unserviceable assets. |
| C628 | To record cash collected from a loss or a gain from the sale of foreclosed property. |
| C630 | To record the sale of stockpile materials. |
| C632 | To record stockpile materials sold at a gain. |
| C634 | To record stockpile materials sold at a loss. |
| C636 | To record the collection of sale proceeds from forfeited personal property sold. |
| C638 | To record the sale of forfeited property. |
| C640 | To record the proceeds from commodities sold. |
| C642 | To record a loss on the sale of commodities. |
| C644 | To record a receivable from a non-Federal entity for the sale or disposition of assets other than personal properties and investments. |
| C646 | To record the sale or disposition of assets other than personal properties and investments. |
| C647 | To record the liquidation of receivables from other Federal entity for the sale or disposition of assets other personal properties and investments. |
| C648 | To record a receivable from another Federal entity for the sale or disposition of assets other than personal properties and investments. |

# U.S. Government Standard General Ledger
# Account Transaction Listing

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---|---|
| C650 | To record accounts receivable and accrue revenue from another Federal entity that was previously anticipated. |
| C702 | To record the sale of securities, accounted for under the provisions of the Federal Credit Reform Act, purchased at a premium. The sale results in a gain. |
| C704 | To record the sale of securities, accounted for under the provisions of the Federal Credit Reform Act, purchased at a premium. The sale results in a loss. |
| C706 | To record the sale of securities, accounted for under the provisions of the Federal Credit Reform Act, purchased at a discount. The sale results in a gain. |
| C708 | To record the sale of securities, accounted for under the provisions of the Federal Credit Reform Act, purchased at a discount. The sale results in a loss. |
| C750 | To record, in a special or non-revolving trust fund, a redemption of securities (other than those issued by the Bureau of the Public Debt (BPD)) purchased at par and sold without a gain or loss where funds remain in a non-Treasury General Account (TGA). |
| C751 | To record, in a revolving or revolving trust fund, a redemption of securities (other than those issued by the Bureau of the Public Debt (BPD)) purchased at par and sold without a gain or loss where funds remain in a non-Treasury General Account (TGA). |
| C752 | To record, in a special or non-revolving trust fund, the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt (BPD)) purchased at par and sold for a gain. Funds remain held by the public in a non-Treasury General Account (TGA). |
| C753 | To record, in a revolving or revolving trust fund, the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt (BPD)) purchased at par and sold for a gain. Funds remain held by the public in a non-Treasury General Account (TGA). |
| C754 | To record, in a special or non-revolving trust fund, the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt (BPD)) purchased at par and sold for a loss. Funds remain held by the public in a non-Treasury General Account (TGA). |
| C755 | To record, in a revolving or revolving trust fund, the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt (BPD)) purchased at par and sold for a loss. Funds remain held by the public in a non-Treasury General Account (TGA). |
| C780 | To record the Bureau of the Public Debt's redemption of debt and related budgetary offset. |
| D102 | To record a downward adjustment to prior-year unpaid delivered orders and to reduce the liability when the adjustment is not recorded as a prior-period adjustment (USSGL account 7400 or 7401). The authority has expired. |
| D106 | To record an upward adjustment of prior-year unpaid delivered orders and to accrue additional liability when the adjustment is not recorded as a prior-period adjustment (USSGL account 7400 or 7401). The authority has expired. |

# U.S. Government Standard General Ledger
# Account Transaction Listing

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---|---|
| D107 | To record an upward adjustment of prior-year unpaid delivered orders and to accrue additional liability when the adjustment is not recorded as a prior-period adjustment (USSGL account 7400 or 7401). The authority has not expired. |
| D108 | To record a downward adjustment to prior-year paid delivered orders and to collect a refund when the adjustment is not recorded as a prior-period adjustment (USSGL account 7400 or 7401). |
| D110 | To record a downward adjustment to prior-year unpaid delivered orders and to reduce the related liability when the adjustment is not recorded as a prior-period adjustment (USSGL account 7400 or 7401). The authority has not expired. |
| D112 | To record a reclassification of unfunded liability to funded liability in the financing account. |
| D113 | To record the reclassification reestimated subsidy expense from unfunded to funded. |
| D114 | To record an upward adjustment of prior-year unpaid undelivered orders when the adjustment is not recorded as a prior-period adjustment (USSGL account 7400 or 7401). |
| D120 | To record a downward adjustment to unpaid prior-year undelivered orders. |
| D122 | To record an upward adjustment to prepaid/advanced prior-year undelivered orders. |
| D126 | To record an upward adjustment to prior-year paid delivered orders. |
| D128 | To record a downward adjustment to prior-year paid delivered orders with no refund collected. |
| D130 | To record a downward adjustment to prior-year prepaid/advanced undelivered orders with no refund collected. |
| D134 | To record the delivery of goods and services ordered in a prior year and accrue a liability. Expended authority is less than the original obligation and the authority is not expired. |
| D136 | To record the amount of unfunded indefinite contract authority that is withdrawn due to recoveries of prior-year obligations. |
| D138 | To record the amount of indefinite borrowing authority that is withdrawn due to recoveries of prior-year obligations. |
| D140 | To record an upward adjustment to prior-year unpaid delivered orders for the change in allocation of budgetary resources between certain trust fund and agency general fund Treasury Appropriation Fund Symbol (TAFS). |
| D141 | To record a downward adjustment to prior-year unpaid delivered orders pertaining to cancellations of authority in an invested Treasury Appropriation Fund Symbol (TAFS). |
| D142 | To record a downward adjustment to prior-year unpaid delivered orders for the change in allocation of budgetary resources between certain trust fund and agency general fund Treasury Appropriation Fund Symbol (TAFS). |

# U.S. Government Standard General Ledger
# Account Transaction Listing

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---|---|
| D144 | To record an upward adjustment to prior-year balances in budgetary receivable USSGL account 4225 "Appropriation Trust Fund Expenditure Transfers - Receivable" for the change in allocation of budgetary resources between certain trust fund and agency general fund Treasury Appropriation Fund Symbol (TAFS). |
| D145 | To record in the canceled appropriation the removal of the canceled payable upon receipt of a valid bill. The budgetary entry reduces the balance of authority that remained upon cancellation. |
| D146 | To record an accrual of downward reestimate for loan subsidies in the program fund. |
| D147 | To adjust the loan guarantee liability and direct loan allowance for downward reestimate of subsidy expense in the financing account. |
| D148 | To accrue the transfer-out of a downward reestimate to a General Fund receipt account. |
| D302 | To record appropriations used for a prior period that was a result of a change in accounting principle. |
| D304 | To record appropriations used for a prior period that was a result of a correction of an error. |
| D306 | To record a prior-period adjustment that reduces the value of a prior-year asset. |
| D308 | To record a prior-period adjustment that reduces the value of a liability. |
| D310 | To record a prior-period adjustment that increases the value of a prior-year asset. |
| D312 | To record a prior-period adjustment that increases the value of a prior-year liability. |
| D402 | To record an allowance for a reduction in exchange revenue due to noncredit losses such as returns, allowances, and price redeterminations from non-Federal sources when realization is not probable (less likely than not). |
| D404 | To record the estimated allowance for bad debts related to non-credit-reform receivables. |
| D406 | To record the writeoff of penalties and fines receivable. |
| D407 | To record the writeoff of administrative fees receivable. |
| D408 | To record the writeoff of accounts receivable. |
| D410 | To record the writeoff of taxes receivable. |
| D412 | To record the writeoff of loans receivable for loans made before fiscal 1992. |
| D413 | To writeoff loans receivable related to Troubled Assets Relief Program. |
| D414 | To record the writeoff of loans receivable and interest receivable for credit reform loans made after fiscal 1991. |
| D415 | To record the writeoff of interest receivable related to Troubled Asset Relief Program. |

# U.S. Government Standard General Ledger
# Account Transaction Listing

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---|---|
| D416 | To record the writeoff of interest receivable. |
| D418 | To record the writeoff of assets other than investments. |
| D420 | To record the accrued estimated uncollectible exchange revenue due to credit losses with related costs incurred and collected for others in a General Fund receipt account. |
| D422 | To record the reduction of custodial liability by the amount of estimated uncollectible exchange revenue with virtually no costs collected for others in a General Fund receipt account. |
| D424 | To record in a General Fund receipt account, the accrued estimated uncollectible nonexchange revenue and exchange revenue with virtually no cost reported on the Statement of Custodial Activity or on the custodial foonote. |
| D426 | To record an adjustment to loans receivable based on acquired collateral property. |
| D428 | To record an adjustment for actual loss of inventory. |
| D430 | To record an adjustment for actual loss of forfeited property. |
| D432 | To record an adjustment for actual loss of commodities that was disposed but not sold. |
| D434 | To record assets purchased to store environmental waste from past operations at net book value of zero. |
| D436 | To record a refund of offsetting collections, other than advances, that were collected in a prior-year. |
| D438 | To record a refund of trust or special fund receipts that was received in a prior-year. |
| D502 | To establish or record an increase to Imprest Funds or U.S. Debit Card Funds. |
| D503 | To record valuation increase in Government Sponsored Enterprise Preferred and/or Common Stock and/or Beneficial Interest Trust at the end of year. |
| D504 | To record clearing of the prior-year imprest fund from an annual-year Treasury Appropriation Fund Symbol (TAFS) at the beginning of the next fiscal year. |
| D506 | To record disbursements from nonfiduciary deposit funds. This includes return of escrow amounts and erroneous receipts and disbursing escrow monies to pay bills, taxes, and insurance. |
| D507 | To record the classification of amounts from clearing accounts to the appropriate Treasury Appropriation Fund Symbol (TAFS). |
| D508 | To record the reclassification of expended balances held back from contractors from accounts payable. |
| D510 | To record the transfer of construction-in-progress to capitalized assets or expenses. |
| D512 | To record the realization that contractor-developed software-in-development is in production. |

# U.S. Government Standard General Ledger
# Account Transaction Listing

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---|---|
| D514 | To record the reclassification of expenses to "in-process type" asset accounts. |
| D516 | To record the raw materials used to produce goods. |
| D518 | To record the revaluation of foreclosed property. |
| D520 | To record completed inventory items. |
| D522 | To record the reclassification of inventory held for sale that meets management's criteria for future sale. |
| D523 | To record the reclassification of damaged, irreparable inventory held for sale. |
| D524 | To record damaged inventory items that need repair. |
| D526 | To record the turn-in of a broken part from operating materials and supplies held for repair. |
| D528 | To record the revaluation of a turned-in broken part from operating materials and supplies held for repair based on estimated repair costs. |
| D530 | To record a repaired broken part that has been returned to stock as a serviceable item. |
| D532 | To record prior-period adjustments for transitions to the allowance method for estimated repair costs not previously recorded. |
| D534 | To record damaged inventory, using the direct method, items that need repair. |
| D536 | To record prior-year adjustments for transitions to the direct method for estimated repair costs not previously recorded. |
| D538 | To record issuance of a new motor vehicle to the customer. The cost of goods sold represents the cost of the new vehicle. Upon sale, adjust inventory allowance to reduce the previously unrealized holding gains/losses. |
| D540 | To record a gain when inventory is revalued at the end of the period, using the latest acquisition method. |
| D542 | To record the classification of operating materials and supplies held for use that were damaged and cannot be consumed in operations. This entry also applies to excess or obsolete operating materials and supplies when the net realizable value is less than the book value. |
| D544 | To record the reclassification of operating materials and supplies that meet management's criteria for future use. |
| D546 | To reclassify excess or reserved assets to assets held for use. |
| D548 | To record an unexpected permanent decline in the value of stockpile materials. This entry also applies to record stockpile material at net realizable value due to damage. |
| D550 | To record a permanent decline in value of stockpile materials that is unusual, infrequent, and material in dollar amount. |

# U.S. Government Standard General Ledger
# Account Transaction Listing

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---|---|
| D552 | To reclassify stockpile materials authorized to be sold. |
| D554 | To record the forfeiture of a seized monetary instrument. |
| D555 | To record a removal of a seized monetary instrument. |
| D556 | To record the conversion to cash for a forfeited monetary instrument. |
| D558 | To record forfeited personal property placed into official use. |
| D560 | To record forfeited personal property placed into official use at the end of the year and not depreciated. |
| D562 | To record forfeited personal property authorized to be distributed/donated to another entity. |
| D564 | To record an adjustment to the net realizable value of commodities. |
| D566 | To record inventory that has been lost and deemed immaterial. |
| D568 | To record inventory that has been lost and deemed material. |
| D569 | To record inventory that has been found and deemed material. |
| D570 | To record a gain on change in long-term assumptions related to federal pensions, Other Retirement Benefits or Other Post Employment Benefits, including veteran's compensation. |
| D571 | To record a loss on change in long-term assumptions related to federal pensions, Other Retirement Benefits or Other Post Employment Benefits, including veteran's compensation. |
| D572 | To record a loss from the revaluation of foreign currency at the end of an accounting period. |
| D573 | To record a loss and its budgetary impact from the revaluation of foreign currency at the end of an accounting period. |
| D574 | To record a gain from the revaluation of foreign currency at the end of an accounting period. |
| D575 | To record a gain and its budgetary impact from the revaluation of foreign currency at the end of an accounting period. |
| D576 | To record a loss resulting from the revaluation of foreign currency in the Foreign Currency Account Symbol (X7000 series) at the end of an accounting period. |
| D578 | To record a gain resulting from the revaluation of foreign currency in the Foreign Currency Account Symbol (X7000 series) at the end of an accounting period. |
| D579 | To record the accumulated unrealized gain or loss on financial stability and foreign currency investments on a monthly basis. |

# U.S. Government Standard General Ledger
# Account Transaction Listing

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---|---|
| D580 | To record the interest accruals on loan guarantee liabilities and the present value of loans. |
| D581 | To reclassify a contingent receivable related to a capital transfer receivable in a Treasury general fund receipt account. |
| D582 | To record the reclassification of a reduction of an expense from unfunded to funded due to collection of a refund receivable. |
| D584 | To reclassify the offset from the revenue accrued to the revenue collected for others that is reported on the Statement of Custodial Activity or on the custodial footnote. |
| D585 | To reclassify the offset from the revenue or other financing sources accrued to revenue or other financing sources collected for others that is not reported on the Statement of Custodial Activity or on the custodial footnote. |
| D586 | To reclassify tax revenue from accrued to collected. |
| D588 | To record the movement of seized cash from a nonfiduciary deposit fund to a special receipt account upon forfeiture. |
| D589 | To record the adjustment of a U.S. Treasury Zero Coupon Bond in a special or non-revolving trust fund based on the current market value determined monthly by Treasury. |
| D590 | To record the adjustment of a U.S. Treasury Zero Coupon Bond issued by the Bureau of the Public Debt in a trust revolving fund, based on the current market value determined monthly by Treasury. |
| E102 | To record the accrued payroll at the end of the accounting period for unpaid estimated costs incurred. This includes funded expenses such as payroll and grantee expenses. |
| E104 | To record the accrued benefit at the end of the accounting period for unpaid estimated costs incurred. This entry is recorded by the employer agency. |
| E106 | To record the accrued benefits at the end of the accounting period for unpaid estimated costs incurred. This entry is recorded by the benefit administering agency. |
| E108 | To record the accrued liabilities other than payroll and benefits at the end of the accounting period for unpaid estimated costs incurred. |
| E109 | To record the actual repair costs to inventory, using the allowance method, that were lower than previously estimated. |
| E110 | To record an adjustment for under-applied overhead deemed immaterial. |
| E112 | To record an adjustment for over-applied overhead deemed immaterial. |
| E113 | To record the amortization of the discount on a U.S. Treasury Zero Coupon Bond in a special or non-revolving trust fund. |

# U.S. Government Standard General Ledger
# Account Transaction Listing

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---|---|
| E114 | To record adjustments for under-applied overhead and to prorate the difference between the actual and applied, if the amount is material. |
| E115 | To record the amortization of the discount on securities in a nonfiduciary deposit fund. |
| E116 | To record adjustments for over-applied overhead and to prorate the difference between the actual and applied, if the amount is material. |
| E117 | To record the amortization of the discount on Federal and non-Federal securities that does not affect budgetary resources in a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund. |
| E118 | To record amortization of subsidy for loans. |
| E119 | To record the amortization of the discount on a U.S. Treasury Zero Coupon Bond issued by the Bureau of the Public Debt in a trust revolving fund. |
| E120 | To record depreciation, amortization, and depletion expense on assets other than investments. |
| E121 | To record the amortization of the discount on securities, accounted for under the Credit Reform Act, that does not affect budgetary resources. |
| E122 | To record accrued and compounded interest on the liability of loan guarantees. |
| E124 | To record in the issuing entity, the amortization of discount on securities held by a nonfiduciary deposit fund. |
| E204 | To record the reduction of partially canceled authority for the amount of an outstanding payable for a valid bill related to a canceled appropriation. |
| E402 | To record the imputed costs and related imputed financing sources. |
| E404 | To record the application of overhead expenses to work-in-process. |
| E406 | To record inventory used for operations. |
| E408 | To record cost of goods sold. |
| E410 | To record the estimated repair costs for an item using the allowance method. |
| E412 | To record actual repair costs using the direct method. |
| E414 | To capitalize previously expensed repair costs up to the serviceable value of the inventory item using the direct method. |
| E416 | To record stockpile materials issued for use under the consumption method. |
| E418 | To record a lien of real and intangible forfeited property in the allowance account. |

# U.S. Government Standard General Ledger
# Account Transaction Listing

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---|---|
| E502 | To record the loss on disposition of assets resulting from the transfer of ownership of general property, plant, and equipment (land, buildings, equipment, and other) to non-Federal entities. |
| E504 | To record distributed personal property. |
| E506 | To record a commodity transferred to another Federal agency. |
| E508 | To record the transfer-out of nonbudgetary or non-Federal accounts receivable to other Federal entities without reimbursement. |
| E509 | To record the transfer-out of nonbudgetary fund balances to other Federal entities without reimbursements. |
| E510 | To record the transfer-out of inventory items and general property, plant, and equipment to other Federal entities without reimbursement. |
| E512 | To record the transfer-out of investments to other Federal entities without reimbursement. |
| E514 | To record the transfer-out of accounts payable to other Federal entities without reimbursement. |
| E516 | To record a capital transfer receivable to a Treasury general fund receipt account. |
| E602 | To record inventory or operating materials and supplies acquired through exchange of nonmonetary assets. |
| E604 | To record the transfer-in of nonbudgetary or non-Federal accounts receivable from others without reimbursement. |
| E606 | To record the transfer-in of inventory items and general property, plant, and equipment from others without reimbursement. |
| E608 | To record the transfer-in of investments from others without reimbursement. |
| E610 | To record the transfer-in of accounts payable from others without reimbursement. |
| F104 | To record adjustments for anticipated nonexpenditure transfers not realized. |
| F106 | To record the reductions of resources to match obligations in permanent indefinite funds via FMS 2108: Yearend Closing Statement (no warrant). |
| F107 | To record an increase of resources to match obligations in permanent indefinite funds via FMS 2108: Yearend Closing Statement (no warrant). |
| F108 | To record the reduction of permanent indefinite resources when a warrant is received. |
| F109 | To record the removal of unfilled customer orders without advance in excess of obligations. |
| F110 | To record the removal of unfilled customer orders with advance and to return advance in excess of obligations. |

# U.S. Government Standard General Ledger
# Account Transaction Listing

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---|---|
| F111 | To record in the ordering fund the reduction to undelivered orders so that the balance equals obligations in the performing fund for the related unfilled customer orders. |
| F112 | To record adjustments for anticipated resources not realized. |
| F113 | To record the reduction of unobligated balances for indefinite contract or indefinite borrowing authority at yearend. |
| F114 | To record adjustments for anticipated reductions not realized. |
| F116 | To record adjustments for resources realized in excess of those anticipated. |
| F118 | To record adjustments for reductions to resources in excess of those anticipated. |
| F120 | To record the cancellation of expired authority and withdraw funds via FMS 2108: Yearend Closing Statement (no warrant). |
| F121 | To record the amount of unobligated appropriated receipts in a trust or special fund expenditure account that is canceled and returned to the originating invested trust of special fund from which the amount was originally derived. The amounts are to be returned via SF 1151: Non expenditure Transfer Authorization. |
| F122 | To record the cancellation of authority not previously expired and to withdraw funds. |
| F123 | To record the amount of unobligated appropriated receipts in a trust or special fund expenditure account represented as a receivable from or payable in an invested trust of special fund that is canceled. There is no movement of fund balance. |
| F124 | To record the closing of General Fund receipt accounts associated with fund balance at yearend. |
| F125 | To record the closing of General Fund receipt accounts associated with USSGL account 7500 at yearend. |
| F126 | To record an adjustment to authority temporarily unavailable for Treasury Appropriation Fund Symbols that do not have a Schedule N (Schedule on Unavailable Collections) in the President's Budget and do not report authority precluded from obligation on the Program and Financing Schedule (P&F). |
| F128 | To record the cancellation of a valid obligation and account payable in the "canceling appropriation." |
| F130 | To reinstate the valid account payable in the canceled appropriation for financial statement presentation. |
| F132 | To record the reduction of receipt and appropriation balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as preclosing when the total amount of current-year receipts is greater than the amount needed to cover current-year obligations. |
| F134 | To record the reduction of offsetting collections balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as preclosing when the total amount of current-year collections is greater than the amount needed to cover current-year obligations. |

# U.S. Government Standard General Ledger
# Account Transaction Listing

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---|---|
| F136 | To record the market value adjustment between the amortized cost and the current market value at yearend when the Treasury note is available for sale. |
| F138 | To record the market value adjustment between the amortized cost and the current market value at yearend when a Treasury note is classified as a trading security. |
| F144 | To record the cancellation of a receivable for reimbursable activity. |
| F146 | To record the cancellation of expired balances in the expenditure account and return amounts to the associated unavailable receipt account. A Treasury warrant is required. |
| F301 | To reclassify the balance of partially canceled authority to memorandum accounts. |
| F302 | To record the consolidation of actual net-funded resources and reductions for withdrawn funds. |
| F304 | To record the closing of fiscal-year contract authority. |
| F305 | To record the closing of appropriations to liquidate contract authority - transferred. |
| F306 | To record the closing of fiscal-year borrowing authority. |
| F308 | To record the closing of unobligated balances in programs subject to apportionment to unapportioned authority for unexpired multi-year and no-year funds. |
| F310 | To record the closing of unobligated balances in programs exempt from apportionment to unapportioned authority for unexpired multi-year and no-year funds. |
| F312 | To record the closing of unobligated balances to expiring authority. |
| F314 | To record the closing of paid delivered orders to total actual resources. |
| F316 | To record the closing of authority other than offsetting collections made available from balances previously precluded from obligation to authority temporarily precluded from obligation. |
| F318 | To record the closing of authority from offsetting collections made available from balances previously precluded from obligation to authority temporarily precluded from obligation. |
| F320 | To record the closing of upward adjustments to delivered orders - obligations, paid. |
| F322 | To record the closing of downward adjustments to delivered orders - obligations, paid. |
| F324 | To record the closing of upward adjustments and transfers to delivered orders - obligations, unpaid. |
| F325 | To record the closing of downward adjustments and transfers to delivered orders - obligations, unpaid. |
| F326 | To record the closing of upward adjustments and transfers to undelivered orders - obligations prepaid and advanced. |

# U.S. Government Standard General Ledger
# Account Transaction Listing

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---|---|
| F328 | To record the closing of downward adjustments and transfers to undelivered orders - obligations prepaid and advanced. |
| F330 | To record the closing of upward adjustments and transfers to undelivered orders - obligations, unpaid. |
| F332 | To record the closing of downward adjustments and transfers to undelivered orders - obligations, unpaid. |
| F334 | To record the closing of adjustments for changes in prior-year allocations of budgetary resources to the appropriate status account. |
| F336 | To record the closing of revenue, expense, and other financing source accounts to cumulative results of operations. |
| F338 | To record the closing of gains and miscellaneous items into cumulative results of operations. |
| F340 | To record the closing of losses and miscellaneous items into cumulative results of operations. |
| F342 | To record closing of fiscal-year activity to unexpended appropriations. |
| F344 | To record the closing of used authority of guaranteed loan level upon completion of guaranteed loan programs. |
| F346 | To record the closing of apportioned authority of guaranteed loan level into unused authority. |
| F348 | To record the closing of guaranteed loans new disbursements by lenders into the cumulative disbursements. |
| F350 | To record the closing of guaranteed loans new collections by lenders into the cumulative disbursements. |
| F352 | To record the closing of all unused guaranteed loan authority no longer available for use. |
| F354 | To record the reduction of receipt and appropriation balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as post-closing when the total amount of current-year receipts is not enough to cover current-year obligations. |
| F356 | To record the reduction of offsetting collections balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as post-closing when the total amount of current-year collections is not enough to cover current-year obligations. |
| F358 | To record the closing of special and trust fund refunds and recoveries temporarily unavailable into receipts and appropriations temporarily precluded from obligation. |
| F359 | To record the closing of special and trust fund refunds and recoveries temporarily unavailable into receipts unavailable for obligation upon collection. |
| F360 | To reclassify a temporary reduction/cancellation at yearend. |
| F362 | To reclassify a reduction in an allocation special or trust Treasury Appropriation Fund Symbol (TAFS), designated by Treasury as available for investment where the parent is invested. |

# U.S. Government Standard General Ledger
# Account Transaction Listing

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---|---|
| F364 | To reclassify a reduction recorded in an invested parent special or trust Treasury Appropriation Fund Symbol (TAFS), designated by Treasury as available for investment. |
| F366 | To reclassify a reduction recorded in an agency special or trust expenditure Treasury Appropriation Fund Symbol (TAFS), where the corresponding TAFS is invested. |
| F368 | To reclassify a reduction recorded in an specific invested Treasury Appropriation Fund Symbol (TAFS). |
| F369 | To reclassify cancellations of appropriated amounts receivable from invested trust or special funds into the appropriate USSGL account. |
| F370 | To record the closing of memorandum accounts for purchases. |
| F372 | To record the closing of transferred expired authority to appropriation trust fund expenditure transfers-receivable. |
| F374 | To record the closing of USSGL account 4081 back to the original budgetary resource receivable. |
| F376 | To record the closing of USSGL account 4082 back to the original budgetary resource receivable. |
| F378 | To record the closing of USSGL account 4083 back to the original budgetary resource receivable. |
| F380 | To record the closing of USSGL account 4230 back to the original budgetary resource receivable. |
| F382 | To record the closing of USSGL account 4231 back to the original budgetary resource receivable. |
| F384 | To record the closing of USSGL account 4232 back to the original budgetary resource receivable. |
| F386 | To record the closing of USSGL account 4233 back to the original budgetary resource receivable. |
| F388 | To record the closing of USSGL account 4234 back to the original budgetary resource receivable. |
| F390 | To record the closing of canceled authority for partial cancellations. |
| G102 | To record guaranteed loan level submitted on the SF 132: Apportionment and Reapportionment Schedule, for the Office of Management and Budget approval. |
| G104 | To record initial receipt of the guaranteed loan level as shown on an approved apportionment schedule, SF 132: Apportionment and Reapportionment Schedule. |
| G106 | To record the binding contracts entered into by private lenders. |
| G108 | To record the disbursement of a loan. |
| G110 | To record the repayment of principal from borrowers. |
| G120 | To record activity for current-year purchases of property, plant, and equipment. |

# U.S. Government Standard General Ledger
# Account Transaction Listing

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---|---|
| G122 | To record activity for current-year purchases of inventory and related property. |
| G124 | To record activity for current-year purchases of other assets not recorded as Property, Plant and Equipment (USSGL TC-G120), or Inventory and Related Property (USSGL TC-G122). |
| H100 | To record equity contributions to increase fiduciary net assets. |
| H200 | To record equity withdrawals or distributions of fiduciary net assets. |
| H300 | To record the closing of fiduciary outflows and miscellaneous items into fiduciary net assets. |
| H301 | To record the closing of fiduciary inflows and miscellaneous items into fiduciary net assets. |
| H310 | To close equity contributions to fiduciary net assets. |
| H312 | To close equity withdrawals or disbursements to fiduciary net assets. |

## U.S. Government Standard General Ledger
## Account Transaction Listing

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---|---|

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**U.S. Government Standard General Ledger**
**Account Transactions**

**A100 - A399 FUNDING - Budgetary Resources Other Than Collections**

A102 To record an anticipated appropriation.
**Comment:** For receipt of appropriation, see USSGL TC-A104.

**Budgetary Entry**
Debit 4120 Anticipated Indefinite Appropriations
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
None

A104 To record the enactment of appropriations.
**Comment:** If appropriations were anticipated, credit USSGL account 4120. For anticipated appropriations, see USSGL TC-A102. Use USSGL account 4620 for appropriations exempt from apportionment. This transaction is not recorded by special or non-revolving trust funds unless amounts are appropriated from the General Fund of the Treasury via Treasury Appropriation Warrant.

**Budgetary Entry**
Debit 4111 Debt Liquidation Appropriations
Debit 4112 Liquidation of Deficiency - Appropriations
Debit 4115 Loan Subsidy Appropriation
Debit 4117 Loan Administrative Expense Appropriation
Debit 4118 Reestimated Loan Subsidy Appropriation
Debit 4119 Other Appropriations Realized
Credit 4120 Anticipated Indefinite Appropriations
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 3101 Unexpended Appropriations - Appropriations Received

**U.S. Government Standard General Ledger**
**Account Transactions**

A108 To record authority that was temporarily reduced and subsequently reclassified as a closing entry in the previous year.
**Comment:** Refer to Office of Management and Budget Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations.
**Reference:** USSGL implementation guidance; Temporary Reduction

**Budgetary Entry**
Debit 4384 Temporary Reduction/Cancellation Returned by Appropriation
Credit 4394 Receipts Unavailable for Obligation Upon Collection
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
None

A110 To record in the gaining fund the reappropriation of authority from an expired losing fund to an unexpired gaining fund.
**Comment:** See USSGL TC-A112 for the expired losing fund.

**Budgetary Entry**
Debit 4150 Reappropriations - Transfers-In
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 3101 Unexpended Appropriations - Appropriations Received

A112 To record in the losing fund the reappropriation of authority from an expired losing fund to an unexpired gaining fund.
**Comment:** See USSGL TC-A110 for gaining funds. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series.

**Budgetary Entry**
Debit 4650 Allotments - Expired Authority
Credit 4390 Reappropriations - Transfers-Out

**Proprietary Entry**
Debit 3106 Unexpended Appropriations - Adjustments
Credit 1010 Fund Balance With Treasury

**U.S. Government Standard General Ledger**
**Account Transactions**

A114 To record an anticipated appropriation expenditure transfer from a trust fund to a general fund.
**Comment:** In exceptional cases, this transaction may be recorded for an anticipated expenditure transfer to a trust fund account, for example, where the recipient account is a Limitation on Administrative Expenses trust fund.
**Reference:** USSGL implementation guidance; Transactions for SF 133 Appropriated Trust Fund Expenditure Transfers

**Budgetary Entry**
Debit 4215 Anticipated Appropriation Trust Fund Expenditure Transfers
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
None

A116 To record budgetary authority apportioned by the Office of Management and Budget and available for allotment.

**Budgetary Entry**
Debit 4450 Unapportioned Authority
Credit 4510 Apportionments

**Proprietary Entry**
None

A118 To record anticipated resources apportioned but not available for use until they are realized for anticipated resources in programs subject to apportionment.
**Reference:** USSGL implementation guidance; USSGL Budgetary Accounting Guide

**Budgetary Entry**
Debit 4450 Unapportioned Authority
Credit 4590 Apportionments - Anticipated Resources - Programs Subject to Apportionment

**Proprietary Entry**
None

A119 To record anticipated resources in programs exempt from apportionment.
**Comment:** USSGL account 4690 is used as a funds control mechanism.

**Budgetary Entry**
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4690 Anticipated Resources - Programs Exempt From Apportionment

**Proprietary Entry**
None

**U.S. Government Standard General Ledger**
**Account Transactions**

A120 To record the allotment of authority.

**Budgetary Entry**
Debit 4510 Apportionments
Credit 4610 Allotments - Realized Resources

**Proprietary Entry**
None

A122 To record the realization of previously anticipated and apportioned authority for programs subject to apportionment.
**Comment:** USSGL transactions that reference this transaction: A186, A212, A706, A708, B126, C106, C109, C114, C116, C124, C130, C132, C136, C148, C152, C154, C182, C412, C416, C602, C606, C612, C614, C616, C618, C626, C640, C650, D108, D110, and D134. USSGL transactions that reference a reversal of this transaction: A712, C604, C608, and C620.
**Reference:** USSGL implementation guidance; USSGL Budgetary Accounting Guide

**Budgetary Entry**
Debit 4590 Apportionments - Anticipated Resources - Programs Subject to Apportionment
Credit 4510 Apportionments
Credit 4610 Allotments - Realized Resources

**Proprietary Entry**
None

A123 To record the realization of previously anticipated authority for programs exempt from apportionment.
**Comment:** USSGL transactions that reference this transaction: A186, A212, A706, B126, C106, C109, C116, C124, C130, C132, C136, C148, C152, C154, C182, C412, C416, C602, C606, C612, C614, C616, C618, C626, C640, D108, D110, and D134. USSGL transactions that reference a reversal for this transaction: A712, C604, C608, and C620.
**Reference:** USSGL implementation guidance; USSGL Budgetary Accounting Guide

**Budgetary Entry**
Debit 4690 Anticipated Resources - Programs Exempt From Apportionment
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
None

A125 To record a reduction in authority for advance funding made available in the previous year.
**Reference:** USSGL Implementation guidance; USSGL Advance Funding Scenario

**Budgetary Entry**
Debit 4450 Unapportioned Authority
Credit 4119 Other Appropriations Realized

**Proprietary Entry**
None

**U.S. Government Standard General Ledger**
**Account Transactions**

A126 To record amounts specifically withheld from apportionment by the Office of Management and Budget (OMB).
**Comment:** Reverse this transaction when authority is released.

**Budgetary Entry**
Debit 4450 Unapportioned Authority
Credit 4430 Unapportioned Authority - OMB Deferral

**Proprietary Entry**
None

A127 To record budget authority (that is appropriated receipts) temporarily precluded from obligation.
**Comment:** The balance in USSGL accounts 4397 and 4398 should be reflected as part of the end-of-year balance on Schedule N: Schedule on Unavailable Collections of the Budget of the United States Government. Trust and special funds whose authority is limited to the current year obligations will record this transaction at yearend as a preclosing adjusting entry.
**Reference:** USSGL implementation guidance; Authority Temporarily Precluded From Obligation

**Budgetary Entry**
Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4397 Receipts and Appropriations Temporarily Precluded From Obligation

**Proprietary Entry**
None

A128 To record authority temporarily unavailable pursuant to public law.
**Comment:** Reverse this transaction if authority becomes available. Refer to F126 for related preclosing entry.

**Budgetary Entry**
Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4395 Authority Unavailable for Obligation Pursuant to Public Law - Temporary

**Proprietary Entry**
None

**U.S. Government Standard General Ledger**
**Account Transactions**

A129 To record spending authority from offsetting collections temporarily precluded from obligation.
**Comment:** The balance in USSGL accounts 4397 and 4398 should be reflected as part of the end-of-year balance on Schedule N: Schedule on Unavailable Collections of the Budget of the United States Government. Trust and special funds whose authority is limited to the current year obligations will record this transaction at yearend as a preclosing adjusting entry.
**Reference:** USSGL implementation guidance; Authority Temporarily Precluded From Obligation

**Budgetary Entry**
Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4398 Offsetting Collections Temporarily Precluded From Obligation

**Proprietary Entry**
None

A130 To record authority, in a trust or special fund 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.
**Comment:** See USSGL TC-A139 for trust or special fund refunds or recoveries that are to be reclassified as "Receipts and Appropriations Temporarily Precluded From Obligation" at yearend.
**Reference:** USSGL implementation guidance; Trust or Special Fund Guidance on Refunds of Prior-Year Obligations

**Budgetary Entry**
Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4396 Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts Unavailable for Obligation Upon Collection

**Proprietary Entry**
None

**U.S. Government Standard General Ledger**
**Account Transactions**

A131 To record a permanent reduction of borrowing or contract authority.
**Comment:** Refer to Office of Management and Budget Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations. With USSGL account 4392, use Authority_Type attribute "B" to record reductions of borrowing authority or Authority_Type attribute "C" to record reductions to contract authority. There is no effect on USSGL account 1010, Fund Balance With Treasury, when borrowing authority or contract authority is reduced.
**Reference:** USSGL implementation guidance; Permanent Reductions

**Budgetary Entry**
Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4392 Permanent Reduction - New Budget Authority
Credit 4393 Permanent Reduction - Prior-Year Balances

**Proprietary Entry**
None

A132 To record a permanent reduction of unexpended appropriations.
**Comment:** Credit USSGL account 2990 if fund withdrawal does not occur simultaneously. For withdrawal of funds, see USSGL TC-A141. Refer to Office of Management and Budget Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series.
**Reference:** USSGL implementation guidance; Permanent Reductions

**Budgetary Entry**
Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4392 Permanent Reduction - New Budget Authority
Credit 4393 Permanent Reduction - Prior-Year Balances

**Proprietary Entry**
Debit 3106 Unexpended Appropriations - Adjustments
Credit 1010 Fund Balance With Treasury
Credit 2990 Other Liabilities Without Related Budgetary Obligations

**U.S. Government Standard General Ledger**
**Account Transactions**

A133 To record budget authority permanently reduced in a special or trust expenditure Treasury Appropriation Fund Symbol funded by a special or trust unavailable receipt account.
**Comment:** Refer to Office of Management and Budget Circular A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations. Note: To return fund balance to the related special and trust unavailable receipt account, also post USSGL TC-A185.
**Reference:** USSGL implementation guidance; Permanent Reductions - Unavailable Receipt Accounts

**Budgetary Entry**
Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4392 Permanent Reduction - New Budget Authority
Credit 4393 Permanent Reduction - Prior-Year Balances

**Proprietary Entry**
Debit 5745 Appropriated Earmarked Receipts Transferred Out
Credit 1010 Fund Balance With Treasury

A134 To record appropriated receipts permanently reduced and canceled by legislative action in special and trust Treasury Appropriation Fund Symbols.
**Comment:** Refer to Office of Management and Budget (OMB) Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations. This transaction applies to a permanent reduction and cancellation. Fund balance must be returned to a miscellaneous receipt account designated by OMB on an SF 1151, Nonexpenditure Transfer, coded as a capital transfer. Credit USSGL account 2990 if withdrawal of funds does not occur simultaneously.
**Reference:** USSGL implementation guidance; Permanent Reductions - Unavailable Receipt Accounts

**Budgetary Entry**
Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4392 Permanent Reduction - New Budget Authority
Credit 4393 Permanent Reduction - Prior-Year Balances

**Proprietary Entry**
Debit 5765 Nonexpenditure Financing Sources - Transfers-Out - Other
Credit 1010 Fund Balance With Treasury
Credit 2990 Other Liabilities Without Related Budgetary Obligations

**U.S. Government Standard General Ledger**
**Account Transactions**

A135 To record budget authority temporarily reduced by legislative action. This transaction may be used in special and trust Treasury Appropriation Fund Symbols that are designated by Treasury as available for investment, or in revolving funds, or for reductions of spending authority from offsetting collections if deemed appropriate by the Office of Management and Budget (OMB) and/or specific legislative action.
**Comment:** When reducing spending authority from offsetting collections, include Authority_Type attribute "S" to ensure proper flow OMB Schedule P. Refer to OMB Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations.
**Reference:** USSGL implementation guidance; Temporary Reductions

**Budgetary Entry**
Debit 4450 Unapportioned Authority
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4382 Temporary Reduction - New Budget Authority
Credit 4383 Temporary Reduction - Prior-Year Balances

**Proprietary Entry**
None

A136 To record rescission and withdrawal of funds for balances previously recorded as pending rescission.
**Comment:** Credit USSGL account 2990 if fund withdrawal does not occur simultaneously. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series.

**Budgetary Entry**
Debit 4420 Unapportioned Authority - Pending Rescission
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4392 Permanent Reduction - New Budget Authority
Credit 4393 Permanent Reduction - Prior-Year Balances

**Proprietary Entry**
Debit 3106 Unexpended Appropriations - Adjustments
Credit 1010 Fund Balance With Treasury
Credit 2990 Other Liabilities Without Related Budgetary Obligations

A137 To record unobligated balances withheld from availability pending congressional action or Presidential rescission proposal.
**Comment:** Reverse this transaction when there is a release of authority previously unavailable pending rescissions.

**Budgetary Entry**
Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4420 Unapportioned Authority - Pending Rescission

**Proprietary Entry**
None

**U.S. Government Standard General Ledger**
**Account Transactions**

A138 To record estimated recoveries of prior-year obligations.

**Budgetary Entry**
Debit 4310 Anticipated Recoveries of Prior-Year Obligations
Credit 4450 Unapportioned Authority
Credit 4630 Funds Not Available for Commitment/Obligation

**Proprietary Entry**
None

A139 To record authority, in a trust or special fund 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.
**Comment:** See USSGL TC-A130 for trust or special fund refunds or recoveries that are to be reclassified as "Receipts Unavailable for Obligation Upon Collection" at yearend.
**Reference:** USSGL implementation guidance; Trust or Special Fund Guidance on Refunds of Prior-Year Obligations

**Budgetary Entry**
Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4399 Special and Trust Fund Refunds and Recoveries Temp. Unavailable - Receipts and Appropriations Temp. Precluded From Obligation

**Proprietary Entry**
None

A140 To record anticipated collections other than refunds.
**Comment:** Also post USSGL TC-A118.
**Reference:** USSGL implementation guidance; Credit Reform Case Study

**Budgetary Entry**
Debit 4060 Anticipated Collections From Non-Federal Sources
Debit 4070 Anticipated Collections From Federal Sources
Credit 4450 Unapportioned Authority
Credit 4630 Funds Not Available for Commitment/Obligation

**Proprietary Entry**
None

**U.S. Government Standard General Ledger**
**Account Transactions**

A141 To record the withdrawal of funds for permanent reductions of unexpended appropriations previously recorded when the fund withdrawal did not simultaneously occur.
**Comment:** For permanent reductions of unexpended appropriations, see USSGL TC-A132. Refer to Office of Management and Budget Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 2990 Other Liabilities Without Related Budgetary Obligations
Credit 1010 Fund Balance With Treasury

A142 To record anticipated nonexpenditure transfers to the General Fund of the Treasury.
**Comment:** See USSGL TC-A143 to record anticipated capital transfers to the General Fund of the Treasury.

**Budgetary Entry**
Debit 4450 Unapportioned Authority
Credit 4047 Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority
Credit 4048 Anticipated Transfers to the General Fund of the Treasury - Prior-Year Balances

**Proprietary Entry**
None

A143 To record anticipated capital transfers to Treasury general fund receipt account.
**Comment:** See USSGL TC-A142 to record anticipated nonexpenditure transfers without a proprietary transaction. Reverse USSGL TC-B425 if a contingent liability was previously recorded .

**Budgetary Entry**
Debit 4450 Unapportioned Authority
Credit 4047 Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority
Credit 4048 Anticipated Transfers to the General Fund of the Treasury - Prior-Year Balances

**Proprietary Entry**
Debit 5766 Nonexpenditure Financing Sources - Transfers-Out - Capital Transfers
Credit 2970 Liability for Capital Transfers to the General Fund of the Treasury

**U.S. Government Standard General Ledger**
**Account Transactions**

A146 To record subsidy disbursed by the program fund not previously accrued.
**Comment:** Applicable to both direct and guaranteed loans. If funded by a direct appropriation, also post USSGL TC-B134.
**Reference:** USSGL implementation guidance; Credit Reform Case Study

**Budgetary Entry**
Debit 4801 Undelivered Orders - Obligations, Unpaid
Credit 4902 Delivered Orders - Obligations, Paid

**Proprietary Entry**
Debit 6100 Operating Expenses/Program Costs
Credit 1010 Fund Balance With Treasury

A148 To record decreases to indefinite borrowing authority.
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"; Credit Reform Case Study

**Budgetary Entry**
Debit 4450 Unapportioned Authority
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4143 Current-Year Decreases to Indefinite Borrowing Authority Realized

**Proprietary Entry**
None

A152 To record indefinite or definite borrowing authority.
**Comment:** To cover reductions of indefinite borrowing authority, see USSGL TC-A148.
**Reference:** USSGL implementation guidance; USSGL Budgetary Accounting Guide

**Budgetary Entry**
Debit 4141 Current-Year Borrowing Authority Realized
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
None

**U.S. Government Standard General Ledger**
**Account Transactions**

A154 To record the realization of borrowing authority that was previously estimated.
**Comment:** When borrowing authority is estimated, the actual borrowing authority is realized based on the amount obligated. Also post USSGL TC-B306.
**Reference:** USSGL implementation guidance; Borrowing Authority Case Studies

**Budgetary Entry**
Debit 4141 Current-Year Borrowing Authority Realized
Credit 4042 Estimated Indefinite Borrowing Authority

**Proprietary Entry**
None

A155 To record an appropriation to liquidate obligations initially incurred against the authority to borrow when the borrowing authority was not exercised.
**Comment:** The transaction is based on an appropriation or authorizing language that allows the agency to have this type of activity.
**Reference:** USSGL implementation guidance; Borrowing Authority Case Studies

**Budgetary Entry**
Debit 4119 Other Appropriations Realized
Credit 4140 Substitution of Borrowing Authority

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 3101 Unexpended Appropriations - Appropriations Received

A156 To record the drawing of cash to fund borrowing authority from the Bureau of the Public Debt or the Federal Financing Bank. This includes non-credit reform borrowings to repay interest (capitalized loan interest).
**Reference:** USSGL implementation guidance; USSGL Budgetary Accounting Guide, Non-Credit Reform Borrowings From Treasury With Capitalized Interest

**Budgetary Entry**
Debit 4148 Resources Realized From Borrowing Authority
Credit 4145 Borrowing Authority Converted to Cash

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 2510 Principal Payable to the Bureau of the Public Debt
Credit 2511 Capitalized Loan Interest Payable - Non-Credit Reform
Credit 2520 Principal Payable to the Federal Financing Bank

**U.S. Government Standard General Ledger**
**Account Transactions**

A157 To record a nonexpenditure nonallocation transfer-in between two trust funds of an appropriation to liquidate contract authority, representing contract authority previously transferred.
**Comment:** Refer to USSGL TC-A161 for recording the contract authority previously transferred and establishing the receivable of funds. The previously transferred contract authority (USSGL account 4153, Transfers of Contract Authority - Nonallocation) is not reduced until closing.
**Reference:** USSGL implementation guidance; Trust Fund Transfers of Contract Authority - Nonallocation Transfers

**Budgetary Entry**
Debit 4170 Transfers - Current-Year Authority
Credit 4154 Appropriation To Liquidate Contract Authority - Nonallocation - Transferred

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 1330 Receivable for Transfers of Currently Invested Balances

A158 To record actual reductions to borrowing authority previously anticipated.
**Comment:** See USSGL TC-A164 for anticipated reductions to borrowing authority.
**Reference:** USSGL implementation guidance; USSGL Budgetary Accounting Guide

**Budgetary Entry**
Debit 4044 Anticipated Reductions to Borrowing Authority
Credit 4143 Current-Year Decreases to Indefinite Borrowing Authority Realized

**Proprietary Entry**
None

A159 To record the amount of borrowing authority that was substituted with offsetting collections when the borrowing was not exercised.
**Comment:** The transaction is based on an appropriation or authorizing language that allows such activity and is used in conjunction with USSGL TC-C110.
**Reference:** USSGL implementation guidance; Borrowing Authority Case Studies

**Budgetary Entry**
Debit 4044 Anticipated Reductions to Borrowing Authority
Credit 4140 Substitution of Borrowing Authority

**Proprietary Entry**
None

**U.S. Government Standard General Ledger**
**Account Transactions**

A160 To record a nonexpenditure nonallocation transfer-out between two trust funds of an appropriation to liquidate contract authority, representing contract authority previously transferred.
**Comment:** Refer to USSGL TC-A163 for recording the contract authority previously transferred and establishing the payable of funds. The previously transferred contract authority (USSGL account 4153, Transfers of Contract Authority - Nonallocation) is not reduced until closing.
**Reference:** USSGL implementation guidance; Trust Fund Transfers of Contract Authority - Nonallocation Transfers

**Budgetary Entry**
Debit 4154 Appropriation To Liquidate Contract Authority - Nonallocation - Transferred
Credit 4170 Transfers - Current-Year Authority

**Proprietary Entry**
Debit 2150 Payable for Transfers of Currently Invested Balances
Credit 1010 Fund Balance With Treasury

A161 To record the transfer-in of contract authority from one nonallocation trust fund account to another, prior to the actual transfer of liquidating authority and fund balance, based upon legislative guidance. This transaction may only be recorded by the Department of Transportation.
**Reference:** USSGL implementation guidance; Trust Fund Transfers of Contract Authority

**Budgetary Entry**
Debit 4153 Transfers of Contract Authority - Nonallocation
Credit 4450 Unapportioned Authority

**Proprietary Entry**
Debit 1330 Receivable for Transfers of Currently Invested Balances
Credit 5755 Nonexpenditure Financing Sources - Transfers-In - Other

A162 To record an estimate of indefinite borrowing authority to cover obligations for the current year.
**Reference:** USSGL implementation guidance; USSGL Budgetary Accounting Guide

**Budgetary Entry**
Debit 4042 Estimated Indefinite Borrowing Authority
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
None

**U.S. Government Standard General Ledger**
**Account Transactions**

A163 To record the transfer-out of contract authority from one nonallocation trust fund account to another, prior to the actual transfer of liquidating authority and fund balance, based upon legislative guidance. This transaction may only be recorded by the Department of Transportation.
**Reference:** USSGL implementation guidance; Trust Fund Transfers of Contract Authority - Nonallocation Transfers

**Budgetary Entry**
Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
Credit 4153 Transfers of Contract Authority - Nonallocation

**Proprietary Entry**
Debit 5765 Nonexpenditure Financing Sources - Transfers-Out - Other
Credit 2150 Payable for Transfers of Currently Invested Balances

A164 To record anticipated reductions to borrowing authority.
**Comment:** The borrowing authority was previously recorded as unapportioned.
**Reference:** USSGL implementation guidance; USSGL Budgetary Accounting Guide

**Budgetary Entry**
Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4044 Anticipated Reductions to Borrowing Authority

**Proprietary Entry**
None

A165 To record the return (transfer-out) of contract authority from one nonallocation trust fund account back to the originating nonallocation trust fund account. This transaction may only be recorded by the Department of Transportation.
**Comment:** Refer to USSGL TC-A161 for the original contract authority transferred and receivable previously established.
**Reference:** USSGL implementation guidance; Trust Fund Transfers of Contract Authority - Nonallocation Transfers

**Budgetary Entry**
Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
Credit 4153 Transfers of Contract Authority - Nonallocation

**Proprietary Entry**
Debit 5765 Nonexpenditure Financing Sources - Transfers-Out - Other
Credit 1330 Receivable for Transfers of Currently Invested Balances

**U.S. Government Standard General Ledger**
**Account Transactions**

A166 To record definite and indefinite contract authority based on legislation.
**Reference:** USSGL implementation guidance; Contract Authority Case Studies

**Budgetary Entry**
Debit 4131 Current-Year Contract Authority Realized
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
None

A167 To record the return (transfer-in) of contract authority from one nonallocation trust fund account back to the originating nonallocation trust fund account. This transaction may only be recorded by the Department of Transportation.
**Comment:** Refer to USSGL TC-A163 for the original contract authority transferred and payable previously established.
**Reference:** USSGL implementation guidance; Trust Fund Transfers of Contract Authority - Nonallocation Transfers

**Budgetary Entry**
Debit 4153 Transfers of Contract Authority - Nonallocation
Credit 4450 Unapportioned Authority

**Proprietary Entry**
Debit 2150 Payable for Transfers of Currently Invested Balances
Credit 5755 Nonexpenditure Financing Sources - Transfers-In - Other

A168 To record the realization of contract authority that was previously anticipated.
**Comment:** When contract authority is estimated, the actual contract authority is realized based on the amount obligated. Also post USSGL TC-B306.
**Reference:** USSGL implementation guidance; Contract Authority Case Studies

**Budgetary Entry**
Debit 4131 Current-Year Contract Authority Realized
Credit 4032 Estimated Indefinite Contract Authority

**Proprietary Entry**
None

**U.S. Government Standard General Ledger**
**Account Transactions**

A169 To record the portion of an appropriation to liquidate obligations incurred against contract authority that is no longer required.
**Comment:** The transaction is based on an appropriation or authorizing language that allows the agency to have this type of activity. This is the portion of funded contract authority that is withdrawn. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series.
**Reference:** USSGL implementation guidance; Contract Authority Case Studies

**Budgetary Entry**
Debit 4135 Contract Authority Liquidated
Credit 4130 Appropriation To Liquidate Contract Authority Withdrawn

**Proprietary Entry**
Debit 3106 Unexpended Appropriations - Adjustments
Credit 1010 Fund Balance With Treasury

A170 To record the warrant liquidating contract authority.
**Reference:** USSGL implementation guidance; Contract Authority Liquidated by Appropriation From the General Fund

**Budgetary Entry**
Debit 4138 Appropriation To Liquidate Contract Authority
Credit 4135 Contract Authority Liquidated

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 3101 Unexpended Appropriations - Appropriations Received

A171 To record an appropriation to liquidate contract authority that is supported by a nonexpenditure transfer of funds from a Treasury-Managed Trust Fund Treasury Appropriation Fund Symbol.
**Reference:** USSGL implementation guidance; Trust Fund Accounting Guide: Appropriations To Liquidate Contract Authority - Funded by Nonexpenditure Transfers

**Budgetary Entry**
Debit 4138 Appropriation To Liquidate Contract Authority
Credit 4135 Contract Authority Liquidated

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 5755 Nonexpenditure Financing Sources - Transfers-In - Other

**U.S. Government Standard General Ledger**
**Account Transactions**

A172 To record anticipated actual reductions to contract authority.
**Comment:** If contract authority was not anticipated, see USSGL TC-A174.
**Reference:** USSGL implementation guidance; Contract Authority Case Studies

**Budgetary Entry**
Debit 4034 Anticipated Adjustments to Contract Authority
Credit 4133 Decreases to Indefinite Contract Authority

**Proprietary Entry**
None

A173 To record an appropriation to liquidate contract authority that is not yet supported by a nonexpenditure transfer of funds from a Treasury-Managed Trust Fund Treasury Appropriation Fund Symbol (TAFS).
**Reference:** USSGL implementation guidance; Trust Fund Accounting Guide: Appropriations To Liquidate Contract Authority - Funded by Nonexpenditure Transfers

**Budgetary Entry**
Debit 4126 Amounts Appropriated From Specific Invested TAFS - Receivable
Credit 4136 Contract Authority To Be Liquidated by Trust Funds

**Proprietary Entry**
Debit 1330 Receivable for Transfers of Currently Invested Balances
Credit 5755 Nonexpenditure Financing Sources - Transfers-In - Other

A174 To record an unanticipated actual decrease to indefinite contract authority.
**Comment:** For the reduction of unobligated balances for indefinite contract authority, record the yearend preclosing USSGL TC-F112.
**Reference:** USSGL implementation guidance; Contract Authority Case Studies

**Budgetary Entry**
Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4133 Decreases to Indefinite Contract Authority

**Proprietary Entry**
None

**U.S. Government Standard General Ledger**
**Account Transactions**

A175 To record a nonexpenditure transfer-in of funds from a Treasury-Managed Trust Fund Treasury Appropriation Fund Symbol (TAFS) that liquidates a previously established receivable for contract authority.
**Comment:** See USSGL TC-A173 for the appropriation to liquidate contract authority that is not yet supported by a nonexpenditure transfer of funds.
**Reference:** USSGL implementation guidance; Trust Fund Accounting Guide: Appropriations To Liquidate Contract Authority - Funded by Nonexpenditure Transfers

**Budgetary Entry**
Debit 4136 Contract Authority To Be Liquidated by Trust Funds
Debit 4138 Appropriation To Liquidate Contract Authority
Credit 4126 Amounts Appropriated From Specific Invested TAFS - Receivable
Credit 4135 Contract Authority Liquidated

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 1330 Receivable for Transfers of Currently Invested Balances

A176 To record the anticipated indefinite contract authority to cover anticipated obligations for the current year.
**Reference:** USSGL implementation guidance; Contract Authority Case Studies

**Budgetary Entry**
Debit 4032 Estimated Indefinite Contract Authority
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
None

A177 To record the transfer-in of contract authority from a parent account to a recipient account based upon an approved letter. The nonexpenditure allocation transfer of funds has not yet been accomplished.
**Reference:** USSGL implementation guidance; Trust Fund Accounting Guide; Transfers of Contract Authority

**Budgetary Entry**
Debit 4137 Transfers of Contract Authority - Allocation
Credit 4510 Apportionments
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
Debit 1330 Receivable for Transfers of Currently Invested Balances
Credit 5755 Nonexpenditure Financing Sources - Transfers-In - Other

**U.S. Government Standard General Ledger**
**Account Transactions**

A178 To record anticipated adjustments/decreases to contract authority.
**Comment:** Reverse this transaction to increase the anticipated adjustments/reductions to contract authority during the year.
**Reference:** USSGL implementation guidance; Contract Authority Case Studies

**Budgetary Entry**
Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4034 Anticipated Adjustments to Contract Authority

**Proprietary Entry**
None

A179 To record the transfer-out of contract authority from a parent account to a recipient account based upon an approved letter. The nonexpenditure allocation transfer of funds has not yet been accomplished.
**Reference:** USSGL implementation guidance; Trust Fund Accounting Guide; Transfers of Contract Authority

**Budgetary Entry**
Debit 4510 Apportionments
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4137 Transfers of Contract Authority - Allocation

**Proprietary Entry**
Debit 5765 Nonexpenditure Financing Sources - Transfers-Out - Other
Credit 2150 Payable for Transfers of Currently Invested Balances

A180 To record a nonexpenditure allocation transfer-in from a parent account to a recipient account representing contract authority previously transferred.
**Comment:** Refer to USSGL TC-A177 for recording the contract authority previously transferred and establishing the receivable of funds.
**Reference:** USSGL implementation guidance; Trust Fund Accounting Guide; Transfers of Contract Authority

**Budgetary Entry**
Debit 4137 Transfers of Contract Authority - Allocation
Credit 4175 Allocation Transfers of Current-Year Authority for Noninvested Accounts

**Proprietary Entry**
Debit 2150 Payable for Transfers of Currently Invested Balances
Credit 1010 Fund Balance With Treasury

**U.S. Government Standard General Ledger**
**Account Transactions**

A181 To record a nonexpenditure allocation transfer-out from a parent account to a recipient account representing contract authority previously transferred.
**Comment:** Refer to USSGL TC-A179 for recording the contract authority previously transferred and establishing the payable of funds.
**Reference:** USSGL implementation guidance; Trust Fund Accounting Guide; Transfers of Contract Authority

**Budgetary Entry**
Debit 4175 Allocation Transfers of Current-Year Authority for Noninvested Accounts
Credit 4137 Transfers of Contract Authority - Allocation

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 1330 Receivable for Transfers of Currently Invested Balances

A183 To record in the receipt account the amount of appropriated receipts from an agency's unavailable receipt account to an expenditure account.
**Reference:** USSGL implementation guidance; Unavailable Special Fund Receipt Account Transfers

**Budgetary Entry**
None

**Proprietary Entry**
Debit 5745 Appropriated Earmarked Receipts Transferred Out
Credit 1010 Fund Balance With Treasury

A184 To record the amount of appropriated receipts from an agency's unavailable receipt account to an expenditure account.
**Reference:** USSGL implementation guidance; Unavailable Special Fund Receipt Account Transfers

**Budgetary Entry**
Debit 4114 Appropriated Trust or Special Fund Receipts
Credit 4450 Unapportioned Authority

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 5740 Appropriated Earmarked Receipts Transferred In

**U.S. Government Standard General Ledger**
**Account Transactions**

A185 To record in a special or trust unavailable receipt Treasury Appropriation Fund Symbol (TAFS), an amount that was temporarily reduced in an associated special or trust expenditure TAFS. Or to record in a miscellaneous receipt account, an amount that was permanently reduced and cancelled in an associated special or trust expenditure TAFS.
**Comment:** Also post USSGL TC-A133 in the related special or trust expenditure TAFS.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 5740 Appropriated Earmarked Receipts Transferred In

A186 To record revenue to available non-revolving trust funds and special funds, in which the revenue is immediately available for obligation.
**Comment:** Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

**Budgetary Entry**
Debit 4114 Appropriated Trust or Special Fund Receipts
Credit 4120 Anticipated Indefinite Appropriations
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 5200 Revenue From Services Provided
Credit 5310 Interest Revenue - Other
Credit 5311 Interest Revenue - Investments
Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds
Credit 5320 Penalties and Fines Revenue
Credit 5325 Administrative Fees Revenue
Credit 5400 Benefit Program Revenue
Credit 5600 Donated Revenue - Financial Resources
Credit 5640 Forfeiture Revenue - Cash and Cash Equivalents
Credit 5650 Forfeiture Revenue - Forfeitures of Property
Credit 5800 Tax Revenue Collected - Not Otherwise Classified
Credit 5900 Other Revenue

A187 To record the liquidation of contract authority for collections against reimbursable customer orders that were substituted for contract authority and have now been earned.

**Budgetary Entry**
Debit 4132 Substitution of Contract Authority
Credit 4135 Contract Authority Liquidated

**Proprietary Entry**
None

**U.S. Government Standard General Ledger**
**Account Transactions**

A188 To record revenue to available non-revolving trust funds and special funds, in which the revenue is not immediately available for obligation upon collection. A credit to USSGL account 4394 acts as a contra-resource account. However, these receipts may be available for investment.
**Comment:** When receipts become available for obligation, see USSGL TC-A190.
**Reference:** USSGL implementation guidance; Receipts Not Available for Obligation Upon Collection

**Budgetary Entry**
Debit 4114 Appropriated Trust or Special Fund Receipts
Credit 4394 Receipts Unavailable for Obligation Upon Collection

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 5200 Revenue From Services Provided
Credit 5310 Interest Revenue - Other
Credit 5311 Interest Revenue - Investments
Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds
Credit 5320 Penalties and Fines Revenue
Credit 5325 Administrative Fees Revenue
Credit 5600 Donated Revenue - Financial Resources
Credit 5800 Tax Revenue Collected - Not Otherwise Classified
Credit 5801 Tax Revenue Collected - Individual
Credit 5802 Tax Revenue Collected - Corporate
Credit 5803 Tax Revenue Collected - Unemployment
Credit 5804 Tax Revenue Collected - Excise
Credit 5805 Tax Revenue Collected - Estate and Gift
Credit 5806 Tax Revenue Collected - Customs
Credit 5900 Other Revenue

A189 To record a temporary reduction of new budget authority and fund balance in a trust or special fund expenditure account that was funded by an unavailable receipt account.
**Comment:** Post an increase in fund balance in the associated unavailable receipt account. Unlike reductions in available special and trust funds, there is no automatic appropriation of this authority in the following year. Treasury processes a warrant reducing fund balance in the expenditure account and increasing fund balance in the associated unavailable receipt account. Also post USSGL TC-A185 in the unavailable special or trust fund expenditure account.

**Budgetary Entry**
Debit 4450 Unapportioned Authority
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4387 Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority
Credit 4388 Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances

**Proprietary Entry**
Debit 5745 Appropriated Earmarked Receipts Transferred Out
Credit 1010 Fund Balance With Treasury

**U.S. Government Standard General Ledger**
**Account Transactions**

A190 To record receipts in available trust funds and special funds that become available for obligation after not being available for obligation when originally collected. A debit to USSGL account 4394 provides new budget authority.
**Comment:** When receipts are originally collected, see USSGL TC-A188.
**Reference:** USSGL implementation guidance; Receipts Not Available for Obligation Upon Collection

**Budgetary Entry**
Debit 4394 Receipts Unavailable for Obligation Upon Collection
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
None

A192 To record authority made available from receipt or appropriation balances previously precluded from obligation.
**Comment:** This transaction is recorded upon legislation making the authority available, or in conjunction with obligations incurred when current-year receipts are not enough to cover current-year obligations. See USSGL TC-A127 for the original entry that precluded the obligation.
**Reference:** USSGL implementation guidance; Authority Temporarily Precluded From Obligation

**Budgetary Entry**
Debit 4157 Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
None

A194 To record authority made available from offsetting collection balances previously precluded from obligation.
**Comment:** This transaction is recorded upon legislation making the authority available, or in conjunction with obligations incurred when current-year receipts are not enough to cover current-year obligations. See USSGL TC-A129 for the original entry that precluded the obligation.
**Reference:** USSGL implementation guidance; Authority Temporarily Precluded From Obligation

**Budgetary Entry**
Debit 4158 Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
None

**U.S. Government Standard General Ledger**
**Account Transactions**

A195 To record the collection of revenue for non-revolving trust and special funds that were previously accrued.
**Comment:** See USSGL TC-C422 for accrual entry and USSGL TC-A186 if not accrued.

**Budgetary Entry**
Debit 4114 Appropriated Trust or Special Fund Receipts
Credit 4394 Receipts Unavailable for Obligation Upon Collection
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 1310 Accounts Receivable
Credit 1320 Employment Benefit Contributions Receivable
Credit 1340 Interest Receivable - Not Otherwise Classified
Credit 1341 Interest Receivable - Loans
Credit 1342 Interest Receivable - Investments
Credit 1343 Interest Receivable - Taxes
Credit 1360 Penalties and Fines Receivable - Not Otherwise Classified
Credit 1361 Penalties and Fines Receivable - Loans
Credit 1363 Penalties and Fines Receivable - Taxes
Credit 1370 Administrative Fees Receivable - Not Otherwise Classified
Credit 1371 Administrative Fees Receivable - Loans
Credit 1373 Administrative Fees Receivable - Taxes

A196 To record the annualized level of an appropriation provided under a continuing resolution.
**Comment:** Also post USSGL TC-A197 to record the Fund Balance With Treasury under the terms of the continuing resolution.
**Reference:** USSGL implementation guidance; Appropriations Provided by a Continuing Resolution Scenario.

**Budgetary Entry**
Debit 4111 Debt Liquidation Appropriations
Debit 4112 Liquidation of Deficiency - Appropriations
Debit 4115 Loan Subsidy Appropriation
Debit 4117 Loan Administrative Expense Appropriation
Debit 4119 Other Appropriations Realized
Credit 4120 Anticipated Indefinite Appropriations
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
None

**U.S. Government Standard General Ledger**
**Account Transactions**

A197 To record Fund Balance With Treasury under a continuing resolution as determined by the Office of Management and Budget's automatic apportionment bulletin.
**Comment:** Also post USSGL TC-A196 to record the appropriation provided under the continuing resolution. This transaction also may be used to record additional funding provided under a revised or extended continuing resolution. Under revisions or extensions of continuing resolutions, reverse USSGL TC-A128.
**Reference:** USSGL implementation guidance; Appropriations Provided by a Continuing Resolution Scenario.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1090 Fund Balance With Treasury Under a Continuing Resolution
Credit 3101 Unexpended Appropriations - Appropriations Received

A198 To record Fund Balance With Treasury and adjust the Fund Balance With Treasury Under a Continuing Resolution to zero upon the enactment of an appropriation and receipt of a Treasury Appropriation Warrant.
**Comment:** This transaction is to be used by agencies under a continuing resolution that have received notice that their appropriation bills have been passed and that have received a Treasury Appropriation Warrant. Reverse USSGL TC-A128.
**Reference:** USSGL implementation guidance; Appropriations Provided by a Continuing Resolution Scenario.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 1090 Fund Balance With Treasury Under a Continuing Resolution
Credit 3101 Unexpended Appropriations - Appropriations Received

A199 To record an adjustment to the annualized level of an appropriation when the enacted level is less than the proposed annual level (based on a continuing resolution).
**Comment:** Reverse this transaction when the enacted level is above the proposed annualized level. Also post USSGL TC-A198.
**Reference:** USSGL implementation guidance; Appropriations Provided by a Continuing Resolution Scenario.

**Budgetary Entry**
Debit 4450 Unapportioned Authority
Credit 4111 Debt Liquidation Appropriations
Credit 4112 Liquidation of Deficiency - Appropriations
Credit 4115 Loan Subsidy Appropriation
Credit 4117 Loan Administrative Expense Appropriation
Credit 4119 Other Appropriations Realized

**Proprietary Entry**
None

**U.S. Government Standard General Ledger**
**Account Transactions**

A202 To record in the financing account an appropriation received for a modification adjustment transfer.
**Comment:** Also post USSGL TC-A204.

**Budgetary Entry**
Debit 4125 Loan Modification Adjustment Transfer Appropriation
Credit 4450 Unapportioned Authority

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 5790 Other Financing Sources

A204 To record modifications for subsidy cost and adjustment transfers related to Loan Guarantee liabilities in the financing account.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 7290 Other Losses
Credit 1399 Allowance for Subsidy
Credit 2180 Loan Guarantee Liability

A210 To record a transfer-out of financing sources and fund balance from Custodial Statement collections via the Statement of Transactions (SF 224).
**Comment:** See USSGL TC-C142.
**Reference:** USSGL implementation guidance; General Fund Receipt Account Custodial Collection Transfer to a Different Intragovernmental Treasury Account Symbol

**Budgetary Entry**
None

**Proprietary Entry**
Debit 5998 Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the Treasury
Credit 1010 Fund Balance With Treasury

**U.S. Government Standard General Ledger**
**Account Transactions**

A212 To record the financing sources transferred in to a special or nonrevolving trust fund from a General Fund receipt account.
**Comment:** Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.
**Reference:** USSGL implementation guidance; General Fund Receipt Account Custodial Collection Transfer to a Different Intragovernmental Treasury Account Symbol

**Budgetary Entry**
Debit 4114 Appropriated Trust or Special Fund Receipts
Credit 4120 Anticipated Indefinite Appropriations
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 5997 Financing Sources Transferred In From Custodial Statement Collections

A250 To record interest received for a non-Bureau of Public Debt security held outside of Treasury in a special or non-revolving trust fund.
**Comment:** An agency must have specific legislative authority to hold monies in a non-TGA or non-Bureau of the Public Debt security. See USSGL TC- B150 if funds held by the public in a non-TGA are returned to fund balance with Treasury in a TGA. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400 Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury for additional guidance, such as SF224 transactions.

**Budgetary Entry**
Debit 4114 Appropriated Trust or Special Fund Receipts
Credit 4394 Receipts Unavailable for Obligation Upon Collection
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
Debit 1130 Funds Held by the Public
Credit 1340 Interest Receivable - Not Otherwise Classified
Credit 1341 Interest Receivable - Loans
Credit 1342 Interest Receivable - Investments
Credit 1343 Interest Receivable - Taxes
Credit 5311 Interest Revenue - Investments

**U.S. Government Standard General Ledger**
**Account Transactions**

A251 To record interest received for a non-Bureau of Public Debt security held outside of Treasury in a revolving or revolving trust fund.
**Comment:** An agency must have specific legislative authority to hold monies in a non-TGA or non-Bureau of the Public Debt security. See USSGL TC- B150 if funds held by the public in a non-TGA are returned to fund balance with Treasury in a TGA. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400 Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury for additional guidance, such as SF224 transactions.

**Budgetary Entry**
Debit 4252 Reimbursements and Other Income Earned - Collected
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
Debit 1130 Funds Held by the Public
Credit 1340 Interest Receivable - Not Otherwise Classified
Credit 1341 Interest Receivable - Loans
Credit 1342 Interest Receivable - Investments
Credit 1343 Interest Receivable - Taxes
Credit 5311 Interest Revenue - Investments

**U.S. Government Standard General Ledger**
**Account Transactions**

**A400 - A699 FUNDING - Authority Transfers**

A402 To record amounts anticipated by a receiving allocation Treasury Appropriation Fund Symbol for transfers-in.

**Budgetary Entry**
Debit 4165 Allocations of Authority - Anticipated From Invested Balances
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
None

A404 To record a transfer-out of unobligated unexpired authority and funds from an allocation transfer of noninvested amounts, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.
**Comment:** Trust funds do not record USSGL accounts in the 3100 series, except for amounts appropriated directly from the General Fund of the Treasury via Treasury Appropriation Warrant. Special funds receiving direct appropriations from the General Fund of the Treasury and/or transfers from other Federal funds may record USSGL accounts in the 3100 series. Transfer partners must use USSGL TC-A448. Refer to the conventions and limitations listed on the cover sheet at the beginning of this section.

**Budgetary Entry**
Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4175 Allocation Transfers of Current-Year Authority for Noninvested Accounts
Credit 4176 Allocation Transfers of Prior-Year Balances

**Proprietary Entry**
Debit 3103 Unexpended Appropriations - Transfers-Out
Credit 1010 Fund Balance With Treasury

**U.S. Government Standard General Ledger**
**Account Transactions**

A406 To record a transfer-out of unobligated unexpired authority and funds from an allocation transfer of noninvested amounts, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.
**Comment:** Transfer partners must use USSGL TC-A450. Refer to the conventions and limitations listed on the cover sheet at the beginning of this section.

**Budgetary Entry**
Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4175 Allocation Transfers of Current-Year Authority for Noninvested Accounts
Credit 4176 Allocation Transfers of Prior-Year Balances

**Proprietary Entry**
Debit 5765 Nonexpenditure Financing Sources - Transfers-Out - Other
Credit 1010 Fund Balance With Treasury

A408 To record the nonexpenditure transfer-in of unexpired unobligated balances to an expired Treasury Appropriation Fund Symbol, where the source of the transfer is derived from unexpended appropriations.
**Comment:** Transfer partners must use USSGL TC-A412. Refer to conventions and limitations listed on the coversheet at the beginning of this section.

**Budgetary Entry**
Debit 4192 Balance Transfers - Unexpired to Expired
Credit 4450 Unapportioned Authority
Credit 4650 Allotments - Expired Authority

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 3102 Unexpended Appropriations - Transfers-In

A410 To record the nonexpenditure transfer-in of unexpired unobligated balances to an expired Treasury Appropriation Fund Symbol, where the source of the transfer is derived from appropriated receipts.
**Comment:** Transfer partners must use USSGL TC-A414. Refer to conventions and limitations listed on the coversheet at the beginning of this section.

**Budgetary Entry**
Debit 4192 Balance Transfers - Unexpired to Expired
Credit 4450 Unapportioned Authority
Credit 4650 Allotments - Expired Authority

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 5755 Nonexpenditure Financing Sources - Transfers-In - Other

**U.S. Government Standard General Ledger**
**Account Transactions**

A412 To record the nonexpenditure transfer-out of unexpired unobligated balances to an expired Treasury Appropriation Fund Symbol, where the source of the transfer is derived from unexpended appropriations.
**Comment:** Transfer partners must use USSGL TC-A408. Refer to conventions and limitations listed on the coversheet at the beginning of this section.

**Budgetary Entry**
Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4192 Balance Transfers - Unexpired to Expired

**Proprietary Entry**
Debit 3103 Unexpended Appropriations - Transfers-Out
Credit 1010 Fund Balance With Treasury

A414 To record the nonexpenditure transfer-out of unexpired unobligated balances to an expired Treasury Appropriation Fund Symbol, where the source of the transfer is derived from appropriated receipts.
**Comment:** Transfer partners must use USSGL TC-A410. Refer to conventions and limitations listed on the coversheet at the beginning of this section.

**Budgetary Entry**
Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4192 Balance Transfers - Unexpired to Expired

**Proprietary Entry**
Debit 5765 Nonexpenditure Financing Sources - Transfers-Out - Other
Credit 1010 Fund Balance With Treasury

A416 To record realized authority to be transferred in to a receiving allocation Treasury Appropriation Fund Symbol (TAFS), where the parent TAFS maintains invested balances, prior to the SF 1151: Nonexpenditure Transfer Authorization request.
**Comment:** Transfer partner must use USSGL TC-A426.

**Budgetary Entry**
Debit 4166 Allocations of Realized Authority - To Be Transferred From Invested Balances
Credit 4165 Allocations of Authority - Anticipated From Invested Balances
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
Debit 1330 Receivable for Transfers of Currently Invested Balances
Credit 5755 Nonexpenditure Financing Sources - Transfers-In - Other

**U.S. Government Standard General Ledger**
**Account Transactions**

A418 To record budget authority temporarily reduced in a trust or special fund Treasury Appropriation Fund Symbol.
**Comment:** Also post USSGL TC-A422 to adjust the receivable if USSGL account 4166 was previously established. Also post USSGL TC-A518 to adjust the receivable if USSGL account 4126 was previously established. Refer to the Office of Management and Budget Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations.

**Budgetary Entry**
Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4382 Temporary Reduction - New Budget Authority
Credit 4383 Temporary Reduction - Prior-Year Balances

**Proprietary Entry**
None

A420 To record an actual nonexpenditure transfer-in to an allocation Treasury Appropriation Fund Symbol, where the parent maintains invested balances via an SF 1151: Nonexpenditure Transfer Authorization.
**Comment:** Record a credit to USSGL accounts 4166 and 1330 if the budget authority has been realized before the actual transfer of funds. Transfer partner must use USSGL TC-A430.

**Budgetary Entry**
Debit 4167 Allocations of Realized Authority - Transferred From Invested Balances
Credit 4166 Allocations of Realized Authority - To Be Transferred From Invested Balances
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 1330 Receivable for Transfers of Currently Invested Balances
Credit 5755 Nonexpenditure Financing Sources - Transfers-In - Other

A422 To record the adjustment in an allocation Treasury Appropriation Fund Symbol for the amount receivable from invested balances when the budget authority is temporarily reduced.
**Comment:** Also post USSGL TC-A418 to record the budget authority temporarily reduced.

**Budgetary Entry**
Debit 4168 Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction
Credit 4166 Allocations of Realized Authority - To Be Transferred From Invested Balances

**Proprietary Entry**
Debit 5755 Nonexpenditure Financing Sources - Transfers-In - Other
Credit 1330 Receivable for Transfers of Currently Invested Balances

**U.S. Government Standard General Ledger**
**Account Transactions**

A424 To adjust the payable due for amounts previously appropriated to the allocation Treasury Appropriation Fund Symbol (TAFS) from the parent TAFS that maintains invested balances as a result of an enacted temporary reduction.
**Comment:** Refer to Office of Management and Budget Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations. Post this transaction in the allocation TAFS. The allocation TAFS simultaneously posts USSGL TC-A418.
**Reference:** USSGL implementation guidance; Temporary Reductions

**Budgetary Entry**
Debit 4166 Allocations of Realized Authority - To Be Transferred From Invested Balances
Credit 4168 Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction

**Proprietary Entry**
Debit 2150 Payable for Transfers of Currently Invested Balances
Credit 5765 Nonexpenditure Financing Sources - Transfers-Out - Other

A426 To record realized authority to be transferred out to a receiving allocation Treasury Appropriation Fund Symbol, where the parent maintains invested balances, prior to the SF 1151: Nonexpenditure Transfer Authorization request.
**Comment:** Transfer partner must use USSGL TC-A416.

**Budgetary Entry**
Debit 4450 Unapportioned Authority
Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4166 Allocations of Realized Authority - To Be Transferred From Invested Balances

**Proprietary Entry**
Debit 5765 Nonexpenditure Financing Sources - Transfers-Out - Other
Credit 2150 Payable for Transfers of Currently Invested Balances

**U.S. Government Standard General Ledger**
**Account Transactions**

A430 To record an actual nonexpenditure transfer-out to an allocation Treasury Appropriation Fund Symbol, where the parent maintains invested balances via SF 1151: Nonexpenditure Transfer Authorization.
**Comment:** Record a debit to USSGL accounts 4166 and 2150 if the budget authority has been realized prior to the actual transfer of funds. Transfer partner must use USSGL TC-A420.

**Budgetary Entry**
Debit 4166 Allocations of Realized Authority - To Be Transferred From Invested Balances
Debit 4450 Unapportioned Authority
Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4167 Allocations of Realized Authority - Transferred From Invested Balances

**Proprietary Entry**
Debit 2150 Payable for Transfers of Currently Invested Balances
Debit 5765 Nonexpenditure Financing Sources - Transfers-Out - Other
Credit 1010 Fund Balance With Treasury

A432 To record in the receiving agency the return (transfer-out) to the parent agency of unobligated expired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.
**Comment:** Trust funds do not record USSGL accounts in the 3100 series except for amounts appropriated directly from the General Fund of the Treasury via Treasury Appropriation Warrant. Special funds receiving appropriations from the General Fund of the Treasury and/or transfers from other Federal funds may record USSGL accounts in the 3100 series. Transfer partners must use USSGL TC-A436. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

**Budgetary Entry**
Debit 4650 Allotments - Expired Authority
Credit 4176 Allocation Transfers of Prior-Year Balances

**Proprietary Entry**
Debit 3103 Unexpended Appropriations - Transfers-Out
Credit 1010 Fund Balance With Treasury

**U.S. Government Standard General Ledger**
**Account Transactions**

A434 To record in the receiving agency the return (transfer-out) to the parent agency of unobligated expired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.
**Comment:** Transfer partners must use USSGL TC-A438. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

**Budgetary Entry**
Debit 4650 Allotments - Expired Authority
Credit 4176 Allocation Transfers of Prior-Year Balances

**Proprietary Entry**
Debit 5765 Nonexpenditure Financing Sources - Transfers-Out - Other
Credit 1010 Fund Balance With Treasury

A436 To record in the parent agency the receipt (transfer-in) of unobligated expired authority and funds from allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.
**Comment:** Trust funds do not record USSGL accounts in the 3100 series except for amounts appropriated directly from the General Fund of the Treasury via Treasury Appropriation Warrant. Special funds receiving appropriations from the General Fund of the Treasury and/or transfers from other Federal funds may record USSGL accounts in the 3100 series. Transfer partners must use USSGL TC-A432. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

**Budgetary Entry**
Debit 4176 Allocation Transfers of Prior-Year Balances
Credit 4650 Allotments - Expired Authority

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 3102 Unexpended Appropriations - Transfers-In

A438 To record in the parent agency the receipt (transfer-in) of unobligated expired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.
**Comment:** Transfer partners must use USSGL TC-A434. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

**Budgetary Entry**
Debit 4176 Allocation Transfers of Prior-Year Balances
Credit 4650 Allotments - Expired Authority

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 5755 Nonexpenditure Financing Sources - Transfers-In - Other

**U.S. Government Standard General Ledger**
**Account Transactions**

A440 To record in the receiving agency the return (transfer-out) to the parent agency of unobligated unexpired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.
**Comment:** Transfer partner must use USSGL TC-A444. Trust funds do not record USSGL accounts in the 3100 series, except for amounts appropriated from the General Fund of the Treasury via Treasury Appropriation Warrant. Special funds receiving appropriations from the General Fund of the Treasury and/or transfers from other Federal funds may record USSGL accounts in the 3100 series. Record USSGL account 1330 if the receivable was previously established. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

**Budgetary Entry**
Debit 4450 Unapportioned Authority
Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4175 Allocation Transfers of Current-Year Authority for Noninvested Accounts
Credit 4176 Allocation Transfers of Prior-Year Balances

**Proprietary Entry**
Debit 3103 Unexpended Appropriations - Transfers-Out
Credit 1010 Fund Balance With Treasury
Credit 1330 Receivable for Transfers of Currently Invested Balances

A442 To record in the receiving agency the return (transfer-out) to the parent agency of unobligated unexpired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.
**Comment:** Transfer partner must use USSGL TC-A446. Record USSGL account 1330 if the receivable was previously established. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

**Budgetary Entry**
Debit 4450 Unapportioned Authority
Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4175 Allocation Transfers of Current-Year Authority for Noninvested Accounts
Credit 4176 Allocation Transfers of Prior-Year Balances

**Proprietary Entry**
Debit 5765 Nonexpenditure Financing Sources - Transfers-Out - Other
Credit 1010 Fund Balance With Treasury
Credit 1330 Receivable for Transfers of Currently Invested Balances

**U.S. Government Standard General Ledger**
**Account Transactions**

A444 To record in the parent agency the return (transfer-in) from the receiving agency of unobligated unexpired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.
**Comment:** Transfer partner must use USSGL TC-A440. Trust funds do not record USSGL accounts in the 3100 series, except for amounts appropriated directly from the General Fund of the Treasury via Treasury Appropriation Warrant. Special funds receiving appropriations from the General Fund of the Treasury and/or transfers from other Federal funds may record USSGL accounts in the 3100 series. Record USSGL account 2150 if the payable was previously established. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

**Budgetary Entry**
Debit 4175 Allocation Transfers of Current-Year Authority for Noninvested Accounts
Debit 4176 Allocation Transfers of Prior-Year Balances
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Debit 2150 Payable for Transfers of Currently Invested Balances
Credit 3102 Unexpended Appropriations - Transfers-In

A446 To record in the parent agency the return (transfer-in) from the receiving agency of unobligated unexpired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.
**Comment:** The transfer partner must use USSGL TC-A442 to record the receiving agency returning the authority and funds to this parent agency. Record USSGL account 2150 if the payable was previously established. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

**Budgetary Entry**
Debit 4175 Allocation Transfers of Current-Year Authority for Noninvested Accounts
Debit 4176 Allocation Transfers of Prior-Year Balances
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Debit 2150 Payable for Transfers of Currently Invested Balances
Credit 5755 Nonexpenditure Financing Sources - Transfers-In - Other

**U.S. Government Standard General Ledger**
**Account Transactions**

A448 To record a transfer-in of unobligated unexpired authority and funds from an allocation transfer of noninvested amounts, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.
**Comment:** Trust funds do not record USSGL accounts in the 3100 series, except for amounts appropriated from the General Fund of the Treasury via Treasury Appropriation Warrant. Special funds receiving appropriations from the General Fund of the Treasury and/or transfers from other Federal funds may record USSGL accounts in the 3100 series. Transfer partners must use USSGL TC-A404. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

**Budgetary Entry**
Debit 4175 Allocation Transfers of Current-Year Authority for Noninvested Accounts
Debit 4176 Allocation Transfers of Prior-Year Balances
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 3102 Unexpended Appropriations - Transfers-In

A450 To record a transfer-in of unobligated unexpired authority and funds from an allocation transfer of noninvested amounts, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.
**Comment:** Transfer partners must use TC-A406. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

**Budgetary Entry**
Debit 4175 Allocation Transfers of Current-Year Authority for Noninvested Accounts
Debit 4176 Allocation Transfers of Prior-Year Balances
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 5755 Nonexpenditure Financing Sources - Transfers-In - Other

**U.S. Government Standard General Ledger**
**Account Transactions**

A452 To record in the receiving agency the return (transfer-out) to the parent agency of unobligated expired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.
**Comment:** Transfer partner must use USSGL TC-A454. Record USSGL account 1330 if the receivable was previously established. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

**Budgetary Entry**
Debit 4650 Allotments - Expired Authority
Credit 4176 Allocation Transfers of Prior-Year Balances

**Proprietary Entry**
Debit 5765 Nonexpenditure Financing Sources - Transfers-Out - Other
Credit 1010 Fund Balance With Treasury
Credit 1330 Receivable for Transfers of Currently Invested Balances

A454 To record in the parent agency the return (transfer-in) from the receiving agency of unobligated expired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.
**Comment:** Transfer partner must use USSGL TC-A452. Record USSGL account 2150 if the payable was previously established. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

**Budgetary Entry**
Debit 4176 Allocation Transfers of Prior-Year Balances
Credit 4650 Allotments - Expired Authority

**Proprietary Entry**
Debit 2150 Payable for Transfers of Currently Invested Balances
Credit 5755 Nonexpenditure Financing Sources - Transfers-In - Other

A456 To record the transfer out of expired unobligated expenditure transfers receivable.
**Reference:** USSGL implementation guidance; Accounting for SSA Limitation on Administrative Expenses Trust Fund

**Budgetary Entry**
Debit 4650 Allotments - Expired Authority
Credit 4199 Transfer of Expired Expenditure Transfers - Receivable

**Proprietary Entry**
Debit 5750 Expenditure Financing Sources - Transfers-In
Credit 1335 Expenditure Transfers Receivable

**U.S. Government Standard General Ledger**
**Account Transactions**

A458 To record the transfer in of expired unobligated expenditure transfers receivable.
**Reference:** USSGL implementation guidance; Accounting for SSA Limitation on Administrative Expenses Trust Fund

**Budgetary Entry**
Debit 4199 Transfer of Expired Expenditure Transfers - Receivable
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
Debit 1335 Expenditure Transfers Receivable
Credit 5750 Expenditure Financing Sources - Transfers-In

A460 To record the nonexpenditure transfer-in of expired unobligated balances to an unexpired Treasury Appropriation Fund Symbol (TAFS), where the source of the transfer is derived from unexpended appropriations.
**Comment:** Balances are transferred as a result of authority to extend the period of availability of the expired balances, but does not meet the definition of a reappropriation. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series. Transfer partners must use USSGL TC-A464. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.
**Reference:** USSGL implementation guidance; Extensions of Availability Other Than Reappropriations - Expired TAFS to Unexpired TAFS

**Budgetary Entry**
Debit 4191 Balance Transfers - Extension of Availability Other Than Reappropriations
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 3102 Unexpended Appropriations - Transfers-In

**U.S. Government Standard General Ledger**
**Account Transactions**

A462 To record the nonexpenditure transfer-in of expired unobligated balances to an unexpired Treasury Appropriation Fund Symbol (TAFS), where the source of the transfer is derived from appropriated receipts.
**Comment:** Balances are transferred as a result of authority to extend the period of availability of the expired balances, but does not meet the definition of a reappropriation. Transfer partners must use USSGL TC-A466. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.
**Reference:** USSGL implementation guidance; Extensions of Availability Other Than Reappropriations - Expired TAFS to Unexpired TAFS

**Budgetary Entry**
Debit 4191 Balance Transfers - Extension of Availability Other Than Reappropriations
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 5755 Nonexpenditure Financing Sources - Transfers-In - Other

A464 To record the nonexpenditure transfer-out of expired unobligated balances to an unexpired Treasury Appropriation Fund Symbol (TAFS), where the source of the transfer is derived from unexpended appropriations.
**Comment:** Balances are transferred as a result of authority to extend the period of availability of the expired balances, but does not meet the definition of a reappropriation. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series. Transfer partners must use USSGL TC-A460. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.
**Reference:** USSGL implementation guidance; Extensions of Availability Other Than Reappropriations - Expired TAFS to Unexpired TAFS

**Budgetary Entry**
Debit 4650 Allotments - Expired Authority
Credit 4191 Balance Transfers - Extension of Availability Other Than Reappropriations

**Proprietary Entry**
Debit 3103 Unexpended Appropriations - Transfers-Out
Credit 1010 Fund Balance With Treasury

**U.S. Government Standard General Ledger**
**Account Transactions**

A466 To record the nonexpenditure transfer-out of expired unobligated balances to an unexpired Treasury Appropriation Fund Symbol (TAFS), where the source of the transfer is derived from appropriated receipts.
**Comment:** Balances are transferred as a result of authority to extend the period of availability of the expired balances, but does not meet the definition of a reappropriation. Transfer partners must use USSGL TC-A462. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.
**Reference:** USSGL implementation guidance; Extensions of Availability Other Than Reappropriations - Expired TAFS to Unexpired TAFS

**Budgetary Entry**
Debit 4650 Allotments - Expired Authority
Credit 4191 Balance Transfers - Extension of Availability Other Than Reappropriations

**Proprietary Entry**
Debit 5765 Nonexpenditure Financing Sources - Transfers-Out - Other
Credit 1010 Fund Balance With Treasury

A468 To record in the receiving agency the anticipated transfer-in of current-year authority or prior-year balances.

**Budgetary Entry**
Debit 4160 Anticipated Transfers - Current-Year Authority
Debit 4180 Anticipated Transfers - Prior-Year Balances
Debit 4183 Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
None

A470 To record in the transferring agency the transfer-out of current-year authority or prior-year balances that were previously anticipated.

**Budgetary Entry**
Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4160 Anticipated Transfers - Current-Year Authority
Credit 4180 Anticipated Transfers - Prior-Year Balances
Credit 4183 Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose

**Proprietary Entry**
None

**U.S. Government Standard General Ledger**
**Account Transactions**

A472 To record in the receiving agency the transfer-in of current-year authority or prior-year balances previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.
**Comment:** Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series. Transfer partner must use USSGL TC-A476. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

**Budgetary Entry**
Debit 4170 Transfers - Current-Year Authority
Debit 4190 Transfers - Prior-Year Balances
Debit 4193 Balance Transfers - Unobligated Balances - Legislative Change of Purpose
Credit 4160 Anticipated Transfers - Current-Year Authority
Credit 4180 Anticipated Transfers - Prior-Year Balances
Credit 4183 Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 3102 Unexpended Appropriations - Transfers-In

A474 To record in the receiving agency the transfer-in of current-year authority or prior-year balances previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.
**Comment:** Trust and special funds credit USSGL account 5755 to transfer appropriated receipts. Transfer partner must use USSGL TC-A478. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

**Budgetary Entry**
Debit 4170 Transfers - Current-Year Authority
Debit 4190 Transfers - Prior-Year Balances
Debit 4193 Balance Transfers - Unobligated Balances - Legislative Change of Purpose
Credit 4160 Anticipated Transfers - Current-Year Authority
Credit 4180 Anticipated Transfers - Prior-Year Balances
Credit 4183 Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 5755 Nonexpenditure Financing Sources - Transfers-In - Other

**U.S. Government Standard General Ledger**
**Account Transactions**

A476 To record in the transferring agency the transfer-out of current-year authority or prior-year balances previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.
**Comment:** Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series. Transfer partner must use USSGL TC-A472. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

**Budgetary Entry**
Debit 4160 Anticipated Transfers - Current-Year Authority
Debit 4180 Anticipated Transfers - Prior-Year Balances
Debit 4183 Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose
Credit 4170 Transfers - Current-Year Authority
Credit 4190 Transfers - Prior-Year Balances
Credit 4193 Balance Transfers - Unobligated Balances - Legislative Change of Purpose

**Proprietary Entry**
Debit 3103 Unexpended Appropriations - Transfers-Out
Credit 1010 Fund Balance With Treasury

A478 To record in the transferring agency the transfer-out of current-year authority or prior-year balances previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.
**Comment:** Trust and special funds debit USSGL account 5765 to transfer appropriated receipts. Transfer partner must use USSGL TC-A474. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

**Budgetary Entry**
Debit 4160 Anticipated Transfers - Current-Year Authority
Debit 4180 Anticipated Transfers - Prior-Year Balances
Debit 4183 Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose
Credit 4170 Transfers - Current-Year Authority
Credit 4190 Transfers - Prior-Year Balances
Credit 4193 Balance Transfers - Unobligated Balances - Legislative Change of Purpose

**Proprietary Entry**
Debit 5765 Nonexpenditure Financing Sources - Transfers-Out - Other
Credit 1010 Fund Balance With Treasury

**U.S. Government Standard General Ledger**
**Account Transactions**

A480 To record in the receiving agency the transfer-in of current-year authority or prior-year balances not previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.
**Comment:** This includes the transfer of USSGL accounts 4450 and 4620. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series.

**Budgetary Entry**
Debit 4170 Transfers - Current-Year Authority
Debit 4190 Transfers - Prior-Year Balances
Debit 4193 Balance Transfers - Unobligated Balances - Legislative Change of Purpose
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment
Credit 4650 Allotments - Expired Authority

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 3102 Unexpended Appropriations - Transfers-In

A482 To record in the receiving agency the transfer-in of current-year authority or prior-year balances not previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.
**Comment:** This includes the transfer of USSGL accounts 4450 and 4620. When appropriate, use in conjunction with USSGL TCs- A508, A492R, A542, and A546.

**Budgetary Entry**
Debit 4170 Transfers - Current-Year Authority
Debit 4190 Transfers - Prior-Year Balances
Debit 4193 Balance Transfers - Unobligated Balances - Legislative Change of Purpose
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 5755 Nonexpenditure Financing Sources - Transfers-In - Other

**U.S. Government Standard General Ledger**
**Account Transactions**

A484 To record in the transferring agency the transfer-out of current-year authority or prior-year balances not previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.
**Comment:** Transfer of USSGL accounts 4450 and 4620. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series.

**Budgetary Entry**
Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Exempt From Apportionment
Debit 4650 Allotments - Expired Authority
Credit 4170 Transfers - Current-Year Authority
Credit 4190 Transfers - Prior-Year Balances
Credit 4193 Balance Transfers - Unobligated Balances - Legislative Change of Purpose

**Proprietary Entry**
Debit 3103 Unexpended Appropriations - Transfers-Out
Credit 1010 Fund Balance With Treasury

A486 To record in the transferring agency the transfer-out of current-year authority or prior-year balances not previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.
**Comment:** Transfer of USSGL accounts 4450 and 4620. When appropriate, use in conjunction with USSGL TCs-A488, A492, A540 and A544.

**Budgetary Entry**
Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4170 Transfers - Current-Year Authority
Credit 4190 Transfers - Prior-Year Balances
Credit 4193 Balance Transfers - Unobligated Balances - Legislative Change of Purpose

**Proprietary Entry**
Debit 5765 Nonexpenditure Financing Sources - Transfers-Out - Other
Credit 1010 Fund Balance With Treasury

**U.S. Government Standard General Ledger**
**Account Transactions**

A488 To record in the transferring agency the actual nonexpenditure transfer-out of current-year or prior-year authority with unpaid undelivered orders for trust or special funds or obligations supported by spending authority from offsetting collections.
**Comment:** See notes at the beginning of this Section. Transfer of USSGL account 4801. When appropriate, use in conjunction with USSGL TCs-A486, A492, A540, and A544.
**Reference:** USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances

**Budgetary Entry**
Debit 4831 Undelivered Orders - Obligations Transferred, Unpaid
Credit 4195 Transfer of Obligated Balances

**Proprietary Entry**
Debit 5765 Nonexpenditure Financing Sources - Transfers-Out - Other
Credit 1010 Fund Balance With Treasury

A490 To record in the transferring agency the actual nonexpenditure transfer-out of current-year or prior-year authority with unpaid undelivered orders for general fund appropriations.
**Comment:** This includes transfers from the general fund to a special fund. Transfer of USSGL account 4801. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series.
**Reference:** USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances

**Budgetary Entry**
Debit 4831 Undelivered Orders - Obligations Transferred, Unpaid
Credit 4195 Transfer of Obligated Balances

**Proprietary Entry**
Debit 3103 Unexpended Appropriations - Transfers-Out
Credit 1010 Fund Balance With Treasury

**U.S. Government Standard General Ledger**
**Account Transactions**

A492 To record in the transferring agency the actual transfer-out of current-year or prior-year authority with unpaid expended authority and related accounts payable.
**Comment:** When appropriate use in conjunction with USSGL TCs-A486, A488, A540 and A544. Reverse this transaction for the receiving entity. When appropriate, use in conjunction with USSGL TCs-A482, A508, A542, and A546.
**Reference:** USSGL implementation guidance; Transfer of Authority for Undelivered Orders

**Budgetary Entry**
Debit 4931 Delivered Orders - Obligations Transferred, Unpaid
Credit 4195 Transfer of Obligated Balances

**Proprietary Entry**
Debit 2110 Accounts Payable
Credit 1010 Fund Balance With Treasury

A494 To record in the transferring agency the actual transfers-out during the fiscal year of authority with prepaid/advanced undelivered orders from current or prior years for general fund appropriations.
**Comment:** See USSGL TC-A496 for the receiving agency. Transfer of USSGL account 4802. This is not a nonexpenditure transfer. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series.
**Reference:** USSGL implementation guidance; Transfer of Authority for Undelivered Orders; Transfer of Spending Authority From Offsetting Collections With Obligations

**Budgetary Entry**
Debit 4832 Undelivered Orders - Obligations Transferred, Prepaid/Advanced
Credit 4195 Transfer of Obligated Balances

**Proprietary Entry**
Debit 3103 Unexpended Appropriations - Transfers-Out
Credit 1410 Advances and Prepayments

A496 To record in the receiving agency the actual transfers-in during the fiscal year of authority with prepaid/advanced undelivered orders from current or prior years for general fund appropriations.
**Comment:** See USSGL TC-A494 for the transferring agency. Transfer of USSGL account 4802. This is not a nonexpenditure transfer. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series.
**Reference:** USSGL implementation guidance; Transfer of Authority for Undelivered Orders; Transfer of Spending Authority From Offsetting Collections With Obligations

**Budgetary Entry**
Debit 4195 Transfer of Obligated Balances
Credit 4832 Undelivered Orders - Obligations Transferred, Prepaid/Advanced

**Proprietary Entry**
Debit 1410 Advances and Prepayments
Credit 3102 Unexpended Appropriations - Transfers-In

**U.S. Government Standard General Ledger**
**Account Transactions**

A498 To record a Federal fund receivable for an expenditure transfer from a trust fund.
**Comment:** See USSGL TC-A114 for the anticipation and USSGL TC-A502 for collection of the receivable. Use USSGL account 4215 if the transfer was previously anticipated. Use USSGL account 4450 or 4620 if the transfer was not previously anticipated. In exceptional cases, this transaction may be recorded for an expenditure transfer receivable in a trust fund account, for example, where the recipient account is a Limitation on Administrative Expenses trust fund.
**Reference:** USSGL implementation guidance; Appropriation Trust Fund Expenditure Transfers

**Budgetary Entry**
Debit 4225 Appropriation Trust Fund Expenditure Transfers - Receivable
Credit 4215 Anticipated Appropriation Trust Fund Expenditure Transfers
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
Debit 1310 Accounts Receivable
Debit 1335 Expenditure Transfers Receivable
Credit 5750 Expenditure Financing Sources - Transfers-In

A499 To record the adjustment of a Federal fund receivable for a previously established expenditure transfer receivable, where a corresponding temporary reduction or cancellation is to be recorded in a trust fund payable Treasury Appropriation Fund Symbol (TAFS).
**Comment:** See USSGL TC-A498 for the original establishment of the receivable. For reductions, see USSGL TC-A418 and TC-A500R for the reduction and adjustment to the corresponding payable in the trust fund TAFS. For cancellations, also post USSGL TC-D120 if canceling prior-year obligated balances. For cancellations, see USSGL TC-D110 budgetary entry and TC-F123 for the cancellation and adjustment to the corresponding payable in the trust fund TAFS. Record USSGL account 4650 in expired TAFS only.
**Reference:** USSGL implementation guidance; Reductions of Expenditure Transfers Receivable/Payable; Cancellations of Expenditure Transfers Receivable/Payable

**Budgetary Entry**
Debit 4450 Unapportioned Authority
Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Debit 4650 Allotments - Expired Authority
Debit 4700 Commitments - Programs Subject to Apportionment
Debit 4720 Commitments - Programs Exempt From Apportionment
Credit 4225 Appropriation Trust Fund Expenditure Transfers - Receivable

**Proprietary Entry**
Debit 5750 Expenditure Financing Sources - Transfers-In
Credit 1310 Accounts Receivable
Credit 1335 Expenditure Transfers Receivable

**U.S. Government Standard General Ledger**
**Account Transactions**

A500 To record in a trust fund a payable for an expenditure transfer-out to a Federal fund relating to nonexchange transactions.
**Comment:** If a reduction occurs, reverse this transaction and also post USSGL TC-A418.
**Reference:** USSGL implementation guidance; Trust Fund Guide

**Budgetary Entry**
Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4901 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**
Debit 5760 Expenditure Financing Sources - Transfers-Out
Credit 2155 Expenditure Transfers Payable

A502 To record the actual Federal fund collection resulting from an expenditure transfer from a trust fund, that was previously established as a receivable.
**Comment:** In exceptional cases, this transaction may be recorded for a trust fund collection resulting from an expenditure transfer from a Federal fund account.
**Reference:** USSGL implementation guidance; Appropriation Trust Fund Expenditure Transfers

**Budgetary Entry**
Debit 4255 Appropriation Trust Fund Expenditure Transfers - Collected
Credit 4225 Appropriation Trust Fund Expenditure Transfers - Receivable

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 1310 Accounts Receivable
Credit 1335 Expenditure Transfers Receivable

A504 To record in a trust fund the outlay and reduction of the payable for an expenditure transfer out to a Federal fund.
**Comment:** See USSGL TC-A500 for the establishment of USSGL account 2155.
**Reference:** USSGL implementation guidance; Trust Funds Guide

**Budgetary Entry**
Debit 4901 Delivered Orders - Obligations, Unpaid
Credit 4902 Delivered Orders - Obligations, Paid

**Proprietary Entry**
Debit 2155 Expenditure Transfers Payable
Credit 1010 Fund Balance With Treasury

**U.S. Government Standard General Ledger**
**Account Transactions**

A506 To record in the receiving agency the actual nonexpenditure transfer-in of current-year or prior-year authority with unpaid undelivered orders for general fund appropriations.
**Comment:** Transfer of USSGL account 4801. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.
**Reference:** USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances

**Budgetary Entry**
Debit 4195 Transfer of Obligated Balances
Credit 4831 Undelivered Orders - Obligations Transferred, Unpaid

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 3102 Unexpended Appropriations - Transfers-In

A508 To record in the receiving agency the actual nonexpenditure transfer-in of current-year or prior-year authority with unpaid undelivered orders for trust or special funds or obligations supported by spending authority from offsetting collections.
**Comment:** See notes at the beginning of this Section. Transfer of USSGL account 4801. When appropriate, use in conjunction with USSGL TCs-A482, A492R, A542, and A546.
**Reference:** USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances

**Budgetary Entry**
Debit 4195 Transfer of Obligated Balances
Credit 4831 Undelivered Orders - Obligations Transferred, Unpaid

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 5755 Nonexpenditure Financing Sources - Transfers-In - Other

A510 To record in a trust fund expenditure transfers-in from a Federal fund relating to nonexchange transactions.
**Comment:** For payments received from a Federal fund (i.e., exchange transactions) that is defined in the budget as expenditure transfers, see USSGL TC-C190.
**Reference:** USSGL implementation guidance; Trust Fund Guide

**Budgetary Entry**
Debit 4114 Appropriated Trust or Special Fund Receipts
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 5750 Expenditure Financing Sources - Transfers-In

**U.S. Government Standard General Ledger**
**Account Transactions**

A512 To record in a trust fund expenditure transfers-out to a Federal fund relating to nonexchange transactions.
**Comment:** For payments made to a Federal fund (that is exchange transactions) that are defined in the budget as expenditure transfers, see USSGL TC-B138.
**Reference:** USSGL implementation guidance; Trust Fund Guide

**Budgetary Entry**
Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4902 Delivered Orders - Obligations, Paid

**Proprietary Entry**
Debit 5760 Expenditure Financing Sources - Transfers-Out
Credit 1010 Fund Balance With Treasury

A514 To record in an agency's general fund an expenditure transfer-out to a trust fund or general fund (if directed by public law) relating to nonexchange and exchange transactions.
**Comment:** Also post USSGL TC-B134. Use USSGL account 5760 for nonexchange expenditure transfers.
**Reference:** USSGL implementation guidance; Trust Fund Guide

**Budgetary Entry**
Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4902 Delivered Orders - Obligations, Paid

**Proprietary Entry**
Debit 5760 Expenditure Financing Sources - Transfers-Out
Debit 6100 Operating Expenses/Program Costs
Credit 1010 Fund Balance With Treasury

A516 To record a receivable for amounts appropriated from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency expenditure account, prior to the nonexpenditure (nonallocation) transfer of funds. This amount is specified in the agency's appropriation or authorization act.
**Comment:** This transaction is reported as an appropriation in the Budget of the United States Government for the agency TAFS, rather than as a transfer. Transfer partner must use USSGL TC-A520.
**Reference:** Trust Fund Accounting Guide; Trust Fund Appropriation Transfers for Specific Treasury Appropriation Fund Symbols

**Budgetary Entry**
Debit 4126 Amounts Appropriated From Specific Invested TAFS - Receivable
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
Debit 1330 Receivable for Transfers of Currently Invested Balances
Credit 5755 Nonexpenditure Financing Sources - Transfers-In - Other

**U.S. Government Standard General Ledger**
**Account Transactions**

A518 To record the adjustment in a non-allocation Treasury Appropriation Fund Symbol (TAFS) when the budget authority is temporarily reduced.
**Comment:** Also post USSGL TC-A418 to record the budget authority temporarily reduced. Credit USSGL accounts 1010 and 4128 only if a receivable was not previously established. Refer to the Office of Management and Budget (OMB) Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations. The Bureau of the Public Debt simultaneously posts USSGL TC-A522 in the Treasury-Managed Trust Fund TAFS.
**Reference:** USSGL implementation guidance; Temporary Reductions

**Budgetary Entry**
Debit 4123 Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction
Credit 4126 Amounts Appropriated From Specific Invested TAFS - Receivable
Credit 4128 Amounts Appropriated From Specific Invested TAFS - Transfers-In

**Proprietary Entry**
Debit 5755 Nonexpenditure Financing Sources - Transfers-In - Other
Credit 1010 Fund Balance With Treasury
Credit 1330 Receivable for Transfers of Currently Invested Balances

A519 To record the adjustment of the receivable in a Treasury Appropriation Fund Symbol (TAFS) when the budget authority is cancelled.
**Comment:** Also post USSGL TC-F123 to record the cancellation of budget authority. The Bureau of the Public Debt simultaneously posts USSGL TC-A523 in the Treasury-Managed Trust Fund TAFS.
**Reference:** USSGL implementation guidance; Temporary Reductions; Cancellations - Available Trust or Special Funds With Invested Relationships

**Budgetary Entry**
Debit 4121 Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation
Credit 4126 Amounts Appropriated From Specific Invested TAFS - Receivable

**Proprietary Entry**
Debit 5755 Nonexpenditure Financing Sources - Transfers-In - Other
Credit 1330 Receivable for Transfers of Currently Invested Balances

**U.S. Government Standard General Ledger**
**Account Transactions**

A520 To record a payable for amounts appropriated from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency expenditure account, prior to the nonexpenditure (nonallocation) transfer of funds. This amount is specified in the agency's appropriation or authorization act.
**Comment:** Transfer partner must use USSGL TC-A516.
**Reference:** Trust Fund Accounting Guide; Trust Fund Appropriation Transfers for Specific Treasury Appropriation Fund Symbols

**Budgetary Entry**
Debit 4394 Receipts Unavailable for Obligation Upon Collection
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4127 Amounts Appropriated From Specific Invested TAFS - Payable

**Proprietary Entry**
Debit 5765 Nonexpenditure Financing Sources - Transfers-Out - Other
Credit 2150 Payable for Transfers of Currently Invested Balances

A522 To record the adjustment in the specific invested Treasury Appropriation Fund Symbol (TAFS) that results from a temporary reduction in the Agency Trust Fund Expenditure TAFS.
**Comment:** Debit USSGL accounts 1010 and 4129 only if a payable was not previously established. Refer to Office of Management and Budget Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations. The Bureau of the Public Debt posts this transaction in the Treasury-Managed Trust Fund TAFS and the agency simultaneously posts USSGL TC-A518 in the Agency Trust Fund Expenditure TAFS.
**Reference:** USSGL implementation guidance; Temporary Reductions

**Budgetary Entry**
Debit 4127 Amounts Appropriated From Specific Invested TAFS - Payable
Debit 4129 Amounts Appropriated From Specific Invested TAFS - Transfers-Out
Credit 4124 Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Debit 2150 Payable for Transfers of Currently Invested Balances
Credit 5765 Nonexpenditure Financing Sources - Transfers-Out - Other

**U.S. Government Standard General Ledger**
**Account Transactions**

A523 To record the adjustment in the specific invested Treasury Appropriation Fund Symbol (TAFS) that results from a cancellation in the Agency Trust Fund Expenditure TAFS.
**Comment:** The Bureau of the Public Debt posts this transaction in the Treasury-Managed Trust Fund TAFS and the agency simultaneously posts USSGL TC-A519 in the Agency Trust Fund Expenditure TAFS.
**Reference:** USSGL implementation guidance; Cancellations - Available Trust or Special Funds With Invested Relationships

**Budgetary Entry**
Debit 4127 Amounts Appropriated From Specific Invested TAFS - Payable
Credit 4124 Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation

**Proprietary Entry**
Debit 2150 Payable for Transfers of Currently Invested Balances
Credit 5765 Nonexpenditure Financing Sources - Transfers-Out - Other

A524 To record a nonexpenditure (nonallocation) transfer-in of funds from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency expenditure account for amounts previously appropriated and recorded as receivables.
**Comment:** Refer to USSGL TC-A516 for establishing the receivable. Transfer partner must use USSGL TC-A526.
**Reference:** USSGL implementation guidance; Trust Fund guidance: Trust Fund Appropriation Transfers for Specific Treasury Appropriation Fund Symbols

**Budgetary Entry**
Debit 4128 Amounts Appropriated From Specific Invested TAFS - Transfers-In
Credit 4126 Amounts Appropriated From Specific Invested TAFS - Receivable

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 1330 Receivable for Transfers of Currently Invested Balances

A526 To record a nonexpenditure (nonallocation) transfer-out of funds from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency expenditure account for amounts previously appropriated and recorded as payables.
**Comment:** Refer to USSGL TC-A520 for establishing the payable. Transfer partner must use USSGL TC-A524.
**Reference:** USSGL implementation guidance; Trust Fund guidance: Trust Fund Appropriation Transfers for Specific Treasury Appropriation Fund Symbols

**Budgetary Entry**
Debit 4127 Amounts Appropriated From Specific Invested TAFS - Payable
Credit 4129 Amounts Appropriated From Specific Invested TAFS - Transfers-Out

**Proprietary Entry**
Debit 2150 Payable for Transfers of Currently Invested Balances
Credit 1010 Fund Balance With Treasury

**U.S. Government Standard General Ledger**
**Account Transactions**

A528 To record a nonexpenditure (nonallocation) transfer-in of funds from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency expenditure account. This amount is specified in the agency's appropriation or authorization act.
**Comment:** This transaction is reported as an appropriation in the Budget of the United States Government for the agency TAFS, rather than as a transfer. Transfer partner must use USSGL TC-A530.
**Reference:** USSGL implementation guidance; Trust Fund guidance: Trust Fund Appropriation Transfers for Specific Treasury Appropriation Fund Symbols

**Budgetary Entry**
Debit 4128 Amounts Appropriated From Specific Invested TAFS - Transfers-In
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 5755 Nonexpenditure Financing Sources - Transfers-In - Other

A530 To record a nonexpenditure (nonallocation) transfer-out of funds from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency expenditure account. This amount is specified in the agency's appropriation or authorization act.
**Comment:** Reverse this transaction in the invested TAFS when the recipient TAFS cancels and returns the fund balance to the invested TAFS. Transfer partner must use USSGL TC-A528.
**Reference:** USSGL implementation guidance; Trust Fund guidance: Trust Fund Appropriation Transfers for Specific Treasury Appropriation Fund Symbols

**Budgetary Entry**
Debit 4394 Receipts Unavailable for Obligation Upon Collection
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4129 Amounts Appropriated From Specific Invested TAFS - Transfers-Out

**Proprietary Entry**
Debit 5765 Nonexpenditure Financing Sources - Transfers-Out - Other
Credit 1010 Fund Balance With Treasury

A531 To record a nonexpenditure (nonallocation) transfer-in of funds to a specific invested Treasury Appropriation Fund Symbol (TAFS) from a receiving TAFS that is canceling and returning unobligated balances.
**Reference:** USSGL implementation guidance; Cancellations – Available Trust or Special Funds With Invested Relationships

**Budgetary Entry**
Debit 4129 Amounts Appropriated From Specific Invested TAFS - Transfers-Out
Credit 4394 Receipts Unavailable for Obligation Upon Collection
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 5755 Nonexpenditure Financing Sources - Transfers-In - Other

**U.S. Government Standard General Ledger**
**Account Transactions**

A532 To record the receivable for amounts to be transferred in of unrealized nonexpenditure (nonallocation) appropriation transfers between two trust funds or two Federal funds (as defined by the Office of Management and Budget), where there is investment authority involved.
**Comment:** For cash management purposes, the funds remain invested until needed for disbursement. This occurs prior to the request for SF 1151: Nonexpenditure Transfer Authorization, and is only permissible under specific circumstances. Use USSGL account 4160 if the transfer was previously anticipated.
**Reference:** USSGL implementation guidance; Trust and Special Fund Guidance on Nonexpenditure Non-Allocation Transfers of Invested Balances

**Budgetary Entry**
Debit 4171 Nonallocation Transfers of Invested Balances - Receivable
Credit 4160 Anticipated Transfers - Current-Year Authority
Credit 4450 Unapportioned Authority

**Proprietary Entry**
Debit 1330 Receivable for Transfers of Currently Invested Balances
Credit 5755 Nonexpenditure Financing Sources - Transfers-In - Other

A534 To record the payable for amounts to be transferred out of unrealized nonexpenditure (nonallocation) appropriation transfers between two trust funds or two Federal funds (as defined by the Office of Management and Budget), where there is investment authority involved.
**Comment:** For cash management purposes, the funds remain invested until needed for disbursement. This occurs prior to the request for SF 1151: Nonexpenditure Transfer Authorization, and is only permissible under specific circumstances.
**Reference:** USSGL implementation guidance; Trust and Special Fund Guidance on Nonexpenditure Non-Allocation Transfers of Invested Balances

**Budgetary Entry**
Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4172 Nonallocation Transfers of Invested Balances - Payable

**Proprietary Entry**
Debit 5765 Nonexpenditure Financing Sources - Transfers-Out - Other
Credit 2150 Payable for Transfers of Currently Invested Balances

**U.S. Government Standard General Ledger**
**Account Transactions**

A536 To record the actual nonexpenditure (nonallocation) transfer-in of funds via SF 1151: Nonexpenditure Transfer Authorization that reduces previously established USSGL 4171 "Non-Allocation Transfers of Invested Balances - Receivable."
**Comment:** Refer to USSGL TC-A532 for the establishment of the receivable.
**Reference:** USSGL implementation guidance; Trust and Special Fund Guidance on Nonexpenditure Non-Allocation Transfers of Invested Balances

**Budgetary Entry**
Debit 4173 Nonallocation Transfers of Invested Balances - Transferred
Credit 4171 Nonallocation Transfers of Invested Balances - Receivable

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 1330 Receivable for Transfers of Currently Invested Balances

A538 To record the actual nonexpenditure (nonallocation) transfer-out of funds via SF 1151: Nonexpenditure Transfer Authorization that reduces previously established USSGL 4172 "Non-Allocation Transfers of Invested Balances - Payable."
**Comment:** Refer to USSGL TC-A534 for the establishment of the payable.
**Reference:** USSGL implementation guidance; Trust and Special Fund Guidance on Nonexpenditure Non-Allocation Transfers of Invested Balances

**Budgetary Entry**
Debit 4172 Nonallocation Transfers of Invested Balances - Payable
Credit 4173 Nonallocation Transfers of Invested Balances - Transferred

**Proprietary Entry**
Debit 2150 Payable for Transfers of Currently Invested Balances
Credit 1010 Fund Balance With Treasury

**U.S. Government Standard General Ledger**
**Account Transactions**

A540 To record in the transferring agency the nonexpenditure transfer-out of budgetary resources receivable.
**Comment:** Transfer of USSGL accounts 4126, 4166, 4171, 4225, 4251 and 4287 respectively. When appropriate use in conjunction with USSGL TCs-A486, A488, A492, and A544.
**Reference:** USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances

**Budgetary Entry**
Debit 4195 Transfer of Obligated Balances
Credit 4081 Amounts Appropriated From a Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred
Credit 4082 Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred
Credit 4083 Transfers - Current-Year Authority - Receivable - Transferred
Credit 4232 Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred
Credit 4233 Reimbursements and Other Income Earned - Receivable - Transferred
Credit 4234 Other Federal Receivables - Transferred

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 5765 Nonexpenditure Financing Sources - Transfers-Out - Other

A542 To record in the receiving agency the nonexpenditure transfer-in of budgetary resources receivable.
**Comment:** Transfer or USSGL accounts 4126, 4166, 4171, 4225, 4251, and 4287 respectively. When appropriate, use in conjunction with USSGL TCs-A482, A492R, A508, and A546.
**Reference:** USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances

**Budgetary Entry**
Debit 4081 Amounts Appropriated From a Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred
Debit 4082 Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred
Debit 4083 Transfers - Current-Year Authority - Receivable - Transferred
Debit 4232 Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred
Debit 4233 Reimbursements and Other Income Earned - Receivable - Transferred
Debit 4234 Other Federal Receivables - Transferred
Credit 4195 Transfer of Obligated Balances

**Proprietary Entry**
Debit 5755 Nonexpenditure Financing Sources - Transfers-In - Other
Credit 1010 Fund Balance With Treasury

**U.S. Government Standard General Ledger**
**Account Transactions**

A544 To record in the transferring agency the nonexpenditure transfer-out of unfilled customer orders without advance.
**Comment:** Transfer of USSGL account 4221. When appropriate use in conjunction with USSGL TCs-A486, A488, A492, and A540.
**Reference:** USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations

**Budgetary Entry**
Debit 4195 Transfer of Obligated Balances
Credit 4230 Unfilled Customer Orders Without Advance - Transferred

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 5765 Nonexpenditure Financing Sources - Transfers-Out - Other

A546 To record in the receiving agency the nonexpenditure transfer-in of unfilled customer orders without advance.
**Comment:** Transfer or USSGL account 4221. When appropriate, use in conjunction with USSGL TCs-A482, A492R, A508, and A542.
**Reference:** USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations

**Budgetary Entry**
Debit 4230 Unfilled Customer Orders Without Advance - Transferred
Credit 4195 Transfer of Obligated Balances

**Proprietary Entry**
Debit 5755 Nonexpenditure Financing Sources - Transfers-In - Other
Credit 1010 Fund Balance With Treasury

A548 To record in the transferring agency the actual transfers-out during the fiscal year of authority with prepaid/advanced undelivered orders from current or prior years for trust or special funds or obligations supported by spending authority from offsetting collections.
**Comment:** See USSGL TC-A550 for the receiving agency.
**Reference:** USSGL implementation guidance; Transfer of USSGL Account 4802

**Budgetary Entry**
Debit 4832 Undelivered Orders - Obligations Transferred, Prepaid/Advanced
Credit 4195 Transfer of Obligated Balances

**Proprietary Entry**
Debit 5730 Financing Sources Transferred Out Without Reimbursement
Credit 1410 Advances and Prepayments

**U.S. Government Standard General Ledger**
**Account Transactions**

A550 To record in the receiving agency the actual transfers-in during the fiscal year of authority with prepaid/advanced undelivered orders from current or prior years for trust or special funds or obligations supported by spending authority from offsetting collections.
**Comment:** See USSGL TC-A548 for the transferring agency.
**Reference:** USSGL implementation guidance; Transfer of USSGL Account 4802

**Budgetary Entry**
Debit 4195 Transfer of Obligated Balances
Credit 4832 Undelivered Orders - Obligations Transferred, Prepaid/Advanced

**Proprietary Entry**
Debit 1410 Advances and Prepayments
Credit 5720 Financing Sources Transferred In Without Reimbursement

A552 To record in the transferring agency the transfer-out of unfilled customer orders with advance.
**Reference:** USSGL implementation guidance; Transfer of USSGL Account 4225

**Budgetary Entry**
Debit 4195 Transfer of Obligated Balances
Credit 4231 Unfilled Customer Orders With Advance - Transferred

**Proprietary Entry**
None

A554 To record in the receiving agency the actual transfer-in unfilled customer orders with advance.
**Reference:** USSGL implementation guidance; Transfer of USSGL Account 4225

**Budgetary Entry**
Debit 4231 Unfilled Customer Orders With Advance - Transferred
Credit 4195 Transfer of Obligated Balances

**Proprietary Entry**
None

**U.S. Government Standard General Ledger**
**Account Transactions**

**A700 - A799 FUNDING - Reimbursables and Other Income**

A702 To record anticipated reimbursements.
**Comment:** See USSGL TC-A118; anticipated reimbursements are not available for allotment until the realized order is received.

**Budgetary Entry**
Debit 4210 Anticipated Reimbursements and Other Income
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
None

A704 To record in the performing agency a reimbursable agreement that was not previously anticipated.
**Comment:** Budgetary resources were provided by Contract Authority. Do not post the proprietary entry for reimbursable agreements without advances (only post the budgetary entry for reimbursable agreements without advances).

**Budgetary Entry**
Debit 4221 Unfilled Customer Orders Without Advance
Debit 4222 Unfilled Customer Orders With Advance
Credit 4132 Substitution of Contract Authority

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 2310 Liability for Advances and Prepayments

A706 To record in the performing agency a reimbursable agreement without an advance that was previously anticipated.
**Comment:** Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. See Federal and non-Federal exceptions as defined in Office of Management and Budget Circular No. A-11.
**Reference:** USSGL implementation guidance; USSGL Reimbursable Accounting Guide

**Budgetary Entry**
Debit 4221 Unfilled Customer Orders Without Advance
Credit 4210 Anticipated Reimbursements and Other Income

**Proprietary Entry**
None

**U.S. Government Standard General Ledger**
**Account Transactions**

A708 To record the collection of revenue earned in the performing agency for a reimbursable agreement without an advance that was previously anticipated.
**Comment:** Also post USSGL TC-A122 if authority was previously anticipated and apportioned. See Federal and non-Federal exceptions as defined in Office of Management and Budget Circular No. A-11.
**Reference:** USSGL implementation guidance; Transfer of Spending Authority from Offsetting Collection with Obligations Scenario

**Budgetary Entry**
Debit 4252 Reimbursements and Other Income Earned - Collected
Credit 4210 Anticipated Reimbursements and Other Income

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 5100 Revenue From Goods Sold
Credit 5200 Revenue From Services Provided

A710 To record earned revenue in the performing agency related to a reimbursable agreement or other income.
**Comment:** See USSGL TC-C182
**Reference:** USSGL implementation guidance; USSGL Reimbursable Accounting Guide

**Budgetary Entry**
Debit 4252 Reimbursements and Other Income Earned - Collected
Credit 4222 Unfilled Customer Orders With Advance
Credit 4266 Other Actual Business-Type Collections From Non-Federal Sources

**Proprietary Entry**
Debit 2310 Liability for Advances and Prepayments
Credit 5100 Revenue From Goods Sold
Credit 5200 Revenue From Services Provided

A712 To record the refund of an advance to the ordering entity for the completion of a prior-year reimbursable order.
**Comment:** Also post USSGL TC-D120 if the amount was previously obligated. Also post USSGL TC-B610.
**Reference:** USSGL implementation guidance; Prior-Year Advances or Other Offsetting Collections Refunded in the Current Year as Obligations and Outlays.

**Budgetary Entry**
Debit 4450 Unapportioned Authority
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Debit 4650 Allotments - Expired Authority
Credit 4902 Delivered Orders - Obligations, Paid

**Proprietary Entry**
Debit 2310 Liability for Advances and Prepayments
Credit 1010 Fund Balance With Treasury

**U.S. Government Standard General Ledger**
**Account Transactions**

A714 To record revenue earned in the performing agency for goods or services performed on a reimbursable order without an advance.
**Comment:** The ordering agency uses USSGL TC-B406.
**Reference:** USSGL implementation guidance; USSGL Reimbursable Accounting Guide

**Budgetary Entry**
Debit 4251 Reimbursements and Other Income Earned - Receivable
Credit 4221 Unfilled Customer Orders Without Advance

**Proprietary Entry**
Debit 1310 Accounts Receivable
Credit 5100 Revenue From Goods Sold
Credit 5200 Revenue From Services Provided

**U.S. Government Standard General Ledger**
**Account Transactions**

**B100 - B299 DISBURSEMENTS AND PAYABLES - Payments/Purchases**

B102 To record payment of payroll.
**Comment:** For amounts paid by a direct appropriation, also post USSGL TC-B134. Due to reconciliation of interagency expenses and revenues, agencies must first record all direct costs to the USSGL account 6000 series and then offset those amounts using USSGL account 6610 (see USSGL TC-D514), when the costs are capitalized to the appropriate "in-process" type asset accounts. Note: Agency systems may accumulate payroll in USSGL account 6100 during the year and distribute those costs to the various "in-process" accounts at yearend. Also, for employment benefits such as pension, health, and life insurance, see USSGL TCs-B604, E104, and E106.

**Budgetary Entry**
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4902 Delivered Orders - Obligations, Paid

**Proprietary Entry**
Debit 6100 Operating Expenses/Program Costs
Debit 6900 Nonproduction Costs
Credit 1010 Fund Balance With Treasury

B103 To record a disbursement of pension benefit payments.
**Comment:** Also requires the reclassification of expenses from unfunded to funded.
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 5, "Accounting for Liabilities of the Federal Government"

**Budgetary Entry**
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4902 Delivered Orders - Obligations, Paid

**Proprietary Entry**
Debit 2610 Actuarial Pension Liability
Credit 1010 Fund Balance With Treasury

**U.S. Government Standard General Ledger**
**Account Transactions**

B104 To record in a loan guarantee financing account a disbursement to a third party, where no asset is received. This transaction, for example, includes payments of default claims and interest supplements.
**Comment:** Also post USSGL TC-C428, which establishes the loan receivable after default.
**Reference:** USSGL implementation guidance; Credit Reform Case Studies

**Budgetary Entry**
Debit 4610 Allotments - Realized Resources
Debit 4801 Undelivered Orders - Obligations, Unpaid
Credit 4902 Delivered Orders - Obligations, Paid

**Proprietary Entry**
Debit 2180 Loan Guarantee Liability
Debit 6100 Operating Expenses/Program Costs
Credit 1010 Fund Balance With Treasury

B105 To record the subsidy expense in the program fund that is paid to the financing fund when the loan is disbursed.
**Comment:** Agencies must use all the USSGL accounts indicated in this transaction. Each debit and credit must be in the same amount. If funded by a direct appropriation, also post USSGL TC-B134.
**Reference:** USSGL implementation guidance; Credit Reform Case Studies

**Budgetary Entry**
Debit 4801 Undelivered Orders - Obligations, Unpaid
Credit 4902 Delivered Orders - Obligations, Paid

**Proprietary Entry**
Debit 2170 Subsidy Payable to the Financing Account
Debit 6100 Operating Expenses/Program Costs
Credit 1010 Fund Balance With Treasury

B106 To record subsidy disbursement from the program account to the financing account not previously obligated.
**Comment:** If funded by a direct appropriation, also post USSGL TC-B134.
**Reference:** USSGL implementation guidance; Credit Reform Case Studies

**Budgetary Entry**
Debit 4610 Allotments - Realized Resources
Credit 4902 Delivered Orders - Obligations, Paid

**Proprietary Entry**
Debit 6100 Operating Expenses/Program Costs
Credit 1010 Fund Balance With Treasury

**U.S. Government Standard General Ledger**
**Account Transactions**

B107 To record payment and disbursement of funds not previously accrued.
**Comment:** If for an amount paid by a direct appropriation, also post USSGL TC-B134.

**Budgetary Entry**
Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Debit 4801 Undelivered Orders - Obligations, Unpaid
Credit 4902 Delivered Orders - Obligations, Paid

**Proprietary Entry**
Debit 6100 Operating Expenses/Program Costs
Credit 1010 Fund Balance With Treasury

B108 To record a loss in the imprest fund.
**Comment:** If a loss is expected to be restored, also post USSGL TC C414 to record a refund receivable from nonFederal sources for expenses that do not create budgetary resources until collected for expenses not requiring budgetary resources. If funded by a direct appropriation, also post USSGL TC-B134.

**Budgetary Entry**
Debit 4610 Allotments - Realized Resources
Credit 4902 Delivered Orders - Obligations, Paid

**Proprietary Entry**
Debit 7290 Other Losses
Credit 1010 Fund Balance With Treasury

B109 To record payment of interest not previously accrued.
**Comment:** If funded by a direct appropriation, also post USSGL TC-B134. See USSGL TC-B418 for accrued interest.
**Reference:** USSGL implementation guidance; Credit Reform Case Studies

**Budgetary Entry**
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4902 Delivered Orders - Obligations, Paid

**Proprietary Entry**
Debit 6310 Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank
Debit 6320 Interest Expenses on Securities
Debit 6330 Other Interest Expenses
Credit 1010 Fund Balance With Treasury

**U.S. Government Standard General Ledger**
**Account Transactions**

B110 To record a confirmed disbursement schedule previously accrued.
**Comment:** Clearing from unpaid to paid.

**Budgetary Entry**
Debit 4901 Delivered Orders - Obligations, Unpaid
Credit 4902 Delivered Orders - Obligations, Paid

**Proprietary Entry**
Debit 2110 Accounts Payable
Debit 2112 Accounts Payable for Federal Government Sponsored Enterprise
Debit 2120 Disbursements in Transit
Debit 2130 Contract Holdbacks
Debit 2160 Entitlement Benefits Due and Payable
Debit 2190 Other Liabilities With Related Budgetary Obligations
Debit 2210 Accrued Funded Payroll and Leave
Debit 2211 Withholdings Payable
Debit 2213 Employer Contributions and Payroll Taxes Payable
Debit 2215 Other Post Employment Benefits Due and Payable
Debit 2940 Capital Lease Liability
Credit 1010 Fund Balance With Treasury

B112 To record accrued interest paid.
**Comment:** See USSGL TC-B418 for the accrued liability.

**Budgetary Entry**
Debit 4901 Delivered Orders - Obligations, Unpaid
Credit 4902 Delivered Orders - Obligations, Paid

**Proprietary Entry**
Debit 2140 Accrued Interest Payable - Not Otherwise Classified
Debit 2141 Accrued Interest Payable - Debt
Credit 1010 Fund Balance With Treasury

B113 To record capitalized loan interest paid on Federal Financing Bank (FFB) non-credit reform loans borrowed from Treasury.
**Comment:** This transaction is recorded by FFB only. See USSGL TC-B440 for the capitalized loan interest liability.
**Reference:** USSGL implementation guidance; Disposition of Borrowings With Capitalized Interest

**Budgetary Entry**
Debit 4901 Delivered Orders - Obligations, Unpaid
Credit 4902 Delivered Orders - Obligations, Paid

**Proprietary Entry**
Debit 2511 Capitalized Loan Interest Payable - Non-Credit Reform
Credit 1010 Fund Balance With Treasury

**U.S. Government Standard General Ledger**
**Account Transactions**

B114 To record disbursement for liens on collateral acquired from defaulted loans guaranteed after 1992.
**Comment:** This transaction is applicable to guaranteed loans.
**Reference:** USSGL implementation guidance; Credit Reform Case Studies

**Budgetary Entry**
Debit 4610 Allotments - Realized Resources
Credit 4902 Delivered Orders - Obligations, Paid

**Proprietary Entry**
Debit 1559 Foreclosed Property - Allowance
Debit 2910 Prior Liens Outstanding on Acquired Collateral
Credit 1010 Fund Balance With Treasury

B116 To record disbursement without a lien on collateral acquired from defaulted loans guaranteed after 1992.
**Comment:** This transaction is applicable to guaranteed loans.
**Reference:** USSGL implementation guidance; Credit Reform Case Studies

**Budgetary Entry**
Debit 4610 Allotments - Realized Resources
Credit 4902 Delivered Orders - Obligations, Paid

**Proprietary Entry**
Debit 1551 Foreclosed Property
Credit 1010 Fund Balance With Treasury

B118 To record a tax refund funded by directly reducing offsetting collections paid by the collecting agency.
**Comment:** If funded by a direct appropriation, see USSGL TC-B416.
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources"

**Budgetary Entry**
Debit 4450 Unapportioned Authority
Credit 4267 Other Actual "governmental-type" Collections From Non-Federal Sources

**Proprietary Entry**
Debit 5890 Tax Revenue Refunds - Not Otherwise Classified
Debit 5891 Tax Revenue Refunds - Individual
Debit 5892 Tax Revenue Refunds - Corporate
Debit 5893 Tax Revenue Refunds - Unemployment
Debit 5894 Tax Revenue Refunds - Excise
Debit 5895 Tax Revenue Refunds - Estate and Gift
Debit 5896 Tax Revenue Refunds - Customs
Credit 1010 Fund Balance With Treasury

**U.S. Government Standard General Ledger**
**Account Transactions**

B119 To record the actual capital transfer to repay a portion of a capital investment (usually an appropriation to a revolving fund).
**Comment:** See USSGL TC-B136 for capital transfers from liquidating accounts.
**Reference:** USSGL implementation guidance; Changes Related to Capital Transfers

**Budgetary Entry**
Debit 4047 Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority
Debit 4048 Anticipated Transfers to the General Fund of the Treasury - Prior-Year Balances
Credit 4151 Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority
Credit 4152 Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances

**Proprietary Entry**
Debit 2970 Liability for Capital Transfers to the General Fund of the Treasury
Credit 1010 Fund Balance With Treasury

B120 To record principal repayments to the Bureau of the Public Debt and the Federal Financing Bank via nonexpenditure transfers that were previously anticipated. For example, this transaction includes repayments of principal and repayments due to modifications of credit reform loans.
**Comment:** If not anticipated, see USSGL TC-B121. See USSGL TC-A142 for nonexpenditure transfers that were previously anticipated.

**Budgetary Entry**
Debit 4047 Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority
Debit 4048 Anticipated Transfers to the General Fund of the Treasury - Prior-Year Balances
Credit 4142 Actual Repayment of Borrowing Authority Converted to Cash
Credit 4146 Actual Repayments of Debt, Current-Year Authority
Credit 4147 Actual Repayments of Debt, Prior-Year Balances

**Proprietary Entry**
Debit 2110 Accounts Payable
Debit 2112 Accounts Payable for Federal Government Sponsored Enterprise
Debit 2510 Principal Payable to the Bureau of the Public Debt
Debit 2520 Principal Payable to the Federal Financing Bank
Credit 1010 Fund Balance With Treasury

**U.S. Government Standard General Ledger**
**Account Transactions**

B121 To record principal repayments at par value to the Bureau of the Public Debt and the Federal Financing Bank that were not previously anticipated. For example, this transaction includes repayments of principal, repayments due to modifications of credit reform loans, and repayments of capitalized loan interest from non-credit reform loans.
**Comment:** Also post USSGL TC-B135 if a gain results from an early repayment for non-credit reform loans. Also post USSGL TC-B137 if a loss results from an early repayment for non-credit reform loans. See USSGL TC-B131 for principal repayments with a gain or loss as a result of FFB early repayments, or modifications of credit reform loans.
**Reference:** USSGL implementation guidance; Non-Credit Reform Borrowings From Treasury With Capitalized Interest

**Budgetary Entry**
Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4146 Actual Repayments of Debt, Current-Year Authority
Credit 4147 Actual Repayments of Debt, Prior-Year Balances

**Proprietary Entry**
Debit 2110 Accounts Payable
Debit 2112 Accounts Payable for Federal Government Sponsored Enterprise
Debit 2510 Principal Payable to the Bureau of the Public Debt
Debit 2511 Capitalized Loan Interest Payable - Non-Credit Reform
Debit 2520 Principal Payable to the Federal Financing Bank
Credit 1010 Fund Balance With Treasury

B122 To record repayments of other debt.
**Comment:** Also post USSGL TC-B134 if funded by a direct appropriation. This transaction is applicable to redemptions.

**Budgetary Entry**
Debit 4610 Allotments - Realized Resources
Credit 4902 Delivered Orders - Obligations, Paid

**Proprietary Entry**
Debit 2590 Other Debt
Credit 1010 Fund Balance With Treasury

B123 To record in the issuing entity, the sale of Federal securities at par value.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 2530 Securities Issued by Federal Agencies Under General and Special Financing Authority

**U.S. Government Standard General Ledger**
**Account Transactions**

B124 To record the purchase of Federal securities acquired at par value by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.
**Comment:** Also post USSGL TC-B129 if accrued interest is purchased. See USSGL TC- B132 for securities acquired at par value by nonfiduciary deposit funds.
**Reference:** USSGL implementation guidance; FACTS II, Investments in Treasury and Agency Securities

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
Credit 1010 Fund Balance With Treasury

B125 To record in the issuing entity, the sale of Federal securities acquired at a premium.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 2530 Securities Issued by Federal Agencies Under General and Special Financing Authority
Credit 2532 Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority

**U.S. Government Standard General Ledger**
**Account Transactions**

B126 To record the purchase of Federal securities acquired at a premium by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.
**Comment:** Special and trust funds use USSGL account 4114. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. Use budgetary entries for the amount of the premium. Also post USSGL TC-B129 if accrued interest is purchased. See USSGL TC-B165 for securities acquired at a premium by nonfiduciary deposit funds.
**Reference:** USSGL implementation guidance; FACTS II, Investments in Treasury and Agency Securities

**Budgetary Entry**
Debit 4394 Receipts Unavailable for Obligation Upon Collection
Debit 4397 Receipts and Appropriations Temporarily Precluded From Obligation
Debit 4398 Offsetting Collections Temporarily Precluded From Obligation
Debit 4450 Unapportioned Authority
Debit 4510 Apportionments
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4114 Appropriated Trust or Special Fund Receipts
Credit 4273 Interest Collected From Treasury

**Proprietary Entry**
Debit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
Debit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities
Credit 1010 Fund Balance With Treasury

B127 To record in the issuing entity, the sale of Federal securities at a discount.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Debit 2531 Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority
Credit 2530 Securities Issued by Federal Agencies Under General and Special Financing Authority

**U.S. Government Standard General Ledger**
**Account Transactions**

B128 To record the purchase of Federal securities acquired at a discount by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.
**Comment:** Also post USSGL TC-B129 if accrued interest is purchased. See USSGL TC-B166 for securities acquired at at a discount by nonfiduciary deposit fund.
**Reference:** USSGL implementation guidance; FACTS II, Investments in Treasury and Agency Securities

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
Debit 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Credit 1010 Fund Balance With Treasury
Credit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities
Credit 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt

B129 To record the purchase of accrued interest on Treasury securities by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.
**Comment:** See USSGL TC-B133 for purchase of accrued interest on securities by a nonfiduciary deposit fund.

**Budgetary Entry**
Debit 4395 Authority Unavailable for Obligation Pursuant to Public Law - Temporary
Debit 4450 Unapportioned Authority
Debit 4510 Apportionments
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4114 Appropriated Trust or Special Fund Receipts
Credit 4273 Interest Collected From Treasury

**Proprietary Entry**
Debit 1340 Interest Receivable - Not Otherwise Classified
Debit 1341 Interest Receivable - Loans
Debit 1342 Interest Receivable - Investments
Credit 1010 Fund Balance With Treasury

**U.S. Government Standard General Ledger**
**Account Transactions**

B130 To record a lien paid before personal property is sold.
**Comment:** If funded by a direct appropriation, also post USSGL TC-B134.
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**
Debit 4801 Undelivered Orders - Obligations, Unpaid
Credit 4902 Delivered Orders - Obligations, Paid

**Proprietary Entry**
Debit 1549 Forfeited Property - Allowance
Credit 1010 Fund Balance With Treasury

B131 To record principal repayments to Treasury or the Federal Financing Bank (FFB), excluding most non-credit reform loans, resulting in a gain or loss, that were not previously anticipated. For example, this transaction includes repayments of principal for FFB borrowings from Treasury and repayments due to modifications of credit reform loans.
**Comment:** Gains and losses typically result from early repayment. See USSGL TC-B121 for principal repayments at par value, including non-credit reform loans.
**Reference:** USSGL implementation guidance; Disposition of Borrowings With Capitalized Interest

**Budgetary Entry**
Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4146 Actual Repayments of Debt, Current-Year Authority
Credit 4147 Actual Repayments of Debt, Prior-Year Balances

**Proprietary Entry**
Debit 2510 Principal Payable to the Bureau of the Public Debt
Debit 2520 Principal Payable to the Federal Financing Bank
Debit 7212 Losses on Disposition of Borrowings
Credit 1010 Fund Balance With Treasury
Credit 7112 Gains on Disposition of Borrowings

B132 To record the purchase of securities acquired at par value by a nonfiduciary deposit fund.
**Comment:** Also post USSGL TC-B133 if accrued interest is purchased.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
Credit 1010 Fund Balance With Treasury

**U.S. Government Standard General Ledger**
**Account Transactions**

B133 To record the purchase of accrued interest on securities by a nonfiduciary deposit fund.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1342 Interest Receivable - Investments
Credit 1010 Fund Balance With Treasury

B134 To record appropriations used this fiscal year.
**Comment:** This transaction does not stand alone. Only record this transaction in Treasury Appropriation Fund Symbols (TAFS) that receive amounts appropriated from the General Fund of the Treasury via Treasury Appropriation Warrant, or that receive allocation transfers from general fund appropriated TAFS. USSGL transactions that reference this transaction: A146, A514, B102, B105, B106, B107, B109, B118, B122, B130, B202, B402, B404, B406, B412, B418, B428, B430, B436, B438, B604, C408, D106, D107, D114, D116, D126, D132, D134, E102, E104, E106, E108, E109, E204, and E412. USSGL transactions that reference a reversal for this transaction: C132, C134, C136, C137, C138, C139, D102, D104, D108, D110, and F128.
**Reference:** USSGL implementation guidance; Appropriations Used

**Budgetary Entry**
None

**Proprietary Entry**
Debit 3107 Unexpended Appropriations - Used
Credit 5700 Expended Appropriations

B135 To record the gain on principal repayments to Treasury for non-credit reform loans. For example, this transaction may result from prepayments and early repayments of loans.
**Comment:** Also post USSGL TC-B121 for the principal portion of the repayment. See USSGL TC-B131 for Federal Financing Bank principal repayments resulting in a gain or loss.
**Reference:** USSGL implementation guidance; Non-Credit Reform Borrowings From Treasury With Capitalized Interest

**Budgetary Entry**
Debit 4277 Other Actual Collections - Federal
Credit 4450 Unapportioned Authority

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 7112 Gains on Disposition of Borrowings

**U.S. Government Standard General Ledger**
**Account Transactions**

B136 To record in the liquidating account the actual capital transfer of excess cash to the general fund of the Treasury.
**Comment:** See Office of Management and Budget Circular No. A-11 for further instruction on the payment hierarchy. See USSGL TC-B119 for capital transfers not related to liquidating accounts. See USSGL TC-C196 for miscellaneous receipt account entries.
**Reference:** USSGL implementation guidance; Credit Reform Liquidating Account Case Study

**Budgetary Entry**
Debit 4047 Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority
Debit 4048 Anticipated Transfers to the General Fund of the Treasury - Prior-Year Balances
Credit 4151 Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority
Credit 4152 Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances

**Proprietary Entry**
Debit 2970 Liability for Capital Transfers to the General Fund of the Treasury
Credit 1010 Fund Balance With Treasury

B137 To record the loss on principal repayments to Treasury for non-credit reform loans. For example, this transaction may result from prepayments and early repayments of loans.
**Comment:** Also post USSGL TC-B121 for the principal portion of the repayment. See USSGL TC-B131 for Federal Financing Bank principal repayments resulting in a gain or loss.
**Reference:** USSGL implementation guidance; Non-Credit Reform Borrowings From Treasury With Capitalized Interest

**Budgetary Entry**
Debit 4450 Unapportioned Authority
Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Debit 4700 Commitments - Programs Subject to Apportionment
Debit 4720 Commitments - Programs Exempt From Apportionment
Credit 4902 Delivered Orders - Obligations, Paid

**Proprietary Entry**
Debit 7212 Losses on Disposition of Borrowings
Credit 1010 Fund Balance With Treasury

**U.S. Government Standard General Ledger**
**Account Transactions**

B138 To record in a trust fund payments made to a Federal fund relating to exchange transactions.
**Comment:** These payments are defined as expenditure transfers in the budget. See USSGL TC-A512 for nonexchange expenditure transfers-out.
**Reference:** USSGL implementation guidance; Trust Fund Guide

**Budgetary Entry**
Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4902 Delivered Orders - Obligations, Paid

**Proprietary Entry**
Debit 6100 Operating Expenses/Program Costs
Credit 1010 Fund Balance With Treasury

B140 To record the purchase of foreign currency by a disbursing officer.
**Comment:** This entry should be made by agencies that have their own disbursing authority. Agencies that do not have their own disbursing authority, see USSGL implementation guidance "Accounting for Purchased Foreign Currency," which can be acquired on the USSGL Web site. Agencies that have foreign currency account symbols in the X7000 series, refer to USSGL TCs-C192, C194, C440, D576, and D578.
**Reference:** USSGL implementation guidance "Accounting for Purchased Foreign Currency"

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1200 Foreign Currency
Credit 1190 Other Cash

B142 To record the disbursement of foreign currency by a disbursing officer on behalf of the operating fund.
**Comment:** This entry should be made by agencies that have their own disbursing authority. At the time of the foreign currency disbursement, the disbursing officer will charge the appropriation of the operating fund that requested the disbursement, (see USSGL TC-B110 and the USSGL implementation guidance "Accounting for Purchased Foreign Currency"), which can be acquired on the USSGL Web site. Agencies that do not have their own disbursing authority also may refer to the implementation guidance mentioned above. Agencies that have foreign currency account symbols in the X7000 series, refer to USSGL TCs-C192, C194, C440, D576, and D578.
**Reference:** USSGL implementation guidance "Accounting for Purchased Foreign Currency"

**Budgetary Entry**
None

**Proprietary Entry**
Debit 2310 Liability for Advances and Prepayments
Credit 1200 Foreign Currency

**U.S. Government Standard General Ledger**
**Account Transactions**

B150 To record a disbursement (not an outlay) from fund balance with Treasury in a Treasury General Account (TGA) to funds held by the public in a non-TGA.
**Comment:** To return funds held by the public in a non-TGA to fund balance with treasury in a TGA, reverse B150. This transaction does not apply to deposit fund Treasury Account Symbols (TAS). Use USSGL TC- C108 for Deposit Fund TAS. An agency must have specific legislative authority to hold monies in a non-TGA or non-BPD security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400 Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury for additional guidance, such as SF224 transactions.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1130 Funds Held by the Public
Credit 1010 Fund Balance With Treasury

B152 To record a purchase of a non-Bureau of Public Debt (BPD) security at par from funds held by the public in a non-Treasury General Account (TGA).
**Comment:** If this purchase is an immediate reinvestment of the proceeds of a sale of non-BPD securities purchased with funds held by the public in a non-TGA, record a budgetary entry equal to only the gain from that sale. Also post USSGL TC-G124 to record activity for current-year purchases of other assets not recorded as Property, Plant and Equipment. An agency must have specific legislative authority to hold monies in a non-TGA or non-BPD security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400 Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury for additional guidance, such as SF224 transactions.

**Budgetary Entry**
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4902 Delivered Orders - Obligations, Paid

**Proprietary Entry**
Debit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
Credit 1130 Funds Held by the Public

B154 To record a operating expense or program cost from funds in a non-Treasury General Account (TGA) which results in an outlay.
**Comment:** An agency must have specific legislative authority to hold monies in a non-TGA or non-Bureau of the Public Debt security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400 Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury for additional guidance, such as SF224 transactions.

**Budgetary Entry**
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4902 Delivered Orders - Obligations, Paid

**Proprietary Entry**
Debit 6100 Operating Expenses/Program Costs
Credit 1130 Funds Held by the Public

**U.S. Government Standard General Ledger**
**Account Transactions**

B160 To record the purchase of securities, accounted for under the provisions of the Federal Credit Reform Act, acquired at par value.
**Comment:** Also post USSGL TC-B129 if accrued interest is purchased.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1642 Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act
Debit 1644 Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act
Credit 1010 Fund Balance With Treasury

B162 To record the purchase of securities, accounted for under the provisions of the Federal Credit Reform Act, acquired at a premium.
**Comment:** Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. Use budgetary entries for the amount of the premium. Also post USSGL TC-B129 if accrued interest is purchased.

**Budgetary Entry**
Debit 4450 Unapportioned Authority
Debit 4510 Apportionments
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4273 Interest Collected From Treasury

**Proprietary Entry**
Debit 1642 Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act
Debit 1644 Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act
Debit 1647 Premium on Securities Accounted for Under the Provisions of the Federal Credit Reform Act
Credit 1010 Fund Balance With Treasury

B163 To record the purchase of securities, accounted for under the provisions of the Federal Credit Reform Act, acquired at a discount.
**Comment:** Also post USSGL TC-B129 if accrued interest is purchased.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1642 Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act
Debit 1644 Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act
Credit 1010 Fund Balance With Treasury
Credit 1646 Discount on Securities Accounted for Under the Provisions of the Federal Credit Reform Act

**U.S. Government Standard General Ledger**
**Account Transactions**

B165 To record the purchase of securities acquired at a premium by a nonfiduciary deposit fund.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
Debit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities
Credit 1010 Fund Balance With Treasury

B166 To record the purchase of securities acquired at a discount by a nonfiduciary deposit fund.
**Comment:** Also post USSGL TC-B133 if accrued interest is purchased.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
Credit 1010 Fund Balance With Treasury
Credit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities

B200 To record the initial receipt of preferred stock and/or common stock warrants as consideration for entering into a liquidity agreement with Government Sponsored Enterprises and/or beneficial interest in a Credit Facility Trust in a Treasury General Fund Receipt Account.
**Comment:** Also Post USSGL TC-C147. Post this transaction to record the liquidity payment and markup of liquidity preference in a Treasury General Fund Receipt Account.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1650 Preferred Stock in Federal Government Sponsored Enterprise
Debit 1652 Common Stock Warrants in Federal Government Sponsored Enterprise
Debit 1660 Beneficial Interest in Trust
Credit 5900 Other Revenue

**U.S. Government Standard General Ledger**
**Account Transactions**

B202 To record the liquidity payment and markup of liquidity preference from the prior year in the program account.
**Comment:** Also Post USSGL TC-B134

**Budgetary Entry**
Debit 4610 Allotments - Realized Resources
Credit 4902 Delivered Orders - Obligations, Paid

**Proprietary Entry**
Debit 2922 Contingent Liabilities - Federal Government Sponsored Enterprise
Credit 1010 Fund Balance With Treasury

**U.S. Government Standard General Ledger**
**Account Transactions**

**B300 - B399 DISBURSEMENTS AND PAYABLES - Commitments/Undelivered Orders/Expended Authority - Unpaid**

B302 To record a commitment of unobligated amounts in programs subject to apportionment.
**Comment:** To decrease the commitment, reverse this transaction.

**Budgetary Entry**
Debit 4610 Allotments - Realized Resources
Credit 4700 Commitments - Programs Subject to Apportionment

**Proprietary Entry**
None

B304 To record a commitment of unobligated balances in programs exempt from apportionment.
**Comment:** To decrease the commitment, reverse this transaction.

**Budgetary Entry**
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4720 Commitments - Programs Exempt From Apportionment

**Proprietary Entry**
None

B306 To record current-year undelivered orders without an advance.
**Comment:** To decrease obligation in the current year, reverse this transaction.

**Budgetary Entry**
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Debit 4700 Commitments - Programs Subject to Apportionment
Debit 4720 Commitments - Programs Exempt From Apportionment
Credit 4801 Undelivered Orders - Obligations, Unpaid

**Proprietary Entry**
None

**U.S. Government Standard General Ledger**
**Account Transactions**

B308 To record current-year undelivered orders with an advance.
**Comment:** See USSGL TC-B604 for the expense.

**Budgetary Entry**
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Debit 4700 Commitments - Programs Subject to Apportionment
Debit 4720 Commitments - Programs Exempt From Apportionment
Debit 4801 Undelivered Orders - Obligations, Unpaid
Credit 4802 Undelivered Orders - Obligations, Prepaid/Advanced

**Proprietary Entry**
Debit 1410 Advances and Prepayments
Credit 1010 Fund Balance With Treasury

B309 To record current-year undelivered orders with an advance using a U.S. Debit Card.
**Comment:** See USSGL TC-B604 for the expense.
**Reference:** USSGL implementation guidance; U.S. Debit Card Program

**Budgetary Entry**
Debit 4700 Commitments - Programs Subject to Apportionment
Credit 4802 Undelivered Orders - Obligations, Prepaid/Advanced

**Proprietary Entry**
Debit 1410 Advances and Prepayments
Credit 1125 U.S. Debit Card Funds

B310 To record a current-year undelivered order without an advance where the commitment is more than the undelivered order for commitments in programs subject to apportionment.
**Reference:** USSGL implementation guidance; USSGL Budgetary Accounting Guide

**Budgetary Entry**
Debit 4700 Commitments - Programs Subject to Apportionment
Credit 4610 Allotments - Realized Resources
Credit 4801 Undelivered Orders - Obligations, Unpaid

**Proprietary Entry**
None

**U.S. Government Standard General Ledger**
**Account Transactions**

B312 To record a current-year undelivered order without an advance where the commitment is more than the undelivered order for commitments in programs exempt from apportionment.
**Reference:** USSGL implementation guidance; USSGL Budgetary Accounting Guide

**Budgetary Entry**
Debit 4720 Commitments - Programs Exempt From Apportionment
Credit 4620 Unobligated Funds Exempt From Apportionment
Credit 4801 Undelivered Orders - Obligations, Unpaid

**Proprietary Entry**
None

B314 To record a current-year undelivered order without an advance where the commitment is less than the undelivered order for commitments in programs subject to apportionment.
**Reference:** USSGL implementation guidance; USSGL Budgetary Accounting Guide

**Budgetary Entry**
Debit 4610 Allotments - Realized Resources
Debit 4700 Commitments - Programs Subject to Apportionment
Credit 4801 Undelivered Orders - Obligations, Unpaid

**Proprietary Entry**
None

B316 To record a current-year undelivered order without an advance where the commitment is less than the undelivered order for commitments in programs exempt from apportionment.
**Reference:** USSGL implementation guidance; USSGL Budgetary Accounting Guide

**Budgetary Entry**
Debit 4620 Unobligated Funds Exempt From Apportionment
Debit 4720 Commitments - Programs Exempt From Apportionment
Credit 4801 Undelivered Orders - Obligations, Unpaid

**Proprietary Entry**
None

**U.S. Government Standard General Ledger**
**Account Transactions**

**B400 - B599 DISBURSEMENTS AND PAYABLES - Payables/Accrued Liabilities**

B402 To record the delivery of goods or services and to accrue a liability.
**Comment:** If funded by a direct appropriation, also post USSGL TC-B134. Assume a title has been passed when the goods are received. Also post USSGL TCs G120, G122, and G124 to track purchases. For payroll and benefits, see USSGL TC-E102. For "in-process type" accounts, see USSGL TC-D514. Due to the reconciliation of interagency expenses and revenues, agencies first must record all direct costs to a USSGL account 6000 expense series account and then offset those amounts using USSGL account 6610 when the costs are capitalized to the appropriate "in-process type" account. For other payroll related transactions, see USSGL TCs-E104 through E117. Record USSGL account 2190 for grants payable.

**Budgetary Entry**
Debit 4801 Undelivered Orders - Obligations, Unpaid
Credit 4901 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**
Debit 1511 Operating Materials and Supplies Held for Use
Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Debit 1521 Inventory Purchased for Resale
Debit 1522 Inventory Held in Reserve for Future Sale
Debit 1525 Inventory - Raw Materials
Debit 1527 Inventory - Finished Goods
Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Debit 1571 Stockpile Materials Held in Reserve
Debit 1572 Stockpile Materials Held for Sale
Debit 1591 Other Related Property
Debit 1711 Land and Land Rights
Debit 1712 Improvements to Land
Debit 1720 Construction-in-Progress
Debit 1730 Buildings, Improvements, and Renovations
Debit 1740 Other Structures and Facilities
Debit 1750 Equipment
Debit 1820 Leasehold Improvements
Debit 1830 Internal-Use Software
Debit 1832 Internal-Use Software in Development
Debit 1840 Other Natural Resources
Debit 1890 Other General Property, Plant, and Equipment
Debit 1990 Other Assets
Debit 6100 Operating Expenses/Program Costs
Debit 6400 Benefit Expense
Debit 6900 Nonproduction Costs
Credit 2110 Accounts Payable
Credit 2130 Contract Holdbacks
Credit 2190 Other Liabilities With Related Budgetary Obligations
Credit 2191 Employee Health Care Liability Incurred but Not Reported
Credit 2210 Accrued Funded Payroll and Leave
Credit 2211 Withholdings Payable
Credit 2213 Employer Contributions and Payroll Taxes Payable

**U.S. Government Standard General Ledger**
**Account Transactions**

B404 To record a downward adjustment of a current-year unpaid undelivered order.

**Budgetary Entry**
Debit 4801 Undelivered Orders - Obligations, Unpaid
Credit 4610 Allotments - Realized Resources
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
None

**U.S. Government Standard General Ledger**
**Account Transactions**

B406 To record the delivery of goods and services in the same year the order was placed and to accrue a liability. The current-year expended authority is more than the original obligation.
**Comment:** If funded by a direct appropriation, also post TC-B134. For payroll and benefits, see USSGL TC-E102. Assume a title has been passed when the goods are received. Also post USSGL TCs G120, G122, and G124 to track purchases. For "in-process type" accounts, see USSGL TC-D514. Due to the reconciliation of interagency expenses and revenues, agencies must first record all direct costs to a USSGL account 6000 expense series account and then offset those amounts using USSGL account 6610 when the costs are capitalized to the appropriate "in-process type" account. For other payroll related transactions, see USSGL TCs-E104 through E117.

**Budgetary Entry**
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4901 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**
Debit 1511 Operating Materials and Supplies Held for Use
Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Debit 1521 Inventory Purchased for Resale
Debit 1522 Inventory Held in Reserve for Future Sale
Debit 1525 Inventory - Raw Materials
Debit 1527 Inventory - Finished Goods
Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Debit 1571 Stockpile Materials Held in Reserve
Debit 1572 Stockpile Materials Held for Sale
Debit 1591 Other Related Property
Debit 1711 Land and Land Rights
Debit 1712 Improvements to Land
Debit 1720 Construction-in-Progress
Debit 1730 Buildings, Improvements, and Renovations
Debit 1740 Other Structures and Facilities
Debit 1750 Equipment
Debit 1820 Leasehold Improvements
Debit 1830 Internal-Use Software
Debit 1832 Internal-Use Software in Development
Debit 1840 Other Natural Resources
Debit 1890 Other General Property, Plant, and Equipment
Debit 1990 Other Assets
Debit 6100 Operating Expenses/Program Costs
Debit 6900 Nonproduction Costs
Credit 2110 Accounts Payable
Credit 2130 Contract Holdbacks

**U.S. Government Standard General Ledger**
**Account Transactions**

B408 To reclassify payable schedules for disbursements to "in-transit" until the payment schedule is confirmed.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 2110 Accounts Payable
Debit 2112 Accounts Payable for Federal Government Sponsored Enterprise
Debit 2130 Contract Holdbacks
Debit 2160 Entitlement Benefits Due and Payable
Debit 2190 Other Liabilities With Related Budgetary Obligations
Debit 2210 Accrued Funded Payroll and Leave
Debit 2211 Withholdings Payable
Debit 2213 Employer Contributions and Payroll Taxes Payable
Debit 2215 Other Post Employment Benefits Due and Payable
Debit 2940 Capital Lease Liability
Credit 2120 Disbursements in Transit

B410 To record advances and prepayments "in transit" until disbursements are confirmed.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1410 Advances and Prepayments
Credit 2120 Disbursements in Transit

B412 To record an obligation and accounts payable in an unexpired appropriation for a valid bill related to a canceled appropriation.
**Comment:** This transaction is simultaneously posted with USSGL TC-D145. Also post USSGL TC-B134.
**Reference:** USSGL implementation guidance; Canceled Payables

**Budgetary Entry**
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4901 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**
Debit 6100 Operating Expenses/Program Costs
Credit 2110 Accounts Payable

**U.S. Government Standard General Ledger**
**Account Transactions**

B416 To record the collecting agency's estimated accrued tax refunds payable and related interest funded by a direct appropriation.
**Comment:** This activity is not related to USSGL TC-B118. Also post USSGL TC-B134.
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources"

**Budgetary Entry**
Debit 4450 Unapportioned Authority
Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Debit 4700 Commitments - Programs Subject to Apportionment
Debit 4720 Commitments - Programs Exempt From Apportionment
Credit 4901 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**
Debit 5890 Tax Revenue Refunds - Not Otherwise Classified
Debit 5891 Tax Revenue Refunds - Individual
Debit 5892 Tax Revenue Refunds - Corporate
Debit 5893 Tax Revenue Refunds - Unemployment
Debit 5894 Tax Revenue Refunds - Excise
Debit 5895 Tax Revenue Refunds - Estate and Gift
Debit 5896 Tax Revenue Refunds - Customs
Debit 6330 Other Interest Expenses
Credit 2110 Accounts Payable
Credit 2140 Accrued Interest Payable - Not Otherwise Classified
Credit 2190 Other Liabilities With Related Budgetary Obligations

B418 To record the accrual of interest expenses incurred, not yet paid.
**Comment:** If funded by a direct appropriation, also post USSGL TC-B134. Reverse accruals at the beginning of the next fiscal year.

**Budgetary Entry**
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4901 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**
Debit 6310 Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank
Debit 6320 Interest Expenses on Securities
Debit 6330 Other Interest Expenses
Credit 2140 Accrued Interest Payable - Not Otherwise Classified
Credit 2141 Accrued Interest Payable - Debt

**U.S. Government Standard General Ledger**
**Account Transactions**

B420 To record the liability for cost to be funded in the future.
**Comment:** Reverse accruals at the beginning of the next accounting period. See USSGL TC-B402 to record currently funded capital lease liability.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 6800 Future Funded Expenses
Credit 2160 Entitlement Benefits Due and Payable
Credit 2170 Subsidy Payable to the Financing Account
Credit 2191 Employee Health Care Liability Incurred but Not Reported
Credit 2220 Unfunded Leave
Credit 2290 Other Unfunded Employment Related Liability
Credit 2610 Actuarial Pension Liability
Credit 2620 Actuarial Health Insurance Liability
Credit 2630 Actuarial Life Insurance Liability
Credit 2660 Actuarial Liabilities for Federal Insurance and Guarantee Programs
Credit 2670 Actuarial Liabilities for Treasury-Managed Benefit Programs
Credit 2690 Other Actuarial Liabilities
Credit 2990 Other Liabilities Without Related Budgetary Obligations
Credit 2995 Estimated Cleanup Cost Liability

B422 To record the unfunded FECA liability and unfunded unemployment liability.
**Comment:** Unfunded FECA liability and unfunded unemployment for Federal employees should be reversed when the funding is received.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 6850 Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)
Credit 2225 Unfunded FECA Liability
Credit 2290 Other Unfunded Employment Related Liability

**U.S. Government Standard General Ledger**
**Account Transactions**

B424 To record a contingent liability.
**Comment:** Reverse this entry when realization indicates no contingent liability.
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**
None

**Proprietary Entry**
Debit 6800 Future Funded Expenses
Debit 7290 Other Losses
Credit 2920 Contingent Liabilities
Credit 2922 Contingent Liabilities - Federal Government Sponsored Enterprise

B425 To record a contingent liability related to a capital transfer.
**Comment:** Refer to FASAB SFFAS No. 5, "Accounting for Liabilities of the Federal Government," for discussion of contingent liabilities.
**Reference:** USSGL implementation guidance; Capital Transfers.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 5792 Financing Sources To Be Transferred Out - Contingent Liability
Credit 2923 Contingent Liability for Capital Transfers

B426 To record an increase in actuarial liabilities for benefit plans.
**Comment:** Reverse this entry for a decrease.
**Reference:** USSGL implementation guidance; FECA Liability

**Budgetary Entry**
None

**Proprietary Entry**
Debit 7600 Changes in Actuarial Liability
Credit 2650 Actuarial FECA Liability
Credit 2660 Actuarial Liabilities for Federal Insurance and Guarantee Programs
Credit 2670 Actuarial Liabilities for Treasury-Managed Benefit Programs
Credit 2690 Other Actuarial Liabilities

**U.S. Government Standard General Ledger**
**Account Transactions**

B428 To record the payable to borrowers from sales of foreclosed property with recourse.
**Comment:** Excess of sales proceeds over cost to the Federal Government is paid to borrowers. If funded by a direct appropriation, also post USSGL TC-B134.
**Reference:** USSGL Implementation guidance; Credit Reform Case Study

**Budgetary Entry**
Debit 4610 Allotments - Realized Resources
Credit 4901 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**
Debit 1551 Foreclosed Property
Credit 2110 Accounts Payable

B430 To record the inventory purchased for a resale under historical cost (title was passed).
**Comment:** If funded by a direct appropriation, also post USSGL TC-B134. Also post USSGL TC G122 to track purchases.
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4901 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**
Debit 1521 Inventory Purchased for Resale
Credit 2110 Accounts Payable

B432 To record the fair market value of real and intangible forfeited property.
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1541 Forfeited Property Held for Sale
Credit 2320 Other Deferred Revenue

**U.S. Government Standard General Ledger**
**Account Transactions**

B434 To record an unclaimed and abandoned item that has met the statutory and/or regulatory requirements for forfeiture.
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1541 Forfeited Property Held for Sale
Credit 2320 Other Deferred Revenue

B436 To record the funded portion of cleanup costs that was previously estimated.
**Comment:** If the cleanup cost is part of an ongoing operation, then the liability associated with the cleanup should be reported as accounts payable. Also post USSGL TC-B134 for appropriations used.
**Reference:** USSGL implementation guidance; Environmental Cleanup Cost Case Study

**Budgetary Entry**
Debit 4610 Allotments - Realized Resources
Debit 4801 Undelivered Orders - Obligations, Unpaid
Credit 4901 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**
Debit 2995 Estimated Cleanup Cost Liability
Debit 6100 Operating Expenses/Program Costs
Debit 6900 Nonproduction Costs
Credit 2110 Accounts Payable
Credit 6800 Future Funded Expenses

B438 To record capital lease liability.
**Comment:** If capital lease is with a non-Federal entity, the agency must have sufficient budgetary resources up front to cover the present value of the lease payments discounted using Treasury interest rates. Also post USSGL TC-B134 if funded by a direct appropriation. Also post USSGL TC-G122 to track purchases.

**Budgetary Entry**
Debit 4801 Undelivered Orders - Obligations, Unpaid
Credit 4901 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**
Debit 1810 Assets Under Capital Lease
Credit 2940 Capital Lease Liability

**U.S. Government Standard General Ledger**
**Account Transactions**

B440 To record capitalized loan interest payable on Federal Financing Bank (FFB) non-credit reform loans borrowed from Treasury for interest payable amounts previously accrued.
**Comment:** This transaction is recorded by FFB only. See USSGL TC-B418 for the initial accrual and USSGL TC-B113 for the payment of the accrual.
**Reference:** USSGL implementation guidance; Disposition of Borrowings With Capitalized Interest

**Budgetary Entry**
None

**Proprietary Entry**
Debit 2140 Accrued Interest Payable - Not Otherwise Classified
Credit 2511 Capitalized Loan Interest Payable - Non-Credit Reform

**U.S. Government Standard General Ledger**
**Account Transactions**

**B600 - B699 DISBURSEMENTS AND PAYABLES - Advances and Prepayments**

B602 To record revenue received in advance.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 2320 Other Deferred Revenue

**U.S. Government Standard General Ledger**
**Account Transactions**

B604 To record the current-year expended authority where the undelivered order was prepaid or advanced. The current-year authority is the same as the original order.
**Comment:** See USSGL TC-A710 to see the reimbursable authority and USSGL TC-B308 for the original prepayment. If funded by a direct appropriation, also post USSGL TC-B134. Also post USSGL TCs G120, G122, and G124 to track purchases.
**Reference:** USSGL implementation guidance; USSGL Budgetary Accounting Guide

**Budgetary Entry**
Debit 4802 Undelivered Orders - Obligations, Prepaid/Advanced
Credit 4902 Delivered Orders - Obligations, Paid

**Proprietary Entry**
Debit 1511 Operating Materials and Supplies Held for Use
Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Debit 1521 Inventory Purchased for Resale
Debit 1522 Inventory Held in Reserve for Future Sale
Debit 1525 Inventory - Raw Materials
Debit 1527 Inventory - Finished Goods
Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Debit 1571 Stockpile Materials Held in Reserve
Debit 1572 Stockpile Materials Held for Sale
Debit 1591 Other Related Property
Debit 1711 Land and Land Rights
Debit 1712 Improvements to Land
Debit 1720 Construction-in-Progress
Debit 1730 Buildings, Improvements, and Renovations
Debit 1740 Other Structures and Facilities
Debit 1750 Equipment
Debit 1820 Leasehold Improvements
Debit 1830 Internal-Use Software
Debit 1832 Internal-Use Software in Development
Debit 1840 Other Natural Resources
Debit 1890 Other General Property, Plant, and Equipment
Debit 1990 Other Assets
Debit 6100 Operating Expenses/Program Costs
Debit 6400 Benefit Expense
Debit 6900 Nonproduction Costs
Credit 1410 Advances and Prepayments

**U.S. Government Standard General Ledger**
**Account Transactions**

B606 To record current-year expended authority using a U.S. Debit Card.
**Comment:** This transaction is used when an agency issues a U.S. Debit Card to a recipient as a reimbursement or entitlement.
**Reference:** USSGL implementation guidance; U.S. Debit Card Program

**Budgetary Entry**
Debit 4700 Commitments - Programs Subject to Apportionment
Credit 4902 Delivered Orders - Obligations, Paid

**Proprietary Entry**
Debit 6100 Operating Expenses/Program Costs
Credit 1125 U.S. Debit Card Funds

B610 To reduce an unfilled customer order with advance from a prior-year reimbursable while maintaining a resource to support the obligation and outlay.
**Comment:** The amount in USSGL account 4222 not supported by obligations must be zero on the preclosing trial balance when the TAFS is expiring.
**Reference:** USSGL implementation guidance; Prior-Year Advances or Other Offsetting Collections Refunded in the Current Year as Obligations and Outlays.

**Budgetary Entry**
Debit 4253 Prior-Year Unfilled Customer Orders With Advance - Refunds Paid
Credit 4222 Unfilled Customer Orders With Advance

**Proprietary Entry**
None

**U.S. Government Standard General Ledger**
**Account Transactions**

**C100 - C399 COLLECTIONS AND RECEIVABLES - Receipts**

C101 To record the transfer of recognized subsidy from the program fund to the financing fund.
**Reference:** USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and Reporting Guide

**Budgetary Entry**
Debit 4221 Unfilled Customer Orders Without Advance
Credit 4070 Anticipated Collections From Federal Sources

**Proprietary Entry**
None

C102 To record service in kind provided by non-Federal sources.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 6100 Operating Expenses/Program Costs
Credit 5610 Donated Revenue - Nonfinancial Resources

C103 To record the collection of subsidy costs in the financing account.
**Reference:** USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and Reporting Guide

**Budgetary Entry**
Debit 4271 Actual Program Fund Subsidy Collected
Credit 4070 Anticipated Collections From Federal Sources
Credit 4221 Unfilled Customer Orders Without Advance

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 1389 Allowance for Subsidy - Loans - Troubled Assets Relief Program
Credit 1399 Allowance for Subsidy
Credit 2180 Loan Guarantee Liability

**U.S. Government Standard General Ledger**
**Account Transactions**

C106 To record the collection of reestimated subsidy in the financing account.
**Comment:** Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. Also post TC-A120 to record allotment of authority not previously anticipated.
**Reference:** USSGL implementation guidance; Credit Reform Case Studies

**Budgetary Entry**
Debit 4271 Actual Program Fund Subsidy Collected
Credit 4070 Anticipated Collections From Federal Sources
Credit 4450 Unapportioned Authority

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 1310 Accounts Receivable

C107 To record the receipt of previously anticipated collections for loans related to the Troubled Asset Relief Program.
**Comment:** See USSGL TC-C108 for unidentified collections. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

**Budgetary Entry**
Debit 4260 Actual Collections of "governmental-type" Fees
Debit 4261 Actual Collections of Business-Type Fees
Debit 4262 Actual Collections of Loan Principal
Debit 4263 Actual Collections of Loan Interest
Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources
Debit 4267 Other Actual "governmental-type" Collections From Non-Federal Sources
Debit 4273 Interest Collected From Treasury
Debit 4276 Actual Collections From Financing Fund
Debit 4277 Other Actual Collections - Federal
Credit 4060 Anticipated Collections From Non-Federal Sources

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 1380 Loans Receivable - Troubled Assets Relief Program
Credit 1381 Interest Receivable - Loans - Troubled Assets Relief Program
Credit 1389 Allowance for Subsidy - Loans - Troubled Assets Relief Program
Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds

**U.S. Government Standard General Ledger**
**Account Transactions**

C108 To record collections in nonfiduciary deposit funds.
**Comment:** Interest income that was not previously accrued from investments held by nonfiduciary deposit funds should also be recorded in this transaction.
**Reference:** USSGL implementation guidance; Nonfiduciary Deposit Fund with Investment Authority and Clearing Account Guidance

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Debit 1190 Other Cash
Credit 2400 Liability for Nonfiduciary Deposit Funds and Undeposited Collections

**U.S. Government Standard General Ledger**
**Account Transactions**

C109 To record the receipt of previously anticipated collections.
**Comment:** See USSGL TC-C108 for unidentified collections. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. See USSGL TCs-A710, A712, A714, and C186 for reimbursable agreement transactions.
**Reference:** USSGL implementation guidance; USSGL Budgetary Accounting Guide

**Budgetary Entry**
Debit 4260 Actual Collections of "governmental-type" Fees
Debit 4261 Actual Collections of Business-Type Fees
Debit 4262 Actual Collections of Loan Principal
Debit 4263 Actual Collections of Loan Interest
Debit 4264 Actual Collections of Rent
Debit 4265 Actual Collections From Sale of Foreclosed Property
Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources
Debit 4267 Other Actual "governmental-type" Collections From Non-Federal Sources
Debit 4273 Interest Collected From Treasury
Debit 4276 Actual Collections From Financing Fund
Debit 4277 Other Actual Collections - Federal
Credit 4060 Anticipated Collections From Non-Federal Sources
Credit 4070 Anticipated Collections From Federal Sources

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 1310 Accounts Receivable
Credit 1320 Employment Benefit Contributions Receivable
Credit 1340 Interest Receivable - Not Otherwise Classified
Credit 1341 Interest Receivable - Loans
Credit 1342 Interest Receivable - Investments
Credit 1343 Interest Receivable - Taxes
Credit 1350 Loans Receivable
Credit 1360 Penalties and Fines Receivable - Not Otherwise Classified
Credit 1361 Penalties and Fines Receivable - Loans
Credit 1363 Penalties and Fines Receivable - Taxes
Credit 1370 Administrative Fees Receivable - Not Otherwise Classified
Credit 1371 Administrative Fees Receivable - Loans
Credit 1373 Administrative Fees Receivable - Taxes
Credit 1399 Allowance for Subsidy
Credit 1551 Foreclosed Property
Credit 5100 Revenue From Goods Sold
Credit 5200 Revenue From Services Provided
Credit 5310 Interest Revenue - Other
Credit 5311 Interest Revenue - Investments
Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds
Credit 5320 Penalties and Fines Revenue
Credit 5325 Administrative Fees Revenue
Credit 5400 Benefit Program Revenue

**U.S. Government Standard General Ledger**
**Account Transactions**

Credit 5500 Insurance and Guarantee Premium Revenue
Credit 5750 Expenditure Financing Sources - Transfers-In
Credit 5900 Other Revenue

C110 To reclassify collections to liquidate prior-year deficiency.
**Reference:** USSGL implementation guidance; Spending Authority From Offsetting Collections Applied to Liquidate a Deficiency

**Budgetary Entry**
Debit 4212 Liquidation of Deficiency - Offsetting Collections
Credit 4260 Actual Collections of "governmental-type" Fees
Credit 4261 Actual Collections of Business-Type Fees
Credit 4266 Other Actual Business-Type Collections From Non-Federal Sources
Credit 4267 Other Actual "governmental-type" Collections From Non-Federal Sources
Credit 4277 Other Actual Collections - Federal

**Proprietary Entry**
None

C111 To record collections in clearing account Treasury Account Symbols (TAS).
**Reference:** USSGL implementation guidance; Nonfiduciary Deposit Fund with Investment Authority and Clearing Account Guidance

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 2410 Liability for Clearing Accounts

C112 To record the collection of a refund of an advance or prepayment in the same year as the original obligation.
**Comment:** See USSGL TC-B308 for application of an advance.

**Budgetary Entry**
Debit 4802 Undelivered Orders - Obligations, Prepaid/Advanced
Credit 4610 Allotments - Realized Resources
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 1410 Advances and Prepayments

**U.S. Government Standard General Ledger**
**Account Transactions**

C114 To record unearned revenue collected in advance and deposited to a trust or special fund receipt account.
**Comment:** Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

**Budgetary Entry**
Debit 4114 Appropriated Trust or Special Fund Receipts
Credit 4394 Receipts Unavailable for Obligation Upon Collection
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 2320 Other Deferred Revenue

C116 To record in the financing fund unearned fees collected for undisbursed loans.
**Comment:** Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.
**Reference:** USSGL implementation guidance; Credit Reform Case Study

**Budgetary Entry**
Debit 4261 Actual Collections of Business-Type Fees
Credit 4060 Anticipated Collections From Non-Federal Sources

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 2320 Other Deferred Revenue

C117 To record in the financing fund fees collected when loans are disbursed.
**Comment:** Fees are earned by loan guarantees when the third party disburses.
**Reference:** USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and Reporting Guide

**Budgetary Entry**
Debit 4261 Actual Collections of Business-Type Fees
Credit 4060 Anticipated Collections From Non-Federal Sources

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 2180 Loan Guarantee Liability

**U.S. Government Standard General Ledger**
**Account Transactions**

C118 To record in the financing fund fees earned when loans are disbursed.
**Comment:** For loan guarantees, fees are earned when the third party disburses.
**Reference:** USSGL implementation guidance; Credit Reform Case Studies

**Budgetary Entry**
None

**Proprietary Entry**
Debit 2320 Other Deferred Revenue
Credit 1389 Allowance for Subsidy - Loans - Troubled Assets Relief Program
Credit 1399 Allowance for Subsidy
Credit 2180 Loan Guarantee Liability

C120 To record the maturity of Federal securities acquired at par value by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.
**Comment:** See USSGL TC-C121 for securities acquired at par value by nonfiduciary deposit fund that is matured.
**Reference:** USSGL implementation guidance; FACTS II, Investments in Treasury and Agency Securities

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities

C121 To record the maturity of securities acquired at par value by a nonfiduciary deposit fund.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities

**U.S. Government Standard General Ledger**
**Account Transactions**

C122 To record the maturity of Federal securities acquired at a premium by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.
**Comment:** At maturity an entry is made to complete the amortization of a premium. Refer to USSGL TC-E117 for the amortization transaction. See USSGL TC-C123 for securities acquired at a premium by nonfiduciary deposit fund that matured.
**Reference:** USSGL implementation guidance; FACTS II, Investments in Treasury and Agency Securities

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
Credit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities

C123 To record the maturity of securities acquired at a premium by a nonfiducairy deposit fund.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
Credit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities

**U.S. Government Standard General Ledger**
**Account Transactions**

C124 To record the maturity of Federal securities acquired at a discount by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.

**Comment:** At maturity an entry is made to complete the amortization of a discount. Refer to USSGL TC-E117 for the amortization transaction. The budgetary entry shows the purchase discount is realized as a budgetary resource when the security matures. Special and trust funds use USSGL account 4114. If budgetary resources were previously anticipated, revolving funds credit USSGL account 4070 and special and trust funds credit USSGL account 4120. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. See USSGL TC-C125 for securities acquired at a discount by nonfiduciary deposit fund that matured.

**Reference:** USSGL implementation guidance; FACTS II, Investments in Treasury and Agency Securities

**Budgetary Entry**

Debit 4114 Appropriated Trust or Special Fund Receipts
Debit 4273 Interest Collected From Treasury
- Credit 4070 Anticipated Collections From Federal Sources
- Credit 4120 Anticipated Indefinite Appropriations
- Credit 4394 Receipts Unavailable for Obligation Upon Collection
- Credit 4450 Unapportioned Authority
- Credit 4510 Apportionments
- Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury
Debit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities
Debit 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Debit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
- Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
- Credit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
- Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
- Credit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
- Credit 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt

**U.S. Government Standard General Ledger**
**Account Transactions**

C125 To record the maturity of securities acquired at a discount in a nonfiduciary deposit fund.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Debit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities
Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
Credit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities

C130 To record the collection of a refund of an advance or prepayment that results in a downward adjustment to a prior-year obligation.
**Comment:** Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.
**Reference:** For refunds receivable, see the USSGL implementation guidance; Upward and Downward Adjustments to Expired Appropriations

**Budgetary Entry**
Debit 4872 Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected
Credit 4060 Anticipated Collections From Non-Federal Sources
Credit 4450 Unapportioned Authority
Credit 4650 Allotments - Expired Authority

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 1310 Accounts Receivable
Credit 1410 Advances and Prepayments

**U.S. Government Standard General Ledger**
**Account Transactions**

C132 To record the refunds collected (not previously accrued as receivables) for assets purchased and expenses incurred in a prior year that create budgetary resources.
**Comment:** Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. Reverse USSGL TC-B134 for direct appropriations. Reverse USSGL TCs G120, G122, and G124 to track purchases.

**Budgetary Entry**
Debit 4972 Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected
Credit 4060 Anticipated Collections From Non-Federal Sources
Credit 4070 Anticipated Collections From Federal Sources
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment
Credit 4650 Allotments - Expired Authority

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 1511 Operating Materials and Supplies Held for Use
Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Credit 1521 Inventory Purchased for Resale
Credit 1522 Inventory Held in Reserve for Future Sale
Credit 1525 Inventory - Raw Materials
Credit 1526 Inventory - Work-in-Process
Credit 1527 Inventory - Finished Goods
Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Credit 1571 Stockpile Materials Held in Reserve
Credit 1572 Stockpile Materials Held for Sale
Credit 1591 Other Related Property
Credit 1711 Land and Land Rights
Credit 1712 Improvements to Land
Credit 1720 Construction-in-Progress
Credit 1730 Buildings, Improvements, and Renovations
Credit 1740 Other Structures and Facilities
Credit 1750 Equipment
Credit 1810 Assets Under Capital Lease
Credit 1820 Leasehold Improvements
Credit 1830 Internal-Use Software
Credit 1832 Internal-Use Software in Development
Credit 1840 Other Natural Resources
Credit 1890 Other General Property, Plant, and Equipment
Credit 1990 Other Assets
Credit 6100 Operating Expenses/Program Costs
Credit 6400 Benefit Expense
Credit 6500 Cost of Goods Sold
Credit 6900 Nonproduction Costs

**U.S. Government Standard General Ledger**
**Account Transactions**

C134 To record the refunds collected (not previously accrued as receivables) for assets purchased and expenses incurred in the current year.
**Comment:** Reverse USSGL TC-B134 for direct appropriations. Reverse USSGL TCs G120, G122, and G124 to adjust tracked purchases.

**Budgetary Entry**
Debit 4902 Delivered Orders - Obligations, Paid
Credit 4610 Allotments - Realized Resources
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 1511 Operating Materials and Supplies Held for Use
Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Credit 1522 Inventory Held in Reserve for Future Sale
Credit 1525 Inventory - Raw Materials
Credit 1526 Inventory - Work-in-Process
Credit 1527 Inventory - Finished Goods
Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Credit 1571 Stockpile Materials Held in Reserve
Credit 1572 Stockpile Materials Held for Sale
Credit 1591 Other Related Property
Credit 1711 Land and Land Rights
Credit 1712 Improvements to Land
Credit 1720 Construction-in-Progress
Credit 1730 Buildings, Improvements, and Renovations
Credit 1740 Other Structures and Facilities
Credit 1750 Equipment
Credit 1810 Assets Under Capital Lease
Credit 1820 Leasehold Improvements
Credit 1830 Internal-Use Software
Credit 1832 Internal-Use Software in Development
Credit 1840 Other Natural Resources
Credit 1890 Other General Property, Plant, and Equipment
Credit 1990 Other Assets
Credit 6100 Operating Expenses/Program Costs
Credit 6500 Cost of Goods Sold
Credit 6900 Nonproduction Costs

**U.S. Government Standard General Ledger**
**Account Transactions**

C136 To record the collection of receivables for assets purchased or expenses incurred in a prior year that create budgetary resources when collected.
**Comment:** USSGL TC-C414 records the refund receivable. Reverse USSGL TC-B134 for direct appropriations. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. Reverse USSGL TCs G120, G122, and G124 to adjust tracked purchases. Also post USSGL TC-D582 to reclassify the reduction of an expense from unfunded to funded.
**Reference:** For refunds receivable, see the USSGL implementation guidance; Upward and Downward Adjustments to Expired Appropriations

**Budgetary Entry**
Debit 4972 Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected
Credit 4060 Anticipated Collections From Non-Federal Sources
Credit 4070 Anticipated Collections From Federal Sources
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment
Credit 4650 Allotments - Expired Authority

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 1310 Accounts Receivable

C137 To record the restitution of the imprest fund loss.
**Comment:** Reverse USSGL TC-B134 for direct appropriations.

**Budgetary Entry**
Debit 4902 Delivered Orders - Obligations, Paid
Credit 4610 Allotments - Realized Resources

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Debit 6790 Other Expenses Not Requiring Budgetary Resources
Credit 1310 Accounts Receivable
Credit 7290 Other Losses

**U.S. Government Standard General Ledger**
**Account Transactions**

C138 To record the collection of refunds receivable for assets purchased or expenses incurred in the current year that create budgetary resources when collected.
**Comment:** See USSGL TC-C414 for the accrued receivable. Reverse USSGL TC-B134 for direct appropriations and USSGL TCs G120, G122, and G124 to adjust tracked purchases. Also post USSGL TC-D582 to reclassify the reduction of an expense from unfunded to funded.

**Budgetary Entry**
Debit 4902 Delivered Orders - Obligations, Paid
Credit 4610 Allotments - Realized Resources
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 1310 Accounts Receivable

C139 To record the deduction of an employee's pay for reimbursement of Federal Employees Health Benefits paid by the employer while the employee was in a leave without pay status.
**Comment:** Also post USSGL TC-D582 to reclassify the reduction of expenses from unfunded to funded. Reverse USSGL TC-B134.
**Reference:** USSGL guidance; Federal Employee Health Benefit/Leave Without Pay Status.

**Budgetary Entry**
Debit 4902 Delivered Orders - Obligations, Paid
Credit 4610 Allotments - Realized Resources
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 1310 Accounts Receivable

C140 To record the collection of receivables from Federal sources.

**Budgetary Entry**
Debit 4273 Interest Collected From Treasury
Debit 4277 Other Actual Collections - Federal
Credit 4283 Interest Receivable From Treasury
Credit 4287 Other Federal Receivables

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 1310 Accounts Receivable
Credit 1340 Interest Receivable - Not Otherwise Classified
Credit 1341 Interest Receivable - Loans
Credit 1342 Interest Receivable - Investments
Credit 1343 Interest Receivable - Taxes

**U.S. Government Standard General Ledger**
**Account Transactions**

C141 To record a collection of non-Federal revenue reported on the Statement of Custodial Activity or on the custodial footnote that is deposited into a General Fund receipt account.
**Comment:** Also post USSGLs TC-C142. See TC-C143 if previously accrued. See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources"

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 5310 Interest Revenue - Other
Credit 5311 Interest Revenue - Investments
Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds
Credit 5320 Penalties and Fines Revenue
Credit 5325 Administrative Fees Revenue
Credit 5600 Donated Revenue - Financial Resources
Credit 5800 Tax Revenue Collected - Not Otherwise Classified
Credit 5801 Tax Revenue Collected - Individual
Credit 5802 Tax Revenue Collected - Corporate
Credit 5803 Tax Revenue Collected - Unemployment
Credit 5804 Tax Revenue Collected - Excise
Credit 5805 Tax Revenue Collected - Estate and Gift
Credit 5806 Tax Revenue Collected - Customs
Credit 5900 Other Revenue
Credit 5923 Valuation Change in Investments - Beneficial Interest in Trust

C142 To record a contra-revenue in the amount of revenue collected for others and to establish a custodial liability.
**Comment:** To record revenue, see USSGL TC-C141. To reduce the custodial liability for amounts transferred out, see USSGL TC-A210.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 5990 Collections for Others - Statement of Custodial Activity
Credit 2980 Custodial Liability

**U.S. Government Standard General Ledger**
**Account Transactions**

C143 To record the collection of receivables of custodial revenue from a non-Federal source that is deposited to a miscellaneous receipt account.
**Comment:** If a collection is reported on the Statement of Custodial Activity or the custodial footnote, also post USSGL TCs-D584 and D586 (if related to tax revenue); If a collection is not reported on the Statement of Custodial Activity nor on the custodial footnote, also post USSGL TC-D585; If a collection was not previously accrued, see USSGL TCs-C141 or C147; See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 1310 Accounts Receivable
Credit 1325 Taxes Receivable
Credit 1340 Interest Receivable - Not Otherwise Classified
Credit 1341 Interest Receivable - Loans
Credit 1342 Interest Receivable - Investments
Credit 1343 Interest Receivable - Taxes
Credit 1360 Penalties and Fines Receivable - Not Otherwise Classified
Credit 1363 Penalties and Fines Receivable - Taxes
Credit 1370 Administrative Fees Receivable - Not Otherwise Classified
Credit 1371 Administrative Fees Receivable - Loans
Credit 1373 Administrative Fees Receivable - Taxes
Credit 1381 Interest Receivable - Loans - Troubled Assets Relief Program

C144 To record undeposited collections.
**Comment:** Reverse entry upon disposition of undeposited collections.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1110 Undeposited Collections
Credit 2400 Liability for Nonfiduciary Deposit Funds and Undeposited Collections

**U.S. Government Standard General Ledger**
**Account Transactions**

C145 To record the collection of revenue or other financing sources that were not previously accrued into a General Fund receipt account. These collections are not reported on the Statement of Custodial Activity
**Comment:** Also post USSGL TC-C147. For the transfer-in of nonbudgetary fund balance to other Federal entities without reimbursements, see USSGL TC-C155. For custodial collections reported on the Statement of Custodial Activity or on the custodial footnote, see USSGL TC-C141. See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.
**Reference:** USSGL implementation guidance; General Fund Receipt Account Guide

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 5100 Revenue From Goods Sold
Credit 5200 Revenue From Services Provided
Credit 5310 Interest Revenue - Other
Credit 5311 Interest Revenue - Investments
Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds
Credit 5314 Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act
Credit 5325 Administrative Fees Revenue
Credit 5790 Other Financing Sources
Credit 5795 Seigniorage
Credit 5900 Other Revenue

C147 To record an offset for amounts collected for others and to establish a liability for non-entity assets that are not reported on the Statement of Custodial Activity or on the custodial footnote.
**Comment:** To record contra-custodial revenue reported on the Statement of Custodial Activity or on the custodial footnote and to establish custodial liability, see transaction USSGL TC-C142. See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.
**Reference:** USSGL implementation guidance; General Fund Receipt Account Guide

**Budgetary Entry**
None

**Proprietary Entry**
Debit 5993 Offset to Non-Entity Collections - Statement of Changes in Net Position
Credit 2985 Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity

**U.S. Government Standard General Ledger**
**Account Transactions**

C149 To record the collection of loans receivable by the Bureau of the Public Debt and deposit directly into a Treasury Account Symbol that does not have budget authority.
**Comment:** Also post USSGL TC–F124 and/or TC–F125 to close USSGL account 2985. Record USSGL account 7212 when there is a loss on the repayment.
**Reference:** USSGL implementation guidance; Disposition of Borrowings With Capitalized Interest

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Debit 7212 Losses on Disposition of Borrowings
Credit 1350 Loans Receivable

C150 To record the receipt of other cash and noncash monetary assets.
**Comment:** See USSGL TC-C108.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1190 Other Cash
Debit 1193 International Monetary Fund Assets - Reserve Position
Debit 1194 Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights
Debit 1195 Other Monetary Assets
Credit 2990 Other Liabilities Without Related Budgetary Obligations

C151 To record the collection of capitalized loan interest receivable by the Bureau of the Public Debt and deposit directly into a Treasury Account Symbol that does not have budget authority.
**Comment:** See USSGL TC-C444 for the establishment of the capitalized loan interest receivable. Also post USSGL TC–F124 to close USSGL account 2985.
**Reference:** USSGL implementation guidance; Disposition of Borrowings With Capitalized Interest

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 1351 Capitalized Loan Interest Receivable - Non-Credit Reform

**U.S. Government Standard General Ledger**
**Account Transactions**

C153 To record the collection of loans receivable, accounted for under the provisions of the Federal Credit Reform Act, by the Bureau of the Public Debt and deposit directly into a Treasury Account Symbol that does not have budget authority.
**Comment:** Also post USSGL TC–F124 and/or TC–F125 to close USSGL account 2985. Record USSGL account 7212 when there is a loss on the repayment.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Debit 7212 Losses on Disposition of Borrowings
Credit 1380 Loans Receivable - Troubled Assets Relief Program

C154 To record the collections of unaccrued interest on loans from non-Federal sources.
**Comment:** Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

**Budgetary Entry**
Debit 4263 Actual Collections of Loan Interest
Credit 4060 Anticipated Collections From Non-Federal Sources

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 5310 Interest Revenue - Other
Credit 5311 Interest Revenue - Investments
Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds

C155 To record the transfer-in of nonbudgetary fund balance to other Federal entities without reimbursements.
**Comment:** See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.
**Reference:** USSGL implementation guidance; General Fund Receipt Account Guide

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 5775 Nonbudgetary Financing Sources Transferred In

**U.S. Government Standard General Ledger**
**Account Transactions**

C156 To record the collection of interest receivable from securities held by a nonfiduciary deposit fund.
**Comment:** See USSGL TC-C108 for the collection of interest income that was not previously accrued in a nonfiduciary deposit fund.
**Reference:** USSGL Implementation Guide: Nonfiduciary Deposit Fund with Investment Authority and Clearing Account Guidance

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 1342 Interest Receivable - Investments

C158 To record cash donations collected in an expenditure account, as allowed by law.
**Comment:** See USSGL TC-C402 for cash donations. See TC-C192 for foreign currency donations that are not budgetary resources. See USSGL TC-A186 for revenue to available trust and special funds.

**Budgetary Entry**
Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 5600 Donated Revenue - Financial Resources

C161 To record an adjustment to loans and interest receivable based on acquired collateral property without recourse.
**Comment:** Use only for pre-Credit Reform.
**Reference:** USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and Reporting Guide for Foreclosed Property in Federal Credit Programs

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1551 Foreclosed Property
Debit 7210 Losses on Disposition of Assets - Other
Credit 1340 Interest Receivable - Not Otherwise Classified
Credit 1341 Interest Receivable - Loans
Credit 1350 Loans Receivable
Credit 7110 Gains on Disposition of Assets - Other

**U.S. Government Standard General Ledger**
**Account Transactions**

C162 To record an adjustment to loans and interest receivable based on acquired collateral property with recourse.
**Comment:** This transaction does not include bad debt.
**Reference:** USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and Reporting Guide for Foreclosed Property in Federal Credit Programs

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1551 Foreclosed Property
Credit 1340 Interest Receivable - Not Otherwise Classified
Credit 1341 Interest Receivable - Loans
Credit 1350 Loans Receivable

C163 To record an adjustment to loans and interest receivable based on acquired collateral property without recourse.
**Comment:** Use only for post-Credit Reform.
**Reference:** USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and Reporting Guide for Foreclosed Property in Federal Credit Programs

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1399 Allowance for Subsidy
Debit 1551 Foreclosed Property
Credit 1010 Fund Balance With Treasury
Credit 1340 Interest Receivable - Not Otherwise Classified
Credit 1341 Interest Receivable - Loans
Credit 1350 Loans Receivable
Credit 1399 Allowance for Subsidy

**U.S. Government Standard General Ledger**
**Account Transactions**

C164 To record non-cash assets donated by the public.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1511 Operating Materials and Supplies Held for Use
Debit 1525 Inventory - Raw Materials
Debit 1527 Inventory - Finished Goods
Debit 1572 Stockpile Materials Held for Sale
Debit 1591 Other Related Property
Debit 1711 Land and Land Rights
Debit 1730 Buildings, Improvements, and Renovations
Debit 1740 Other Structures and Facilities
Debit 1750 Equipment
Debit 1820 Leasehold Improvements
Debit 1830 Internal-Use Software
Debit 1840 Other Natural Resources
Debit 1890 Other General Property, Plant, and Equipment
Credit 5610 Donated Revenue - Nonfinancial Resources

C166 To record a monetary instrument, including undeposited seized cash.
**Comment:** When seized cash is deposited, see USSGL TC-D586.
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1531 Seized Monetary Instruments
Credit 2990 Other Liabilities Without Related Budgetary Obligations

C170 To record the reclassification of seized monetary instruments from undeposited (recorded in USSGL account 1531) to deposited.
**Comment:** Agencies must use all the USSGL accounts indicated in transaction. Each debit and credit must be in the same amount.
**Reference:** USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1532 Seized Cash Deposited
Debit 2990 Other Liabilities Without Related Budgetary Obligations
Credit 1531 Seized Monetary Instruments
Credit 2400 Liability for Nonfiduciary Deposit Funds and Undeposited Collections

**U.S. Government Standard General Ledger**
**Account Transactions**

C172 To record a revenue for forfeited cash deposited to the forfeiture fund.
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**
Debit 4114 Appropriated Trust or Special Fund Receipts
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 5640 Forfeiture Revenue - Cash and Cash Equivalents

C174 To record undeposited cash that was forfeited.
**Comment:** Reverse USSGL TC-C166.
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1110 Undeposited Collections
Credit 5640 Forfeiture Revenue - Cash and Cash Equivalents

C176 To record cash deposited after forfeiture.
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**
Debit 4114 Appropriated Trust or Special Fund Receipts
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 1110 Undeposited Collections

**U.S. Government Standard General Ledger**
**Account Transactions**

C178 To record the transfer of the title of an asset to the Federal Government for a settlement of tax liability from the taxpayer.
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1541 Forfeited Property Held for Sale
Credit 1310 Accounts Receivable

C180 To record satisfaction of a loan by surrender of a borrower's title to collateral of commodity.
**Comment:** Commodities are valued at net realizable value. The difference between the commodities received and the outstanding loan is charged to the allowance.
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1359 Allowance for Loss on Loans Receivable
Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Credit 1350 Loans Receivable

C182 To record a collection of an advance for an unfilled customer order.
**Comment:** Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. Record USSGL account 4210 if unfilled customer orders were not previously anticipated.
**Reference:** USSGL implementation guidance; Prior-Year Advances or Other Offsetting Collections Refunded in the Current Year as Obligations and Outlays

**Budgetary Entry**
Debit 4222 Unfilled Customer Orders With Advance
Credit 4210 Anticipated Reimbursements and Other Income
Credit 4221 Unfilled Customer Orders Without Advance

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 2310 Liability for Advances and Prepayments

**U.S. Government Standard General Ledger**
**Account Transactions**

C186 To record the collection of receivables in the performing agency for reimbursable services.
**Reference:** USSGL implementation guidance; USSGL Reimbursable Accounting Guide

**Budgetary Entry**
Debit 4252 Reimbursements and Other Income Earned - Collected
Credit 4251 Reimbursements and Other Income Earned - Receivable

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 1310 Accounts Receivable

C188 To record the collection of revenue into unavailable special fund receipt accounts.
**Comment:** See USSGL TCs-A183 and A184 for appropriation of receipts from an unavailable special fund receipt account to a special fund expenditure account.
**Reference:** USSGL implementation guidance; Unavailable Special Fund Receipt Account Transfers

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 5200 Revenue From Services Provided
Credit 5310 Interest Revenue - Other
Credit 5311 Interest Revenue - Investments
Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds
Credit 5320 Penalties and Fines Revenue
Credit 5325 Administrative Fees Revenue
Credit 5900 Other Revenue

C190 To record in a trust fund payments received from a Federal fund relating to exchange transactions.
**Comment:** These payments are defined as expenditure transfers in the budget. See USSGL TC-A510 for nonexchange expenditure transfers-in.
**Reference:** USSGL implementation guidance; Trust Fund Guide

**Budgetary Entry**
Debit 4114 Appropriated Trust or Special Fund Receipts
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 5200 Revenue From Services Provided
Credit 5400 Benefit Program Revenue

**U.S. Government Standard General Ledger**
**Account Transactions**

C192 To record the acquisition of foreign currency in the foreign currency account symbol (X7000 series).
**Comment:** Agencies that have foreign currency account symbols (X7000 series) will make this entry.
**Reference:** USSGL implementation guidance; Accounting for X7000 Accounts

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1200 Foreign Currency
Credit 5600 Donated Revenue - Financial Resources

C194 To record reclaimed (repaid) foreign currency into the foreign currency account symbol (X7000 series) by a disbursing officer.
**Comment:** Agencies that have foreign currency account symbols (X7000 series) will make this entry.
**Reference:** USSGL implementation guidance; Accounting for X7000 Accounts

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1200 Foreign Currency
Debit 7290 Other Losses
Credit 1310 Accounts Receivable

C196 To record a capital transfer received in a Treasury general fund receipt account.
**Comment:** Also post USSGL TC-D585; See USSGL TC-E516 for previously recorded receivables.
**Reference:** USSGL implementation guidance;Capital Transfers.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 1925 Capital Transfers Receivable

C200 To record the maturity of securities, accounted for under the provisions of the Federal Credit Reform Act, acquired at par value.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 1642 Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act
Credit 1644 Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act

**U.S. Government Standard General Ledger**
**Account Transactions**

C202 To record the maturity of securities, accounted for under the provisions of the Federal Credit Reform Act, acquired at a premium.
**Comment:** At maturity an entry is made to complete the amortization of a premium. Refer to USSGL TC-E121 for the amortization transaction.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Credit 1642 Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act
Credit 1644 Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act
Credit 1647 Premium on Securities Accounted for Under the Provisions of the Federal Credit Reform Act

C204 To record the maturity of securities, accounted for under the provisions of the Federal Credit Reform Act, acquired at a discount.
**Comment:** At maturity an entry is made to complete the amortization of a discount. Refer to USSGL TC-E121 for the amortization transaction. The budgetary entry shows the purchase discount is realized as a budgetary resource when the security matures. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.
**Reference:** None

**Budgetary Entry**
Debit 4273 Interest Collected From Treasury
Credit 4450 Unapportioned Authority
Credit 4510 Apportionments
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Debit 1646 Discount on Securities Accounted for Under the Provisions of the Federal Credit Reform Act
Credit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Credit 1642 Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act
Credit 1644 Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act

**U.S. Government Standard General Ledger**
**Account Transactions**

**C400 - C599 COLLECTIONS AND RECEIVABLES - Receivables/Accrued Revenue**

C402 To record an accrual of revenue reported on the Statement of Custodial Activity or on the custodial footnote that is collected by an agency to be deposited directly into a General Fund receipt account.
**Comment:** Also post USSGL TC-C404. For amounts deposited into a General Fund receipt account but not reported on the Statement of Custodial Activity or on the custodial footnote, see USSGL TC-C420. See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.
**Reference:** USSGL implementation guidance; Miscellaneous Receipts; General Fund Receipt Account Guide

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1310 Accounts Receivable
Debit 1325 Taxes Receivable
Debit 1340 Interest Receivable - Not Otherwise Classified
Debit 1341 Interest Receivable - Loans
Debit 1342 Interest Receivable - Investments
Debit 1343 Interest Receivable - Taxes
Debit 1360 Penalties and Fines Receivable - Not Otherwise Classified
Debit 1361 Penalties and Fines Receivable - Loans
Debit 1363 Penalties and Fines Receivable - Taxes
Debit 1370 Administrative Fees Receivable - Not Otherwise Classified
Debit 1371 Administrative Fees Receivable - Loans
Debit 1373 Administrative Fees Receivable - Taxes
Credit 5310 Interest Revenue - Other
Credit 5311 Interest Revenue - Investments
Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds
Credit 5320 Penalties and Fines Revenue
Credit 5325 Administrative Fees Revenue
Credit 5600 Donated Revenue - Financial Resources
Credit 5820 Tax Revenue Accrual Adjustment - Not Otherwise Classified
Credit 5821 Tax Revenue Accrual Adjustment - Individual
Credit 5822 Tax Revenue Accrual Adjustment - Corporate
Credit 5823 Tax Revenue Accrual Adjustment - Unemployment
Credit 5824 Tax Revenue Accrual Adjustment - Excise
Credit 5825 Tax Revenue Accrual Adjustment - Estate and Gift
Credit 5826 Tax Revenue Accrual Adjustment - Customs
Credit 5900 Other Revenue

**U.S. Government Standard General Ledger**
**Account Transactions**

C404 To record contra-revenue in the amount of revenue accrued and establish a custodial liability.
**Comment:** Also post USSGL TC-C402.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 5991 Accrued Collections for Others - Statement of Custodial Activity
Credit 2980 Custodial Liability

C405 To record offset for the amount accrued in a General Fund receipt account and to establish a liability for non-entity assets that are not reported on the Statement of Custodial Activity or on the custodial footnote.
**Comment:** To record accrued contra revenue that is reported on the Statement of Custodial Activity or on the custodial footnote and to establish custodial liability, see transaction USSGL TC-C404. See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.
**Reference:** USSGL implementation guidance; General Fund Receipt Account Guide

**Budgetary Entry**
None

**Proprietary Entry**
Debit 5994 Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position
Credit 2985 Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity

C406 To record receivables for amounts advanced from the financing fund or liquidating fund to cover escrow funds.
**Comment:** Applicable to guaranteed loans
**Reference:** USSGL implementation guidance; Credit Reform Case Studies

**Budgetary Entry**
Debit 4610 Allotments - Realized Resources
Credit 4902 Delivered Orders - Obligations, Paid

**Proprietary Entry**
Debit 1310 Accounts Receivable
Credit 1010 Fund Balance With Treasury

**U.S. Government Standard General Ledger**
**Account Transactions**

C408 To record in the financing fund the disbursement of loans.
**Comment:** Also post USSGL TC-B134 if funded by a direct appropriation.
**Reference:** USSGL implementation guidance; Credit Reform Case Studies

**Budgetary Entry**
Debit 4801 Undelivered Orders - Obligations, Unpaid
Credit 4902 Delivered Orders - Obligations, Paid

**Proprietary Entry**
Debit 1350 Loans Receivable
Debit 1380 Loans Receivable - Troubled Assets Relief Program
Credit 1010 Fund Balance With Treasury

C409 To record the reclassification of interest capitalized on a loan.
**Reference:** Direct Loan Credit Reform Guidance

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1350 Loans Receivable
Credit 1341 Interest Receivable - Loans

C412 To record accrued receivables for modified direct loans moving from the liquidating fund to the financing fund account.
**Comment:** Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.
**Reference:** USSGL implementation guidance; Credit Reform Case Studies

**Budgetary Entry**
Debit 4285 Receivable From the Liquidating Fund
Credit 4070 Anticipated Collections From Federal Sources

**Proprietary Entry**
Debit 1310 Accounts Receivable
Credit 1399 Allowance for Subsidy

**U.S. Government Standard General Ledger**
**Account Transactions**

C414 To record refund receivables from nonfederal sources for assets or expenses that do not create budgetary resources until collected.
**Comment:** USSGL TC-C136 records the collection. USSGL account 6790 includes, but is not limited to, vendor overpayments and benefit overpayments.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1310 Accounts Receivable
Credit 1511 Operating Materials and Supplies Held for Use
Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Credit 1522 Inventory Held in Reserve for Future Sale
Credit 1525 Inventory - Raw Materials
Credit 1526 Inventory - Work-in-Process
Credit 1527 Inventory - Finished Goods
Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Credit 1571 Stockpile Materials Held in Reserve
Credit 1572 Stockpile Materials Held for Sale
Credit 1591 Other Related Property
Credit 1711 Land and Land Rights
Credit 1712 Improvements to Land
Credit 1720 Construction-in-Progress
Credit 1730 Buildings, Improvements, and Renovations
Credit 1740 Other Structures and Facilities
Credit 1750 Equipment
Credit 1810 Assets Under Capital Lease
Credit 1820 Leasehold Improvements
Credit 1830 Internal-Use Software
Credit 1832 Internal-Use Software in Development
Credit 1840 Other Natural Resources
Credit 1890 Other General Property, Plant, and Equipment
Credit 1990 Other Assets
Credit 6500 Cost of Goods Sold
Credit 6790 Other Expenses Not Requiring Budgetary Resources
Credit 6900 Nonproduction Costs

**U.S. Government Standard General Ledger**
**Account Transactions**

C416 To record accrued revenue from Federal sources other than for reimbursables, non-revolving trust and special funds, custodial activity and interest on Treasury securities.
**Comment:** Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

**Budgetary Entry**
Debit 4283 Interest Receivable From Treasury
Debit 4287 Other Federal Receivables
Credit 4070 Anticipated Collections From Federal Sources

**Proprietary Entry**
Debit 1310 Accounts Receivable
Debit 1320 Employment Benefit Contributions Receivable
Debit 1340 Interest Receivable - Not Otherwise Classified
Debit 1341 Interest Receivable - Loans
Debit 1342 Interest Receivable - Investments
Debit 1343 Interest Receivable - Taxes
Debit 1360 Penalties and Fines Receivable - Not Otherwise Classified
Debit 1361 Penalties and Fines Receivable - Loans
Debit 1363 Penalties and Fines Receivable - Taxes
Debit 1370 Administrative Fees Receivable - Not Otherwise Classified
Debit 1371 Administrative Fees Receivable - Loans
Debit 1373 Administrative Fees Receivable - Taxes
Credit 5310 Interest Revenue - Other
Credit 5311 Interest Revenue - Investments
Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds
Credit 5320 Penalties and Fines Revenue
Credit 5325 Administrative Fees Revenue
Credit 5400 Benefit Program Revenue
Credit 5900 Other Revenue

C417 To record interest receivable on securities held by a nonfiduciary deposit fund.
**Comment:** A nonfiduciary deposit fund should not have net position.
**Reference:** USSGL Implementation Guide: Nonfiduciary Deposit Fund with Investment Authority and Clearing Account Guidance

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1342 Interest Receivable - Investments
Credit 2400 Liability for Nonfiduciary Deposit Funds and Undeposited Collections

**U.S. Government Standard General Ledger**
**Account Transactions**

C418 To record interest receivable on securities held by Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.
**Comment:** See USSGL TC-C417 for interest receivable on securities held by a nonfiduciary deposit fund.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1342 Interest Receivable - Investments
Credit 5311 Interest Revenue - Investments

**U.S. Government Standard General Ledger**
**Account Transactions**

C420 To record accrued revenue or other financing sources without budgetary impact.
**Comment:** Receivables from non-Federal sources are not budgetary resources until collected. This transaction should be used if you have a receivable recorded from a transaction with nonfiduciary deposit funds. For Federal and non-Federal receivables reported in a General Fund receipt account, also post USSGL TC-C405. See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.
**Reference:** OMB Circular No. A-11, the Budget totals exclude amounts from deposit fund transactions because the funds are not owned by the Government. Therefore, the budget records transactions between deposit funds and budgetary accounts as transactions with public.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1310 Accounts Receivable
Debit 1320 Employment Benefit Contributions Receivable
Debit 1340 Interest Receivable - Not Otherwise Classified
Debit 1341 Interest Receivable - Loans
Debit 1342 Interest Receivable - Investments
Debit 1343 Interest Receivable - Taxes
Debit 1360 Penalties and Fines Receivable - Not Otherwise Classified
Debit 1361 Penalties and Fines Receivable - Loans
Debit 1363 Penalties and Fines Receivable - Taxes
Debit 1370 Administrative Fees Receivable - Not Otherwise Classified
Debit 1371 Administrative Fees Receivable - Loans
Debit 1373 Administrative Fees Receivable - Taxes
Debit 1381 Interest Receivable - Loans - Troubled Assets Relief Program
Credit 5100 Revenue From Goods Sold
Credit 5200 Revenue From Services Provided
Credit 5310 Interest Revenue - Other
Credit 5311 Interest Revenue - Investments
Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds
Credit 5320 Penalties and Fines Revenue
Credit 5325 Administrative Fees Revenue
Credit 5400 Benefit Program Revenue
Credit 5500 Insurance and Guarantee Premium Revenue
Credit 5600 Donated Revenue - Financial Resources
Credit 5775 Nonbudgetary Financing Sources Transferred In
Credit 5900 Other Revenue

**U.S. Government Standard General Ledger**
**Account Transactions**

C422 To record accrued revenue from Federal or non-Federal sources for non-revolving trust funds and special funds.
**Comment:** These are not budgetary resources until collected.
**Reference:** USSGL implementation guidance; Unavailable Special Fund Receipt Account Transfers

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1310 Accounts Receivable
Debit 1320 Employment Benefit Contributions Receivable
Debit 1325 Taxes Receivable
Debit 1340 Interest Receivable - Not Otherwise Classified
Debit 1341 Interest Receivable - Loans
Debit 1342 Interest Receivable - Investments
Debit 1343 Interest Receivable - Taxes
Debit 1360 Penalties and Fines Receivable - Not Otherwise Classified
Debit 1361 Penalties and Fines Receivable - Loans
Debit 1363 Penalties and Fines Receivable - Taxes
Debit 1370 Administrative Fees Receivable - Not Otherwise Classified
Debit 1371 Administrative Fees Receivable - Loans
Debit 1373 Administrative Fees Receivable - Taxes
Credit 5200 Revenue From Services Provided
Credit 5310 Interest Revenue - Other
Credit 5311 Interest Revenue - Investments
Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds
Credit 5320 Penalties and Fines Revenue
Credit 5325 Administrative Fees Revenue
Credit 5400 Benefit Program Revenue
Credit 5500 Insurance and Guarantee Premium Revenue
Credit 5820 Tax Revenue Accrual Adjustment - Not Otherwise Classified
Credit 5821 Tax Revenue Accrual Adjustment - Individual
Credit 5822 Tax Revenue Accrual Adjustment - Corporate
Credit 5823 Tax Revenue Accrual Adjustment - Unemployment
Credit 5824 Tax Revenue Accrual Adjustment - Excise
Credit 5825 Tax Revenue Accrual Adjustment - Estate and Gift
Credit 5826 Tax Revenue Accrual Adjustment - Customs
Credit 5900 Other Revenue

**U.S. Government Standard General Ledger**
**Account Transactions**

C424 To record establishment of current-period earnings on income received in advance.
**Comment:** See USSGL TC-B602 for collection entry.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 2320 Other Deferred Revenue
Credit 5100 Revenue From Goods Sold
Credit 5200 Revenue From Services Provided
Credit 5500 Insurance and Guarantee Premium Revenue
Credit 5900 Other Revenue

C426 To record earned revenue in a trust or special fund Treasury Appropriation Fund Symbol that was previously collected in advance.
**Comment:** See USSGL TC-C114 for collection entry.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 2320 Other Deferred Revenue
Credit 5100 Revenue From Goods Sold
Credit 5200 Revenue From Services Provided

C428 To record loans and interest receivable from non-Federal sources for defaulted guaranteed loans. Do not consider as a budgetary resource until collected.
**Comment:** Applicable to activity for guaranteed loans.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1341 Interest Receivable - Loans
Debit 1350 Loans Receivable
Credit 1399 Allowance for Subsidy
Credit 2180 Loan Guarantee Liability

**U.S. Government Standard General Ledger**
**Account Transactions**

C430 To record an old motor vehicle that was traded in for a new motor vehicle using the direct method.
**Comment:** This entry is to show a trade-in only. An entry for indirect cost is not included. This is the way the Department of Defense accounts for repairable items involving trade-ins. Accounts receivable represents the cash amount the vehicle procurer will receive from the customer. Inventory held for repair represents the value of an asset after it is repaired (value of a similar new asset). Other financing source represents fair market value of the old vehicle. Other financing source was used instead of revenue from goods sold due to a trade-in, which is not a budgetary resource. Inventory allowance represents the estimated repair cost of the damaged vehicle.
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**
Debit 4251 Reimbursements and Other Income Earned - Receivable
Credit 4221 Unfilled Customer Orders Without Advance

**Proprietary Entry**
Debit 1310 Accounts Receivable
Debit 1523 Inventory Held for Repair
Credit 1529 Inventory - Allowance
Credit 5100 Revenue From Goods Sold
Credit 5790 Other Financing Sources

C432 To record loans other than credit reform.
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**
Debit 4801 Undelivered Orders - Obligations, Unpaid
Credit 4902 Delivered Orders - Obligations, Paid

**Proprietary Entry**
Debit 1350 Loans Receivable
Credit 1010 Fund Balance With Treasury

C433 To record loans receivable from non-Federal sources for loans related to Troubled Assets Relief Program. Do not consider as a budgetary resource until collected.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1380 Loans Receivable - Troubled Assets Relief Program
Credit 1389 Allowance for Subsidy - Loans - Troubled Assets Relief Program

**U.S. Government Standard General Ledger**
**Account Transactions**

C434 To record interest receivable from non-Federal sources for loans related to Troubled Assets Relief Program. Do not consider as a budgetary resource until collected.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1381 Interest Receivable - Loans - Troubled Assets Relief Program
Credit 1385 Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program

C435 To record the accrual of interest revenue associated with USSGL account 2985 that is to be collected by the Bureau of the Public Debt and deposited directly into a Treasury Account Symbol that does not have budget authority.
**Comment:** Also post USSGL TC-C437 for the liability for non-entity assets not reported on the Statement of Custodial Activity.
**Reference:** USSGL implementation guidance; Disposition of Borrowings With Capitalized Interest

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1340 Interest Receivable - Not Otherwise Classified
Debit 1341 Interest Receivable - Loans
Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds

C436 To record the accrual of Troubled Asset Relief Program interest revenue associated with USSGL account 2985 that is to be collected by the Bureau of the Public Debt and deposited directly into a Treasury Account Symbol that does not have budget authority.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1381 Interest Receivable - Loans - Troubled Assets Relief Program
Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds

**U.S. Government Standard General Ledger**
**Account Transactions**

C437 To record the portion of the liability for non-entity assets not reported on the Statement of Custodial Activity related to the accrual of interest revenue that is to be collected by the Bureau of the Public Debt and deposited directly into a Treasury Account Symbol that does not have budget authority.
**Comment:** Also post USSGL TC-C435 for the accrual of the interest revenue associated with USSGL account 2985.
**Reference:** USSGL implementation guidance; Disposition of Borrowings With Capitalized Interest

**Budgetary Entry**
None

**Proprietary Entry**
Debit 7500 Distribution of Income - Dividend
Credit 2985 Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity

C438 To record subsidy receivable and the related interest, in the financing account, for an upward reestimate.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1310 Accounts Receivable
Credit 1389 Allowance for Subsidy - Loans - Troubled Assets Relief Program
Credit 1399 Allowance for Subsidy
Credit 2180 Loan Guarantee Liability
Credit 5310 Interest Revenue - Other

C440 To record unfunded (borrowed) foreign currency from the Foreign Currency Account Symbol (X7000 series) by a disbursing officer.
**Comment:** Agencies that have foreign currency account symbols (X7000 series) will make this entry.
**Reference:** USSGL implementation guidance; Accounting for X7000 Accounts

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1310 Accounts Receivable
Credit 1200 Foreign Currency

**U.S. Government Standard General Ledger**
**Account Transactions**

C444 To record capitalized loan interest receivable on non-credit reform loans for interest receivable amounts previously accrued.
**Comment:** Refer to USSGL TC-C435 for the initial accrual and USSGL TC-C149 for the collection of the accrual.
**Reference:** USSGL implementation guidance; Disposition of Borrowings With Capitalized Interest

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1351 Capitalized Loan Interest Receivable - Non-Credit Reform
Credit 1341 Interest Receivable - Loans

C446 To record the reclassification of interest capitalized on a loan related to Troubled Asset Relief Program.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1380 Loans Receivable - Troubled Assets Relief Program
Credit 1381 Interest Receivable - Loans - Troubled Assets Relief Program

**U.S. Government Standard General Ledger**
**Account Transactions**

**C600 - C799 COLLECTIONS AND RECEIVABLES - Asset Sale and Disposition (Gains and Losses)**

C602 To record the sale of Federal securities purchased at a premium by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund. The sale results in a gain.
**Comment:** At the time of sale, make an entry to amortize the premium to the point of sale. See USSGL TC-E117 for amortization entry. Special and trust funds use USSGL account 4114. If budgetary resources were previously anticipated, revolving funds credit USSGL account 4070 and special and trust funds credit USSGL account 4120. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. See USSGL TC-C603 for sale of securities acquired at a premium by nonfiduciary deposit fund that result in a gain.
**Reference:** USSGL implementation guidance; FACTS II, Investments in Treasury and Agency Securities

**Budgetary Entry**
Debit 4114 Appropriated Trust or Special Fund Receipts
Debit 4273 Interest Collected From Treasury
Credit 4070 Anticipated Collections From Federal Sources
Credit 4120 Anticipated Indefinite Appropriations
Credit 4394 Receipts Unavailable for Obligation Upon Collection
Credit 4450 Unapportioned Authority
Credit 4510 Apportionments
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
Credit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities
Credit 7111 Gains on Disposition of Investments

**U.S. Government Standard General Ledger**
**Account Transactions**

C603 To record the sale of securities purchased at a premium by a nonfidcuary deposit fund that results in a gain.
**Comment:** A nonfiduciary deposit fund should not have net position.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
Credit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities
Credit 2400 Liability for Nonfiduciary Deposit Funds and Undeposited Collections

**U.S. Government Standard General Ledger**
**Account Transactions**

C604 To record the sale of Federal securities purchased at a premium by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund. The sale results in a loss.
**Comment:** At the time of sale, make an entry to amortize the premium to the point of sale. See USSGL TC-E117 for amortization entry. Special and trust funds use USSGL account 4114. If budgetary resources were previously anticipated, revolving funds debit USSGL account 4070 and special and trust funds debit USSGL account 4120. Reverse USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. See USSGL TC-C605 for the sale of securities acquired at a premium by nonfiduciary deposit fund that result in a loss.
**Reference:** USSGL implementation guidance; FACTS II, Investments in Treasury and Agency Securities

**Budgetary Entry**
Debit 4070 Anticipated Collections From Federal Sources
Debit 4120 Anticipated Indefinite Appropriations
Debit 4394 Receipts Unavailable for Obligation Upon Collection
Debit 4450 Unapportioned Authority
Debit 4510 Apportionments
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4114 Appropriated Trust or Special Fund Receipts
Credit 4273 Interest Collected From Treasury

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Debit 7211 Losses on Disposition of Investments
Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
Credit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities

**U.S. Government Standard General Ledger**
**Account Transactions**

C605 To record the sale of securities purchased at a premium by a nonfiduciary deposit fund that results in a loss.
**Comment:** A nonfiduciary deposit fund should not have net position.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Debit 2400 Liability for Nonfiduciary Deposit Funds and Undeposited Collections
Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
Credit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities

**U.S. Government Standard General Ledger**
**Account Transactions**

C606 To record the sale of Federal securities purchased at a discount by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund. The sale results in a gain.
**Comment:** At the time of sale, an entry is made to amortize the discount to the point of sale. See USSGL TC-E117 for amortization entry. Special and trust funds use USSGL account 4114. If budgetary resources were previously anticipated, revolving funds credit USSGL account 4070 and special and trust funds credit USSGL account 4120. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or TC-A123 if authority was previously anticipated in programs exempt from apportionment. See USSGL TC-C607 for the sale of securities acquired at a disocunt by nonfiduciary deposit fund that result in a gain.
**Reference:** USSGL implementation guidance; FACTS II, Investments in Treasury and Agency Securities

**Budgetary Entry**
Debit 4114 Appropriated Trust or Special Fund Receipts
Debit 4273 Interest Collected From Treasury
Credit 4070 Anticipated Collections From Federal Sources
Credit 4120 Anticipated Indefinite Appropriations
Credit 4394 Receipts Unavailable for Obligation Upon Collection
Credit 4450 Unapportioned Authority
Credit 4510 Apportionments
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Debit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities
Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
Credit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Credit 7111 Gains on Disposition of Investments

**U.S. Government Standard General Ledger**
**Account Transactions**

C607 To record the sale of securities purchased at a discount by a nonfiducairy deposit fund. The sale results in a gain.
**Comment:** A nonfiduciary deposit fund should not have net position.
**Reference:** None

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Debit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities
Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
Credit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Credit 2400 Liability for Nonfiduciary Deposit Funds and Undeposited Collections

**U.S. Government Standard General Ledger**
**Account Transactions**

C608 To record the sale of Federal securities purchased at a discount by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund. The sale results in a loss.
**Comment:** At the time of sale, an entry is made to amortize the discount to the point of sale. See USSGL TC-E117 for amortization entry. Special and trust funds use USSGL account 4114. If budgetary resources were previously anticipated, revolving funds debit USSGL account 4070 and special and trust funds debit USSGL account 4120. Reverse USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. See USSGL TC-C611 for the sale of securities acquired at a discount by a nonfiduciary deposit fund that results in a loss.
**Reference:** USSGL implementation guidance; FACTS II, Investments in Treasury and Agency Securities

**Budgetary Entry**
Debit 4070 Anticipated Collections From Federal Sources
Debit 4120 Anticipated Indefinite Appropriations
Debit 4394 Receipts Unavailable for Obligation Upon Collection
Debit 4450 Unapportioned Authority
Debit 4510 Apportionments
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4114 Appropriated Trust or Special Fund Receipts
Credit 4273 Interest Collected From Treasury

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Debit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities
Debit 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Debit 7211 Losses on Disposition of Investments
Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
Credit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Credit 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Credit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt

**U.S. Government Standard General Ledger**
**Account Transactions**

C609 To record amounts owed to a Federal Government Sponsored Enterprise (GSE) for excess of the GSE's liabilities over its assets.

**Budgetary Entry**
Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources
Credit 4060 Anticipated Collections From Non-Federal Sources
Credit 4450 Unapportioned Authority

**Proprietary Entry**
Debit 7210 Losses on Disposition of Assets - Other
Credit 1650 Preferred Stock in Federal Government Sponsored Enterprise
Credit 1651 Market Adjustment - Preferred Stock in Federal Government Sponsored Enterprise
Credit 1652 Common Stock Warrants in Federal Government Sponsored Enterprise
Credit 1653 Market Adjustment - Common Stock Warrants in Federal Government Sponsored Enterprise
Credit 2112 Accounts Payable for Federal Government Sponsored Enterprise

C610 To record the sale or disposition of personal property collected for replacement property.
**Comment:** Sales proceeds on disposed personal property collected for a replacement property will have no budgetary entry until the obligation is subsequently incurred for the replacement property. In most cases, the proceeds will only be available for acquisition of the replacement property in the fiscal year that the old property was sold, then for 1 fiscal year thereafter. This entry may not be applicable to some agencies that have specific language in their legislation that allows them to keep the proceeds beyond 2 years. See USSGL implementation guidance, "Disposition of Personal Property" on the USSGL Web site. Also review CFR 41, chapter 101 and GAO's Policy and Procedure Manual, dated May 1993, pages 7.5-8.9.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Debit 1310 Accounts Receivable
Debit 1759 Accumulated Depreciation on Equipment
Debit 1819 Accumulated Depreciation on Assets Under Capital Lease
Debit 1829 Accumulated Amortization on Leasehold Improvements
Debit 1839 Accumulated Amortization on Internal-Use Software
Debit 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment
Debit 7210 Losses on Disposition of Assets - Other
Credit 1750 Equipment
Credit 1810 Assets Under Capital Lease
Credit 1820 Leasehold Improvements
Credit 1830 Internal-Use Software
Credit 1832 Internal-Use Software in Development
Credit 1890 Other General Property, Plant, and Equipment
Credit 7110 Gains on Disposition of Assets - Other

**U.S. Government Standard General Ledger**
**Account Transactions**

C611 To record the sale of securities purchased at a discount by a nonfiduciary deposit fund that results in a loss.
**Comment:** A nonfiduciary deposit fund should not have net position.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Debit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities
Debit 2400 Liability for Nonfiduciary Deposit Funds and Undeposited Collections
Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
Credit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities

C612 To record the loss (or gain) from sale of foreclosed property without recourse.
**Comment:** Applicable to guaranteed loans. Credit USSGL account 1399 if there is a gain. Any gain or loss is borne by the Federal Government. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.
**Reference:** USSGL implementation guidance; Credit Reform Case Studies

**Budgetary Entry**
Debit 4265 Actual Collections From Sale of Foreclosed Property
Credit 4060 Anticipated Collections From Non-Federal Sources

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Debit 1399 Allowance for Subsidy
Credit 1551 Foreclosed Property

**U.S. Government Standard General Ledger**
**Account Transactions**

C614 To record the gain on property sold with recourse.
**Comment:** Excess of costs over sales proceeds are billed to the borrower. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.
**Reference:** USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and Reporting Guide for Foreclosed Property in Federal Credit Programs

**Budgetary Entry**
Debit 4265 Actual Collections From Sale of Foreclosed Property
Credit 4060 Anticipated Collections From Non-Federal Sources
Credit 4901 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 1341 Interest Receivable - Loans
Credit 1350 Loans Receivable
Credit 1551 Foreclosed Property
Credit 2110 Accounts Payable

C616 To record the loss on loan receivable from the borrower on a sale with recourse.
**Comment:** Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.
**Reference:** USSGL implementation guidance; Credit Reform Case Studies

**Budgetary Entry**
Debit 4265 Actual Collections From Sale of Foreclosed Property
Credit 4060 Anticipated Collections From Non-Federal Sources

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Debit 1350 Loans Receivable
Credit 1551 Foreclosed Property

**U.S. Government Standard General Ledger**
**Account Transactions**

C618 To record the sale prior to maturity of investments in public debt securities at a discount and sold for a gain or loss by the revolving fund.
**Comment:** The budgetary entry is the amount of the gain on sale, which would be reversed if a loss is realized. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

**Budgetary Entry**
Debit 4273 Interest Collected From Treasury
Credit 4070 Anticipated Collections From Federal Sources

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Debit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Debit 7211 Losses on Disposition of Investments
Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Credit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Credit 1690 Other Investments
Credit 5311 Interest Revenue - Investments
Credit 7111 Gains on Disposition of Investments

C620 To record the sale prior to maturity of investments in public debt securities purchased at par or a premium and sold for a loss or gain by the revolving fund.
**Comment:** The budgetary entry equals the amount of loss on the sale, which would be reversed if a gain is realized. Reverse USSGL TC-E117 to amortize the premium to the point of sale. Reverse USSGL TC-A122 if authority was previously anticipated and apportioned or a reversal of USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

**Budgetary Entry**
Debit 4070 Anticipated Collections From Federal Sources
Credit 4273 Interest Collected From Treasury

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 7211 Losses on Disposition of Investments
Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 7111 Gains on Disposition of Investments

**U.S. Government Standard General Ledger**
**Account Transactions**

C622 To record the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt) purchased at a discount and sold for a gain or loss by the special or non-revolving trust fund.
**Comment:** The budgetary entry is the amount of a gain on the sale, which would be reversed if a loss was realized.

**Budgetary Entry**
Debit 4114 Appropriated Trust or Special Fund Receipts
Credit 4394 Receipts Unavailable for Obligation Upon Collection
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Debit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities
Debit 7211 Losses on Disposition of Investments
Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
Credit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Credit 1690 Other Investments
Credit 7111 Gains on Disposition of Investments

C624 To record the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt) purchased at par or premium and sold for a gain or loss by the special or non-revolving trust fund.
**Comment:** The budgetary entry is the amount of a gain on the sale, which would be reversed if a loss was realized.

**Budgetary Entry**
Debit 4114 Appropriated Trust or Special Fund Receipts
Credit 4394 Receipts Unavailable for Obligation Upon Collection
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Debit 7211 Losses on Disposition of Investments
Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
Credit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities
Credit 1690 Other Investments
Credit 5311 Interest Revenue - Investments
Credit 7111 Gains on Disposition of Investments

**U.S. Government Standard General Ledger**
**Account Transactions**

C626 To record cash collected from a loss or a gain from the sale of excess, obsolete, and unserviceable assets.
**Comment:** Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. This transaction assumes that budgetary resource is recognized for the proceeds of a sale.
**Reference:** USSGL implementation guidance; Disposition of Personal Property

**Budgetary Entry**
Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources
Credit 4060 Anticipated Collections From Non-Federal Sources
Credit 4450 Unapportioned Authority

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Debit 7210 Losses on Disposition of Assets - Other
Credit 1513 Operating Materials and Supplies - Excess, Obsolete, and Unserviceable
Credit 1524 Inventory - Excess, Obsolete, and Unserviceable
Credit 7110 Gains on Disposition of Assets - Other

C628 To record cash collected from a loss or a gain from the sale of foreclosed property.
**Comment:** Use only for pre-Credit Reform. This transaction assumes that budgetary resource is recognized for the proceeds of a sale.
**Reference:** USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and Reporting Guide for Foreclosed Property in Federal Credit Programs

**Budgetary Entry**
Debit 4265 Actual Collections From Sale of Foreclosed Property
Credit 4060 Anticipated Collections From Non-Federal Sources

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Debit 7210 Losses on Disposition of Assets - Other
Credit 1551 Foreclosed Property
Credit 7110 Gains on Disposition of Assets - Other

C630 To record the sale of stockpile materials.
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**
Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources
Credit 4450 Unapportioned Authority

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Debit 6500 Cost of Goods Sold
Credit 1572 Stockpile Materials Held for Sale
Credit 5900 Other Revenue

**U.S. Government Standard General Ledger**
**Account Transactions**

C632 To record stockpile materials sold at a gain.
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**
Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources
Credit 4450 Unapportioned Authority

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 1572 Stockpile Materials Held for Sale
Credit 7110 Gains on Disposition of Assets - Other

C634 To record stockpile materials sold at a loss.
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**
Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources
Credit 4450 Unapportioned Authority

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Debit 7210 Losses on Disposition of Assets - Other
Credit 1572 Stockpile Materials Held for Sale

C636 To record the collection of sale proceeds from forfeited personal property sold.
**Comment:** Reverse USSGL TC-B432.
**Reference:** For special fund transaction, see USSGL implementation guidance; Receipts Not Available for Obligation Upon Collection. For seized assets, see USSGL implementation guidance; Accounting for Inventory and Related Property

**Budgetary Entry**
Debit 4114 Appropriated Trust or Special Fund Receipts
Credit 4450 Unapportioned Authority

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 5650 Forfeiture Revenue - Forfeitures of Property

**U.S. Government Standard General Ledger**
**Account Transactions**

C638 To record the sale of forfeited property.
**Comment:** Includes activity for forfeited property sold that had a third-party lien in which the buyer pays the lien holder.
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"; Seized Assets

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 1541 Forfeited Property Held for Sale

C640 To record the proceeds from commodities sold.
**Comment:** For cost of goods sold, see USSGL TC-E408. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**
Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources
Credit 4060 Anticipated Collections From Non-Federal Sources
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 5100 Revenue From Goods Sold

C642 To record a loss on the sale of commodities.
**Comment:** For cost of goods sold, if there is no loss involved, see USSGL TC-E408.
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1569 Commodities - Allowance
Debit 6500 Cost of Goods Sold
Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs

**U.S. Government Standard General Ledger**
**Account Transactions**

C644 To record a receivable from a non-Federal entity for the sale or disposition of assets other than personal properties and investments.
**Comment:** For cost of goods sold, see USSGL TC-E408.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1310 Accounts Receivable
Debit 1519 Operating Materials and Supplies - Allowance
Debit 1529 Inventory - Allowance
Debit 1549 Forfeited Property - Allowance
Debit 1569 Commodities - Allowance
Debit 1599 Other Related Property - Allowance
Debit 1719 Accumulated Depreciation on Improvements to Land
Debit 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations
Debit 1749 Accumulated Depreciation on Other Structures and Facilities
Debit 1819 Accumulated Depreciation on Assets Under Capital Lease
Debit 1829 Accumulated Amortization on Leasehold Improvements
Debit 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment
Debit 7210 Losses on Disposition of Assets - Other
Credit 1511 Operating Materials and Supplies Held for Use
Credit 1521 Inventory Purchased for Resale
Credit 1525 Inventory - Raw Materials
Credit 1526 Inventory - Work-in-Process
Credit 1527 Inventory - Finished Goods
Credit 1541 Forfeited Property Held for Sale
Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Credit 1591 Other Related Property
Credit 1711 Land and Land Rights
Credit 1712 Improvements to Land
Credit 1720 Construction-in-Progress
Credit 1730 Buildings, Improvements, and Renovations
Credit 1740 Other Structures and Facilities
Credit 1810 Assets Under Capital Lease
Credit 1820 Leasehold Improvements
Credit 1890 Other General Property, Plant, and Equipment
Credit 5100 Revenue From Goods Sold
Credit 7110 Gains on Disposition of Assets - Other

**U.S. Government Standard General Ledger**
**Account Transactions**

C646 To record the sale or disposition of assets other than personal properties and investments.
**Comment:** If a receivable had been previously established, see USSGL TC-C647.

**Budgetary Entry**
Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources
Debit 4277 Other Actual Collections - Federal
Credit 4060 Anticipated Collections From Non-Federal Sources
Credit 4070 Anticipated Collections From Federal Sources

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Debit 1519 Operating Materials and Supplies - Allowance
Debit 1529 Inventory - Allowance
Debit 1549 Forfeited Property - Allowance
Debit 1569 Commodities - Allowance
Debit 1599 Other Related Property - Allowance
Debit 1719 Accumulated Depreciation on Improvements to Land
Debit 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations
Debit 1749 Accumulated Depreciation on Other Structures and Facilities
Debit 6500 Cost of Goods Sold
Debit 7210 Losses on Disposition of Assets - Other
Credit 1511 Operating Materials and Supplies Held for Use
Credit 1521 Inventory Purchased for Resale
Credit 1525 Inventory - Raw Materials
Credit 1526 Inventory - Work-in-Process
Credit 1527 Inventory - Finished Goods
Credit 1541 Forfeited Property Held for Sale
Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Credit 1591 Other Related Property
Credit 1711 Land and Land Rights
Credit 1712 Improvements to Land
Credit 1720 Construction-in-Progress
Credit 1730 Buildings, Improvements, and Renovations
Credit 1740 Other Structures and Facilities
Credit 5100 Revenue From Goods Sold
Credit 7110 Gains on Disposition of Assets - Other

**U.S. Government Standard General Ledger**
**Account Transactions**

C647 To record the liquidation of receivables from other Federal entity for the sale or disposition of assets other personal properties and investments.
**Comment:** See USSGL TC-C648 for the establishment of the receivable.

**Budgetary Entry**
Debit 4277 Other Actual Collections - Federal
Credit 4287 Other Federal Receivables

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 1310 Accounts Receivable

**U.S. Government Standard General Ledger**
**Account Transactions**

C648 To record a receivable from another Federal entity for the sale or disposition of assets other than personal properties and investments.
**Comment:** For the liquidation of the receivable, see USSGL TC-C647.

**Budgetary Entry**
Debit 4287 Other Federal Receivables
Credit 4070 Anticipated Collections From Federal Sources

**Proprietary Entry**
Debit 1310 Accounts Receivable
Debit 1519 Operating Materials and Supplies - Allowance
Debit 1529 Inventory - Allowance
Debit 1549 Forfeited Property - Allowance
Debit 1569 Commodities - Allowance
Debit 1599 Other Related Property - Allowance
Debit 1719 Accumulated Depreciation on Improvements to Land
Debit 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations
Debit 1749 Accumulated Depreciation on Other Structures and Facilities
Debit 1819 Accumulated Depreciation on Assets Under Capital Lease
Debit 1829 Accumulated Amortization on Leasehold Improvements
Debit 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment
Debit 6500 Cost of Goods Sold
Debit 7210 Losses on Disposition of Assets - Other
Credit 1511 Operating Materials and Supplies Held for Use
Credit 1521 Inventory Purchased for Resale
Credit 1525 Inventory - Raw Materials
Credit 1526 Inventory - Work-in-Process
Credit 1527 Inventory - Finished Goods
Credit 1541 Forfeited Property Held for Sale
Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Credit 1591 Other Related Property
Credit 1711 Land and Land Rights
Credit 1712 Improvements to Land
Credit 1720 Construction-in-Progress
Credit 1730 Buildings, Improvements, and Renovations
Credit 1740 Other Structures and Facilities
Credit 1810 Assets Under Capital Lease
Credit 1820 Leasehold Improvements
Credit 1890 Other General Property, Plant, and Equipment
Credit 5100 Revenue From Goods Sold
Credit 7110 Gains on Disposition of Assets - Other

**U.S. Government Standard General Ledger**
**Account Transactions**

C650 To record accounts receivable and accrue revenue from another Federal entity that was previously anticipated.
**Comment:** Also post USSGL TC-A122 if authority was previously anticipated and apportioned. See Federal and non-Federal exceptions as defined in Office of Management and Budget Circular No. A-11.
**Reference:** USSGL implementation guidance; Transfer of Spending Authority from Offsetting Collection with Obligations Scenario

**Budgetary Entry**
Debit 4287 Other Federal Receivables
Credit 4210 Anticipated Reimbursements and Other Income

**Proprietary Entry**
Debit 1310 Accounts Receivable
Credit 5100 Revenue From Goods Sold
Credit 5200 Revenue From Services Provided

C702 To record the sale of securities, accounted for under the provisions of the Federal Credit Reform Act, purchased at a premium. The sale results in a gain.
**Comment:** At the time of sale, make an entry to amortize the premium to the point of sale. See USSGL TC-E121 for amortization entry. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

**Budgetary Entry**
Debit 4273 Interest Collected From Treasury
Credit 4450 Unapportioned Authority
Credit 4510 Apportionments
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Credit 1642 Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act
Credit 1644 Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act
Credit 1647 Premium on Securities Accounted for Under the Provisions of the Federal Credit Reform Act
Credit 7111 Gains on Disposition of Investments

**U.S. Government Standard General Ledger**
**Account Transactions**

C704 To record the sale of securities, accounted for under the provisions of the Federal Credit Reform Act, purchased at a premium. The sale results in a loss.
**Comment:** At the time of sale, make an entry to amortize the premium to the point of sale. See USSGL TC-E121 for amortization entry. Reverse USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

**Budgetary Entry**
Debit 4450 Unapportioned Authority
Debit 4510 Apportionments
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4273 Interest Collected From Treasury

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Debit 7211 Losses on Disposition of Investments
Credit 1642 Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act
Credit 1644 Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act
Credit 1647 Premium on Securities Accounted for Under the Provisions of the Federal Credit Reform Act

C706 To record the sale of securities, accounted for under the provisions of the Federal Credit Reform Act, purchased at a discount. The sale results in a gain.
**Comment:** At the time of sale, an entry is made to amortize the discount to the point of sale. See USSGL TC-E121 for amortization entry. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or TC-A123 if authority was previously anticipated in programs exempt from apportionment.

**Budgetary Entry**
Debit 4273 Interest Collected From Treasury
Credit 4450 Unapportioned Authority
Credit 4510 Apportionments
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Debit 1646 Discount on Securities Accounted for Under the Provisions of the Federal Credit Reform Act
Credit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Credit 1642 Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act
Credit 1644 Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act
Credit 7111 Gains on Disposition of Investments

**U.S. Government Standard General Ledger**
**Account Transactions**

C708 To record the sale of securities, accounted for under the provisions of the Federal Credit Reform Act, purchased at a discount. The sale results in a loss.
**Comment:** At the time of sale, an entry is made to amortize the discount to the point of sale. See USSGL TC-E121 for amortization entry. Reverse USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

**Budgetary Entry**
Debit 4450 Unapportioned Authority
Debit 4510 Apportionments
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4273 Interest Collected From Treasury

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Debit 1646 Discount on Securities Accounted for Under the Provisions of the Federal Credit Reform Act
Debit 7211 Losses on Disposition of Investments
Credit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Credit 1642 Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act
Credit 1644 Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act

C750 To record, in a special or non-revolving trust fund, a redemption of securities (other than those issued by the Bureau of the Public Debt (BPD)) purchased at par and sold without a gain or loss where funds remain in a non-Treasury General Account (TGA).
**Comment:** If the proceeds of this sale are immediately reinvested, do not record a budgetary entry. If the proceeds of this sale are not immediately reinvested, record a budgetary entry equal to the proceeds. See USSGL TC- B150 if funds held by the public in a non-TGA are returned to fund balance with Treasury in a TGA. An agency must have specific legislative authority to hold monies in a non-TGA or non-BPD security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400 Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury for additional guidance, such as SF224 transactions.

**Budgetary Entry**
Debit 4114 Appropriated Trust or Special Fund Receipts
Credit 4394 Receipts Unavailable for Obligation Upon Collection
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
Debit 1130 Funds Held by the Public
Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities

**U.S. Government Standard General Ledger**
**Account Transactions**

C751 To record, in a revolving or revolving trust fund, a redemption of securities (other than those issued by the Bureau of the Public Debt (BPD)) purchased at par and sold without a gain or loss where funds remain in a non-Treasury General Account (TGA).
**Comment:** If the proceeds of this sale are immediately reinvested, do not record a budgetary entry. If the proceeds of this sale are not immediately reinvested, record a budgetary entry equal to the proceeds. See USSGL TC- B150 if funds held by the public in a non-TGA are returned to fund balance with Treasury in a TGA. An agency must have specific legislative authority to hold monies in a non-TGA or non-BPD security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400 Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury for additional guidance, such as SF224 transactions.

**Budgetary Entry**
Debit 4972 Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
Debit 1130 Funds Held by the Public
Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities

C752 To record, in a special or non-revolving trust fund, the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt (BPD)) purchased at par and sold for a gain. Funds remain held by the public in a non-Treasury General Account (TGA).
**Comment:** If the proceeds are immediately reinvested, record a budgetary entry equal to only the gain. If the proceeds are not immediately reinvested, record a budgetary entry equal to the proceeds. See USSGL TC- B150 if funds held by the public in a non-TGA are returned to fund balance with Treasury in a TGA. An agency must have specific legislative authority to hold monies in a non-TGA or non-BPD security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400 Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury for additional guidance, such as SF224 transactions.

**Budgetary Entry**
Debit 4114 Appropriated Trust or Special Fund Receipts
Credit 4394 Receipts Unavailable for Obligation Upon Collection
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
Debit 1130 Funds Held by the Public
Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
Credit 7111 Gains on Disposition of Investments

**U.S. Government Standard General Ledger**
**Account Transactions**

C753 To record, in a revolving or revolving trust fund, the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt (BPD)) purchased at par and sold for a gain. Funds remain held by the public in a non-Treasury General Account (TGA).
**Comment:** If the proceeds are immediately reinvested, record a budgetary entry in USSGL account 4252 equal to only the gain. If the proceeds are not immediately reinvested, record a budgetary entry in USSGL account 4252 equal to the gain and also a budgetary entry in USSGL account 4972 equal to the par value. See USSGL TC- B150 if funds held by the public in a non-TGA are returned to fund balance with Treasury in a TGA. An agency must have specific legislative authority to hold monies in a non-TGA or non-BPD security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400 Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury for additional guidance, such as SF224 transactions.

**Budgetary Entry**
Debit 4252 Reimbursements and Other Income Earned - Collected
Debit 4972 Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
Debit 1130 Funds Held by the Public
Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
Credit 7111 Gains on Disposition of Investments

C754 To record, in a special or non-revolving trust fund, the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt (BPD)) purchased at par and sold for a loss. Funds remain held by the public in a non-Treasury General Account (TGA).
**Comment:** If the proceeds are immediately reinvested, do not record a budgetary entry. If the proceeds are not immediately reinvested, record a budgetary entry equal to the proceeds. See USSGL TC- B150 if funds held by the public in a non-TGA are returned to fund balance with Treasury in a TGA. An agency must have specific legislative authority to hold monies in a non-TGA or non-BPD security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400 Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury for additional guidance, such as SF224 transactions.

**Budgetary Entry**
Debit 4114 Appropriated Trust or Special Fund Receipts
Credit 4394 Receipts Unavailable for Obligation Upon Collection
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
Debit 1130 Funds Held by the Public
Debit 7211 Losses on Disposition of Investments
Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities

**U.S. Government Standard General Ledger**
**Account Transactions**

C755 To record, in a revolving or revolving trust fund, the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt (BPD)) purchased at par and sold for a loss. Funds remain held by the public in a non-Treasury General Account (TGA).
**Comment:** If the proceeds are immediately reinvested, do not record the budgetary entry. If the proceeds are not immediately reinvested record a budgetary entry equal to the proceeds. See USSGL TC- B150 if funds held by the public in a non-TGA are returned to fund balance with Treasury in a TGA. An agency must have specific legislative authority to hold monies in a non-TGA or non-BPD security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400 Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury for additional guidance, such as SF224 transactions.

**Budgetary Entry**
Debit 4972 Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
Debit 1130 Funds Held by the Public
Debit 7211 Losses on Disposition of Investments
Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities

C780 To record the Bureau of the Public Debt's redemption of debt and related budgetary offset.

**Budgetary Entry**
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4370 Offset to Appropriation Realized for Redemption of Treasury Securities

**Proprietary Entry**
Debit 2530 Securities Issued by Federal Agencies Under General and Special Financing Authority
Credit 1010 Fund Balance With Treasury

**U.S. Government Standard General Ledger**
**Account Transactions**

**D100 - D299 ADJUSTMENTS/WRITEOFFS/RECLASSIFICATION - Upward and Downward Adjustments**

D102 To record a downward adjustment to prior-year unpaid delivered orders and to reduce the liability when the adjustment is not recorded as a prior-period adjustment (USSGL account 7400 or 7401). The authority has expired.
**Comment:** Prior-year adjustments are used only in year 2 and later. Reverse USSGL TC-B134 for direct appropriations. For a prior-period adjustment (USSGL account 7400 or 7401), see USSGL TCs D306, D308, D310, D312.
**Reference:** USSGL implementation guidance; Prior-Period Adjustments

**Budgetary Entry**
Debit 4971 Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries
Credit 4650 Allotments - Expired Authority

**Proprietary Entry**
Debit 2110 Accounts Payable
Debit 2130 Contract Holdbacks
Debit 2140 Accrued Interest Payable - Not Otherwise Classified
Debit 2141 Accrued Interest Payable - Debt
Debit 2160 Entitlement Benefits Due and Payable
Debit 2190 Other Liabilities With Related Budgetary Obligations
Debit 2191 Employee Health Care Liability Incurred but Not Reported
Debit 2210 Accrued Funded Payroll and Leave
Debit 2211 Withholdings Payable
Debit 2213 Employer Contributions and Payroll Taxes Payable
Debit 2215 Other Post Employment Benefits Due and Payable
Debit 2216 Pension Benefits Due and Payable to Beneficiaries
Debit 2217 Benefit Premiums Payable to Carriers
Debit 2218 Life Insurance Benefits Due and Payable to Beneficiaries
Credit 1511 Operating Materials and Supplies Held for Use
Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Credit 1521 Inventory Purchased for Resale
Credit 1522 Inventory Held in Reserve for Future Sale
Credit 1525 Inventory - Raw Materials
Credit 1526 Inventory - Work-in-Process
Credit 1527 Inventory - Finished Goods
Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Credit 1571 Stockpile Materials Held in Reserve
Credit 1572 Stockpile Materials Held for Sale
Credit 1591 Other Related Property
Credit 1711 Land and Land Rights
Credit 1712 Improvements to Land
Credit 1720 Construction-in-Progress
Credit 1730 Buildings, Improvements, and Renovations
Credit 1740 Other Structures and Facilities
Credit 1750 Equipment
Credit 1820 Leasehold Improvements

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**Account Transactions**

Credit 1830 Internal-Use Software
Credit 1832 Internal-Use Software in Development
Credit 1840 Other Natural Resources
Credit 1890 Other General Property, Plant, and Equipment
Credit 1990 Other Assets
Credit 6100 Operating Expenses/Program Costs
Credit 6400 Benefit Expense
Credit 6500 Cost of Goods Sold
Credit 6900 Nonproduction Costs

**U.S. Government Standard General Ledger**
**Account Transactions**

D106 To record an upward adjustment of prior-year unpaid delivered orders and to accrue additional liability when the adjustment is not recorded as a prior-period adjustment (USSGL account 7400 or 7401). The authority has expired.
**Comment:** Prior-year adjustments are used only in year 2 and later. If funded by a direct appropriation, also post USSGL TC-B134. For a prior-period adjustment (USSGL account 7400 or 7401), see USSGL TCs D306, D308, D310, and D312.
**Reference:** USSGL implementation guidance; USSGL Budgetary Accounting Guide; Prior-Period Adjustments

**Budgetary Entry**
Debit 4650 Allotments - Expired Authority
Credit 4981 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid

**Proprietary Entry**
Debit 1511 Operating Materials and Supplies Held for Use
Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Debit 1521 Inventory Purchased for Resale
Debit 1522 Inventory Held in Reserve for Future Sale
Debit 1525 Inventory - Raw Materials
Debit 1526 Inventory - Work-in-Process
Debit 1527 Inventory - Finished Goods
Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Debit 1571 Stockpile Materials Held in Reserve
Debit 1572 Stockpile Materials Held for Sale
Debit 1591 Other Related Property
Debit 1711 Land and Land Rights
Debit 1712 Improvements to Land
Debit 1720 Construction-in-Progress
Debit 1730 Buildings, Improvements, and Renovations
Debit 1740 Other Structures and Facilities
Debit 1750 Equipment
Debit 1820 Leasehold Improvements
Debit 1830 Internal-Use Software
Debit 1832 Internal-Use Software in Development
Debit 1840 Other Natural Resources
Debit 1890 Other General Property, Plant, and Equipment
Debit 1990 Other Assets
Debit 6100 Operating Expenses/Program Costs
Debit 6400 Benefit Expense
Debit 6500 Cost of Goods Sold
Debit 6900 Nonproduction Costs
Credit 2110 Accounts Payable
Credit 2130 Contract Holdbacks
Credit 2140 Accrued Interest Payable - Not Otherwise Classified
Credit 2141 Accrued Interest Payable - Debt
Credit 2160 Entitlement Benefits Due and Payable
Credit 2190 Other Liabilities With Related Budgetary Obligations
Credit 2191 Employee Health Care Liability Incurred but Not Reported
Credit 2210 Accrued Funded Payroll and Leave

**U.S. Government Standard General Ledger**
**Account Transactions**

Credit 2211 Withholdings Payable
Credit 2213 Employer Contributions and Payroll Taxes Payable
Credit 2215 Other Post Employment Benefits Due and Payable
Credit 2216 Pension Benefits Due and Payable to Beneficiaries
Credit 2217 Benefit Premiums Payable to Carriers
Credit 2218 Life Insurance Benefits Due and Payable to Beneficiaries

**U.S. Government Standard General Ledger**
**Account Transactions**

D107 To record an upward adjustment of prior-year unpaid delivered orders and to accrue additional liability when the adjustment is not recorded as a prior-period adjustment (USSGL account 7400 or 7401). The authority has not expired.

**Comment:** Prior-year adjustments are used only in year 2 and later. If funded by a direct appropriation, also post USSGL TC-B134. For a prior-period adjustment (USSGL account 7400 or 7401), see USSGL TCs D306, D308, D310, and D312. When anticipated accounts are not used, debit USSGL account 4450; if funds are exempt from apportionment, debit USSGL account 4620.

**Reference:** USSGL implementation guidance; USSGL Budgetary Accounting Guide; Prior-Period Adjustments

**Budgetary Entry**

Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Exempt From Apportionment
    Credit 4981 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid

**Proprietary Entry**

Debit 1511 Operating Materials and Supplies Held for Use
Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Debit 1521 Inventory Purchased for Resale
Debit 1522 Inventory Held in Reserve for Future Sale
Debit 1525 Inventory - Raw Materials
Debit 1526 Inventory - Work-in-Process
Debit 1527 Inventory - Finished Goods
Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Debit 1571 Stockpile Materials Held in Reserve
Debit 1572 Stockpile Materials Held for Sale
Debit 1591 Other Related Property
Debit 1711 Land and Land Rights
Debit 1712 Improvements to Land
Debit 1720 Construction-in-Progress
Debit 1730 Buildings, Improvements, and Renovations
Debit 1740 Other Structures and Facilities
Debit 1750 Equipment
Debit 1820 Leasehold Improvements
Debit 1830 Internal-Use Software
Debit 1832 Internal-Use Software in Development
Debit 1840 Other Natural Resources
Debit 1890 Other General Property, Plant, and Equipment
Debit 1990 Other Assets
Debit 6100 Operating Expenses/Program Costs
Debit 6400 Benefit Expense
Debit 6500 Cost of Goods Sold
Debit 6900 Nonproduction Costs
    Credit 2110 Accounts Payable
    Credit 2130 Contract Holdbacks
    Credit 2140 Accrued Interest Payable - Not Otherwise Classified
    Credit 2141 Accrued Interest Payable - Debt
    Credit 2160 Entitlement Benefits Due and Payable

**U.S. Government Standard General Ledger**
**Account Transactions**

Credit 2190 Other Liabilities With Related Budgetary Obligations
Credit 2191 Employee Health Care Liability Incurred but Not Reported
Credit 2210 Accrued Funded Payroll and Leave
Credit 2211 Withholdings Payable
Credit 2213 Employer Contributions and Payroll Taxes Payable
Credit 2215 Other Post Employment Benefits Due and Payable
Credit 2216 Pension Benefits Due and Payable to Beneficiaries
Credit 2217 Benefit Premiums Payable to Carriers
Credit 2218 Life Insurance Benefits Due and Payable to Beneficiaries

**U.S. Government Standard General Ledger**
**Account Transactions**

D108 To record a downward adjustment to prior-year paid delivered orders and to collect a refund when the adjustment is not recorded as a prior-period adjustment (USSGL account 7400 or 7401).
**Comment:** Prior-year adjustments are used only in year 2 and later. The offset to all downward adjustments to undelivered orders is anticipated recoveries. If such a transaction causes an abnormal credit balance, approval by the Office of Management and Budget for use of resources is required. If anticipated accounts are not used, credit USSGL account 4450 or 4620. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. Reverse USSGL TC-B134 for direct appropriations. For a prior-period adjustment (USSGL account 7400 or 7401), see USSGL TCs D306, D308, D310, and D312.
**Reference:** USSGL implementation guidance; USSGL Budgetary Accounting Guide; Prior-Period Adjustments

**Budgetary Entry**
Debit 4972 Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected
Credit 4060 Anticipated Collections From Non-Federal Sources
Credit 4070 Anticipated Collections From Federal Sources
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment
Credit 4650 Allotments - Expired Authority

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 1511 Operating Materials and Supplies Held for Use
Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Credit 1521 Inventory Purchased for Resale
Credit 1522 Inventory Held in Reserve for Future Sale
Credit 1525 Inventory - Raw Materials
Credit 1526 Inventory - Work-in-Process
Credit 1527 Inventory - Finished Goods
Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Credit 1571 Stockpile Materials Held in Reserve
Credit 1572 Stockpile Materials Held for Sale
Credit 1591 Other Related Property
Credit 1711 Land and Land Rights
Credit 1712 Improvements to Land
Credit 1720 Construction-in-Progress
Credit 1730 Buildings, Improvements, and Renovations
Credit 1740 Other Structures and Facilities
Credit 1750 Equipment
Credit 1810 Assets Under Capital Lease
Credit 1820 Leasehold Improvements
Credit 1830 Internal-Use Software
Credit 1832 Internal-Use Software in Development
Credit 1840 Other Natural Resources
Credit 1890 Other General Property, Plant, and Equipment
Credit 1990 Other Assets
Credit 6100 Operating Expenses/Program Costs
Credit 6400 Benefit Expense
Credit 6900 Nonproduction Costs

**U.S. Government Standard General Ledger**
**Account Transactions**

D110 To record a downward adjustment to prior-year unpaid delivered orders and to reduce the related liability when the adjustment is not recorded as a prior-period adjustment (USSGL account 7400 or 7401). The authority has not expired.

**Comment:** Prior-year adjustments are used only in year 2 and later. The offset to all downward adjustments to undelivered orders is anticipated recoveries. If such a transaction causes an abnormal credit balance, approval by the Office of Management and Budget for use of resources is required. If anticipated accounts are not used, credit USSGL account 4450 or 4620. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. Reverse USSGL TC-B134 for direct appropriations. For a prior-period adjustment (USSGL account 7400 or 7401), see USSGL TCs D306, D308, D310, and D312.

**Reference:** USSGL implementation guidance; USSGL Budgetary Accounting Guide; Prior-Period Adjustments

**Budgetary Entry**

Debit 4971 Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries
- Credit 4310 Anticipated Recoveries of Prior-Year Obligations
- Credit 4450 Unapportioned Authority
- Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit 2110 Accounts Payable
Debit 2130 Contract Holdbacks
Debit 2140 Accrued Interest Payable - Not Otherwise Classified
Debit 2141 Accrued Interest Payable - Debt
Debit 2160 Entitlement Benefits Due and Payable
Debit 2190 Other Liabilities With Related Budgetary Obligations
Debit 2191 Employee Health Care Liability Incurred but Not Reported
Debit 2210 Accrued Funded Payroll and Leave
Debit 2211 Withholdings Payable
Debit 2213 Employer Contributions and Payroll Taxes Payable
Debit 2215 Other Post Employment Benefits Due and Payable
Debit 2216 Pension Benefits Due and Payable to Beneficiaries
Debit 2217 Benefit Premiums Payable to Carriers
Debit 2218 Life Insurance Benefits Due and Payable to Beneficiaries
- Credit 1511 Operating Materials and Supplies Held for Use
- Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use
- Credit 1521 Inventory Purchased for Resale
- Credit 1522 Inventory Held in Reserve for Future Sale
- Credit 1525 Inventory - Raw Materials
- Credit 1526 Inventory - Work-in-Process
- Credit 1527 Inventory - Finished Goods
- Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs
- Credit 1571 Stockpile Materials Held in Reserve
- Credit 1572 Stockpile Materials Held for Sale
- Credit 1591 Other Related Property
- Credit 1711 Land and Land Rights

**U.S. Government Standard General Ledger**
**Account Transactions**

Credit 1712 Improvements to Land
Credit 1720 Construction-in-Progress
Credit 1730 Buildings, Improvements, and Renovations
Credit 1740 Other Structures and Facilities
Credit 1750 Equipment
Credit 1820 Leasehold Improvements
Credit 1830 Internal-Use Software
Credit 1832 Internal-Use Software in Development
Credit 1840 Other Natural Resources
Credit 1890 Other General Property, Plant, and Equipment
Credit 1990 Other Assets
Credit 6100 Operating Expenses/Program Costs
Credit 6400 Benefit Expense
Credit 6900 Nonproduction Costs

D112 To record a reclassification of unfunded liability to funded liability in the financing account.
**Comment:** Also post USSGL TC-D113.
**Reference:** USSGL implementation guidance; General Fund Receipt Account Guide

**Budgetary Entry**
Debit 4610 Allotments - Realized Resources
Credit 4901 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**
Debit 2990 Other Liabilities Without Related Budgetary Obligations
Credit 2190 Other Liabilities With Related Budgetary Obligations

D113 To record the reclassification reestimated subsidy expense from unfunded to funded.
**Comment:** Reclassification should be recorded in the year following the accrual of the downward reestimate.
**Reference:** USSGL implementation guidance; Basic Accounting and Reporting for Direct Loan Programs Without Collateral in Federal Credit Programs

**Budgetary Entry**
None

**Proprietary Entry**
Debit 6800 Future Funded Expenses
Credit 6199 Adjustment to Subsidy Expense

**U.S. Government Standard General Ledger**
**Account Transactions**

D114 To record an upward adjustment of prior-year unpaid undelivered orders when the adjustment is not recorded as a prior-period adjustment (USSGL account 7400 or 7401).
**Comment:** Prior-year adjustments are used only in year 2 and later. The goods, services, or invoices have not been received. If funded by a direct appropriation, also post USSGL TC-B134. See USSGL TC-B402 when needed to establish a payable and to reflect it as delivered. For a prior-period adjustment (USSGL account 7400 or 7401), see USSGL TCs D306, D308, D310, and D312.
**Reference:** USSGL implementation guidance; Prior-Period Adjustments

**Budgetary Entry**
Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Exempt From Apportionment
Debit 4650 Allotments - Expired Authority
Credit 4881 Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid

**Proprietary Entry**
None

D120 To record a downward adjustment to unpaid prior-year undelivered orders.
**Comment:** Prior-year adjustments are used only in year 2 and later. The goods, services, or invoices have not been received. Record USSGL account 4650 if the authority has expired.
**Reference:** USSGL implementation guidance; Upward and Downward Adjustments to Expired Appropriations

**Budgetary Entry**
Debit 4871 Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment
Credit 4650 Allotments - Expired Authority

**Proprietary Entry**
None

D122 To record an upward adjustment to prepaid/advanced prior-year undelivered orders.
**Comment:** Prior-year adjustments are used only in year 2 and later. The invoice has been paid, but goods and services have not been received. Record USSGL account 4650 if the authority has expired.
**Reference:** USSGL implementation guidance; Upward and Downward Adjustments to Expired Appropriations

**Budgetary Entry**
Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Exempt From Apportionment
Debit 4650 Allotments - Expired Authority
Credit 4882 Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced

**Proprietary Entry**
Debit 1410 Advances and Prepayments
Credit 1010 Fund Balance With Treasury

**U.S. Government Standard General Ledger**
**Account Transactions**

D126 To record an upward adjustment to prior-year paid delivered orders.
**Comment:** Prior-year adjustments are used only in year 2 and later. A corrected invoice was received and paid for goods and services previously received and paid. Also post USSGL TC-B134. Record USSGL account 4650 if the authority has expired.
**Reference:** USSGL implementation guidance; Upward and Downward Adjustments to Expired Appropriations

**Budgetary Entry**
Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Exempt From Apportionment
Debit 4650 Allotments - Expired Authority
Credit 4982 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid

**Proprietary Entry**
Debit 1511 Operating Materials and Supplies Held for Use
Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Debit 1521 Inventory Purchased for Resale
Debit 1522 Inventory Held in Reserve for Future Sale
Debit 1525 Inventory - Raw Materials
Debit 1526 Inventory - Work-in-Process
Debit 1527 Inventory - Finished Goods
Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Debit 1571 Stockpile Materials Held in Reserve
Debit 1572 Stockpile Materials Held for Sale
Debit 1591 Other Related Property
Debit 1711 Land and Land Rights
Debit 1712 Improvements to Land
Debit 1720 Construction-in-Progress
Debit 1730 Buildings, Improvements, and Renovations
Debit 1740 Other Structures and Facilities
Debit 1750 Equipment
Debit 1820 Leasehold Improvements
Debit 1830 Internal-Use Software
Debit 1832 Internal-Use Software in Development
Debit 1840 Other Natural Resources
Debit 1890 Other General Property, Plant, and Equipment
Debit 1990 Other Assets
Debit 6100 Operating Expenses/Program Costs
Debit 6400 Benefit Expense
Credit 1010 Fund Balance With Treasury

**U.S. Government Standard General Ledger**
**Account Transactions**

D128 To record a downward adjustment to prior-year paid delivered orders with no refund collected.
**Reference:** USSGL implementation guidance; Upward and Downward Adjustments to Expired Appropriations

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1310 Accounts Receivable
Credit 6790 Other Expenses Not Requiring Budgetary Resources

D130 To record a downward adjustment to prior-year prepaid/advanced undelivered orders with no refund collected.
**Comment:** The prepaid invoice was for more than the corrected invoice. Goods and services have not been received.
**Reference:** USSGL implementation guidance; Upward and Downward Adjustments to Expired Appropriations

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1310 Accounts Receivable
Credit 1410 Advances and Prepayments

**U.S. Government Standard General Ledger**
**Account Transactions**

D134 To record the delivery of goods and services ordered in a prior year and accrue a liability. Expended authority is less than the original obligation and the authority is not expired.
**Comment:** The offset to downward adjustments to undelivered orders is anticipated recoveries. If such a transaction causes an abnormal credit balance, the Office of Management and Budget's approval for use of resources is required. When anticipated accounts are not used, credit USSGL account 4450 or credit USSGL account 4620 if funds are exempt from apportionment. Also post USSGL TC-B134 if funded by a direct appropriation. Also post USSGL TC-A122 if recoveries were previously anticipated and apportioned or USSGL TC-A123 if recoveries were previously anticipated in programs exempt from apportionment. The payroll and related benefit liabilities in this transaction are only for work-in-process. For other payroll-related transactions, see USSGL TCs-E104 through E117. Also post USSGL TCs G120, G122, and G124 to track purchases.
**Reference:** USSGL implementation guidance; USSGL Budgetary Accounting Guide

**Budgetary Entry**
Debit 4801 Undelivered Orders - Obligations, Unpaid
Debit 4871 Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries
Credit 4310 Anticipated Recoveries of Prior-Year Obligations
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment
Credit 4901 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**
Debit 1511 Operating Materials and Supplies Held for Use
Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Debit 1521 Inventory Purchased for Resale
Debit 1522 Inventory Held in Reserve for Future Sale
Debit 1525 Inventory - Raw Materials
Debit 1526 Inventory - Work-in-Process
Debit 1527 Inventory - Finished Goods
Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Debit 1571 Stockpile Materials Held in Reserve
Debit 1572 Stockpile Materials Held for Sale
Debit 1591 Other Related Property
Debit 1711 Land and Land Rights
Debit 1712 Improvements to Land
Debit 1720 Construction-in-Progress
Debit 1730 Buildings, Improvements, and Renovations
Debit 1740 Other Structures and Facilities
Debit 1750 Equipment
Debit 1820 Leasehold Improvements
Debit 1830 Internal-Use Software
Debit 1832 Internal-Use Software in Development
Debit 1840 Other Natural Resources
Debit 1890 Other General Property, Plant, and Equipment
Debit 1990 Other Assets
Debit 6100 Operating Expenses/Program Costs
Debit 6400 Benefit Expense
Debit 6900 Nonproduction Costs

**U.S. Government Standard General Ledger**
**Account Transactions**

Credit 2110 Accounts Payable
Credit 2130 Contract Holdbacks
Credit 2140 Accrued Interest Payable - Not Otherwise Classified
Credit 2141 Accrued Interest Payable - Debt
Credit 2160 Entitlement Benefits Due and Payable
Credit 2190 Other Liabilities With Related Budgetary Obligations
Credit 2191 Employee Health Care Liability Incurred but Not Reported
Credit 2210 Accrued Funded Payroll and Leave
Credit 2211 Withholdings Payable
Credit 2213 Employer Contributions and Payroll Taxes Payable
Credit 2215 Other Post Employment Benefits Due and Payable
Credit 2216 Pension Benefits Due and Payable to Beneficiaries
Credit 2217 Benefit Premiums Payable to Carriers
Credit 2218 Life Insurance Benefits Due and Payable to Beneficiaries

D136 To record the amount of unfunded indefinite contract authority that is withdrawn due to recoveries of prior-year obligations.
**Comment:** Also Post USSGL TC-D120.
**Reference:** USSGL implementation guidance; Contract Authority Case Studies

**Budgetary Entry**
Debit 4450 Unapportioned Authority
Credit 4134 Contract Authority Withdrawn

**Proprietary Entry**
None

D138 To record the amount of indefinite borrowing authority that is withdrawn due to recoveries of prior-year obligations.
**Comment:** Also Post USSGL TC-D120.
**Reference:** USSGL implementation guidance; Borrowing Authority Case Studies

**Budgetary Entry**
Debit 4450 Unapportioned Authority
Credit 4144 Borrowing Authority Withdrawn

**Proprietary Entry**
None

**U.S. Government Standard General Ledger**
**Account Transactions**

D140 To record an upward adjustment to prior-year unpaid delivered orders for the change in allocation of budgetary resources between certain trust fund and agency general fund Treasury Appropriation Fund Symbol (TAFS).
**Comment:** This transaction is to be used only by the specific TAFS identified in the USSGL scenario identified in the transaction origin.
**Reference:** USSGL implementation guidance; Adjustments for Change in Prior-Year Allocation of Budgetary Resources (Social Security Administration and Department of Health and Human Services related TAFS only)

**Budgetary Entry**
Debit 4320 Adjustments for Changes in Prior-Year Allocations of Budgetary Resources
Credit 4981 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid

**Proprietary Entry**
Debit 5760 Expenditure Financing Sources - Transfers-Out
Credit 2155 Expenditure Transfers Payable

D141 To record a downward adjustment to prior-year unpaid delivered orders pertaining to cancellations of authority in an invested Treasury Appropriation Fund Symbol (TAFS).
**Comment:** Also post USSGL TC-F123 for the cancellation of authority.
**Reference:** USSGL implementation guidance; Cancellations of Expenditure Transfers Receivable/Payable

**Budgetary Entry**
Debit 4971 Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
Debit 2155 Expenditure Transfers Payable
Credit 5760 Expenditure Financing Sources - Transfers-Out

D142 To record a downward adjustment to prior-year unpaid delivered orders for the change in allocation of budgetary resources between certain trust fund and agency general fund Treasury Appropriation Fund Symbol (TAFS).
**Comment:** This transaction is to be used only by the specific TAFS identified in the USSGL scenario identified in the transaction origin.
**Reference:** USSGL implementation guidance; Adjustments for Change in Prior-Year Allocation of Budgetary Resources (Social Security Administration and Department of Health and Human Services related TAFS only).

**Budgetary Entry**
Debit 4971 Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries
Credit 4320 Adjustments for Changes in Prior-Year Allocations of Budgetary Resources

**Proprietary Entry**
Debit 2155 Expenditure Transfers Payable
Credit 5760 Expenditure Financing Sources - Transfers-Out

**U.S. Government Standard General Ledger**
**Account Transactions**

D144 To record an upward adjustment to prior-year balances in budgetary receivable USSGL account 4225 "Appropriation Trust Fund Expenditure Transfers - Receivable" for the change in allocation of budgetary resources between certain trust fund and agency general fund Treasury Appropriation Fund Symbol (TAFS).
**Comment:** Reverse this transaction for a downward adjustment. This transaction is to be used only by the specific TAFS identified in the USSGL scenario identified in the transaction origin.
**Reference:** USSGL implementation guidance; Adjustments for Change in Prior-Year Allocation of Budgetary Resources (Social Security Administration and Department of Health and Human Services related TAFS only)

**Budgetary Entry**
Debit 4225 Appropriation Trust Fund Expenditure Transfers - Receivable
Credit 4320 Adjustments for Changes in Prior-Year Allocations of Budgetary Resources

**Proprietary Entry**
Debit 1335 Expenditure Transfers Receivable
Credit 5750 Expenditure Financing Sources - Transfers-In

D145 To record in the canceled appropriation the removal of the canceled payable upon receipt of a valid bill. The budgetary entry reduces the balance of authority that remained upon cancellation.
**Comment:** Simultaneously post USSGL TC-B412 in an unexpired appropriation that is available for the same purpose as the closed account. See Office of Management and Budget Circular No. A-11 for additional guidance.
**Reference:** USSGL implementation guidance; Canceled Payables

**Budgetary Entry**
Debit 4350 Canceled Authority
Credit 4208 Adjustment to Total Resources - Disposition of Canceled Payables

**Proprietary Entry**
Debit 2960 Accounts Payable From Canceled Appropriations
Credit 6800 Future Funded Expenses

D146 To record an accrual of downward reestimate for loan subsidies in the program fund.
**Comment:** See USSGL TC-D147. Transactions USSGL TC-D146 and TC-D147 should be done simultaneously in both the credit reform program and financing accounts. See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.
**Reference:** USSGL implementation guidance; Basic Accounting and Reporting for Direct Loan Programs Without Collateral in Federal Credit Programs; General Fund Receipt Account Guide

**Budgetary Entry**
None

**Proprietary Entry**
Debit 5791 Adjustment to Financing Sources - Downward Reestimate or Negative Subsidy
Credit 6800 Future Funded Expenses

**U.S. Government Standard General Ledger**
**Account Transactions**

D147 To adjust the loan guarantee liability and direct loan allowance for downward reestimate of subsidy expense in the financing account.
**Comment:** Also post USSGL TC-D146. Transactions USSGL TC-D146 and TC-D147 should be done simultaneously in both the credit reform program and financing accounts. See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.
**Reference:** USSGL implementation guidance; General Fund Receipt Account Guide

**Budgetary Entry**
None

**Proprietary Entry**
Debit 2180 Loan Guarantee Liability
Credit 5791 Adjustment to Financing Sources - Downward Reestimate or Negative Subsidy

D148 To accrue the transfer-out of a downward reestimate to a General Fund receipt account.
**Comment:** The actual transfer of cash should be made the year following the accrual. See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.
**Reference:** USSGL implementation guidance; Basic Accounting and Reporting for Direct Loan Programs Without Collateral in Federal Credit Programs; General Fund Receipt Account Guide

**Budgetary Entry**
None

**Proprietary Entry**
Debit 5776 Nonbudgetary Financing Sources Transferred Out
Credit 2990 Other Liabilities Without Related Budgetary Obligations

**U.S. Government Standard General Ledger**
**Account Transactions**

**D300 - D399 ADJUSTMENTS/WRITEOFFS/RECLASSIFICATION - Prior-Period Adjustments**

D302 To record appropriations used for a prior period that was a result of a change in accounting principle.
**Comment:** Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series.
**Reference:** USSGL implementation guidance; Prior-Period Adjustments

**Budgetary Entry**
None

**Proprietary Entry**
Debit 3109 Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles
Credit 5709 Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles

D304 To record appropriations used for a prior period that was a result of a correction of an error.
**Comment:** Special and trust funds receiving direct appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series.
**Reference:** USSGL implementation guidance; Prior-Period Adjustments

**Budgetary Entry**
None

**Proprietary Entry**
Debit 3105 Unexpended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year
Debit 3108 Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors
Credit 5705 Expended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year
Credit 5708 Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors

**U.S. Government Standard General Ledger**
**Account Transactions**

D306 To record a prior-period adjustment that reduces the value of a prior-year asset.
**Comment:** If the downward adjustment is due to corrections of errors, debit USSGL account 7400. For prior-period adjustments due to changes in accounting principles debit USSGL account 7401. For prior-period adjustments due to corrections of errors in years preceeding the prior year, debit USSGL account 7405. Also Post: USSGL TC-D302 if the prior period adjustment due to changes in accounting principle is associated with direct appropriations. USSGL TC-D304 for a prior-period adjustment due to corrections of errors that requires restatement, and associated with a direct appropriation. USSGL TC-D102 (budgetary entry only) if the adjustment has a downward budgetary impact to prior-year unpaid delivered orders-obligations, recoveries and the appropriation has expired. USSGL TC-D104 (budgetary entry only) if the adjustment has a downward budgetary impact to prior-year paid delivered orders-obligations, refunds collected, and the appropriation has expired. USSGL TC-D108 (budgetary entry only) if the adjustment has a downward budgetary impact on prior-year paid delivered orders-obligations, refunds collected, and the appropriation has not expired. USSGL TC-D110 (budgetary entry only) if the adjustment has a downward budgetary impact to prior-year unpaid delivered orders-obligations, recoveries, and has not expired.
**Reference:** USSGL implementation guidance; Prior-Period Adjustments

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1319 Allowance for Loss on Accounts Receivable
Debit 1329 Allowance for Loss on Taxes Receivable
Debit 1345 Allowance for Loss on Interest Receivable - Loans
Debit 1346 Allowance for Loss on Interest Receivable - Investments
Debit 1347 Allowance for Loss on Interest Receivable - Not Otherwise Classified
Debit 1348 Allowance for Loss on Interest Receivable - Taxes
Debit 1359 Allowance for Loss on Loans Receivable
Debit 1365 Allowance for Loss on Penalties and Fines Receivable - Loans
Debit 1367 Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified
Debit 1368 Allowance for Loss on Penalties and Fines Receivable - Taxes
Debit 1375 Allowance for Loss on Administrative Fees Receivable - Loans
Debit 1377 Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified
Debit 1378 Allowance for Loss on Administrative Fees Receivable - Taxes
Debit 1385 Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program
Debit 1389 Allowance for Subsidy - Loans - Troubled Assets Relief Program
Debit 1399 Allowance for Subsidy
Debit 1519 Operating Materials and Supplies - Allowance
Debit 1529 Inventory - Allowance
Debit 1549 Forfeited Property - Allowance
Debit 1559 Foreclosed Property - Allowance
Debit 1569 Commodities - Allowance
Debit 1599 Other Related Property - Allowance
Debit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities
Debit 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Debit 1639 Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds
Debit 1719 Accumulated Depreciation on Improvements to Land
Debit 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations

**U.S. Government Standard General Ledger**
**Account Transactions**

Debit 1749 Accumulated Depreciation on Other Structures and Facilities
Debit 1759 Accumulated Depreciation on Equipment
Debit 1819 Accumulated Depreciation on Assets Under Capital Lease
Debit 1829 Accumulated Amortization on Leasehold Improvements
Debit 1839 Accumulated Amortization on Internal-Use Software
Debit 1849 Allowance for Depletion
Debit 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment
Debit 7400 Prior-Period Adjustments Due to Corrections of Errors
Debit 7401 Prior-Period Adjustments Due to Changes in Accounting Principles
Debit 7405 Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year

Credit 1010 Fund Balance With Treasury
Credit 1110 Undeposited Collections
Credit 1120 Imprest Funds
Credit 1130 Funds Held by the Public
Credit 1190 Other Cash
Credit 1193 International Monetary Fund Assets - Reserve Position
Credit 1194 Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights
Credit 1195 Other Monetary Assets
Credit 1200 Foreign Currency
Credit 1310 Accounts Receivable
Credit 1320 Employment Benefit Contributions Receivable
Credit 1325 Taxes Receivable
Credit 1330 Receivable for Transfers of Currently Invested Balances
Credit 1335 Expenditure Transfers Receivable
Credit 1340 Interest Receivable - Not Otherwise Classified
Credit 1341 Interest Receivable - Loans
Credit 1342 Interest Receivable - Investments
Credit 1343 Interest Receivable - Taxes
Credit 1350 Loans Receivable
Credit 1360 Penalties and Fines Receivable - Not Otherwise Classified
Credit 1361 Penalties and Fines Receivable - Loans
Credit 1363 Penalties and Fines Receivable - Taxes
Credit 1370 Administrative Fees Receivable - Not Otherwise Classified
Credit 1371 Administrative Fees Receivable - Loans
Credit 1373 Administrative Fees Receivable - Taxes
Credit 1380 Loans Receivable - Troubled Assets Relief Program
Credit 1381 Interest Receivable - Loans - Troubled Assets Relief Program
Credit 1410 Advances and Prepayments
Credit 1511 Operating Materials and Supplies Held for Use
Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Credit 1513 Operating Materials and Supplies - Excess, Obsolete, and Unserviceable
Credit 1514 Operating Materials and Supplies Held for Repair
Credit 1521 Inventory Purchased for Resale
Credit 1522 Inventory Held in Reserve for Future Sale
Credit 1523 Inventory Held for Repair
Credit 1524 Inventory - Excess, Obsolete, and Unserviceable
Credit 1525 Inventory - Raw Materials
Credit 1526 Inventory - Work-in-Process

**U.S. Government Standard General Ledger**
**Account Transactions**

Credit 1527 Inventory - Finished Goods
Credit 1531 Seized Monetary Instruments
Credit 1532 Seized Cash Deposited
Credit 1541 Forfeited Property Held for Sale
Credit 1542 Forfeited Property Held for Donation or Use
Credit 1551 Foreclosed Property
Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Credit 1571 Stockpile Materials Held in Reserve
Credit 1572 Stockpile Materials Held for Sale
Credit 1591 Other Related Property
Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1618 Market Adjustment - Investments
Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
Credit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities
Credit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Credit 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Credit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Credit 1638 Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds
Credit 1690 Other Investments
Credit 1711 Land and Land Rights
Credit 1712 Improvements to Land
Credit 1720 Construction-in-Progress
Credit 1730 Buildings, Improvements, and Renovations
Credit 1740 Other Structures and Facilities
Credit 1750 Equipment
Credit 1810 Assets Under Capital Lease
Credit 1820 Leasehold Improvements
Credit 1830 Internal-Use Software
Credit 1832 Internal-Use Software in Development
Credit 1840 Other Natural Resources
Credit 1890 Other General Property, Plant, and Equipment
Credit 1923 Contingent Receivable for Capital Transfers
Credit 1925 Capital Transfers Receivable
Credit 1990 Other Assets

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**Account Transactions**

D308 To record a prior-period adjustment that reduces the value of a liability.
**Comment:** If the downward adjustment is due to corrections of errors, credit USSGL account 7400. For prior-period adjustments due to changes in accounting principles credit USSGL account 7401. For prior-period adjustments due to corrections of errors in years preceeding the prior year, credit USSGL account 7405. Also Post: USSGL TC-D302 if the prior period adjustment due to changes in accounting principle is associated with direct appropriations. USSGL TC-D304 for a prior-period adjustment due to corrections of errors that requires restatement, and associated with a direct appropriation. USSGL TC-D102 (budgetary entry only) if the adjustment has a downward budgetary impact to prior-year unpaid delivered orders - obligations, recoveries and the appropriation has expired. USSGL TC-D108 (budgetary entry only) if the adjustment has a downward budgetary impact on prior-year paid delivered orders - obligations, and refunds collected. USSGL TC-D110 (budgetary entry only) if the adjustment has a downward budgetary impact to prior-year unpaid delivered orders - obligations, recoveries, and has not expired.
**Reference:** USSGL implementation guidance; Prior-Period Adjustments

**Budgetary Entry**
None

**Proprietary Entry**
Debit 2110 Accounts Payable
Debit 2112 Accounts Payable for Federal Government Sponsored Enterprise
Debit 2120 Disbursements in Transit
Debit 2130 Contract Holdbacks
Debit 2140 Accrued Interest Payable - Not Otherwise Classified
Debit 2141 Accrued Interest Payable - Debt
Debit 2150 Payable for Transfers of Currently Invested Balances
Debit 2155 Expenditure Transfers Payable
Debit 2160 Entitlement Benefits Due and Payable
Debit 2170 Subsidy Payable to the Financing Account
Debit 2180 Loan Guarantee Liability
Debit 2190 Other Liabilities With Related Budgetary Obligations
Debit 2191 Employee Health Care Liability Incurred but Not Reported
Debit 2210 Accrued Funded Payroll and Leave
Debit 2211 Withholdings Payable
Debit 2213 Employer Contributions and Payroll Taxes Payable
Debit 2215 Other Post Employment Benefits Due and Payable
Debit 2216 Pension Benefits Due and Payable to Beneficiaries
Debit 2217 Benefit Premiums Payable to Carriers
Debit 2218 Life Insurance Benefits Due and Payable to Beneficiaries
Debit 2220 Unfunded Leave
Debit 2225 Unfunded FECA Liability
Debit 2290 Other Unfunded Employment Related Liability
Debit 2310 Liability for Advances and Prepayments
Debit 2320 Other Deferred Revenue
Debit 2510 Principal Payable to the Bureau of the Public Debt
Debit 2520 Principal Payable to the Federal Financing Bank
Debit 2530 Securities Issued by Federal Agencies Under General and Special Financing Authority
Debit 2532 Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority

**U.S. Government Standard General Ledger**
**Account Transactions**

Debit 2540 Participation Certificates
Debit 2590 Other Debt
Debit 2610 Actuarial Pension Liability
Debit 2620 Actuarial Health Insurance Liability
Debit 2630 Actuarial Life Insurance Liability
Debit 2650 Actuarial FECA Liability
Debit 2660 Actuarial Liabilities for Federal Insurance and Guarantee Programs
Debit 2670 Actuarial Liabilities for Treasury-Managed Benefit Programs
Debit 2690 Other Actuarial Liabilities
Debit 2910 Prior Liens Outstanding on Acquired Collateral
Debit 2920 Contingent Liabilities
Debit 2940 Capital Lease Liability
Debit 2960 Accounts Payable From Canceled Appropriations
Debit 2970 Liability for Capital Transfers to the General Fund of the Treasury
Debit 2980 Custodial Liability
Debit 2990 Other Liabilities Without Related Budgetary Obligations
Debit 2995 Estimated Cleanup Cost Liability
Credit 2531 Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority
Credit 2533 Amortization of Discount and Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority
Credit 7400 Prior-Period Adjustments Due to Corrections of Errors
Credit 7401 Prior-Period Adjustments Due to Changes in Accounting Principles
Credit 7405 Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year

**U.S. Government Standard General Ledger**
**Account Transactions**

D310 To record a prior-period adjustment that increases the value of a prior-year asset.
**Comment:** If the upward adjustment is due to corrections of errors, credit USSGL account 7400. For prior-period adjustments due to changes in accounting principles credit USSGL account 7401. For prior-period adjustments due to corrections of errors in years preceding the prior year, credit USSGL account 7405. If the prior period adjustment due to changes in accounting principle is associated with direct appropriations, reverse USSGL TC-D302. For a prior period adjustment due to corrections of errors, reverse USSGL TC-D304. Also Post: USSGL TC-D106 (budgetary entry only) if the adjustment has an upward budgetary impact on prior-year unpaid delivered orders-obligations, and the authority has expired. USSGL TC-D114 (budgetary entry only) if the adjustment has an upward budgetary impact on prior year undelivered orders when the bill is more than the original undelivered order, and the authority has expired. USSGL TC-D116 (budgetary entry only) if adjustment has an upward budgetary impact on prior year undelivered orders when the bill is more than the original undelivered order and the authority has not expired.
**Reference:** USSGL implementation guidance; Prior-Period Adjustments

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Debit 1110 Undeposited Collections
Debit 1120 Imprest Funds
Debit 1130 Funds Held by the Public
Debit 1190 Other Cash
Debit 1193 International Monetary Fund Assets - Reserve Position
Debit 1194 Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights
Debit 1195 Other Monetary Assets
Debit 1200 Foreign Currency
Debit 1310 Accounts Receivable
Debit 1320 Employment Benefit Contributions Receivable
Debit 1325 Taxes Receivable
Debit 1330 Receivable for Transfers of Currently Invested Balances
Debit 1335 Expenditure Transfers Receivable
Debit 1340 Interest Receivable - Not Otherwise Classified
Debit 1341 Interest Receivable - Loans
Debit 1342 Interest Receivable - Investments
Debit 1343 Interest Receivable - Taxes
Debit 1350 Loans Receivable
Debit 1360 Penalties and Fines Receivable - Not Otherwise Classified
Debit 1361 Penalties and Fines Receivable - Loans
Debit 1363 Penalties and Fines Receivable - Taxes
Debit 1370 Administrative Fees Receivable - Not Otherwise Classified
Debit 1371 Administrative Fees Receivable - Loans
Debit 1373 Administrative Fees Receivable - Taxes
Debit 1380 Loans Receivable - Troubled Assets Relief Program
Debit 1381 Interest Receivable - Loans - Troubled Assets Relief Program
Debit 1410 Advances and Prepayments
Debit 1511 Operating Materials and Supplies Held for Use

**U.S. Government Standard General Ledger**
**Account Transactions**

Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Debit 1513 Operating Materials and Supplies - Excess, Obsolete, and Unserviceable
Debit 1514 Operating Materials and Supplies Held for Repair
Debit 1521 Inventory Purchased for Resale
Debit 1522 Inventory Held in Reserve for Future Sale
Debit 1523 Inventory Held for Repair
Debit 1524 Inventory - Excess, Obsolete, and Unserviceable
Debit 1525 Inventory - Raw Materials
Debit 1526 Inventory - Work-in-Process
Debit 1527 Inventory - Finished Goods
Debit 1531 Seized Monetary Instruments
Debit 1532 Seized Cash Deposited
Debit 1541 Forfeited Property Held for Sale
Debit 1542 Forfeited Property Held for Donation or Use
Debit 1551 Foreclosed Property
Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Debit 1571 Stockpile Materials Held in Reserve
Debit 1572 Stockpile Materials Held for Sale
Debit 1591 Other Related Property
Debit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1618 Market Adjustment - Investments
Debit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
Debit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities
Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Debit 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Debit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Debit 1638 Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds
Debit 1690 Other Investments
Debit 1711 Land and Land Rights
Debit 1712 Improvements to Land
Debit 1720 Construction-in-Progress
Debit 1730 Buildings, Improvements, and Renovations
Debit 1740 Other Structures and Facilities
Debit 1750 Equipment
Debit 1810 Assets Under Capital Lease
Debit 1820 Leasehold Improvements
Debit 1830 Internal-Use Software
Debit 1832 Internal-Use Software in Development
Debit 1840 Other Natural Resources
Debit 1890 Other General Property, Plant, and Equipment
Debit 1923 Contingent Receivable for Capital Transfers
Debit 1925 Capital Transfers Receivable
Debit 1990 Other Assets

**U.S. Government Standard General Ledger**
**Account Transactions**

Credit 1319 Allowance for Loss on Accounts Receivable
Credit 1329 Allowance for Loss on Taxes Receivable
Credit 1345 Allowance for Loss on Interest Receivable - Loans
Credit 1346 Allowance for Loss on Interest Receivable - Investments
Credit 1347 Allowance for Loss on Interest Receivable - Not Otherwise Classified
Credit 1348 Allowance for Loss on Interest Receivable - Taxes
Credit 1359 Allowance for Loss on Loans Receivable
Credit 1365 Allowance for Loss on Penalties and Fines Receivable - Loans
Credit 1367 Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified
Credit 1368 Allowance for Loss on Penalties and Fines Receivable - Taxes
Credit 1375 Allowance for Loss on Administrative Fees Receivable - Loans
Credit 1377 Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified
Credit 1378 Allowance for Loss on Administrative Fees Receivable - Taxes
Credit 1385 Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program
Credit 1389 Allowance for Subsidy - Loans - Troubled Assets Relief Program
Credit 1399 Allowance for Subsidy
Credit 1519 Operating Materials and Supplies - Allowance
Credit 1529 Inventory - Allowance
Credit 1549 Forfeited Property - Allowance
Credit 1559 Foreclosed Property - Allowance
Credit 1569 Commodities - Allowance
Credit 1599 Other Related Property - Allowance
Credit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities
Credit 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Credit 1639 Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds
Credit 1719 Accumulated Depreciation on Improvements to Land
Credit 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations
Credit 1749 Accumulated Depreciation on Other Structures and Facilities
Credit 1759 Accumulated Depreciation on Equipment
Credit 1819 Accumulated Depreciation on Assets Under Capital Lease
Credit 1829 Accumulated Amortization on Leasehold Improvements
Credit 1839 Accumulated Amortization on Internal-Use Software
Credit 1849 Allowance for Depletion
Credit 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment
Credit 7400 Prior-Period Adjustments Due to Corrections of Errors
Credit 7401 Prior-Period Adjustments Due to Changes in Accounting Principles
Credit 7405 Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year

**U.S. Government Standard General Ledger**
**Account Transactions**

D312 To record a prior-period adjustment that increases the value of a prior-year liability.
**Comment:** If the upward adjustment is due to corrections of errors, debit USSGL account 7400. For prior-period adjustments due to changes in accounting principles debit USSGL account 7401. For prior-period adjustments due to corrections of errors in the years preceding the prior year, debit USSGL account 7405. If the prior period adjustment due to changes in accounting principle is associated with direct appropriations, reverse USSGL TC-D302. For a prior-period adjustment due to corrections of errors, reverse USSGL TC-D304. Also Post: USSGL TC-D106 (budgetary entry only) if the adjustment has an upward budgetary impact on prior-year unpaid delivered orders - obligations, refunds collected and the authority has expired. USSGL TC-D114 (budgetary entry only) if the adjustment has an upward budgetary impact on prior year undelivered orders when the bill is more than the original undelivered order, and the authority has expired. USSGL TC-D116 (budgetary entry only) if the adjustment has an upward budgetary impact on prior year undelivered orders when the bill is more than the original undelivered order and the authority has not expired.
**Reference:** USSGL implementation guidance; Prior-Period Adjustments

**Budgetary Entry**
None

**Proprietary Entry**
Debit 2531 Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority
Debit 2533 Amortization of Discount and Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority
Debit 7400 Prior-Period Adjustments Due to Corrections of Errors
Debit 7401 Prior-Period Adjustments Due to Changes in Accounting Principles
Debit 7405 Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year
Credit 2110 Accounts Payable
Credit 2112 Accounts Payable for Federal Government Sponsored Enterprise
Credit 2120 Disbursements in Transit
Credit 2130 Contract Holdbacks
Credit 2140 Accrued Interest Payable - Not Otherwise Classified
Credit 2141 Accrued Interest Payable - Debt
Credit 2150 Payable for Transfers of Currently Invested Balances
Credit 2155 Expenditure Transfers Payable
Credit 2160 Entitlement Benefits Due and Payable
Credit 2170 Subsidy Payable to the Financing Account
Credit 2180 Loan Guarantee Liability
Credit 2190 Other Liabilities With Related Budgetary Obligations
Credit 2191 Employee Health Care Liability Incurred but Not Reported
Credit 2210 Accrued Funded Payroll and Leave
Credit 2211 Withholdings Payable
Credit 2213 Employer Contributions and Payroll Taxes Payable
Credit 2215 Other Post Employment Benefits Due and Payable
Credit 2216 Pension Benefits Due and Payable to Beneficiaries
Credit 2217 Benefit Premiums Payable to Carriers
Credit 2218 Life Insurance Benefits Due and Payable to Beneficiaries
Credit 2220 Unfunded Leave
Credit 2225 Unfunded FECA Liability
Credit 2290 Other Unfunded Employment Related Liability

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**Account Transactions**

Credit 2310 Liability for Advances and Prepayments
Credit 2320 Other Deferred Revenue
Credit 2510 Principal Payable to the Bureau of the Public Debt
Credit 2520 Principal Payable to the Federal Financing Bank
Credit 2530 Securities Issued by Federal Agencies Under General and Special Financing Authority
Credit 2532 Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority
Credit 2540 Participation Certificates
Credit 2590 Other Debt
Credit 2610 Actuarial Pension Liability
Credit 2620 Actuarial Health Insurance Liability
Credit 2630 Actuarial Life Insurance Liability
Credit 2650 Actuarial FECA Liability
Credit 2660 Actuarial Liabilities for Federal Insurance and Guarantee Programs
Credit 2670 Actuarial Liabilities for Treasury-Managed Benefit Programs
Credit 2690 Other Actuarial Liabilities
Credit 2910 Prior Liens Outstanding on Acquired Collateral
Credit 2940 Capital Lease Liability
Credit 2960 Accounts Payable From Canceled Appropriations
Credit 2970 Liability for Capital Transfers to the General Fund of the Treasury
Credit 2980 Custodial Liability
Credit 2990 Other Liabilities Without Related Budgetary Obligations
Credit 2995 Estimated Cleanup Cost Liability

**U.S. Government Standard General Ledger**
**Account Transactions**

**D400 - D499 ADJUSTMENTS/WRITEOFFS/RECLASSIFICATION - Writeoffs**

D402 To record an allowance for a reduction in exchange revenue due to noncredit losses such as returns, allowances, and price redeterminations from non-Federal sources when realization is not probable (less likely than not).
**Comment:** For reduction in exchange revenue due to credit losses, see USSGL TC-D404. Reverse this transaction when collected.
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources." For more information, see paragraph 41 of FASAB SFFAS No. 7.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 5109 Contra Revenue for Goods Sold
Debit 5209 Contra Revenue for Services Provided
Debit 5315 Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act
Debit 5317 Contra Revenue for Interest Revenue - Loans Receivable
Debit 5318 Contra Revenue for Interest Revenue - Investments
Debit 5319 Contra Revenue for Interest Revenue - Other
Debit 5329 Contra Revenue for Administrative Fees
Debit 5409 Contra Revenue for Benefit Program Revenue
Debit 5509 Contra Revenue for Insurance and Guarantee Premium Revenue
Debit 5609 Contra Revenue for Donations - Financial Resources
Debit 5619 Contra Donated Revenue - Nonfinancial Resources
Debit 5649 Contra Forfeiture Revenue - Cash and Cash Equivalents
Debit 5659 Contra Forfeiture Revenue - Forfeitures of Property
Debit 5830 Contra Revenue for Taxes - Not Otherwise Classified
Debit 5831 Contra Revenue for Taxes - Individual
Debit 5832 Contra Revenue for Taxes - Corporate
Debit 5833 Contra Revenue for Taxes - Unemployment
Debit 5834 Contra Revenue for Taxes - Excise
Debit 5835 Contra Revenue for Taxes - Estate and Gift
Debit 5836 Contra Revenue for Taxes - Customs
Debit 5909 Contra Revenue for Other Revenue
Credit 1319 Allowance for Loss on Accounts Receivable
Credit 1329 Allowance for Loss on Taxes Receivable
Credit 1385 Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program

**U.S. Government Standard General Ledger**
**Account Transactions**

D404 To record the estimated allowance for bad debts related to non-credit-reform receivables.
**Comment:** This transaction should be used when a realization of revenue is not probable due to credit losses, see paragraph 40, SFFAS 7. For losses other than credit losses, see TC D402.
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 4, "Managerial Cost Accounting Concepts and Standards"

**Budgetary Entry**
None

**Proprietary Entry**
Debit 6720 Bad Debt Expense
Credit 1319 Allowance for Loss on Accounts Receivable
Credit 1329 Allowance for Loss on Taxes Receivable
Credit 1345 Allowance for Loss on Interest Receivable - Loans
Credit 1346 Allowance for Loss on Interest Receivable - Investments
Credit 1347 Allowance for Loss on Interest Receivable - Not Otherwise Classified
Credit 1348 Allowance for Loss on Interest Receivable - Taxes
Credit 1359 Allowance for Loss on Loans Receivable

D406 To record the writeoff of penalties and fines receivable.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1365 Allowance for Loss on Penalties and Fines Receivable - Loans
Debit 1367 Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified
Debit 1368 Allowance for Loss on Penalties and Fines Receivable - Taxes
Credit 1360 Penalties and Fines Receivable - Not Otherwise Classified
Credit 1361 Penalties and Fines Receivable - Loans
Credit 1363 Penalties and Fines Receivable - Taxes

D407 To record the writeoff of administrative fees receivable.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1375 Allowance for Loss on Administrative Fees Receivable - Loans
Debit 1377 Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified
Debit 1378 Allowance for Loss on Administrative Fees Receivable - Taxes
Credit 1370 Administrative Fees Receivable - Not Otherwise Classified
Credit 1371 Administrative Fees Receivable - Loans
Credit 1373 Administrative Fees Receivable - Taxes

**U.S. Government Standard General Ledger**
**Account Transactions**

D408 To record the writeoff of accounts receivable.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1319 Allowance for Loss on Accounts Receivable
Credit 1310 Accounts Receivable

D410 To record the writeoff of taxes receivable.
**Reference:** USSGL implementation guidance; Miscellaneous Receipts

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1329 Allowance for Loss on Taxes Receivable
Credit 1325 Taxes Receivable

D412 To record the writeoff of loans receivable for loans made before fiscal 1992.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1359 Allowance for Loss on Loans Receivable
Credit 1350 Loans Receivable

D413 To writeoff loans receivable related to Troubled Assets Relief Program.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1389 Allowance for Subsidy - Loans - Troubled Assets Relief Program
Credit 1380 Loans Receivable - Troubled Assets Relief Program

D414 To record the writeoff of loans receivable and interest receivable for credit reform loans made after fiscal 1991.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1399 Allowance for Subsidy
Credit 1341 Interest Receivable - Loans
Credit 1350 Loans Receivable

**U.S. Government Standard General Ledger**
**Account Transactions**

D415 To record the writeoff of interest receivable related to Troubled Asset Relief Program.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1385 Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program
Credit 1381 Interest Receivable - Loans - Troubled Assets Relief Program

D416 To record the writeoff of interest receivable.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1345 Allowance for Loss on Interest Receivable - Loans
Debit 1346 Allowance for Loss on Interest Receivable - Investments
Debit 1347 Allowance for Loss on Interest Receivable - Not Otherwise Classified
Debit 1348 Allowance for Loss on Interest Receivable - Taxes
Credit 1340 Interest Receivable - Not Otherwise Classified
Credit 1341 Interest Receivable - Loans
Credit 1342 Interest Receivable - Investments
Credit 1343 Interest Receivable - Taxes

**U.S. Government Standard General Ledger**
**Account Transactions**

D418 To record the writeoff of assets other than investments.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1529 Inventory - Allowance
Debit 1549 Forfeited Property - Allowance
Debit 1569 Commodities - Allowance
Debit 1599 Other Related Property - Allowance
Debit 1719 Accumulated Depreciation on Improvements to Land
Debit 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations
Debit 1749 Accumulated Depreciation on Other Structures and Facilities
Debit 1759 Accumulated Depreciation on Equipment
Debit 1819 Accumulated Depreciation on Assets Under Capital Lease
Debit 1829 Accumulated Amortization on Leasehold Improvements
Debit 1839 Accumulated Amortization on Internal-Use Software
Debit 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment
Debit 7210 Losses on Disposition of Assets - Other
Credit 1511 Operating Materials and Supplies Held for Use
Credit 1521 Inventory Purchased for Resale
Credit 1525 Inventory - Raw Materials
Credit 1526 Inventory - Work-in-Process
Credit 1527 Inventory - Finished Goods
Credit 1541 Forfeited Property Held for Sale
Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Credit 1591 Other Related Property
Credit 1711 Land and Land Rights
Credit 1712 Improvements to Land
Credit 1720 Construction-in-Progress
Credit 1730 Buildings, Improvements, and Renovations
Credit 1740 Other Structures and Facilities
Credit 1750 Equipment
Credit 1810 Assets Under Capital Lease
Credit 1820 Leasehold Improvements
Credit 1830 Internal-Use Software
Credit 1832 Internal-Use Software in Development
Credit 1890 Other General Property, Plant, and Equipment

**U.S. Government Standard General Ledger**
**Account Transactions**

D420 To record the accrued estimated uncollectible exchange revenue due to credit losses with related costs incurred and collected for others in a General Fund receipt account.
**Comment:** Reverse USSGL TC-C405 to adjust USSGL account 2985, "Liability for Non-entity Assets Not Reported on the Statement of Custodial Activity. This activity will not be reported on the Statement of Custodial Activity or the custodial footnote.
**Reference:** FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources and Concepts for Reconciling Budgetary and Financial Accounting," Paragraph No. 40.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 6720 Bad Debt Expense
Credit 1319 Allowance for Loss on Accounts Receivable
Credit 1345 Allowance for Loss on Interest Receivable - Loans
Credit 1346 Allowance for Loss on Interest Receivable - Investments
Credit 1347 Allowance for Loss on Interest Receivable - Not Otherwise Classified
Credit 1348 Allowance for Loss on Interest Receivable - Taxes
Credit 1365 Allowance for Loss on Penalties and Fines Receivable - Loans
Credit 1367 Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified
Credit 1368 Allowance for Loss on Penalties and Fines Receivable - Taxes
Credit 1375 Allowance for Loss on Administrative Fees Receivable - Loans
Credit 1377 Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified
Credit 1378 Allowance for Loss on Administrative Fees Receivable - Taxes

D422 To record the reduction of custodial liability by the amount of estimated uncollectible exchange revenue with virtually no costs collected for others in a General Fund receipt account.
**Comment:** This activity is reported on the Statement of Custodial Activity or on the custodial foonotes.
**Reference:** For more information on exchange revenue with virtually no costs, see paragraphs 45, 140, and 146, SFFAS No. 7.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 2980 Custodial Liability
Credit 5991 Accrued Collections for Others - Statement of Custodial Activity

**U.S. Government Standard General Ledger**
**Account Transactions**

D424 To record in a General Fund receipt account, the accrued estimated uncollectible nonexchange revenue and exchange revenue with virtually no cost reported on the Statement of Custodial Activity or on the custodial foonote.
**Comment:** Also post USSGL TC-D422. See USSGL TC-D420 for other than revenue reported on the Statement of Custodial Activity or on the custodial footnote.
**Reference:** For more information on exchange revenue with virtually no cost, see paragraphs 45, 140, and 146 and for more information on uncollectible nonexchange revenue, see paragraph 56 of FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources and Concepts for Reconciling Budgetary and Financial Accounting."

**Budgetary Entry**
None

**Proprietary Entry**
Debit 5315 Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act
Debit 5317 Contra Revenue for Interest Revenue - Loans Receivable
Debit 5318 Contra Revenue for Interest Revenue - Investments
Debit 5319 Contra Revenue for Interest Revenue - Other
Debit 5324 Contra Revenue for Penalties and Fines
Debit 5329 Contra Revenue for Administrative Fees
Debit 5830 Contra Revenue for Taxes - Not Otherwise Classified
Debit 5831 Contra Revenue for Taxes - Individual
Debit 5832 Contra Revenue for Taxes - Corporate
Debit 5833 Contra Revenue for Taxes - Unemployment
Debit 5834 Contra Revenue for Taxes - Excise
Debit 5835 Contra Revenue for Taxes - Estate and Gift
Debit 5836 Contra Revenue for Taxes - Customs
Debit 5909 Contra Revenue for Other Revenue
Credit 1319 Allowance for Loss on Accounts Receivable
Credit 1329 Allowance for Loss on Taxes Receivable
Credit 1345 Allowance for Loss on Interest Receivable - Loans
Credit 1346 Allowance for Loss on Interest Receivable - Investments
Credit 1347 Allowance for Loss on Interest Receivable - Not Otherwise Classified
Credit 1348 Allowance for Loss on Interest Receivable - Taxes
Credit 1365 Allowance for Loss on Penalties and Fines Receivable - Loans
Credit 1367 Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified
Credit 1368 Allowance for Loss on Penalties and Fines Receivable - Taxes
Credit 1375 Allowance for Loss on Administrative Fees Receivable - Loans
Credit 1377 Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified
Credit 1378 Allowance for Loss on Administrative Fees Receivable - Taxes
Credit 1385 Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program

**U.S. Government Standard General Ledger**
**Account Transactions**

D426 To record an adjustment to loans receivable based on acquired collateral property.
**Reference:** USSGL implementation guidance; Credit Reform Case Studies

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1345 Allowance for Loss on Interest Receivable - Loans
Debit 1551 Foreclosed Property
Credit 1341 Interest Receivable - Loans
Credit 1350 Loans Receivable
Credit 1559 Foreclosed Property - Allowance
Credit 2910 Prior Liens Outstanding on Acquired Collateral

D428 To record an adjustment for actual loss of inventory.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1529 Inventory - Allowance
Credit 1521 Inventory Purchased for Resale
Credit 1522 Inventory Held in Reserve for Future Sale
Credit 1523 Inventory Held for Repair
Credit 1524 Inventory - Excess, Obsolete, and Unserviceable
Credit 1525 Inventory - Raw Materials
Credit 1526 Inventory - Work-in-Process
Credit 1527 Inventory - Finished Goods

D430 To record an adjustment for actual loss of forfeited property.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1549 Forfeited Property - Allowance
Credit 1541 Forfeited Property Held for Sale
Credit 1542 Forfeited Property Held for Donation or Use

**U.S. Government Standard General Ledger**
**Account Transactions**

D432 To record an adjustment for actual loss of commodities that was disposed but not sold.
**Comment:** For the actual loss on commodities from sales, see USSGL TC C642.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1569 Commodities - Allowance
Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs

D434 To record assets purchased to store environmental waste from past operations at net book value of zero.
**Reference:** USSGL implementation guidance; Environmental Cleanup Cost Case Study

**Budgetary Entry**
None

**Proprietary Entry**
Debit 2995 Estimated Cleanup Cost Liability
Credit 1749 Accumulated Depreciation on Other Structures and Facilities

D436 To record a refund of offsetting collections, other than advances, that were collected in a prior-year.
**Comment:** See USSGL TC-A712 for refunds of advances. See USSGL TC-D438 for refunds of trust or special fund receipts.

**Budgetary Entry**
Debit 4450 Unapportioned Authority
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Debit 4650 Allotments - Expired Authority
Credit 4902 Delivered Orders - Obligations, Paid

**Proprietary Entry**
Debit 5109 Contra Revenue for Goods Sold
Debit 5209 Contra Revenue for Services Provided
Debit 5317 Contra Revenue for Interest Revenue - Loans Receivable
Debit 5318 Contra Revenue for Interest Revenue - Investments
Debit 5319 Contra Revenue for Interest Revenue - Other
Debit 5324 Contra Revenue for Penalties and Fines
Debit 5329 Contra Revenue for Administrative Fees
Debit 5409 Contra Revenue for Benefit Program Revenue
Debit 5509 Contra Revenue for Insurance and Guarantee Premium Revenue
Debit 5609 Contra Revenue for Donations - Financial Resources
Debit 5619 Contra Donated Revenue - Nonfinancial Resources
Debit 5909 Contra Revenue for Other Revenue
Credit 1010 Fund Balance With Treasury

**U.S. Government Standard General Ledger**
**Account Transactions**

D438 To record a refund of trust or special fund receipts that was received in a prior-year.
**Comment:** See USSGL TC-A712 for refunds of advances. See USSGL TC-D436 for refunds of offsetting collections, other than advances.

**Budgetary Entry**
Debit 4450 Unapportioned Authority
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Debit 4650 Allotments - Expired Authority
Credit 4114 Appropriated Trust or Special Fund Receipts

**Proprietary Entry**
Debit 5317 Contra Revenue for Interest Revenue - Loans Receivable
Debit 5318 Contra Revenue for Interest Revenue - Investments
Debit 5319 Contra Revenue for Interest Revenue - Other
Debit 5324 Contra Revenue for Penalties and Fines
Debit 5329 Contra Revenue for Administrative Fees
Debit 5409 Contra Revenue for Benefit Program Revenue
Debit 5509 Contra Revenue for Insurance and Guarantee Premium Revenue
Debit 5609 Contra Revenue for Donations - Financial Resources
Debit 5619 Contra Donated Revenue - Nonfinancial Resources
Debit 5830 Contra Revenue for Taxes - Not Otherwise Classified
Debit 5831 Contra Revenue for Taxes - Individual
Debit 5832 Contra Revenue for Taxes - Corporate
Debit 5833 Contra Revenue for Taxes - Unemployment
Debit 5834 Contra Revenue for Taxes - Excise
Debit 5835 Contra Revenue for Taxes - Estate and Gift
Debit 5836 Contra Revenue for Taxes - Customs
Debit 5909 Contra Revenue for Other Revenue
Credit 1010 Fund Balance With Treasury

**U.S. Government Standard General Ledger**
**Account Transactions**

**D500 - D799 ADJUSTMENTS/WRITEOFFS/RECLASSIFICATION - Reclassification/Revaluation**

D502 To establish or record an increase to Imprest Funds or U.S. Debit Card Funds.
**Comment:** Reverse when funds are returned to fund balance with Treasury. See Treasury Financial Manual Part 4--Chapter 3000 Third-Party Draft Procedures for Imprest Fund Disbursing Activities

**Budgetary Entry**
Debit 4610 Allotments - Realized Resources
Credit 4700 Commitments - Programs Subject to Apportionment

**Proprietary Entry**
Debit 1120 Imprest Funds
Debit 1125 U.S. Debit Card Funds
Credit 1010 Fund Balance With Treasury

D503 To record valuation increase in Government Sponsored Enterprise Preferred and/or Common Stock and/or Beneficial Interest Trust at the end of year.
**Comment:** Also Post USSGL TC-C147. Reverse transaction for decreases

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1651 Market Adjustment - Preferred Stock in Federal Government Sponsored Enterprise
Debit 1653 Market Adjustment - Common Stock Warrants in Federal Government Sponsored Enterprise
Debit 1661 Market Adjustment - Beneficial Interest in Trust
Credit 5922 Valuation Change in Investments for Federal Government Sponsored Enterprise
Credit 5923 Valuation Change in Investments - Beneficial Interest in Trust

D504 To record clearing of the prior-year imprest fund from an annual-year Treasury Appropriation Fund Symbol (TAFS) at the beginning of the next fiscal year.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 1120 Imprest Funds

**U.S. Government Standard General Ledger**
**Account Transactions**

D506 To record disbursements from nonfiduciary deposit funds. This includes return of escrow amounts and erroneous receipts and disbursing escrow monies to pay bills, taxes, and insurance.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 2400 Liability for Nonfiduciary Deposit Funds and Undeposited Collections
Credit 1010 Fund Balance With Treasury
Credit 1190 Other Cash
Credit 1532 Seized Cash Deposited

D507 To record the classification of amounts from clearing accounts to the appropriate Treasury Appropriation Fund Symbol (TAFS).
**Reference:** USSGL Implementation Guide: Nonfiduciary Deposit Fund with Investment Authority and Clearing Account Guidance

**Budgetary Entry**
None

**Proprietary Entry**
Debit 2410 Liability for Clearing Accounts
Credit 1010 Fund Balance With Treasury

D508 To record the reclassification of expended balances held back from contractors from accounts payable.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 2110 Accounts Payable
Credit 2130 Contract Holdbacks

D510 To record the transfer of construction-in-progress to capitalized assets or expenses.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1712 Improvements to Land
Debit 1730 Buildings, Improvements, and Renovations
Debit 1740 Other Structures and Facilities
Debit 1750 Equipment
Debit 1820 Leasehold Improvements
Debit 6100 Operating Expenses/Program Costs
Credit 1720 Construction-in-Progress

**U.S. Government Standard General Ledger**
**Account Transactions**

D512 To record the realization that contractor-developed software-in-development is in production.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1830 Internal-Use Software
Credit 1832 Internal-Use Software in Development

D514 To record the reclassification of expenses to "in-process type" asset accounts.
**Comment:** Due to the reconciliation of interagency expenses and revenues, agencies must first record all direct costs to the USSGL account 6000 series and then offset those amounts using the USSGL account 6610 when the costs are capitalized to the appropriate "in-process type" account.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1526 Inventory - Work-in-Process
Debit 1720 Construction-in-Progress
Debit 1832 Internal-Use Software in Development
Credit 6600 Applied Overhead
Credit 6610 Cost Capitalization Offset

D516 To record the raw materials used to produce goods.
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1526 Inventory - Work-in-Process
Credit 1525 Inventory - Raw Materials

D518 To record the revaluation of foreclosed property.
**Reference:** USSGL implementation guidance; Guide to Basic Accounting and Reporting for Foreclosed Property in Federal Credit Reform Programs (Appendix 1)

**Budgetary Entry**
None

**Proprietary Entry**
Debit 6790 Other Expenses Not Requiring Budgetary Resources
Credit 1559 Foreclosed Property - Allowance

**U.S. Government Standard General Ledger**
**Account Transactions**

D520 To record completed inventory items.
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1527 Inventory - Finished Goods
Credit 1526 Inventory - Work-in-Process

D522 To record the reclassification of inventory held for sale that meets management's criteria for future sale.
**Comment:** Reverse entry when assets become saleable.
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1522 Inventory Held in Reserve for Future Sale
Credit 1521 Inventory Purchased for Resale
Credit 1527 Inventory - Finished Goods

D523 To record the reclassification of damaged, irreparable inventory held for sale.
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1524 Inventory - Excess, Obsolete, and Unserviceable
Debit 7290 Other Losses
Credit 1521 Inventory Purchased for Resale
Credit 1527 Inventory - Finished Goods

**U.S. Government Standard General Ledger**
**Account Transactions**

D524 To record damaged inventory items that need repair.
**Comment:** Reverse this entry when repairs are completed.
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1523 Inventory Held for Repair
Credit 1521 Inventory Purchased for Resale
Credit 1527 Inventory - Finished Goods

D526 To record the turn-in of a broken part from operating materials and supplies held for repair.
**Comment:** Also post USSGL TC-D530.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1514 Operating Materials and Supplies Held for Repair
Credit 6790 Other Expenses Not Requiring Budgetary Resources

D528 To record the revaluation of a turned-in broken part from operating materials and supplies held for repair based on estimated repair costs.
**Comment:** Reverse this entry when the repaired broken part is returned to stock as a serviceable item. See USSGL TC-D318.
**Reference:** USSGL implementation guidance; Operating Materials and Supplies

**Budgetary Entry**
None

**Proprietary Entry**
Debit 6790 Other Expenses Not Requiring Budgetary Resources
Credit 1519 Operating Materials and Supplies - Allowance

D530 To record a repaired broken part that has been returned to stock as a serviceable item.
**Comment:** Use the original value of the part when it was turned in for repair (before the revaluation of the part based on the estimated repair cost). See USSGL TCs-D526 and D528.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1511 Operating Materials and Supplies Held for Use
Credit 1514 Operating Materials and Supplies Held for Repair

**U.S. Government Standard General Ledger**
**Account Transactions**

D532 To record prior-period adjustments for transitions to the allowance method for estimated repair costs not previously recorded.
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**
None

**Proprietary Entry**
Debit 7401 Prior-Period Adjustments Due to Changes in Accounting Principles
Credit 1529 Inventory - Allowance

D534 To record damaged inventory, using the direct method, items that need repair.
**Comment:** Inventory held for repair is valued the same as a serviceable item less estimated repair costs.
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1523 Inventory Held for Repair
Debit 6100 Operating Expenses/Program Costs
Credit 1521 Inventory Purchased for Resale
Credit 1527 Inventory - Finished Goods

D536 To record prior-year adjustments for transitions to the direct method for estimated repair costs not previously recorded.
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**
None

**Proprietary Entry**
Debit 7401 Prior-Period Adjustments Due to Changes in Accounting Principles
Credit 1523 Inventory Held for Repair

**U.S. Government Standard General Ledger**
**Account Transactions**

D538 To record issuance of a new motor vehicle to the customer. The cost of goods sold represents the cost of the new vehicle. Upon sale, adjust inventory allowance to reduce the previously unrealized holding gains/losses.
**Comment:** This entry is a part of how the Department of Defense accounts for its repairable items involving trade-ins.
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1529 Inventory - Allowance
Debit 6500 Cost of Goods Sold
Credit 1527 Inventory - Finished Goods

D540 To record a gain when inventory is revalued at the end of the period, using the latest acquisition method.
**Comment:** Reverse this transaction if there is a loss upon revaluation using the latest acquisition method.
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1521 Inventory Purchased for Resale
Debit 1527 Inventory - Finished Goods
Credit 1529 Inventory - Allowance

D542 To record the classification of operating materials and supplies held for use that were damaged and cannot be consumed in operations. This entry also applies to excess or obsolete operating materials and supplies when the net realizable value is less than the book value.
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1513 Operating Materials and Supplies - Excess, Obsolete, and Unserviceable
Debit 7290 Other Losses
Credit 1511 Operating Materials and Supplies Held for Use

**U.S. Government Standard General Ledger**
**Account Transactions**

D544 To record the reclassification of operating materials and supplies that meet management's criteria for future use.
**Comment:** Reverse this entry when ready to use.
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Credit 1511 Operating Materials and Supplies Held for Use

D546 To reclassify excess or reserved assets to assets held for use.
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1511 Operating Materials and Supplies Held for Use
Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Credit 1513 Operating Materials and Supplies - Excess, Obsolete, and Unserviceable

D548 To record an unexpected permanent decline in the value of stockpile materials. This entry also applies to record stockpile material at net realizable value due to damage.
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**
None

**Proprietary Entry**
Debit 7290 Other Losses
Credit 1571 Stockpile Materials Held in Reserve
Credit 1572 Stockpile Materials Held for Sale

**U.S. Government Standard General Ledger**
**Account Transactions**

D550 To record a permanent decline in value of stockpile materials that is unusual, infrequent, and material in dollar amount.
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**
None

**Proprietary Entry**
Debit 7300 Extraordinary Items
Credit 1571 Stockpile Materials Held in Reserve
Credit 1572 Stockpile Materials Held for Sale

D552 To reclassify stockpile materials authorized to be sold.
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1572 Stockpile Materials Held for Sale
Credit 1571 Stockpile Materials Held in Reserve

D554 To record the forfeiture of a seized monetary instrument.
**Comment:** See USSGL TC-D555 for the disposal of seized monetary instruments.
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1541 Forfeited Property Held for Sale
Credit 5640 Forfeiture Revenue - Cash and Cash Equivalents
Credit 5650 Forfeiture Revenue - Forfeitures of Property

**U.S. Government Standard General Ledger**
**Account Transactions**

D555 To record a removal of a seized monetary instrument.
**Comment:** See USSGL TC-D554 to record the forfeiture of seized monetary instruments.
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**
None

**Proprietary Entry**
Debit 2990 Other Liabilities Without Related Budgetary Obligations
Credit 1531 Seized Monetary Instruments

D556 To record the conversion to cash for a forfeited monetary instrument.
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1110 Undeposited Collections
Credit 1541 Forfeited Property Held for Sale

D558 To record forfeited personal property placed into official use.
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1542 Forfeited Property Held for Donation or Use
Debit 2320 Other Deferred Revenue
Credit 1541 Forfeited Property Held for Sale
Credit 5650 Forfeiture Revenue - Forfeitures of Property

D560 To record forfeited personal property placed into official use at the end of the year and not depreciated.
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1750 Equipment
Credit 1542 Forfeited Property Held for Donation or Use

**U.S. Government Standard General Ledger**
**Account Transactions**

D562 To record forfeited personal property authorized to be distributed/donated to another entity.
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1542 Forfeited Property Held for Donation or Use
Debit 2320 Other Deferred Revenue
Credit 1541 Forfeited Property Held for Sale
Credit 2990 Other Liabilities Without Related Budgetary Obligations

D564 To record an adjustment to the net realizable value of commodities.
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**
None

**Proprietary Entry**
Debit 7290 Other Losses
Credit 1569 Commodities - Allowance

D566 To record inventory that has been lost and deemed immaterial.
**Comment:** Reverse this entry for immaterial inventory that has been found.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 6500 Cost of Goods Sold
Debit 6790 Other Expenses Not Requiring Budgetary Resources
Credit 1511 Operating Materials and Supplies Held for Use
Credit 1521 Inventory Purchased for Resale

D568 To record inventory that has been lost and deemed material.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 7290 Other Losses
Credit 1511 Operating Materials and Supplies Held for Use
Credit 1521 Inventory Purchased for Resale

**U.S. Government Standard General Ledger**
**Account Transactions**

D569 To record inventory that has been found and deemed material.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1511 Operating Materials and Supplies Held for Use
Debit 1521 Inventory Purchased for Resale
Credit 7190 Other Gains

D570 To record a gain on change in long-term assumptions related to federal pensions, Other Retirement Benefits or Other Post Employment Benefits, including veteran's compensation.
**Reference:** Gains and Losses on Pensions, Other Retirement Benefits or Other Post Employment Benefits Assumption Changes Scenario.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 2610 Actuarial Pension Liability
Debit 2620 Actuarial Health Insurance Liability
Debit 2630 Actuarial Life Insurance Liability
Debit 2690 Other Actuarial Liabilities
Credit 7171 Gains on Changes in Long-Term Assumptions - From Experience
Credit 7271 Gains on Changes in Long-Term Assumptions

D571 To record a loss on change in long-term assumptions related to federal pensions, Other Retirement Benefits or Other Post Employment Benefits, including veteran's compensation.
**Reference:** Gains and Losses on Pensions, Other Retirement Benefits or Other Post Employment Benefits Assumption Scenario.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 7172 Losses on Changes in Long-Term Assumptions - From Experience
Debit 7272 Losses on Changes in Long-Term Assumptions
Credit 2610 Actuarial Pension Liability
Credit 2620 Actuarial Health Insurance Liability
Credit 2630 Actuarial Life Insurance Liability
Credit 2690 Other Actuarial Liabilities

**U.S. Government Standard General Ledger**
**Account Transactions**

D572 To record a loss from the revaluation of foreign currency at the end of an accounting period.
**Comment:** Agencies that have foreign currency account symbols in the X7000 series refer to USSGL TCs-C192, C194, C440, D576, and D578.
**Reference:** USSGL implementation guidance; Accounting for Purchased Foreign Currency

**Budgetary Entry**
None

**Proprietary Entry**
Debit 7290 Other Losses
Credit 1200 Foreign Currency

D573 To record a loss and its budgetary impact from the revaluation of foreign currency at the end of an accounting period.
**Comment:** This account captures Exchange Stabilization Fund revaluation activity.

**Budgetary Entry**
Debit 4630 Funds Not Available for Commitment/Obligation
Credit 4295 Revaluation of Foreign Currency in the Exchange Stabilization Fund

**Proprietary Entry**
Debit 7290 Other Losses
Credit 1200 Foreign Currency

D574 To record a gain from the revaluation of foreign currency at the end of an accounting period.
**Comment:** Agencies that have foreign currency account symbols in the X7000 series refer to USSGL TCs-C192, C194, C440, D576, and D578.
**Reference:** USSGL implementation guidance; Accounting for Purchased Foreign Currency

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1200 Foreign Currency
Credit 7190 Other Gains

D575 To record a gain and its budgetary impact from the revaluation of foreign currency at the end of an accounting period.
**Comment:** This account captures Exchange Stabilization Fund revaluation activity.

**Budgetary Entry**
Debit 4295 Revaluation of Foreign Currency in the Exchange Stabilization Fund
Credit 4630 Funds Not Available for Commitment/Obligation

**Proprietary Entry**
Debit 1200 Foreign Currency
Credit 7190 Other Gains

**U.S. Government Standard General Ledger**
**Account Transactions**

D576 To record a loss resulting from the revaluation of foreign currency in the Foreign Currency Account Symbol (X7000 series) at the end of an accounting period.
**Comment:** Agencies that have Foreign Currency Account Symbol (X7000 series) will make this entry.
**Reference:** USSGL implementation guidance; Accounting for X7000 Accounts

**Budgetary Entry**
None

**Proprietary Entry**
Debit 7290 Other Losses
Credit 1200 Foreign Currency
Credit 1310 Accounts Receivable

D578 To record a gain resulting from the revaluation of foreign currency in the Foreign Currency Account Symbol (X7000 series) at the end of an accounting period.
**Comment:** Agencies that have Foreign Currency Account Symbol (X7000 series) will make this entry.
**Reference:** USSGL implementation guidance; Accounting for X7000 Accounts

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1200 Foreign Currency
Debit 1310 Accounts Receivable
Credit 7190 Other Gains

D579 To record the accumulated unrealized gain or loss on financial stability and foreign currency investments on a monthly basis.
**Comment:** This account captures Exchange Stabilization Fund valuation activity. Reverse this transaction for a loss.
**Reference:** SFFAS 7, "Accounting for Revenue and Other Financing Sources" Paragraph 238

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1200 Foreign Currency
Debit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
Credit 5921 Valuation Change in Investments - Exchange Stabilization Fund

**U.S. Government Standard General Ledger**
**Account Transactions**

D580 To record the interest accruals on loan guarantee liabilities and the present value of loans.
**Reference:** USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and Reporting Guide

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1399 Allowance for Subsidy
Credit 2180 Loan Guarantee Liability
Credit 6790 Other Expenses Not Requiring Budgetary Resources

D581 To reclassify a contingent receivable related to a capital transfer receivable in a Treasury general fund receipt account.
**Reference:** USSGL implementation guidance; Capital Transfers

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1925 Capital Transfers Receivable
Credit 1923 Contingent Receivable for Capital Transfers

D582 To record the reclassification of a reduction of an expense from unfunded to funded due to collection of a refund receivable.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 6790 Other Expenses Not Requiring Budgetary Resources
Credit 6100 Operating Expenses/Program Costs

D584 To reclassify the offset from the revenue accrued to the revenue collected for others that is reported on the Statement of Custodial Activity or on the custodial footnote.
**Comment:** See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.
**Reference:** USSGL implementation guidance; General Fund Receipt Account Guide

**Budgetary Entry**
None

**Proprietary Entry**
Debit 5990 Collections for Others - Statement of Custodial Activity
Credit 5991 Accrued Collections for Others - Statement of Custodial Activity

**U.S. Government Standard General Ledger**
**Account Transactions**

D585 To reclassify the offset from the revenue or other financing sources accrued to revenue or other financing sources collected for others that is not reported on the Statement of Custodial Activity or on the custodial footnote.
**Comment:** To reclassify revenue offset reported on the Statement of Custodial Activity or on the custodial footnote from accrued to collected, see USSGL TC-D584. See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.
**Reference:** USSGL implementation guidance; General Fund Receipt Account Guide

**Budgetary Entry**
None

**Proprietary Entry**
Debit 5993 Offset to Non-Entity Collections - Statement of Changes in Net Position
Credit 5994 Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position

D586 To reclassify tax revenue from accrued to collected.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 5820 Tax Revenue Accrual Adjustment - Not Otherwise Classified
Debit 5821 Tax Revenue Accrual Adjustment - Individual
Debit 5822 Tax Revenue Accrual Adjustment - Corporate
Debit 5823 Tax Revenue Accrual Adjustment - Unemployment
Debit 5824 Tax Revenue Accrual Adjustment - Excise
Debit 5825 Tax Revenue Accrual Adjustment - Estate and Gift
Debit 5826 Tax Revenue Accrual Adjustment - Customs
Credit 5800 Tax Revenue Collected - Not Otherwise Classified
Credit 5801 Tax Revenue Collected - Individual
Credit 5802 Tax Revenue Collected - Corporate
Credit 5803 Tax Revenue Collected - Unemployment
Credit 5804 Tax Revenue Collected - Excise
Credit 5805 Tax Revenue Collected - Estate and Gift
Credit 5806 Tax Revenue Collected - Customs

D588 To record the movement of seized cash from a nonfiduciary deposit fund to a special receipt account upon forfeiture.
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**
None

**Proprietary Entry**
Debit 2400 Liability for Nonfiduciary Deposit Funds and Undeposited Collections
Credit 1532 Seized Cash Deposited

**U.S. Government Standard General Ledger**
**Account Transactions**

D589 To record the adjustment of a U.S. Treasury Zero Coupon Bond in a special or non-revolving trust fund based on the current market value determined monthly by Treasury.
**Comment:** If the zero coupon bond is reported at market value on the Balance Sheet, USSGL account 7180, "Unrealized Gains," may be used in place of USSGL account 1639. If the market value decreases, use USSGL account 7280, "Unrealized Losses." Reverse this entry at the time of sale or maturity.
**Reference:** USSGL implementation guidance; Zero Coupon Bond Investments

**Budgetary Entry**
Debit 4114 Appropriated Trust or Special Fund Receipts
Credit 4394 Receipts Unavailable for Obligation Upon Collection

**Proprietary Entry**
Debit 1638 Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds
Debit 7280 Unrealized Losses
Credit 1639 Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds
Credit 7180 Unrealized Gains

D590 To record the adjustment of a U.S. Treasury Zero Coupon Bond issued by the Bureau of the Public Debt in a trust revolving fund, based on the current market value determined monthly by Treasury.
**Comment:** If the zero coupon bond is reported at market value on the Balance Sheet, USSGL account 7180, "Unrealized Gains," may be used in place of USSGL account 1639. If the market value decreases, use USSGL account 7280, "Unrealized Losses." Reverse this entry at the time of sale or maturity.
**Reference:** USSGL implementation guidance; Zero Coupon Bond Investments

**Budgetary Entry**
Debit 4290 Amortization and Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds
Credit 4398 Offsetting Collections Temporarily Precluded From Obligation

**Proprietary Entry**
Debit 1638 Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds
Debit 7280 Unrealized Losses
Credit 1639 Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds
Credit 7180 Unrealized Gains

**U.S. Government Standard General Ledger**
**Account Transactions**

## E100 - E399 ACCRUALS/NONBUDGETARY TRANSFERS OTHER THAN DISBURSEMENTS AND COLLECTIONS - Accrual, Depreciation, Amortization, and Depletion

E102 To record the accrued payroll at the end of the accounting period for unpaid estimated costs incurred. This includes funded expenses such as payroll and grantee expenses.
**Comment:** If funded by a direct appropriation, also post USSGL TC-B134. Reverse accruals at the beginning of the next accounting period. See USSGL TC-E104 for benefit expenses. Due to the reconciliation of interagency expenses and revenues, agencies must first record all direct costs to a USSGL account 6000 expense series account and then offset those amounts using the USSGL account 6610 when the costs are capitalized to the appropriate "in-process type" account.

**Budgetary Entry**
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Debit 4801 Undelivered Orders - Obligations, Unpaid
Credit 4901 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**
Debit 6100 Operating Expenses/Program Costs
Debit 6500 Cost of Goods Sold
Debit 6900 Nonproduction Costs
Credit 2190 Other Liabilities With Related Budgetary Obligations
Credit 2191 Employee Health Care Liability Incurred but Not Reported
Credit 2210 Accrued Funded Payroll and Leave
Credit 2211 Withholdings Payable

E104 To record the accrued benefit at the end of the accounting period for unpaid estimated costs incurred. This entry is recorded by the employer agency.
**Comment:** If funded by a direct appropriation, also post USSGL TC-B134. Reverse accruals at the beginning of the next accounting period.

**Budgetary Entry**
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Debit 4801 Undelivered Orders - Obligations, Unpaid
Credit 4901 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**
Debit 6100 Operating Expenses/Program Costs
Debit 6400 Benefit Expense
Credit 2213 Employer Contributions and Payroll Taxes Payable

**U.S. Government Standard General Ledger**
**Account Transactions**

E106 To record the accrued benefits at the end of the accounting period for unpaid estimated costs incurred. This entry is recorded by the benefit administering agency.
**Comment:** If funded by a direct appropriation, also post USSGL TC-B134. Reverse accruals at the beginning of the next accounting period.

**Budgetary Entry**
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Debit 4801 Undelivered Orders - Obligations, Unpaid
Credit 4901 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**
Debit 2610 Actuarial Pension Liability
Debit 6400 Benefit Expense
Credit 2160 Entitlement Benefits Due and Payable
Credit 2215 Other Post Employment Benefits Due and Payable
Credit 2216 Pension Benefits Due and Payable to Beneficiaries
Credit 2217 Benefit Premiums Payable to Carriers
Credit 2218 Life Insurance Benefits Due and Payable to Beneficiaries

E108 To record the accrued liabilities other than payroll and benefits at the end of the accounting period for unpaid estimated costs incurred.
**Comment:** If funded by a direct appropriation, also post USSGL TC-B134. Reverse accruals at the beginning of the next accounting period.

**Budgetary Entry**
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Debit 4801 Undelivered Orders - Obligations, Unpaid
Credit 4901 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**
Debit 6100 Operating Expenses/Program Costs
Credit 2190 Other Liabilities With Related Budgetary Obligations

**U.S. Government Standard General Ledger**
**Account Transactions**

E109 To record the actual repair costs to inventory, using the allowance method, that were lower than previously estimated.
**Comment:** In addition to this transaction, reverse USSGL TC-E410 when the actual costs are lower or greater than the estimate. If funded by a direct appropriation, also post USSGL TC-B134.
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4901 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**
Debit 1529 Inventory - Allowance
Credit 2110 Accounts Payable

E110 To record an adjustment for under-applied overhead deemed immaterial.
**Reference:** USSGL implementation guidance; FASAB SFFAS Nos. 4 and 7, "Managerial Cost Accounting Concepts and Standards" and "Accounting for Revenue and Other Financing Sources"

**Budgetary Entry**
None

**Proprietary Entry**
Debit 6500 Cost of Goods Sold
Debit 6600 Applied Overhead
Credit 6100 Operating Expenses/Program Costs
Credit 6710 Depreciation, Amortization, and Depletion

E112 To record an adjustment for over-applied overhead deemed immaterial.
**Reference:** USSGL implementation guidance; FASAB SFFAS Nos. 3 and 4, "Accounting for Inventory and Related Property" and "Managerial Cost Accounting Concepts and Standards"

**Budgetary Entry**
None

**Proprietary Entry**
Debit 6600 Applied Overhead
Credit 6100 Operating Expenses/Program Costs
Credit 6500 Cost of Goods Sold
Credit 6710 Depreciation, Amortization, and Depletion

**U.S. Government Standard General Ledger**
**Account Transactions**

E113 To record the amortization of the discount on a U.S. Treasury Zero Coupon Bond in a special or non-revolving trust fund.
**Comment:** See USSGL TC-E119 for amortization of a U.S. Treasury Zero Coupon Bond issued by the Bureau of the Public Debt in a trust revolving fund.
**Reference:** USSGL implementation guidance; Zero Coupon Bond Investments

**Budgetary Entry**
Debit 4114 Appropriated Trust or Special Fund Receipts
Credit 4394 Receipts Unavailable for Obligation Upon Collection

**Proprietary Entry**
Debit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Credit 5311 Interest Revenue - Investments

E114 To record adjustments for under-applied overhead and to prorate the difference between the actual and applied, if the amount is material.
**Reference:** USSGL implementation guidance; FASAB SFFAS Nos. 3 and 4, "Accounting for Inventory and Related Property" and "Managerial Cost Accounting Concepts and Standards"

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1526 Inventory - Work-in-Process
Debit 1527 Inventory - Finished Goods
Debit 6500 Cost of Goods Sold
Debit 6600 Applied Overhead
Credit 6100 Operating Expenses/Program Costs
Credit 6710 Depreciation, Amortization, and Depletion

E115 To record the amortization of the discount on securities in a nonfiduciary deposit fund.
**Comment:** Reverse this entry for amortization of a premium. A nonfiduciary deposit fund should not have net position.
**Reference:** USSGL Implementation Guide: Nonfiduciary Deposit Fund with Investment Authority and Clearing Account Guidance

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Credit 2400 Liability for Nonfiduciary Deposit Funds and Undeposited Collections

**U.S. Government Standard General Ledger**
**Account Transactions**

E116 To record adjustments for over-applied overhead and to prorate the difference between the actual and applied, if the amount is material.
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 4, "Managerial Cost Accounting Concepts and Standards"

**Budgetary Entry**
None

**Proprietary Entry**
Debit 6600 Applied Overhead
Credit 1526 Inventory - Work-in-Process
Credit 1527 Inventory - Finished Goods
Credit 6100 Operating Expenses/Program Costs
Credit 6500 Cost of Goods Sold
Credit 6710 Depreciation, Amortization, and Depletion

E117 To record the amortization of the discount on Federal and non-Federal securities that does not affect budgetary resources in a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.
**Comment:** Reverse this entry for amortization of a premium. For amortization of the discount on a U.S. Treasury Zero Coupon Bond issued by the Bureau of the Public Debt see USSGL TC-E113 for special or non-revolving trust funds; or see USSGL TC-E119 for trust revolving funds. See USSGL TC-E115 for amortization of the discount on securities acquired by nonfiduciary deposit fund.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Credit 5311 Interest Revenue - Investments

E118 To record amortization of subsidy for loans.
**Reference:** USSGL implementation guidance; Credit Reform Direct Loan Case Study

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1389 Allowance for Subsidy - Loans - Troubled Assets Relief Program
Debit 1399 Allowance for Subsidy
Credit 5313 Interest Revenue - Subsidy Amortization

**U.S. Government Standard General Ledger**
**Account Transactions**

E119 To record the amortization of the discount on a U.S. Treasury Zero Coupon Bond issued by the Bureau of the Public Debt in a trust revolving fund.
**Reference:** USSGL implementation guidance; Zero Coupon Bond Investments

**Budgetary Entry**
Debit 4290 Amortization and Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds
Credit 4398 Offsetting Collections Temporarily Precluded From Obligation

**Proprietary Entry**
Debit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Credit 5311 Interest Revenue - Investments

E120 To record depreciation, amortization, and depletion expense on assets other than investments.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 6710 Depreciation, Amortization, and Depletion
Credit 1719 Accumulated Depreciation on Improvements to Land
Credit 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations
Credit 1749 Accumulated Depreciation on Other Structures and Facilities
Credit 1759 Accumulated Depreciation on Equipment
Credit 1819 Accumulated Depreciation on Assets Under Capital Lease
Credit 1829 Accumulated Amortization on Leasehold Improvements
Credit 1839 Accumulated Amortization on Internal-Use Software
Credit 1849 Allowance for Depletion
Credit 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment

E121 To record the amortization of the discount on securities, accounted for under the Credit Reform Act, that does not affect budgetary resources.
**Comment:** Reverse this entry for amortization of a premium.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Credit 5310 Interest Revenue - Other

**U.S. Government Standard General Ledger**
**Account Transactions**

E122 To record accrued and compounded interest on the liability of loan guarantees.
**Reference:** USSGL implementation guidance; Credit Reform Guarantee Loan Case Study

**Budgetary Entry**
None

**Proprietary Entry**
Debit 6340 Interest Expense Accrued on the Liability for Loan Guarantees
Credit 2180 Loan Guarantee Liability

E124 To record in the issuing entity, the amortization of discount on securities held by a nonfiduciary deposit fund.
**Comment:** Reverse this entry for amortization of premium.
**Reference:** USSGL Implementation Guide: Nonfiduciary Deposit Fund with Investment Authority and Clearing Account Guidance

**Budgetary Entry**
None

**Proprietary Entry**
Debit 6320 Interest Expenses on Securities
Credit 2533 Amortization of Discount and Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority

E204 To record the reduction of partially canceled authority for the amount of an outstanding payable for a valid bill related to a canceled appropriation.
**Comment:** Also post USSGL TC-B134 to record the appropriation used to pay the outstanding payable and TC-B412 to record an obligation and accounts payable for a valid bill related to the canceled appropriation.
**Reference:** USSGL implementation guidance; Accounting for Partial Cancellation - No-Year TAFS With "Definite Authority"

**Memorandum Entry**
Debit 8101 Partial or Early Cancellation of Authority
Credit 8102 Offset for Partial or Early Cancellation of Authority

**U.S. Government Standard General Ledger**
**Account Transactions**

**E400 - E499 ACCRUALS/NONBUDGETARY TRANSFERS OTHER THAN DISBURSEMENTS AND COLLECTIONS - Accumulated and Allocated Costs Not in Categories Above**

E402 To record the imputed costs and related imputed financing sources.
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources"

**Budgetary Entry**
None

**Proprietary Entry**
Debit 6730 Imputed Costs
Credit 5780 Imputed Financing Sources

E404 To record the application of overhead expenses to work-in-process.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1526 Inventory - Work-in-Process
Credit 6600 Applied Overhead
Credit 6710 Depreciation, Amortization, and Depletion

E406 To record inventory used for operations.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 6790 Other Expenses Not Requiring Budgetary Resources
Credit 1511 Operating Materials and Supplies Held for Use
Credit 1525 Inventory - Raw Materials
Credit 1526 Inventory - Work-in-Process
Credit 1527 Inventory - Finished Goods

**U.S. Government Standard General Ledger**
**Account Transactions**

E408 To record cost of goods sold.
**Comment:** To record sales proceeds, see USSGL TCs-A714 and C186.
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**
None

**Proprietary Entry**
Debit 6500 Cost of Goods Sold
Credit 1521 Inventory Purchased for Resale
Credit 1527 Inventory - Finished Goods
Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs

E410 To record the estimated repair costs for an item using the allowance method.
**Comment:** See USSGL TC-D534 for direct method.
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property", paragraph 32

**Budgetary Entry**
None

**Proprietary Entry**
Debit 6790 Other Expenses Not Requiring Budgetary Resources
Credit 1529 Inventory - Allowance

E412 To record actual repair costs using the direct method.
**Comment:** See USSGL TC-E414 to capitalize repairs up to the serviceable value of the item. If funded by a direct appropriation, also post USSGL TC-B134.
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4901 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**
Debit 1523 Inventory Held for Repair
Debit 6100 Operating Expenses/Program Costs
Credit 2110 Accounts Payable

**U.S. Government Standard General Ledger**
**Account Transactions**

E414 To capitalize previously expensed repair costs up to the serviceable value of the inventory item using the direct method.
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1523 Inventory Held for Repair
Credit 6100 Operating Expenses/Program Costs

E416 To record stockpile materials issued for use under the consumption method.
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**
None

**Proprietary Entry**
Debit 6790 Other Expenses Not Requiring Budgetary Resources
Credit 1571 Stockpile Materials Held in Reserve

E418 To record a lien of real and intangible forfeited property in the allowance account.
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**
None

**Proprietary Entry**
Debit 6100 Operating Expenses/Program Costs
Credit 1549 Forfeited Property - Allowance

**U.S. Government Standard General Ledger**
**Account Transactions**

## E500 - E799 ACCRUALS/NONBUDGETARY TRANSFERS OTHER THAN DISBURSEMENTS AND COLLECTIONS - Transfers Without Budgetary Impact

E502 To record the loss on disposition of assets resulting from the transfer of ownership of general property, plant, and equipment (land, buildings, equipment, and other) to non-Federal entities.
**Reference:** USSGL implementation guidance; FASAB SFFAS Nos. 6 and 8, "Accounting for Property, Plant, and Equipment (PP&E)" and "Supplementary Stewardship Reporting"

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1719 Accumulated Depreciation on Improvements to Land
Debit 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations
Debit 1749 Accumulated Depreciation on Other Structures and Facilities
Debit 1759 Accumulated Depreciation on Equipment
Debit 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment
Debit 7210 Losses on Disposition of Assets - Other
Credit 1711 Land and Land Rights
Credit 1712 Improvements to Land
Credit 1730 Buildings, Improvements, and Renovations
Credit 1740 Other Structures and Facilities
Credit 1750 Equipment
Credit 1890 Other General Property, Plant, and Equipment

E504 To record distributed personal property.
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**
None

**Proprietary Entry**
Debit 2990 Other Liabilities Without Related Budgetary Obligations
Credit 1542 Forfeited Property Held for Donation or Use

**U.S. Government Standard General Ledger**
**Account Transactions**

E506 To record a commodity transferred to another Federal agency.
**Comment:** Upon transfer of the commodity, the carrying amount of the commodity held for other purposes shall be removed from the commodity's asset account and reported as an expense.
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**
None

**Proprietary Entry**
Debit 6100 Operating Expenses/Program Costs
Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs

**U.S. Government Standard General Ledger**
**Account Transactions**

E508 To record the transfer-out of nonbudgetary or non-Federal accounts receivable to other Federal entities without reimbursement.
**Comment:** Refer to USSGL TCs-E510, E512, and E514.
**Reference:** USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances; General Fund Receipt Account Guide

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1319 Allowance for Loss on Accounts Receivable
Debit 1329 Allowance for Loss on Taxes Receivable
Debit 1345 Allowance for Loss on Interest Receivable - Loans
Debit 1346 Allowance for Loss on Interest Receivable - Investments
Debit 1347 Allowance for Loss on Interest Receivable - Not Otherwise Classified
Debit 1348 Allowance for Loss on Interest Receivable - Taxes
Debit 1359 Allowance for Loss on Loans Receivable
Debit 1365 Allowance for Loss on Penalties and Fines Receivable - Loans
Debit 1367 Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified
Debit 1368 Allowance for Loss on Penalties and Fines Receivable - Taxes
Debit 1375 Allowance for Loss on Administrative Fees Receivable - Loans
Debit 1377 Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified
Debit 1378 Allowance for Loss on Administrative Fees Receivable - Taxes
Debit 1385 Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program
Debit 1389 Allowance for Subsidy - Loans - Troubled Assets Relief Program
Debit 1399 Allowance for Subsidy
Debit 5776 Nonbudgetary Financing Sources Transferred Out
Credit 1310 Accounts Receivable
Credit 1320 Employment Benefit Contributions Receivable
Credit 1325 Taxes Receivable
Credit 1330 Receivable for Transfers of Currently Invested Balances
Credit 1335 Expenditure Transfers Receivable
Credit 1340 Interest Receivable - Not Otherwise Classified
Credit 1341 Interest Receivable - Loans
Credit 1342 Interest Receivable - Investments
Credit 1343 Interest Receivable - Taxes
Credit 1350 Loans Receivable
Credit 1360 Penalties and Fines Receivable - Not Otherwise Classified
Credit 1361 Penalties and Fines Receivable - Loans
Credit 1363 Penalties and Fines Receivable - Taxes
Credit 1370 Administrative Fees Receivable - Not Otherwise Classified
Credit 1371 Administrative Fees Receivable - Loans
Credit 1373 Administrative Fees Receivable - Taxes
Credit 1380 Loans Receivable - Troubled Assets Relief Program
Credit 1381 Interest Receivable - Loans - Troubled Assets Relief Program

**U.S. Government Standard General Ledger**
**Account Transactions**

E509 To record the transfer-out of nonbudgetary fund balances to other Federal entities without reimbursements.
**Comment:** See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.
**Reference:** USSGL implementation guidance; General Fund Receipt Account Guide

**Budgetary Entry**
None

**Proprietary Entry**
Debit 5776 Nonbudgetary Financing Sources Transferred Out
Credit 1010 Fund Balance With Treasury

**U.S. Government Standard General Ledger**
**Account Transactions**

E510 To record the transfer-out of inventory items and general property, plant, and equipment to other Federal entities without reimbursement.
**Comment:** Refer to USSGL TCs-E508, E512, and E514.
**Reference:** USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1519 Operating Materials and Supplies - Allowance
Debit 1529 Inventory - Allowance
Debit 1549 Forfeited Property - Allowance
Debit 1559 Foreclosed Property - Allowance
Debit 1569 Commodities - Allowance
Debit 1599 Other Related Property - Allowance
Debit 1719 Accumulated Depreciation on Improvements to Land
Debit 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations
Debit 1749 Accumulated Depreciation on Other Structures and Facilities
Debit 1759 Accumulated Depreciation on Equipment
Debit 1819 Accumulated Depreciation on Assets Under Capital Lease
Debit 1829 Accumulated Amortization on Leasehold Improvements
Debit 1839 Accumulated Amortization on Internal-Use Software
Debit 1849 Allowance for Depletion
Debit 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment
Debit 5730 Financing Sources Transferred Out Without Reimbursement
Credit 1511 Operating Materials and Supplies Held for Use
Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Credit 1513 Operating Materials and Supplies - Excess, Obsolete, and Unserviceable
Credit 1514 Operating Materials and Supplies Held for Repair
Credit 1521 Inventory Purchased for Resale
Credit 1522 Inventory Held in Reserve for Future Sale
Credit 1523 Inventory Held for Repair
Credit 1524 Inventory - Excess, Obsolete, and Unserviceable
Credit 1525 Inventory - Raw Materials
Credit 1526 Inventory - Work-in-Process
Credit 1527 Inventory - Finished Goods
Credit 1531 Seized Monetary Instruments
Credit 1541 Forfeited Property Held for Sale
Credit 1542 Forfeited Property Held for Donation or Use
Credit 1551 Foreclosed Property
Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Credit 1571 Stockpile Materials Held in Reserve
Credit 1572 Stockpile Materials Held for Sale
Credit 1591 Other Related Property
Credit 1711 Land and Land Rights

**U.S. Government Standard General Ledger**
**Account Transactions**

Credit 1712 Improvements to Land
Credit 1720 Construction-in-Progress
Credit 1730 Buildings, Improvements, and Renovations
Credit 1740 Other Structures and Facilities
Credit 1750 Equipment
Credit 1810 Assets Under Capital Lease
Credit 1820 Leasehold Improvements
Credit 1830 Internal-Use Software
Credit 1832 Internal-Use Software in Development
Credit 1840 Other Natural Resources
Credit 1890 Other General Property, Plant, and Equipment
Credit 1990 Other Assets

**U.S. Government Standard General Ledger**
**Account Transactions**

E512 To record the transfer-out of investments to other Federal entities without reimbursement.
**Comment:** Refer to USSGL TCs-E508, E510, and E514.
**Reference:** USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1618 Market Adjustment - Investments
Debit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities
Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Debit 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Debit 1638 Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds
Debit 1639 Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds
Debit 5730 Financing Sources Transferred Out Without Reimbursement
Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1618 Market Adjustment - Investments
Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
Credit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities
Credit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Credit 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Credit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Credit 1638 Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds
Credit 1639 Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds
Credit 1690 Other Investments

**U.S. Government Standard General Ledger**
**Account Transactions**

E514 To record the transfer-out of accounts payable to other Federal entities without reimbursement.
**Comment:** Refer to USSGL TCs-E508, E510, and E512.
**Reference:** USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances

**Budgetary Entry**
None

**Proprietary Entry**
Debit 2150 Payable for Transfers of Currently Invested Balances
Debit 2155 Expenditure Transfers Payable
Debit 2170 Subsidy Payable to the Financing Account
Debit 2180 Loan Guarantee Liability
Debit 2220 Unfunded Leave
Debit 2225 Unfunded FECA Liability
Debit 2290 Other Unfunded Employment Related Liability
Debit 2310 Liability for Advances and Prepayments
Debit 2510 Principal Payable to the Bureau of the Public Debt
Debit 2520 Principal Payable to the Federal Financing Bank
Debit 2610 Actuarial Pension Liability
Debit 2620 Actuarial Health Insurance Liability
Debit 2630 Actuarial Life Insurance Liability
Debit 2650 Actuarial FECA Liability
Debit 2660 Actuarial Liabilities for Federal Insurance and Guarantee Programs
Debit 2670 Actuarial Liabilities for Treasury-Managed Benefit Programs
Debit 2690 Other Actuarial Liabilities
Debit 2910 Prior Liens Outstanding on Acquired Collateral
Debit 2920 Contingent Liabilities
Debit 2923 Contingent Liability for Capital Transfers
Debit 2940 Capital Lease Liability
Debit 2960 Accounts Payable From Canceled Appropriations
Debit 2970 Liability for Capital Transfers to the General Fund of the Treasury
Debit 2990 Other Liabilities Without Related Budgetary Obligations
Debit 2995 Estimated Cleanup Cost Liability
Credit 5730 Financing Sources Transferred Out Without Reimbursement

E516 To record a capital transfer receivable to a Treasury general fund receipt account.
**Comment:** Also post USSGL TC-C405
**Reference:** USSGL implementation guidance; Capital Transfers.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1923 Contingent Receivable for Capital Transfers
Credit 5756 Nonexpenditure Financing Sources - Transfers-In - Capital Transfers

**U.S. Government Standard General Ledger**
**Account Transactions**

E602 To record inventory or operating materials and supplies acquired through exchange of nonmonetary assets.
**Comment:** An entity receiving assets of greater value than those exchanged recognizes a gain and an entity receiving assets of lesser value recognizes a loss.
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1511 Operating Materials and Supplies Held for Use
Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Debit 1513 Operating Materials and Supplies - Excess, Obsolete, and Unserviceable
Debit 1521 Inventory Purchased for Resale
Debit 1522 Inventory Held in Reserve for Future Sale
Debit 1523 Inventory Held for Repair
Debit 1524 Inventory - Excess, Obsolete, and Unserviceable
Debit 1525 Inventory - Raw Materials
Debit 1526 Inventory - Work-in-Process
Debit 1527 Inventory - Finished Goods
Debit 7210 Losses on Disposition of Assets - Other
Credit 1511 Operating Materials and Supplies Held for Use
Credit 1521 Inventory Purchased for Resale
Credit 7110 Gains on Disposition of Assets - Other

**U.S. Government Standard General Ledger**
**Account Transactions**

E604 To record the transfer-in of nonbudgetary or non-Federal accounts receivable from others without reimbursement.
**Comment:** Refer to USSGL TCs-E606, E608, and E610.
**Reference:** USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances; General Fund Receipt Account Guide

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1310 Accounts Receivable
Debit 1320 Employment Benefit Contributions Receivable
Debit 1325 Taxes Receivable
Debit 1330 Receivable for Transfers of Currently Invested Balances
Debit 1335 Expenditure Transfers Receivable
Debit 1340 Interest Receivable - Not Otherwise Classified
Debit 1341 Interest Receivable - Loans
Debit 1342 Interest Receivable - Investments
Debit 1343 Interest Receivable - Taxes
Debit 1350 Loans Receivable
Debit 1360 Penalties and Fines Receivable - Not Otherwise Classified
Debit 1361 Penalties and Fines Receivable - Loans
Debit 1363 Penalties and Fines Receivable - Taxes
Debit 1370 Administrative Fees Receivable - Not Otherwise Classified
Debit 1371 Administrative Fees Receivable - Loans
Debit 1373 Administrative Fees Receivable - Taxes
Debit 1380 Loans Receivable - Troubled Assets Relief Program
Debit 1381 Interest Receivable - Loans - Troubled Assets Relief Program
Credit 1319 Allowance for Loss on Accounts Receivable
Credit 1329 Allowance for Loss on Taxes Receivable
Credit 1345 Allowance for Loss on Interest Receivable - Loans
Credit 1346 Allowance for Loss on Interest Receivable - Investments
Credit 1347 Allowance for Loss on Interest Receivable - Not Otherwise Classified
Credit 1348 Allowance for Loss on Interest Receivable - Taxes
Credit 1359 Allowance for Loss on Loans Receivable
Credit 1365 Allowance for Loss on Penalties and Fines Receivable - Loans
Credit 1367 Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified
Credit 1368 Allowance for Loss on Penalties and Fines Receivable - Taxes
Credit 1375 Allowance for Loss on Administrative Fees Receivable - Loans
Credit 1377 Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified
Credit 1378 Allowance for Loss on Administrative Fees Receivable - Taxes
Credit 1385 Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program
Credit 1389 Allowance for Subsidy - Loans - Troubled Assets Relief Program
Credit 1399 Allowance for Subsidy
Credit 5775 Nonbudgetary Financing Sources Transferred In

**U.S. Government Standard General Ledger**
**Account Transactions**

E606 To record the transfer-in of inventory items and general property, plant, and equipment from others without reimbursement.
**Comment:** Refer to USSGL TCs-E604, E608, and E610.
**Reference:** USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1511 Operating Materials and Supplies Held for Use
Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Debit 1513 Operating Materials and Supplies - Excess, Obsolete, and Unserviceable
Debit 1514 Operating Materials and Supplies Held for Repair
Debit 1521 Inventory Purchased for Resale
Debit 1522 Inventory Held in Reserve for Future Sale
Debit 1523 Inventory Held for Repair
Debit 1524 Inventory - Excess, Obsolete, and Unserviceable
Debit 1525 Inventory - Raw Materials
Debit 1526 Inventory - Work-in-Process
Debit 1527 Inventory - Finished Goods
Debit 1531 Seized Monetary Instruments
Debit 1541 Forfeited Property Held for Sale
Debit 1542 Forfeited Property Held for Donation or Use
Debit 1551 Foreclosed Property
Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Debit 1571 Stockpile Materials Held in Reserve
Debit 1572 Stockpile Materials Held for Sale
Debit 1591 Other Related Property
Debit 1711 Land and Land Rights
Debit 1712 Improvements to Land
Debit 1720 Construction-in-Progress
Debit 1730 Buildings, Improvements, and Renovations
Debit 1740 Other Structures and Facilities
Debit 1750 Equipment
Debit 1810 Assets Under Capital Lease
Debit 1820 Leasehold Improvements
Debit 1830 Internal-Use Software
Debit 1832 Internal-Use Software in Development
Debit 1840 Other Natural Resources
Debit 1890 Other General Property, Plant, and Equipment
Debit 1990 Other Assets
Credit 1519 Operating Materials and Supplies - Allowance
Credit 1529 Inventory - Allowance
Credit 1549 Forfeited Property - Allowance
Credit 1559 Foreclosed Property - Allowance

**U.S. Government Standard General Ledger**
**Account Transactions**

Credit 1569 Commodities - Allowance
Credit 1599 Other Related Property - Allowance
Credit 1719 Accumulated Depreciation on Improvements to Land
Credit 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations
Credit 1749 Accumulated Depreciation on Other Structures and Facilities
Credit 1759 Accumulated Depreciation on Equipment
Credit 1819 Accumulated Depreciation on Assets Under Capital Lease
Credit 1829 Accumulated Amortization on Leasehold Improvements
Credit 1839 Accumulated Amortization on Internal-Use Software
Credit 1849 Allowance for Depletion
Credit 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment
Credit 5720 Financing Sources Transferred In Without Reimbursement

**U.S. Government Standard General Ledger**
**Account Transactions**

E608 To record the transfer-in of investments from others without reimbursement.
**Comment:** Refer to USSGL TCs-E604, E606, and E610.
**Reference:** USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1618 Market Adjustment - Investments
Debit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
Debit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities
Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Debit 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Debit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Debit 1638 Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds
Debit 1639 Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds
Debit 1690 Other Investments
Credit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1618 Market Adjustment - Investments
Credit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities
Credit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Credit 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Credit 1638 Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds
Credit 1639 Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds
Credit 5720 Financing Sources Transferred In Without Reimbursement

**U.S. Government Standard General Ledger**
**Account Transactions**

E610 To record the transfer-in of accounts payable from others without reimbursement.
**Comment:** Refer to USSGL TCs-E604, E606, and E608.
**Reference:** USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances

**Budgetary Entry**
None

**Proprietary Entry**
Debit 5720 Financing Sources Transferred In Without Reimbursement
Credit 2150 Payable for Transfers of Currently Invested Balances
Credit 2155 Expenditure Transfers Payable
Credit 2170 Subsidy Payable to the Financing Account
Credit 2180 Loan Guarantee Liability
Credit 2220 Unfunded Leave
Credit 2225 Unfunded FECA Liability
Credit 2290 Other Unfunded Employment Related Liability
Credit 2310 Liability for Advances and Prepayments
Credit 2510 Principal Payable to the Bureau of the Public Debt
Credit 2520 Principal Payable to the Federal Financing Bank
Credit 2610 Actuarial Pension Liability
Credit 2620 Actuarial Health Insurance Liability
Credit 2630 Actuarial Life Insurance Liability
Credit 2650 Actuarial FECA Liability
Credit 2660 Actuarial Liabilities for Federal Insurance and Guarantee Programs
Credit 2670 Actuarial Liabilities for Treasury-Managed Benefit Programs
Credit 2690 Other Actuarial Liabilities
Credit 2910 Prior Liens Outstanding on Acquired Collateral
Credit 2920 Contingent Liabilities
Credit 2923 Contingent Liability for Capital Transfers
Credit 2940 Capital Lease Liability
Credit 2960 Accounts Payable From Canceled Appropriations
Credit 2970 Liability for Capital Transfers to the General Fund of the Treasury
Credit 2990 Other Liabilities Without Related Budgetary Obligations
Credit 2995 Estimated Cleanup Cost Liability

**U.S. Government Standard General Ledger**
**Account Transactions**

**F100 - F299 YEAREND - Preclosing Entries**

F104 To record adjustments for anticipated nonexpenditure transfers not realized.
**Comment:** Balances in anticipated accounts must be zero at yearend.

**Budgetary Entry**
Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4160 Anticipated Transfers - Current-Year Authority
Credit 4165 Allocations of Authority - Anticipated From Invested Balances
Credit 4180 Anticipated Transfers - Prior-Year Balances
Credit 4183 Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose

**Proprietary Entry**
None

F106 To record the reductions of resources to match obligations in permanent indefinite funds via FMS 2108: Yearend Closing Statement (no warrant).
**Comment:** To record as an adjusting entry before preparing the preclosing trial balance. Do not process this transaction with USSGL TC-F108 unless indefinite authority needs further adjusting.
**Reference:** USSGL implementation guidance; FACTS II Indefinite No-Year

**Budgetary Entry**
Debit 4450 Unapportioned Authority
Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4391 Adjustments to Indefinite No-Year Authority

**Proprietary Entry**
Debit 3106 Unexpended Appropriations - Adjustments
Credit 1010 Fund Balance With Treasury

**U.S. Government Standard General Ledger**
**Account Transactions**

F107 To record an increase of resources to match obligations in permanent indefinite funds via FMS 2108: Yearend Closing Statement (no warrant).
**Comment:** To record as an adjusting entry before preparing the preclosing trial balance.

**Budgetary Entry**
Debit 4391 Adjustments to Indefinite No-Year Authority
Credit 4450 Unapportioned Authority
Credit 4510 Apportionments
Credit 4610 Allotments - Realized Resources
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 3101 Unexpended Appropriations - Appropriations Received

F108 To record the reduction of permanent indefinite resources when a warrant is received.
**Comment:** Do not process this transaction unless indefinite authority needs further adjusting. Reverse entry for an increase.

**Budgetary Entry**
Debit 4450 Unapportioned Authority
Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4111 Debt Liquidation Appropriations
Credit 4118 Reestimated Loan Subsidy Appropriation
Credit 4119 Other Appropriations Realized

**Proprietary Entry**
Debit 3101 Unexpended Appropriations - Appropriations Received
Credit 1010 Fund Balance With Treasury

F109 To record the removal of unfilled customer orders without advance in excess of obligations.
**Comment:** For expiring accounts only. To record as an adjusting entry before preparing the preclosing trial balance.

**Budgetary Entry**
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4221 Unfilled Customer Orders Without Advance

**Proprietary Entry**
None

**U.S. Government Standard General Ledger**
**Account Transactions**

F110 To record the removal of unfilled customer orders with advance and to return advance in excess of obligations.
**Comment:** For expiring accounts only. To record as an adjusting entry before preparing the preclosing trial balance.

**Budgetary Entry**
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4222 Unfilled Customer Orders With Advance

**Proprietary Entry**
Debit 2310 Liability for Advances and Prepayments
Credit 1010 Fund Balance With Treasury

F111 To record in the ordering fund the reduction to undelivered orders so that the balance equals obligations in the performing fund for the related unfilled customer orders.
**Comment:** Process when both Treasury Appropriation Fund Symbols are expiring. This transaction complies with the Economy Act and Office of Management and Budget Circular No. A-11, Section 20 (2004).
**Reference:** USSGL implementation guidance; Economy Act Scenario (December 2004)

**Budgetary Entry**
Debit 4801 Undelivered Orders - Obligations, Unpaid
Credit 4610 Allotments - Realized Resources
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
None

F112 To record adjustments for anticipated resources not realized.
**Comment:** Balances in anticipated accounts must be zero at yearend.

**Budgetary Entry**
Debit 4131 Current-Year Contract Authority Realized
Debit 4141 Current-Year Borrowing Authority Realized
Debit 4450 Unapportioned Authority
Debit 4510 Apportionments
Debit 4590 Apportionments - Anticipated Resources - Programs Subject to Apportionment
Debit 4690 Anticipated Resources - Programs Exempt From Apportionment
Credit 4032 Estimated Indefinite Contract Authority
Credit 4042 Estimated Indefinite Borrowing Authority
Credit 4060 Anticipated Collections From Non-Federal Sources
Credit 4070 Anticipated Collections From Federal Sources
Credit 4120 Anticipated Indefinite Appropriations
Credit 4210 Anticipated Reimbursements and Other Income
Credit 4215 Anticipated Appropriation Trust Fund Expenditure Transfers
Credit 4310 Anticipated Recoveries of Prior-Year Obligations

**Proprietary Entry**
None

**U.S. Government Standard General Ledger**
**Account Transactions**

F113 To record the reduction of unobligated balances for indefinite contract or indefinite borrowing authority at yearend.
**Comment:** Unobligated balances for indefinite contract or borrowing authority must be zero at yearend.
**Reference:** USSGL implementation guidance; Contract Authority Case Studies

**Budgetary Entry**
Debit 4450 Unapportioned Authority
Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Debit 4700 Commitments - Programs Subject to Apportionment
Debit 4720 Commitments - Programs Exempt From Apportionment
Credit 4048 Anticipated Transfers to the General Fund of the Treasury - Prior-Year Balances
Credit 4133 Decreases to Indefinite Contract Authority
Credit 4143 Current-Year Decreases to Indefinite Borrowing Authority Realized

**Proprietary Entry**
None

F114 To record adjustments for anticipated reductions not realized.
**Comment:** Balances are reduced to zero.

**Budgetary Entry**
Debit 4034 Anticipated Adjustments to Contract Authority
Debit 4044 Anticipated Reductions to Borrowing Authority
Debit 4047 Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority
Debit 4048 Anticipated Transfers to the General Fund of the Treasury - Prior-Year Balances
Credit 4450 Unapportioned Authority

**Proprietary Entry**
None

F116 To record adjustments for resources realized in excess of those anticipated.
**Comment:** Adjust abnormal balances to zero. May impact other budgetary status accounts.

**Budgetary Entry**
Debit 4060 Anticipated Collections From Non-Federal Sources
Debit 4070 Anticipated Collections From Federal Sources
Debit 4120 Anticipated Indefinite Appropriations
Debit 4210 Anticipated Reimbursements and Other Income
Debit 4215 Anticipated Appropriation Trust Fund Expenditure Transfers
Debit 4310 Anticipated Recoveries of Prior-Year Obligations
Credit 4450 Unapportioned Authority

**Proprietary Entry**
None

**U.S. Government Standard General Ledger**
**Account Transactions**

F118 To record adjustments for reductions to resources in excess of those anticipated.
**Comment:** Adjust abnormal balances to zero.

**Budgetary Entry**
Debit 4450 Unapportioned Authority
Credit 4034 Anticipated Adjustments to Contract Authority
Credit 4044 Anticipated Reductions to Borrowing Authority
Credit 4047 Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority

**Proprietary Entry**
None

F120 To record the cancellation of expired authority and withdraw funds via FMS 2108: Yearend Closing Statement (no warrant).
**Comment:** Use only at the end of the 5th year after the authority expires.

**Budgetary Entry**
Debit 4650 Allotments - Expired Authority
Credit 4350 Canceled Authority

**Proprietary Entry**
Debit 3106 Unexpended Appropriations - Adjustments
Credit 1010 Fund Balance With Treasury

F121 To record the amount of unobligated appropriated receipts in a trust or special fund expenditure account that is canceled and returned to the originating invested trust of special fund from which the amount was originally derived. The amounts are to be returned via SF 1151: Non expenditure Transfer Authorization.
**Comment:** Use USSGL account 4650 if the authority is expired.
**Reference:** USSGL implementation guidance; Cancellations - Available Trust or Special Funds With Invested Relationships

**Budgetary Entry**
Debit 4450 Unapportioned Authority
Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Debit 4650 Allotments - Expired Authority
Credit 4356 Cancellation of Appropriation From Invested Balances

**Proprietary Entry**
Debit 5765 Nonexpenditure Financing Sources - Transfers-Out - Other
Credit 1010 Fund Balance With Treasury

**U.S. Government Standard General Ledger**
**Account Transactions**

F122 To record the cancellation of authority not previously expired and to withdraw funds.
**Comment:** Authority canceled early by administrative action.

**Budgetary Entry**
Debit 4450 Unapportioned Authority
Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4351 Partial or Early Cancellation of Authority With a U.S. Treasury Warrant

**Proprietary Entry**
Debit 3106 Unexpended Appropriations - Adjustments
Credit 1010 Fund Balance With Treasury

F123 To record the amount of unobligated appropriated receipts in a trust or special fund expenditure account represented as a receivable from or payable in an invested trust of special fund that is canceled. There is no movement of fund balance.
**Comment:** Use USSGL account 4650 if the authority is expired. Also post USSGL TC-A519 if receivable account USSGL 4126 needs to be adjusted, or post USSGL TC-D141 if a payable needs to be adjusted.
**Reference:** USSGL implementation guidance; Cancellations - Available Trust or Special Funds With Invested Relationships; Cancellations of Expenditure Transfers Receivable/Payable

**Budgetary Entry**
Debit 4450 Unapportioned Authority
Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Debit 4650 Allotments - Expired Authority
Credit 4357 Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds

**Proprietary Entry**
None

F124 To record the closing of General Fund receipt accounts associated with fund balance at yearend.
**Comment:** See USSGL TC-C142 and TC-C147 for the original transaction.
**Reference:** USSGL implementation guidance; General Fund Receipt Account Guide

**Budgetary Entry**
None

**Proprietary Entry**
Debit 2980 Custodial Liability
Debit 2985 Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity
Credit 1010 Fund Balance With Treasury

**U.S. Government Standard General Ledger**
**Account Transactions**

F125 To record the closing of General Fund receipt accounts associated with USSGL account 7500 at yearend.
**Comment:** See USSGL TC-C437 for the original transaction.
**Reference:** USSGL implementation guidance; Disposition of Borrowings With Capitalized Interest

**Budgetary Entry**
None

**Proprietary Entry**
Debit 2985 Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity
Credit 7500 Distribution of Income - Dividend

F126 To record an adjustment to authority temporarily unavailable for Treasury Appropriation Fund Symbols that do not have a Schedule N (Schedule on Unavailable Collections) in the President's Budget and do not report authority precluded from obligation on the Program and Financing Schedule (P&F).
**Reference:** USSGL implementation guidance; Authority Temporarily Precluded From Obligation

**Budgetary Entry**
Debit 4395 Authority Unavailable for Obligation Pursuant to Public Law - Temporary
Credit 4450 Unapportioned Authority

**Proprietary Entry**
None

F128 To record the cancellation of a valid obligation and account payable in the "canceling appropriation."
**Comment:** Reverse USSGL TC-B134. Also post USSGL TC-F120 or TC-F122 to cancel the expired authority and withdraw fund balance. See USSGL TC-F130 to reestablish a canceled accounts payable in the canceled appropriation. Credit USSGL account 4450 only for partial cancellations. See Office of Management and Budget Circular No. A-11 for additional guidance.
**Reference:** USSGL implementation guidance; Canceled Payables

**Budgetary Entry**
Debit 4971 Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries
Credit 4450 Unapportioned Authority
Credit 4650 Allotments - Expired Authority

**Proprietary Entry**
Debit 2110 Accounts Payable
Credit 6100 Operating Expenses/Program Costs

**U.S. Government Standard General Ledger**
**Account Transactions**

F130 To reinstate the valid account payable in the canceled appropriation for financial statement presentation.
**Comment:** Post this transaction concurrently with USSGL TC-F128. Office of Management and Budget (OMB) Circular No. A-11 requires agencies to maintain proper general ledger control for obligations to prevent both overpayment and over-obligation related to canceled appropriations, and that anti-deficiency provisions continue to apply to canceled appropriations. See OMB Circular No. A-11 for additional guidance.
**Reference:** USSGL implementation guidance; Canceled Payables

**Budgetary Entry**
None

**Proprietary Entry**
Debit 6800 Future Funded Expenses
Credit 2960 Accounts Payable From Canceled Appropriations

F132 To record the reduction of receipt and appropriation balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as preclosing when the total amount of current-year receipts is greater than the amount needed to cover current-year obligations.
**Comment:** Refer to USSGL TC-F354 if the total amount of current-year receipts is not enough to cover current-year obligations.
**Reference:** USSGL implementation guidance; Trust Fund Guide: Trust Funds With Balances Precluded From Obligation

**Budgetary Entry**
Debit 4397 Receipts and Appropriations Temporarily Precluded From Obligation
Credit 4157 Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation

**Proprietary Entry**
None

F134 To record the reduction of offsetting collections balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as preclosing when the total amount of current-year collections is greater than the amount needed to cover current-year obligations.
**Comment:** Refer to USSGL TC-F356 if the total amount of current-year receipts is not enough to cover current-year obligations.
**Reference:** USSGL implementation guidance; Trust Fund Guide: Trust Funds With Balances Precluded From Obligation

**Budgetary Entry**
Debit 4398 Offsetting Collections Temporarily Precluded From Obligation
Credit 4158 Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation

**Proprietary Entry**
None

**U.S. Government Standard General Ledger**
**Account Transactions**

F136 To record the market value adjustment between the amortized cost and the current market value at yearend when the Treasury note is available for sale.
**Comment:** Unrealized holding gains and losses are excluded from earnings and reported as a separate component of shareholders' equity.
**Reference:** USSGL implementation guidance; Investments Not Held to Maturity

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1618 Market Adjustment - Investments
Credit 7180 Unrealized Gains

F138 To record the market value adjustment between the amortized cost and the current market value at yearend when a Treasury note is classified as a trading security.
**Comment:** Unrealized holding gains and losses are included in earnings.
**Reference:** USSGL implementation guidance; Investments Not Held to Maturity

**Budgetary Entry**
None

**Proprietary Entry**
Debit 7280 Unrealized Losses
Credit 1618 Market Adjustment - Investments

F144 To record the cancellation of a receivable for reimbursable activity.
**Comment:** Also post USSGL TC-C420 in a General Fund receipt account. To record as an adjusting entry before preparing the preclosing trial balance, post this transaction prior to posting USSGL TC-F120, which cancels expired authority.
**Reference:** USSGL implementation guidance; Expired and Canceled Authority; General Fund Receipt Account Guide

**Budgetary Entry**
Debit 4650 Allotments - Expired Authority
Credit 4251 Reimbursements and Other Income Earned - Receivable

**Proprietary Entry**
Debit 5200 Revenue From Services Provided
Debit 5900 Other Revenue
Credit 1310 Accounts Receivable

**U.S. Government Standard General Ledger**
**Account Transactions**

F146 To record the cancellation of expired balances in the expenditure account and return amounts to the associated unavailable receipt account. A Treasury warrant is required.
**Comment:** Record as an adjusting entry before preparing the preclosing trial balance.

**Budgetary Entry**
Debit 4650 Allotments - Expired Authority
Credit 4355 Cancellation of Appropriation From Unavailable Receipts

**Proprietary Entry**
Debit 5745 Appropriated Earmarked Receipts Transferred Out
Credit 1010 Fund Balance With Treasury

**U.S. Government Standard General Ledger**
**Account Transactions**

**F300 - F499 YEAREND - Closing Entries**

F301 To reclassify the balance of partially canceled authority to memorandum accounts.
**Comment:** Also post USSGL TC-F390 to record the closing of canceled authority for partial cancellations.
**Reference:** USSGL implementation guidance; Accounting for Partial Cancellation - No-Year TAFS With "Definite Authority"

**Memorandum Entry**
Debit 8102 Offset for Partial or Early Cancellation of Authority
Credit 8101 Partial or Early Cancellation of Authority

**U.S. Government Standard General Ledger**
**Account Transactions**

F302 To record the consolidation of actual net-funded resources and reductions for withdrawn funds.

**Budgetary Entry**

Debit 4129 Amounts Appropriated From Specific Invested TAFS - Transfers-Out
Debit 4130 Appropriation To Liquidate Contract Authority Withdrawn
Debit 4142 Actual Repayment of Borrowing Authority Converted to Cash
Debit 4146 Actual Repayments of Debt, Current-Year Authority
Debit 4147 Actual Repayments of Debt, Prior-Year Balances
Debit 4151 Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority
Debit 4152 Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances
Debit 4201 Total Actual Resources - Collected
Debit 4208 Adjustment to Total Resources - Disposition of Canceled Payables
Debit 4355 Cancellation of Appropriation From Unavailable Receipts
Debit 4356 Cancellation of Appropriation From Invested Balances
Debit 4370 Offset to Appropriation Realized for Redemption of Treasury Securities
Debit 4387 Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority
Debit 4388 Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances
Debit 4390 Reappropriations - Transfers-Out
Debit 4391 Adjustments to Indefinite No-Year Authority
Debit 4392 Permanent Reduction - New Budget Authority
Debit 4393 Permanent Reduction - Prior-Year Balances

Credit 4111 Debt Liquidation Appropriations
Credit 4112 Liquidation of Deficiency - Appropriations
Credit 4114 Appropriated Trust or Special Fund Receipts
Credit 4115 Loan Subsidy Appropriation
Credit 4117 Loan Administrative Expense Appropriation
Credit 4118 Reestimated Loan Subsidy Appropriation
Credit 4119 Other Appropriations Realized
Credit 4125 Loan Modification Adjustment Transfer Appropriation
Credit 4128 Amounts Appropriated From Specific Invested TAFS - Transfers-In
Credit 4138 Appropriation To Liquidate Contract Authority
Credit 4148 Resources Realized From Borrowing Authority
Credit 4150 Reappropriations - Transfers-In
Credit 4167 Allocations of Realized Authority - Transferred From Invested Balances
Credit 4170 Transfers - Current-Year Authority
Credit 4173 Nonallocation Transfers of Invested Balances - Transferred
Credit 4175 Allocation Transfers of Current-Year Authority for Noninvested Accounts
Credit 4176 Allocation Transfers of Prior-Year Balances
Credit 4190 Transfers - Prior-Year Balances
Credit 4191 Balance Transfers - Extension of Availability Other Than Reappropriations
Credit 4192 Balance Transfers - Unexpired to Expired
Credit 4193 Balance Transfers - Unobligated Balances - Legislative Change of Purpose
Credit 4195 Transfer of Obligated Balances
Credit 4201 Total Actual Resources - Collected
Credit 4212 Liquidation of Deficiency - Offsetting Collections
Credit 4252 Reimbursements and Other Income Earned - Collected
Credit 4253 Prior-Year Unfilled Customer Orders With Advance - Refunds Paid

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Credit 4255 Appropriation Trust Fund Expenditure Transfers - Collected
Credit 4260 Actual Collections of "governmental-type" Fees
Credit 4261 Actual Collections of Business-Type Fees
Credit 4262 Actual Collections of Loan Principal
Credit 4263 Actual Collections of Loan Interest
Credit 4264 Actual Collections of Rent
Credit 4265 Actual Collections From Sale of Foreclosed Property
Credit 4266 Other Actual Business-Type Collections From Non-Federal Sources
Credit 4267 Other Actual "governmental-type" Collections From Non-Federal Sources
Credit 4271 Actual Program Fund Subsidy Collected
Credit 4273 Interest Collected From Treasury
Credit 4275 Actual Collections From Liquidating Fund
Credit 4276 Actual Collections From Financing Fund
Credit 4277 Other Actual Collections - Federal
Credit 4290 Amortization and Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds

**Proprietary Entry**
None

F304 To record the closing of fiscal-year contract authority.

**Budgetary Entry**
Debit 4132 Substitution of Contract Authority
Debit 4133 Decreases to Indefinite Contract Authority
Debit 4134 Contract Authority Withdrawn
Debit 4135 Contract Authority Liquidated
Debit 4139 Contract Authority Carried Forward
Debit 4392 Permanent Reduction - New Budget Authority
Debit 4393 Permanent Reduction - Prior-Year Balances
Credit 4131 Current-Year Contract Authority Realized
Credit 4139 Contract Authority Carried Forward

**Proprietary Entry**
None

F305 To record the closing of appropriations to liquidate contract authority - transferred.
**Reference:** USSGL implementation guidance; Trust Fund Transfers of Contract Authority - Nonallocation Transfers

**Budgetary Entry**
Debit 4153 Transfers of Contract Authority - Nonallocation
Credit 4154 Appropriation To Liquidate Contract Authority - Nonallocation - Transferred

**Proprietary Entry**
None

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F306 To record the closing of fiscal-year borrowing authority.

**Budgetary Entry**
Debit 4140 Substitution of Borrowing Authority
Debit 4143 Current-Year Decreases to Indefinite Borrowing Authority Realized
Debit 4144 Borrowing Authority Withdrawn
Debit 4145 Borrowing Authority Converted to Cash
Debit 4149 Borrowing Authority Carried Forward
Debit 4392 Permanent Reduction - New Budget Authority
Debit 4393 Permanent Reduction - Prior-Year Balances
Credit 4141 Current-Year Borrowing Authority Realized
Credit 4149 Borrowing Authority Carried Forward

**Proprietary Entry**
None

F308 To record the closing of unobligated balances in programs subject to apportionment to unapportioned authority for unexpired multi-year and no-year funds.

**Budgetary Entry**
Debit 4420 Unapportioned Authority - Pending Rescission
Debit 4430 Unapportioned Authority - OMB Deferral
Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
Debit 4630 Funds Not Available for Commitment/Obligation
Debit 4700 Commitments - Programs Subject to Apportionment
Credit 4450 Unapportioned Authority

**Proprietary Entry**
None

F310 To record the closing of unobligated balances in programs exempt from apportionment to unapportioned authority for unexpired multi-year and no-year funds.

**Budgetary Entry**
Debit 4720 Commitments - Programs Exempt From Apportionment
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
None

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F312 To record the closing of unobligated balances to expiring authority.

**Budgetary Entry**
Debit 4420 Unapportioned Authority - Pending Rescission
Debit 4430 Unapportioned Authority - OMB Deferral
Debit 4450 Unapportioned Authority
Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Debit 4630 Funds Not Available for Commitment/Obligation
Debit 4700 Commitments - Programs Subject to Apportionment
Debit 4720 Commitments - Programs Exempt From Apportionment
Credit 4650 Allotments - Expired Authority

**Proprietary Entry**
None

F314 To record the closing of paid delivered orders to total actual resources.

**Budgetary Entry**
Debit 4902 Delivered Orders - Obligations, Paid
Credit 4201 Total Actual Resources - Collected

**Proprietary Entry**
None

F316 To record the closing of authority other than offsetting collections made available from balances previously precluded from obligation to authority temporarily precluded from obligation.
**Comment:** See USSGL TC-F318 for authority from offsetting collections.
**Reference:** USSGL implementation guidance; Authority Temporarily Precluded From Obligation

**Budgetary Entry**
Debit 4397 Receipts and Appropriations Temporarily Precluded From Obligation
Credit 4157 Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation

**Proprietary Entry**
None

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F318 To record the closing of authority from offsetting collections made available from balances previously precluded from obligation to authority temporarily precluded from obligation.
**Comment:** See USSGL TC-F316 for authority other than offsetting collections.
**Reference:** USSGL implementation guidance; Authority Temporarily Precluded From Obligation

**Budgetary Entry**
Debit 4398 Offsetting Collections Temporarily Precluded From Obligation
Credit 4158 Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation

**Proprietary Entry**
None

F320 To record the closing of upward adjustments to delivered orders - obligations, paid.
**Comment:** See USSGL TC-F314 for closing of paid delivered orders. Prior-year adjustments are used only in year 2 and later.

**Budgetary Entry**
Debit 4982 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid
Credit 4902 Delivered Orders - Obligations, Paid

**Proprietary Entry**
None

F322 To record the closing of downward adjustments to delivered orders - obligations, paid.
**Comment:** See USSGL TC-F314 for closing of paid delivered orders. Prior-year adjustments are used only in year 2 and later.

**Budgetary Entry**
Debit 4902 Delivered Orders - Obligations, Paid
Credit 4972 Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected

**Proprietary Entry**
None

F324 To record the closing of upward adjustments and transfers to delivered orders - obligations, unpaid.
**Comment:** Prior-year adjustments are used only in year 2 and later.

**Budgetary Entry**
Debit 4931 Delivered Orders - Obligations Transferred, Unpaid
Debit 4981 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid
Credit 4901 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**
None

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F325 To record the closing of downward adjustments and transfers to delivered orders - obligations, unpaid.
**Comment:** Prior-year adjustments are used only in year 2 and later.

**Budgetary Entry**
Debit 4901 Delivered Orders - Obligations, Unpaid
Credit 4931 Delivered Orders - Obligations Transferred, Unpaid
Credit 4971 Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries

**Proprietary Entry**
None

F326 To record the closing of upward adjustments and transfers to undelivered orders - obligations prepaid and advanced.
**Comment:** Prior-year adjustments are used only in year 2 and later.
**Reference:** None

**Budgetary Entry**
Debit 4832 Undelivered Orders - Obligations Transferred, Prepaid/Advanced
Debit 4882 Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced
Credit 4802 Undelivered Orders - Obligations, Prepaid/Advanced

**Proprietary Entry**
None

F328 To record the closing of downward adjustments and transfers to undelivered orders - obligations prepaid and advanced.
**Comment:** Prior-year adjustments are used only in year 2 and later.

**Budgetary Entry**
Debit 4802 Undelivered Orders - Obligations, Prepaid/Advanced
Credit 4832 Undelivered Orders - Obligations Transferred, Prepaid/Advanced
Credit 4872 Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected

**Proprietary Entry**
None

F330 To record the closing of upward adjustments and transfers to undelivered orders - obligations, unpaid.
**Comment:** Prior-year adjustments are used only in year 2 and later.

**Budgetary Entry**
Debit 4831 Undelivered Orders - Obligations Transferred, Unpaid
Debit 4881 Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid
Credit 4801 Undelivered Orders - Obligations, Unpaid

**Proprietary Entry**
None

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F332 To record the closing of downward adjustments and transfers to undelivered orders - obligations, unpaid.
**Comment:** Prior-year adjustments are used only in year 2 and later.

**Budgetary Entry**
Debit 4801 Undelivered Orders - Obligations, Unpaid
Credit 4831 Undelivered Orders - Obligations Transferred, Unpaid
Credit 4871 Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries

**Proprietary Entry**
None

F334 To record the closing of adjustments for changes in prior-year allocations of budgetary resources to the appropriate status account.

**Budgetary Entry**
Debit 4320 Adjustments for Changes in Prior-Year Allocations of Budgetary Resources
Debit 4397 Receipts and Appropriations Temporarily Precluded From Obligation
Debit 4450 Unapportioned Authority
Credit 4320 Adjustments for Changes in Prior-Year Allocations of Budgetary Resources
Credit 4397 Receipts and Appropriations Temporarily Precluded From Obligation
Credit 4450 Unapportioned Authority

**Proprietary Entry**
None

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F336 To record the closing of revenue, expense, and other financing source accounts to cumulative results of operations.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 3310 Cumulative Results of Operations
Debit 5100 Revenue From Goods Sold
Debit 5200 Revenue From Services Provided
Debit 5310 Interest Revenue - Other
Debit 5311 Interest Revenue - Investments
Debit 5312 Interest Revenue - Loans Receivable/Uninvested Funds
Debit 5313 Interest Revenue - Subsidy Amortization
Debit 5314 Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act
Debit 5320 Penalties and Fines Revenue
Debit 5325 Administrative Fees Revenue
Debit 5400 Benefit Program Revenue
Debit 5500 Insurance and Guarantee Premium Revenue
Debit 5600 Donated Revenue - Financial Resources
Debit 5610 Donated Revenue - Nonfinancial Resources
Debit 5640 Forfeiture Revenue - Cash and Cash Equivalents
Debit 5650 Forfeiture Revenue - Forfeitures of Property
Debit 5700 Expended Appropriations
Debit 5705 Expended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year
Debit 5708 Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors
Debit 5709 Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles
Debit 5720 Financing Sources Transferred In Without Reimbursement
Debit 5740 Appropriated Earmarked Receipts Transferred In
Debit 5750 Expenditure Financing Sources - Transfers-In
Debit 5755 Nonexpenditure Financing Sources - Transfers-In - Other
Debit 5756 Nonexpenditure Financing Sources - Transfers-In - Capital Transfers
Debit 5775 Nonbudgetary Financing Sources Transferred In
Debit 5780 Imputed Financing Sources
Debit 5790 Other Financing Sources
Debit 5791 Adjustment to Financing Sources - Downward Reestimate or Negative Subsidy
Debit 5795 Seigniorage
Debit 5800 Tax Revenue Collected - Not Otherwise Classified
Debit 5801 Tax Revenue Collected - Individual
Debit 5802 Tax Revenue Collected - Corporate
Debit 5803 Tax Revenue Collected - Unemployment
Debit 5804 Tax Revenue Collected - Excise
Debit 5805 Tax Revenue Collected - Estate and Gift
Debit 5806 Tax Revenue Collected - Customs
Debit 5820 Tax Revenue Accrual Adjustment - Not Otherwise Classified
Debit 5821 Tax Revenue Accrual Adjustment - Individual
Debit 5822 Tax Revenue Accrual Adjustment - Corporate

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Debit 5823 Tax Revenue Accrual Adjustment - Unemployment
Debit 5824 Tax Revenue Accrual Adjustment - Excise
Debit 5825 Tax Revenue Accrual Adjustment - Estate and Gift
Debit 5826 Tax Revenue Accrual Adjustment - Customs
Debit 5900 Other Revenue
Debit 5921 Valuation Change in Investments - Exchange Stabilization Fund
Debit 5922 Valuation Change in Investments for Federal Government Sponsored Enterprise
Debit 5923 Valuation Change in Investments - Beneficial Interest in Trust
Debit 5997 Financing Sources Transferred In From Custodial Statement Collections
Debit 6190 Contra Bad Debt Expense - Incurred for Others
Debit 6199 Adjustment to Subsidy Expense
Debit 6600 Applied Overhead
Debit 6610 Cost Capitalization Offset

Credit 3310 Cumulative Results of Operations
Credit 5109 Contra Revenue for Goods Sold
Credit 5209 Contra Revenue for Services Provided
Credit 5315 Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act
Credit 5317 Contra Revenue for Interest Revenue - Loans Receivable
Credit 5318 Contra Revenue for Interest Revenue - Investments
Credit 5319 Contra Revenue for Interest Revenue - Other
Credit 5324 Contra Revenue for Penalties and Fines
Credit 5329 Contra Revenue for Administrative Fees
Credit 5409 Contra Revenue for Benefit Program Revenue
Credit 5509 Contra Revenue for Insurance and Guarantee Premium Revenue
Credit 5609 Contra Revenue for Donations - Financial Resources
Credit 5619 Contra Donated Revenue - Nonfinancial Resources
Credit 5649 Contra Forfeiture Revenue - Cash and Cash Equivalents
Credit 5659 Contra Forfeiture Revenue - Forfeitures of Property
Credit 5730 Financing Sources Transferred Out Without Reimbursement
Credit 5745 Appropriated Earmarked Receipts Transferred Out
Credit 5760 Expenditure Financing Sources - Transfers-Out
Credit 5765 Nonexpenditure Financing Sources - Transfers-Out - Other
Credit 5766 Nonexpenditure Financing Sources - Transfers-Out - Capital Transfers
Credit 5776 Nonbudgetary Financing Sources Transferred Out
Credit 5792 Financing Sources To Be Transferred Out - Contingent Liability
Credit 5830 Contra Revenue for Taxes - Not Otherwise Classified
Credit 5831 Contra Revenue for Taxes - Individual
Credit 5832 Contra Revenue for Taxes - Corporate
Credit 5833 Contra Revenue for Taxes - Unemployment
Credit 5834 Contra Revenue for Taxes - Excise
Credit 5835 Contra Revenue for Taxes - Estate and Gift
Credit 5836 Contra Revenue for Taxes - Customs
Credit 5890 Tax Revenue Refunds - Not Otherwise Classified
Credit 5891 Tax Revenue Refunds - Individual
Credit 5892 Tax Revenue Refunds - Corporate
Credit 5893 Tax Revenue Refunds - Unemployment
Credit 5894 Tax Revenue Refunds - Excise

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Credit 5895 Tax Revenue Refunds - Estate and Gift
Credit 5896 Tax Revenue Refunds - Customs
Credit 5909 Contra Revenue for Other Revenue
Credit 5990 Collections for Others - Statement of Custodial Activity
Credit 5991 Accrued Collections for Others - Statement of Custodial Activity
Credit 5993 Offset to Non-Entity Collections - Statement of Changes in Net Position
Credit 5994 Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position
Credit 5998 Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the Treasury
Credit 6100 Operating Expenses/Program Costs
Credit 6310 Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank
Credit 6320 Interest Expenses on Securities
Credit 6330 Other Interest Expenses
Credit 6340 Interest Expense Accrued on the Liability for Loan Guarantees
Credit 6400 Benefit Expense
Credit 6500 Cost of Goods Sold
Credit 6710 Depreciation, Amortization, and Depletion
Credit 6720 Bad Debt Expense
Credit 6730 Imputed Costs
Credit 6790 Other Expenses Not Requiring Budgetary Resources
Credit 6800 Future Funded Expenses
Credit 6850 Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)
Credit 6900 Nonproduction Costs

F338 To record the closing of gains and miscellaneous items into cumulative results of operations.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 7110 Gains on Disposition of Assets - Other
Debit 7111 Gains on Disposition of Investments
Debit 7112 Gains on Disposition of Borrowings
Debit 7171 Gains on Changes in Long-Term Assumptions - From Experience
Debit 7180 Unrealized Gains
Debit 7190 Other Gains
Debit 7271 Gains on Changes in Long-Term Assumptions
Debit 7300 Extraordinary Items
Debit 7400 Prior-Period Adjustments Due to Corrections of Errors
Debit 7401 Prior-Period Adjustments Due to Changes in Accounting Principles
Debit 7405 Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year
Debit 7600 Changes in Actuarial Liability
Credit 3310 Cumulative Results of Operations

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F340 To record the closing of losses and miscellaneous items into cumulative results of operations.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 3310 Cumulative Results of Operations
Credit 7172 Losses on Changes in Long-Term Assumptions - From Experience
Credit 7210 Losses on Disposition of Assets - Other
Credit 7211 Losses on Disposition of Investments
Credit 7212 Losses on Disposition of Borrowings
Credit 7272 Losses on Changes in Long-Term Assumptions
Credit 7280 Unrealized Losses
Credit 7290 Other Losses
Credit 7300 Extraordinary Items
Credit 7400 Prior-Period Adjustments Due to Corrections of Errors
Credit 7401 Prior-Period Adjustments Due to Changes in Accounting Principles
Credit 7405 Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year
Credit 7500 Distribution of Income - Dividend
Credit 7600 Changes in Actuarial Liability

F342 To record closing of fiscal-year activity to unexpended appropriations.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 3100 Unexpended Appropriations - Cumulative
Debit 3101 Unexpended Appropriations - Appropriations Received
Debit 3102 Unexpended Appropriations - Transfers-In
Debit 3106 Unexpended Appropriations - Adjustments
Credit 3100 Unexpended Appropriations - Cumulative
Credit 3103 Unexpended Appropriations - Transfers-Out
Credit 3105 Unexpended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year
Credit 3107 Unexpended Appropriations - Used
Credit 3108 Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors
Credit 3109 Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles

F344 To record the closing of used authority of guaranteed loan level upon completion of guaranteed loan programs.
**Comment:** Used to track guaranteed loan level.

**Memorandum Entry**
Debit 8040 Guaranteed Loan Level - Used Authority
Credit 8010 Guaranteed Loan Level

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F346 To record the closing of apportioned authority of guaranteed loan level into unused authority.
**Comment:** Prior-year balance of unused authority.

**Memorandum Entry**
Debit 8020 Guaranteed Loan Level - Apportioned
Credit 8045 Guaranteed Loan Level - Unused Authority

F348 To record the closing of guaranteed loans new disbursements by lenders into the cumulative disbursements.
**Comment:** Tracks outstanding principal of third-party lenders reported in the footnotes of the Office of Management and Budget Form and Content financial statements.

**Memorandum Entry**
Debit 8053 Guaranteed Loan New Disbursements by Lender
Credit 8070 Guaranteed Loan Cumulative Disbursements by Lenders

F350 To record the closing of guaranteed loans new collections by lenders into the cumulative disbursements.
**Comment:** Tracks outstanding principal of third-party lenders reported in the footnotes of the Office of Management and Budget Form and Content financial statements.

**Memorandum Entry**
Debit 8070 Guaranteed Loan Cumulative Disbursements by Lenders
Credit 8065 Guaranteed Loan Collections, Defaults, and Adjustments

F352 To record the closing of all unused guaranteed loan authority no longer available for use.

**Memorandum Entry**
Debit 8045 Guaranteed Loan Level - Unused Authority
Credit 8010 Guaranteed Loan Level

F354 To record the reduction of receipt and appropriation balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as post-closing when the total amount of current-year receipts is not enough to cover current-year obligations.
**Comment:** Refer to USSGL TC-F132 if the total amount of current-year collections is greater than the amount needed to cover current-year obligations.

**Budgetary Entry**
Debit 4397 Receipts and Appropriations Temporarily Precluded From Obligation
Credit 4157 Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation

**Proprietary Entry**
None

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F356 To record the reduction of offsetting collections balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as post-closing when the total amount of current-year collections is not enough to cover current-year obligations.
**Comment:** Refer to USSGL TC-F134 if the total amount of current-year collections is greater than the amount needed to cover current-year obligations.
**Reference:** USSGL implementation guidance; Trust Fund Guide; Trust Funds With Balances Precluded From Obligation

**Budgetary Entry**
Debit 4398 Offsetting Collections Temporarily Precluded From Obligation
Credit 4158 Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation

**Proprietary Entry**
None

F358 To record the closing of special and trust fund refunds and recoveries temporarily unavailable into receipts and appropriations temporarily precluded from obligation.
**Comment:** See USSGL TC-F359 for the closing of special and trust fund refunds and recoveries that are to be reclassified as "Receipts Unavailable for Obligation Upon Collection."
**Reference:** USSGL implementation guidance; Trust or special fund guidance on refunds and recoveries of prior-year obligations.

**Budgetary Entry**
Debit 4399 Special and Trust Fund Refunds and Recoveries Temp. Unavailable - Receipts and Appropriations Temp. Precluded From Obligation
Credit 4397 Receipts and Appropriations Temporarily Precluded From Obligation

**Proprietary Entry**
None

F359 To record the closing of special and trust fund refunds and recoveries temporarily unavailable into receipts unavailable for obligation upon collection.
**Comment:** See USSGL TC-F358 for the closing of special and trust fund refunds and recoveries that are to be reclassified as "Receipts and Appropriations Temporarily Precluded From Obligation."
**Reference:** USSGL implemention guidance; Trust or special fund guidance on refunds and recoveries of prior-year obligations.

**Budgetary Entry**
Debit 4396 Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts Unavailable for Obligation Upon Collection
Credit 4394 Receipts Unavailable for Obligation Upon Collection

**Proprietary Entry**
None

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F360 To reclassify a temporary reduction/cancellation at yearend.
**Comment:** Use Authority_Type attribute "S" when recording temporary reductions of spending authority from offsetting collections. Record a debit to USSGL 4124 to reclassify a reduction/cancellation in an invested Treasury Appropriation Fund Symbol (TAFS). Return the authority to resources at the beginning of the next year by posting USSGL TC-A108.
**Reference:** USSGL implementation guidance; Temporary Reductions

**Budgetary Entry**
Debit 4124 Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation
Debit 4382 Temporary Reduction - New Budget Authority
Debit 4383 Temporary Reduction - Prior-Year Balances
Credit 4384 Temporary Reduction/Cancellation Returned by Appropriation

**Proprietary Entry**
None

F362 To reclassify a reduction in an allocation special or trust Treasury Appropriation Fund Symbol (TAFS), designated by Treasury as available for investment where the parent is invested.
**Comment:** Only use this transaction with invested special and trust TAFS designated by Treasury as available for investment where there is a parent and allocation relationship. The parent TAFS simultaneously posts USSGL TC-F364.
**Reference:** USSGL implementation guidance; Temporary Reductions

**Budgetary Entry**
Debit 4382 Temporary Reduction - New Budget Authority
Debit 4383 Temporary Reduction - Prior-Year Balances
Credit 4168 Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction

**Proprietary Entry**
None

F364 To reclassify a reduction recorded in an invested parent special or trust Treasury Appropriation Fund Symbol (TAFS), designated by Treasury as available for investment.
**Comment:** Only use this transaction with invested special and trust TAFS designated by Treasury as available for investment where there is a parent and allocation relationship. The allocation TAFS simultaneously posts USSGL TC-F362.
**Reference:** USSGL implementation guidance; Temporary Reductions

**Budgetary Entry**
Debit 4168 Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction
Credit 4384 Temporary Reduction/Cancellation Returned by Appropriation

**Proprietary Entry**
None

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F366 To reclassify a reduction recorded in an agency special or trust expenditure Treasury Appropriation Fund Symbol (TAFS), where the corresponding TAFS is invested.
**Comment:** Use this transaction only with specific invested TAFS. For Treasury-Managed Trust Funds, the Bureau of the Public Debt simultaneously posts USSGL TC-F368.
**Reference:** USSGL implementation guidance; Temporary Reductions

**Budgetary Entry**
Debit 4382 Temporary Reduction - New Budget Authority
Debit 4383 Temporary Reduction - Prior-Year Balances
Credit 4123 Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction

**Proprietary Entry**
None

F368 To reclassify a reduction recorded in an specific invested Treasury Appropriation Fund Symbol (TAFS).
**Comment:** Only use this transaction with specific invested special and trust TAFS. The agency TAFS simultaneously posts USSGL TC-F366.
**Reference:** USSGL implementation guidance; Temporary Reductions

**Budgetary Entry**
Debit 4124 Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation
Credit 4384 Temporary Reduction/Cancellation Returned by Appropriation

**Proprietary Entry**
None

F369 To reclassify cancellations of appropriated amounts receivable from invested trust or special funds into the appropriate USSGL account.
**Comment:** Record USSGL account 4121 if previously recorded as a debit in conjunction with USSGL TC-A519. Record USSGL account 4384 if the Treasury Appropriation Fund Symbol (TAFS) received a cancellation of amounts payable from invested trust or special fund balances.
**Reference:** USSGL implementation guidance; Cancellations - Available Trust or Special Funds With Invested Relationships; Cancellations of Expenditure Transfers Receivable/Payable

**Budgetary Entry**
Debit 4357 Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds
Credit 4121 Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation
Credit 4384 Temporary Reduction/Cancellation Returned by Appropriation

**Proprietary Entry**
None

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F370 To record the closing of memorandum accounts for purchases.
**Reference:** USSGL implementation guidance; Memorandum Accounts for Current-Year Asset Activity - Purchases

**Memorandum Entry**
Debit 8801 Offset for Purchases of Assets
Credit 8802 Purchases of Property, Plant, and Equipment
Credit 8803 Purchases of Inventory and Related Property
Credit 8804 Purchases of Assets - Other

F372 To record the closing of transferred expired authority to appropriation trust fund expenditure transfers-receivable.
**Comment:** Reverse this transaction for the receiving entity.
**Reference:** USSGL implementation guidance; Accounting for SSA Limitation on Administrative Expenses Trust Fund

**Budgetary Entry**
Debit 4199 Transfer of Expired Expenditure Transfers - Receivable
Credit 4225 Appropriation Trust Fund Expenditure Transfers - Receivable

**Proprietary Entry**
None

F374 To record the closing of USSGL account 4081 back to the original budgetary resource receivable.
**Comment:** Reverse this transaction for receiving agency.
**Reference:** USSGL implementation guidance; Transfer of Receivable of Invested Balances

**Budgetary Entry**
Debit 4081 Amounts Appropriated From a Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred
Credit 4126 Amounts Appropriated From Specific Invested TAFS - Receivable

**Proprietary Entry**
None

F376 To record the closing of USSGL account 4082 back to the original budgetary resource receivable.
**Comment:** Reverse this transaction for receiving agency.
**Reference:** USSGL implementation guidance; Transfer of Receivable of Invested Balances

**Budgetary Entry**
Debit 4082 Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred
Credit 4166 Allocations of Realized Authority - To Be Transferred From Invested Balances

**Proprietary Entry**
None

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F378 To record the closing of USSGL account 4083 back to the original budgetary resource receivable.
**Comment:** Reverse this transaction for receiving agency.
**Reference:** USSGL implementation guidance; Transfer of Receivable of Invested Balances

**Budgetary Entry**
Debit 4083 Transfers - Current-Year Authority - Receivable - Transferred
Credit 4171 Nonallocation Transfers of Invested Balances - Receivable

**Proprietary Entry**
None

F380 To record the closing of USSGL account 4230 back to the original budgetary resource receivable.
**Comment:** Reverse this transaction for receiving agency.
**Reference:** USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations

**Budgetary Entry**
Debit 4230 Unfilled Customer Orders Without Advance - Transferred
Credit 4221 Unfilled Customer Orders Without Advance

**Proprietary Entry**
None

F382 To record the closing of USSGL account 4231 back to the original budgetary resource receivable.
**Comment:** Reverse this transaction for receiving agency.
**Reference:** USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations

**Budgetary Entry**
Debit 4231 Unfilled Customer Orders With Advance - Transferred
Credit 4222 Unfilled Customer Orders With Advance

**Proprietary Entry**
None

F384 To record the closing of USSGL account 4232 back to the original budgetary resource receivable.
**Comment:** Reverse this transaction for receiving agency.
**Reference:** USSGL implementation guidance; Transfer of USSGL Account 4225

**Budgetary Entry**
Debit 4232 Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred
Credit 4225 Appropriation Trust Fund Expenditure Transfers - Receivable

**Proprietary Entry**
None

**U.S. Government Standard General Ledger**
**Account Transactions**

F386 To record the closing of USSGL account 4233 back to the original budgetary resource receivable.
**Comment:** Reverse this transaction for receiving agency.
**Reference:** USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations

**Budgetary Entry**
Debit 4233 Reimbursements and Other Income Earned - Receivable - Transferred
Credit 4251 Reimbursements and Other Income Earned - Receivable

**Proprietary Entry**
None

F388 To record the closing of USSGL account 4234 back to the original budgetary resource receivable.
**Comment:** Reverse this transaction for receiving agency.
**Reference:** USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations

**Budgetary Entry**
Debit 4234 Other Federal Receivables - Transferred
Credit 4287 Other Federal Receivables

**Proprietary Entry**
None

F390 To record the closing of canceled authority for partial cancellations.
**Comment:** Also post USSGL TC-F301 to reclassify the balance of partially canceled authority to memorandum accounts.
**Reference:** USSGL implementation guidance; Accounting for Partial Cancellation - No-Year TAFS With "Definite Authority"

**Budgetary Entry**
Debit 4351 Partial or Early Cancellation of Authority With a U.S. Treasury Warrant
Credit 4201 Total Actual Resources - Collected

**Proprietary Entry**
None

**U.S. Government Standard General Ledger**
**Account Transactions**

**G100 - G299 MEMORANDUM ENTRIES - All Memorandum Entries (Excluding Closing Memorandum Entries)**

G102 To record guaranteed loan level submitted on the SF 132: Apportionment and Reapportionment Schedule, for the Office of Management and Budget approval.
**Comment:** Applicable to activity for guaranteed loans.

**Memorandum Entry**
Debit 8010 Guaranteed Loan Level
Credit 8015 Guaranteed Loan Level - Unapportioned

G104 To record initial receipt of the guaranteed loan level as shown on an approved apportionment schedule, SF 132: Apportionment and Reapportionment Schedule.
**Comment:** Applicable to activity for guaranteed loans.

**Memorandum Entry**
Debit 8015 Guaranteed Loan Level - Unapportioned
Credit 8020 Guaranteed Loan Level - Apportioned

G106 To record the binding contracts entered into by private lenders.
**Comment:** Applicable to activity for guaranteed loans.

**Memorandum Entry**
Debit 8020 Guaranteed Loan Level - Apportioned
Credit 8040 Guaranteed Loan Level - Used Authority

G108 To record the disbursement of a loan.
**Comment:** Applicable to activity for guaranteed loans.

**Memorandum Entry**
Debit 8050 Guaranteed Loan Principal Outstanding
Credit 8053 Guaranteed Loan New Disbursements by Lender

G110 To record the repayment of principal from borrowers.
**Comment:** Applicable to activity for guaranteed loans.

**Memorandum Entry**
Debit 8065 Guaranteed Loan Collections, Defaults, and Adjustments
Credit 8050 Guaranteed Loan Principal Outstanding

**U.S. Government Standard General Ledger**
**Account Transactions**

G120 To record activity for current-year purchases of property, plant, and equipment.
**Comment:** USSGL transactions that reference this transaction: USSGL TCs-B402, B404, B406, B430, B438, B604, C132, C134, C136, C138, C414, D132, D134, and G124.
**Reference:** USSGL implementation guidance; Memorandum Accounts for Current-Year Asset Activity - Purchases

**Memorandum Entry**
Debit 8802 Purchases of Property, Plant, and Equipment
Credit 8801 Offset for Purchases of Assets

G122 To record activity for current-year purchases of inventory and related property.
**Comment:** USSGL transactions that reference this transaction: USSGL TCs-B402, B404, B406, B430, B438, B604, C132, C134, C136, C138, C414, D132, D134, and G124.

**Memorandum Entry**
Debit 8803 Purchases of Inventory and Related Property
Credit 8801 Offset for Purchases of Assets

G124 To record activity for current-year purchases of other assets not recorded as Property, Plant and Equipment (USSGL TC-G120), or Inventory and Related Property (USSGL TC-G122).
**Comment:** USSGL transactions that reference this transaction: USSGL TCs-B152, B402, B404, B406, B438, B604, C132, C134, C136, C138, C414, D132, and D134.

**Memorandum Entry**
Debit 8804 Purchases of Assets - Other
Credit 8801 Offset for Purchases of Assets

**U.S. Government Standard General Ledger**
**Account Transactions**

**H100 - H799**

H100 To record equity contributions to increase fiduciary net assets.
**Comment:** Equity contributions directly increase beneficiaries' equity. This transaction is similar to the private sector's contributed capital.
**Reference:** FASAB SFFAS No. 31

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Debit 1130 Funds Held by the Public
Debit 1190 Other Cash
Debit 1193 International Monetary Fund Assets - Reserve Position
Debit 1194 Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights
Debit 1195 Other Monetary Assets
Debit 1200 Foreign Currency
Debit 1310 Accounts Receivable
Debit 1320 Employment Benefit Contributions Receivable
Debit 1340 Interest Receivable - Not Otherwise Classified
Debit 1341 Interest Receivable - Loans
Debit 1342 Interest Receivable - Investments
Debit 1343 Interest Receivable - Taxes
Debit 1350 Loans Receivable
Debit 1351 Capitalized Loan Interest Receivable - Non-Credit Reform
Debit 1360 Penalties and Fines Receivable - Not Otherwise Classified
Debit 1361 Penalties and Fines Receivable - Loans
Debit 1363 Penalties and Fines Receivable - Taxes
Debit 1370 Administrative Fees Receivable - Not Otherwise Classified
Debit 1371 Administrative Fees Receivable - Loans
Debit 1373 Administrative Fees Receivable - Taxes
Debit 1410 Advances and Prepayments
Debit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1618 Market Adjustment - Investments
Debit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
Debit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities
Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Debit 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Debit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt

**U.S. Government Standard General Ledger**
**Account Transactions**

Debit 1638 Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds
Debit 1690 Other Investments
Debit 1711 Land and Land Rights
Debit 1712 Improvements to Land
Debit 1720 Construction-in-Progress
Debit 1730 Buildings, Improvements, and Renovations
Debit 1740 Other Structures and Facilities
Debit 1750 Equipment
Debit 1810 Assets Under Capital Lease
Debit 1820 Leasehold Improvements
Debit 1830 Internal-Use Software
Debit 1832 Internal-Use Software in Development
Debit 1840 Other Natural Resources
Debit 1890 Other General Property, Plant, and Equipment
Debit 1990 Other Assets

Credit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities
Credit 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Credit 1639 Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds
Credit 3410 Contributions to Fiduciary Net Assets

**U.S. Government Standard General Ledger**
**Account Transactions**

H200 To record equity withdrawals or distributions of fiduciary net assets.
**Comment:** Withdrawals and disbursements are equity distributions to or on behalf of beneficiaries. This transaction is similar to the private sector's capital distributions.
**Reference:** FASAB SFFAS No. 31

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities
Debit 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Debit 1639 Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds
Debit 3420 Withdrawals or Distributions of Fiduciary Net Assets
Credit 1010 Fund Balance With Treasury
Credit 1130 Funds Held by the Public
Credit 1190 Other Cash
Credit 1193 International Monetary Fund Assets - Reserve Position
Credit 1194 Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights
Credit 1195 Other Monetary Assets
Credit 1200 Foreign Currency
Credit 1310 Accounts Receivable
Credit 1320 Employment Benefit Contributions Receivable
Credit 1340 Interest Receivable - Not Otherwise Classified
Credit 1341 Interest Receivable - Loans
Credit 1342 Interest Receivable - Investments
Credit 1343 Interest Receivable - Taxes
Credit 1350 Loans Receivable
Credit 1351 Capitalized Loan Interest Receivable - Non-Credit Reform
Credit 1360 Penalties and Fines Receivable - Not Otherwise Classified
Credit 1361 Penalties and Fines Receivable - Loans
Credit 1363 Penalties and Fines Receivable - Taxes
Credit 1370 Administrative Fees Receivable - Not Otherwise Classified
Credit 1371 Administrative Fees Receivable - Loans
Credit 1373 Administrative Fees Receivable - Taxes
Credit 1410 Advances and Prepayments
Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1618 Market Adjustment - Investments
Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
Credit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities
Credit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Credit 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt

**U.S. Government Standard General Ledger**
**Account Transactions**

Credit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Credit 1638 Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds
Credit 1690 Other Investments
Credit 1711 Land and Land Rights
Credit 1712 Improvements to Land
Credit 1720 Construction-in-Progress
Credit 1730 Buildings, Improvements, and Renovations
Credit 1740 Other Structures and Facilities
Credit 1750 Equipment
Credit 1810 Assets Under Capital Lease
Credit 1820 Leasehold Improvements
Credit 1830 Internal-Use Software
Credit 1832 Internal-Use Software in Development
Credit 1840 Other Natural Resources
Credit 1890 Other General Property, Plant, and Equipment
Credit 1990 Other Assets

H300 To record the closing of fiduciary outflows and miscellaneous items into fiduciary net assets.
**Comment:** Agencies should record revenues, expenses, gains, and losses related to fiduciary activities using USSGL Section III, transaction codes A through F, before the flow accounts are closed into fiduciary net assets.
**Reference:** FASAB SFFAS No. 31

**Budgetary Entry**
None

**Proprietary Entry**
Debit 3400 Fiduciary Net Assets
Credit 6100 Operating Expenses/Program Costs
Credit 6310 Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank
Credit 6320 Interest Expenses on Securities
Credit 6330 Other Interest Expenses
Credit 6790 Other Expenses Not Requiring Budgetary Resources
Credit 6800 Future Funded Expenses
Credit 6850 Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)
Credit 6900 Nonproduction Costs
Credit 7210 Losses on Disposition of Assets - Other
Credit 7211 Losses on Disposition of Investments
Credit 7212 Losses on Disposition of Borrowings
Credit 7280 Unrealized Losses
Credit 7290 Other Losses
Credit 7300 Extraordinary Items
Credit 7400 Prior-Period Adjustments Due to Corrections of Errors
Credit 7401 Prior-Period Adjustments Due to Changes in Accounting Principles
Credit 7405 Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year

**U.S. Government Standard General Ledger**
**Account Transactions**

H301 To record the closing of fiduciary inflows and miscellaneous items into fiduciary net assets.
**Comment:** Agencies should record revenues, expenses, gains, and losses related to fiduciary activities using USSGL Section III, transaction codes A through F, before the flow accounts are closed into fiduciary net assets.
**Reference:** FASAB SFFAS No.31

**Budgetary Entry**
None

**Proprietary Entry**
Debit 5200 Revenue From Services Provided
Debit 5310 Interest Revenue - Other
Debit 5311 Interest Revenue - Investments
Debit 5312 Interest Revenue - Loans Receivable/Uninvested Funds
Debit 5320 Penalties and Fines Revenue
Debit 5325 Administrative Fees Revenue
Debit 5400 Benefit Program Revenue
Debit 5500 Insurance and Guarantee Premium Revenue
Debit 5600 Donated Revenue - Financial Resources
Debit 5610 Donated Revenue - Nonfinancial Resources
Debit 5900 Other Revenue
Debit 7110 Gains on Disposition of Assets - Other
Debit 7111 Gains on Disposition of Investments
Debit 7112 Gains on Disposition of Borrowings
Debit 7180 Unrealized Gains
Debit 7190 Other Gains
Debit 7300 Extraordinary Items
Debit 7400 Prior-Period Adjustments Due to Corrections of Errors
Debit 7401 Prior-Period Adjustments Due to Changes in Accounting Principles
Debit 7405 Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year
Credit 3400 Fiduciary Net Assets
Credit 5209 Contra Revenue for Services Provided
Credit 5317 Contra Revenue for Interest Revenue - Loans Receivable
Credit 5318 Contra Revenue for Interest Revenue - Investments
Credit 5319 Contra Revenue for Interest Revenue - Other
Credit 5324 Contra Revenue for Penalties and Fines
Credit 5329 Contra Revenue for Administrative Fees
Credit 5409 Contra Revenue for Benefit Program Revenue
Credit 5509 Contra Revenue for Insurance and Guarantee Premium Revenue
Credit 5609 Contra Revenue for Donations - Financial Resources
Credit 5619 Contra Donated Revenue - Nonfinancial Resources
Credit 5909 Contra Revenue for Other Revenue

**U.S. Government Standard General Ledger**
**Account Transactions**

H310 To close equity contributions to fiduciary net assets.
**Comment:** Equity contributions must be closed to fiduciary net assets. Fiduciary inflows or outflows, recorded in agency systems as fiduciary, are closed using H300 or H301.
**Reference:** FASAB SFFAS No. 31

**Budgetary Entry**
None

**Proprietary Entry**
Debit 3410 Contributions to Fiduciary Net Assets
Credit 3400 Fiduciary Net Assets

H312 To close equity withdrawals or disbursements to fiduciary net assets.
**Comment:** Equity withdrawals or distributions must be closed to fiduciary net assets. Fiduciary inflows or outflows, recorded in agency systems as fiduciary, are closed using H300 or H301.
**Reference:** FASAB SFFAS No. 31

**Budgetary Entry**
None

**Proprietary Entry**
Debit 3400 Fiduciary Net Assets
Credit 3420 Withdrawals or Distributions of Fiduciary Net Assets

**U.S. Government Standard General Ledger**
**Account Transactions**

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**U.S. Government Standard General Ledger**
**Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 1010 FUND BALANCE WITH TREASURY

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| A104 | A492**R** | C123 | C605 | A112 | A486 | B120 | B202 |
| A110 | A502 | C124 | C606 | A132 | A488 | B121 | B308 |
| A133**AP** | A506 | C125 | C607 | A133 | A490 | B121**AP** | C149**AP** |
| A155 | A508 | C130 | C608 | A134 | A492 | B122 | C151**AP** |
| A156 | A510 | C132 | C610 | A136 | A504 | B124 | C153**AP** |
| A157 | A522 | C134 | C611 | A141 | A512 | B124**AP** | C163 |
| A170 | A524 | C136 | C612 | A146 | A514 | B126 | C406 |
| A171 | A528 | C137 | C614 | A160 | A518 | B126**AP** | C408 |
| A175 | A530**R** | C138 | C616 | A169 | A526 | B128 | C432 |
| A181 | A531 | C139 | C618 | A180 | A530 | B128**AP** | C780 |
| A184 | A536 | C140 | C620 | A183 | A531**R** | B129 | D122 |
| A185 | A540 | C141 | C622 | A185**AP** | A538 | B130 | D126 |
| A186 | A544 | C141**AP** | C624 | A189 | A542 | B131 | D306 |
| A188 | A704 | C143 | C626 | A210 | A546 | B132 | D436 |
| A189**AP** | A708 | C145 | C628 | A404 | A712 | B132**AP** | D438 |
| A195 | B121**AP** | C149 | C630 | A406 | B102 | B133 | D502 |
| A198 | B123 | C151 | C632 | A412 | B103 | B135**AP** | D506 |
| A199**AP** | B125 | C153 | C634 | A414 | B104 | B136 | D507 |
| A202 | B127 | C154 | C636 | A418**AP** | B105 | B137 | E509 |
| A212 | B135 | C155 | C638 | A430 | B106 | B137**AP** | F106 |
| A408 | B150**R** | C156 | C640 | A432 | B107 | B138 | F108 |
| A410 | B602 | C158 | C646 | A434 | B108 | B150 | F110 |
| A420 | C103 | C172 | C647 | A440 | B109 | B160 | F120 |
| A436 | C106 | C176 | C702 | A442 | B110 | B160**AP** | F121 |
| A438 | C107 | C182 | C704 | A452 | B112 | B162 | F122 |
| A444 | C108 | C186 | C706 | A464 | B113 | B162**AP** | F124 |
| A446 | C109 | C188 | C708 | A466 | B114 | B163 | F128**AP** |
| A448 | C111 | C190 | D108 | A476 | B116 | B163**AP** | F146 |
| A450 | C112 | C196 | D308**AP** | A478 | B118 | B165 | H200 |
| A460 | C114 | C200 | D310 | A484 | B119 | B166 | |
| A462 | C116 | C202 | D502**R** | | | | |
| A472 | C117 | C204 | D504 | | | | |
| A474 | C120 | C602 | F107 | | | | |
| A480 | C121 | C603 | F108**R** | | | | |
| A482 | C122 | C604 | H100 | | | | |

R = The USSGL transaction mentions "Reverse" in the description.
AP = The USSGL transaction mentions "Also Post" in the description.

**U.S. Government Standard General Ledger**
**Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 1090 FUND BALANCE WITH TREASURY UNDER A CONTINUING RESOLUTION

| DEBIT | CREDIT |
|---|---|
| A196**AP** A197 | A198 A199**AP** |

ACCOUNT NUMBER AND TITLE: 1110 UNDEPOSITED COLLECTIONS

| DEBIT | CREDIT |
|---|---|
| C144 D310<br>C174 D556 | C144**R** D306<br>C176 |

ACCOUNT NUMBER AND TITLE: 1120 IMPREST FUNDS

| DEBIT | CREDIT |
|---|---|
| D310 D502 | D306 D504<br>D502**R** |

ACCOUNT NUMBER AND TITLE: 1125 U.S. DEBIT CARD FUNDS

| DEBIT | CREDIT |
|---|---|
| D502 | B309 D502**R**<br>B606 |

**U.S. Government Standard General Ledger**
**Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 1130 FUNDS HELD BY THE PUBLIC

| DEBIT | | | CREDIT | | |
|---|---|---|---|---|---|
| A250 | C751 | C755 | B150**R** | B154 | H200 |
| A251 | C752 | D310 | B152 | D306 | |
| B150 | C753 | H100 | | | |
| C750 | C754 | | | | |

ACCOUNT NUMBER AND TITLE: 1190 OTHER CASH

| DEBIT | | CREDIT | |
|---|---|---|---|
| C108 | D310 | B140 | D506 |
| C150 | H100 | D306 | H200 |

ACCOUNT NUMBER AND TITLE: 1193 INTERNATIONAL MONETARY FUND ASSETS - RESERVE POSITION

| DEBIT | | CREDIT | |
|---|---|---|---|
| C150 | H100 | D306 | H200 |
| D310 | | | |

ACCOUNT NUMBER AND TITLE: 1194 EXCHANGE STABILIZATION FUND ASSETS - HOLDINGS OF SPECIAL DRAWING RIGHTS

| DEBIT | | CREDIT | |
|---|---|---|---|
| C150 | H100 | D306 | H200 |
| D310 | | | |

**U.S. Government Standard General Ledger**
**Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 1195 OTHER MONETARY ASSETS

| DEBIT | | CREDIT | |
|---|---|---|---|
| C150 | H100 | D306 | H200 |
| D310 | | | |

ACCOUNT NUMBER AND TITLE: 1200 FOREIGN CURRENCY

| DEBIT | | | CREDIT | | |
|---|---|---|---|---|---|
| B140 | D310 | D578 | B142 | D572 | D579**R** |
| C192 | D574 | D579 | C440 | D573 | H200 |
| C194 | D575 | H100 | D306 | D576 | |

ACCOUNT NUMBER AND TITLE: 1310 ACCOUNTS RECEIVABLE

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| A498 | C414 | C610 | D578 | A195 | C136 | C143 | D408 |
| A714 | C416 | C644 | E604 | A499 | C137 | C178 | D576 |
| B108**AP** | C420 | C648 | F144**AP** | A502 | C138 | C186 | E508 |
| C402 | C422 | C650 | H100 | C106 | C139 | C194 | F144 |
| C404**AP** | C430 | D128 | | C109 | C140 | C647 | H200 |
| C406 | C438 | D130 | | C130 | C141**AP** | D306 | |
| C412 | C440 | D310 | | | | | |

ACCOUNT NUMBER AND TITLE: 1319 ALLOWANCE FOR LOSS ON ACCOUNTS RECEIVABLE

| DEBIT | | CREDIT | |
|---|---|---|---|
| D306 | D408 | D310 | D420 |
| D402**R** | E508 | D402 | D424 |
| | | D404 | E604 |

**U.S. Government Standard General Ledger**
**Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 1320 EMPLOYMENT BENEFIT CONTRIBUTIONS RECEIVABLE

| DEBIT | | | CREDIT | | |
|---|---|---|---|---|---|
| C416 | D310 | H100 | A195 | D306 | H200 |
| C420 | E604 | | C109 | E508 | |
| C422 | F144**AP** | | | | |

ACCOUNT NUMBER AND TITLE: 1325 TAXES RECEIVABLE

| DEBIT | | CREDIT | |
|---|---|---|---|
| C402 | D310 | C141**AP** | D410 |
| C404**AP** | E604 | C143 | E508 |
| C422 | | D306 | |

ACCOUNT NUMBER AND TITLE: 1329 ALLOWANCE FOR LOSS ON TAXES RECEIVABLE

| DEBIT | | CREDIT | |
|---|---|---|---|
| D306 | D410 | D310 | D424 |
| D402**R** | E508 | D402 | E604 |
| | | D404 | |

ACCOUNT NUMBER AND TITLE: 1330 RECEIVABLE FOR TRANSFERS OF CURRENTLY INVESTED BALANCES

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| A161 | A177 | A516 | D310 | A157 | A420 | A518 | E508 |
| A173 | A416 | A532 | E604 | A165 | A422 | A519 | F123**AP** |
| | | | | A175 | A440 | A524 | |
| | | | | A181 | A442 | A536 | |
| | | | | A418**AP** | A452 | D306 | |

**U.S. Government Standard General Ledger**
**Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 1335 EXPENDITURE TRANSFERS RECEIVABLE

| DEBIT | | CREDIT | |
|---|---|---|---|
| A458 | D310 | A456 | D144**R** |
| A498 | E604 | A499 | D306 |
| D144 | | A502 | E508 |

ACCOUNT NUMBER AND TITLE: 1340 INTEREST RECEIVABLE - NOT OTHERWISE CLASSIFIED

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| B104**AP** | B160**AP** | C420 | E604 | A195 | C140 | C162 | E508 |
| B124**AP** | B162**AP** | C422 | F144**AP** | A250 | C141**AP** | C163 | H200 |
| B126**AP** | B163**AP** | C435 | H100 | A251 | C143 | D306 | |
| B128**AP** | C402 | C437**AP** | | C109 | C161 | D416 | |
| B129 | C416 | D310 | | | | | |

ACCOUNT NUMBER AND TITLE: 1341 INTEREST RECEIVABLE - LOANS

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| B124**AP** | B160**AP** | C416 | C435 | A195 | C141**AP** | C409 | D416 |
| B126**AP** | B162**AP** | C420 | D310 | A250 | C143 | C444 | D426 |
| B128**AP** | B163**AP** | C422 | E604 | A251 | C161 | C614 | E508 |
| B129 | C402 | C428 | H100 | C109 | C162 | D306 | H200 |
| | | | | C140 | C163 | D414 | |

**U.S. Government Standard General Ledger**
**Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 1342 INTEREST RECEIVABLE - INVESTMENTS

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| B124**AP** | B133 | C416 | D310 | A195 | C109 | C143 | D416 |
| B126**AP** | B160**AP** | C417 | E604 | A250 | C140 | C156 | E508 |
| B128**AP** | B162**AP** | C418 | H100 | A251 | C141**AP** | D306 | H200 |
| B129 | B163**AP** | C420 | | | | | |
| B132**AP** | C402 | C422 | | | | | |

ACCOUNT NUMBER AND TITLE: 1343 INTEREST RECEIVABLE - TAXES

| DEBIT | | | CREDIT | | |
|---|---|---|---|---|---|
| C402 | C422 | H100 | A195 | C140 | D416 |
| C416 | D310 | | A250 | C141**AP** | E508 |
| C420 | E604 | | A251 | C143 | H200 |
| | | | C109 | D306 | |

ACCOUNT NUMBER AND TITLE: 1345 ALLOWANCE FOR LOSS ON INTEREST RECEIVABLE - LOANS

| DEBIT | | CREDIT | |
|---|---|---|---|
| D306 | D426 | D310 | D424 |
| D416 | E508 | D404 | E604 |
| | | D420 | |

ACCOUNT NUMBER AND TITLE: 1346 ALLOWANCE FOR LOSS ON INTEREST RECEIVABLE - INVESTMENTS

| DEBIT | | CREDIT | |
|---|---|---|---|
| D306 | E508 | D310 | D424 |
| D416 | | D404 | E604 |
| | | D420 | |

**U.S. Government Standard General Ledger**
**Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 1347 ALLOWANCE FOR LOSS ON INTEREST RECEIVABLE - NOT OTHERWISE CLASSIFIED

| DEBIT | | CREDIT | |
|---|---|---|---|
| D306 | E508 | D310 | D424 |
| D416 | | D404 | E604 |
| | | D420 | |

ACCOUNT NUMBER AND TITLE: 1348 ALLOWANCE FOR LOSS ON INTEREST RECEIVABLE - TAXES

| DEBIT | | CREDIT | |
|---|---|---|---|
| D306 | E508 | D310 | D424 |
| D416 | | D404 | E604 |
| | | D420 | |

ACCOUNT NUMBER AND TITLE: 1350 LOANS RECEIVABLE

| DEBIT | | | CREDIT | | | |
|---|---|---|---|---|---|---|
| B104**AP** | C428 | D310 | C109 | C163 | D412 | H200 |
| C408 | C432 | E604 | C149 | C180 | D414 | |
| C409 | C616 | H100 | C161 | C614 | D426 | |
| | | | C162 | D306 | E508 | |

ACCOUNT NUMBER AND TITLE: 1351 CAPITALIZED LOAN INTEREST RECEIVABLE - NON-CREDIT REFORM

| DEBIT | | CREDIT | |
|---|---|---|---|
| C444 | H100 | C151 | H200 |

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ACCOUNT NUMBER AND TITLE: 1359 ALLOWANCE FOR LOSS ON LOANS RECEIVABLE

| DEBIT | | CREDIT | |
|---|---|---|---|
| C180 | D412 | D310 | E604 |
| D306 | E508 | D404 | |

ACCOUNT NUMBER AND TITLE: 1360 PENALTIES AND FINES RECEIVABLE - NOT OTHERWISE CLASSIFIED

| DEBIT | | | CREDIT | | |
|---|---|---|---|---|---|
| C402 | C422 | F144**AP** | A195 | C143 | E508 |
| C416 | D310 | H100 | C109 | D306 | H200 |
| C420 | E604 | | C141**AP** | D406 | |

ACCOUNT NUMBER AND TITLE: 1361 PENALTIES AND FINES RECEIVABLE - LOANS

| DEBIT | | | CREDIT | | |
|---|---|---|---|---|---|
| C402 | C422 | H100 | A195 | D306 | E508 |
| C416 | D310 | | C109 | D406 | H200 |
| C420 | E604 | | | | |

ACCOUNT NUMBER AND TITLE: 1363 PENALTIES AND FINES RECEIVABLE - TAXES

| DEBIT | | | CREDIT | | |
|---|---|---|---|---|---|
| C402 | C422 | H100 | A195 | C143 | E508 |
| C416 | D310 | | C109 | D306 | H200 |
| C420 | E604 | | C141**AP** | D406 | |

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ACCOUNT NUMBER AND TITLE: 1365 ALLOWANCE FOR LOSS ON PENALTIES AND FINES RECEIVABLE - LOANS

| DEBIT | | CREDIT | |
|---|---|---|---|
| D306 | E508 | D310 | D424 |
| D406 | | D420 | E604 |

ACCOUNT NUMBER AND TITLE: 1367 ALLOWANCE FOR LOSS ON PENALTIES AND FINES RECEIVABLE - NOT OTHERWISE CLASSIFIED

| DEBIT | | CREDIT | |
|---|---|---|---|
| D306 | E508 | D310 | D424 |
| D406 | | D420 | E604 |

ACCOUNT NUMBER AND TITLE: 1368 ALLOWANCE FOR LOSS ON PENALTIES AND FINES RECEIVABLE - TAXES

| DEBIT | | CREDIT | |
|---|---|---|---|
| D306 | E508 | D310 | D424 |
| D406 | | D420 | E604 |

ACCOUNT NUMBER AND TITLE: 1370 ADMINISTRATIVE FEES RECEIVABLE - NOT OTHERWISE CLASSIFIED

| DEBIT | | | CREDIT | | |
|---|---|---|---|---|---|
| C402 | C422 | H100 | A195 | C143 | E508 |
| C416 | D310 | | C109 | D306 | H200 |
| C420 | E604 | | C141**AP** | D407 | |

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ACCOUNT NUMBER AND TITLE: 1371 ADMINISTRATIVE FEES RECEIVABLE - LOANS

| DEBIT | | | CREDIT | | |
|---|---|---|---|---|---|
| C402 | C422 | H100 | A195 | C143 | E508 |
| C416 | D310 | | C109 | D306 | H200 |
| C420 | E604 | | C141**AP** | D407 | |

ACCOUNT NUMBER AND TITLE: 1373 ADMINISTRATIVE FEES RECEIVABLE - TAXES

| DEBIT | | | CREDIT | | |
|---|---|---|---|---|---|
| C402 | C422 | H100 | A195 | C143 | E508 |
| C416 | D310 | | C109 | D306 | H200 |
| C420 | E604 | | C141**AP** | D407 | |

ACCOUNT NUMBER AND TITLE: 1375 ALLOWANCE FOR LOSS ON ADMINISTRATIVE FEES RECEIVABLE - LOANS

| DEBIT | | CREDIT | |
|---|---|---|---|
| D306 | E508 | D310 | D424 |
| D407 | | D420 | E604 |

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ACCOUNT NUMBER AND TITLE: 1377 ALLOWANCE FOR LOSS ON ADMINISTRATIVE FEES RECEIVABLE - NOT OTHERWISE CLASSIFIED

| DEBIT | | CREDIT | |
|---|---|---|---|
| D306 | E508 | D310 | D424 |
| D407 | | D420 | E604 |

ACCOUNT NUMBER AND TITLE: 1378 ALLOWANCE FOR LOSS ON ADMINISTRATIVE FEES RECEIVABLE - TAXES

| DEBIT | | CREDIT | |
|---|---|---|---|
| D306 | E508 | D310 | D424 |
| D407 | | D420 | E604 |

ACCOUNT NUMBER AND TITLE: 1380 LOANS RECEIVABLE - TROUBLED ASSETS RELIEF PROGRAM

| DEBIT | | CREDIT | |
|---|---|---|---|
| C408 | D310 | C107 | D413 |
| C433 | E604 | C153 | E508 |
| C446 | | D306 | |

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ACCOUNT NUMBER AND TITLE: 1381 INTEREST RECEIVABLE - LOANS - TROUBLED ASSETS RELIEF PROGRAM

| DEBIT | | | CREDIT | | |
|---|---|---|---|---|---|
| C420 | C436 | E604 | C107 | C446 | E508 |
| C434 | D310 | | C141**AP** | D306 | |
| | | | C143 | D415 | |

ACCOUNT NUMBER AND TITLE: 1385 ALLOWANCE FOR LOSS ON INTEREST RECEIVABLE - LOANS - TROUBLED ASSETS RELIEF PROGRAM

| DEBIT | | CREDIT | |
|---|---|---|---|
| D306 | D415 | C434 | D424 |
| D402**R** | E508 | D310 | E604 |
| | | D402 | |

ACCOUNT NUMBER AND TITLE: 1389 ALLOWANCE FOR SUBSIDY - LOANS - TROUBLED ASSETS RELIEF PROGRAM

| DEBIT | | CREDIT | | |
|---|---|---|---|---|
| D306 | E118 | C103 | C433 | E604 |
| D413 | E508 | C107 | C438 | |
| | | C118 | D310 | |

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ACCOUNT NUMBER AND TITLE: 1399 ALLOWANCE FOR SUBSIDY

| DEBIT | | | CREDIT | | |
|---|---|---|---|---|---|
| C163 | D414 | E508 | A202**AP** | C109 | C428 |
| C612 | D580 | | A204 | C118 | C438 |
| D306 | E118 | | B104**AP** | C163 | D310 |
| | | | C103 | C412 | E604 |

ACCOUNT NUMBER AND TITLE: 1410 ADVANCES AND PREPAYMENTS

| DEBIT | | | CREDIT | | |
|---|---|---|---|---|---|
| A496 | B309 | D310 | A494 | C112 | D306 |
| A550 | B410 | H100 | A548 | C130 | H200 |
| B308 | D122 | | B604 | D130 | |

ACCOUNT NUMBER AND TITLE: 1511 OPERATING MATERIALS AND SUPPLIES HELD FOR USE

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| B402 | D107 | D530 | E602 | B108**AP** | C646 | D306 | D566 |
| B406 | D126 | D544**R** | E606 | C132 | C648 | D308**AP** | D568 |
| B604 | D134 | D546 | | C134 | D102 | D418 | E406 |
| C164 | D310 | D566**R** | | C414 | D108 | D542 | E510 |
| D106 | D526**AP** | D569 | | C644 | D110 | D544 | E602 |

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ACCOUNT NUMBER AND TITLE: 1512 OPERATING MATERIALS AND SUPPLIES HELD IN RESERVE FOR FUTURE USE

| DEBIT | | | CREDIT | | |
|---|---|---|---|---|---|
| B402 | D107 | D544 | B108**AP** | D102 | D308**AP** |
| B406 | D126 | E602 | C132 | D108 | D544**R** |
| B604 | D134 | E606 | C134 | D110 | D546 |
| D106 | D310 | | C414 | D306 | E510 |

ACCOUNT NUMBER AND TITLE: 1513 OPERATING MATERIALS AND SUPPLIES - EXCESS, OBSOLETE, AND UNSERVICEABLE

| DEBIT | | CREDIT | |
|---|---|---|---|
| D310 | E602 | C626 | D546 |
| D542 | E606 | D306 | E510 |

ACCOUNT NUMBER AND TITLE: 1514 OPERATING MATERIALS AND SUPPLIES HELD FOR REPAIR

| DEBIT | | CREDIT | |
|---|---|---|---|
| D310 | E606 | D306 | D530 |
| D526 | | D526**AP** | E510 |

ACCOUNT NUMBER AND TITLE: 1519 OPERATING MATERIALS AND SUPPLIES - ALLOWANCE

| DEBIT | | CREDIT | |
|---|---|---|---|
| C644 | D306 | D310 | E606 |
| C646 | D528**R** | D528 | |
| C648 | E510 | | |

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ACCOUNT NUMBER AND TITLE: 1521 INVENTORY PURCHASED FOR RESALE

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| B402 | D106 | D310 | D566**R** | C132 | D110 | D523 | E408 |
| B406 | D107 | D522**R** | D569 | C644 | D306 | D524 | E510 |
| B430 | D126 | D524**R** | E602 | C646 | D308**AP** | D534 | E602 |
| B604 | D134 | D540 | E606 | C648 | D418 | D540**R** | |
| | | | | D102 | D428 | D566 | |
| | | | | D108 | D522 | D568 | |

ACCOUNT NUMBER AND TITLE: 1522 INVENTORY HELD IN RESERVE FOR FUTURE SALE

| DEBIT | | | CREDIT | | |
|---|---|---|---|---|---|
| B402 | D107 | D522 | B108**AP** | D102 | D308**AP** |
| B406 | D126 | E602 | C132 | D108 | D428 |
| B604 | D134 | E606 | C134 | D110 | D522**R** |
| D106 | D310 | | C414 | D306 | E510 |

ACCOUNT NUMBER AND TITLE: 1523 INVENTORY HELD FOR REPAIR

| DEBIT | | | CREDIT | | |
|---|---|---|---|---|---|
| C430 | D534 | E602 | D306 | D524**R** | E510 |
| D310 | E412 | E606 | D428 | D536 | |
| D524 | E414 | | | | |

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ACCOUNT NUMBER AND TITLE: 1524 INVENTORY - EXCESS, OBSOLETE, AND UNSERVICEABLE

| DEBIT | | CREDIT | |
|---|---|---|---|
| D310 | E602 | C626 | D428 |
| D523 | E606 | D306 | E510 |

ACCOUNT NUMBER AND TITLE: 1525 INVENTORY - RAW MATERIALS

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| B402 | C164 | D126 | E602 | B108**AP** | C646 | D306 | E406 |
| B406 | D106 | D134 | E606 | C132 | C648 | D308**AP** | E510 |
| B604 | D107 | D310 | | C134 | D102 | D418 | |
| | | | | C414 | D108 | D428 | |
| | | | | C644 | D110 | D516 | |

ACCOUNT NUMBER AND TITLE: 1526 INVENTORY - WORK-IN-PROCESS

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| D106 | D134 | D516 | E602 | B108**AP** | C646 | D306 | E116 |
| D107 | D310 | E114 | E606 | C132 | C648 | D308**AP** | E406 |
| D126 | D514 | E404 | | C134 | D102 | D418 | E510 |
| | | | | C414 | D108 | D428 | |
| | | | | C644 | D110 | D520 | |

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ACCOUNT NUMBER AND TITLE: 1527 INVENTORY - FINISHED GOODS

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| B402 | D106 | D310 | D540 | B108**AP** | C648 | D418 | D538 |
| B406 | D107 | D520 | E114 | C132 | D102 | D428 | D540**R** |
| B604 | D126 | D522**R** | E602 | C134 | D108 | D522 | E116 |
| C164 | D134 | D524**R** | E606 | C414 | D110 | D523 | E406 |
| | | | | C644 | D306 | D524 | E408 |
| | | | | C646 | D308**AP** | D534 | E510 |

ACCOUNT NUMBER AND TITLE: 1529 INVENTORY - ALLOWANCE

| DEBIT | | | CREDIT | | |
|---|---|---|---|---|---|
| C644 | D418 | E109 | C430 | D532 | E410 |
| C646 | D428 | E109**R** | D310 | D540 | E606 |
| C648 | D538 | E510 | | | |
| D306 | D540**R** | | | | |

ACCOUNT NUMBER AND TITLE: 1531 SEIZED MONETARY INSTRUMENTS

| DEBIT | | CREDIT | |
|---|---|---|---|
| C166 | E606 | C170 | D555 |
| D310 | | C174**R** | E510 |
| | | D306 | |

ACCOUNT NUMBER AND TITLE: 1532 SEIZED CASH DEPOSITED

| DEBIT | | CREDIT | |
|---|---|---|---|
| C170 | D310 | D306 | D588 |
| | | D506 | |

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ACCOUNT NUMBER AND TITLE: 1541 FORFEITED PROPERTY HELD FOR SALE

| DEBIT | | | CREDIT | | |
|---|---|---|---|---|---|
| B432 | C178 | D554 | C636**R** | C648 | D556 |
| B434 | D310 | E606 | C638 | D306 | D558 |
| | | | C644 | D418 | D562 |
| | | | C646 | D430 | E510 |

ACCOUNT NUMBER AND TITLE: 1542 FORFEITED PROPERTY HELD FOR DONATION OR USE

| DEBIT | | CREDIT | |
|---|---|---|---|
| D310 | D562 | D306 | E504 |
| D558 | E606 | D430 | E510 |
| | | D560 | |

ACCOUNT NUMBER AND TITLE: 1549 FORFEITED PROPERTY - ALLOWANCE

| DEBIT | | | CREDIT | | |
|---|---|---|---|---|---|
| B130 | C648 | D430 | D310 | E418 | E606 |
| C644 | D306 | E510 | | | |
| C646 | D418 | | | | |

ACCOUNT NUMBER AND TITLE: 1551 FORECLOSED PROPERTY

| DEBIT | | | CREDIT | | |
|---|---|---|---|---|---|
| B116 | C162 | D426 | C109 | C616 | E510 |
| B428 | C163 | E606 | C612 | C628 | |
| C161 | D310 | | C614 | D306 | |

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ACCOUNT NUMBER AND TITLE: 1559 FORECLOSED PROPERTY - ALLOWANCE

| DEBIT | | CREDIT | |
|---|---|---|---|
| B114 | E510 | D310 | D518 |
| D306 | | D426 | E606 |

ACCOUNT NUMBER AND TITLE: 1561 COMMODITIES HELD UNDER PRICE SUPPORT AND STABILIZATION SUPPORT PROGRAMS

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| B402 | C180 | D126 | E606 | B108**AP** | C644 | D110 | E408 |
| B406 | D106 | D134 | | C132 | C646 | D306 | E506 |
| B604 | D107 | D310 | | C134 | C648 | D308**AP** | E510 |
| | | | | C414 | D102 | D418 | |
| | | | | C642 | D108 | D432 | |

ACCOUNT NUMBER AND TITLE: 1569 COMMODITIES - ALLOWANCE

| DEBIT | | | CREDIT | | |
|---|---|---|---|---|---|
| C642 | C648 | D432 | D310 | D564 | E606 |
| C644 | D306 | E510 | | | |
| C646 | D418 | | | | |

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ACCOUNT NUMBER AND TITLE: 1571 STOCKPILE MATERIALS HELD IN RESERVE

| DEBIT | | | CREDIT | | | |
|---|---|---|---|---|---|---|
| B402 | D106 | D134 | B108**AP** | D102 | D308**AP** | E416 |
| B406 | D107 | D310 | C132 | D108 | D548 | E510 |
| B604 | D126 | E606 | C134 | D110 | D550 | |
| | | | C414 | D306 | D552 | |

ACCOUNT NUMBER AND TITLE: 1572 STOCKPILE MATERIALS HELD FOR SALE

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| B402 | C164 | D126 | D552 | B108**AP** | C630 | D108 | D548 |
| B406 | D106 | D134 | E606 | C132 | C632 | D110 | D550 |
| B604 | D107 | D310 | | C134 | C634 | D306 | E510 |
| | | | | C414 | D102 | D308**AP** | |

ACCOUNT NUMBER AND TITLE: 1591 OTHER RELATED PROPERTY

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| B402 | C164 | D126 | E606 | B108**AP** | C644 | D108 | D418 |
| B406 | D106 | D134 | | C132 | C646 | D110 | E510 |
| B604 | D107 | D310 | | C134 | C648 | D306 | |
| | | | | C414 | D102 | D308**AP** | |

ACCOUNT NUMBER AND TITLE: 1599 OTHER RELATED PROPERTY - ALLOWANCE

| DEBIT | | CREDIT | |
|---|---|---|---|
| C644 | D306 | D310 | E606 |
| C646 | D418 | | |
| C648 | E510 | | |

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ACCOUNT NUMBER AND TITLE: 1610 INVESTMENTS IN U.S. TREASURY SECURITIES ISSUED BY THE BUREAU OF THE PUBLIC DEBT

| DEBIT | | | CREDIT | | | |
|---|---|---|---|---|---|---|
| B124 | B132 | D310 | C120 | C125 | C606 | C620 |
| B126 | B165 | E608 | C121 | C602 | C607 | D306 |
| B128 | B166 | H100 | C122 | C603 | C608 | E512 |
| | | | C123 | C604 | C611 | H200 |
| | | | C124 | C605 | C618 | |

ACCOUNT NUMBER AND TITLE: 1611 DISCOUNT ON U.S. TREASURY SECURITIES ISSUED BY THE BUREAU OF THE PUBLIC DEBT

| DEBIT | | | CREDIT | | |
|---|---|---|---|---|---|
| C124 | C608 | E512 | B128 | D310 | H100 |
| C125 | C611 | H200 | B166 | E608 | |
| C606 | C618 | | | | |
| C607 | D306 | | | | |

ACCOUNT NUMBER AND TITLE: 1612 PREMIUM ON U.S. TREASURY SECURITIES ISSUED BY THE BUREAU OF THE PUBLIC DEBT

| DEBIT | | | CREDIT | | |
|---|---|---|---|---|---|
| B126 | D310 | H100 | C122 | C604 | E512 |
| B165 | E608 | | C123 | C605 | H200 |
| | | | C602 | C620 | |
| | | | C603 | D306 | |

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ACCOUNT NUMBER AND TITLE: 1613 AMORTIZATION OF DISCOUNT AND PREMIUM ON U.S. TREASURY SECURITIES ISSUED BY THE BUREAU OF THE PUBLIC DEBT

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| C122 | C604 | E115 | H100 | C124 | C608 | D306 | H200 |
| C123 | C605 | E117 | | C125 | C611 | E117**R** | |
| C602 | C620 | E512 | | C606 | C618 | E512 | |
| C603 | D310 | E608 | | C607 | C620**R** | E608 | |

ACCOUNT NUMBER AND TITLE: 1618 MARKET ADJUSTMENT - INVESTMENTS

| DEBIT | | CREDIT | |
|---|---|---|---|
| D310 | F136 | D306 | F138 |
| E512 | H100 | E512 | H200 |
| E608 | | E608 | |

ACCOUNT NUMBER AND TITLE: 1620 INVESTMENTS IN SECURITIES OTHER THAN THE BUREAU OF THE PUBLIC DEBT SECURITIES

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| B124 | B132 | B166 | E608 | C120 | C603 | C622 | C755 |
| B126 | B152 | D310 | H100 | C121 | C604 | C624 | D306 |
| B128 | B165 | D579 | | C122 | C605 | C750 | D579**R** |
| | | | | C123 | C606 | C751 | E512 |
| | | | | C124 | C607 | C752 | H200 |
| | | | | C125 | C608 | C753 | |
| | | | | C602 | C611 | C754 | |

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ACCOUNT NUMBER AND TITLE: 1621 DISCOUNT ON SECURITIES OTHER THAN THE BUREAU OF THE PUBLIC DEBT SECURITIES

| DEBIT | | | CREDIT | | |
|---|---|---|---|---|---|
| C124 | C608 | E512 | B128 | D310 | H100 |
| C125 | C611 | H200 | B166 | E608 | |
| C606 | C622 | | | | |
| C607 | D306 | | | | |

ACCOUNT NUMBER AND TITLE: 1622 PREMIUM ON SECURITIES OTHER THAN THE BUREAU OF THE PUBLIC DEBT SECURITIES

| DEBIT | | | CREDIT | | |
|---|---|---|---|---|---|
| B126 | D310 | H100 | C122 | C604 | E512 |
| B165 | E608 | | C123 | C605 | H200 |
| | | | C602 | C624 | |
| | | | C603 | D306 | |

ACCOUNT NUMBER AND TITLE: 1623 AMORTIZATION OF DISCOUNT AND PREMIUM ON SECURITIES OTHER THAN THE BUREAU OF THE PUBLIC DEBT SECURITIES

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| C122 | C605 | C706**AP** | E512 | C124 | C607 | C622 | E117**R** |
| C123 | C624 | C708**AP** | E608 | C125 | C608 | C706 | E512 |
| C202 | C702 | D310 | H100 | C204 | C611 | C708 | E608 |
| C602 | C702**AP** | E115 | | C606 | C620**R** | D306 | H200 |
| C603 | C704 | E117 | | | | | |
| C604 | C704**AP** | E121 | | | | | |

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ACCOUNT NUMBER AND TITLE: 1630 INVESTMENTS IN U.S. TREASURY ZERO COUPON BONDS ISSUED BY THE BUREAU OF THE PUBLIC DEBT

| DEBIT | | CREDIT | |
|---|---|---|---|
| B128 | E608 | C124 | D306 |
| D310 | H100 | C608 | E512 |
| | | C618 | H200 |

ACCOUNT NUMBER AND TITLE: 1631 DISCOUNT ON U.S. TREASURY ZERO COUPON BONDS ISSUED BY THE BUREAU OF THE PUBLIC DEBT

| DEBIT | | CREDIT | |
|---|---|---|---|
| C124 | D306 | B128 | E608 |
| C608 | E512 | D310 | H100 |
| C618 | H200 | | |

ACCOUNT NUMBER AND TITLE: 1633 AMORTIZATION OF DISCOUNT ON U.S. TREASURY ZERO COUPON BONDS ISSUED BY THE BUREAU OF THE PUBLIC DEBT

| DEBIT | | CREDIT | |
|---|---|---|---|
| C124 | E119 | C608 | D306 |
| D310 | E608 | C618 | E512 |
| E113 | H100 | C620**R** | H200 |

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ACCOUNT NUMBER AND TITLE: 1638 MARKET ADJUSTMENT - INVESTMENTS IN U.S. TREASURY ZERO COUPON BONDS

| DEBIT | | CREDIT | |
|---|---|---|---|
| D310 | E512 | D306 | E608 |
| D589 | E608 | E512 | H200 |
| D590 | H100 | | |

ACCOUNT NUMBER AND TITLE: 1639 CONTRA MARKET ADJUSTMENT - INVESTMENTS IN U.S. TREASURY ZERO COUPON BONDS

| DEBIT | | CREDIT | |
|---|---|---|---|
| D306 | E608 | D310 | E512 |
| E512 | H200 | D589 | E608 |
| | | D590 | H100 |

ACCOUNT NUMBER AND TITLE: 1642 PREFERRED STOCK ACCOUNTED FOR UNDER THE PROVISIONS OF THE FEDERAL CREDIT REFORM ACT

| DEBIT | | | CREDIT | | |
|---|---|---|---|---|---|
| B160 | B162 | B163 | C200 | C702 | C708 |
| | | | C202 | C704 | |
| | | | C204 | C706 | |

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ACCOUNT NUMBER AND TITLE: 1643 ALLOWANCE FOR SUBSIDY - PREFERRED STOCK ACCOUNTED FOR UNDER THE PROVISIONS OF THE FEDERAL CREDIT REFORM ACT

| DEBIT | CREDIT |
|---|---|
| | |

ACCOUNT NUMBER AND TITLE: 1644 COMMON STOCK ACCOUNTED FOR UNDER THE PROVISIONS OF THE FEDERAL CREDIT REFORM ACT

| DEBIT | CREDIT |
|---|---|
| B160 B162 B163 | C200 C702 C708<br>C202 C704<br>C204 C706 |

ACCOUNT NUMBER AND TITLE: 1645 ALLOWANCE FOR SUBSIDY - COMMON STOCK ACCOUNTED FOR UNDER THE PROVISIONS OF THE FEDERAL CREDIT REFORM ACT

| DEBIT | CREDIT |
|---|---|
| | |

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ACCOUNT NUMBER AND TITLE: 1646 DISCOUNT ON SECURITIES ACCOUNTED FOR UNDER THE PROVISIONS OF THE FEDERAL CREDIT REFORM ACT

| DEBIT | CREDIT |
|---|---|
| C204 C708<br>C706 | B163 |

ACCOUNT NUMBER AND TITLE: 1647 PREMIUM ON SECURITIES ACCOUNTED FOR UNDER THE PROVISIONS OF THE FEDERAL CREDIT REFORM ACT

| DEBIT | CREDIT |
|---|---|
| B162 | C202 C704<br>C702 |

ACCOUNT NUMBER AND TITLE: 1650 PREFERRED STOCK IN FEDERAL GOVERNMENT SPONSORED ENTERPRISE

| DEBIT | CREDIT |
|---|---|
| B200 | C609 |

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ACCOUNT NUMBER AND TITLE: 1651 MARKET ADJUSTMENT - PREFERRED STOCK IN FEDERAL GOVERNMENT SPONSORED ENTERPRISE

| DEBIT | CREDIT |
|---|---|
| D503 | C609 |

ACCOUNT NUMBER AND TITLE: 1652 COMMON STOCK WARRANTS IN FEDERAL GOVERNMENT SPONSORED ENTERPRISE

| DEBIT | CREDIT |
|---|---|
| B200 | C609 |

ACCOUNT NUMBER AND TITLE: 1653 MARKET ADJUSTMENT - COMMON STOCK WARRANTS IN FEDERAL GOVERNMENT SPONSORED ENTERPRISE

| DEBIT | CREDIT |
|---|---|
| D503 | C609 |

ACCOUNT NUMBER AND TITLE: 1660 BENEFICIAL INTEREST IN TRUST

| DEBIT | CREDIT |
|---|---|
| B200 | |

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ACCOUNT NUMBER AND TITLE: 1661 MARKET ADJUSTMENT - BENEFICIAL INTEREST IN TRUST

| DEBIT | CREDIT |
|---|---|
| D503 | |

ACCOUNT NUMBER AND TITLE: 1690 OTHER INVESTMENTS

| DEBIT | | CREDIT | |
|---|---|---|---|
| D310 | H100 | C618 | D306 |
| E608 | | C622 | E512 |
| | | C624 | H200 |

ACCOUNT NUMBER AND TITLE: 1711 LAND AND LAND RIGHTS

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| B402 | C164 | D126 | E606 | B108**AP** | C644 | D108 | D418 |
| B406 | D106 | D134 | H100 | C132 | C646 | D110 | E502 |
| B604 | D107 | D310 | | C134 | C648 | D306 | E510 |
| | | | | C414 | D102 | D308**AP** | H200 |

ACCOUNT NUMBER AND TITLE: 1712 IMPROVEMENTS TO LAND

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| B402 | D106 | D134 | E606 | B108**AP** | C644 | D108 | D418 |
| B406 | D107 | D310 | H100 | C132 | C646 | D110 | E502 |
| B604 | D126 | D510 | | C134 | C648 | D306 | E510 |
| | | | | C414 | D102 | D308**AP** | H200 |

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ACCOUNT NUMBER AND TITLE: 1719 ACCUMULATED DEPRECIATION ON IMPROVEMENTS TO LAND

| DEBIT | | | CREDIT | | |
|---|---|---|---|---|---|
| C644 | D306 | E510 | D310 | E120 | E606 |
| C646 | D418 | | | | |
| C648 | E502 | | | | |

ACCOUNT NUMBER AND TITLE: 1720 CONSTRUCTION-IN-PROGRESS

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| B402 | D106 | D134 | E606 | B108**AP** | C644 | D108 | D418 |
| B406 | D107 | D310 | H100 | C132 | C646 | D110 | D510 |
| B604 | D126 | D514 | | C134 | C648 | D306 | E510 |
| | | | | C414 | D102 | D308**AP** | H200 |

ACCOUNT NUMBER AND TITLE: 1730 BUILDINGS, IMPROVEMENTS, AND RENOVATIONS

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| B402 | C164 | D126 | D510 | B108**AP** | C644 | D108 | D418 |
| B406 | D106 | D134 | E606 | C132 | C646 | D110 | E502 |
| B604 | D107 | D310 | H100 | C134 | C648 | D306 | E510 |
| | | | | C414 | D102 | D308**AP** | H200 |

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ACCOUNT NUMBER AND TITLE: 1739 ACCUMULATED DEPRECIATION ON BUILDINGS, IMPROVEMENTS, AND RENOVATIONS

| DEBIT | | | CREDIT | | |
|---|---|---|---|---|---|
| C644 | D306 | E510 | D310 | E120 | E606 |
| C646 | D418 | | | | |
| C648 | E502 | | | | |

ACCOUNT NUMBER AND TITLE: 1740 OTHER STRUCTURES AND FACILITIES

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| B402 | C164 | D126 | D510 | B108**AP** | C644 | D108 | D418 |
| B406 | D106 | D134 | E606 | C132 | C646 | D110 | E502 |
| B604 | D107 | D310 | H100 | C134 | C648 | D306 | E510 |
| | | | | C414 | D102 | D308**AP** | H200 |

ACCOUNT NUMBER AND TITLE: 1749 ACCUMULATED DEPRECIATION ON OTHER STRUCTURES AND FACILITIES

| DEBIT | | | CREDIT | |
|---|---|---|---|---|
| C644 | D306 | E510 | D310 | E120 |
| C646 | D418 | | D434 | E606 |
| C648 | E502 | | | |

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ACCOUNT NUMBER AND TITLE: 1750 EQUIPMENT

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| B402 | D106 | D310 | H100 | B108**AP** | C610 | D306 | E510 |
| B406 | D107 | D510 | | C132 | D102 | D308**AP** | H200 |
| B604 | D126 | D560 | | C134 | D108 | D418 | |
| C164 | D134 | E606 | | C414 | D110 | E502 | |

ACCOUNT NUMBER AND TITLE: 1759 ACCUMULATED DEPRECIATION ON EQUIPMENT

| DEBIT | | CREDIT | |
|---|---|---|---|
| C610 | E502 | D310 | E606 |
| D306 | E510 | E120 | |
| D418 | | | |

ACCOUNT NUMBER AND TITLE: 1810 ASSETS UNDER CAPITAL LEASE

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| B438 | D310 | E606 | H100 | B108**AP** | C610 | D306 | H200 |
| | | | | C132 | C644 | D308**AP** | |
| | | | | C134 | C648 | D418 | |
| | | | | C414 | D108 | E510 | |

ACCOUNT NUMBER AND TITLE: 1819 ACCUMULATED DEPRECIATION ON ASSETS UNDER CAPITAL LEASE

| DEBIT | | CREDIT | |
|---|---|---|---|
| C610 | D306 | D310 | E606 |
| C644 | D418 | E120 | |
| C648 | E510 | | |

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ACCOUNT NUMBER AND TITLE: 1820 LEASEHOLD IMPROVEMENTS

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| B402 | C164 | D126 | D510 | B108**AP** | C610 | D108 | D418 |
| B406 | D106 | D134 | E606 | C132 | C644 | D110 | E510 |
| B604 | D107 | D310 | H100 | C134 | C648 | D306 | H200 |
| | | | | C414 | D102 | D308**AP** | |

ACCOUNT NUMBER AND TITLE: 1829 ACCUMULATED AMORTIZATION ON LEASEHOLD IMPROVEMENTS

| DEBIT | | CREDIT | |
|---|---|---|---|
| C610 | D306 | D310 | E606 |
| C644 | D418 | E120 | |
| C648 | E510 | | |

ACCOUNT NUMBER AND TITLE: 1830 INTERNAL-USE SOFTWARE

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| B402 | C164 | D126 | D512 | B108**AP** | C610 | D306 | H200 |
| B406 | D106 | D134 | E606 | C132 | D102 | D308**AP** | |
| B604 | D107 | D310 | H100 | C134 | D108 | D418 | |
| | | | | C414 | D110 | E510 | |

ACCOUNT NUMBER AND TITLE: 1832 INTERNAL-USE SOFTWARE IN DEVELOPMENT

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| B402 | D106 | D134 | E606 | B108**AP** | C610 | D306 | E510 |
| B406 | D107 | D310 | H100 | C132 | D102 | D308**AP** | H200 |
| B604 | D126 | D514 | | C134 | D108 | D418 | |
| | | | | C414 | D110 | D512 | |

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ACCOUNT NUMBER AND TITLE: 1839 ACCUMULATED AMORTIZATION ON INTERNAL-USE SOFTWARE

| DEBIT | | CREDIT | |
|---|---|---|---|
| C610 | D418 | D310 | E606 |
| D306 | E510 | E120 | |

ACCOUNT NUMBER AND TITLE: 1840 OTHER NATURAL RESOURCES

| DEBIT | | | CREDIT | | |
|---|---|---|---|---|---|
| B402 | D106 | D310 | B108**AP** | D102 | D308**AP** |
| B406 | D107 | E606 | C132 | D108 | E510 |
| B604 | D126 | H100 | C134 | D110 | H200 |
| C164 | D134 | | C414 | D306 | |

ACCOUNT NUMBER AND TITLE: 1849 ALLOWANCE FOR DEPLETION

| DEBIT | | CREDIT | |
|---|---|---|---|
| D306 | E510 | D310 | E606 |
| | | E120 | |

ACCOUNT NUMBER AND TITLE: 1890 OTHER GENERAL PROPERTY, PLANT, AND EQUIPMENT

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| B402 | C164 | D126 | E606 | B108**AP** | C610 | D108 | D418 |
| B406 | D106 | D134 | H100 | C132 | C644 | D110 | E502 |
| B604 | D107 | D310 | | C134 | C648 | D306 | E510 |
| | | | | C414 | D102 | D308**AP** | H200 |

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ACCOUNT NUMBER AND TITLE: 1899 ACCUMULATED DEPRECIATION ON OTHER GENERAL PROPERTY, PLANT, AND EQUIPMENT

| DEBIT | CREDIT |
|---|---|
| C610 D306 E510<br>C644 D418<br>C648 E502 | D310 E120 E606 |

ACCOUNT NUMBER AND TITLE: 1921 RECEIVABLE FROM APPROPRIATIONS

| DEBIT | CREDIT |
|---|---|
| USSGL standard transactions are not provided for this account. Use of this account is restricted and must be approved by Treasury and the Office of Management and Budget. See the account definition. | |

ACCOUNT NUMBER AND TITLE: 1923 CONTINGENT RECEIVABLE FOR CAPITAL TRANSFERS

| DEBIT | CREDIT |
|---|---|
| D310 E516 | D306 D581 |

ACCOUNT NUMBER AND TITLE: 1925 CAPITAL TRANSFERS RECEIVABLE

| DEBIT | CREDIT |
|---|---|
| D310 D581 | C196 D306 |

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ACCOUNT NUMBER AND TITLE: 1990 OTHER ASSETS

| DEBIT | | | CREDIT | | |
|---|---|---|---|---|---|
| B402 | D107 | E606 | B108**AP** | D102 | D308**AP** |
| B406 | D126 | H100 | C132 | D108 | E510 |
| B604 | D134 | | C134 | D110 | H200 |
| D106 | D310 | | C414 | D306 | |

ACCOUNT NUMBER AND TITLE: 2110 ACCOUNTS PAYABLE

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| A492 | B135**AP** | D110 | F128 | A492**R** | B416 | D106 | E204**AP** |
| B110 | B137**AP** | D308 | | B118**AP** | B428 | D107 | E412 |
| B120 | B408 | D308**AP** | | B402 | B430 | D134 | |
| B121 | D102 | D508 | | B406 | B436 | D312 | |
| | | | | B412 | C614 | E109 | |

ACCOUNT NUMBER AND TITLE: 2112 ACCOUNTS PAYABLE FOR FEDERAL GOVERNMENT SPONSORED ENTERPRISE

| DEBIT | | | CREDIT | |
|---|---|---|---|---|
| B110 | B135**AP** | D308 | C609 | D312 |
| B120 | B137**AP** | | | |
| B121 | B408 | | | |

ACCOUNT NUMBER AND TITLE: 2120 DISBURSEMENTS IN TRANSIT

| DEBIT | | CREDIT | |
|---|---|---|---|
| B110 | D308 | B408 | D312 |
| | | B410 | |

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ACCOUNT NUMBER AND TITLE: 2130 CONTRACT HOLDBACKS

| DEBIT | | | CREDIT | | |
|---|---|---|---|---|---|
| B110 | D102 | D308 | B402 | D107 | D508 |
| B408 | D110 | D308**AP** | B406 | D134 | |
| | | | D106 | D312 | |

ACCOUNT NUMBER AND TITLE: 2140 ACCRUED INTEREST PAYABLE - NOT OTHERWISE CLASSIFIED

| DEBIT | | | CREDIT | | |
|---|---|---|---|---|---|
| B112 | D102 | D308 | B118**AP** | D106 | D312 |
| B440 | D110 | D308**AP** | B416 | D107 | |
| | | | B418 | D134 | |

ACCOUNT NUMBER AND TITLE: 2141 ACCRUED INTEREST PAYABLE - DEBT

| DEBIT | | CREDIT | |
|---|---|---|---|
| B112 | D308 | B418 | D134 |
| D102 | D308**AP** | D106 | D312 |
| D110 | | D107 | |

ACCOUNT NUMBER AND TITLE: 2150 PAYABLE FOR TRANSFERS OF CURRENTLY INVESTED BALANCES

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| A160 | A430 | A522 | D308 | A163 | A426 | A534 | E610 |
| A167 | A444 | A523 | E514 | A179 | A520 | D312 | |
| A180 | A446 | A526 | | | | | |
| A424 | A454 | A538 | | | | | |

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ACCOUNT NUMBER AND TITLE: 2155 EXPENDITURE TRANSFERS PAYABLE

| DEBIT | | | CREDIT | |
|---|---|---|---|---|
| A500**R** | D142 | F123**AP** | A500 | D312 |
| A504 | D308 | | D140 | E610 |
| D141 | E514 | | | |

ACCOUNT NUMBER AND TITLE: 2160 ENTITLEMENT BENEFITS DUE AND PAYABLE

| DEBIT | | CREDIT | |
|---|---|---|---|
| B110 | D110 | B420 | D134 |
| B408 | D308 | D106 | D312 |
| D102 | D308**AP** | D107 | E106 |

ACCOUNT NUMBER AND TITLE: 2170 SUBSIDY PAYABLE TO THE FINANCING ACCOUNT

| DEBIT | | CREDIT | |
|---|---|---|---|
| B105 | E514 | B420 | E610 |
| D308 | | D312 | |

ACCOUNT NUMBER AND TITLE: 2180 LOAN GUARANTEE LIABILITY

| DEBIT | | CREDIT | | |
|---|---|---|---|---|
| B104 | D308 | A202**AP** | C117 | D312 |
| D147 | E514 | A204 | C118 | D580 |
| | | B104**AP** | C428 | E122 |
| | | C103 | C438 | E610 |

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ACCOUNT NUMBER AND TITLE: 2190 OTHER LIABILITIES WITH RELATED BUDGETARY OBLIGATIONS

| DEBIT | | | CREDIT | | |
|---|---|---|---|---|---|
| B110 | D102 | D308 | B118**AP** | D107 | E102 |
| B408 | D110 | D308**AP** | B402 | D112 | E108 |
| | | | B416 | D134 | |
| | | | D106 | D312 | |

ACCOUNT NUMBER AND TITLE: 2191 EMPLOYEE HEALTH CARE LIABILITY INCURRED BUT NOT REPORTED

| DEBIT | | CREDIT | | |
|---|---|---|---|---|
| D102 | D308 | B402 | D107 | E102 |
| D110 | D308**AP** | B420 | D134 | |
| | | D106 | D312 | |

ACCOUNT NUMBER AND TITLE: 2210 ACCRUED FUNDED PAYROLL AND LEAVE

| DEBIT | | CREDIT | |
|---|---|---|---|
| B110 | D110 | B402 | D134 |
| B408 | D308 | D106 | D312 |
| D102 | D308**AP** | D107 | E102 |

ACCOUNT NUMBER AND TITLE: 2211 WITHHOLDINGS PAYABLE

| DEBIT | | CREDIT | |
|---|---|---|---|
| B110 | D110 | B402 | D134 |
| B408 | D308 | D106 | D312 |
| D102 | D308**AP** | D107 | E102 |

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ACCOUNT NUMBER AND TITLE: 2213 EMPLOYER CONTRIBUTIONS AND PAYROLL TAXES PAYABLE

| DEBIT | | CREDIT | |
|---|---|---|---|
| B110 | D110 | B402 | D134 |
| B408 | D308 | D106 | D312 |
| D102 | D308**AP** | D107 | E104 |

ACCOUNT NUMBER AND TITLE: 2215 OTHER POST EMPLOYMENT BENEFITS DUE AND PAYABLE

| DEBIT | | CREDIT | |
|---|---|---|---|
| B110 | D110 | D106 | D312 |
| B408 | D308 | D107 | E106 |
| D102 | D308**AP** | D134 | |

ACCOUNT NUMBER AND TITLE: 2216 PENSION BENEFITS DUE AND PAYABLE TO BENEFICIARIES

| DEBIT | | CREDIT | |
|---|---|---|---|
| D102 | D308 | D106 | D312 |
| D110 | D308**AP** | D107 | E106 |
| | | D134 | |

ACCOUNT NUMBER AND TITLE: 2217 BENEFIT PREMIUMS PAYABLE TO CARRIERS

| DEBIT | | CREDIT | |
|---|---|---|---|
| D102 | D308 | D106 | D312 |
| D110 | D308**AP** | D107 | E106 |
| | | D134 | |

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ACCOUNT NUMBER AND TITLE: 2218 LIFE INSURANCE BENEFITS DUE AND PAYABLE TO BENEFICIARIES

| DEBIT | | CREDIT | |
|---|---|---|---|
| D102 | D308 | D106 | D312 |
| D110 | D308**AP** | D107 | E106 |
| | | D134 | |

ACCOUNT NUMBER AND TITLE: 2220 UNFUNDED LEAVE

| DEBIT | | CREDIT | |
|---|---|---|---|
| D308 | E514 | B420 | E610 |
| | | D312 | |

ACCOUNT NUMBER AND TITLE: 2225 UNFUNDED FECA LIABILITY

| DEBIT | | CREDIT | |
|---|---|---|---|
| D308 | E514 | B422 | E610 |
| | | D312 | |

ACCOUNT NUMBER AND TITLE: 2290 OTHER UNFUNDED EMPLOYMENT RELATED LIABILITY

| DEBIT | | CREDIT | |
|---|---|---|---|
| D308 | E514 | B420 | D312 |
| | | B422 | E610 |

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ACCOUNT NUMBER AND TITLE: 2310 LIABILITY FOR ADVANCES AND PREPAYMENTS

| DEBIT | | CREDIT | |
|---|---|---|---|
| A710 | D308 | A704 | D312 |
| A712 | E514 | C182 | E610 |
| B142 | F110 | | |

ACCOUNT NUMBER AND TITLE: 2320 OTHER DEFERRED REVENUE

| DEBIT | | | CREDIT | | |
|---|---|---|---|---|---|
| C118 | C636**R** | D562 | B432 | B602 | C116 |
| C424 | D308 | | B434 | C114 | D312 |
| C426 | D558 | | | | |

ACCOUNT NUMBER AND TITLE: 2400 LIABILITY FOR NONFIDUCIARY DEPOSIT FUNDS AND UNDEPOSITED COLLECTIONS

| DEBIT | | | CREDIT | | |
|---|---|---|---|---|---|
| C144**R** | C611 | D588 | C108 | C417 | E115 |
| C605 | D506 | | C144 | C603 | |
| | | | C170 | C607 | |

ACCOUNT NUMBER AND TITLE: 2410 LIABILITY FOR CLEARING ACCOUNTS

| DEBIT | CREDIT |
|---|---|
| D507 | C111 |

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ACCOUNT NUMBER AND TITLE: 2510 PRINCIPAL PAYABLE TO THE BUREAU OF THE PUBLIC DEBT

| DEBIT | | | CREDIT | | |
|---|---|---|---|---|---|
| B120 | B135**AP** | E514 | A156 | D312 | E610 |
| B121 | B137**AP** | | | | |
| B131 | D308 | | | | |

ACCOUNT NUMBER AND TITLE: 2511 CAPITALIZED LOAN INTEREST PAYABLE - NON-CREDIT REFORM

| DEBIT | | CREDIT | |
|---|---|---|---|
| B113 | B135**AP** | A156 | B440 |
| B121 | B137**AP** | | |

ACCOUNT NUMBER AND TITLE: 2520 PRINCIPAL PAYABLE TO THE FEDERAL FINANCING BANK

| DEBIT | | | CREDIT | | |
|---|---|---|---|---|---|
| B120 | B135**AP** | E514 | A156 | D312 | E610 |
| B121 | B137**AP** | | | | |
| B131 | D308 | | | | |

ACCOUNT NUMBER AND TITLE: 2530 SECURITIES ISSUED BY FEDERAL AGENCIES UNDER GENERAL AND SPECIAL FINANCING AUTHORITY

| DEBIT | | CREDIT | |
|---|---|---|---|
| C780 | D308 | B123 | B127 |
| | | B125 | D312 |

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ACCOUNT NUMBER AND TITLE: 2531 DISCOUNT ON SECURITIES ISSUED BY FEDERAL AGENCIES UNDER GENERAL AND SPECIAL FINANCING AUTHORITY

| DEBIT | CREDIT |
|---|---|
| B127 D312 | D308 |

ACCOUNT NUMBER AND TITLE: 2532 PREMIUM ON SECURITIES ISSUED BY FEDERAL AGENCIES UNDER GENERAL AND SPECIAL FINANCING AUTHORITY

| DEBIT | CREDIT |
|---|---|
| D308 | B125 D312 |

ACCOUNT NUMBER AND TITLE: 2533 AMORTIZATION OF DISCOUNT AND PREMIUM ON SECURITIES ISSUED BY FEDERAL AGENCIES UNDER GENERAL AND SPECIAL FINANCING AUTHORITY

| DEBIT | CREDIT |
|---|---|
| D312 | D308 E124 |

ACCOUNT NUMBER AND TITLE: 2540 PARTICIPATION CERTIFICATES

| DEBIT | CREDIT |
|---|---|
| D308 | D312 |

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ACCOUNT NUMBER AND TITLE: 2590 OTHER DEBT

| DEBIT | | CREDIT | |
|---|---|---|---|
| B122 | D308 | D312 | |

ACCOUNT NUMBER AND TITLE: 2610 ACTUARIAL PENSION LIABILITY

| DEBIT | | CREDIT | |
|---|---|---|---|
| B103 | E106 | B420 | D571 |
| D308 | E514 | D312 | E610 |
| D570 | | | |

ACCOUNT NUMBER AND TITLE: 2620 ACTUARIAL HEALTH INSURANCE LIABILITY

| DEBIT | | CREDIT | |
|---|---|---|---|
| D308 | E514 | B420 | D571 |
| D570 | | D312 | E610 |

ACCOUNT NUMBER AND TITLE: 2630 ACTUARIAL LIFE INSURANCE LIABILITY

| DEBIT | | CREDIT | |
|---|---|---|---|
| D308 | E514 | B420 | D571 |
| D570 | | D312 | E610 |

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ACCOUNT NUMBER AND TITLE: 2650 ACTUARIAL FECA LIABILITY

| DEBIT | | CREDIT | |
|---|---|---|---|
| B426**R** | E514 | B426 | E610 |
| D308 | | D312 | |

ACCOUNT NUMBER AND TITLE: 2660 ACTUARIAL LIABILITIES FOR FEDERAL INSURANCE AND GUARANTEE PROGRAMS

| DEBIT | | CREDIT | |
|---|---|---|---|
| B426**R** | E514 | B420 | D312 |
| D308 | | B426 | E610 |

ACCOUNT NUMBER AND TITLE: 2670 ACTUARIAL LIABILITIES FOR TREASURY-MANAGED BENEFIT PROGRAMS

| DEBIT | | CREDIT | |
|---|---|---|---|
| B426**R** | E514 | B420 | D312 |
| D308 | | B426 | E610 |

ACCOUNT NUMBER AND TITLE: 2690 OTHER ACTUARIAL LIABILITIES

| DEBIT | | CREDIT | |
|---|---|---|---|
| B426**R** | D570 | B420 | D571 |
| D308 | E514 | B426 | E610 |
| | | D312 | |

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ACCOUNT NUMBER AND TITLE: 2910 PRIOR LIENS OUTSTANDING ON ACQUIRED COLLATERAL

| DEBIT | CREDIT |
|---|---|
| B114 E514<br>D308 | D312 E610<br>D426 |

ACCOUNT NUMBER AND TITLE: 2920 CONTINGENT LIABILITIES

| DEBIT | CREDIT |
|---|---|
| B424**R** E514<br>D308 | B424 E610 |

ACCOUNT NUMBER AND TITLE: 2922 CONTINGENT LIABILITIES - FEDERAL GOVERNMENT SPONSORED ENTERPRISE

| DEBIT | CREDIT |
|---|---|
| B202 B424**R** | B424 |

ACCOUNT NUMBER AND TITLE: 2923 CONTINGENT LIABILITY FOR CAPITAL TRANSFERS

| DEBIT | CREDIT |
|---|---|
| E514 | B425 E610 |

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ACCOUNT NUMBER AND TITLE: 2940 CAPITAL LEASE LIABILITY

| DEBIT | | CREDIT | |
|---|---|---|---|
| B110 | D308 | B438 | E610 |
| B408 | E514 | D312 | |

ACCOUNT NUMBER AND TITLE: 2960 ACCOUNTS PAYABLE FROM CANCELED APPROPRIATIONS

| DEBIT | | CREDIT | |
|---|---|---|---|
| D145 | E514 | D312 | F130 |
| D308 | | E610 | |

ACCOUNT NUMBER AND TITLE: 2970 LIABILITY FOR CAPITAL TRANSFERS TO THE GENERAL FUND OF THE TREASURY

| DEBIT | | CREDIT | |
|---|---|---|---|
| B119 | D308 | A143 | E610 |
| B136 | E514 | D312 | |

ACCOUNT NUMBER AND TITLE: 2980 CUSTODIAL LIABILITY

| DEBIT | | | CREDIT | |
|---|---|---|---|---|
| C149**AP** | D308 | D424**R** | C141**AP** | C404 |
| C151**AP** | D422 | F124 | C142 | D312 |
| C153**AP** | D424**AP** | | | |

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ACCOUNT NUMBER AND TITLE: 2985 LIABILITY FOR NON-ENTITY ASSETS NOT REPORTED ON THE STATEMENT OF CUSTODIAL ACTIVITY

| DEBIT | | | CREDIT | | |
|---|---|---|---|---|---|
| C149**AP** | C153**AP** | F124 | B200**AP** | C405 | C437 |
| C151**AP** | D420**R** | F125 | C145**AP** | C420**AP** | D503**AP** |
| | | | C147 | C435**AP** | E516**AP** |

ACCOUNT NUMBER AND TITLE: 2990 OTHER LIABILITIES WITHOUT RELATED BUDGETARY OBLIGATIONS

| DEBIT | | | CREDIT | | |
|---|---|---|---|---|---|
| A141 | D112 | E504 | A132 | C150 | D562 |
| C170 | D308 | E514 | A134 | C166 | E610 |
| C174**R** | D555 | | A136 | D148 | |
| | | | B420 | D312 | |

ACCOUNT NUMBER AND TITLE: 2995 ESTIMATED CLEANUP COST LIABILITY

| DEBIT | | CREDIT | |
|---|---|---|---|
| B436 | D434 | B420 | E610 |
| D308 | E514 | D312 | |

ACCOUNT NUMBER AND TITLE: 3100 UNEXPENDED APPROPRIATIONS - CUMULATIVE

| DEBIT | CREDIT |
|---|---|
| F342 | F342 |

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ACCOUNT NUMBER AND TITLE: 3101 UNEXPENDED APPROPRIATIONS - APPROPRIATIONS RECEIVED

| DEBIT | | CREDIT | | |
|---|---|---|---|---|
| F108 | F342 | A104 | A196**AP** | F107 |
| | | A110 | A197 | F108**R** |
| | | A155 | A198 | |
| | | A170 | A199**AP** | |

ACCOUNT NUMBER AND TITLE: 3102 UNEXPENDED APPROPRIATIONS - TRANSFERS-IN

| DEBIT | CREDIT | | |
|---|---|---|---|
| F342 | A408 | A448 | A480 |
| | A436 | A460 | A496 |
| | A444 | A472 | A506 |

ACCOUNT NUMBER AND TITLE: 3103 UNEXPENDED APPROPRIATIONS - TRANSFERS-OUT

| DEBIT | | | CREDIT |
|---|---|---|---|
| A404 | A440 | A484 | F342 |
| A412 | A464 | A490 | |
| A432 | A476 | A494 | |

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ACCOUNT NUMBER AND TITLE: 3105 UNEXPENDED APPROPRIATIONS - PRIOR PERIOD ADJUSTMENTS DUE TO CORRECTIONS OF ERRORS - YEARS PRECEDING THE PRIOR YEAR

| DEBIT | | CREDIT | |
|---|---|---|---|
| D304 | D308**AP** | D310**R** | F342 |
| D306**AP** | | | |

ACCOUNT NUMBER AND TITLE: 3106 UNEXPENDED APPROPRIATIONS - ADJUSTMENTS

| DEBIT | | | CREDIT |
|---|---|---|---|
| A112 | A169 | F122 | |
| A132 | F106 | F128**AP** | |
| A136 | F120 | F342 | |

ACCOUNT NUMBER AND TITLE: 3107 UNEXPENDED APPROPRIATIONS - USED

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| A146**AP** | B130**AP** | B428**AP** | D126**AP** | C134**R** | C137**R** | C139**R** | F128**R** |
| A514**AP** | B134 | B430**AP** | D134**AP** | C136**R** | C138**R** | C414**R** | F342 |
| B102**AP** | B202**AP** | B436**AP** | E104**AP** | | | | |
| B106**AP** | B402**AP** | B438**AP** | E106**AP** | | | | |
| B107**AP** | B406**AP** | B604**AP** | E108**AP** | | | | |
| B108**AP** | B412**AP** | C408**AP** | E109**AP** | | | | |
| B109**AP** | B416**AP** | D106**AP** | E204**AP** | | | | |
| B122**AP** | B418**AP** | D114**AP** | E412**AP** | | | | |

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ACCOUNT NUMBER AND TITLE: 3108 UNEXPENDED APPROPRIATIONS - PRIOR-PERIOD ADJUSTMENTS DUE TO CORRECTIONS OF ERRORS

| DEBIT | CREDIT |
|---|---|
| D304 D308**AP**<br>D306**AP** | D310**R** F342 |

ACCOUNT NUMBER AND TITLE: 3109 UNEXPENDED APPROPRIATIONS - PRIOR-PERIOD ADJUSTMENTS DUE TO CHANGES IN ACCOUNTING PRINCIPLES

| DEBIT | CREDIT |
|---|---|
| D302 D308**AP**<br>D306**AP** | D310**R** F342 |

ACCOUNT NUMBER AND TITLE: 3310 CUMULATIVE RESULTS OF OPERATIONS

| DEBIT | CREDIT |
|---|---|
| F336 F340 | F336 F338 |

ACCOUNT NUMBER AND TITLE: 3400 FIDUCIARY NET ASSETS

| DEBIT | CREDIT |
|---|---|
| H300 H312 | H301 H310 |

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ACCOUNT NUMBER AND TITLE: 3410 CONTRIBUTIONS TO FIDUCIARY NET ASSETS

| DEBIT | CREDIT |
|---|---|
| H310 | H100 |

ACCOUNT NUMBER AND TITLE: 3420 WITHDRAWALS OR DISTRIBUTIONS OF FIDUCIARY NET ASSETS

| DEBIT | CREDIT |
|---|---|
| H200 | H312 |

ACCOUNT NUMBER AND TITLE: 4032 ESTIMATED INDEFINITE CONTRACT AUTHORITY

| DEBIT | CREDIT |
|---|---|
| A176 | A168 F112 |

ACCOUNT NUMBER AND TITLE: 4034 ANTICIPATED ADJUSTMENTS TO CONTRACT AUTHORITY

| DEBIT | CREDIT |
|---|---|
| A172 F114<br>A178**R** | A178 F118 |

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ACCOUNT NUMBER AND TITLE: 4042 ESTIMATED INDEFINITE BORROWING AUTHORITY

| DEBIT | CREDIT |
|---|---|
| A162 | A154 F112 |

ACCOUNT NUMBER AND TITLE: 4044 ANTICIPATED REDUCTIONS TO BORROWING AUTHORITY

| DEBIT | CREDIT |
|---|---|
| A158 F114<br>A159 | A164 F118 |

ACCOUNT NUMBER AND TITLE: 4047 ANTICIPATED TRANSFERS TO THE GENERAL FUND OF THE TREASURY - CURRENT-YEAR AUTHORITY

| DEBIT | CREDIT |
|---|---|
| B119 B136<br>B120 F114 | A142 F118<br>A143 |

ACCOUNT NUMBER AND TITLE: 4048 ANTICIPATED TRANSFERS TO THE GENERAL FUND OF THE TREASURY - PRIOR-YEAR BALANCES

| DEBIT | CREDIT |
|---|---|
| B119 B136<br>B120 F114 | A142 F113<br>A143 |

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ACCOUNT NUMBER AND TITLE: 4060 ANTICIPATED COLLECTIONS FROM NON-FEDERAL SOURCES

| DEBIT | | CREDIT | | | |
|---|---|---|---|---|---|
| A140 | F116 | C107 | C132 | C614 | C646 |
| | | C109 | C136 | C616 | D108 |
| | | C116 | C154 | C626 | D308**AP** |
| | | C117 | C609 | C628 | F112 |
| | | C130 | C612 | C640 | |

ACCOUNT NUMBER AND TITLE: 4070 ANTICIPATED COLLECTIONS FROM FEDERAL SOURCES

| DEBIT | | | CREDIT | | | |
|---|---|---|---|---|---|---|
| A140 | C608 | F116 | C101 | C132 | C606 | D308**AP** |
| C604 | C620 | | C103 | C136 | C618 | F112 |
| | | | C106 | C412 | C646 | |
| | | | C109 | C416 | C648 | |
| | | | C124 | C602 | D108 | |

ACCOUNT NUMBER AND TITLE: 4081 AMOUNTS APPROPRIATED FROM A SPECIFIC TREASURY-MANAGED TRUST FUND TAFS - RECEIVABLE - TRANSFERRED

| DEBIT | | CREDIT | |
|---|---|---|---|
| A542 | F374 | A540 | F374**R** |

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ACCOUNT NUMBER AND TITLE: 4082 ALLOCATIONS OF REALIZED AUTHORITY - TO BE TRANSFERRED FROM INVESTED BALANCES - TRANSFERRED

| DEBIT | | CREDIT | |
|---|---|---|---|
| A542 | F376 | A540 | |

ACCOUNT NUMBER AND TITLE: 4083 TRANSFERS - CURRENT-YEAR AUTHORITY - RECEIVABLE - TRANSFERRED

| DEBIT | | CREDIT | |
|---|---|---|---|
| A542 | F378 | A540 | F378**R** |

ACCOUNT NUMBER AND TITLE: 4111 DEBT LIQUIDATION APPROPRIATIONS

| DEBIT | | CREDIT | |
|---|---|---|---|
| A104 | A199**R** | A199 | F302 |
| A196 | F108**R** | F108 | |
| A197**AP** | | | |

ACCOUNT NUMBER AND TITLE: 4112 LIQUIDATION OF DEFICIENCY - APPROPRIATIONS

| DEBIT | | CREDIT | |
|---|---|---|---|
| A104 | A197**AP** | A199 | F302 |
| A196 | A199**R** | | |

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ACCOUNT NUMBER AND TITLE: 4114 APPROPRIATED TRUST OR SPECIAL FUND RECEIPTS

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| A184 | A510 | C602 | C752 | B124**AP** | B128**AP** | B162**AP** | C608 |
| A186 | C114 | C606 | C754 | B126 | B129 | B163**AP** | D438 |
| A188 | C124 | C622 | D589 | B126**AP** | B160**AP** | C604 | F302 |
| A195 | C172 | C624 | E113 | | | | |
| A212 | C176 | C636 | | | | | |
| A250 | C190 | C750 | | | | | |

ACCOUNT NUMBER AND TITLE: 4115 LOAN SUBSIDY APPROPRIATION

| DEBIT | | CREDIT | |
|---|---|---|---|
| A104 | A197**AP** | A199 | F302 |
| A196 | A199**R** | | |

ACCOUNT NUMBER AND TITLE: 4117 LOAN ADMINISTRATIVE EXPENSE APPROPRIATION

| DEBIT | | CREDIT | |
|---|---|---|---|
| A104 | A197**AP** | A199 | F302 |
| A196 | A199**R** | | |

ACCOUNT NUMBER AND TITLE: 4118 REESTIMATED LOAN SUBSIDY APPROPRIATION

| DEBIT | | CREDIT | |
|---|---|---|---|
| A104 | F108**R** | F108 | F302 |

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ACCOUNT NUMBER AND TITLE: 4119 OTHER APPROPRIATIONS REALIZED

| DEBIT | | CREDIT | |
|---|---|---|---|
| A104 | A197**AP** | A125 | F108 |
| A155 | A199**R** | A199 | F302 |
| A196 | F108**R** | | |

ACCOUNT NUMBER AND TITLE: 4120 ANTICIPATED INDEFINITE APPROPRIATIONS

| DEBIT | | CREDIT | | |
|---|---|---|---|---|
| A102 | C608 | A104 | A197**AP** | C602 |
| C604 | F116 | A186 | A212 | C606 |
| | | A196 | C124 | F112 |

ACCOUNT NUMBER AND TITLE: 4121 AMOUNTS APPROPRIATED FROM SPECIFIC INVESTED TAFS RECLASSIFIED - RECEIVABLE - CANCELLATION

| DEBIT | | CREDIT |
|---|---|---|
| A519 | F123**AP** | F369 |

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ACCOUNT NUMBER AND TITLE: 4122 AUTHORITY ADJUSTED FOR INTEREST ON THE BUREAU OF THE PUBLIC DEBT SECURITIES

| DEBIT | CREDIT |
|---|---|
| USSGL standard transactions are not provided for this account. Use of this account is restricted and must be approved by Treasury and the Office of Management and Budget. See the account definition. | |

ACCOUNT NUMBER AND TITLE: 4123 AMOUNTS APPROPRIATED FROM SPECIFIC INVESTED TAFS RECLASSIFIED - RECEIVABLE - TEMPORARY REDUCTION

| DEBIT | CREDIT |
|---|---|
| A418**AP** A518 | F366 |

ACCOUNT NUMBER AND TITLE: 4124 AMOUNTS APPROPRIATED FROM SPECIFIC INVESTED TAFS RECLASSIFIED - PAYABLE - TEMPORARY REDUCTION/CANCELLATION

| DEBIT | CREDIT |
|---|---|
| F360 F368 | A522 A523 |

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ACCOUNT NUMBER AND TITLE: 4125 LOAN MODIFICATION ADJUSTMENT TRANSFER APPROPRIATION

| DEBIT | CREDIT |
|---|---|
| A202 | F302 |

ACCOUNT NUMBER AND TITLE: 4126 AMOUNTS APPROPRIATED FROM SPECIFIC INVESTED TAFS - RECEIVABLE

| DEBIT | CREDIT |
|---|---|
| A173 A516 F374**R** | A175 A519 F374<br>A418**AP** A524<br>A518 F123**AP** |

ACCOUNT NUMBER AND TITLE: 4127 AMOUNTS APPROPRIATED FROM SPECIFIC INVESTED TAFS - PAYABLE

| DEBIT | CREDIT |
|---|---|
| A522 A526<br>A523 | A520 |

ACCOUNT NUMBER AND TITLE: 4128 AMOUNTS APPROPRIATED FROM SPECIFIC INVESTED TAFS - TRANSFERS-IN

| DEBIT | CREDIT |
|---|---|
| A524 A528 | A418**AP** F302<br>A518 |

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ACCOUNT NUMBER AND TITLE: 4129 AMOUNTS APPROPRIATED FROM SPECIFIC INVESTED TAFS - TRANSFERS-OUT

| DEBIT | CREDIT |
|---|---|
| A522 A531<br>A530**R** F302 | A526 A531**R**<br>A530 |

ACCOUNT NUMBER AND TITLE: 4130 APPROPRIATION TO LIQUIDATE CONTRACT AUTHORITY WITHDRAWN

| DEBIT | CREDIT |
|---|---|
| F302 | A169 |

ACCOUNT NUMBER AND TITLE: 4131 CURRENT-YEAR CONTRACT AUTHORITY REALIZED

| DEBIT | CREDIT |
|---|---|
| A166 F112<br>A168 | F304 |

ACCOUNT NUMBER AND TITLE: 4132 SUBSTITUTION OF CONTRACT AUTHORITY

| DEBIT | CREDIT |
|---|---|
| A187 F304 | A704 |

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ACCOUNT NUMBER AND TITLE: 4133 DECREASES TO INDEFINITE CONTRACT AUTHORITY

| DEBIT | CREDIT |
|---|---|
| F304 | A172 F113<br>A174 |

ACCOUNT NUMBER AND TITLE: 4134 CONTRACT AUTHORITY WITHDRAWN

| DEBIT | CREDIT |
|---|---|
| F304 | D136 |

ACCOUNT NUMBER AND TITLE: 4135 CONTRACT AUTHORITY LIQUIDATED

| DEBIT | CREDIT |
|---|---|
| A169 F304 | A170 A175<br>A171 A187 |

ACCOUNT NUMBER AND TITLE: 4136 CONTRACT AUTHORITY TO BE LIQUIDATED BY TRUST FUNDS

| DEBIT | CREDIT |
|---|---|
| A175 | A173 |

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ACCOUNT NUMBER AND TITLE: 4137 TRANSFERS OF CONTRACT AUTHORITY - ALLOCATION

| DEBIT | CREDIT |
|---|---|
| A177 A180 | A179 A181 |

ACCOUNT NUMBER AND TITLE: 4138 APPROPRIATION TO LIQUIDATE CONTRACT AUTHORITY

| DEBIT | CREDIT |
|---|---|
| A170 A175<br>A171 | F302 |

ACCOUNT NUMBER AND TITLE: 4139 CONTRACT AUTHORITY CARRIED FORWARD

| DEBIT | CREDIT |
|---|---|
| F304 | F304 |

ACCOUNT NUMBER AND TITLE: 4140 SUBSTITUTION OF BORROWING AUTHORITY

| DEBIT | CREDIT |
|---|---|
| F306 | A155 A159 |

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ACCOUNT NUMBER AND TITLE: 4141 CURRENT-YEAR BORROWING AUTHORITY REALIZED

| DEBIT | CREDIT |
|---|---|
| A152 F112<br>A154 | F306 |

ACCOUNT NUMBER AND TITLE: 4142 ACTUAL REPAYMENT OF BORROWING AUTHORITY CONVERTED TO CASH

| DEBIT | CREDIT |
|---|---|
| F302 | B120 |

ACCOUNT NUMBER AND TITLE: 4143 CURRENT-YEAR DECREASES TO INDEFINITE BORROWING AUTHORITY REALIZED

| DEBIT | CREDIT |
|---|---|
| F306 | A148 F113<br>A158 |

ACCOUNT NUMBER AND TITLE: 4144 BORROWING AUTHORITY WITHDRAWN

| DEBIT | CREDIT |
|---|---|
| F306 | D138 |

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ACCOUNT NUMBER AND TITLE: 4145 BORROWING AUTHORITY CONVERTED TO CASH

| DEBIT | CREDIT |
|---|---|
| F306 | A156 |

ACCOUNT NUMBER AND TITLE: 4146 ACTUAL REPAYMENTS OF DEBT, CURRENT-YEAR AUTHORITY

| DEBIT | CREDIT |
|---|---|
| F302 | B120 B135**AP**<br>B121 B137**AP**<br>B131 |

ACCOUNT NUMBER AND TITLE: 4147 ACTUAL REPAYMENTS OF DEBT, PRIOR-YEAR BALANCES

| DEBIT | CREDIT |
|---|---|
| F302 | B120 B135**AP**<br>B121 B137**AP**<br>B131 |

ACCOUNT NUMBER AND TITLE: 4148 RESOURCES REALIZED FROM BORROWING AUTHORITY

| DEBIT | CREDIT |
|---|---|
| A156 | F302 |

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ACCOUNT NUMBER AND TITLE: 4149 BORROWING AUTHORITY CARRIED FORWARD

| DEBIT | CREDIT |
|---|---|
| F306 | F306 |

ACCOUNT NUMBER AND TITLE: 4150 REAPPROPRIATIONS - TRANSFERS-IN

| DEBIT | CREDIT |
|---|---|
| A110 | F302 |

ACCOUNT NUMBER AND TITLE: 4151 ACTUAL CAPITAL TRANSFERS TO THE GENERAL FUND OF THE TREASURY, CURRENT-YEAR AUTHORITY

| DEBIT | CREDIT |
|---|---|
| F302 | B119 B136 |

ACCOUNT NUMBER AND TITLE: 4152 ACTUAL CAPITAL TRANSFERS TO THE GENERAL FUND OF THE TREASURY, PRIOR-YEAR BALANCES

| DEBIT | CREDIT |
|---|---|
| F302 | B119 B136 |

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ACCOUNT NUMBER AND TITLE: 4153 TRANSFERS OF CONTRACT AUTHORITY - NONALLOCATION

| DEBIT | CREDIT |
|---|---|
| A161 F305<br>A167 | A163 A165 |

ACCOUNT NUMBER AND TITLE: 4154 APPROPRIATION TO LIQUIDATE CONTRACT AUTHORITY - NONALLOCATION - TRANSFERRED

| DEBIT | CREDIT |
|---|---|
| A160 | A157 F305 |

ACCOUNT NUMBER AND TITLE: 4157 AUTHORITY MADE AVAILABLE FROM RECEIPT OR APPROPRIATION BALANCES PREVIOUSLY PRECLUDED FROM OBLIGATION

| DEBIT | CREDIT |
|---|---|
| A192 | F132 F354<br>F316 |

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ACCOUNT NUMBER AND TITLE: 4158 AUTHORITY MADE AVAILABLE FROM OFFSETTING COLLECTION BALANCES PREVIOUSLY PRECLUDED FROM OBLIGATION

| DEBIT | CREDIT |
|---|---|
| A194 | F134 F356<br>F318 |

ACCOUNT NUMBER AND TITLE: 4160 ANTICIPATED TRANSFERS - CURRENT-YEAR AUTHORITY

| DEBIT | CREDIT |
|---|---|
| A468 A478<br>A476 | A470 A532<br>A472 F104<br>A474 |

ACCOUNT NUMBER AND TITLE: 4165 ALLOCATIONS OF AUTHORITY - ANTICIPATED FROM INVESTED BALANCES

| DEBIT | CREDIT |
|---|---|
| A402 | A416 F104 |

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ACCOUNT NUMBER AND TITLE: 4166 ALLOCATIONS OF REALIZED AUTHORITY - TO BE TRANSFERRED FROM INVESTED BALANCES

| DEBIT | CREDIT |
|---|---|
| A416 A430<br>A424 | A418**AP** A426<br>A420 F376<br>A422 |

ACCOUNT NUMBER AND TITLE: 4167 ALLOCATIONS OF REALIZED AUTHORITY - TRANSFERRED FROM INVESTED BALANCES

| DEBIT | CREDIT |
|---|---|
| A420 | A430 F302 |

ACCOUNT NUMBER AND TITLE: 4168 ALLOCATIONS OF REALIZED AUTHORITY RECLASSIFIED - AUTHORITY TO BE TRANSFERRED FROM INVESTED BALANCES - TEMPORARY REDUCTION

| DEBIT | CREDIT |
|---|---|
| A418**AP** F364<br>A422 | A424 F362 |

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ACCOUNT NUMBER AND TITLE: 4170 TRANSFERS - CURRENT-YEAR AUTHORITY

| DEBIT | CREDIT |
|---|---|
| A157 A480<br>A472 A482<br>A474 | A160 A484<br>A476 A486<br>A478 F302 |

ACCOUNT NUMBER AND TITLE: 4171 NONALLOCATION TRANSFERS OF INVESTED BALANCES - RECEIVABLE

| DEBIT | CREDIT |
|---|---|
| A532 F378**R** | A536 F378 |

ACCOUNT NUMBER AND TITLE: 4172 NONALLOCATION TRANSFERS OF INVESTED BALANCES - PAYABLE

| DEBIT | CREDIT |
|---|---|
| A538 | A534 |

ACCOUNT NUMBER AND TITLE: 4173 NONALLOCATION TRANSFERS OF INVESTED BALANCES - TRANSFERRED

| DEBIT | CREDIT |
|---|---|
| A536 | A538 F302 |

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ACCOUNT NUMBER AND TITLE: 4175 ALLOCATION TRANSFERS OF CURRENT-YEAR AUTHORITY FOR NONINVESTED ACCOUNTS

| DEBIT | | CREDIT | |
|---|---|---|---|
| A181 | A448 | A180 | A440 |
| A444 | A450 | A404 | A442 |
| A446 | | A406 | F302 |

ACCOUNT NUMBER AND TITLE: 4176 ALLOCATION TRANSFERS OF PRIOR-YEAR BALANCES

| DEBIT | | | CREDIT | | |
|---|---|---|---|---|---|
| A436 | A446 | A454 | A404 | A434 | A452 |
| A438 | A448 | | A406 | A440 | F302 |
| A444 | A450 | | A432 | A442 | |

ACCOUNT NUMBER AND TITLE: 4180 ANTICIPATED TRANSFERS - PRIOR-YEAR BALANCES

| DEBIT | | CREDIT | |
|---|---|---|---|
| A468 | A478 | A470 | A474 |
| A476 | | A472 | F104 |

ACCOUNT NUMBER AND TITLE: 4183 ANTICIPATED BALANCE TRANSFERS - UNOBLIGATED BALANCES - LEGISLATIVE CHANGE OF PURPOSE

| DEBIT | | CREDIT | |
|---|---|---|---|
| A468 | A478 | A470 | A474 |
| A476 | | A472 | F104 |

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ACCOUNT NUMBER AND TITLE: 4190 TRANSFERS - PRIOR-YEAR BALANCES

| DEBIT | | CREDIT | |
|---|---|---|---|
| A472 | A480 | A476 | A486 |
| A474 | A482 | A478 | F302 |
| | | A484 | |

ACCOUNT NUMBER AND TITLE: 4191 BALANCE TRANSFERS - EXTENSION OF AVAILABILITY OTHER THAN REAPPROPRIATIONS

| DEBIT | | CREDIT | |
|---|---|---|---|
| A460 | A462 | A464 | F302 |
| | | A466 | |

ACCOUNT NUMBER AND TITLE: 4192 BALANCE TRANSFERS - UNEXPIRED TO EXPIRED

| DEBIT | | CREDIT | |
|---|---|---|---|
| A408 | A410 | A412 | F302 |
| | | A414 | |

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ACCOUNT NUMBER AND TITLE: 4193 BALANCE TRANSFERS - UNOBLIGATED BALANCES - LEGISLATIVE CHANGE OF PURPOSE

| DEBIT | | CREDIT | |
|---|---|---|---|
| A472 | A480 | A476 | A486 |
| A474 | A482 | A478 | F302 |
| | | A484 | |

ACCOUNT NUMBER AND TITLE: 4195 TRANSFER OF OBLIGATED BALANCES

| DEBIT | | | CREDIT | | |
|---|---|---|---|---|---|
| A492**R** | A508 | A550 | A488 | A494 | A548 |
| A496 | A540 | A552 | A490 | A542 | A554 |
| A506 | A544 | | A492 | A546 | F302 |

ACCOUNT NUMBER AND TITLE: 4199 TRANSFER OF EXPIRED EXPENDITURE TRANSFERS - RECEIVABLE

| DEBIT | | CREDIT | |
|---|---|---|---|
| A458 | F372 | A456 | F372**R** |

ACCOUNT NUMBER AND TITLE: 4201 TOTAL ACTUAL RESOURCES - COLLECTED

| DEBIT | CREDIT | |
|---|---|---|
| F302 | F301**AP** | F314 |
| | F302 | F390 |

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ACCOUNT NUMBER AND TITLE: 4208 ADJUSTMENT TO TOTAL RESOURCES - DISPOSITION OF CANCELED PAYABLES

| DEBIT | CREDIT |
|---|---|
| F302 | D145 |

ACCOUNT NUMBER AND TITLE: 4210 ANTICIPATED REIMBURSEMENTS AND OTHER INCOME

| DEBIT | CREDIT |
|---|---|
| A702 F116 | A706 C650<br>A708 F112<br>C182 |

ACCOUNT NUMBER AND TITLE: 4212 LIQUIDATION OF DEFICIENCY - OFFSETTING COLLECTIONS

| DEBIT | CREDIT |
|---|---|
| C110 | F302 |

ACCOUNT NUMBER AND TITLE: 4215 ANTICIPATED APPROPRIATION TRUST FUND EXPENDITURE TRANSFERS

| DEBIT | CREDIT |
|---|---|
| A114 F116 | A498 F112 |

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ACCOUNT NUMBER AND TITLE: 4221 UNFILLED CUSTOMER ORDERS WITHOUT ADVANCE

| DEBIT | | CREDIT | |
|---|---|---|---|
| A704 | C101 | A714 | C430 |
| A706 | F380**R** | C103 | F109 |
| | | C182 | F380 |

ACCOUNT NUMBER AND TITLE: 4222 UNFILLED CUSTOMER ORDERS WITH ADVANCE

| DEBIT | | CREDIT | |
|---|---|---|---|
| A704 | F382**R** | A710 | F110 |
| C182 | | B610 | F382 |

ACCOUNT NUMBER AND TITLE: 4225 APPROPRIATION TRUST FUND EXPENDITURE TRANSFERS - RECEIVABLE

| DEBIT | | CREDIT | |
|---|---|---|---|
| A498 | F372**R** | A499 | F372 |
| D144 | F384**R** | A502 | F384 |
| | | D144**R** | |

ACCOUNT NUMBER AND TITLE: 4230 UNFILLED CUSTOMER ORDERS WITHOUT ADVANCE - TRANSFERRED

| DEBIT | | CREDIT | |
|---|---|---|---|
| A546 | F380 | A544 | F380**R** |

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ACCOUNT NUMBER AND TITLE: 4231 UNFILLED CUSTOMER ORDERS WITH ADVANCE - TRANSFERRED

| DEBIT | | CREDIT | |
|---|---|---|---|
| A554 | F382 | A552 | F382**R** |

ACCOUNT NUMBER AND TITLE: 4232 APPROPRIATION TRUST FUND EXPENDITURE TRANSFERS - RECEIVABLE - TRANSFERRED

| DEBIT | | CREDIT | |
|---|---|---|---|
| A542 | F384 | A540 | F384**R** |

ACCOUNT NUMBER AND TITLE: 4233 REIMBURSEMENTS AND OTHER INCOME EARNED - RECEIVABLE - TRANSFERRED

| DEBIT | | CREDIT | |
|---|---|---|---|
| A542 | F386 | A540 | F386**R** |

ACCOUNT NUMBER AND TITLE: 4234 OTHER FEDERAL RECEIVABLES - TRANSFERRED

| DEBIT | | CREDIT | |
|---|---|---|---|
| A542 | F388 | A540 | F388**R** |

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ACCOUNT NUMBER AND TITLE: 4251 REIMBURSEMENTS AND OTHER INCOME EARNED - RECEIVABLE

| DEBIT | CREDIT |
|---|---|
| A714 F386**R**<br>C430 | C186 F386<br>F144 |

ACCOUNT NUMBER AND TITLE: 4252 REIMBURSEMENTS AND OTHER INCOME EARNED - COLLECTED

| DEBIT | CREDIT |
|---|---|
| A251 C186<br>A708 C753<br>A710 | F302 |

ACCOUNT NUMBER AND TITLE: 4253 PRIOR-YEAR UNFILLED CUSTOMER ORDERS WITH ADVANCE - REFUNDS PAID

| DEBIT | CREDIT |
|---|---|
| B610 | F302 |

ACCOUNT NUMBER AND TITLE: 4255 APPROPRIATION TRUST FUND EXPENDITURE TRANSFERS - COLLECTED

| DEBIT | CREDIT |
|---|---|
| A502 | F302 |

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ACCOUNT NUMBER AND TITLE: 4260 ACTUAL COLLECTIONS OF "GOVERNMENTAL-TYPE" FEES

| DEBIT | | CREDIT | |
|---|---|---|---|
| C107 | C109 | C110 | F302 |

ACCOUNT NUMBER AND TITLE: 4261 ACTUAL COLLECTIONS OF BUSINESS-TYPE FEES

| DEBIT | | CREDIT | |
|---|---|---|---|
| C107<br>C109 | C116<br>C117 | C110 | F302 |

ACCOUNT NUMBER AND TITLE: 4262 ACTUAL COLLECTIONS OF LOAN PRINCIPAL

| DEBIT | | CREDIT |
|---|---|---|
| C107 | C109 | F302 |

ACCOUNT NUMBER AND TITLE: 4263 ACTUAL COLLECTIONS OF LOAN INTEREST

| DEBIT | | CREDIT |
|---|---|---|
| C107<br>C109 | C154 | F302 |

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ACCOUNT NUMBER AND TITLE: 4264 ACTUAL COLLECTIONS OF RENT

| DEBIT | CREDIT |
|---|---|
| C109 | F302 |

ACCOUNT NUMBER AND TITLE: 4265 ACTUAL COLLECTIONS FROM SALE OF FORECLOSED PROPERTY

| DEBIT | CREDIT |
|---|---|
| C109 C616<br>C612 C628<br>C614 | F302 |

ACCOUNT NUMBER AND TITLE: 4266 OTHER ACTUAL BUSINESS-TYPE COLLECTIONS FROM NON-FEDERAL SOURCES

| DEBIT | CREDIT |
|---|---|
| C107 C626 C640<br>C109 C630 C646<br>C158 C632<br>C609 C634 | A710 C110 F302 |

ACCOUNT NUMBER AND TITLE: 4267 OTHER ACTUAL "GOVERNMENTAL-TYPE" COLLECTIONS FROM NON-FEDERAL SOURCES

| DEBIT | CREDIT |
|---|---|
| C107 C109 | B118 F302<br>C110 |

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ACCOUNT NUMBER AND TITLE: 4271 ACTUAL PROGRAM FUND SUBSIDY COLLECTED

| DEBIT | | CREDIT |
|---|---|---|
| C103 | C106 | F302 |

ACCOUNT NUMBER AND TITLE: 4273 INTEREST COLLECTED FROM TREASURY

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| C107 | C140 | C606 | C706 | B124**AP** | B129 | B163**AP** | C704 |
| C109 | C204 | C618 | | B126 | B160**AP** | C604 | C708 |
| C124 | C602 | C702 | | B126**AP** | B162 | C608 | F302 |
| | | | | B128**AP** | B162**AP** | C620 | |

ACCOUNT NUMBER AND TITLE: 4275 ACTUAL COLLECTIONS FROM LIQUIDATING FUND

| DEBIT | CREDIT |
|---|---|
| | F302 |

ACCOUNT NUMBER AND TITLE: 4276 ACTUAL COLLECTIONS FROM FINANCING FUND

| DEBIT | | CREDIT |
|---|---|---|
| C107 | C109 | F302 |

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ACCOUNT NUMBER AND TITLE: 4277 OTHER ACTUAL COLLECTIONS - FEDERAL

| DEBIT | | | CREDIT | |
|---|---|---|---|---|
| B121**AP** | C109 | C647 | C110 | F302 |
| B135 | C140 | | | |
| C107 | C646 | | | |

ACCOUNT NUMBER AND TITLE: 4283 INTEREST RECEIVABLE FROM TREASURY

| DEBIT | CREDIT |
|---|---|
| C416 | C140 |

ACCOUNT NUMBER AND TITLE: 4285 RECEIVABLE FROM THE LIQUIDATING FUND

| DEBIT | CREDIT |
|---|---|
| C412 | |

ACCOUNT NUMBER AND TITLE: 4286 RECEIVABLE FROM THE FINANCING FUND

| DEBIT | CREDIT |
|---|---|
| | |

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ACCOUNT NUMBER AND TITLE: 4287 OTHER FEDERAL RECEIVABLES

| DEBIT | | CREDIT | |
|---|---|---|---|
| C416 | C650 | C140 | F388 |
| C648 | F388**R** | C647 | |

ACCOUNT NUMBER AND TITLE: 4290 AMORTIZATION AND MARKET ADJUSTMENT - INVESTMENTS IN U.S. TREASURY ZERO COUPON BONDS

| DEBIT | | CREDIT |
|---|---|---|
| D590 | E119 | F302 |

ACCOUNT NUMBER AND TITLE: 4295 REVALUATION OF FOREIGN CURRENCY IN THE EXCHANGE STABILIZATION FUND

| DEBIT | CREDIT |
|---|---|
| D575 | D573 |

ACCOUNT NUMBER AND TITLE: 4310 ANTICIPATED RECOVERIES OF PRIOR-YEAR OBLIGATIONS

| DEBIT | | CREDIT | |
|---|---|---|---|
| A138 | F116 | D110 | D308**AP** |
| | | D134 | F112 |

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ACCOUNT NUMBER AND TITLE: 4320 ADJUSTMENTS FOR CHANGES IN PRIOR-YEAR ALLOCATIONS OF BUDGETARY RESOURCES

| DEBIT | CREDIT |
|---|---|
| D140 F334<br>D144**R** | D142 F334<br>D144 |

ACCOUNT NUMBER AND TITLE: 4350 CANCELED AUTHORITY

| DEBIT | CREDIT |
|---|---|
| D145 F301**AP** | F120 F128**AP** |

ACCOUNT NUMBER AND TITLE: 4351 PARTIAL OR EARLY CANCELLATION OF AUTHORITY WITH A U.S. TREASURY WARRANT

| DEBIT | CREDIT |
|---|---|
| F390 | F122 F128**AP** |

ACCOUNT NUMBER AND TITLE: 4355 CANCELLATION OF APPROPRIATION FROM UNAVAILABLE RECEIPTS

| DEBIT | CREDIT |
|---|---|
| F302 | F146 |

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ACCOUNT NUMBER AND TITLE: 4356 CANCELLATION OF APPROPRIATION FROM INVESTED BALANCES

| DEBIT | CREDIT |
|---|---|
| F302 | F121 |

ACCOUNT NUMBER AND TITLE: 4357 CANCELLATION OF APPROPRIATED AMOUNTS RECEIVABLE FROM INVESTED TRUST OR SPECIAL FUNDS

| DEBIT | CREDIT |
|---|---|
| F369 | A519**AP** F123<br>D141**AP** |

ACCOUNT NUMBER AND TITLE: 4370 OFFSET TO APPROPRIATION REALIZED FOR REDEMPTION OF TREASURY SECURITIES

| DEBIT | CREDIT |
|---|---|
| F302 | C780 |

ACCOUNT NUMBER AND TITLE: 4382 TEMPORARY REDUCTION - NEW BUDGET AUTHORITY

| DEBIT | CREDIT |
|---|---|
| F360 F366<br>F362 | A135 A500**AP**<br>A418 A518**AP**<br>A422**AP** |

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ACCOUNT NUMBER AND TITLE: 4383 TEMPORARY REDUCTION - PRIOR-YEAR BALANCES

| DEBIT | CREDIT |
|---|---|
| F360 F366<br>F362 | A135 A500**AP**<br>A418 A518**AP**<br>A422**AP** |

ACCOUNT NUMBER AND TITLE: 4384 TEMPORARY REDUCTION/CANCELLATION RETURNED BY APPROPRIATION

| DEBIT | CREDIT |
|---|---|
| A108 | F360 F368<br>F364 F369 |

ACCOUNT NUMBER AND TITLE: 4387 TEMPORARY REDUCTION OF APPROPRIATION FROM UNAVAILABLE RECEIPTS, NEW BUDGET AUTHORITY

| DEBIT | CREDIT |
|---|---|
| F302 | A189 |

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ACCOUNT NUMBER AND TITLE: 4388 TEMPORARY REDUCTION OF APPROPRIATION FROM UNAVAILABLE RECEIPTS, PRIOR-YEAR BALANCES

| DEBIT | CREDIT |
|---|---|
| F302 | A189 |

ACCOUNT NUMBER AND TITLE: 4390 REAPPROPRIATIONS - TRANSFERS-OUT

| DEBIT | CREDIT |
|---|---|
| F302 | A112 |

ACCOUNT NUMBER AND TITLE: 4391 ADJUSTMENTS TO INDEFINITE NO-YEAR AUTHORITY

| DEBIT | CREDIT |
|---|---|
| F107 F302 | F106 |

ACCOUNT NUMBER AND TITLE: 4392 PERMANENT REDUCTION - NEW BUDGET AUTHORITY

| DEBIT | CREDIT |
|---|---|
| F302 F306<br>F304 | A131 A134<br>A132 A136<br>A133 A185**AP** |

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ACCOUNT NUMBER AND TITLE: 4393 PERMANENT REDUCTION - PRIOR-YEAR BALANCES

| DEBIT | | CREDIT | |
|---|---|---|---|
| F302 | F306 | A131 | A134 |
| F304 | | A132 | A136 |
| | | A133 | A185**AP** |

ACCOUNT NUMBER AND TITLE: 4394 RECEIPTS UNAVAILABLE FOR OBLIGATION UPON COLLECTION

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| A190 | A530 | B126 | C608 | A108 | A531 | C622 | D589 |
| A520 | A531**R** | C604 | | A188 | C114 | C624 | E113 |
| | | | | A195 | C124 | C750 | F359 |
| | | | | A250 | C602 | C752 | |
| | | | | A530**R** | C606 | C754 | |

ACCOUNT NUMBER AND TITLE: 4395 AUTHORITY UNAVAILABLE FOR OBLIGATION PURSUANT TO PUBLIC LAW - TEMPORARY

| DEBIT | | | CREDIT |
|---|---|---|---|
| A128**R** | B126**AP** | B162**AP** | A128 |
| A197**R** | B128**AP** | B163**AP** | |
| A198**R** | B129 | F126 | |
| B124**AP** | B160**AP** | | |

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ACCOUNT NUMBER AND TITLE: 4396 SPECIAL AND TRUST FUND REFUNDS AND RECOVERIES TEMPORARILY UNAVAILABLE - RECEIPTS UNAVAILABLE FOR OBLIGATION UPON COLLECTION

| DEBIT | CREDIT |
|---|---|
| F359 | A130 |

ACCOUNT NUMBER AND TITLE: 4397 RECEIPTS AND APPROPRIATIONS TEMPORARILY PRECLUDED FROM OBLIGATION

| DEBIT | CREDIT |
|---|---|
| B126 F334<br>F132 F354<br>F316 | A127 F358<br>F334 |

ACCOUNT NUMBER AND TITLE: 4398 OFFSETTING COLLECTIONS TEMPORARILY PRECLUDED FROM OBLIGATION

| DEBIT | CREDIT |
|---|---|
| B126 F318<br>F134 F356 | A129 E119<br>D590 |

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ACCOUNT NUMBER AND TITLE: 4399 SPECIAL AND TRUST FUND REFUNDS AND RECOVERIES TEMP. UNAVAILABLE - RECEIPTS AND APPROPRIATIONS TEMP. PRECLUDED FROM OBLIGATION

| DEBIT | CREDIT |
|---|---|
| F358 | A139 |

ACCOUNT NUMBER AND TITLE: 4420 UNAPPORTIONED AUTHORITY - PENDING RESCISSION

| DEBIT | CREDIT |
|---|---|
| A136 F308<br>A137**R** F312 | A137 |

ACCOUNT NUMBER AND TITLE: 4430 UNAPPORTIONED AUTHORITY - OMB DEFERRAL

| DEBIT | CREDIT |
|---|---|
| A126**R** F312<br>F308 | A126 |

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ACCOUNT NUMBER AND TITLE: 4450 UNAPPORTIONED AUTHORITY

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| A116 | A178 | B121**AP** | D122 | A102 | A197**R** | A516 | C634 |
| A118 | A185**AP** | B124**AP** | D126 | A104 | A198**R** | A528 | C636 |
| A125 | A189 | B126 | D136 | A108 | A199**R** | A532 | C702 |
| A126 | A199 | B126**AP** | D138 | A110 | A202 | A702 | C706 |
| A127 | A418 | B128**AP** | D141**AP** | A114 | A212 | B121**AP** | C750 |
| A128 | A422**AP** | B129 | D436 | A126**R** | A250 | B135 | C751 |
| A129 | A426 | B131 | D438 | A128**R** | A251 | C106 | C752 |
| A130 | A430 | B135**AP** | F104 | A137**R** | A402 | C114 | C753 |
| A131 | A440 | B137 | F106 | A138 | A408 | C124 | C754 |
| A132 | A442 | B137**AP** | F108 | A140 | A410 | C130 | C755 |
| A133 | A470 | B160**AP** | F112 | A152 | A416 | C132 | D108 |
| A134 | A484 | B162 | F113 | A161 | A420 | C136 | D110 |
| A135 | A486 | B162**AP** | F118 | A162 | A444 | C158 | D120 |
| A137 | A499 | B163**AP** | F121 | A166 | A446 | C172 | D134 |
| A139 | A500**AP** | B416 | F122 | A167 | A448 | C176 | D136**AP** |
| A140**AP** | A518**AP** | C604 | F123 | A176 | A450 | C190 | D138**AP** |
| A142 | A519**AP** | C608 | F128**AP** | A178**R** | A458 | C204 | D308**AP** |
| A143 | A712 | C704 | F312 | A184 | A460 | C602 | F107 |
| A148 | B118 | C708 | F334 | A186 | A462 | C606 | F108**R** |
| A164 | B118**AP** | D107 | | A190 | A468 | C609 | F114 |
| A174 | B121 | D114 | | A192 | A480 | C622 | F116 |
| | | | | A194 | A482 | C624 | F126 |
| | | | | A195 | A498 | C626 | F128 |
| | | | | A196 | A499**AP** | C630 | F308 |
| | | | | A197**AP** | A510 | C632 | F334 |

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ACCOUNT NUMBER AND TITLE: 4510 APPORTIONMENTS

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| A120 | A512 | B138 | C704 | A116 | C109**AP** | C410**AP** | C640**AP** |
| A163 | A514 | B160**AP** | C708 | A122 | C114**AP** | C412**AP** | C650**AP** |
| A165 | A519**AP** | B162 | D108**R** | A177 | C116**AP** | C416**AP** | C702 |
| A179 | A534 | B162**AP** | D141**AP** | A186**AP** | C124 | C602 | C702**AP** |
| A404 | A712**R** | B163**AP** | F106 | A212**AP** | C124**AP** | C602**AP** | C704**AP** |
| A406 | B107 | B416 | F108 | A500**R** | C130**AP** | C606 | C706 |
| A412 | B118**AP** | C106**AP** | F112 | A706**AP** | C132**AP** | C606**AP** | C706**AP** |
| A414 | B121**AP** | C132**R** | F113 | A708**AP** | C136**AP** | C612**AP** | C708**AP** |
| A426 | B124**AP** | C136**R** | F121 | B126**AP** | C154**AP** | C614**AP** | D108**AP** |
| A430 | B126 | C604 | F122 | B162**AP** | C182**AP** | C616**AP** | D134**AP** |
| A440 | B126**AP** | C604**R** | F123 | C106**AP** | C204 | C618**AP** | F107 |
| A442 | B128**AP** | C608 | F128**AP** | C107**AP** | C204**AP** | C626**AP** | F108**R** |
| A499 | B129 | C608**R** | F308 | | | | |
| A500 | B137 | C620**R** | F312 | | | | |

ACCOUNT NUMBER AND TITLE: 4520 RESERVED FOR AGENCY USE

| DEBIT | CREDIT |
|---|---|
| | |

ACCOUNT NUMBER AND TITLE: 4530 RESERVED FOR AGENCY USE

| DEBIT | CREDIT |
|---|---|
| | |

ACCOUNT NUMBER AND TITLE: 4540 RESERVED FOR AGENCY USE

| DEBIT | CREDIT |
|---|---|
| | |

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ACCOUNT NUMBER AND TITLE: 4550 RESERVED FOR AGENCY USE

| DEBIT | CREDIT |
|---|---|
| | |

ACCOUNT NUMBER AND TITLE: 4560 RESERVED FOR AGENCY USE

| DEBIT | CREDIT |
|---|---|
| | |

ACCOUNT NUMBER AND TITLE: 4570 RESERVED FOR AGENCY USE

| DEBIT | CREDIT |
|---|---|
| | |

ACCOUNT NUMBER AND TITLE: 4580 RESERVED FOR AGENCY USE

| DEBIT | CREDIT |
|---|---|
| | |

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ACCOUNT NUMBER AND TITLE: 4590 APPORTIONMENTS - ANTICIPATED RESOURCES - PROGRAMS SUBJECT TO APPORTIONMENT

| DEBIT | | | | CREDIT | | |
|---|---|---|---|---|---|---|
| A122 | C114**AP** | C412**AP** | C650**AP** | A118 | C132**R** | C608**R** |
| A186**AP** | C116**AP** | C416**AP** | C702**AP** | A140**AP** | C136**R** | C620**R** |
| A212**AP** | C124**AP** | C602**AP** | C704**AP** | A712**R** | C604**R** | D108**R** |
| A706**AP** | C130**AP** | C606**AP** | C706**AP** | | | |
| A708**AP** | C132**AP** | C612**AP** | C708**AP** | | | |
| B126**AP** | C136**AP** | C614**AP** | D108**AP** | | | |
| B162**AP** | C154**AP** | C616**AP** | D134**AP** | | | |
| C106**AP** | C182**AP** | C618**AP** | F112 | | | |
| C107**AP** | C204**AP** | C626**AP** | | | | |
| C109**AP** | C410**AP** | C640**AP** | | | | |

ACCOUNT NUMBER AND TITLE: 4610 ALLOTMENTS - REALIZED RESOURCES

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| A135 | A534 | B306 | D438 | A120 | C106**AP** | C139 | C626**AP** |
| A148 | A712 | B308 | D502 | A122 | C107**AP** | C154**AP** | C640**AP** |
| A154**AP** | A712**R** | B314 | E102 | A186**AP** | C109**AP** | C182**AP** | C650**AP** |
| A163 | B102 | B406 | E104 | A212**AP** | C112 | C204**AP** | C702**AP** |
| A165 | B104 | B412 | E106 | A500**R** | C114**AP** | C410**AP** | C704**AP** |
| A168**AP** | B106 | B416 | E108 | A706**AP** | C116**AP** | C412**AP** | C706**AP** |
| A189 | B107 | B418 | E109 | A708**AP** | C124**AP** | C416**AP** | C708**AP** |
| A404 | B108 | B428 | E204**AP** | B126**AP** | C130**AP** | C602**AP** | D108**AP** |
| A406 | B109 | B430 | E412 | B162**AP** | C132**AP** | C606**AP** | D134**AP** |
| A412 | B114 | B436 | F106 | B302**R** | C134 | C612**AP** | D502**R** |
| A414 | B116 | C132**R** | F108 | B306**R** | C136**AP** | C614**AP** | F107 |
| A426 | B118**AP** | C136**R** | F109 | B310 | C137 | C616**AP** | F108**R** |
| A430 | B121**AP** | C406 | F110 | B404 | C138 | C618**AP** | F111 |
| A440 | B122 | C604**R** | F113 | | | | |
| A442 | B137 | C608**R** | F121 | | | | |
| A499 | B138 | C620**R** | F122 | | | | |
| A500 | B152 | D108**R** | F123 | | | | |
| A512 | B154 | D112 | F128**AP** | | | | |
| A514 | B202 | D141**AP** | F308 | | | | |
| A519**AP** | B302 | D436 | F312 | | | | |

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ACCOUNT NUMBER AND TITLE: 4620 UNOBLIGATED FUNDS EXEMPT FROM APPORTIONMENT

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| A119 | A426 | B126 | C704 | A102 | A444 | C114**AP** | C624 |
| A127 | A430 | B126**AP** | C708 | A104 | A446 | C116**AP** | C626**AP** |
| A128 | A440 | B128**AP** | C780 | A108 | A448 | C124 | C640 |
| A129 | A442 | B129 | D107 | A110 | A450 | C124**AP** | C640**AP** |
| A130 | A470 | B131 | D114 | A114 | A458 | C130**AP** | C702 |
| A131 | A484 | B135**AP** | D122 | A123 | A460 | C132 | C702**AP** |
| A132 | A486 | B137 | D126 | A128**R** | A462 | C132**AP** | C704**AP** |
| A133 | A499 | B137**AP** | D141**AP** | A137**R** | A468 | C134 | C706 |
| A134 | A500 | B138 | D436 | A152 | A480 | C136 | C706**AP** |
| A135 | A500**AP** | B152 | D438 | A162 | A482 | C136**AP** | C708**AP** |
| A136 | A512 | B154 | E102 | A166 | A498 | C138 | C750 |
| A137 | A514 | B160**AP** | E104 | A176 | A499**AP** | C139 | C751 |
| A139 | A518**AP** | B162 | E106 | A177 | A500**R** | C154**AP** | C752 |
| A148 | A519**AP** | B162**AP** | E108 | A178**R** | A510 | C158 | C753 |
| A154**AP** | A520 | B163**AP** | E109 | A186 | A516 | C172 | C754 |
| A164 | A530 | B304 | E204**AP** | A186**AP** | A528 | C176 | C755 |
| A168**AP** | A531**R** | B306 | E412 | A190 | A530**R** | C182**AP** | D108 |
| A174 | A534 | B308 | F104 | A192 | A531 | C190 | D108**AP** |
| A178 | A712 | B316 | F106 | A194 | A702 | C204 | D110 |
| A179 | A712**R** | B406 | F108 | A195 | A706**AP** | C204**AP** | D120 |
| A185**AP** | B102 | B412 | F109 | A196 | B126**AP** | C410**AP** | D134 |
| A189 | B103 | B416 | F110 | A197**AP** | B162**AP** | C412**AP** | D134**AP** |
| A404 | B107 | B418 | F113 | A197**R** | B304**R** | C416**AP** | D141 |
| A406 | B109 | B430 | F121 | A198**R** | B306**R** | C602 | D308**AP** |
| A412 | B118**AP** | C604 | F122 | A212 | B312 | C602**AP** | F107 |
| A414 | B121 | C608 | F123 | A212**AP** | B404 | C606 | F108**R** |
| A418 | B121**AP** | C608**R** | F128**AP** | A250 | C106**AP** | C612**AP** | F111 |
| A422**AP** | B124**AP** | C620**R** | F312 | A251 | C107**AP** | C614**AP** | F123**AP** |
| | | | | A402 | C109**AP** | C616**AP** | F310 |
| | | | | A416 | C112 | C618**AP** | |
| | | | | A420 | C114 | C622 | |

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ACCOUNT NUMBER AND TITLE: 4630 FUNDS NOT AVAILABLE FOR COMMITMENT/OBLIGATION

| DEBIT | | CREDIT | |
|---|---|---|---|
| D573 | F312 | A138 | D575 |
| F308 | | A140 | |

ACCOUNT NUMBER AND TITLE: 4650 ALLOTMENTS - EXPIRED AUTHORITY

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| A112 | A466 | D114 | F120 | A408 | A480 | D102 | D308**AP** |
| A432 | A484 | D122 | F121 | A410 | A499**AP** | D108 | F128 |
| A434 | A499 | D126 | F123 | A436 | C130 | D120 | F312 |
| A452 | A519**AP** | D141**AP** | F128**AP** | A438 | C132 | D136**AP** | |
| A456 | A712 | D436 | F144 | A454 | C136 | D138**AP** | |
| A464 | D106 | D438 | F146 | | | | |

ACCOUNT NUMBER AND TITLE: 4690 ANTICIPATED RESOURCES - PROGRAMS EXEMPT FROM APPORTIONMENT

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| A123 | C114**AP** | C410**AP** | C640**AP** | A119 | A712**R** | C608**R** | C620**R** |
| A186**AP** | C116**AP** | C412**AP** | C702**AP** | | | | |
| A212**AP** | C124**AP** | C416**AP** | C704**AP** | | | | |
| A706**AP** | C130**AP** | C602**AP** | C706**AP** | | | | |
| B126**AP** | C132**AP** | C612**AP** | C708**AP** | | | | |
| B162**AP** | C136**AP** | C614**AP** | D108**AP** | | | | |
| C106**AP** | C154**AP** | C616**AP** | D134**AP** | | | | |
| C107**AP** | C182**AP** | C618**AP** | F112 | | | | |
| C109**AP** | C204**AP** | C626**AP** | | | | | |

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ACCOUNT NUMBER AND TITLE: 4700 COMMITMENTS - PROGRAMS SUBJECT TO APPORTIONMENT

| DEBIT | | | | CREDIT | | |
|---|---|---|---|---|---|---|
| A154**AP** | B137 | B310 | F113 | B302 | B306**R** | D502 |
| A168**AP** | B302**R** | B314 | F308 | | | |
| A499 | B306 | B416 | F312 | | | |
| B118**AP** | B308 | B606 | | | | |
| B121**AP** | B309 | D502**R** | | | | |

ACCOUNT NUMBER AND TITLE: 4720 COMMITMENTS - PROGRAMS EXEMPT FROM APPORTIONMENT

| DEBIT | | | | CREDIT | |
|---|---|---|---|---|---|
| A154**AP** | B121**AP** | B308 | F113 | B304 | B306**R** |
| A168**AP** | B137 | B312 | F310 | | |
| A499 | B304**R** | B316 | F312 | | |
| B118**AP** | B306 | B416 | | | |

ACCOUNT NUMBER AND TITLE: 4801 UNDELIVERED ORDERS - OBLIGATIONS, UNPAID

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| A146 | B306**R** | B438 | E104 | A154**AP** | B306 | B312 | B316 |
| B104 | B308 | C408 | E106 | A168**AP** | B310 | B314 | F330 |
| B105 | B402 | C432 | E108 | | | | |
| B107 | B404 | D134 | F111 | | | | |
| B130 | B436 | E102 | F332 | | | | |

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ACCOUNT NUMBER AND TITLE: 4802 UNDELIVERED ORDERS - OBLIGATIONS, PREPAID/ADVANCED

| DEBIT | CREDIT |
|---|---|
| B604 F328<br>C112 | B308 F326<br>B309 |

ACCOUNT NUMBER AND TITLE: 4831 UNDELIVERED ORDERS - OBLIGATIONS TRANSFERRED, UNPAID

| DEBIT | CREDIT |
|---|---|
| A488 F330<br>A490 | A506 F332<br>A508 |

ACCOUNT NUMBER AND TITLE: 4832 UNDELIVERED ORDERS - OBLIGATIONS TRANSFERRED, PREPAID/ADVANCED

| DEBIT | CREDIT |
|---|---|
| A494 F326<br>A548 | A496 F328<br>A550 |

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ACCOUNT NUMBER AND TITLE: 4871 DOWNWARD ADJUSTMENTS OF PRIOR-YEAR UNPAID UNDELIVERED ORDERS - OBLIGATIONS, RECOVERIES

| DEBIT | CREDIT |
|---|---|
| A499**AP** D136**AP**<br>D120 D138**AP**<br>D134 | F332 |

ACCOUNT NUMBER AND TITLE: 4872 DOWNWARD ADJUSTMENTS OF PRIOR-YEAR PREPAID/ADVANCED UNDELIVERED ORDERS - OBLIGATIONS, REFUNDS COLLECTED

| DEBIT | CREDIT |
|---|---|
| C130 | F328 |

ACCOUNT NUMBER AND TITLE: 4881 UPWARD ADJUSTMENTS OF PRIOR-YEAR UNDELIVERED ORDERS - OBLIGATIONS, UNPAID

| DEBIT | CREDIT |
|---|---|
| F330 | D114 |

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ACCOUNT NUMBER AND TITLE: 4882 UPWARD ADJUSTMENTS OF PRIOR-YEAR UNDELIVERED ORDERS - OBLIGATIONS, PREPAID/ADVANCED

| DEBIT | CREDIT |
|---|---|
| F326 | D122 |

ACCOUNT NUMBER AND TITLE: 4901 DELIVERED ORDERS - OBLIGATIONS, UNPAID

| DEBIT | | | CREDIT | | | |
|---|---|---|---|---|---|---|
| A500**R** | B110 | B113 | A500 | B418 | D112 | E109 |
| A504 | B112 | F325 | B118**AP** | B428 | D134 | E204**AP** |
| | | | B402 | B430 | E102 | E412 |
| | | | B406 | B436 | E104 | F324 |
| | | | B412 | B438 | E106 | |
| | | | B416 | C614 | E108 | |

ACCOUNT NUMBER AND TITLE: 4902 DELIVERED ORDERS - OBLIGATIONS, PAID

| DEBIT | | | CREDIT | | | |
|---|---|---|---|---|---|---|
| C134 | C138 | F314 | A146 | B106 | B121**AP** | B606 |
| C137 | C139 | F322 | A504 | B107 | B122 | C406 |
| | | | A512 | B108 | B130 | C408 |
| | | | A514 | B109 | B137 | C432 |
| | | | A712 | B110 | B138 | D436 |
| | | | B102 | B112 | B152 | F320 |
| | | | B103 | B113 | B154 | |
| | | | B104 | B114 | B202 | |
| | | | B105 | B116 | B604 | |

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ACCOUNT NUMBER AND TITLE: 4908 AUTHORITY OUTLAYED NOT YET DISBURSED

| DEBIT | CREDIT |
|---|---|
| USSGL standard transactions are not provided for this account. Use of this account is restricted and must be approved by Treasury and the Office of Management and Budget. See the account definition. | |

ACCOUNT NUMBER AND TITLE: 4931 DELIVERED ORDERS - OBLIGATIONS TRANSFERRED, UNPAID

| DEBIT | CREDIT |
|---|---|
| A492 F324 | A492**R** F325 |

ACCOUNT NUMBER AND TITLE: 4971 DOWNWARD ADJUSTMENTS OF PRIOR-YEAR UNPAID DELIVERED ORDERS - OBLIGATIONS, RECOVERIES

| DEBIT | CREDIT |
|---|---|
| D102 D142 F128<br>D110 D308**AP**<br>D141 F123**AP** | F325 |

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ACCOUNT NUMBER AND TITLE: 4972 DOWNWARD ADJUSTMENTS OF PRIOR-YEAR PAID DELIVERED ORDERS - OBLIGATIONS, REFUNDS COLLECTED

| DEBIT | CREDIT |
|---|---|
| C132 C753 D308**AP**<br>C136 C755<br>C751 D108 | F322 |

ACCOUNT NUMBER AND TITLE: 4981 UPWARD ADJUSTMENTS OF PRIOR-YEAR DELIVERED ORDERS - OBLIGATIONS, UNPAID

| DEBIT | CREDIT |
|---|---|
| F324 | D106 D140<br>D107 |

ACCOUNT NUMBER AND TITLE: 4982 UPWARD ADJUSTMENTS OF PRIOR-YEAR DELIVERED ORDERS - OBLIGATIONS, PAID

| DEBIT | CREDIT |
|---|---|
| F320 | D126 |

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ACCOUNT NUMBER AND TITLE: 5100 REVENUE FROM GOODS SOLD

| DEBIT | CREDIT | | | |
|---|---|---|---|---|
| F336 | A708 | C145 | C430 | C648 |
| | A710 | C420 | C640 | C650 |
| | A714 | C424 | C644 | F144**AP** |
| | C109 | C426 | C646 | |

ACCOUNT NUMBER AND TITLE: 5109 CONTRA REVENUE FOR GOODS SOLD

| DEBIT | | CREDIT | |
|---|---|---|---|
| D402 | D436 | D402**R** | F336 |

ACCOUNT NUMBER AND TITLE: 5200 REVENUE FROM SERVICES PROVIDED

| DEBIT | | | CREDIT | | | |
|---|---|---|---|---|---|---|
| F144 | F336 | H301 | A186 | A714 | C190 | C426 |
| | | | A188 | C109 | C420 | C650 |
| | | | A708 | C145 | C422 | F144**AP** |
| | | | A710 | C188 | C424 | |

ACCOUNT NUMBER AND TITLE: 5209 CONTRA REVENUE FOR SERVICES PROVIDED

| DEBIT | | CREDIT | |
|---|---|---|---|
| D402 | D436 | D402**R** | H301 |
| | | F336 | |

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ACCOUNT NUMBER AND TITLE: 5310 INTEREST REVENUE - OTHER

| DEBIT | | CREDIT | | | |
|---|---|---|---|---|---|
| F336 | H301 | A186 | C154 | C422 | C708**AP** |
| | | A188 | C188 | C438 | E121 |
| | | C109 | C402 | C702**AP** | F144**AP** |
| | | C141 | C416 | C704**AP** | |
| | | C145 | C420 | C706**AP** | |

ACCOUNT NUMBER AND TITLE: 5311 INTEREST REVENUE - INVESTMENTS

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| C620**R** | E117**R** | F336 | H301 | A186 | C141 | C416 | C624 |
| | | | | A188 | C145 | C418 | E113 |
| | | | | A250 | C154 | C420 | E117 |
| | | | | A251 | C188 | C422 | E119 |
| | | | | C109 | C402 | C618 | F144**AP** |

ACCOUNT NUMBER AND TITLE: 5312 INTEREST REVENUE - LOANS RECEIVABLE/UNINVESTED FUNDS

| DEBIT | | CREDIT | | | |
|---|---|---|---|---|---|
| F336 | H301 | A186 | C141 | C402 | C435 |
| | | A188 | C145 | C416 | C436 |
| | | C107 | C154 | C420 | C437**AP** |
| | | C109 | C188 | C422 | F144**AP** |

ACCOUNT NUMBER AND TITLE: 5313 INTEREST REVENUE - SUBSIDY AMORTIZATION

| DEBIT | CREDIT |
|---|---|
| F336 | E118 |

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ACCOUNT NUMBER AND TITLE: 5314 DIVIDEND INCOME ACCOUNTED FOR UNDER THE PROVISIONS OF THE FEDERAL CREDIT REFORM ACT

| DEBIT | CREDIT |
|---|---|
| F336 | C145 |

ACCOUNT NUMBER AND TITLE: 5315 CONTRA REVENUE FOR DIVIDEND INCOME ACCOUNTED FOR UNDER THE PROVISIONS OF THE FEDERAL CREDIT REFORM ACT

| DEBIT | CREDIT |
|---|---|
| D402 D424 | D402**R** F336 |

ACCOUNT NUMBER AND TITLE: 5317 CONTRA REVENUE FOR INTEREST REVENUE - LOANS RECEIVABLE

| DEBIT | CREDIT |
|---|---|
| D402 D436<br>D424 D438 | D402**R** H301<br>F336 |

ACCOUNT NUMBER AND TITLE: 5318 CONTRA REVENUE FOR INTEREST REVENUE - INVESTMENTS

| DEBIT | CREDIT |
|---|---|
| D402 D436<br>D424 D438 | D402**R** H301<br>F336 |

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ACCOUNT NUMBER AND TITLE: 5319 CONTRA REVENUE FOR INTEREST REVENUE - OTHER

| DEBIT | | CREDIT | |
|---|---|---|---|
| D402 | D436 | D402**R** | H301 |
| D424 | D438 | F336 | |

ACCOUNT NUMBER AND TITLE: 5320 PENALTIES AND FINES REVENUE

| DEBIT | | CREDIT | | |
|---|---|---|---|---|
| F336 | H301 | A186 | C188 | C420 |
| | | A188 | C402 | C422 |
| | | C109 | C404**AP** | F144**AP** |
| | | C141 | C416 | |

ACCOUNT NUMBER AND TITLE: 5324 CONTRA REVENUE FOR PENALTIES AND FINES

| DEBIT | | CREDIT | |
|---|---|---|---|
| D424 | D438 | F336 | H301 |
| D436 | | | |

ACCOUNT NUMBER AND TITLE: 5325 ADMINISTRATIVE FEES REVENUE

| DEBIT | | CREDIT | | |
|---|---|---|---|---|
| F336 | H301 | A186 | C145 | C420 |
| | | A188 | C188 | C422 |
| | | C109 | C402 | |
| | | C141 | C416 | |

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ACCOUNT NUMBER AND TITLE: 5329 CONTRA REVENUE FOR ADMINISTRATIVE FEES

| DEBIT | | CREDIT | |
|---|---|---|---|
| D402 | D436 | D402**R** | H301 |
| D424 | D438 | F336 | |

ACCOUNT NUMBER AND TITLE: 5400 BENEFIT PROGRAM REVENUE

| DEBIT | | CREDIT | | |
|---|---|---|---|---|
| F336 | H301 | A186 | C416 | F144**AP** |
| | | C109 | C420 | |
| | | C190 | C422 | |

ACCOUNT NUMBER AND TITLE: 5409 CONTRA REVENUE FOR BENEFIT PROGRAM REVENUE

| DEBIT | | CREDIT | |
|---|---|---|---|
| D402 | D438 | D402**R** | H301 |
| D436 | | F336 | |

ACCOUNT NUMBER AND TITLE: 5500 INSURANCE AND GUARANTEE PREMIUM REVENUE

| DEBIT | | CREDIT | |
|---|---|---|---|
| F336 | H301 | C109 | C424 |
| | | C420 | F144**AP** |
| | | C422 | |

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ACCOUNT NUMBER AND TITLE: 5509 CONTRA REVENUE FOR INSURANCE AND GUARANTEE PREMIUM REVENUE

| DEBIT | CREDIT |
|---|---|
| D402 D438<br>D436 | D402**R** H301<br>F336 |

ACCOUNT NUMBER AND TITLE: 5600 DONATED REVENUE - FINANCIAL RESOURCES

| DEBIT | CREDIT |
|---|---|
| F336 H301 | A186 C158 C404**AP**<br>A188 C192 C420<br>C141 C402 |

ACCOUNT NUMBER AND TITLE: 5609 CONTRA REVENUE FOR DONATIONS - FINANCIAL RESOURCES

| DEBIT | CREDIT |
|---|---|
| D402 D438<br>D436 | D402**R** H301<br>F336 |

ACCOUNT NUMBER AND TITLE: 5610 DONATED REVENUE - NONFINANCIAL RESOURCES

| DEBIT | CREDIT |
|---|---|
| F336 H301 | C102 C164 |

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ACCOUNT NUMBER AND TITLE: 5619 CONTRA DONATED REVENUE - NONFINANCIAL RESOURCES

| DEBIT | CREDIT |
|---|---|
| D402 D438<br>D436 | D402**R** H301<br>F336 |

ACCOUNT NUMBER AND TITLE: 5640 FORFEITURE REVENUE - CASH AND CASH EQUIVALENTS

| DEBIT | CREDIT |
|---|---|
| F336 | A186 C174<br>C172 D554 |

ACCOUNT NUMBER AND TITLE: 5649 CONTRA FORFEITURE REVENUE - CASH AND CASH EQUIVALENTS

| DEBIT | CREDIT |
|---|---|
| D402 | D402**R** F336 |

ACCOUNT NUMBER AND TITLE: 5650 FORFEITURE REVENUE - FORFEITURES OF PROPERTY

| DEBIT | CREDIT |
|---|---|
| F336 | A186 D554<br>C636 D558 |

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ACCOUNT NUMBER AND TITLE: 5659 CONTRA FORFEITURE REVENUE - FORFEITURES OF PROPERTY

| DEBIT | CREDIT |
|---|---|
| D402 | D402**R** F336 |

ACCOUNT NUMBER AND TITLE: 5700 EXPENDED APPROPRIATIONS

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| C134**R** | C137**R** | C139**R** | F128**R** | A146**AP** | B130**AP** | B428**AP** | D126**AP** |
| C136**R** | C138**R** | C414**R** | F336 | A514**AP** | B134 | B430**AP** | D134**AP** |
| | | | | B102**AP** | B202**AP** | B436**AP** | E104**AP** |
| | | | | B106**AP** | B402**AP** | B438**AP** | E106**AP** |
| | | | | B107**AP** | B406**AP** | B604**AP** | E108**AP** |
| | | | | B108**AP** | B412**AP** | C408**AP** | E109**AP** |
| | | | | B109**AP** | B416**AP** | D106**AP** | E204**AP** |
| | | | | B122**AP** | B418**AP** | D114**AP** | E412**AP** |

ACCOUNT NUMBER AND TITLE: 5705 EXPENDED APPROPRIATIONS - PRIOR PERIOD ADJUSTMENTS DUE TO CORRECTIONS OF ERRORS - YEARS PRECEDING THE PRIOR YEAR

| DEBIT | | CREDIT | |
|---|---|---|---|
| D310**R** | F336 | D304 | D308**AP** |
| | | D306**AP** | |

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ACCOUNT NUMBER AND TITLE: 5708 EXPENDED APPROPRIATIONS - PRIOR-PERIOD ADJUSTMENTS DUE TO CORRECTIONS OF ERRORS

| DEBIT | CREDIT |
|---|---|
| D310**R** F336 | D304 D308**AP**<br>D306**AP** |

ACCOUNT NUMBER AND TITLE: 5709 EXPENDED APPROPRIATIONS - PRIOR-PERIOD ADJUSTMENTS DUE TO CHANGES IN ACCOUNTING PRINCIPLES

| DEBIT | CREDIT |
|---|---|
| D310**R** F336 | D302 D308**AP**<br>D306**AP** |

ACCOUNT NUMBER AND TITLE: 5720 FINANCING SOURCES TRANSFERRED IN WITHOUT REIMBURSEMENT

| DEBIT | CREDIT |
|---|---|
| E610 F336 | A550 E608<br>E606 |

ACCOUNT NUMBER AND TITLE: 5730 FINANCING SOURCES TRANSFERRED OUT WITHOUT REIMBURSEMENT

| DEBIT | CREDIT |
|---|---|
| A548 E512<br>E510 | E514 F336 |

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ACCOUNT NUMBER AND TITLE: 5740 APPROPRIATED EARMARKED RECEIPTS TRANSFERRED IN

| DEBIT | CREDIT |
|---|---|
| F336 | A133**AP** A185<br>A184 A189**AP** |

ACCOUNT NUMBER AND TITLE: 5745 APPROPRIATED EARMARKED RECEIPTS TRANSFERRED OUT

| DEBIT | CREDIT |
|---|---|
| A133 A189<br>A183 F146<br>A185**AP** | F336 |

ACCOUNT NUMBER AND TITLE: 5750 EXPENDITURE FINANCING SOURCES - TRANSFERS-IN

| DEBIT | CREDIT |
|---|---|
| A456 D144**R**<br>A499 F336 | A458 C109<br>A498 D144<br>A510 |

ACCOUNT NUMBER AND TITLE: 5755 NONEXPENDITURE FINANCING SOURCES - TRANSFERS-IN - OTHER

| DEBIT | CREDIT |
|---|---|
| A418**AP** A519 A546<br>A422 A531**R** F123**AP**<br>A518 A542 F336 | A161 A410 A450 A508<br>A167 A416 A454 A516<br>A171 A420 A462 A528<br>A173 A438 A474 A531<br>A177 A446 A482 A532 |

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ACCOUNT NUMBER AND TITLE: 5756 NONEXPENDITURE FINANCING SOURCES - TRANSFERS-IN - CAPITAL TRANSFERS

| DEBIT | CREDIT |
|---|---|
| F336 | E516 |

ACCOUNT NUMBER AND TITLE: 5760 EXPENDITURE FINANCING SOURCES - TRANSFERS-OUT

| DEBIT | | CREDIT | |
|---|---|---|---|
| A500 | A514 | A500**R** | F123**AP** |
| A512 | D140 | D141 | F336 |
| | | D142 | |

ACCOUNT NUMBER AND TITLE: 5765 NONEXPENDITURE FINANCING SOURCES - TRANSFERS-OUT - OTHER

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| A134 | A414 | A452 | A520 | A424 | A523 | A540 | F336 |
| A163 | A426 | A466 | A530 | A522 | A530**R** | A544 | |
| A165 | A430 | A478 | A534 | | | | |
| A179 | A434 | A486 | F121 | | | | |
| A406 | A442 | A488 | | | | | |

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ACCOUNT NUMBER AND TITLE: 5766 NONEXPENDITURE FINANCING SOURCES - TRANSFERS-OUT - CAPITAL TRANSFERS

| DEBIT | CREDIT |
|---|---|
| A143 | F336 |

ACCOUNT NUMBER AND TITLE: 5775 NONBUDGETARY FINANCING SOURCES TRANSFERRED IN

| DEBIT | CREDIT |
|---|---|
| F336 | C155 E604<br>C420 F144**AP** |

ACCOUNT NUMBER AND TITLE: 5776 NONBUDGETARY FINANCING SOURCES TRANSFERRED OUT

| DEBIT | CREDIT |
|---|---|
| D148 E509<br>E508 | F336 |

ACCOUNT NUMBER AND TITLE: 5780 IMPUTED FINANCING SOURCES

| DEBIT | CREDIT |
|---|---|
| F336 | E402 |

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ACCOUNT NUMBER AND TITLE: 5790 OTHER FINANCING SOURCES

| DEBIT | CREDIT |
|---|---|
| F336 | A202 C430<br>C145 |

ACCOUNT NUMBER AND TITLE: 5791 ADJUSTMENT TO FINANCING SOURCES - DOWNWARD REESTIMATE OR NEGATIVE SUBSIDY

| DEBIT | CREDIT |
|---|---|
| D146 F336<br>D147**AP** | D147 |

ACCOUNT NUMBER AND TITLE: 5792 FINANCING SOURCES TO BE TRANSFERRED OUT - CONTINGENT LIABILITY

| DEBIT | CREDIT |
|---|---|
| B425 | F336 |

ACCOUNT NUMBER AND TITLE: 5795 SEIGNIORAGE

| DEBIT | CREDIT |
|---|---|
| F336 | C145 |

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ACCOUNT NUMBER AND TITLE: 5800 TAX REVENUE COLLECTED - NOT OTHERWISE CLASSIFIED

| DEBIT | CREDIT |
|---|---|
| F336 | A186 C143**AP**<br>A188 D586<br>C141 |

ACCOUNT NUMBER AND TITLE: 5801 TAX REVENUE COLLECTED - INDIVIDUAL

| DEBIT | CREDIT |
|---|---|
| C143**AP** F336 | A188 C404**AP**<br>C141 D586<br>C143**AP** |

ACCOUNT NUMBER AND TITLE: 5802 TAX REVENUE COLLECTED - CORPORATE

| DEBIT | CREDIT |
|---|---|
| F336 | A188 C143**AP**<br>C141 D586 |

ACCOUNT NUMBER AND TITLE: 5803 TAX REVENUE COLLECTED - UNEMPLOYMENT

| DEBIT | CREDIT |
|---|---|
| F336 | A188 C143**AP**<br>C141 D586 |

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ACCOUNT NUMBER AND TITLE: 5804 TAX REVENUE COLLECTED - EXCISE

| DEBIT | CREDIT |
|---|---|
| F336 | A188 C143**AP**<br>C141 D586 |

ACCOUNT NUMBER AND TITLE: 5805 TAX REVENUE COLLECTED - ESTATE AND GIFT

| DEBIT | CREDIT |
|---|---|
| F336 | A188 C143**AP**<br>C141 D586 |

ACCOUNT NUMBER AND TITLE: 5806 TAX REVENUE COLLECTED - CUSTOMS

| DEBIT | CREDIT |
|---|---|
| F336 | A188 C143**AP**<br>C141 D586 |

ACCOUNT NUMBER AND TITLE: 5820 TAX REVENUE ACCRUAL ADJUSTMENT - NOT OTHERWISE CLASSIFIED

| DEBIT | CREDIT |
|---|---|
| C143**AP** F336<br>D586 | C402 C422 |

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ACCOUNT NUMBER AND TITLE: 5821 TAX REVENUE ACCRUAL ADJUSTMENT - INDIVIDUAL

| DEBIT | CREDIT |
|---|---|
| C143**AP** F336<br>D586 | C402 C422 |

ACCOUNT NUMBER AND TITLE: 5822 TAX REVENUE ACCRUAL ADJUSTMENT - CORPORATE

| DEBIT | CREDIT |
|---|---|
| C143**AP** F336<br>D586 | C402 C422 |

ACCOUNT NUMBER AND TITLE: 5823 TAX REVENUE ACCRUAL ADJUSTMENT - UNEMPLOYMENT

| DEBIT | CREDIT |
|---|---|
| C143**AP** F336<br>D586 | C402 C422 |

ACCOUNT NUMBER AND TITLE: 5824 TAX REVENUE ACCRUAL ADJUSTMENT - EXCISE

| DEBIT | CREDIT |
|---|---|
| C143**AP** F336<br>D586 | C402 C422 |

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ACCOUNT NUMBER AND TITLE: 5825 TAX REVENUE ACCRUAL ADJUSTMENT - ESTATE AND GIFT

| DEBIT | CREDIT |
|---|---|
| C143**AP** F336<br>D586 | C402 C422 |

ACCOUNT NUMBER AND TITLE: 5826 TAX REVENUE ACCRUAL ADJUSTMENT - CUSTOMS

| DEBIT | CREDIT |
|---|---|
| C143**AP** F336<br>D586 | C402 C422 |

ACCOUNT NUMBER AND TITLE: 5830 CONTRA REVENUE FOR TAXES - NOT OTHERWISE CLASSIFIED

| DEBIT | CREDIT |
|---|---|
| D402 D438<br>D424 | D402**R** F336 |

ACCOUNT NUMBER AND TITLE: 5831 CONTRA REVENUE FOR TAXES - INDIVIDUAL

| DEBIT | CREDIT |
|---|---|
| D402 D438<br>D424 | D402**R** F336 |

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ACCOUNT NUMBER AND TITLE: 5832 CONTRA REVENUE FOR TAXES - CORPORATE

| DEBIT | CREDIT |
|---|---|
| D402 D438<br>D424 | D402**R** F336 |

ACCOUNT NUMBER AND TITLE: 5833 CONTRA REVENUE FOR TAXES - UNEMPLOYMENT

| DEBIT | CREDIT |
|---|---|
| D402 D438<br>D424 | D402**R** F336 |

ACCOUNT NUMBER AND TITLE: 5834 CONTRA REVENUE FOR TAXES - EXCISE

| DEBIT | CREDIT |
|---|---|
| D402 D438<br>D424 | D402**R** F336 |

ACCOUNT NUMBER AND TITLE: 5835 CONTRA REVENUE FOR TAXES - ESTATE AND GIFT

| DEBIT | CREDIT |
|---|---|
| D402 D438<br>D424 | D402**R** F336 |

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ACCOUNT NUMBER AND TITLE: 5836 CONTRA REVENUE FOR TAXES - CUSTOMS

| DEBIT | CREDIT |
|---|---|
| D402 D438<br>D424 | D402**R** F336 |

ACCOUNT NUMBER AND TITLE: 5890 TAX REVENUE REFUNDS - NOT OTHERWISE CLASSIFIED

| DEBIT | CREDIT |
|---|---|
| B118 B416<br>B118**AP** | F336 |

ACCOUNT NUMBER AND TITLE: 5891 TAX REVENUE REFUNDS - INDIVIDUAL

| DEBIT | CREDIT |
|---|---|
| B118 B416<br>B118**AP** | F336 |

ACCOUNT NUMBER AND TITLE: 5892 TAX REVENUE REFUNDS - CORPORATE

| DEBIT | CREDIT |
|---|---|
| B118 B416<br>B118**AP** | F336 |

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ACCOUNT NUMBER AND TITLE: 5893 TAX REVENUE REFUNDS - UNEMPLOYMENT

| DEBIT | CREDIT |
|---|---|
| B118 B416<br>B118**AP** | F336 |

ACCOUNT NUMBER AND TITLE: 5894 TAX REVENUE REFUNDS - EXCISE

| DEBIT | CREDIT |
|---|---|
| B118 B416<br>B118**AP** | F336 |

ACCOUNT NUMBER AND TITLE: 5895 TAX REVENUE REFUNDS - ESTATE AND GIFT

| DEBIT | CREDIT |
|---|---|
| B118 B416<br>B118**AP** | F336 |

ACCOUNT NUMBER AND TITLE: 5896 TAX REVENUE REFUNDS - CUSTOMS

| DEBIT | CREDIT |
|---|---|
| B118 B416<br>B118**AP** | F336 |

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ACCOUNT NUMBER AND TITLE: 5900 OTHER REVENUE

| DEBIT | | | CREDIT | | | |
|---|---|---|---|---|---|---|
| F144 | F336 | H301 | A186 | C141 | C404**AP** | C424 |
| | | | A188 | C145 | C416 | C630 |
| | | | B200 | C188 | C420 | F144**AP** |
| | | | C109 | C402 | C422 | |

ACCOUNT NUMBER AND TITLE: 5909 CONTRA REVENUE FOR OTHER REVENUE

| DEBIT | | CREDIT | |
|---|---|---|---|
| D402 | D436 | D402**R** | H301 |
| D424 | D438 | F336 | |

ACCOUNT NUMBER AND TITLE: 5921 VALUATION CHANGE IN INVESTMENTS - EXCHANGE STABILIZATION FUND

| DEBIT | | CREDIT |
|---|---|---|
| D579**R** | F336 | D579 |

ACCOUNT NUMBER AND TITLE: 5922 VALUATION CHANGE IN INVESTMENTS FOR FEDERAL GOVERNMENT SPONSORED ENTERPRISE

| DEBIT | CREDIT |
|---|---|
| F336 | D503 |

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ACCOUNT NUMBER AND TITLE: 5923 VALUATION CHANGE IN INVESTMENTS - BENEFICIAL INTEREST IN TRUST

| DEBIT | CREDIT |
|---|---|
| F336 | C141 D503 |

ACCOUNT NUMBER AND TITLE: 5990 COLLECTIONS FOR OTHERS - STATEMENT OF CUSTODIAL ACTIVITY

| DEBIT | CREDIT |
|---|---|
| C141**AP** C143**AP**<br>C142 D584 | F336 |

ACCOUNT NUMBER AND TITLE: 5991 ACCRUED COLLECTIONS FOR OTHERS - STATEMENT OF CUSTODIAL ACTIVITY

| DEBIT | CREDIT |
|---|---|
| C404 | C143**AP** D424**R**<br>D422 D584<br>D424**AP** F336 |

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ACCOUNT NUMBER AND TITLE: 5993 OFFSET TO NON-ENTITY COLLECTIONS - STATEMENT OF CHANGES IN NET POSITION

| DEBIT | CREDIT |
|---|---|
| B200**AP** C196**AP**<br>C145**AP** D503**AP**<br>C147 D585 | F336 |

ACCOUNT NUMBER AND TITLE: 5994 OFFSET TO NON-ENTITY ACCRUED COLLECTIONS - STATEMENT OF CHANGES IN NET POSITION

| DEBIT | CREDIT |
|---|---|
| C405 E516**AP**<br>C420**AP** | C196**AP** D585<br>D420**R** F336 |

ACCOUNT NUMBER AND TITLE: 5997 FINANCING SOURCES TRANSFERRED IN FROM CUSTODIAL STATEMENT COLLECTIONS

| DEBIT | CREDIT |
|---|---|
| F336 | A212 |

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ACCOUNT NUMBER AND TITLE: 5998 CUSTODIAL COLLECTIONS TRANSFERRED OUT TO A TREASURY ACCOUNT SYMBOL OTHER THAN THE GENERAL FUND OF THE TREASURY

| DEBIT | CREDIT |
|---|---|
| A210 | F336 |

ACCOUNT NUMBER AND TITLE: 6100 OPERATING EXPENSES/PROGRAM COSTS

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| A146 | B154 | D106 | E108 | C132 | D102 | E110 | F128 |
| A514 | B402 | D107 | E204**AP** | C134 | D108 | E112 | F336 |
| B102 | B406 | D126 | E412 | C136**AP** | D110 | E114 | H300 |
| B104 | B412 | D134 | E418 | C138**AP** | D308**AP** | E116 | |
| B105 | B436 | D510 | E506 | C139**AP** | D582 | E414 | |
| B106 | B604 | D534 | | | | | |
| B107 | B606 | E102 | | | | | |
| B138 | C102 | E104 | | | | | |

ACCOUNT NUMBER AND TITLE: 6190 CONTRA BAD DEBT EXPENSE - INCURRED FOR OTHERS

| DEBIT | CREDIT |
|---|---|
| F336 | |

**U.S. Government Standard General Ledger**
**Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 6199 ADJUSTMENT TO SUBSIDY EXPENSE

| DEBIT | CREDIT |
|---|---|
| F336 | D112**AP** D113 |

ACCOUNT NUMBER AND TITLE: 6310 INTEREST EXPENSES ON BORROWING FROM THE BUREAU OF THE PUBLIC DEBT AND/OR THE FEDERAL FINANCING BANK

| DEBIT | CREDIT |
|---|---|
| B109 B418 | F336 H300 |

ACCOUNT NUMBER AND TITLE: 6320 INTEREST EXPENSES ON SECURITIES

| DEBIT | CREDIT |
|---|---|
| B109 E124<br>B418 | F336 H300 |

ACCOUNT NUMBER AND TITLE: 6330 OTHER INTEREST EXPENSES

| DEBIT | CREDIT |
|---|---|
| B109 B416<br>B118**AP** B418 | F336 H300 |

**U.S. Government Standard General Ledger**
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ACCOUNT NUMBER AND TITLE: 6340 INTEREST EXPENSE ACCRUED ON THE LIABILITY FOR LOAN GUARANTEES

| DEBIT | CREDIT |
|---|---|
| E122 | F336 |

ACCOUNT NUMBER AND TITLE: 6400 BENEFIT EXPENSE

| DEBIT | | | CREDIT | | |
|---|---|---|---|---|---|
| B402 | D107 | E104 | C132 | D108 | D308**AP** |
| B604 | D126 | E106 | D102 | D110 | F336 |
| D106 | D134 | | | | |

ACCOUNT NUMBER AND TITLE: 6500 COST OF GOODS SOLD

| DEBIT | | | CREDIT | | |
|---|---|---|---|---|---|
| C630 | D106 | E102 | B108**AP** | D102 | E116 |
| C642 | D107 | E110 | C132 | D308**AP** | F336 |
| C646 | D538 | E114 | C134 | D566**R** | |
| C648 | D566 | E408 | C414 | E112 | |

ACCOUNT NUMBER AND TITLE: 6600 APPLIED OVERHEAD

| DEBIT | | CREDIT | |
|---|---|---|---|
| E110 | E116 | D514 | E404 |
| E112 | F336 | | |
| E114 | | | |

**U.S. Government Standard General Ledger**
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ACCOUNT NUMBER AND TITLE: 6610 COST CAPITALIZATION OFFSET

| DEBIT | CREDIT |
|---|---|
| F336 | D514 |

ACCOUNT NUMBER AND TITLE: 6710 DEPRECIATION, AMORTIZATION, AND DEPLETION

| DEBIT | CREDIT |
|---|---|
| E120 | E110 E116<br>E112 E404<br>E114 F336 |

ACCOUNT NUMBER AND TITLE: 6720 BAD DEBT EXPENSE

| DEBIT | CREDIT |
|---|---|
| D404 D420 | F336 |

ACCOUNT NUMBER AND TITLE: 6730 IMPUTED COSTS

| DEBIT | CREDIT |
|---|---|
| E402 | F336 |

**U.S. Government Standard General Ledger**
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ACCOUNT NUMBER AND TITLE: 6790 OTHER EXPENSES NOT REQUIRING BUDGETARY RESOURCES

| DEBIT | | | CREDIT | | |
|---|---|---|---|---|---|
| C136**AP** | D518 | E406 | B108**AP** | D528**R** | F336 |
| C137 | D528 | E410 | C414 | D566**R** | H300 |
| C138**AP** | D566 | E416 | D128 | D580 | |
| C139**AP** | D582 | | D526 | E109**R** | |

ACCOUNT NUMBER AND TITLE: 6800 FUTURE FUNDED EXPENSES

| DEBIT | | | CREDIT | | |
|---|---|---|---|---|---|
| B420 | D112**AP** | F130 | B424**R** | D146 | H300 |
| B424 | D113 | | B436 | D147**AP** | |
| | | | D145 | F336 | |

ACCOUNT NUMBER AND TITLE: 6850 EMPLOYER CONTRIBUTIONS TO EMPLOYEE BENEFIT PROGRAMS NOT REQUIRING CURRENT-YEAR BUDGET AUTHORITY (UNOBLIGATED)

| DEBIT | CREDIT | |
|---|---|---|
| B422 | F336 | H300 |

ACCOUNT NUMBER AND TITLE: 6900 NONPRODUCTION COSTS

| DEBIT | | | CREDIT | | |
|---|---|---|---|---|---|
| B102 | B436 | D107 | B108**AP** | D102 | F336 |
| B402 | B604 | D134 | C132 | D108 | H300 |
| B406 | D106 | E102 | C134 | D110 | |
| | | | C414 | D308**AP** | |

**U.S. Government Standard General Ledger**
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ACCOUNT NUMBER AND TITLE: 7110 GAINS ON DISPOSITION OF ASSETS - OTHER

| DEBIT | CREDIT |
|---|---|
| F338 H301 | C161 C628 C646<br>C610 C632 C648<br>C626 C644 E602 |

ACCOUNT NUMBER AND TITLE: 7111 GAINS ON DISPOSITION OF INVESTMENTS

| DEBIT | CREDIT |
|---|---|
| F338 H301 | C602 C622 C752<br>C606 C624 C753<br>C618 C702<br>C620 C706 |

ACCOUNT NUMBER AND TITLE: 7112 GAINS ON DISPOSITION OF BORROWINGS

| DEBIT | CREDIT |
|---|---|
| F338 H301 | B121**AP** B135<br>B131 |

ACCOUNT NUMBER AND TITLE: 7171 GAINS ON CHANGES IN LONG-TERM ASSUMPTIONS - FROM EXPERIENCE

| DEBIT | CREDIT |
|---|---|
| F338 | D570 |

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ACCOUNT NUMBER AND TITLE: 7172 LOSSES ON CHANGES IN LONG-TERM ASSUMPTIONS - FROM EXPERIENCE

| DEBIT | CREDIT |
|---|---|
| D571 | F340 |

ACCOUNT NUMBER AND TITLE: 7180 UNREALIZED GAINS

| DEBIT | CREDIT |
|---|---|
| F338 H301 | D589 F136<br>D590 |

ACCOUNT NUMBER AND TITLE: 7190 OTHER GAINS

| DEBIT | CREDIT |
|---|---|
| F338 H301 | D569 D575<br>D574 D578 |

ACCOUNT NUMBER AND TITLE: 7210 LOSSES ON DISPOSITION OF ASSETS - OTHER

| DEBIT | CREDIT |
|---|---|
| C161 C628 C648<br>C609 C634 D418<br>C610 C644 E502<br>C626 C646 E602 | F340 H300 |

**U.S. Government Standard General Ledger**
**Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 7211 LOSSES ON DISPOSITION OF INVESTMENTS

| DEBIT | | | CREDIT | |
|---|---|---|---|---|
| C604 | C622 | C754 | F340 | H300 |
| C608 | C624 | C755 | | |
| C618 | C704 | | | |
| C620 | C708 | | | |

ACCOUNT NUMBER AND TITLE: 7212 LOSSES ON DISPOSITION OF BORROWINGS

| DEBIT | | CREDIT | |
|---|---|---|---|
| B121**AP** | C149 | F340 | H300 |
| B131 | C153 | | |
| B137 | | | |

ACCOUNT NUMBER AND TITLE: 7271 GAINS ON CHANGES IN LONG-TERM ASSUMPTIONS

| DEBIT | CREDIT |
|---|---|
| F338 | D570 |

ACCOUNT NUMBER AND TITLE: 7272 LOSSES ON CHANGES IN LONG-TERM ASSUMPTIONS

| DEBIT | CREDIT |
|---|---|
| D571 | F340 |

**U.S. Government Standard General Ledger**
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ACCOUNT NUMBER AND TITLE: 7280 UNREALIZED LOSSES

| DEBIT | | CREDIT | |
|---|---|---|---|
| D589 | F138 | F340 | H300 |
| D590 | | | |

ACCOUNT NUMBER AND TITLE: 7290 OTHER LOSSES

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| A202**AP** | C194 | D564 | D576 | B424**R** | C137 | F340 | H300 |
| A204 | D523 | D568 | | | | | |
| B108 | D542 | D572 | | | | | |
| B424 | D548 | D573 | | | | | |

ACCOUNT NUMBER AND TITLE: 7300 EXTRAORDINARY ITEMS

| DEBIT | | CREDIT | |
|---|---|---|---|
| D550 | H301 | F340 | H300 |
| F338 | | | |

ACCOUNT NUMBER AND TITLE: 7400 PRIOR-PERIOD ADJUSTMENTS DUE TO CORRECTIONS OF ERRORS

| DEBIT | | CREDIT | |
|---|---|---|---|
| D306 | F338 | D308 | F340 |
| D312 | H301 | D310 | H300 |

**U.S. Government Standard General Ledger**
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ACCOUNT NUMBER AND TITLE: 7401 PRIOR-PERIOD ADJUSTMENTS DUE TO CHANGES IN ACCOUNTING PRINCIPLES

| DEBIT | | CREDIT | |
|---|---|---|---|
| D306 | D536 | D308 | F340 |
| D312 | F338 | D310 | H300 |
| D532 | H301 | | |

ACCOUNT NUMBER AND TITLE: 7405 PRIOR PERIOD ADJUSTMENTS DUE TO CORRECTIONS OF ERRORS - YEARS PRECEDING THE PRIOR YEAR

| DEBIT | | CREDIT | |
|---|---|---|---|
| D306 | F338 | D308 | F340 |
| D312 | H301 | D310 | H300 |

ACCOUNT NUMBER AND TITLE: 7500 DISTRIBUTION OF INCOME - DIVIDEND

| DEBIT | | CREDIT | |
|---|---|---|---|
| C435**AP** | C437 | C149**AP** | F125 |
| | | C153**AP** | F340 |

ACCOUNT NUMBER AND TITLE: 7600 CHANGES IN ACTUARIAL LIABILITY

| DEBIT | | CREDIT | |
|---|---|---|---|
| B426 | F338 | B426**R** | F340 |

**U.S. Government Standard General Ledger**
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ACCOUNT NUMBER AND TITLE: 8010 GUARANTEED LOAN LEVEL

| DEBIT | CREDIT |
|---|---|
| G102 | F344 F352 |

ACCOUNT NUMBER AND TITLE: 8015 GUARANTEED LOAN LEVEL - UNAPPORTIONED

| DEBIT | CREDIT |
|---|---|
| G104 | G102 |

ACCOUNT NUMBER AND TITLE: 8020 GUARANTEED LOAN LEVEL - APPORTIONED

| DEBIT | CREDIT |
|---|---|
| F346 G106 | G104 |

ACCOUNT NUMBER AND TITLE: 8025 RESERVED FOR AGENCY USE

| DEBIT | CREDIT |
|---|---|
| | |

ACCOUNT NUMBER AND TITLE: 8030 RESERVED FOR AGENCY USE

| DEBIT | CREDIT |
|---|---|
| | |

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ACCOUNT NUMBER AND TITLE: 8035 RESERVED FOR AGENCY USE

| DEBIT | CREDIT |
|---|---|
| | |

ACCOUNT NUMBER AND TITLE: 8040 GUARANTEED LOAN LEVEL - USED AUTHORITY

| DEBIT | CREDIT |
|---|---|
| F344 | G106 |

ACCOUNT NUMBER AND TITLE: 8045 GUARANTEED LOAN LEVEL - UNUSED AUTHORITY

| DEBIT | CREDIT |
|---|---|
| F352 | F346 |

ACCOUNT NUMBER AND TITLE: 8050 GUARANTEED LOAN PRINCIPAL OUTSTANDING

| DEBIT | CREDIT |
|---|---|
| G108 | G110 |

ACCOUNT NUMBER AND TITLE: 8053 GUARANTEED LOAN NEW DISBURSEMENTS BY LENDER

| DEBIT | CREDIT |
|---|---|
| F348 | G108 |

**U.S. Government Standard General Ledger**
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ACCOUNT NUMBER AND TITLE: 8056 RESERVED FOR AGENCY USE

| DEBIT | CREDIT |
|---|---|
| | |

ACCOUNT NUMBER AND TITLE: 8059 RESERVED FOR AGENCY USE

| DEBIT | CREDIT |
|---|---|
| | |

ACCOUNT NUMBER AND TITLE: 8062 RESERVED FOR AGENCY USE

| DEBIT | CREDIT |
|---|---|
| | |

ACCOUNT NUMBER AND TITLE: 8065 GUARANTEED LOAN COLLECTIONS, DEFAULTS, AND ADJUSTMENTS

| DEBIT | CREDIT |
|---|---|
| G110 | F350 |

ACCOUNT NUMBER AND TITLE: 8068 RESERVED FOR AGENCY USE

| DEBIT | CREDIT |
|---|---|
| | |

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ACCOUNT NUMBER AND TITLE: 8070 GUARANTEED LOAN CUMULATIVE DISBURSEMENTS BY LENDERS

| DEBIT | CREDIT |
|---|---|
| F350 | F348 |

ACCOUNT NUMBER AND TITLE: 8101 PARTIAL OR EARLY CANCELLATION OF AUTHORITY

| DEBIT | CREDIT |
|---|---|
| E204 | F301 F390**AP** |

ACCOUNT NUMBER AND TITLE: 8102 OFFSET FOR PARTIAL OR EARLY CANCELLATION OF AUTHORITY

| DEBIT | CREDIT |
|---|---|
| F301 F390**AP** | E204 |

ACCOUNT NUMBER AND TITLE: 8801 OFFSET FOR PURCHASES OF ASSETS

| DEBIT | CREDIT |
|---|---|
| C134**R** C414**R**<br>C138**R** F370 | B152**AP** B438**AP** D134**AP**<br>B402**AP** B604**AP** G120<br>B406**AP** C132**AP** G122<br>B430**AP** C136**AP** G124 |

**U.S. Government Standard General Ledger**
**Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 8802 PURCHASES OF PROPERTY, PLANT, AND EQUIPMENT

| DEBIT | | | CREDIT | |
|---|---|---|---|---|
| B402**AP** | C132**AP** | G120 | C134**R** | C414**R** |
| B406**AP** | C136**AP** | | C138**R** | F370 |
| B604**AP** | D134**AP** | | | |

ACCOUNT NUMBER AND TITLE: 8803 PURCHASES OF INVENTORY AND RELATED PROPERTY

| DEBIT | | | CREDIT | |
|---|---|---|---|---|
| B402**AP** | B438**AP** | C136**AP** | C134**R** | C414**R** |
| B406**AP** | B604**AP** | D134**AP** | C138**R** | F370 |
| B430**AP** | C132**AP** | G122 | | |

ACCOUNT NUMBER AND TITLE: 8804 PURCHASES OF ASSETS - OTHER

| DEBIT | | | CREDIT | |
|---|---|---|---|---|
| B152**AP** | B438**AP** | C136**AP** | C134**R** | C414**R** |
| B402**AP** | B604**AP** | D134**AP** | C138**R** | F370 |
| B406**AP** | C132**AP** | G124 | | |

# U.S. Government Standard General Ledger
# USSGL Account Attributes

To meet external reporting requirements, agencies need data at a level below the 4-digit USSGL account. Agencies' systems must capture this information at the transaction level by recording transactions using USSGL 4-digit accounts plus attributes. This section provides USSGL attribute tables for both proprietary and budgetary USSGL accounts and attributes reported to the the FMS-administered FACTS I and FACTS II "trial-balance" reporting systems.

Attributes are like adjectives that further describe a USSGL account in order to meet a specific reporting requirement. Domain values are all of the possible valid choices within an attribute. For example, if there is a red chair and a blue chair in a room, then you only need one attribute to describe them: color. The valid domain values within the attribute "color" would be "red" or "blue." If you wanted the red chair, there would be no need to use additional adjectives such as weight, height, or size to describe it. This is because, in this example, color is enough to uniquely identify the chair. Therefore, only those attributes and those domain values that are necessary to uniquely identify the reporting requirement appear on the crosswalks.

**Note:** Some USSGL accounts do not have certain attributes in this document for reporting purposes, but do require these attributes for accounting purposes. An example is downward adjustments of prior-year obligations. For FACTS II reporting, USSGL accounts 4871, "Downward Adjustments of Prior-Year Unpaid Undelivered Orders – Obligations, Recoveries," 4872, "Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders – Obligations, Refunds Collected," 4971, "Downward Adjustments of Prior-Year Unpaid Delivered Orders – Obligations, Recoveries," and 4972, "Downward Adjustments of Prior-Year Paid Delivered Orders – Obligations, Refunds Collected," do not need the reimbursable flag attribute with the domain values of direct and reimbursable. However, at yearend these accounts close to USSGL accounts 4801, "Undelivered Orders – Obligations, Unpaid," 4802, "Undelivered Orders – Obligations, Prepaid/Advanced," 4901, "Delivered Orders – Obligations, Unpaid," and 4902, "Delivered Orders – Obligations, Paid," that do require the reimbursable flag attribute for FACTS II reporting. Therefore, an agency must similarly identify the adjustment accounts to close these accounts properly.

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**Note:** Refer to USSGL crosswalks in Section V for standard external reporting requirements by FASAB, OMB, and FMS. Missing page numbers are intentional.

## Attributes Used To Prepare the Financial Report of the United States Government

USSGL attributes are one component of detailed data in agencies' financial systems related to the external reporting of financial statements. The USSGL proprietary account data table shows the related attribute information captured at the transaction level that support production of the *Financial Report of the United States Government*. The USSGL crosswalks for the financial statements reference these attributes as a requirement for proper reporting on the particular financial statement line items.

## Office of Management and Budget (OMB) Form and Content Agency Financial Reports

The USSGL proprietary attribute data table also shows the USSGL account attributes necessary to produce agency financial statements required by OMB. Refer to Section V: Crosswalks to Standard External Reports.

## Attribute Definition Report

This report provides definitions for the attributes associated with each proprietary USSGL account for reporting. Agencies are required to report their adjusted trial balances and selected NOTES amounts in FACTS I with attributes described in the detailed financial information.

## USSGL Proprietary Accounts and Attributes

The USSGL proprietary accounts table provides USSGL accounts, account titles, normal balance indicators, and associated attributes for USSGL accounts that agencies will use for reporting; these columns contain one of two values:

| | |
|---|---|
| Space | Attributes are not required for the USSGL account. |
| Y | This value indicates that the attribute is required when this USSGL account is reported. A list of the valid domain values for each attribute is provided on the last page of the attribute table. |

The FACTS I team may update between USSGL TFM releases. For the latest information, access the GFRS/FACTS I Web site at **www.fms.treas.gov/factsi/index.html.**

## USSGL PROPRIETARY ACCOUNT ATTRIBUTE DEFINITION REPORT

### PROPRIETARY ACCOUNT

| Attribute Name | Attribute Definition | Domain | System Characters | Reference | Treasury System |
|---|---|---|---|---|---|
| Budget Subfunction Code | Subfunctions used in the classification of data according to major purpose served (for example, income, security, or national defense). Classifications are required by Congressional Budget Act of 1974. | nnn - 3-digit Budget Subfunction Classification | 3/N | OMB Treasury FMS | FACTS I |
| Budgetary Impact Indicator | Indicates whether financing sources and nonexchange revenue have an impact on the budget. | D - Budgetary<br>E - Non Budgetary | 1/A | OMB Circular A-136 | N/A |
| Covered NotCovered Code | Liabilities incurred that are covered by realized budgetary resources as of the balance sheet date (C) or not considered covered by budgetary resources (U). | C - Covered<br>U - Not Covered | 1/A | OMB Circular No. A136, II.4.3.4 | N/A |
| Custodial Noncustodial Indicator | Custodial amounts are reported on the Statement of Custodial Activity (SCA) or on the custodial footnote. Noncustodial amounts are not reported on the SCA nor on the custodial footnote. | A - Noncustodial<br>S - Custodial | 1/A | SFFAS #7 OMB | FACTS I |
| Debit Credit Indicator | Indicates whether the amount reported is debited or credited to the USSGL account. | C - Credit<br>D - Debit | 1/A | TFM | FACTS I |
| Entity NonEntity Indicator | Assets that the reporting entity has authority to use in its operations (E) or not available to the entity (O). | E - Entity<br>O - NonEntity | 1/A | OMB Circular No. A136, II.4.3.3 | N/A |
| Exchange Nonexchange Indicator | Indicates whether the revenue, gains or losses balances being reported is exchange (X) or nonexchange (T). | T - Nonexchange<br>X - Exchange | 1/A | SFFAS #7 OMB TFM USSGL - Section V | FACTS I |
| Federal NonFederal Indicator | Indicates the type of entity involved in transactions with the reporting entity (that is, other Federal entities (F) or non-Federal entities such as private or local/State/tribal/foreign governments (N)). | F - Federal<br>N - NonFederal | 1/A | SFFAS #7 OMB TFM USSGL - Section V | FACTS I |
| Program Indicator | The amount of cost or revenue directly or indirectly traceable to programs. | P - Assigned to programs<br>Q - Not assigned to programs | 1/A | OMB Circular A136 & SFFAS No.4 | N/A |
| Trading Partner | The Treasury Department Code of the other Federal entity involved in transactions with the reporting entity. Used in conjunction with Federal non-Federal attribute of "F." | nn - 2-digit Treasury Department Code, required with Federal attribute | 2/N | OMB TFM USSGL - Section V | FACTS I |

**Fiscal 2012 USSGL Proprietary Account Attributes Required for Reporting of Detailed Financial Information/1**

| USSGL Account | | | USSGL Account Attributes for FACTS I | | | | | USSGL Account Attributes Other than FACTS I | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| No. | USSGL Account Title | Normal Bal. Ind. | Fed/NonFed | Trading Partner | Exch/Nonexch | Budget Subfunction | Cust/Noncust | Entity/NonEnt | Covered/ NotCov | Program Indicator /4 | Budgetary Impact Ind /4 |
| 1010 | Fund Balance With Treasury | D | | | | | | Y | | | |
| 1090 | Fund Balance With Treasury Under a Continuing Resolution | D | | | | | | Y | | | |
| 1110 | Undeposited Collections | D | N | | | | Y | Y | | | |
| 1120 | Imprest Funds | D | N | | | | | Y | | | |
| 1125 | U.S. Debit Card Funds | D | N | | | | | Y | | | |
| 1130 | Funds Held by the Public | D | N | | | | | E | | | |
| 1190 | Other Cash | D | N | | | | | Y | | | |
| 1193 | International Monetary Fund Assets - Reserve Position | D | N | | | | | E | | | |
| 1194 | Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights | D | N | | | | | E | | | |
| 1195 | Other Monetary Assets | D | N | | | | | Y | | | |
| 1200 | Foreign Currency | D | N | | | | | Y | | | |
| 1310 | Accounts Receivable | D | Y | Y | | | Y | Y | | | |
| 1319 | Allowance for Loss on Accounts Receivable | C | Y | Y | | | Y | Y | | | |
| 1320 | Employment Benefit Contributions Receivable | D | Y | Y | | | | E | | | |
| 1325 | Taxes Receivable | D | Y | Y | | | Y | O | | | |
| 1329 | Allowance for Loss on Taxes Receivable | C | N | | | | Y | O | | | |
| 1330 | Receivable for Transfers of Currently Invested Balances | D | F | Y | | | | E | | | |
| 1335 | Expenditure Transfers Receivable | D | F | Y | | | | Y | | | |
| 1340 | Interest Receivable - Not Otherwise Classified | D | Y | Y | | | Y | Y | | | |
| 1341 | Interest Receivable - Loans | D | Y | Y | | | Y | E | | | |
| 1342 | Interest Receivable - Investments | D | Y | Y | | | Y | Y | | | |
| 1343 | Interest Receivable - Taxes | D | N | | | | Y | O | | | |
| 1345 | Allowance for Loss on Interest Receivable - Loans | C | N | | | | Y | E | | | |
| 1346 | Allowance for Loss on Interest Receivable - Investments | C | N | | | | Y | Y | | | |
| 1347 | Allowance for Loss on Interest Receivable - Not Otherwise Classified | C | N | | | | Y | Y | | | |
| 1348 | Allowance for Loss on Interest Receivable - Taxes | C | N | | | | Y | O | | | |
| 1350 | Loans Receivable | D | Y | Y | | | | E | | | |
| 1351 | Capitalized Loan Interest Receivable - Non-Credit Reform | D | F | Y | | | | E | | | |
| 1359 | Allowance for Loss on Loans Receivable | C | N | | | | | E | | | |
| 1360 | Penalties and Fines Receivable - Not Otherwise Classified | D | Y | Y | | | Y | Y | | | |
| 1361 | Penalties and Fines Receivable - Loans | D | Y | Y | | | Y | E | | | |

**Fiscal 2012 USSGL Proprietary Account Attributes Required for Reporting of Detailed Financial Information/1**

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| 1363 | Penalties and Fines Receivable - Taxes | D | N | | | | Y | O | | | |
| 1365 | Allowance for Loss on Penalties and Fines Receivable - Loans | C | N | | | | Y | E | | | |
| 1367 | Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified | C | N | | | | Y | Y | | | |
| 1368 | Allowance for Loss on Penalties and Fines Receivable - Taxes | C | N | | | | Y | O | | | |
| 1370 | Administrative Fees Receivable - Not Otherwise Classified | D | Y | Y | | | Y | Y | | | |
| 1371 | Administrative Fees Receivable - Loans | D | Y | Y | | | Y | E | | | |
| 1373 | Administrative Fees Receivable - Taxes | D | Y | Y | | | Y | O | | | |
| 1375 | Allowance for Loss on Administrative Fees Receivable - Loans | C | N | | | | Y | E | | | |
| 1377 | Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified | C | N | | | | Y | Y | | | |
| 1378 | Allowance for Loss on Administrative Fees Receivable - Taxes | C | N | | | | Y | O | | | |
| 1380 | Loans Receivable - Troubled Assets Relief Program | D | N | | | | | E | | | |
| 1381 | Interest Receivable - Loans - Troubled Assets Relief Program | D | N | | | | | E | | | |
| 1385 | Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program | C | N | | | | | E | | | |
| 1389 | Allowance for Subsidy - Loans - Troubled Assets Relief Program | C | N | | | | | E | | | |
| 1399 | Allowance for Subsidy | C | N | | | | | E | | | |
| 1410 | Advances and Prepayments | D | Y | Y | | | | Y | | | |
| 1511 | Operating Materials and Supplies Held for Use | D | N | | | | | E | | | |
| 1512 | Operating Materials and Supplies Held in Reserve for Future Use | D | N | | | | | E | | | |
| 1513 | Operating Materials and Supplies - Excess, Obsolete, and Unserviceable | D | N | | | | | E | | | |
| 1514 | Operating Materials and Supplies Held for Repair | D | N | | | | | E | | | |
| 1519 | Operating Materials and Supplies - Allowance | C | N | | | | | E | | | |
| 1521 | Inventory Purchased for Resale | D | N | | | | | E | | | |
| 1522 | Inventory Held in Reserve for Future Sale | D | N | | | | | E | | | |
| 1523 | Inventory Held for Repair | D | N | | | | | E | | | |
| 1524 | Inventory - Excess, Obsolete, and Unserviceable | D | N | | | | | E | | | |

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| 1525 | Inventory - Raw Materials | D | N | | | | | E | | | |
| 1526 | Inventory - Work-in-Process | D | N | | | | | E | | | |
| 1527 | Inventory - Finished Goods | D | N | | | | | E | | | |
| 1529 | Inventory - Allowance | C | N | | | | | E | | | |
| 1531 | Seized Monetary Instruments | D | N | | | | | O | | | |
| 1532 | Seized Cash Deposited | D | N | | | | | O | | | |
| 1541 | Forfeited Property Held for Sale | D | N | | | | | E | | | |
| 1542 | Forfeited Property Held for Donation or Use | D | N | | | | | E | | | |
| 1549 | Forfeited Property - Allowance | C | N | | | | | E | | | |
| 1551 | Foreclosed Property | D | N | | | | | E | | | |
| 1559 | Foreclosed Property - Allowance | C | N | | | | | E | | | |
| 1561 | Commodities Held Under Price Support and Stabilization Support Programs | D | N | | | | | E | | | |
| 1569 | Commodities - Allowance | C | N | | | | | E | | | |
| 1571 | Stockpile Materials Held in Reserve | D | N | | | | | Y | | | |
| 1572 | Stockpile Materials Held for Sale | D | N | | | | | E | | | |
| 1591 | Other Related Property | D | N | | | | | E | | | |
| 1599 | Other Related Property - Allowance | C | N | | | | | E | | | |
| 1610 | Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt | D | Y | Y | | | | Y | | | |
| 1611 | Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt | C | Y | Y | | | | Y | | | |
| 1612 | Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt | D | Y | Y | | | | Y | | | |
| 1613 | Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt | D | Y | Y | | | | Y | | | |
| 1618 | Market Adjustment - Investments | D | Y | Y | | | | | | | |
| 1620 | Investments in Securities Other Than the Bureau of the Public Debt Securities | D | Y | Y | | | | Y | | | |
| 1621 | Discount on Securities Other Than the Bureau of the Public Debt Securities | C | Y | Y | | | | Y | | | |
| 1622 | Premium on Securities Other Than the Bureau of the Public Debt Securities | D | Y | Y | | | | Y | | | |
| 1623 | Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities | D | Y | Y | | | | Y | | | |
| 1630 | Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt | D | F | Y | | | | Y | | | |
| 1631 | Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt | C | F | Y | | | | Y | | | |

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| 1633 | Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt | D | F | Y | | | | Y | | | |
| 1638 | Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds | D | F | Y | | | | Y | | | |
| 1639 | Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds | C | F | Y | | | | Y | | | |
| 1642 | Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act | D | N | | | | | E | | | |
| 1643 | Allowance for Subsidy - Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act | C | Y | Y | | | | E | | | |
| 1644 | Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act | D | N | | | | | E | | | |
| 1645 | Allowance for Subsidy - Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act | C | N | | | | | E | | | |
| 1646 | Discount on Securities Accounted for Under the Provisions of the Federal Credit Reform Act | C | N | | | | | E | | | |
| 1647 | Premium on Securities Accounted for Under the Provisions of the Federal Credit Reform Act | D | N | | | | | E | | | |
| 1650 | Preferred Stock in Federal Government Sponsored Enterprise | D | N | | | | | O | | | |
| 1651 | Market Adjustment - Preferred Stock in Federal Government Sponsored Enterprise | D | N | | | | | O | | | |
| 1652 | Common Stock Warrants in Federal Government Sponsored Enterprise | D | N | | | | | O | | | |
| 1653 | Market Adjustment - Common Stock Warrants in Federal Government Sponsored Enterprise | D | N | | | | | O | | | |
| 1660 | Beneficial Interest in Trust | D | N | | | | | O | | | |
| 1661 | Market Adjustment - Beneficial Interest in Trust | D | N | | | | | O | | | |
| 1690 | Other Investments | D | Y | Y | | | | Y | | | |
| 1711 | Land and Land Rights | D | N | | | | | E | | | |
| 1712 | Improvements to Land | D | N | | | | | E | | | |
| 1719 | Accumulated Depreciation on Improvements to Land | C | N | | | | | E | | | |
| 1720 | Construction-in-Progress | D | N | | | | | E | | | |

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| 1730 | Buildings, Improvements, and Renovations | D | N | | | | | E | | | |
| 1739 | Accumulated Depreciation on Buildings, Improvements, and Renovations | C | N | | | | | E | | | |
| 1740 | Other Structures and Facilities | D | N | | | | | E | | | |
| 1749 | Accumulated Depreciation on Other Structures and Facilities | C | N | | | | | E | | | |
| 1750 | Equipment | D | N | | | | | E | | | |
| 1759 | Accumulated Depreciation on Equipment | C | N | | | | | E | | | |
| 1810 | Assets Under Capital Lease | D | N | | | | | E | | | |
| 1819 | Accumulated Depreciation on Assets Under Capital Lease | C | N | | | | | E | | | |
| 1820 | Leasehold Improvements | D | N | | | | | E | | | |
| 1829 | Accumulated Amortization on Leasehold Improvements | C | N | | | | | E | | | |
| 1830 | Internal-Use Software | D | N | | | | | E | | | |
| 1832 | Internal-Use Software in Development | D | N | | | | | | | | |
| 1839 | Accumulated Amortization on Internal-Use Software | C | N | | | | | E | | | |
| 1840 | Other Natural Resources | D | N | | | | | E | | | |
| 1849 | Allowance for Depletion | C | N | | | | | E | | | |
| 1890 | Other General Property, Plant, and Equipment | D | N | | | | | E | | | |
| 1899 | Accumulated Depreciation on Other General Property, Plant, and Equipment | C | N | | | | | E | | | |
| 1921 | Receivable From Appropriations | D | F | Y | | | Y | E | | | |
| 1923 | Contingent Receivable for Capital Transfers | D | F | Y | | | | O | | | |
| 1925 | Capital Transfers Receivable | D | F | Y | | | | O | | | |
| 1990 | Other Assets | D | Y | Y | | | | Y | | | |
| 2110 | Accounts Payable | C | Y | Y | | | Y | | C | | |
| 2112 | Accounts Payable for Federal Government Sponsored Enterprise | C | N | | | | | | C | | |
| 2120 | Disbursements in Transit | C | Y | Y | | | | | C | | |
| 2130 | Contract Holdbacks | C | Y | Y | | | | | C | | |
| 2140 | Accrued Interest Payable - Not Otherwise Classified | C | Y | Y | | | | | C | | |
| 2141 | Accrued Interest Payable - Debt | C | Y | Y | | | | | Y | | |
| 2150 | Payable for Transfers of Currently Invested Balances | C | F | Y | | | | | C | | |
| 2155 | Expenditure Transfers Payable | C | F | Y | | | | | C | | |
| 2160 | Entitlement Benefits Due and Payable | C | N | | | | | | Y | | |
| 2170 | Subsidy Payable to the Financing Account | C | F | Y | | | | | Y | | |

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| 2180 | Loan Guarantee Liability | C | N | | | | | | C | | |
| 2190 | Other Liabilities With Related Budgetary Obligations | C | Y | Y | | | | | Y | | |
| 2191 | Employee Health Care Liability Incurred but Not Reported | C | N | | | | | | Y | | |
| 2210 | Accrued Funded Payroll and Leave | C | N | | | | | | C | | |
| 2211 | Withholdings Payable | C | N | | | | | | C | | |
| 2213 | Employer Contributions and Payroll Taxes Payable | C | Y | Y | | | | | C | | |
| 2215 | Other Post Employment Benefits Due and Payable | C | Y | Y | | | | | C | | |
| 2216 | Pension Benefits Due and Payable to Beneficiaries | C | N | | | | | | C | | |
| 2217 | Benefit Premiums Payable to Carriers | C | N | | | | | | C | | |
| 2218 | Life Insurance Benefits Due and Payable to Beneficiaries | C | N | | | | | | C | | |
| 2220 | Unfunded Leave | C | N | | | | | | Y | | |
| 2225 | Unfunded FECA Liability | C | F | Y | | | | | Y | | |
| 2290 | Other Unfunded Employment Related Liability | C | Y | Y | | | | | Y | | |
| 2310 | Liability for Advances and Prepayments | C | Y | Y | | | | | C | | |
| 2320 | Other Deferred Revenue | C | N | | | | | | Y | | |
| 2400 | Liability for Nonfiduciary Deposit Funds and Undeposited Collections | C | N | | | | | | Y | | |
| 2410 | Liability for Clearing Accounts | C | Y | Y | | | | | Y | | |
| 2510 | Principal Payable to the Bureau of the Public Debt | C | F | Y | | | | | Y | | |
| 2511 | Capitalized Loan Interest Payable - Non-Credit Reform | C | F | Y | | | | | Y | | |
| 2520 | Principal Payable to the Federal Financing Bank | C | F | Y | | | | | Y | | |
| 2530 | Securities Issued by Federal Agencies Under General and Special Financing Authority | C | Y | Y | | | | | Y | | |
| 2531 | Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority | D | Y | Y | | | | | Y | | |
| 2532 | Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority | C | Y | Y | | | | | Y | | |
| 2533 | Amortization of Discount and Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority | D | Y | Y | | | | | Y | | |

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| 2540 | Participation Certificates | C | Y | Y | | | | | Y | | |
| 2590 | Other Debt | C | Y | Y | | | | | Y | | |
| 2610 | Actuarial Pension Liability | C | N | | | | | | Y | | |
| 2620 | Actuarial Health Insurance Liability | C | N | | | | | | Y | | |
| 2630 | Actuarial Life Insurance Liability | C | N | | | | | | Y | | |
| 2650 | Actuarial FECA Liability | C | N | | | | | | Y | | |
| 2660 | Actuarial Liabilities for Federal Insurance and Guarantee Programs | C | N | | | | | | Y | | |
| 2670 | Actuarial Liabilities for Treasury-Managed Benefit Programs | C | N | | | | | | Y | | |
| 2690 | Other Actuarial Liabilities | C | N | | | | | | Y | | |
| 2910 | Prior Liens Outstanding on Acquired Collateral | C | N | | | | | | U | | |
| 2920 | Contingent Liabilities | C | N | | | | | | Y | | |
| 2922 | Contingent Liabilities - Federal Government Sponsored Enterprise | C | N | | | | | | Y | | |
| 2923 | Contingent Liability for Capital Transfers | C | F | Y | | | | | U | | |
| 2940 | Capital Lease Liability | C | Y | Y | | | | | Y | | |
| 2960 | Accounts Payable From Canceled Appropriations | C | Y | Y | | | | | U | | |
| 2970 | Liability for Capital Transfers to the General Fund of the Treasury | C | F | Y | | | Y | | C | | |
| 2980 | Custodial Liability | C | Y | Y | | | S | | U | | |
| 2985 | Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity | C | F | Y | | | A | | U | | |
| 2990 | Other Liabilities Without Related Budgetary Obligations | C | Y | Y | | | | | Y | | |
| 2995 | Estimated Cleanup Cost Liability | C | N | | | | | | Y | | |
| 3100 | Unexpended Appropriations - Cumulative | C | | | | | | | | | |
| 3101 | Unexpended Appropriations - Appropriations Received | C | | | | | | | | | |
| 3102 | Unexpended Appropriations - Transfers-In | C | F | Y | | | | | | | |
| 3103 | Unexpended Appropriations - Transfers-Out | D | F | Y | | | | | | | |
| 3105 | Unexpended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year | D | | | | | | | | | |
| 3106 | Unexpended Appropriations - Adjustments | C | | | | | | | | | |
| 3107 | Unexpended Appropriations - Used | D | | | | | | | | | |
| 3108 | Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors | D | | | | | | | | | |

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| 3109 | Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles | D | | | | | | | | | |
| 3310 | Cumulative Results of Operations | C | | | | | | | | | |
| 3400 | Fiduciary Net Assets | C | | | | | | | | | |
| 3410 | Contributions to Fiduciary Net Assets | C | | | | | | | | | |
| 3420 | Withdrawals or Distributions of Fiduciary Net Assets | D | | | | | | | | | |
| 5100 | Revenue From Goods Sold | C | Y | Y | X | Y | | | | | |
| 5109 | Contra Revenue for Goods Sold | D | Y | Y | X | Y | | | | | |
| 5200 | Revenue From Services Provided | C | Y | Y | X | Y | | | | | |
| 5209 | Contra Revenue for Services Provided | D | Y | Y | X | Y | | | | | |
| 5310 | Interest Revenue - Other | C | Y | Y | Y | Y | Y | | | Y | |
| 5311 | Interest Revenue - Investments | C | Y | Y | Y | Y | Y | | | Y | |
| 5312 | Interest Revenue - Loans Receivable/Uninvested Funds | C | Y | Y | Y | Y | Y | | | Y | |
| 5313 | Interest Revenue - Subsidy Amortization | C | N | | X | Y | | | | Y | |
| 5314 | Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act | C | N | | X | | | | | P | |
| 5315 | Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act | D | N | | X | | | | | P | |
| 5317 | Contra Revenue for Interest Revenue - Loans Receivable | D | Y | Y | Y | Y | Y | | | Y | |
| 5318 | Contra Revenue for Interest Revenue - Investments | D | Y | Y | Y | Y | Y | | | Y | |
| 5319 | Contra Revenue for Interest Revenue - Other | D | Y | Y | Y | Y | Y | | | Y | |
| 5320 | Penalties and Fines Revenue | C | Y | Y | T | Y | Y | | | | |
| 5324 | Contra Revenue for Penalties and Fines | D | Y | Y | T | Y | Y | | | | |
| 5325 | Administrative Fees Revenue | C | Y | Y | X | Y | Y | | | | |
| 5329 | Contra Revenue for Administrative Fees | D | Y | Y | X | Y | Y | | | | |
| 5400 | Benefit Program Revenue | C | Y | Y | Y | Y | | | | | |
| 5409 | Contra Revenue for Benefit Program Revenue | D | Y | Y | Y | Y | | | | | |
| 5500 | Insurance and Guarantee Premium Revenue | C | N | | X | Y | | | | | |
| 5509 | Contra Revenue for Insurance and Guarantee Premium Revenue | D | N | | X | Y | | | | | |
| 5600 | Donated Revenue - Financial Resources | C | N | | T | | Y | | | | |
| 5609 | Contra Revenue for Donations - Financial Resources | D | N | | T | | Y | | | | |

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| 5610 | Donated Revenue - Nonfinancial Resources | C | N | | T | | | | | | |
| 5619 | Contra Donated Revenue - Nonfinancial Resources | D | N | | T | | | | | | |
| 5640 | Forfeiture Revenue - Cash and Cash Equivalents | C | N | | T | | | | | | D |
| 5649 | Contra Forfeiture Revenue - Cash and Cash Equivalents | D | N | | T | | | | | | D |
| 5650 | Forfeiture Revenue - Forfeitures of Property | C | N | | T | | | | | | E |
| 5659 | Contra Forfeiture Revenue - Forfeitures of Property | D | N | | T | | | | | | E |
| 5700 | Expended Appropriations | C | | | | | | | | | |
| 5705 | Expended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year | C | | | | | | | | | |
| 5708 | Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors | C | | | | | | | | | |
| 5709 | Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles | C | | | | | | | | | |
| 5720 | Financing Sources Transferred In Without Reimbursement | C | F | Y | | | | | | | |
| 5730 | Financing Sources Transferred Out Without Reimbursement | D | F | Y | | | | | | | |
| 5740 | Appropriated Earmarked Receipts Transferred In | C | F | Y | | | | | | | |
| 5745 | Appropriated Earmarked Receipts Transferred Out | D | F | Y | | | | | | | |
| 5750 | Expenditure Financing Sources - Transfers-In | C | F | Y | | | | | | | |
| 5755 | Nonexpenditure Financing Sources - Transfers-In - Other | C | F | Y | | | | | | | |
| 5756 | Nonexpenditure Financing Sources - Transfers-In - Capital Transfers | C | F | Y | | | | | | | |
| 5760 | Expenditure Financing Sources - Transfers-Out | D | F | Y | | | | | | | |
| 5765 | Nonexpenditure Financing Sources - Transfers-Out - Other | D | F | Y | | | | | | | |
| 5766 | Nonexpenditure Financing Sources - Transfers-Out - Capital Transfers | D | F | Y | | | | | | | |
| 5775 | Nonbudgetary Financing Sources Transferred In | C | F | Y | | | | | | | |

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| 5776 | Nonbudgetary Financing Sources Transferred Out | D | F | Y | | | | | | | |
| 5780 | Imputed Financing Sources | C | F | Y | | | | | | | |
| 5790 | Other Financing Sources | C | F | Y | | | | | | | Y |
| 5791 | Adjustment to Financing Sources - Downward Reestimate or Negative Subsidy | D | F | Y | | | | | | | E |
| 5792 | Financing Sources To Be Transferred Out - Contingent Liability | D | F | Y | | | | | | | |
| 5795 | Seigniorage | C | N | | | | | | | | E |
| 5800 | Tax Revenue Collected - Not Otherwise Classified | C | Y | Y | T | | Y | | | | |
| 5801 | Tax Revenue Collected - Individual | C | Y | Y | T | | Y | | | | |
| 5802 | Tax Revenue Collected - Corporate | C | Y | Y | T | | Y | | | | |
| 5803 | Tax Revenue Collected - Unemployment | C | Y | Y | T | | Y | | | | |
| 5804 | Tax Revenue Collected - Excise | C | Y | Y | T | | Y | | | | |
| 5805 | Tax Revenue Collected - Estate and Gift | C | Y | Y | T | | Y | | | | |
| 5806 | Tax Revenue Collected - Customs | C | Y | Y | T | | Y | | | | |
| 5820 | Tax Revenue Accrual Adjustment - Not Otherwise Classified | C | Y | Y | T | | Y | | | | |
| 5821 | Tax Revenue Accrual Adjustment - Individual | C | Y | Y | T | | Y | | | | |
| 5822 | Tax Revenue Accrual Adjustment - Corporate | C | Y | Y | T | | Y | | | | |
| 5823 | Tax Revenue Accrual Adjustment - Unemployment | C | Y | Y | T | | Y | | | | |
| 5824 | Tax Revenue Accrual Adjustment - Excise | C | Y | Y | T | | Y | | | | |
| 5825 | Tax Revenue Accrual Adjustment - Estate and Gift | C | Y | Y | T | | Y | | | | |
| 5826 | Tax Revenue Accrual Adjustment - Customs | C | Y | Y | T | | Y | | | | |
| 5830 | Contra Revenue for Taxes - Not Otherwise Classified | D | Y | Y | T | | Y | | | | |
| 5831 | Contra Revenue for Taxes - Individual | D | Y | Y | T | | Y | | | | |
| 5832 | Contra Revenue for Taxes - Corporate | D | Y | Y | T | | Y | | | | |
| 5833 | Contra Revenue for Taxes - Unemployment | D | Y | Y | T | | Y | | | | |
| 5834 | Contra Revenue for Taxes - Excise | D | Y | Y | T | | Y | | | | |
| 5835 | Contra Revenue for Taxes - Estate and Gift | D | Y | Y | T | | Y | | | | |
| 5836 | Contra Revenue for Taxes - Customs | D | Y | Y | T | | Y | | | | |
| 5890 | Tax Revenue Refunds - Not Otherwise Classified | D | Y | Y | T | | Y | | | | |

**Fiscal 2012 USSGL Proprietary Account Attributes Required for Reporting of Detailed Financial Information/1**

| USSGL Account | | | USSGL Account Attributes for FACTS I | | | | | USSGL Account Attributes Other than FACTS I | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| No. | USSGL Account Title | Normal Bal. Ind. | Fed/NonFed | Trading Partner | Exch/Nonexch | Budget Subfunction | Cust/Noncust | Entity/NonEnt | Covered/ NotCov | Program Indicator /4 | Budgetary Impact Ind /4 |
| 5891 | Tax Revenue Refunds - Individual | D | Y | Y | T | | Y | | | | |
| 5892 | Tax Revenue Refunds - Corporate | D | Y | Y | T | | Y | | | | |
| 5893 | Tax Revenue Refunds - Unemployment | D | Y | Y | T | | Y | | | | |
| 5894 | Tax Revenue Refunds - Excise | D | Y | Y | T | | Y | | | | |
| 5895 | Tax Revenue Refunds - Estate and Gift | D | Y | Y | T | | Y | | | | |
| 5896 | Tax Revenue Refunds - Customs | D | Y | Y | T | | Y | | | | |
| 5900 | Other Revenue | C | Y | Y | Y | Y | Y | | | Y | Y |
| 5909 | Contra Revenue for Other Revenue | D | Y | Y | Y | Y | Y | | | Y | Y |
| 5921 | Valuation Change in Investments - Exchange Stabilization Fund | C | N | | X | | | | | | |
| 5922 | Valuation Change in Investments for Federal Government Sponsored Enterprise | C | N | | X | | | | | P | |
| 5923 | Valuation Change in Investments - Beneficial Interest in Trust | C | N | | T | | S | | | | |
| 5990 | Collections for Others - Statement of Custodial Activity | D | Y | Y | Y | Y | S | | | | |
| 5991 | Accrued Collections for Others - Statement of Custodial Activity | D | Y | Y | Y | Y | S | | | | |
| 5993 | Offset to Non-Entity Collections - Statement of Changes in Net Position | D | F | Y | | | A | | | | E |
| 5994 | Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position | D | F | Y | | | A | | | | E |
| 5997 | Financing Sources Transferred In From Custodial Statement Collections | C | F | Y | | | A | | | | |
| 5998 | Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the Treasury | D | F | Y | | | S | | | | |
| 6100 | Operating Expenses/Program Costs | D | Y | Y | | Y | | | | | |
| 6190 | Contra Bad Debt Expense - Incurred for Others | C | Y | Y | | Y | | | | | |
| 6199 | Adjustment to Subsidy Expense | C | N | | | Y | | | | | |
| 6310 | Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank | D | F | Y | | Y | | | | | |
| 6320 | Interest Expenses on Securities | D | Y | Y | | Y | | | | | |
| 6330 | Other Interest Expenses | D | Y | Y | | Y | Y | | | | |
| 6340 | Interest Expense Accrued on the Liability for Loan Guarantees | D | N | | | Y | | | | | |
| 6400 | Benefit Expense | D | Y | Y | | Y | | | | Y | |
| 6500 | Cost of Goods Sold | D | N | | | Y | | | | P | |
| 6600 | Applied Overhead | C | N | | | Y | | | | P | |
| 6610 | Cost Capitalization Offset | C | N | | | Y | | | | P | |
| 6710 | Depreciation, Amortization, and Depletion | D | N | | | Y | | | | P | |

**Fiscal 2012 USSGL Proprietary Account Attributes Required for Reporting of Detailed Financial Information/1**

| USSGL Account | | | USSGL Account Attributes for FACTS I | | | | | USSGL Account Attributes Other than FACTS I | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| No. | USSGL Account Title | Normal Bal. Ind. | Fed/NonFed | Trading Partner | Exch/Nonexch | Budget Subfunction | Cust/Noncust | Entity/NonEnt | Covered/ NotCov | Program Indicator /4 | Budgetary Impact Ind /4 |
| 6720 | Bad Debt Expense | D | Y | Y | | Y | | | | P | |
| 6730 | Imputed Costs | D | F | Y | | Y | | | | P | |
| 6790 | Other Expenses Not Requiring Budgetary Resources | D | Y | Y | | Y | Y | | | P | |
| 6800 | Future Funded Expenses | D | Y | Y | | Y | | | | Y | |
| 6850 | Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated) | D | F | Y | | Y | | | | Y | |
| 6900 | Nonproduction Costs | D | Y | Y | | Y | | | | Y | |
| 7110 | Gains on Disposition of Assets - Other | C | N | | Y | Y | | | | Y | Y |
| 7111 | Gains on Disposition of Investments | C | Y | Y | Y | | | | | Y | Y |
| 7112 | Gains on Disposition of Borrowings | C | F | Y | Y | | | | | Y | Y |
| 7171 | Gains on Changes in Long-Term Assumptions - From Experience | C | N | | X | | | | | P | |
| 7172 | Losses on Changes in Long-Term Assumptions - From Experience | D | N | | X | | | | | P | |
| 7180 | Unrealized Gains | C | Y | Y | Y | | | | | Y | Y |
| 7190 | Other Gains | C | Y | Y | Y | Y | | | | Y | Y |
| 7210 | Losses on Disposition of Assets - Other | D | N | | Y | Y | | | | Y | Y |
| 7211 | Losses on Disposition of Investments | D | Y | Y | Y | | | | | Y | Y |
| 7212 | Losses on Disposition of Borrowings | D | F | Y | Y | | | | | Y | Y |
| 7271 | Gains on Changes in Long-Term Assumptions | C | N | | X | | | | | P | |
| 7272 | Losses on Changes in Long-Term Assumptions | D | N | | X | | | | | P | |
| 7280 | Unrealized Losses | D | Y | Y | Y | | | | | Y | Y |
| 7290 | Other Losses | D | Y | Y | Y | Y | | | | Y | Y |
| 7300 | Extraordinary Items | C | N | | | Y | | | | Y | |
| 7400 | Prior-Period Adjustments Due to Corrections of Errors | C | Y | Y | | | | | | | |
| 7401 | Prior-Period Adjustments Due to Changes in Accounting Principles | C | Y | Y | | | | | | | |
| 7405 | Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year | C | Y | Y | | | | | | | |
| 7500 | Distribution of Income - Dividend | D | Y | Y | Y | Y | | | | Y | Y |
| 7600 | Changes in Actuarial Liability | D | N | | | Y | | | | Y | |
| 8801 | Offset for Purchases of Assets | C | Y | Y | | | | | | | |
| 8802 | Purchases of Property, Plant, and Equipment | D | Y | Y | | | | | | | |
| 8803 | Purchases of Inventory and Related Property | D | Y | Y | | | | | | | |
| 8804 | Purchases of Assets - Other | D | Y | Y | | | | | | | |

**Fiscal 2012 USSGL Proprietary Account Attributes Required for Reporting of Detailed Financial Information/1**

ADDITIONAL INFORMATION:

1/ For a description of USSGL proprietary account attributes, see the "USSGL Proprietary Account Attribute Definition Report" in this section.

2/ "Y" in any attribute column indicates that all domain values for the attribute are valid. Trading Partner is required with a domain value "F" Federal/NonFederal attribute. See below for valid attribute domain values.

3/ Fiduciary Activities are not recognized on the agency's financial statements, but are required to be reported on the fiduciary notes to the financial statements (see SFFAS No. 31). Therefore, these fiduciary USSGL accounts 3400, 3410, and 3420 do not crosswalk to any financial statement but are incuded in the USSGL Chart of Accounts.

4/ This attribute was established in fiscal 2010 to support GTAS implementation.

Attribute domain values are listed below:

| Attribute | Domain | Domain Description |
|---|---|---|
| Budget Subfunction Code | nnn | 3-digit Budget Subfunction Classification |
| Budgetary Impact Indicator | D | Budgetary |
| | E | Non Budgetary |
| Covered NotCovered Code | C | Covered |
| | U | Not Covered |
| Custodial Noncustodial Indicator | S | Custodial |
| | A | Noncustodial |
| Debit Credit Indicator | C | Credit |
| | D | Debit |
| Entity NonEntity Indicator | E | Entity |
| | O | NonEntity |
| Exchange Nonexchange Indicator | X | Exchange |
| | T | Nonexchange |
| Federal NonFederal Indicator | F | Federal |
| | N | NonFederal |
| Program Indicator | P | Assigned to programs |
| | Q | Not assigned to programs |
| Trading Partner | nn | 2-digit Treasury Department Code, required with Federal attribute |

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## Fiscal 2012 Attributes Used To Prepare Budgetary Reports

USSGL attributes are one component of a data model that describes how detailed data in agencies' financial systems (for example, USSGL account balances with related attributes captured at the transaction level) relate to external requirements. The data model also shows the relationships between the budget accounts published in the President's Budget and the Treasury appropriation/fund symbols collected in FACTS II, which are published in the Treasury Annual Report/Appendix. The data model includes:

- FACTS II Attribute Definition Report;
- FACTS II USSGL Account Attributes Table.

### *FACTS II Attribute Definition Report*

This report provides definitions and related information for all attributes associated with each entry. Agencies will report on those attributes described in the detailed financial information entity.

### *FACTS II USSGL Account Attribute Tables*

The FACTS II attribute table for fiscal 2012 show USSGL accounts, account titles, and normal balance indicators for USSGL accounts that agencies will use for FACTS II reporting. Also, the tables show related attributes agencies must provide for each USSGL account reported in FACTS II; these columns contain one of three values:

| | |
|---|---|
| Space | This attribute is **not reported** in FACTS II for the USSGL account. |
| Y | Yes, report this attribute in FACTS II when this USSGL account is submitted. To determine valid domain values, refer to the "FACTS II - Attribute Definition Report" in this section. |

For the latest information, access the FACTS II Web site at **www.fms.treas.gov/factsii/index.html.**

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# FACTS II - ATTRIBUTE DEFINITION REPORT

## BUDGET ACCOUNT

| Attribute Name | Attribute Definition | Domain | System Characteristics | Reference | Supplied By |
|---|---|---|---|---|---|
| Default BEA Category | Indicates whether the Budget Enforcement Act (BEA) category is mandatory, discretionary. | D - Discretionary<br>M - Mandatory | 1/A | P&F | OMB |

# FACTS II - ATTRIBUTE DEFINITION REPORT

## DETAILED FINANCIAL INFORMATION

| Attribute Name | Attribute Definition | Domain | System Characteristics | Reference | Supplied By |
|---|---|---|---|---|---|
| Advance Flag Code | Indicates that a portion of the appropriation was advanced from a future year, or was made available in a prior year. | F - Advanced from Future Year<br>P - Advanced in Prior Year<br>X - Not Applicable | 1/A | SF 133, P&F | Agency |
| Apportionment Category B Program Code | Identifies the Category B program used on the apportionment. This code is only used to report Category B obligations. Each Category B program is subject to the Anti-Deficiency Act. | N/A | 3/N | SF 133 | OMB, Agency |
| Apportionment Category Code | A distribution made by OMB of budgetary resources by calendar quarters (category A) or by other specified time periods, programs, activities, projects, or combinations thereof (category B). Indicates whether amounts are category A or B apportionment or not subject to apportionment. (OMB Circular No. A-11) | A - Category A<br>B - Category B<br>E - Exempt From Apportionment | 1/A | SF133,FMS 2108, P&F | Agency |
| Authority Type Code | Distinguishes among the types of budgetary resources, where it is not possible to do so by the USSGL Account Number Code. For example, the USSGL rescission accounts (USSGL accounts 4392 and 4393) do not distinguish between rescissions of appropriations or contract authority. | B - Borrowing Authority<br>C - Contract Authority<br>D - Advance Appropriation<br>P - Appropriation<br>R - Re-appropriation<br>S - Spending Authority From Offsetting Collections | 1/A | SF 133, FMS 2108, P&F | Agency |
| Availability Time Indicator | Indicates whether a budgetary resource is available for new obligations in the current period, or in a subsequent period within the current fiscal year or after being reapportioned in a future fiscal year. | A - Available in current period<br>S - Available in subsequent period | 1/A | SF 133, P&F | Agency |
| Begin End Indicator | Indicates whether the balance of an USSGL account/attribute combination is at the start of the fiscal year or at the end of a period. | B - Beginning Balance<br>E - Ending Balance | 1/A | SF 133, FMS 2108, P&F | Agency |

# FACTS II - ATTRIBUTE DEFINITION REPORT

## DETAILED FINANCIAL INFORMATION

| Attribute Name | Attribute Definition | Domain | System Characteristics | Reference | Supplied By |
|---|---|---|---|---|---|
| BEA Category Indicator | Indicates whether the Budget Enforcement Act (BEA) category is mandatory or discretionary. | D - Discretionary<br>M - Mandatory | 1/A | SF 133, P&F | Agency |
| Borrowing Source Code | Indicates whether borrowing took place from Treasury or public. | F - Federal Financing Bank<br>P - Public<br>T - Treasury | 1/A | FMS 2108, SF 133, P&F | Agency |
| Debit Credit Code | Indicates whether the amount reported is debited or credited to the USSGL account. | C - Credit<br>D - Debit | 1/A | SF 133, FMS 2108, P&F | Agency |
| Direct Transfer Account Code | The Treasury Account Main Code of the other Federal entity involved in transactions with the reporting entity. Used in conjunction with Direct_Transfer_Agency. | Treasury Financial Manual Vol. I, Part 2, Chapter 1500 | 4/A | SF133,FMS 2108, P&F | Agency |
| Direct Transfer Agency Code | The Treasury Department Code of the other Federal entity involved in transactions with the reporting entity. | Treasury Financial Manual Vol. I, Part 2, Chapter 1500 | 2/A | SF133,FMS 2108, P&F | Agency |
| Prior Year Adjustment Code | Changes to obligated or unobligated balances that occurred in the previous fiscal year but were not recorded in the appropriate TAFS as of October 1 of the current fiscal year. Exclude upward and downward adjustments to current-year/prior-year obligations and most reclassifications from clearing accounts. | B - Adjustments to prior-year reporting backdated in Treasury's Central Accounting system<br>P - Adjustments to prior-year reporting not backdated in Treasury's Central Accounting system.<br>X - Not an adjustment to prior-year reporting | 1/A | SF 133, FMS 2108 | Agency |
| Program Report Category Code | Identifies a a program report category that agencies use when reporting their obligations in their detailed financial information. Agencies may use this code when reporting either Category A or Category B obligations. Unlike the Apportionment Category B Program Code, this code is NOT subject to the Anti-Deficiency Act. | N/A | 3/N | SF 133 | OMB, Agency |

# FACTS II - ATTRIBUTE DEFINITION REPORT

## DETAILED FINANCIAL INFORMATION

| Attribute Name | Attribute Definition | Domain | System Characteristics | Reference | Supplied By |
|---|---|---|---|---|---|
| Reimbursable Flag Indicator | Indicates whether amounts for goods, services, and joint project support are financed by offsetting collections. | D - Direct<br>R - Reimbursable | 1/A | SF133, P&F | Agency |
| Transaction Partner Code | Indicates type of entity involved in transactions with the reporting entity (that is, other Federal entities (F), non-Federal entities such as Private/Local/State/Tribal/Foreign governments (X), or exceptions for other non-Federal partners (E)). | E - NonFederal Exception<br>F - Federal<br>X - NonFederal | 1/A | SF 133 | Agency |
| Year Of Budget Authority Code | Identifies the fiscal year when a TAFS is provided with new budget authority. Used to distinguish outlays from new obligational authority vs. outlays from carried forward balances. FACTS II will derive the domain values for annual and multi-year TAFS. Agencies must supply their domain values for no-year TAFS. | BAL - Outlays from balances brought forward<br>NEW - Outlays from new budget authority | 3/A | SF 133, P&F | Agency, System |

# FACTS II - ATTRIBUTE DEFINITION REPORT

## DETAILED FINANCIAL INFORMATION FOOTNOTE

| Attribute Name | Attribute Definition | Domain | System Characteristics | Reference | Supplied By |
|---|---|---|---|---|---|
| Apportionment Category Code | A distribution made by OMB of budgetary resources by calendar quarters (category A) or by other specified time periods, programs, activities, projects, or combinations thereof (category B). Indicates whether amounts are category A or B apportionment or not subject to apportionment. (OMB Circular No. A-11) | A - Category A<br>B - Category B<br>E - Exempt From Apportionment | 1/A | SF133,FMS 2108, P&F | Agency |
| Program Report Category Code | Identifies a a program report category that agencies use when reporting their obligations in their detailed financial information. Agencies may use this code when reporting either Category A or Category B obligations. Unlike the Apportionment Category B Program Code, this code is NOT subject to the Anti-Deficiency Act. | N/A | 3/N | SF 133 | OMB, Agency |

# FACTS II - ATTRIBUTE DEFINITION REPORT

## FEDERAL ACCOUNT SYMBOL

| Attribute Name | Attribute Definition | Domain | System Characteristics | Reference | Supplied By |
|---|---|---|---|---|---|
| Financing Account Code | Indicates whether the TAFS is a Financing Account, or is non-financing account as defined by the Federal Credit Reform Act of 1990. | D - Direct<br>G - Guaranteed<br>N - Non-financing | 1/A | SF 133, P&F | OMB |
| Fund Type Code | A classification established in law that describes an OMB account's relationship to the Government, and the source of the receipts that the account is provided. The first digit (and sometimes second digit, as well) of the Treasury Account Main Code is also used to designate fund category (ITFM 2-1500). | 1 - General Fund<br>2 - Special Fund<br>3 - Public Enterprise Revolving Fund<br>4 - Intra-governmental Revolving or Management Fund<br>7 - Trust (non-revolving) Fund<br>8 - Trust Revolving Fund | 2/A | SF 133, P&F | OMB |

# FACTS II - ATTRIBUTE DEFINITION REPORT

## TAFS CATEGORY B PROGRAM/PROGRAM REPORT CATEGORY

| Attribute Name | Attribute Definition | Domain | System Characteristics | Reference | Supplied By |
|---|---|---|---|---|---|
| Apportionment Category B Program Code | Identifies the Category B program used on the apportionment. This code is only used to report Category B obligations. Each Category B program is subject to the Anti-Deficiency Act. | N/A | 3/N | SF 133 | OMB, Agency |
| Program Report Category Code | Identifies a a program report category that agencies use when reporting their obligations in their detailed financial information. Agencies may use this code when reporting either Category A or Category B obligations. Unlike the Apportionment Category B Program Code, this code is NOT subject to the Anti-Deficiency Act. | N/A | 3/N | SF 133 | OMB, Agency |

# FACTS II - ATTRIBUTE DEFINITION REPORT

## TREASURY APPROPRIATION/FUND SYMBOL (TAFS)

| Attribute Name | Attribute Definition | Domain | System Characteristics | Reference | Supplied By |
|---|---|---|---|---|---|
| Definite Indefinite Flag Code | Indicates whether the amount of the budget authority is definite (specified amount or amount not to exceed the specified amount) or indefinite (determined by other factors). | D - Definite<br>I - Indefinite | 1/A | FMS 2108 | System |
| Expiration Flag Indicator | For annual, multiyear, and no-year TAFS, indicates whether the TAFS will expire on September 30 of the fiscal year. For example, in fiscal 2001, "Y" would indicate that the TAFS will expire on September 30, 2001. For no-year accounts, indicates the amount of canceled authority. | N - No<br>Y - Yes | 1/A | SF 133, P&F | System |
| TAFS Status Indicator | Indicates the status of the TAFS: Unexpired means the TAFS may incur new obligations; Expired means that the TAFS may liquidate obligations or make adjustments, but may not incur new obligations. If canceled, the TAFS will have no more reportable activity. | E - Expired<br>U - Unexpired | 1/A | SF 133, FMS 2108 | System |

# FACTS II - ATTRIBUTE DEFINITION REPORT

## USSGL ACCOUNT

| Attribute Name | Attribute Definition | Domain | System Characteristics | Reference | Supplied By |
|---|---|---|---|---|---|
| Normal Balance Indicator | Normal condition of the balance in an USSGL account (debit or credit). | C - Credit<br>D - Debit | 1/A | SF 133, FMS 2108, P&F | USSGL Board |
| USSGL Account Number Code | Identifies any one of the standard general ledger account codes established by Treasury to support the consistent recording of financial events as well as the preparation of standard external reports required by the OMB and Treasury. | Treasury Financial Manual Vol. I Supplement No. 2 | 4/A | SF 133, FMS 2108, P&F | Agency |
| USSGL Account Title | Name of the USSGL account. | Treasury Financial Manual Vol. I Supplement No. 2 | 125/A | SF 133, FMS 2108, P&F | USSGL Board |

# FACTS II - ATTRIBUTE DEFINITION REPORT

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**Fiscal 2012 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information/1**

| USSGL ACCOUNT | | | USSGL ACCOUNT ATTRIBUTES SUPPLIED BY THE AGENCY/1 | | | | | | | | | | | | | | | | TAFS ATTRIBUTES SUPPLIED BY FACTS I/1 | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| No. | USSGL Account Title | FACTS II Norm Bal./2 | Begin/ End | Debit/ Credit | Reimb Flag | Apport Cat | Apport Cat B | Program Rpt Cat | Auth Type | Adv Flag | Avail Time | BEA Cat | Borrow Source | Dir Trans Agy | Dir Trans Account | Trans Partner | Year of BA | PY Adj | TAFS Status | Expiratio n Flag | Fund Type | Fin Acct Ind | Def/Indef |
| 1010 | Fund Balance With Treasury | D | E | Y | | | | | | | | | | | | | | Y | U/E | | Y | | |
| 1120 | Imprest Funds | D | E | Y | | | | | | | | | | | | | | Y | U | | | | |
| 1125 | U.S. Debit Card Funds | D | E | Y | | | | | | | | | | | | | | Y | U | | | | |
| 1130 | Funds Held by the Public | D | E | Y | | | | | | | | | | | | | | Y | U/E | | | | |
| 1193 | International Monetary Fund Assets - Reserve Position | D | E | Y | | | | | | | | | | | | | | Y | U | | | | |
| 1194 | Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights | D | E | Y | | | | | | | | | | | | | | Y | U | | | | |
| 1195 | Other Monetary Assets | D | E | Y | | | | | | | | | | | | | | Y | U/E | | | | |
| 1342 | Interest Receivable - Investments | D | E | Y | | | | | | | | | | | | Y | | Y | U | | | | |
| 1610 | Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt | D | B | Y | | | | | | | | | | | | | | Y | U | | | | |
| 1610 | Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt | D | E | Y | | | | | | | | | | | | | | Y | U | | | | |
| 1611 | Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt | C | E | Y | | | | | | | | | | | | | | Y | U | | | | |
| 1612 | Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt | D | E | Y | | | | | | | | | | | | | | Y | U | | | | |
| 1613 | Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt | D | E | Y | | | | | | | | | | | | | | Y | U | | | | |
| 1618 | Market Adjustment - Investments | D | B | Y | | | | | | | | | | | | Y | | Y | U | | | | |
| 1618 | Market Adjustment - Investments | D | E | Y | | | | | | | | | | | | Y | | Y | U | | | | |
| 1620 | Investments in Securities Other Than the Bureau of the Public Debt Securities | D | B | Y | | | | | | | | | | | | Y | | Y | U | | | | |
| 1620 | Investments in Securities Other Than the Bureau of the Public Debt Securities | D | E | Y | | | | | | | | | | | | Y | | Y | U | | | | |
| 1621 | Discount on Securities Other Than the Bureau of the Public Debt Securities | C | E | Y | | | | | | | | | | | | | | Y | U | | | | |
| 1622 | Premium on Securities Other Than the Bureau of the Public Debt Securities | D | E | Y | | | | | | | | | | | | | | Y | U | | | | |
| 1623 | Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities | D | E | Y | | | | | | | | | | | | | | Y | U | | | | |
| 1630 | Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt | D | B | Y | | | | | | | | | | | | | | Y | U | | | | |
| 1630 | Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt | D | E | Y | | | | | | | | | | | | | | Y | U | | | | |

**Fiscal 2012 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information/1**

| USSGL ACCOUNT | | | USSGL ACCOUNT ATTRIBUTES SUPPLIED BY THE AGENCY/1 | | | | | | | | | | | | | | | | TAFS ATTRIBUTES SUPPLIED BY FACTS I/1 | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| No. | USSGL Account Title | FACTS II Norm Bal./2 | Begin/ End | Debit/ Credit | Reimb Flag | Apport Cat | Apport Cat B | Program Rpt Cat | Auth Type | Adv Flag | Avail Time | BEA Cat | Borrow Source | Dir Trans Agy | Dir Trans Account | Trans Partner | Year of BA | PY Adj | TAFS Status | Expiratio n Flag | Fund Type | Fin Acct Ind | Def/Indef |
| 1631 | Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt | C | E | Y | | | | | | | | | | | | | | Y | U | | | | |
| 1633 | Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt | D | E | Y | | | | | | | | | | | | | | Y | U | | | | |
| 1638 | Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds | D | E | Y | | | | | | | | | | | | | | Y | U | | | | |
| 4032 | Estimated Indefinite Contract Authority | D | E | Y | | | | | | | | Y | | | | | | | U | | | | |
| 4034 | Anticipated Adjustments to Contract Authority | C | E | Y | | | | | | | | Y | | | | | | | U | | | | |
| 4042 | Estimated Indefinite Borrowing Authority | D | E | Y | | | | | | | | Y | Y | | | | | | U | | | | |
| 4044 | Anticipated Reductions to Borrowing Authority | C | E | Y | | | | | | | | Y | | | | | | | U | | | | |
| 4047 | Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority | C | E | Y | | | | | Y | | | Y | | | | | | | U | | | | |
| 4048 | Anticipated Transfers to the General Fund of the Treasury - Prior-Year Balances | C | E | Y | | | | | | | | | | | | | | | U | | | | |
| 4060 | Anticipated Collections From Non-Federal Sources | D | E | Y | | | | | | | | Y | | | | | | | U | | | | |
| 4070 | Anticipated Collections From Federal Sources | D | E | Y | | | | | | | | Y | | | | | | | U | | | | |
| 4081 | Amounts Appropriated From a Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred | C | E | Y | | | | | Y | | | Y | | | | | | | U/E | | | | |
| 4082 | Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred | C | E | Y | | | | | Y | | | Y | | | | | | | U/E | | | | |
| 4083 | Transfers - Current-Year Authority - Receivable - Transferred | C | E | Y | | | | | Y | | | Y | | | | | | | U | | | | |
| 4111 | Debt Liquidation Appropriations | D | E | Y | | | | | Y | | | Y | | | | | | Y | U/E | | Y | | Y |
| 4112 | Liquidation of Deficiency - Appropriations | D | E | Y | | | | | | | | Y | | | | | | Y | U/E | | Y | | |
| 4114 | Appropriated Trust or Special Fund Receipts | D | E | Y | | | | | Y | | | Y | | | | | | Y | U/E | | Y | | Y |
| 4115 | Loan Subsidy Appropriation | D | E | Y | | | | | Y | | | Y | | | | | | Y | U/E | | Y | | |
| 4117 | Loan Administrative Expense Appropriation | D | E | Y | | | | | Y | | | Y | | | | | | Y | U/E | | Y | | |
| 4118 | Reestimated Loan Subsidy Appropriation | D | E | Y | | | | | | | | | | | | | | Y | U/E | | Y | | |
| 4119 | Other Appropriations Realized | D | E | Y | | | | | Y | Y | | Y | | | | | | Y | U/E | | | | Y |
| 4120 | Anticipated Indefinite Appropriations | D | E | Y | | | | | | | | Y | | | | | | | U | | | | |

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| 4121 | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation | D | E | Y | | | | | Y | | | Y | | | | | | Y | U/E | | Y | | |
| 4122 | Authority Adjusted for Interest on the Bureau of the Public Debt Securities | D | B | Y | | | | | | | | Y | | | | | | Y | U | | Y | | |
| 4122 | Authority Adjusted for Interest on the Bureau of the Public Debt Securities | D | E | Y | | | | | | | | Y | | | | | | Y | U | | Y | | |
| 4123 | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction | D | E | Y | | | | | Y | | | Y | | | | | | Y | U/E | | Y | | |
| 4124 | Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation | C | E | Y | | | | | | | | Y | | | | | | Y | U/E | | Y | | |
| 4125 | Loan Modification Adjustment Transfer Appropriation | D | E | Y | | | | | | | | Y | | | | | | Y | U/E | | Y | | |
| 4126 | Amounts Appropriated From Specific Invested TAFS - Receivable | D | B | Y | | | | | Y | | | Y | | | | | | Y | U/E | | Y | | Y |
| 4126 | Amounts Appropriated From Specific Invested TAFS - Receivable | D | E | Y | | | | | Y | | | Y | | | | | | Y | U/E | | Y | | Y |
| 4127 | Amounts Appropriated From Specific Invested TAFS - Payable | C | B | Y | | | | | | | | Y | | | | | | Y | U/E | | Y | | Y |
| 4127 | Amounts Appropriated From Specific Invested TAFS - Payable | C | E | Y | | | | | | | | Y | | | | | | Y | U/E | | Y | | Y |
| 4128 | Amounts Appropriated From Specific Invested TAFS - Transfers-In | D | E | Y | | | | | Y | | | Y | | | | | | Y | U/E | | Y | | Y |
| 4129 | Amounts Appropriated From Specific Invested TAFS - Transfers-Out | C | E | Y | | | | | Y | | | Y | | | | | | Y | U/E | | Y | | Y |
| 4130 | Appropriation To Liquidate Contract Authority Withdrawn | C | E | Y | | | | | | | | Y | | | | | | Y | U/E | | | | Y |
| 4131 | Current-Year Contract Authority Realized | D | E | Y | | | | | | | | Y | | | | | | Y | U/E | | | | |
| 4132 | Substitution of Contract Authority | C | E | Y | | | | | Y | | | | | | | | | Y | U/E | | | | Y |
| 4133 | Decreases to Indefinite Contract Authority | C | E | Y | | | | | | | | Y | | | | | | Y | U/E | | | | Y |
| 4134 | Contract Authority Withdrawn | C | E | Y | | | | | | | | | | | | | | Y | U/E | | | | Y |
| 4135 | Contract Authority Liquidated | C | E | Y | | | | | Y | | | Y | | | | | | Y | U/E | | | | Y |
| 4136 | Contract Authority To Be Liquidated by Trust Funds | C | B | Y | | | | | | | | Y | | | | | | Y | U/E | | Y | | Y |
| 4136 | Contract Authority To Be Liquidated by Trust Funds | C | E | Y | | | | | | | | Y | | | | | | Y | U/E | | | | Y |
| 4137 | Transfers of Contract Authority - Allocation | D | B | Y | | | | | | | | Y | | Y | Y | | | Y | U/E | | Y | | Y |
| 4137 | Transfers of Contract Authority - Allocation | D | E | Y | | | | | | | | Y | | Y | Y | | | Y | U/E | | | | Y |
| 4138 | Appropriation To Liquidate Contract Authority | D | E | Y | | | | | | | | Y | | | | | | Y | U/E | | Y | | Y |
| 4139 | Contract Authority Carried Forward | D | B | Y | | | | | | | | | | | | | | | U/E | | Y | | Y |

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| 4139 | Contract Authority Carried Forward | D | E | Y | | | | | | | | | | | | | | | U/E | | | | Y |
| 4140 | Substitution of Borrowing Authority | C | E | Y | | | | | Y | | | Y | Y | | | | | Y | U/E | | | | Y |
| 4141 | Current-Year Borrowing Authority Realized | D | E | Y | | | | | | | | Y | Y | | | | | Y | U/E | | | | |
| 4142 | Actual Repayment of Borrowing Authority Converted to Cash | C | E | Y | | | | | Y | | | Y | | | | | | Y | U/E | | Y | Y | |
| 4143 | Current-Year Decreases to Indefinite Borrowing Authority Realized | C | E | Y | | | | | | | | Y | Y | | | | | Y | U/E | | | | Y |
| 4144 | Borrowing Authority Withdrawn | C | E | Y | | | | | | | | | Y | | | | | Y | U/E | | | | Y |
| 4145 | Borrowing Authority Converted to Cash | C | E | Y | | | | | | | | | Y | | | | | Y | U/E | | | | Y |
| 4146 | Actual Repayments of Debt, Current-Year Authority | C | E | Y | | | | | Y | | | Y | | | | | | Y | U/E | | Y | Y | |
| 4147 | Actual Repayments of Debt, Prior-Year Balances | C | E | Y | | | | | | | | | | | | | | Y | U/E | | | | |
| 4148 | Resources Realized From Borrowing Authority | D | E | Y | | | | | | | | | | | | | | Y | U/E | | | | Y |
| 4149 | Borrowing Authority Carried Forward | D | B | Y | | | | | | | | | Y | | | | | | U/E | | Y | | Y |
| 4149 | Borrowing Authority Carried Forward | D | E | Y | | | | | | | | | Y | | | | | | U/E | | | | Y |
| 4150 | Reappropriations - Transfers-In | D | E | Y | | | | | | | | Y | | | | | | Y | U/E | | | | Y |
| 4151 | Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority | C | E | Y | | | | | | | | Y | | | | | | Y | U/E | | | | |
| 4152 | Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances | C | E | Y | | | | | | | | | | | | | | Y | U/E | | | | |
| 4153 | Transfers of Contract Authority - Nonallocation | D | B | Y | | | | | | | | | | Y | Y | | Y | Y | U | | Y | | Y |
| 4153 | Transfers of Contract Authority - Nonallocation | D | E | Y | | | | | | | | | | Y | Y | | Y | Y | U | | Y | | Y |
| 4154 | Appropriation To Liquidate Contract Authority - Nonallocation - Transferred | D | E | Y | | | | | | | | | | | | | | Y | U | | Y | | Y |
| 4157 | Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation | D | E | Y | | | | | Y | | | | | | | | | Y | U | | Y | | |
| 4158 | Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation | D | E | Y | | | | | | | | Y | | | | | | Y | U | | Y | | |
| 4160 | Anticipated Transfers - Current-Year Authority | D | E | Y | | | | | Y | | | Y | | | | | | | U | | | | |
| 4165 | Allocations of Authority - Anticipated From Invested Balances | D | E | Y | | | | | | | | Y | | | | | | | U | | | | |
| 4166 | Allocations of Realized Authority - To Be Transferred From Invested Balances | D | B | Y | | | | | | | | Y | | Y | Y | | | Y | U/E | | Y | | |

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| 4166 | Allocations of Realized Authority - To Be Transferred From Invested Balances | D | E | Y | | | | | | | | Y | | Y | Y | | | Y | U/E | | | | |
| 4167 | Allocations of Realized Authority - Transferred From Invested Balances | D | E | Y | | | | | | | | Y | | Y | Y | | | Y | U/E | | | | |
| 4168 | Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction | D | E | Y | | | | | | | | Y | | Y | Y | | | Y | U/E | | | | |
| 4170 | Transfers - Current-Year Authority | D | E | Y | | | | | Y | | | Y | | Y | Y | | | Y | U/E | | | | |
| 4171 | Nonallocation Transfers of Invested Balances - Receivable | D | B | Y | | | | | | | | Y | | Y | Y | | | Y | U/E | | Y | | |
| 4171 | Nonallocation Transfers of Invested Balances - Receivable | D | E | Y | | | | | | | | Y | | Y | Y | | | Y | U/E | | Y | | |
| 4172 | Nonallocation Transfers of Invested Balances - Payable | C | B | Y | | | | | | | | Y | | Y | Y | | | Y | U/E | | Y | | |
| 4172 | Nonallocation Transfers of Invested Balances - Payable | C | E | Y | | | | | | | | Y | | Y | Y | | | Y | U/E | | Y | | |
| 4173 | Nonallocation Transfers of Invested Balances - Transferred | D | E | Y | | | | | | | | Y | | Y | Y | | | Y | U/E | | Y | | |
| 4175 | Allocation Transfers of Current-Year Authority for Noninvested Accounts | D | E | Y | | | | | Y | | | Y | | Y | Y | | | Y | U/E | | | | |
| 4176 | Allocation Transfers of Prior-Year Balances | D | E | Y | | | | | | | | | | Y | Y | | | Y | U/E | | | | |
| 4180 | Anticipated Transfers - Prior-Year Balances | D | E | Y | | | | | | | | | | | | | | | U | | | | |
| 4183 | Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose | D | E | Y | | | | | | | | Y | | | | | | | U | | | | |
| 4190 | Transfers - Prior-Year Balances | D | E | Y | | | | | | | | | | Y | Y | | | Y | U/E | | | | |
| 4191 | Balance Transfers - Extension of Availability Other Than Reappropriations | D | E | Y | | | | | | | | | | | | | | Y | U/E | | | | |
| 4192 | Balance Transfers - Unexpired to Expired | D | E | Y | | | | | | | | | | | | | | Y | U/E | | | | |
| 4193 | Balance Transfers - Unobligated Balances - Legislative Change of Purpose | D | E | Y | | | | | | | | Y | | Y | Y | | | Y | U/E | | | | |
| 4195 | Transfer of Obligated Balances | D | E | Y | | | | | | | | | | | | | | | U/E | | | | |
| 4199 | Transfer of Expired Expenditure Transfers - Receivable | D | E | Y | | | | | | | | Y | | Y | Y | | | Y | U/E | | | | |
| 4201 | Total Actual Resources - Collected | D | B | Y | | | | | | | | | | | | | | | U/E | | Y | | |
| 4201 | Total Actual Resources - Collected | D | E | Y | | | | | | | | | | | | | | | U/E | | | | |
| 4210 | Anticipated Reimbursements and Other Income | D | E | Y | | | | | | | | Y | | | | | | | U | | | | |
| 4212 | Liquidation of Deficiency - Offsetting Collections | D | E | Y | | | | | | | | Y | | | | Y | | Y | U/E | | | | |

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| 4215 | Anticipated Appropriation Trust Fund Expenditure Transfers | D | E | Y | | | | | | | | Y | | | | | | | U | | | | |
| 4221 | Unfilled Customer Orders Without Advance | D | B | Y | | | | | | | | Y | | | | Y | | Y | U/E | | Y | | |
| 4221 | Unfilled Customer Orders Without Advance | D | E | Y | | | | | | | | Y | | | | Y | | Y | U/E | | | | |
| 4222 | Unfilled Customer Orders With Advance | D | B | Y | | | | | | | | Y | | | | Y | | Y | U/E | | Y | | |
| 4222 | Unfilled Customer Orders With Advance | D | E | Y | | | | | | | | Y | | | | Y | | Y | U/E | | | | |
| 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | D | B | Y | | | | | | | | Y | | | | | | Y | U/E | | Y | | |
| 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | D | E | Y | | | | | | | | Y | | | | | | Y | U/E | | | | |
| 4230 | Unfilled Customer Orders Without Advance - Transferred | D | E | Y | | | | | | | | Y | | Y | Y | Y | | Y | U/E | | | | |
| 4231 | Unfilled Customer Orders With Advance - Transferred | C | E | Y | | | | | | | | Y | | | | Y | | Y | U/E | | | | |
| 4232 | Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred | D | E | Y | | | | | | | | Y | | Y | Y | | | Y | U/E | | | | |
| 4233 | Reimbursements and Other Income Earned Receivable - Transferred | D | E | Y | | | | | | | | Y | | Y | Y | Y | | Y | U/E | | | | |
| 4234 | Other Federal Receivables - Transferred | D | E | Y | | | | | | | | Y | | Y | Y | | | Y | U/E | | | | |
| 4251 | Reimbursements and Other Income Earned Receivable | D | B | Y | | | | | | | | Y | | | | Y | | Y | U/E | | Y | | |
| 4251 | Reimbursements and Other Income Earned Receivable | D | E | Y | | | | | | | | Y | | | | Y | | Y | U/E | | | | |
| 4252 | Reimbursements and Other Income Earned Collected | D | E | Y | | | | | | | | Y | | | | Y | | Y | U/E | | | | |
| 4253 | Prior-Year Unfilled Customer Orders With Advance - Refunds Paid | D | E | Y | | | | | | | | Y | | | | Y | | Y | U/E | | | | |
| 4255 | Appropriation Trust Fund Expenditure Transfers - Collected | D | E | Y | | | | | | | | Y | | | | | | Y | U/E | | | | |
| 4260 | Actual Collections of "governmental-type" Fees | D | E | Y | | | | | | | | Y | | | | | | Y | U/E | | | | |
| 4261 | Actual Collections of Business-Type Fees | D | E | Y | | | | | | | | Y | | | | | | Y | U/E | | | | |
| 4262 | Actual Collections of Loan Principal | D | E | Y | | | | | | | | Y | | | | | | Y | U/E | | | | |
| 4263 | Actual Collections of Loan Interest | D | E | Y | | | | | | | | Y | | | | | | Y | U/E | | | | |
| 4264 | Actual Collections of Rent | D | E | Y | | | | | | | | Y | | | | | | Y | U/E | | | | |
| 4265 | Actual Collections From Sale of Foreclosed Property | D | E | Y | | | | | | | | Y | | | | | | Y | U/E | | | | |
| 4266 | Other Actual Business-Type Collections From Non-Federal Sources | D | E | Y | | | | | | | | Y | | | | | | Y | U/E | | | | |
| 4267 | Other Actual "governmental-type" Collections From Non-Federal Sources | D | E | Y | | | | | | | | Y | | | | | | Y | U/E | | | | |

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| 4271 | Actual Program Fund Subsidy Collected | D | E | Y | | | | | | | | Y | | | | | | Y | U/E | | | | |
| 4273 | Interest Collected From Treasury | D | E | Y | | | | | | | | Y | | | | | | Y | U/E | | Y | Y | |
| 4275 | Actual Collections From Liquidating Fund | D | E | Y | | | | | | | | Y | | | | | | Y | U/E | | | | |
| 4276 | Actual Collections From Financing Fund | D | E | Y | | | | | | | | Y | | | | | | Y | U/E | | | | |
| 4277 | Other Actual Collections - Federal | D | E | Y | | | | | | | | Y | | | | | | Y | U/E | | | | |
| 4283 | Interest Receivable From Treasury | D | B | Y | | | | | | | | Y | | | | | | Y | U/E | | | | |
| 4283 | Interest Receivable From Treasury | D | E | Y | | | | | | | | Y | | | | | | Y | U/E | | | | |
| 4285 | Receivable From the Liquidating Fund | D | B | Y | | | | | | | | Y | | | | | | Y | U/E | | | | |
| 4285 | Receivable From the Liquidating Fund | D | E | Y | | | | | | | | Y | | | | | | Y | U/E | | | | |
| 4286 | Receivable From the Financing Fund | D | B | Y | | | | | | | | Y | | | | | | Y | U/E | | | | |
| 4286 | Receivable From the Financing Fund | D | E | Y | | | | | | | | Y | | | | | | Y | U/E | | | | |
| 4287 | Other Federal Receivables | D | B | Y | | | | | | | | Y | | | | | | Y | U/E | | Y | | |
| 4287 | Other Federal Receivables | D | E | Y | | | | | | | | Y | | | | | | Y | U/E | | | | |
| 4290 | Amortization and Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds | D | E | Y | | | | | | | | Y | | | | | | Y | U/E | | Y | | |
| 4295 | Revaluation of Foreign Currency in the Exchange Stabilization Fund | D | B | Y | | | | | | | | Y | | | | | | Y | U/E | | | | |
| 4295 | Revaluation of Foreign Currency in the Exchange Stabilization Fund | D | E | Y | | | | | | | | | | | | | | Y | U/E | | | | |
| 4310 | Anticipated Recoveries of Prior-Year Obligations | D | E | Y | | | | | | | | | | | | | | | U | | | | |
| 4320 | Adjustments for Changes in Prior-Year Allocations of Budgetary Resources | D | E | Y | | | | | | | | | | | | | | Y | U/E | | | | |
| 4350 | Canceled Authority | C | E | Y | | | | | | | | Y | | | | | | Y | U/E | Y | Y | | |
| 4351 | Partial or Early Cancellation of Authority With a U.S. Treasury Warrant | C | E | Y | | | | | | | | Y | | | | | | Y | U | Y | | | |
| 4355 | Cancellation of Appropriation From Unavailable Receipts | C | E | Y | | | | | | | | Y | | | | | | Y | U/E | Y | Y | | |
| 4356 | Cancellation of Appropriation From Invested Balances | C | E | Y | | | | | | | | Y | | | | | | Y | U/E | Y | Y | | |
| 4357 | Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds | C | E | Y | | | | | | | | Y | | | | | | Y | U/E | Y | Y | | |
| 4370 | Offset to Appropriation Realized for Redemption of Treasury Securities | C | E | Y | | | | | | | | | | | | | | Y | U | | | | |
| 4382 | Temporary Reduction - New Budget Authority | C | E | Y | | | | | Y | | | Y | | | | | | Y | U/E | | Y | | |
| 4383 | Temporary Reduction - Prior-Year Balances | C | E | Y | | | | | Y | | | Y | | | | | | Y | U/E | | Y | | |
| 4384 | Temporary Reduction/Cancellation Returned by Appropriation | C | B | Y | | | | | Y | | | Y | | | | | | Y | U/E | | Y | | |
| 4384 | Temporary Reduction/Cancellation Returned by Appropriation | C | E | Y | | | | | Y | | | Y | | | | | | Y | U/E | | Y | | |

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| USSGL ACCOUNT | | | USSGL ACCOUNT ATTRIBUTES SUPPLIED BY THE AGENCY/1 | | | | | | | | | | | | | | | | TAFS ATTRIBUTES SUPPLIED BY FACTS I/1 | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| No. | USSGL Account Title | FACTS II Norm Bal./2 | Begin/ End | Debit/ Credit | Reimb Flag | Apport Cat | Apport Cat B | Program Rpt Cat | Auth Type | Adv Flag | Avail Time | BEA Cat | Borrow Source | Dir Trans Agy | Dir Trans Account | Trans Partner | Year of BA | PY Adj | TAFS Status | Expiratio n Flag | Fund Type | Fin Acct Ind | Def/Indef |
| 4387 | Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority | C | E | Y | | | | | Y | | | Y | | | | | | Y | U/E | | | | |
| 4388 | Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances | C | E | Y | | | | | Y | | | Y | | | | | | Y | U/E | | | | |
| 4390 | Reappropriations - Transfers-Out | C | E | | | | | | | | | Y | | | | | | Y | E | | | | Y |
| 4391 | Adjustments to Indefinite No-Year Authority | C | E | Y | | | | | | | | Y | | | | | | Y | U/E | | Y | | |
| 4392 | Permanent Reduction - New Budget Authority | C | E | Y | | | | | Y | | | Y | Y | | | | | Y | U/E | | | | Y |
| 4393 | Permanent Reduction - Prior-Year Balances | C | E | Y | | | | | Y | | | Y | Y | | | | | Y | U/E | | | | Y |
| 4394 | Receipts Unavailable for Obligation Upon Collection | C | B | Y | | | | | | | | Y | | | | | | Y | U | | Y | | Y |
| 4394 | Receipts Unavailable for Obligation Upon Collection | C | E | Y | | | | | | | | Y | | | | | | Y | U | | Y | | Y |
| 4395 | Authority Unavailable for Obligation Pursuan to Public Law - Temporary | C | E | Y | | | | | Y | | | Y | | | | | | Y | U | | | | |
| 4396 | Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts Unavailable for Obligation Upon Collection | C | E | Y | | | | | | | | | | | | | | Y | U | | Y | | |
| 4397 | Receipts and Appropriations Temporarily Precluded From Obligation | C | B | Y | | | | | Y | | | Y | | | | | | Y | U | | Y | | |
| 4397 | Receipts and Appropriations Temporarily Precluded From Obligation | C | E | Y | | | | | Y | | | Y | | | | | | Y | U/E | | Y | | |
| 4398 | Offsetting Collections Temporarily Precluded From Obligation | C | B | Y | | | | | | | | Y | | | | | | Y | U | | Y | | |
| 4398 | Offsetting Collections Temporarily Precluded From Obligation | C | E | Y | | | | | | | | Y | | | | | | Y | U | | Y | | |
| 4399 | Special and Trust Fund Refunds and Recoveries Temp. Unavailable - Receipts and Appropriations Temp. Precluded From Obligation | C | E | Y | | | | | | | | | | | | | | Y | U/E | Y | Y | | |
| 4420 | Unapportioned Authority - Pending Rescission | C | E | Y | | | | | | | | | | | | | | | U | Y | Y | | |
| 4430 | Unapportioned Authority - OMB Deferral | C | E | Y | | | | | | | | | | | | | | | U | Y | Y | | |
| 4450 | Unapportioned Authority | C | B | Y | | | | | | | | | | | | | | Y | U | | | | |
| 4450 | Unapportioned Authority | C | E | Y | | | | | | | | | | | | | | Y | U/E | Y | Y | | |
| 4510 | Apportionments | C | E | Y | | | | | | | Y | | | | | | | | U | Y | Y | | |
| 4590 | Apportionments - Anticipated Resources - Programs Subject to Apportionment | C | E | Y | | | | | | | Y | | | | | | | | U | | | | |
| 4610 | Allotments - Realized Resources | C | E | Y | | | | | | | Y | | | | | | | | U | Y | Y | | |

**Fiscal 2012 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information/1**

| USSGL ACCOUNT | | | USSGL ACCOUNT ATTRIBUTES SUPPLIED BY THE AGENCY/1 | | | | | | | | | | | | | | | | TAFS ATTRIBUTES SUPPLIED BY FACTS I/1 | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| No. | USSGL Account Title | FACTS II Norm Bal./2 | Begin/ End | Debit/ Credit | Reimb Flag | Apport Cat | Apport Cat B | Program Rpt Cat | Auth Type | Adv Flag | Avail Time | BEA Cat | Borrow Source | Dir Trans Agy | Dir Trans Account | Trans Partner | Year of BA | PY Adj | TAFS Status | Expiratio n Flag | Fund Type | Fin Acct Ind | Def/Indef |
| 4620 | Unobligated Funds Exempt From Apportionment | C | B | Y | | | | | | | | | | | | | | Y | U | | | | |
| 4620 | Unobligated Funds Exempt From Apportionment | C | E | Y | | | | | | | Y | | | | | | | Y | U/E | Y | Y | | |
| 4630 | Funds Not Available for Commitment/Obligation | C | E | Y | | | | | | | | | | | | | | | U | Y | Y | | |
| 4650 | Allotments - Expired Authority | C | B | Y | | | | | | | | | | | | | | Y | E | | | | |
| 4650 | Allotments - Expired Authority | C | E | Y | | | | | | | | | | | | | | Y | E | | Y | | |
| 4690 | Anticipated Resources - Programs Exempt From Apportionment | C | E | Y | | | | | | | Y | | | | | | | | U | | | | |
| 4700 | Commitments - Programs Subject to Apportionment | C | E | Y | | | | | | | Y | | | | | | | | U | Y | Y | | |
| 4720 | Commitments - Programs Exempt From Apportionment | C | E | Y | | | | | | | Y | | | | | | | | U | Y | Y | | |
| 4801 | Undelivered Orders - Obligations, Unpaid | C | B | Y | Y | Y | Y | Y | | | | | | | | | | Y | U/E | | Y | | |
| 4801 | Undelivered Orders - Obligations, Unpaid | C | E | Y | Y | Y | Y | Y | | | | | | | | | | Y | U/E | | | | |
| 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | C | B | Y | Y | Y | Y | Y | | | | Y | | | | | Y | Y | U/E | | Y | Y | |
| 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | C | E | Y | Y | Y | Y | Y | | | | Y | | | | | Y | Y | U/E | | | Y | |
| 4831 | Undelivered Orders - Obligations Transferred, Unpaid | C | E | Y | | | | | | | | | | Y | Y | | | Y | U/E | | | | |
| 4832 | Undelivered Orders - Obligations Transferred, Prepaid/Advanced | C | E | Y | | | | | | | | | | Y | Y | | | Y | U/E | | | | |
| 4871 | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries | D | E | Y | | | | | | | | | | | | | | Y | U/E | | | | |
| 4872 | Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected | D | E | Y | | | | | | | | Y | | | | | | Y | U/E | | | | |
| 4881 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | C | E | Y | Y | Y | Y | Y | | | | | | | | | | Y | U/E | | | | |
| 4882 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | C | E | Y | Y | Y | Y | Y | | | | Y | | | | | Y | Y | U/E | | | Y | |
| 4901 | Delivered Orders - Obligations, Unpaid | C | B | Y | Y | Y | Y | Y | | | | | | | | | | Y | U/E | | Y | | |
| 4901 | Delivered Orders - Obligations, Unpaid | C | E | Y | Y | Y | Y | Y | | | | | | | | | | Y | U/E | | | | |
| 4902 | Delivered Orders - Obligations, Paid | C | E | Y | Y | Y | Y | Y | | | | Y | | | | | Y | Y | U/E | | | Y | |
| 4908 | Authority Outlayed Not Yet Disbursed | C | B | Y | Y | Y | | Y | | | | Y | | | | | Y | Y | U | | | Y | |
| 4908 | Authority Outlayed Not Yet Disbursed | C | E | Y | Y | Y | | Y | | | | Y | | | | | Y | Y | U | | | Y | |
| 4931 | Delivered Orders - Obligations Transferred, Unpaid | C | E | Y | | | | | | | | | | Y | Y | | | Y | U/E | | | | |

**Fiscal 2012 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information/1**

| USSGL ACCOUNT | | | USSGL ACCOUNT ATTRIBUTES SUPPLIED BY THE AGENCY/1 | | | | | | | | | | | | | | | | TAFS ATTRIBUTES SUPPLIED BY FACTS I/1 | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| No. | USSGL Account Title | FACTS II Norm Bal./2 | Begin/ End | Debit/ Credit | Reimb Flag | Apport Cat | Apport Cat B | Program Rpt Cat | Auth Type | Adv Flag | Avail Time | BEA Cat | Borrow Source | Dir Trans Agy | Dir Trans Account | Trans Partner | Year of BA | PY Adj | TAFS Status | Expiratio n Flag | Fund Type | Fin Acct Ind | Def/Indef |
| 4971 | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries | D | E | Y | | | | | | | | | | | | | | Y | U/E | | | | |
| 4972 | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected | D | E | Y | | | | | | | | Y | | | | Y | | Y | U/E | | | | |
| 4981 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | C | E | Y | Y | Y | Y | Y | | | | | | | | | | Y | U/E | | | | |
| 4982 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | C | E | Y | Y | Y | Y | Y | | | | Y | | | | | Y | Y | U/E | | | Y | |
| | | | | | | | | | | | | | | | | | | | | | | | |
| Note: Credit Reform account(s) require additional information for the Credit Cohort attribute in the FACTS II system. | | | | | | | | | | | | | | | | | | | | | | | |

## Fiscal 2012 Footnotes and Additional Information for FACTS II Reporting of Detailed Financial Information

**FOOTNOTES AND ADDITIONAL INFORMATION:**

1/ For a description of USSGL attributes, see the "FACTS II - Attribute Definition Report" (ADR) in this section.

2/ Begin/End, Year of BA and PY Adj. attributes are typically supplied by the agency but may be supplied by FACTS II. Please refer to the ADR for more information.

**Fiscal 2012 USSGL Account Attributes Required for FACTS II Reporting - Easy Reference**

| Attribute | Domain Value | Domain Definition |
|---|---|---|
| Advance Flag Code | F | Advanced from Future Year |
| Advance Flag Code | P | Advanced in Prior Year |
| Advance Flag Code | X | Not Applicable |
| Apportionment Category Code | A | Category A |
| Apportionment Category Code | B | Category B |
| Apportionment Category Code | E | Exempt From Apportionment |
| Authority Type Code | D | Advance Appropriation |
| Authority Type Code | P | Appropriation |
| Authority Type Code | B | Borrowing Authority |
| Authority Type Code | C | Contract Authority |
| Authority Type Code | R | Re-appropriation |
| Authority Type Code | S | Spending Authority From Offsetting Collections |
| Availability Time Indicator | A | Available in current period |
| Availability Time Indicator | S | Available in subsequent period |
| Begin End Indicator | B | Beginning Balance |
| Begin End Indicator | E | Ending Balance |
| BEA Category Indicator | D | Discretionary |
| BEA Category Indicator | M | Mandatory |
| Borrowing Source Code | F | Federal Financing Bank |
| Borrowing Source Code | P | Public |
| Borrowing Source Code | T | Treasury |
| Debit Credit Code | C | Credit |
| Debit Credit Code | D | Debit |
| Definite Indefinite Flag Code | D | Definite |
| Definite Indefinite Flag Code | I | Indefinite |
| Expiration Flag Indicator | N | No |
| Expiration Flag Indicator | Y | Yes |

| Attribute | Domain Value | Domain Definition |
|---|---|---|
| Financing Account Code | D | Direct |
| Financing Account Code | G | Guaranteed |
| Financing Account Code | N | Non-financing |
| Fund Type Code | 1 | General Fund |
| Fund Type Code | 4 | Intra-governmental Revolving or Management Fund |
| Fund Type Code | 3 | Public Enterprise Revolving Fund |
| Fund Type Code | 2 | Special Fund |
| Fund Type Code | 7 | Trust (non-revolving) Fund |
| Fund Type Code | 8 | Trust Revolving Fund |
| Normal Balance Indicator | C | Credit |
| Normal Balance Indicator | D | Debit |
| Prior Year Adjustment Code | B | Adjustments to prior-year reporting backdated in Treasury's Central Accounting system |
| Prior Year Adjustment Code | P | Adjustments to prior-year reporting not backdated in Treasury's Central Accounting system. |
| Prior Year Adjustment Code | X | Not an adjustment to prior-year reporting |
| Reimbursable Flag Indicator | D | Direct |
| Reimbursable Flag Indicator | R | Reimbursable |
| TAFS Status Indicator | E | Expired |
| TAFS Status Indicator | U | Unexpired |
| Transaction Partner Code | F | Federal |
| Transaction Partner Code | X | NonFederal |
| Transaction Partner Code | E | NonFederal Exception |
| Year Of Budget Authority Code | BAL | Outlays from balances brought forward |
| Year Of Budget Authority Code | NEW | Outlays from new budget authority |

# U.S. Government Standard General Ledger

## SECTION V. USSGL Crosswalks to Standard External Reports

This section includes crosswalks for use in fiscal 2012. These crosswalks map USSGL accounts to external reports in accordance with current reporting guidance from the Office of Management and Budget (OMB), the Federal Accounting Standards Advisory Board (FASAB), and the Financial Management Service (FMS).

Each report crosswalk lists the proper USSGL accounts and applicable attributes for each line and/or column on the reports. Attributes identify information subsidiary to the basic 4-digit USSGL accounts. This subsidiary information is necessary to meet external reporting requirements. See Section IV for additional information on attributes.

All crosswalks require preclosing USSGL account balances.

The following are crosswalks from the USSGL Chart of Accounts to standard external reports required by OMB and FMS:

**Page Number**

- SF 133: Report on Budget Execution and Budgetary Resources and Budget Program and Financing (P&F) Schedule …… V - 3
- FMS 2108: Yearend Closing Statement ……..…… V - 29
- OMB Form and Content Financial Statements
  - Balance Sheet……. V - 37
  - Statement of Net Cost …… V - 61
  - Statement of Changes in Net Position…… V - 67
  - Statement of Budgetary Resources……. V - 75
  - Statement of Custodial Activity……. V - 95

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**USSGL Crosswalks for Fiscal 2012 Reporting:**
**SF 133: Report on Budget Execution and Budgetary Resources**
**Schedule P: Program and Financing (P&F), Prior Year Actual Column**

| Applicability to SF133 | Applicability to P&F | SF 133/ P&F Line No. | Debit Funct. Ind. | Credit Funct. Ind. | USSGL Account | USSGL Account Title | USSGL Account Attributes for FACTS II: Begin/ End | Debit/ Credit | Reimb. Flag | Apport. Categ. | Apport. Cat.B | Program Rpt.Cat. | Auth Type | Adv. Flag | Avail. Time | BEA Cat. Ind. | Borrow-ing Source | Dir. Trans. Agy. | Dir. Trans. Acct. | Trans. Part-ner | Year of BA | Prior-Year Adj. | TAFS Attributes: SF133 TAFS Status | P&F TAFS Status | Expir-ation Flag | Fund Type | Fin. Acct. Ind. | Addl. Info |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | **BUDGETARY RESOURCES** | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | **All accounts:** | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | **0900** | **Total new obligations** | | | | | | | | | | | | | | | | | | | | | | | | | |
| N | Y | 0900 | - | + | 4801 | Undelivered Orders - Obligations, Unpaid | E | | | | | | | | | | | | | | | X | | U | | | | 1 |
| N | Y | 0900 | + | - | 4801 | Undelivered Orders - Obligations, Unpaid | B | | | | | | | | | | | | | | | X | | U | | | | 1 |
| N | Y | 0900 | - | + | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | E | | | | | | | | | | | | | | | X | | U | | | | 1 |
| N | Y | 0900 | + | - | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | B | | | | | | | | | | | | | | | X | | U | | | | 1 |
| N | Y | 0900 | - | + | 4881 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | E | | | | | | | | | | | | | | | X | | U | | | | |
| N | Y | 0900 | - | + | 4882 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | E | | | | | | | | | | | | | | | X | | U | | | | |
| N | Y | 0900 | - | + | 4901 | Delivered Orders - Obligations, Unpaid | E | | | | | | | | | | | | | | | X | | U | | | | 1 |
| N | Y | 0900 | + | - | 4901 | Delivered Orders - Obligations, Unpaid | B | | | | | | | | | | | | | | | X | | U | | | | 1 |
| N | Y | 0900 | - | + | 4902 | Delivered Orders - Obligations, Paid | E | | | | | | | | | | | | | | | X | | U | | | | |
| N | Y | 0900 | - | + | 4908 | Authority Outlayed Not Yet Disbursed | E | | | | | | | | | | | | | | | X | | U | | | | 1 |
| N | Y | 0900 | + | - | 4908 | Authority Outlayed Not Yet Disbursed | B | | | | | | | | | | | | | | | X | | U | | | | 1 |
| N | Y | 0900 | - | + | 4981 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | E | | | | | | | | | | | | | | | X | | U | | | | |
| N | Y | 0900 | - | + | 4982 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | E | | | | | | | | | | | | | | | X | | U | | | | |
| | | **Unobligated balance:** | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | **1000** | **Unobligated balance brought forward, October 1** | | | | | | | | | | | | | | | | | | | | | | | | | 3 |
| Y | Y | 1000 | + | - | 4122 | Authority Adjusted for Interest on the Bureau of the Public Debt Securities | B | | | | | | | | | | | | | | | X | U | U | | | | |
| Y | Y | 1000 | + | - | 4126 | Amounts Appropriated From Specific Invested TAFS - Receivable | B | | | | | | | | | | | | | | | X | U/E | U | | | | |
| Y | Y | 1000 | + | - | 4127 | Amounts Appropriated From Specific Invested TAFS - Payable | B | | | | | | | | | | | | | | | X | U/E | U | | | | |
| Y | Y | 1000 | + | - | 4136 | Contract Authority To Be Liquidated by Trust Funds | B | | | | | | | | | | | | | | | X | U | U | | | | |
| Y | Y | 1000 | + | - | 4137 | Transfers of Contract Authority - Allocation | B | | | | | | | | | | | | | | | X | U/E | U | | | | |
| Y | Y | 1000 | + | - | 4139 | Contract Authority Carried Forward | B | | | | | | | | | | | | | | | | U/E | U | | | | |
| Y | Y | 1000 | + | - | 4149 | Borrowing Authority Carried Forward | B | | | | | | | | | | | | | | | | U/E | U | | | | |
| Y | Y | 1000 | + | - | 4153 | Transfers of Contract Authority - Nonallocation | B | | | | | | | | | | | | | | | X | U | U | | 7 | | |
| Y | Y | 1000 | + | - | 4166 | Allocations of Realized Authority - To Be Transferred From Invested Balances | B | | | | | | | | | | | | | | | X | U/E | U | | | | |
| Y | Y | 1000 | + | - | 4171 | Nonallocation Transfers of Invested Balances - Receivable | B | | | | | | | | | | | | | | | X | U/E | U | | | | |
| Y | Y | 1000 | + | - | 4172 | Nonallocation Transfers of Invested Balances - Payable | B | | | | | | | | | | | | | | | X | U/E | U | | | | |
| Y | Y | 1000 | + | - | 4201 | Total Actual Resources - Collected | B | | | | | | | | | | | | | | | | U/E | U | | | | |
| Y | Y | 1000 | + | - | 4221 | Unfilled Customer Orders Without Advance | B | | | | | | | | | | | | | F/E | | X | U/E | U | | | | |
| Y | Y | 1000 | + | - | 4222 | Unfilled Customer Orders With Advance | B | | | | | | | | | | | | | | | X | U/E | U | | | | |
| Y | Y | 1000 | + | - | 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | B | | | | | | | | | | | | | | | X | U/E | U | | | | |
| Y | Y | 1000 | + | - | 4251 | Reimbursements and Other Income Earned - Receivable | B | | | | | | | | | | | | | F/E | | X | U/E | U | | | | |
| Y | Y | 1000 | + | - | 4283 | Interest Receivable From Treasury | B | | | | | | | | | | | | | | | X | U/E | U | | | | |
| Y | Y | 1000 | + | - | 4285 | Receivable From the Liquidating Fund | B | | | | | | | | | | | | | | | X | U/E | U | | | | |
| Y | Y | 1000 | + | - | 4286 | Receivable From the Financing Fund | B | | | | | | | | | | | | | | | X | U/E | U | | | | |
| Y | Y | 1000 | + | - | 4287 | Other Federal Receivables | B | | | | | | | | | | | | | | | X | U/E | U | | | | |
| Y | Y | 1000 | + | - | 4295 | Revaluation of Foreign Currency in the Exchange Stabilization Fund | B | | | | | | | | | | | | | | | X | U | U | | | | |
| Y | Y | 1000 | + | - | 4384 | Temporary Reduction/Cancellation Returned by Appropriation | B | | | | | | | | | | | | | | | X | U | U | | 1/2/7 | | |
| Y | Y | 1000 | + | - | 4394 | Receipts Unavailable for Obligation Upon Collection | B | | | | | | | | | | | | | | | X | U | U | | 2/7 | | |
| Y | Y | 1000 | + | - | 4397 | Receipts and Appropriations Temporarily Precluded From Obligation | B | | | | | | | | | | | | | | | X | U | U | | 2/7 | | |
| Y | Y | 1000 | + | - | 4397 | Receipts and Appropriations Temporarily Precluded From Obligation | B | | | | | | | | | | | | | | | X | U/E | U | | 1 | | |
| Y | Y | 1000 | + | - | 4398 | Offsetting Collections Temporarily Precluded From Obligation | B | | | | | | | | | | | | | | | X | U | U | | | | |
| Y | Y | 1000 | + | - | 4801 | Undelivered Orders - Obligations, Unpaid | B | | | | | | | | | | | | | | | X | U/E | U | | | | |
| Y | Y | 1000 | + | - | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | B | | | | | | | | | | | | | | | X | U/E | U | | | | |
| Y | Y | 1000 | + | - | 4901 | Delivered Orders - Obligations, Unpaid | B | | | | | | | | | | | | | | | X | U/E | U | | | | |
| Y | Y | 1000 | + | - | 4908 | Authority Outlayed Not Yet Disbursed | B | | | | | | | | | | | | | | | X | U | U | | | | |
| | | **Nonexpenditure transfers:** | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | **1010** | **Unobligated balance transferred to other accounts (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | 1010 | + | - | 4176 | Allocation Transfers of Prior-Year Balances | E | C | | | | | | | | | | ## | #### | | | X | U/E | U | | | | |
| Y | Y | 1010 | + | - | 4190 | Transfers - Prior-Year Balances | E | C | | | | | | | | | | ## | #### | | | X | U | U | | | | |
| Y | N | 1010 | + | - | 4191 | Balance Transfers - Extension of Availability Other Than Reappropriations | E | | | | | | | | | | | | | | | X | E | | | | | |
| Y | N | 1010 | + | - | 4199 | Transfer of Expired Expenditure Transfers - Receivable | E | C | | | | | | | | | | | | | | X | E | | | | | |
| | | **1011** | **Unobligated balance transferred from other accounts** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | 1011 | + | - | 4176 | Allocation Transfers of Prior-Year Balances | E | D | | | | | | | | | | ## | #### | | | X | U/E | U | | | | |
| Y | Y | 1011 | + | - | 4190 | Transfers - Prior-Year Balances | E | D | | | | | | | | | | ## | #### | | | X | U | U | | | | |
| Y | N | 1011 | + | - | 4192 | Balance Transfers - Unexpired to Expired | E | | | | | | | | | | | | | | | X | E | | | | | |
| | | **1012** | **Unobligated balance transfers between expired and unexpired accounts** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | 1012 | + | - | 4191 | Balance Transfers - Extension of Availability Other Than Reappropriations | E | | | | | | | | | | | | | | | X | U | U | | | | |
| Y | Y | 1012 | + | - | 4192 | Balance Transfers - Unexpired to Expired | E | | | | | | | | | | | | | | | X | U | U | | | | |
| Y | Y | 1012 | + | - | 4199 | Transfer of Expired Expenditure Transfers - Receivable | E | D | | | | | | | | | | | | | | X | U | U | | | | |
| | | **1013** | **Unobligated balance of contract authority transferred to or from other accounts (net) (+ or -)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | 1013 | + | - | 4153 | Transfers of Contract Authority - Nonallocation | E | | | | | | | | | | | ## | #### | | BAL | X | U | U | | 7 | | 1 |
| Y | Y | 1013 | - | + | 4153 | Transfers of Contract Authority - Nonallocation | B | | | | | | | | | | | ## | #### | | BAL | X | U | U | | 7 | | 1 |

**USSGL Crosswalks for Fiscal 2012 Reporting:**
**SF 133: Report on Budget Execution and Budgetary Resources**
**Schedule P: Program and Financing (P&F), Prior Year Actual Column**

| Applicability to SF133 | Applicability to P&F | SF 133/ P&F Line No. | Debit Funct. Ind. | Credit Funct. Ind. | USSGL Account | USSGL Account Title | USSGL Account Attributes for FACTS II: Begin/ End | Debit/ Credit | Reimb. Flag | Apport. Categ. | Apport. Cat.B | Program Rpt.Cat. | Auth Type | Adv. Flag | Avail. Time | BEA Cat. Ind. | Borrow-ing Source | Dir. Trans. Agy. | Dir. Trans. Acct. | Trans. Part-ner | Year of BA | Prior-Year Adj. | TAFS Attributes: SF133 TAFS Status | P&F TAFS Status | Expir-ation Flag | Fund Type | Fin. Acct. Ind. | Addl. Info |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | **Adjustments:** | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | **1020** | **Adjustment of unobligated balance brought forward, October 1 (+ or -)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | 1020 | + | - | 4111 | Debt Liquidation Appropriations | E | | | | | | P/D | | | | | | | | | B/P | U/E | U | | 1/3/4 | | |
| Y | Y | 1020 | + | - | 4112 | Liquidation of Deficiency - Appropriations | E | | | | | | | | | | | | | | | B/P | U/E | U | | 1/3/4 | | |
| Y | Y | 1020 | + | - | 4114 | Appropriated Trust or Special Fund Receipts | E | | | | | | P/D | | | | | | | | | B/P | U/E | U | | 2/7 | | |
| Y | Y | 1020 | + | - | 4115 | Loan Subsidy Appropriation | E | | | | | | P/D | | | | | | | | | B/P | U/E | U | | 1/3/4 | | |
| Y | Y | 1020 | + | - | 4117 | Loan Administrative Expense Appropriation | E | | | | | | P/D | | | | | | | | | B/P | U/E | U | | 1/3/4 | | |
| Y | Y | 1020 | + | - | 4118 | Reestimated Loan Subsidy Appropriation | E | | | | | | | | | | | | | | | B/P | U/E | U | | 1/3/4 | | |
| Y | Y | 1020 | + | - | 4119 | Other Appropriations Realized | E | | | | | | | | | | | | | | | B/P | U/E | U | | | | |
| Y | Y | 1020 | + | - | 4121 | Amounts Appropriated From Specific Invested TAFS Reclassified – Receivable - Cancellation | E | | | | | | P/S | | | | | | | | | P | U/E | U | | | | |
| Y | Y | 1020 | + | - | 4122 | Authority Adjusted for Interest on the Bureau of the Public Debt Securities | E | | | | | | | | | | | | | | | B/P | U | U | | 1 | | |
| Y | Y | 1020 | + | - | 4123 | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction | E | | | | | | P | | | D | | | | | | B/P | U/E | U | | 1 | | |
| Y | Y | 1020 | + | - | 4123 | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction | E | | | | | | P | | | | | | | | | B/P | U/E | U | | 7 | | |
| Y | Y | 1020 | + | - | 4123 | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction | E | | | | | | S | | | | | | | | | B/P | U/E | U | | | | |
| Y | Y | 1020 | + | - | 4124 | Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation | E | | | | | | | | | D | | | | | | B/P | U/E | U | | 2 | | |
| Y | Y | 1020 | + | - | 4124 | Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation | E | | | | | | | | | | | | | | | B/P | U/E | U | | 7 | | |
| Y | Y | 1020 | + | - | 4125 | Loan Modification Adjustment Transfer Appropriation | E | | | | | | | | | | | | | | | B/P | U/E | U | | 1/3/4 | | |
| Y | Y | 1020 | + | - | 4126 | Amounts Appropriated From Specific Invested TAFS - Receivable | E | | | | | | | | | | | | | | | B/P | U/E | U | | 7 | | |
| Y | Y | 1020 | + | - | 4127 | Amounts Appropriated From Specific Invested TAFS - Payable | E | | | | | | | | | | | | | | | B/P | U/E | U | | 7 | | |
| Y | Y | 1020 | + | - | 4128 | Amounts Appropriated From Specific Invested TAFS - Transfers-In | E | | | | | | | | | M | | | | | | B/P | U/E | U | | 1 | | |
| Y | Y | 1020 | + | - | 4128 | Amounts Appropriated From Specific Invested TAFS - Transfers-In | E | | | | | | P | | | D | | | | | | B/P | U/E | U | | 1 | | |
| Y | Y | 1020 | + | - | 4128 | Amounts Appropriated From Specific Invested TAFS - Transfers-In | E | | | | | | P | | | | | | | | | B/P | U/E | U | | 7 | | |
| Y | Y | 1020 | + | - | 4128 | Amounts Appropriated From Specific Invested TAFS - Transfers-In | E | | | | | | B | | | M | | | | | | B/P | U/E | U | | 2/7 | | |
| Y | Y | 1020 | + | - | 4129 | Amounts Appropriated From Specific Invested TAFS - Transfers-Out | E | | | | | | | | | | | | | | | B/P | U/E | U | | 1/2/7 | | |
| Y | Y | 1020 | + | - | 4130 | Appropriation To Liquidate Contract Authority Withdrawn | E | | | | | | | | | | | | | | | B/P | U/E | U | | | | |
| Y | Y | 1020 | + | - | 4131 | Current-Year Contract Authority Realized | E | | | | | | | | | | | | | | | P | U/E | U | | | | |
| Y | Y | 1020 | + | - | 4132 | Substitution of Contract Authority | E | | | | | | S | | | | | | | | | P | U/E | U | | | | |
| Y | Y | 1020 | + | - | 4133 | Decreases to Indefinite Contract Authority | E | | | | | | | | | | | | | | | P | U/E | U | | | | |
| Y | Y | 1020 | + | - | 4134 | Contract Authority Withdrawn | E | | | | | | | | | | | | | | | P | U/E | U | | | | |
| Y | Y | 1020 | + | - | 4135 | Contract Authority Liquidated | E | | | | | | P/S | | | | | | | | | B/P | U/E | U | | | | |
| Y | Y | 1020 | + | - | 4136 | Contract Authority To Be Liquidated by Trust Funds | E | | | | | | | | | | | | | | | P | U | U | | | | |
| Y | Y | 1020 | + | - | 4137 | Transfers of Contract Authority - Allocation | E | | | | | | | | | M | | | | | | B/P | U/E | U | | | | |
| Y | Y | 1020 | + | - | 4138 | Appropriation To Liquidate Contract Authority | E | | | | | | | | | | | | | | | B/P | U/E | U | | | | |
| Y | Y | 1020 | + | - | 4140 | Substitution of Borrowing Authority | E | | | | | | P/S | | | | | | | | | B/P | U/E | U | | | | |
| Y | Y | 1020 | + | - | 4141 | Current-Year Borrowing Authority Realized | E | | | | | | | | | | | | | | | P | U/E | U | | | | |
| Y | Y | 1020 | + | - | 4143 | Decreases to Indefinite Borrowing Authority | E | | | | | | | | | | | | | | | P | U/E | U | | | | |
| Y | Y | 1020 | + | - | 4144 | Borrowing Authority Withdrawn | E | | | | | | | | | | | | | | | P | U/E | U | | | | |
| Y | Y | 1020 | + | - | 4146 | Actual Repayments of Debt, Current-Year Authority | E | | | | | | B | | | M | | | | | | B/P | U/E | U | | | | |
| Y | Y | 1020 | + | - | 4146 | Actual Repayments of Debt, Current-Year Authority | E | | | | | | P/S | | | | | | | | | B/P | U/E | U | | | | |
| Y | Y | 1020 | + | - | 4147 | Actual Repayments of Debt, Prior-Year Balances | E | | | | | | | | | | | | | | | B/P | U/E | U | | | | |
| Y | Y | 1020 | + | - | 4150 | Reappropriations - Transfers-In | E | | | | | | | | | | | | | | | B/P | U/E | U | | | | |
| Y | Y | 1020 | + | - | 4151 | Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority | E | | | | | | | | | | | | | | | B/P | U/E | U | | | | |
| Y | Y | 1020 | + | - | 4152 | Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances | E | | | | | | | | | | | | | | | B/P | U/E | U | | | | |
| Y | Y | 1020 | + | - | 4153 | Transfers of Contract Authority - Nonallocation | E | | | | | | | | | | | | | | | B/P | U | U | | 7 | | |
| Y | Y | 1020 | + | - | 4154 | Appropriation To Liquidate Contract Authority - Nonallocation - Transferred | E | | | | | | | | | | | | | | | B/P | U | U | | 7 | | |
| Y | Y | 1020 | + | - | 4158 | Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation | E | | | | | | | | | | | | | | | P | U | U | | 1/3/4 | | |
| Y | Y | 1020 | + | - | 4166 | Allocations of Realized Authority - To Be Transferred From Invested Balances | E | | | | | | | | | | | | | | | B/P | U/E | U | | | | |
| Y | Y | 1020 | + | - | 4167 | Allocations of Realized Authority - Transferred From Invested Balances | E | | | | | | | | | | | | | | | B/P | U/E | U | | | | |
| Y | Y | 1020 | + | - | 4168 | Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction | E | | | | | | | | | | | | | | | B/P | U/E | U | | | | |
| Y | Y | 1020 | + | - | 4170 | Transfers - Current-Year Authority | E | | | | | | P/S | | | | | | | | | B/P | U/E | U | | | | |
| Y | Y | 1020 | + | - | 4171 | Nonallocation Transfers of Invested Balances - Receivable | E | | | | | | | | | | | | | | | B/P | U/E | U | | | | |
| Y | Y | 1020 | + | - | 4172 | Nonallocation Transfers of Invested Balances - Payable | E | | | | | | | | | | | | | | | B/P | U/E | U | | | | |
| Y | Y | 1020 | + | - | 4173 | Nonallocation Transfers of Invested Balances - Transferred | E | | | | | | | | | | | | | | | B/P | U/E | U | | | | |
| Y | Y | 1020 | + | - | 4175 | Allocation Transfers of Current-Year Authority for Noninvested Accounts | E | | | | | | P/S | | | | | | | | | B/P | U/E | U | | | | |
| Y | Y | 1020 | + | - | 4176 | Allocation Transfers of Prior-Year Balances | E | | | | | | | | | | | | | | | B/P | U/E | U | | | | |
| Y | Y | 1020 | + | - | 4190 | Transfers - Prior-Year Balances | E | | | | | | | | | | | | | | | B/P | U/E | U | | | | |
| Y | Y | 1020 | + | - | 4191 | Balance Transfers - Extension of Availability Other Than Reappropriations | E | | | | | | | | | | | | | | | B/P | U/E | U | | | | |
| Y | Y | 1020 | + | - | 4192 | Balance Transfers - Unexpired to Expired | E | | | | | | | | | | | | | | | B/P | U/E | U | | | | |
| Y | Y | 1020 | + | - | 4193 | Balance Transfers - Unobligated Balances - Legislative Change of Purpose | E | | | | | | | | | | | | | | | B/P | U/E | U | | | | |
| Y | Y | 1020 | + | - | 4199 | Transfer of Expired Expenditure Transfers - Receivable | E | | | | | | | | | | | | | | | P | U/E | U | | | | |
| Y | Y | 1020 | + | - | 4212 | Liquidation of Deficiency - Offsetting Collections | E | | | | | | | | | | | | | | | B/P | U/E | U | | | | |
| Y | Y | 1020 | + | - | 4221 | Unfilled Customer Orders Without Advance | E | | | | | | | | | | | | | F/E | | B/P | U/E | U | | | | |

**USSGL Crosswalks for Fiscal 2012 Reporting:**

**SF 133: Report on Budget Execution and Budgetary Resources**

**Schedule P: Program and Financing (P&F), Prior Year Actual Column**

| Applicability to SF133 | Applicability to P&F | SF 133/ P&F Line No. | Debit Funct. Ind. | Credit Funct. Ind. | USSGL Account | USSGL Account Title | USSGL Account Attributes for FACTS II: Begin/ End | Debit/ Credit | Reimb. Flag | Apport. Categ. | Apport. Cat.B | Program Rpt.Cat. | Auth Type | Adv. Flag | Avail. Time | BEA Cat. Ind. | Borrow-ing Source | Dir. Trans. Agy. | Dir. Trans. Acct. | Trans. Part-ner | Year of BA | Prior-Year Adj. | TAFS Attributes: SF133 TAFS Status | P&F TAFS Status | Expir-ation Flag | Fund Type | Fin. Acct. Ind. | Addl. Info |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Y | Y | 1020 | + | - | 4222 | Unfilled Customer Orders With Advance | E | | | | | | | | | | | | | | | B/P | U/E | U | | | | |
| Y | Y | 1020 | + | - | 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | E | | | | | | | | | | | | | | | B/P | U/E | U | | | | |
| Y | Y | 1020 | + | - | 4230 | Unfilled Customer Orders Without Advance - Transferred | E | | | | | | | | | | | | | F/E | | B/P | U/E | U | | | | |
| Y | Y | 1020 | + | - | 4232 | Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred | E | | | | | | | | | | | | | | | B/P | U/E | U | | | | |
| Y | Y | 1020 | + | - | 4233 | Reimbursements and Other Income Earned - Receivable - | E | | | | | | | | | | | | | F/E | | B/P | U/E | U | | | | |
| Y | Y | 1020 | + | - | 4234 | Other Federal Receivables - Transferred | E | | | | | | | | | | | | | | | B/P | U/E | U | | | | |
| Y | Y | 1020 | + | - | 4251 | Reimbursements and Other Income Earned - Receivable | E | | | | | | | | | | | | | F/E | | B/P | U/E | U | | | | |
| Y | Y | 1020 | + | - | 4252 | Reimbursements and Other Income Earned - Collected | E | | | | | | | | | | | | | | | B/P | U/E | U | | | | |
| Y | Y | 1020 | + | - | 4253 | Prior-Year Unfilled Customer Orders With Advance - Refunds Paid | E | | | | | | | | | | | | | | | B/P | U/E | U | | | | |
| Y | Y | 1020 | + | - | 4255 | Appropriation Trust Fund Expenditure Transfers - Collected | E | | | | | | | | | | | | | | | B/P | U/E | U | | | | |
| Y | Y | 1020 | + | - | 4260 | Actual Collections of "governmental-type" Fees | E | | | | | | | | | | | | | | | B/P | U/E | U | | | | |
| Y | Y | 1020 | + | - | 4261 | Actual Collections of Business-Type Fees | E | | | | | | | | | | | | | | | B/P | U/E | U | | | | |
| Y | Y | 1020 | + | - | 4262 | Actual Collections of Loan Principal | E | | | | | | | | | | | | | | | B/P | U/E | U | | | | |
| Y | Y | 1020 | + | - | 4263 | Actual Collections of Loan Interest | E | | | | | | | | | | | | | | | B/P | U/E | U | | | | |
| Y | Y | 1020 | + | - | 4264 | Actual Collections of Rent | E | | | | | | | | | | | | | | | B/P | U/E | U | | | | |
| Y | Y | 1020 | + | - | 4265 | Actual Collections From Sale of Foreclosed Property | E | | | | | | | | | | | | | | | B/P | U/E | U | | | | |
| Y | Y | 1020 | + | - | 4266 | Other Actual Business-Type Collections From Non-Federal Sources | E | | | | | | | | | | | | | | | B/P | U/E | U | | | | |
| Y | Y | 1020 | + | - | 4267 | Other Actual "governmental-type" Collections From Non-Federal Sources | E | | | | | | | | | | | | | | | B/P | U/E | U | | | | |
| Y | Y | 1020 | + | - | 4271 | Actual Program Fund Subsidy Collected | E | | | | | | | | | | | | | | | B/P | U/E | U | | | | |
| Y | Y | 1020 | + | - | 4273 | Interest Collected From Treasury | E | | | | | | | | | | | | | | | B/P | U | U | | | | |
| Y | Y | 1020 | + | - | 4275 | Actual Collections From Liquidating Fund | E | | | | | | | | | | | | | | | B/P | U/E | U | | | | |
| Y | Y | 1020 | + | - | 4276 | Actual Collections From Financing Fund | E | | | | | | | | | | | | | | | B/P | U/E | U | | | | |
| Y | Y | 1020 | + | - | 4277 | Other Actual Collections - Federal | E | | | | | | | | | | | | | | | B/P | U/E | U | | | | |
| Y | Y | 1020 | + | - | 4283 | Interest Receivable From Treasury | E | | | | | | | | | | | | | | | B/P | U/E | U | | | | |
| Y | Y | 1020 | + | - | 4285 | Receivable From the Liquidating Fund | E | | | | | | | | | | | | | | | B/P | U/E | U | | | | |
| Y | Y | 1020 | + | - | 4286 | Receivable From the Financing Fund | E | | | | | | | | | | | | | | | B/P | U/E | U | | | | |
| Y | Y | 1020 | + | - | 4287 | Other Federal Receivables | E | | | | | | | | | | | | | | | B/P | U/E | U | | | | |
| Y | Y | 1020 | + | - | 4290 | Amortization and Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds | E | | | | | | | | | M | | | | | | B/P | U/E | U | | | | |
| Y | Y | 1020 | + | - | 4295 | Revaluation of Foreign Currency in the Exchange Stabilization Fund | E | | | | | | | | | | | | | | | P | U | U | | | | |
| Y | Y | 1020 | + | - | 4320 | Adjustments for Changes in Prior-Year Allocations of Budgetary Resources | E | | | | | | | | | | | | | | | P | U/E | U | | | | |
| Y | N | 1020 | + | - | 4350 | Canceled Authority | E | | | | | | | | | | | | | | | B/P | E | | | | | |
| Y | Y | 1020 | + | - | 4351 | Partial or Early Cancellation of Authority With a U.S. Treasury Warrant | E | | | | | | | | | | | | | | | B/P | U | U | N | | | |
| Y | N | 1020 | + | - | 4351 | Partial or Early Cancellation of Authority With a U.S. Treasury Warrant | E | | | | | | | | | | | | | | | B/P | E | | | | | |
| Y | Y | 1020 | + | - | 4355 | Cancellation of Appropriation From Unavailable Receipts | E | | | | | | | | | | | | | | | B/P | U/E | U | | 2/7 | | |
| Y | Y | 1020 | + | - | 4356 | Cancellation of Appropriation From Invested Balances | E | | | | | | | | | | | | | | | B/P | U/E | U | | 2/7 | | |
| Y | Y | 1020 | + | - | 4357 | Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds | E | | | | | | | | | | | | | | | P | U/E | U | | 2/7 | | |
| Y | Y | 1020 | + | - | 4370 | Offset to Appropriations Realized for Redemption of the Department of the Treasury Securities | E | | | | | | | | | | | | | | | B/P | U/E | U | | | | |
| Y | Y | 1020 | + | - | 4382 | Temporary Reduction - New Budget Authority | E | | | | | | P/D/S | | | | | | | | | P | U/E | U | | | | |
| Y | Y | 1020 | + | - | 4383 | Temporary Reduction - Prior-Year Balances | E | | | | | | P/S | | | | | | | | | P | U/E | U | | | | |
| Y | Y | 1020 | + | - | 4383 | Temporary Reduction - Prior-Year Balances | E | | | | | | S | | | | | | | | | P | U/E | U | | 1/3/4 | | |
| Y | Y | 1020 | + | - | 4383 | Temporary Reduction - Prior-Year Balances | E | | | | | | D | | | D | | | | | | P | U/E | U | | 1 | | |
| Y | Y | 1020 | + | - | 4384 | Temporary Reduction/Cancellation Returned by Appropriation | E | | | | | | P | | | | | | | | | P | U | U | | 2/7 | | |
| Y | Y | 1020 | + | - | 4384 | Temporary Reduction/Cancellation Returned by Appropriation | E | | | | | | D | | | | | | | | | P | U | U | | 7 | | |
| Y | Y | 1020 | + | - | 4384 | Temporary Reduction/Cancellation Returned by Appropriation | E | | | | | | S | | | | | | | | | P | U | U | | 1/3/4 | | |
| Y | Y | 1020 | + | - | 4384 | Temporary Reduction/Cancellation Returned by Appropriation | E | | | | | | D | | | D | | | | | | P | U | U | | 1/2 | | |
| Y | Y | 1020 | + | - | 4387 | Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority | E | | | | | | D | | | D | | | | | | B/P | U/E | U | | | | |
| Y | Y | 1020 | + | - | 4387 | Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority | E | | | | | | P | | | | | | | | | B/P | U/E | U | | | | |
| Y | Y | 1020 | + | - | 4388 | Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances | E | | | | | | P | | | | | | | | | B/P | U/E | U | | | | |
| Y | N | 1020 | + | - | 4390 | Reappropriations - Transfers-Out | E | | | | | | | | | | | | | | | B/P | E | | | | | |
| Y | Y | 1020 | + | - | 4391 | Adjustments to Indefinite No-Year Authority | E | | | | | | | | | | | | | | | B/P | U/E | U | | 1/3/4 | | |
| Y | Y | 1020 | + | - | 4392 | Permanent Reduction - New Budget Authority | E | | | | | | S | | | D | | | | | | B/P | U/E | U | | | | |
| Y | Y | 1020 | + | - | 4392 | Permanent Reduction - New Budget Authority | E | | | | | | B/C/D/P/R | | | | | | | | | B/P | U/E | U | | | | |
| Y | Y | 1020 | + | - | 4393 | Permanent Reduction - Prior-Year Balances | E | | | | | | | | | | | | | | | B/P | U/E | U | | | | |
| Y | Y | 1020 | + | - | 4394 | Receipts Unavailable for Obligation Upon Collection | E | | | | | | | | | | | | | | | B/P | U | U | | 2/7 | | |
| Y | Y | 1020 | + | - | 4396 | Special and Trust Fund Refunds and Recoveries Temporarily Unavailable – Receipts Unavailable for Obligation Upon Collection | E | | | | | | | | | | | | | | | B/P | U | U | | | | |
| Y | Y | 1020 | + | - | 4397 | Receipts and Appropriations Temporarily Precluded From Obligation | E | | | | | | C | | | D | | | | | | B/P | U/E | U | | 7 | | |
| Y | Y | 1020 | + | - | 4397 | Receipts and Appropriations Temporarily Precluded From Obligation | E | | | | | | P | | | | | | | | | B/P | U/E | U | | 1/2/7 | | |
| Y | Y | 1020 | + | - | 4398 | Offsetting Collections Temporarily Precluded From Obligation | E | | | | | | | | | | | | | | | B/P | U | U | | 1/3/4 | | |
| Y | Y | 1020 | + | - | 4399 | Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts and Appropriations Temporarily Precluded From Obligation | E | | | | | | | | | | | | | | | B/P | U | U | N | | | |
| Y | N | 1020 | + | - | 4399 | Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts and Appropriations Temporarily Precluded From Obligation | E | | | | | | | | | | | | | | | B/P | E | | | | | |
| Y | Y | 1020 | + | - | 4801 | Undelivered Orders - Obligations, Unpaid | E | | | | | | | | | | | | | | | B/P | U/E | U | | | | |
| Y | Y | 1020 | + | - | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | E | | | | | | | | | | | | | | | B/P | U/E | U | | | | |
| Y | Y | 1020 | + | - | 4831 | Undelivered Orders - Obligations Transferred, Unpaid | E | | | | | | | | | | | | | | | B/P | U/E | U | | | | |
| Y | Y | 1020 | + | - | 4871 | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries | E | | | | | | | | | | | | | | | B/P | U/E | U | | | | |

**USSGL Crosswalks for Fiscal 2012 Reporting:**
**SF 133: Report on Budget Execution and Budgetary Resources**
**Schedule P: Program and Financing (P&F), Prior Year Actual Column**

| Applicability to SF133 | Applicability to P&F | SF 133/ P&F Line No. | Debit Funct. Ind. | Credit Funct. Ind. | USSGL Account | USSGL Account Title | USSGL Account Attributes for FACTS II: Begin/ End | Debit/ Credit | Reimb. Flag | Apport. Categ. | Apport. Cat.B | Program Rpt.Cat. | Auth Type | Adv. Flag | Avail. Time | BEA Cat. Ind. | Borrow-ing Source | Dir. Trans. Agy. | Dir. Trans. Acct. | Trans. Part-ner | Year of BA | Prior-Year Adj. | TAFS Attributes: SF133 TAFS Status | P&F TAFS Status | Expir-ation Flag | Fund Type | Fin. Acct. Ind. | Addl. Info |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Y | Y | 1020 | + | - | 4872 | Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected | E | | | | | | | | | | | | | | | B/P | U/E | U | | | | |
| Y | Y | 1020 | + | - | 4881 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | E | | | | | | | | | | | | | | | B/P | U/E | U | | | | |
| Y | Y | 1020 | + | - | 4882 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | E | | | | | | | | | | | | | | | B/P | U/E | U | | | | |
| Y | Y | 1020 | + | - | 4901 | Delivered Orders - Obligations, Unpaid | E | | | | | | | | | | | | | | | B/P | U/E | U | | | | |
| Y | Y | 1020 | + | - | 4902 | Delivered Orders - Obligations, Paid | E | | | | | | | | | | | | | | | B/P | U/E | U | | | | |
| Y | Y | 1020 | + | - | 4908 | Authority Outlayed Not Yet Disbursed | E | | | | | | | | | | | | | | | B/P | U | U | | | | |
| Y | Y | 1020 | + | - | 4931 | Delivered Orders - Obligations Transferred, Unpaid | E | | | | | | | | | | | | | | | B/P | U/E | U | | | | |
| Y | Y | 1020 | + | - | 4971 | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries | E | | | | | | | | | | | | | | | B/P | U/E | U | | | | |
| Y | Y | 1020 | + | - | 4972 | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected | E | | | | | | | | | | | | | | | B/P | U/E | U | | | | |
| Y | Y | 1020 | + | - | 4981 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | E | | | | | | | | | | | | | | | B/P | U/E | U | | | | |
| Y | Y | 1020 | + | - | 4982 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | E | | | | | | | | | | | | | | | B/P | U/E | U | | | | |
| | | 1021 | **Recoveries of prior year unpaid obligations** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | 1021 | + | - | 4871 | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries | E | | | | | | | | | | | | | | | X | U/E | U | | | | |
| Y | Y | 1021 | + | - | 4971 | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries | E | | | | | | | | | | | | | | | X | U/E | U | | | | |
| | | 1022 | **Capital transfer of unobligated balances to general fund (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | 1022 | + | - | 4152 | Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances | E | | | | | | | | | | | | | | | X | U/E | U | | | | |
| | | 1023 | **Unobligated balances applied to repay debt (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | 1023 | + | - | 4147 | Actual Repayments of Debt, Prior-Year Balances | E | | | | | | | | | | | | | | | X | U/E | U | | | | |
| | | 1024 | **Unobligated balance of borrowing authority withdrawn (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | 1024 | + | - | 4144 | Borrowing Authority Withdrawn | E | | | | | | | | | | | | | | | X | U | U | | | | |
| | | 1025 | **Unobligated balance of contract authority withdrawn (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | 1025 | + | - | 4134 | Contract Authority Withdrawn | E | | | | | | | | | | | | | | | X | U | U | | | | |
| | | 1026 | **Adjustment for change in allocation of trust fund limitation or foreign exchange valuation** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | 1026 | + | - | 4295 | Revaluation of Foreign Currency in the Exchange Stabilization Fund | E | | | | | | | | | | | | | | | X | U | U | | | | |
| Y | Y | 1026 | - | + | 4295 | Revaluation of Foreign Currency in the Exchange Stabilization Fund | B | | | | | | | | | | | | | | | X | U | U | | | | |
| Y | Y | 1026 | + | - | 4320 | Adjustments for Changes in Prior-Year Allocations of Budgetary Resources | E | | | | | | | | | | | | | | | X | U/E | U | | | | |
| Y | Y | 1027 | **Adjustment in unobligated balances for change in investments of zero coupon bonds (special and non-revolving trust funds)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | This line is not required to be supported by the USSGL at this time, but will be required in the future. | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | 1028 | **Adjustment in unobligated balances for change in investments of zero coupon bonds (revolving funds)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | This line is not required to be supported by the USSGL at this time, but will be required in the future. | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | 1029 | **Other balances withdrawn (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | N | 1029 | + | - | 4350 | Canceled Authority | E | | | | | | | | | | | | | | | X | E | | | | | |
| Y | Y | 1029 | + | - | 4350 | Canceled Authority | E | | | | | | | | | | | | | | | X | U | U | | 2/7 | | |
| Y | Y | 1029 | + | - | 4351 | Partial or Early Cancellation of Authority With a U.S. Treasury Warrant | E | | | | | | | | | | | | | | | X | U/E | U | | | | |
| Y | Y | 1029 | + | - | 4355 | Cancellation of Appropriation From Unavailable Receipts | E | | | | | | | | | | | | | | | X | U/E | U | | 2/7 | | |
| Y | Y | 1029 | + | - | 4356 | Cancellation of Appropriation From Invested Balances | E | | | | | | | | | | | | | | | X | U/E | U | | 2/7 | | |
| Y | Y | 1029 | + | - | 4357 | Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds | E | | | | | | | | | | | | | | | X | U/E | U | | 2/7 | | |
| | | 1031 | **Refunds and recoveries temporarily precluded from obligation (special and trust funds) (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | 1031 | + | - | 4396 | Special and Trust Fund Refunds and Recoveries Temporarily Unavailable – Receipts Unavailable for Obligation Upon Collection | E | | | | | | | | | | | | | | | X | U | U | | 2/7 | | |
| Y | Y | 1031 | + | - | 4399 | Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts and Appropriations Temporarily Precluded From Obligation | E | | | | | | | | | | | | | | | X | U | U | N | 2/7 | | |
| | | **Anticipated transfers and adjustments:** | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | 1040 | **Anticipated nonexpenditure transfers of unobligated balances (net) (+ or -)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | N | 1040 | + | - | 4180 | Anticipated Transfers - Prior-Year Balances | E | | | | | | | | | | | | | | | | U | | | | | 2 |
| | | 1041 | **Anticipated recoveries of prior-year unpaid obligations** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | N | 1041 | + | - | 4310 | Anticipated Recoveries of Prior-Year Obligations | E | D | | | | | | | | | | | | | | | U | | | | | 2 |
| | | 1042 | **Anticipated capital transfers and redemption of debt (unobligated balances) (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | N | 1042 | + | - | 4048 | Anticipated Transfers to the General Fund of the Treasury - Prior-Year Balances | E | | | | | | | | | | | | | | | | U | | | | | 2 |
| Y | Y | 1050 | **Unobligated balance (total)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | This line is calculated. Equals sum of lines 1000 through 1042 (SF 133) and lines 1000 through 1031 (P&F). | | | | | | | | | | | | | | | | | | | | | | | | | | |

**USSGL Crosswalks for Fiscal 2012 Reporting:**
**SF 133: Report on Budget Execution and Budgetary Resources**
**Schedule P: Program and Financing (P&F), Prior Year Actual Column**

| Applicability to SF133 | Applicability to P&F | SF 133/ P&F Line No. | Debit Funct. Ind. | Credit Funct. Ind. | USSGL Account | USSGL Account Title | USSGL Account Attributes for FACTS II: Begin/ End | Debit/ Credit | Reimb. Flag | Apport. Categ. | Apport. Cat.B | Program Rpt.Cat. | Auth Type | Adv. Flag | Avail. Time | BEA Cat. Ind. | Borrow-ing Source | Dir. Trans. Agy. | Dir. Trans. Acct. | Trans. Part-ner | Year of BA | Prior-Year Adj. | TAFS Attributes: SF133 TAFS Status | P&F TAFS Status | Expir-ation Flag | Fund Type | Fin. Acct. Ind. | Addl. Info |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | **Budget authority:** | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | **Appropriations:** | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | **Discretionary:** | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | **1100** | **Appropriation** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | **1100** | + | - | 4111 | Debt Liquidation Appropriations | E | | | | | | P | | | D | | | | | | X | U | U | | 1/3/4 | | |
| Y | Y | **1100** | + | - | 4112 | Liquidation of Deficiency - Appropriations | E | | | | | | | | | D | | | | | | X | U | U | | 1/3/4 | | |
| Y | Y | **1100** | + | - | 4115 | Loan Subsidy Appropriation | E | | | | | | P | | | D | | | | | | X | U | U | | 1/3/4 | | |
| Y | Y | **1100** | + | - | 4117 | Loan Administrative Expense Appropriation | E | | | | | | P | | | D | | | | | | X | U | U | | 1/3/4 | | |
| Y | Y | **1100** | + | - | 4119 | Other Appropriations Realized | E | | | | | | P | X | | D | | | | | | X | U | U | | | | |
| Y | Y | **1100** | + | - | 4138 | Appropriation To Liquidate Contract Authority | E | | | | | | | | | D | | | | | | X | U | U | | 1/3/4 | | |
| Y | Y | **1100** | + | - | 4391 | Adjustments to Indefinite No-Year Authority | E | | | | | | | | | D | | | | | | X | U | U | | 1/3/4 | | |
| | | **1101** | **Appropriation (special or trust fund)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | **1101** | + | - | 4114 | Appropriated Trust or Special Fund Receipts | E | | | | | | P | | | D | | | | | | X | U | U | | 2/7 | | |
| Y | Y | **1101** | + | - | 4121 | Amounts Appropriated From Specific Invested TAFS Reclassified – Receivable - Cancellation | E | | | | | | P | | | D | | | | | | X | U | U | | 2/7 | | |
| Y | Y | **1101** | + | - | 4123 | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction | E | | | | | | P | | | D | | | | | | X | U/E | U | | 1/7 | | |
| Y | Y | **1101** | + | - | 4124 | Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation | E | | | | | | | | | D | | | | | | X | U | U | | 2/7 | | |
| Y | Y | **1101** | + | - | 4126 | Amounts Appropriated From Specific Invested TAFS - Receivable | E | | | | | | P | | | D | | | | | | X | U/E | U | | 7 | | 1 |
| Y | Y | **1101** | - | + | 4126 | Amounts Appropriated From Specific Invested TAFS - Receivable | B | | | | | | P | | | D | | | | | | X | U/E | U | | 7 | | 1 |
| Y | Y | **1101** | + | - | 4127 | Amounts Appropriated From Specific Invested TAFS - Payable | E | | | | | | | | | D | | | | | | X | U/E | U | | 7 | | 1 |
| Y | Y | **1101** | - | + | 4127 | Amounts Appropriated From Specific Invested TAFS - Payable | B | | | | | | | | | D | | | | | | X | U/E | U | | 7 | | 1 |
| Y | Y | **1101** | + | - | 4128 | Amounts Appropriated From Specific Invested TAFS - Transfers-In | E | | | | | | P | | | D | | | | | | X | U/E | U | | 1/2/7 | | |
| Y | Y | **1101** | + | - | 4129 | Amounts Appropriated From Specific Invested TAFS - Transfers-Out | E | | | | | | P | | | D | | | | | | X | U/E | U | | 2/7 | | |
| Y | Y | **1101** | + | - | 4129 | Amounts Appropriated From Specific Invested TAFS - Transfers-Out | E | | | | | | P | | | D | | | | | | X | U | U | | 1 | | |
| Y | Y | **1101** | + | - | 4138 | Appropriation To Liquidate Contract Authority | E | | | | | | | | | D | | | | | | X | U | U | | 2/7 | | |
| Y | Y | **1101** | + | - | 4384 | Temporary Reduction/Cancellation Returned by Appropriation | E | | | | | | P | | | D | | | | | | X | U | U | | 2/7 | | 1 |
| Y | Y | **1101** | - | + | 4384 | Temporary Reduction/Cancellation Returned by Appropriation | B | | | | | | P | | | D | | | | | | X | U | U | | 2/7 | | 1 |
| Y | Y | **1101** | + | - | 4394 | Receipts Unavailable for Obligation Upon Collection | E | | | | | | | | | D | | | | | | X | U | U | | 2/7 | | 1 |
| Y | Y | **1101** | - | + | 4394 | Receipts Unavailable for Obligation Upon Collection | B | | | | | | | | | D | | | | | | X | U | U | | 2/7 | | 1 |
| | | **1103** | **Advance funding** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | **1103** | + | - | 4119 | Other Appropriations Realized | E | | | | | | P | F/P | | D | | | | | | X | U | U | | | | |
| | | **1105** | **Reappropriation** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | **1105** | + | - | 4150 | Reappropriations - Transfers-In | E | | | | | | | | | D | | | | | | X | U | U | | | | |
| | | | **Nonexpenditure transfers:** | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | **1120** | **Appropriations transferred to other accounts (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | **1120** | + | - | 4166 | Allocations of Realized Authority - To Be Transferred From Invested Balances | E | C | | | | | | | | D | | ## | #### | | | X | U/E | U | | | | 1 |
| Y | Y | **1120** | - | + | 4166 | Allocations of Realized Authority - To Be Transferred From Invested Balances | B | C | | | | | | | | D | | ## | #### | | | X | U/E | U | | | | 1 |
| Y | Y | **1120** | + | - | 4167 | Allocations of Realized Authority - Transferred From Invested Balances | E | C | | | | | | | | D | | ## | #### | | | X | U/E | U | | | | |
| Y | Y | **1120** | + | - | 4168 | Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction | E | C | | | | | | | | D | | ## | #### | | | X | U | U | | | | |
| Y | Y | **1120** | + | - | 4170 | Transfers - Current-Year Authority | E | C | | | | | P | | | D | | ## | #### | | | X | U | U | | | | |
| Y | Y | **1120** | + | - | 4172 | Nonallocation Transfers of Invested Balances - Payable | E | C | | | | | | | | D | | ## | #### | | | X | U/E | U | | 2/7 | | 1 |
| Y | Y | **1120** | - | + | 4172 | Nonallocation Transfers of Invested Balances - Payable | B | C | | | | | | | | D | | ## | #### | | | X | U/E | U | | 2/7 | | 1 |
| Y | Y | **1120** | + | - | 4173 | Nonallocation Transfers of Invested Balances - Transferred | E | C | | | | | | | | D | | ## | #### | | | X | U/E | U | | 2/7 | | |
| Y | Y | **1120** | + | - | 4175 | Allocation Transfers of Current-Year Authority for Noninvested Accounts | E | C | | | | | P | | | D | | ## | #### | | | X | U | U | | | | |
| Y | Y | **1120** | + | - | 4193 | Balance Transfers - Unobligated Balances - Legislative Change of Purpose | E | C | | | | | | | | D | | ## | #### | | | X | U | U | | | | |
| | | **1121** | **Appropriations transferred from other accounts** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | **1121** | + | - | 4166 | Allocations of Realized Authority - To Be Transferred From Invested Balances | E | D | | | | | | | | D | | ## | #### | | | X | U/E | U | | | | 1 |
| Y | Y | **1121** | - | + | 4166 | Allocations of Realized Authority - To Be Transferred From Invested Balances | B | D | | | | | | | | D | | ## | #### | | | X | U/E | U | | | | 1 |
| Y | Y | **1121** | + | - | 4167 | Allocations of Realized Authority - Transferred From Invested Balances | E | D | | | | | | | | D | | ## | #### | | | X | U/E | U | | | | |
| Y | Y | **1121** | + | - | 4168 | Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction | E | D | | | | | | | | D | | ## | #### | | | X | U | U | | | | |
| Y | Y | **1121** | + | - | 4170 | Transfers - Current-Year Authority | E | D | | | | | P | | | D | | ## | #### | | | X | U | U | | | | |
| Y | Y | **1121** | + | - | 4171 | Nonallocation Transfers of Invested Balances - Receivable | E | D | | | | | | | | D | | ## | #### | | | X | U/E | U | | 2/7 | | 1 |
| Y | Y | **1121** | - | + | 4171 | Nonallocation Transfers of Invested Balances - Receivable | B | D | | | | | | | | D | | ## | #### | | | X | U/E | U | | 2/7 | | 1 |
| Y | Y | **1121** | + | - | 4173 | Nonallocation Transfers of Invested Balances - Transferred | E | D | | | | | | | | D | | ## | #### | | | X | U/E | U | | 2/7 | | |
| Y | Y | **1121** | + | - | 4175 | Allocation Transfers of Current-Year Authority for Noninvested Accounts | E | D | | | | | P | | | D | | ## | #### | | | X | U | U | | | | |
| Y | Y | **1121** | + | - | 4193 | Balance Transfers - Unobligated Balances - Legislative Change of Purpose | E | D | | | | | | | | D | | ## | #### | | | X | U | U | | | | |
| | | | **Adjustments:** | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | **1130** | **Appropriations permanently reduced (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |

**USSGL Crosswalks for Fiscal 2012 Reporting:**

**SF 133: Report on Budget Execution and Budgetary Resources**

**Schedule P: Program and Financing (P&F), Prior Year Actual Column**

| Applicability to SF133 | Applicability to P&F | SF 133/ P&F Line No. | Debit Funct. Ind. | Credit Funct. Ind. | USSGL Account | USSGL Account Title | USSGL Account Attributes for FACTS II: Begin/ End | Debit/ Credit | Reimb. Flag | Apport. Categ. | Apport. Cat.B | Program Rpt.Cat. | Auth Type | Adv. Flag | Avail. Time | BEA Cat. Ind. | Borrow-ing Source | Dir. Trans. Agy. | Dir. Trans. Acct. | Trans. Part-ner | Year of BA | Prior-Year Adj. | TAFS Attributes: SF133 TAFS Status | P&F TAFS Status | Expir-ation Flag | Fund Type | Fin. Acct. Ind. | Addl. Info |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Y | Y | **1130** | + | - | 4392 | Permanent Reduction - New Budget Authority | E | | | | | | P/R | | | D | | | | | | X | U | U | | | | |
| | | **1131** | **Unobligated balance of appropriations permanently reduced (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | **1131** | + | - | 4383 | Temporary Reduction - Prior-Year Balances | E | | | | | | D | | | D | | | | | | X | U | U | | 1 | | |
| Y | N | **1131** | + | - | 4390 | Reappropriations - Transfers-Out | E | | | | | | | | | D | | | | | | X | E | | | | | |
| Y | Y | **1131** | + | - | 4393 | Permanent Reduction - Prior-Year Balances | E | | | | | | B/D/P/R/S | | | D | | | | | | X | U/E | U | | | | |
| | | **1132** | **Appropriations temporarily reduced (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | **1132** | + | - | 4382 | Temporary Reduction - New Budget Authority | E | | | | | | P | | | D | | | | | | X | U | U | | | | |
| Y | Y | **1132** | + | - | 4387 | Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority | E | | | | | | P | | | D | | | | | | X | U | U | | | | |
| | | **1133** | **Unobligated balance of appropriations temporarily reduced (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | **1133** | + | - | 4383 | Temporary Reduction - Prior-Year Balances | E | | | | | | P | | | D | | | | | | X | U | U | | | | |
| Y | Y | **1133** | + | - | 4388 | Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances | E | | | | | | P | | | D | | | | | | X | U | U | | | | |
| | | **1134** | **Appropriations precluded from obligation (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | **1134** | + | - | 4395 | Authority Unavailable for Obligation Pursuant to Public Law - Temporary | E | | | | | | D/P/R | | | D | | | | | | X | U | U | | | | 2 |
| Y | Y | **1134** | + | - | 4397 | Receipts and Appropriations Temporarily Precluded From Obligation | E | | | | | | P | | | D | | | | | | X | U | U | | 2/7 | | 1 |
| Y | Y | **1134** | - | + | 4397 | Receipts and Appropriations Temporarily Precluded From Obligation | B | | | | | | P | | | D | | | | | | X | U | U | | 2/7 | | 1 |
| | | **1135** | **Appropriations applied to repay debt (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | **1135** | + | - | 4146 | Actual Repayments of Debt, Current-Year Authority | E | | | | | | P | | | D | | | | | | X | U | U | | | | |
| Y | Y | **1136** | **Appropriations applied to deficiency by law (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | This line is not required to be supported by the USSGL at this time, but will be required in the future. | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | **1137** | **Appropriations applied to liquidate contract authority (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | **1137** | + | - | 4135 | Contract Authority Liquidated | E | | | | | | P | | | D | | | | | | X | U | U | | | | |
| Y | Y | **1137** | + | - | 4136 | Contract Authority To Be Liquidated by Trust Funds | E | | | | | | | | | D | | | | | | X | U | U | | | | 1 |
| Y | Y | **1137** | - | + | 4136 | Contract Authority To Be Liquidated by Trust Funds | B | | | | | | | | | D | | | | | | X | U | U | | | | 1 |
| Y | Y | **1137** | + | - | 4154 | Appropriation To Liquidate Contract Authority - Nonallocation - Transferred | E | | | | | | | | | | | | | | | X | U | U | | 7 | | |
| | | **1138** | **Appropriations applied to liquidate contract authority withdrawn (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | **1138** | + | - | 4130 | Appropriation To Liquidate Contract Authority Withdrawn | E | | | | | | | | | D | | | | | | X | U | U | | | | |
| | | **1139** | **Appropriations substituted for borrowing authority (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | **1139** | + | - | 4140 | Substitution of Borrowing Authority | E | | | | | | P | | | D | | | | | | X | U | U | | | | |
| | | **1150** | **Anticipated appropriation (+ or -)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | N | **1150** | + | - | 4120 | Anticipated Indefinite Appropriations | E | | | | | | | | | D | | | | | | | U | | | | | 2 |
| | | **1151** | **Anticipated nonexpenditure transfers of appropriations (net) (+ or -)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | N | **1151** | + | - | 4160 | Anticipated Transfers - Current-Year Authority | E | | | | | | P | | | D | | | | | | | U | | | | | 2 |
| Y | N | **1151** | + | - | 4165 | Allocations of Authority - Anticipated From Invested Balances | E | | | | | | | | | D | | | | | | | U | | | | | 2 |
| Y | N | **1151** | + | - | 4183 | Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose | E | | | | | | | | | D | | | | | | | U | | | | | 2 |
| | | **1152** | **Anticipated redemption of debt (appropriations) (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | N | **1152** | + | - | 4047 | Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority | E | | | | | | P | | | D | | | | | | | U | | | | | 2 |
| Y | Y | **1160** | **Appropriation (total)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | This line is calculated. Equals sum of lines 1100 through 1152 (SF 133) and lines 1100 through 1139 (P&F). | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | **Advance appropriations :** | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | **1170** | **Advance appropriation** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | **1170** | + | - | 4111 | Debt Liquidation Appropriations | E | | | | | | D | | | D | | | | | | X | U | U | | 1/3/4 | | |
| Y | Y | **1170** | + | - | 4115 | Loan Subsidy Appropriation | E | | | | | | D | | | D | | | | | | X | U | U | | 1/3/4 | | |
| Y | Y | **1170** | + | - | 4117 | Loan Administrative Expense Appropriation | E | | | | | | D | | | D | | | | | | X | U | U | | 1/3/4 | | |
| Y | Y | **1170** | + | - | 4119 | Other Appropriations Realized | E | | | | | | D | | | D | | | | | | X | U | U | | | | |
| Y | Y | **1170** | + | - | 4384 | Temporary Reduction/Cancellation Returned by Appropriation | E | | | | | | D | | | D | | | | | | X | U | U | | 1 | | 1 |
| Y | Y | **1170** | - | + | 4384 | Temporary Reduction/Cancellation Returned by Appropriation | B | | | | | | D | | | D | | | | | | X | U | U | | 1 | | 1 |
| | | **1171** | **Advance appropriation (special or trust fund)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | **1171** | + | - | 4114 | Appropriated Trust or Special Fund Receipts | E | | | | | | D | | | D | | | | | | X | U | U | | 2/7 | | |
| Y | Y | **1171** | + | - | 4384 | Temporary Reduction/Cancellation Returned by Appropriation | E | | | | | | D | | | D | | | | | | X | U | U | | 2/7 | | 1 |
| Y | Y | **1171** | - | + | 4384 | Temporary Reduction/Cancellation Returned by Appropriation | B | | | | | | D | | | D | | | | | | X | U | U | | 2/7 | | 1 |
| | | | **Adjustments:** | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | **1173** | **Advance appropriations permanently reduced (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | **1173** | + | - | 4392 | Permanent Reduction - New Budget Authority | E | | | | | | D | | | D | | | | | | X | U | U | | | | |
| | | **1174** | **Advance appropriations temporarily reduced (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | **1174** | + | - | 4382 | Temporary Reduction - New Budget Authority | E | | | | | | D | | | D | | | | | | X | U | U | | | | |

**USSGL Crosswalks for Fiscal 2012 Reporting:**
**SF 133: Report on Budget Execution and Budgetary Resources**
**Schedule P: Program and Financing (P&F), Prior Year Actual Column**

| Applicability to SF133 | Applicability to P&F | SF 133/ P&F Line No. | Debit Funct. Ind. | Credit Funct. Ind. | USSGL Account | USSGL Account Title | USSGL Account Attributes for FACTS II: Begin/ End | Debit/ Credit | Reimb. Flag | Apport. Categ. | Apport. Cat.B | Program Rpt.Cat. | Auth Type | Adv. Flag | Avail. Time | BEA Cat. Ind. | Borrow-ing Source | Dir. Trans. Agy. | Dir. Trans. Acct. | Trans. Part-ner | Year of BA | Prior-Year Adj. | TAFS Attributes: SF133 TAFS Status | P&F TAFS Status | Expir-ation Flag | Fund Type | Fin. Acct. Ind. | Addl. Info |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Y | Y | **1180** | **Advance appropriation (total)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | This line is calculated. Equals sum of lines 1170 through 1174. | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | **Mandatory:** | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | **1200** | **Appropriation** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | **1200** | + | - | 4111 | Debt Liquidation Appropriations | E | | | | | | P | | | M | | | | | | X | U | U | | 1/3/4 | | |
| Y | Y | **1200** | + | - | 4112 | Liquidation of Deficiency - Appropriations | E | | | | | | | | | M | | | | | | X | U | U | | 1/3/4 | | |
| Y | Y | **1200** | + | - | 4115 | Loan Subsidy Appropriation | E | | | | | | P | | | M | | | | | | X | U | U | | 1/3/4 | | |
| Y | Y | **1200** | + | - | 4117 | Loan Administrative Expense Appropriation | E | | | | | | P | | | M | | | | | | X | U | U | | 1/3/4 | | |
| Y | Y | **1200** | + | - | 4118 | Reestimated Loan Subsidy Appropriation | E | | | | | | | | | | | | | | | X | U | U | | 1/3/4 | | |
| Y | Y | **1200** | + | - | 4119 | Other Appropriations Realized | E | | | | | | P | | | M | | | | | | X | U | U | | | | |
| Y | N | **1200** | + | - | 4119 | Other Appropriations Realized | E | | | | | | P | | | M | | | | | | X | E | | | 1 | | |
| Y | Y | **1200** | + | - | 4122 | Authority Adjusted for Interest on the Bureau of the Public Debt Securities | E | | | | | | | | | | | | | | | X | U | U | | 1 | | 1 |
| Y | Y | **1200** | - | + | 4122 | Authority Adjusted for Interest on the Bureau of the Public Debt Securities | B | | | | | | | | | | | | | | | X | U | U | | 1 | | 1 |
| Y | Y | **1200** | + | - | 4125 | Loan Modification Adjustment Transfer Appropriation | E | | | | | | | | | | | | | | | X | U | U | | 1/3/4 | | |
| Y | Y | **1200** | + | - | 4127 | Amounts Appropriated From Specific Invested TAFS - Payable | E | | | | | | | | | M | | | | | | X | U/E | U | | 1 | | |
| Y | Y | **1200** | - | + | 4127 | Amounts Appropriated From Specific Invested TAFS - Payable | B | | | | | | | | | M | | | | | | X | U/E | U | | 1 | | |
| Y | Y | **1200** | + | - | 4128 | Amounts Appropriated From Specific Invested TAFS - Transfers-In | E | | | | | | P | | | M | | | | | | X | U/E | U | | 1 | | |
| Y | Y | **1200** | + | - | 4129 | Amounts Appropriated From Specific Invested TAFS - Transfers-Out | E | | | | | | P | | | M | | | | | | X | U/E | U | | 1 | | |
| Y | Y | **1200** | + | - | 4138 | Appropriation To Liquidate Contract Authority | E | | | | | | | | | M | | | | | | X | U | U | | 1/3/4 | | |
| Y | Y | **1200** | + | - | 4157 | Authority Made Available from Receipt or Appropriation Balances Previously Precluded From Obligation | E | | | | | | P | | | | | | | | | X | U | U | | 1 | | |
| Y | Y | **1200** | + | - | 4370 | Offset to Appropriations Realized for Redemption of the Department of the Treasury Securities | E | | | | | | | | | | | | | | | X | U | U | | | | |
| Y | Y | **1200** | + | - | 4391 | Adjustments to Indefinite No-Year Authority | E | | | | | | | | | M | | | | | | X | U | U | | 1/3/4 | | |
| Y | N | **1200** | + | - | 4391 | Adjustments to Indefinite No-Year Authority | E | | | | | | | | | M | | | | | | X | E | | | 1 | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | **1201** | **Appropriation (special or trust fund)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | **1201** | + | - | 4114 | Appropriated Trust or Special Fund Receipts | E | | | | | | P | | | M | | | | | | X | U | U | | 2/7 | | |
| Y | Y | **1201** | + | - | 4121 | Amounts Appropriated From Specific Invested TAFS Reclassified – Receivable - Cancellation | E | | | | | | P | | | M | | | | | | X | U | U | | 2/7 | | |
| Y | Y | **1201** | + | - | 4123 | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction | E | | | | | | P | | | M | | | | | | X | U/E | U | | 7 | | |
| Y | Y | **1201** | + | - | 4124 | Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation | E | | | | | | | | | M | | | | | | X | U | U | | 7 | | |
| Y | Y | **1201** | + | - | 4126 | Amounts Appropriated From Specific Invested TAFS - Receivable | E | | | | | | P | | | M | | | | | | X | U/E | U | | 7 | | |
| Y | Y | **1201** | - | + | 4126 | Amounts Appropriated From Specific Invested TAFS - Receivable | B | | | | | | P | | | M | | | | | | X | U/E | U | | 7 | | |
| Y | Y | **1201** | + | - | 4127 | Amounts Appropriated From Specific Invested TAFS - Payable | E | | | | | | | | | M | | | | | | X | U/E | U | | 7 | | |
| Y | Y | **1201** | - | + | 4127 | Amounts Appropriated From Specific Invested TAFS - Payable | B | | | | | | | | | M | | | | | | X | U/E | U | | 7 | | |
| Y | Y | **1201** | + | - | 4128 | Amounts Appropriated From Specific Invested TAFS - Transfers-In | E | | | | | | P | | | M | | | | | | X | U/E | U | | 7 | | |
| Y | Y | **1201** | + | - | 4129 | Amounts Appropriated From Specific Invested TAFS - Transfers-Out | E | | | | | | P | | | M | | | | | | X | U/E | U | | 2/7 | | |
| Y | Y | **1201** | + | - | 4138 | Appropriation To Liquidate Contract Authority | E | | | | | | | | | M | | | | | | X | U | U | | 2/7 | | |
| Y | Y | **1201** | + | - | 4384 | Temporary Reduction/Cancellation Returned by Appropriation | E | | | | | | P | | | M | | | | | | X | U | U | | 2/7 | | 1 |
| Y | Y | **1201** | - | + | 4384 | Temporary Reduction/Cancellation Returned by Appropriation | B | | | | | | P | | | M | | | | | | X | U | U | | 2/7 | | 1 |
| Y | Y | **1201** | + | - | 4394 | Receipts Unavailable for Obligation Upon Collection | E | | | | | | | | | M | | | | | | X | U | U | | 2/7 | | 1 |
| Y | Y | **1201** | - | + | 4394 | Receipts Unavailable for Obligation Upon Collection | B | | | | | | | | | M | | | | | | X | U | U | | 2/7 | | 1 |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | **1203** | **Appropriation (previously unavailable)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | **1203** | + | - | 4157 | Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation | E | | | | | | | | | | | | | | | X | U | U | | 2/7 | | 2 |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | **1204** | **Reappropriation** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | **1204** | + | - | 4150 | Reappropriations - Transfers-In | E | | | | | | | | | M | | | | | | X | U | U | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | **Nonexpenditure transfers:** | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | **1220** | **Appropriations transferred to other accounts (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | **1220** | + | - | 4166 | Allocations of Realized Authority - To Be Transferred From Invested Balances | E | C | | | | | | | | M | | ## | #### | | | X | U/E | U | | | | 1 |
| Y | Y | **1220** | - | + | 4166 | Allocations of Realized Authority - To Be Transferred From Invested Balances | B | C | | | | | | | | M | | ## | #### | | | X | U/E | U | | | | 1 |
| Y | Y | **1220** | + | - | 4167 | Allocations of Realized Authority - Transferred From Invested Balances | E | C | | | | | | | | M | | ## | #### | | | X | U/E | U | | | | |
| Y | Y | **1220** | + | - | 4168 | Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction | E | C | | | | | | | | M | | ## | #### | | | X | U | U | | | | |
| Y | Y | **1220** | + | - | 4170 | Transfers - Current-Year Authority | E | C | | | | | P | | | M | | ## | #### | | | X | U | U | | | | |
| Y | Y | **1220** | + | - | 4172 | Nonallocation Transfers of Invested Balances - Payable | E | C | | | | | | | | M | | ## | #### | | | X | U/E | U | | 2/7 | | 1 |
| Y | Y | **1220** | - | + | 4172 | Nonallocation Transfers of Invested Balances - Payable | B | C | | | | | | | | M | | ## | #### | | | X | U/E | U | | 2/7 | | 1 |
| Y | Y | **1220** | + | - | 4173 | Nonallocation Transfers of Invested Balances - Transferred | E | C | | | | | | | | M | | ## | #### | | | X | U/E | U | | 2/7 | | |
| Y | Y | **1220** | + | - | 4175 | Allocation Transfers of Current-Year Authority for Noninvested Accounts | E | C | | | | | P | | | M | | ## | #### | | | X | U | U | | | | |
| Y | Y | **1220** | + | - | 4193 | Balance Transfers - Unobligated Balances - Legislative Change of Purpose | E | C | | | | | | | | M | | ## | #### | | | X | U | U | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | **1221** | **Appropriations transferred from other accounts** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | **1221** | + | - | 4166 | Allocations of Realized Authority - To Be Transferred From Invested Balances | E | D | | | | | | | | M | | ## | #### | | | X | U/E | U | | | | 1 |

**USSGL Crosswalks for Fiscal 2012 Reporting:**
**SF 133: Report on Budget Execution and Budgetary Resources**
**Schedule P: Program and Financing (P&F), Prior Year Actual Column**

| Applicability to SF133 | Applicability to P&F | SF 133/ P&F Line No. | Debit Funct. Ind. | Credit Funct. Ind. | USSGL Account | USSGL Account Title | USSGL Account Attributes for FACTS II: Begin/ End | Debit/ Credit | Reimb. Flag | Apport. Categ. | Apport. Cat.B | Program Rpt.Cat. | Auth Type | Adv. Flag | Avail. Time | BEA Cat. Ind. | Borrow-ing Source | Dir. Trans. Agy. | Dir. Trans. Acct. | Trans. Part-ner | Year of BA | Prior-Year Adj. | TAFS Attributes: SF133 TAFS Status | P&F TAFS Status | Expir-ation Flag | Fund Type | Fin. Acct. Ind. | Addl. Info |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Y | Y | 1221 | - | + | 4166 | Allocations of Realized Authority - To Be Transferred From Invested Balances | B | D | | | | | | | | M | | ## | #### | | | X | U/E | U | | | | 1 |
| Y | Y | 1221 | + | - | 4167 | Allocations of Realized Authority - Transferred From Invested Balances | E | D | | | | | | | | M | | ## | #### | | | X | U/E | U | | | | |
| Y | Y | 1221 | + | - | 4168 | Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction | E | D | | | | | | | | M | | ## | #### | | | X | U | U | | | | |
| Y | Y | 1221 | + | - | 4170 | Transfers - Current-Year Authority | E | D | | | | | P | | | M | | ## | #### | | | X | U | U | | | | |
| Y | Y | 1221 | + | - | 4171 | Nonallocation Transfers of Invested Balances - Receivable | E | D | | | | | | | | M | | ## | #### | | | X | U/E | U | | 2/7 | | 1 |
| Y | Y | 1221 | - | + | 4171 | Nonallocation Transfers of Invested Balances - Receivable | B | D | | | | | | | | M | | ## | #### | | | X | U/E | U | | 2/7 | | 1 |
| Y | Y | 1221 | + | - | 4173 | Nonallocation Transfers of Invested Balances - Transferred | E | D | | | | | | | | M | | ## | #### | | | X | U/E | U | | 2/7 | | |
| Y | Y | 1221 | + | - | 4175 | Allocation Transfers of Current-Year Authority for Noninvested Accounts | E | D | | | | | P | | | M | | ## | #### | | | X | U | U | | | | |
| Y | Y | 1221 | + | - | 4193 | Balance Transfers - Unobligated Balances - Legislative Change of Purpose | E | D | | | | | | | | M | | ## | #### | | | X | U | U | | | | |
| | | | **Adjustments:** | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | **1230** | **Appropriations and/or unobligated balance of appropriations permanently reduced (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | N | 1230 | + | - | 4390 | Reappropriations - Transfers-Out | E | | | | | | | | | M | | | | | | X | E | | | | | |
| Y | Y | 1230 | + | - | 4392 | Permanent Reduction - New Budget Authority | E | | | | | | P/R | | | M | | | | | | X | U | U | | | | |
| Y | Y | 1230 | + | - | 4393 | Permanent Reduction - Prior-Year Balances | E | | | | | | B/D/P/R/S | | | M | | | | | | X | U/E | U | | | | |
| Y | Y | 1230 | + | - | 4397 | Receipts and Appropriations Temporarily Precluded From Obligation | E | | | | | | P | | | M | | | | | | X | U | U | | 1 | | 1 |
| Y | Y | 1230 | - | + | 4397 | Receipts and Appropriations Temporarily Precluded From Obligation | B | | | | | | P | | | M | | | | | | X | U | U | | 1 | | 1 |
| | | **1232** | **Appropriations and/or unobligated balance of appropriations temporarily reduced (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | 1232 | + | - | 4382 | Temporary Reduction - New Budget Authority | E | | | | | | P | | | M | | | | | | X | U | U | | | | |
| Y | Y | 1232 | + | - | 4383 | Temporary Reduction - Prior-Year Balances | E | | | | | | P | | | M | | | | | | X | U | U | | | | |
| Y | Y | 1232 | + | - | 4387 | Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority | E | | | | | | P | | | M | | | | | | X | U | U | | | | |
| Y | Y | 1232 | + | - | 4388 | Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances | E | | | | | | P | | | M | | | | | | X | U | U | | | | |
| | | **1235** | **Appropriations precluded from obligation (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | 1235 | + | - | 4395 | Authority Unavailable for Obligation Pursuant to Public Law - Temporary | E | | | | | | D/P/R | | | M | | | | | | X | U | U | | | | 2 |
| Y | Y | 1235 | + | - | 4397 | Receipts and Appropriations Temporarily Precluded From Obligation | E | | | | | | P | | | M | | | | | | X | U | U | | 2/7 | | 1 |
| Y | Y | 1235 | - | + | 4397 | Receipts and Appropriations Temporarily Precluded From Obligation | B | | | | | | P | | | M | | | | | | X | U | U | | 2/7 | | 1 |
| | | **1236** | **Appropriations applied to repay debt (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | 1236 | + | - | 4146 | Actual Repayments of Debt, Current-Year Authority | E | | | | | | P | | | M | | | | | | X | U | U | | | | |
| Y | Y | 1236 | + | - | 4146 | Actual Repayments of Debt, Current-Year Authority | E | | | | | | B | | | M | | | | | | X | U | U | | 2/7 | | |
| Y | Y | **1237** | **Appropriations applied to deficiency by law (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | This line is not required to be supported by the USSGL at this time, but will be required in the future. | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | **1238** | **Appropriations applied to liquidate contract authority (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | 1238 | + | - | 4135 | Contract Authority Liquidated | E | | | | | | P | | | M | | | | | | X | U | U | | | | |
| Y | Y | 1238 | + | - | 4136 | Contract Authority To Be Liquidated by Trust Funds | E | | | | | | | | | M | | | | | | X | U | U | | | | 1 |
| Y | Y | 1238 | - | + | 4136 | Contract Authority To Be Liquidated by Trust Funds | B | | | | | | | | | M | | | | | | X | U | U | | | | 1 |
| | | **1239** | **Appropriations substituted for borrowing authority (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | 1239 | + | - | 4140 | Substitution of Borrowing Authority | E | | | | | | P | | | M | | | | | | X | U | U | | | | |
| | | **1250** | **Anticipated appropriation (+ or -)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | N | 1250 | + | - | 4120 | Anticipated Indefinite Appropriations | E | | | | | | | | | M | | | | | | | U | | | | | 2 |
| | | **1251** | **Anticipated nonexpenditure transfers of appropriations (net) (+ or -)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | N | 1251 | + | - | 4160 | Anticipated Transfers - Current-Year Authority | E | | | | | | P | | | M | | | | | | | U | | | | | 2 |
| Y | N | 1251 | + | - | 4165 | Allocations of Authority - Anticipated From Invested Balances | E | | | | | | | | | M | | | | | | | U | | | | | 2 |
| Y | N | 1251 | + | - | 4183 | Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose | E | | | | | | | | | M | | | | | | | U | | | | | 2 |
| | | **1252** | **Anticipated redemption of debt (appropriations) (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | N | 1252 | + | - | 4047 | Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority | E | | | | | | P | | | M | | | | | | | U | | | | | 2 |
| Y | Y | **1260** | **Appropriations (total)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | This line is calculated. Equals sum of lines 1200 through 1252 (SF 133) and lines 1200 though 1139 (P&F). | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | **Advance appropriations :** | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | **1270** | **Advance appropriation** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | 1270 | + | - | 4111 | Debt Liquidation Appropriations | E | | | | | | D | | | M | | | | | | X | U | U | | 1/3/4 | | |
| Y | Y | 1270 | + | - | 4115 | Loan Subsidy Appropriation | E | | | | | | D | | | M | | | | | | X | U | U | | 1/3/4 | | |
| Y | Y | 1270 | + | - | 4117 | Loan Administrative Expense Appropriation | E | | | | | | D | | | M | | | | | | X | U | U | | 1/3/4 | | |
| Y | Y | 1270 | + | - | 4119 | Other Appropriations Realized | E | | | | | | D | | | M | | | | | | X | U | U | | | | |
| | | **1271** | **Advance appropriation (special or trust fund)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | 1271 | + | - | 4114 | Appropriated Trust or Special Fund Receipts | E | | | | | | D | | | M | | | | | | X | U | U | | 2/7 | | |
| Y | Y | 1271 | + | - | 4384 | Temporary Reduction/Cancellation Returned by Appropriation | E | | | | | | D | | | M | | | | | | X | U | U | | 2/7 | | 1 |
| Y | Y | 1271 | - | + | 4384 | Temporary Reduction/Cancellation Returned by Appropriation | B | | | | | | D | | | M | | | | | | X | U | U | | 2/7 | | 1 |

**USSGL Crosswalks for Fiscal 2012 Reporting:**
**SF 133: Report on Budget Execution and Budgetary Resources**
**Schedule P: Program and Financing (P&F), Prior Year Actual Column**

| Applicability to SF133 | Applicability to P&F | SF 133/ P&F Line No. | Debit Funct. Ind. | Credit Funct. Ind. | USSGL Account | USSGL Account Title | USSGL Account Attributes for FACTS II: Begin/ End | Debit/ Credit | Reimb. Flag | Apport. Categ. | Apport. Cat.B | Program Rpt.Cat. | Auth Type | Adv. Flag | Avail. Time | BEA Cat. Ind. | Borrow-ing Source | Dir. Trans. Agy. | Dir. Trans. Acct. | Trans. Part-ner | Year of BA | Prior-Year Adj. | TAFS Attributes: SF133 TAFS Status | P&F TAFS Status | Expir-ation Flag | Fund Type | Fin. Acct. Ind. | Addl. Info |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | **Adjustments:** | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | **1272** | **Advance appropriations permanently reduced (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | **1272** | + | - | 4392 | Permanent Reduction - New Budget Authority | E | | | | | | D | | | M | | | | | | X | U | U | | | | |
| | | **1273** | **Advance appropriations temporarily reduced (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | **1273** | + | - | 4382 | Temporary Reduction - New Budget Authority | E | | | | | | D | | | M | | | | | | X | U | U | | | | |
| Y | Y | **1280** | **Advance appropriation (total)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | This line is calculated. Equals sum of lines 1270 through 1273. | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | **Borrowing authority:** | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | **Discretionary:** | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | **1300** | **Borrowing authority** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | N | **1300** | + | - | 4042 | Estimated Indefinite Borrowing Authority | E | | | | | | | | | D | | | | | | | U | | | | | 2 |
| Y | Y | **1300** | + | - | 4141 | Current-Year Borrowing Authority Realized | E | | | | | | | | | D | P/T | | | | | X | U | U | | | | |
| Y | Y | **1300** | + | - | 4143 | Decreases to Indefinite Borrowing Authority | E | | | | | | | | | D | P/T | | | | | X | U | U | | | | |
| | | | **Adjustments:** | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | **1320** | **Borrowing authority permanently reduced (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | **1320** | + | - | 4392 | Permanent Reduction - New Budget Authority | E | | | | | | B | | | D | | | | | | X | U | U | | | | |
| Y | N | **1330** | **Anticipated reductions to current fiscal year borrowing authority (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | N | **1330** | + | - | 4044 | Anticipated Reductions to Borrowing Authority | E | | | | | | | | | D | | | | | | | U | | | | | 2 |
| Y | Y | **1340** | **Borrowing authority (total)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | This line is calculated. Equals sum of lines 1300 through 1330 (SF 133) and lines 1300 through 1320 (P&F). | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | **Mandatory:** | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | **1400** | **Borrowing authority** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | N | **1400** | + | - | 4042 | Estimated Indefinite Borrowing Authority | E | | | | | | | | | M | P/T | | | | | | U | | | | | 2 |
| Y | Y | **1400** | + | - | 4126 | Amounts Appropriated From Specific Invested TAFS - Receivable | E | | | | | | B | | | M | | | | | | X | U | U | | 2/7 | | |
| Y | Y | **1400** | - | + | 4126 | Amounts Appropriated From Specific Invested TAFS - Receivable | B | | | | | | B | | | M | | | | | | X | U | U | | 2/7 | | |
| Y | Y | **1400** | + | - | 4128 | Amounts Appropriated From Specific Invested TAFS - Transfers-In | E | | | | | | B | | | M | | | | | | X | U | U | | 2/7 | | |
| Y | Y | **1400** | + | - | 4141 | Current-Year Borrowing Authority Realized | E | | | | | | | | | M | | | | | | X | U | U | | | | |
| Y | Y | **1400** | + | - | 4143 | Decreases to Indefinite Borrowing Authority | E | | | | | | | | | M | | | | | | X | U | U | | | | |
| | | | **Adjustments:** | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | **1420** | **Borrowing authority permanently reduced (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | **1420** | + | - | 4392 | Permanent Reduction - New Budget Authority | E | | | | | | B | | | M | | | | | | X | U | U | | | | |
| | | **1421** | **Borrowing authority applied to repay debt (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | **1421** | + | - | 4129 | Amounts Appropriated From Specific Invested TAFS - Transfers-Out | E | | | | | | B | | | M | | | | | | X | U | U | | 2/7 | | |
| Y | Y | **1421** | + | - | 4142 | Actual Repayment of Borrowing Authority Converted to Cash | E | | | | | | B | | | M | | | | | | X | U | U | | | D/G | |
| | | **Anticipated borrowing authority:** | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | **1430** | **Anticipated reductions to current fiscal year borrowing authority (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | N | **1430** | + | - | 4044 | Anticipated Reductions to Borrowing Authority | E | | | | | | | | | M | | | | | | | U | | | | | 2 |
| Y | Y | **1440** | **Borrowing authority (total)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | This line is calculated. Equals the sum of lines 1400 through 1430 (SF 133) and lines 1400 through 1420 (P&F). | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | **Contract authority:** | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | **Discretionary:** | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | **1500** | **Contract authority** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | N | **1500** | + | - | 4032 | Estimated Indefinite Contract Authority | E | | | | | | | | | D | | | | | | | U | | | | | 2 |
| Y | Y | **1500** | + | - | 4131 | Current-Year Contract Authority Realized | E | | | | | | | | | D | | | | | | X | U | U | | | | |
| Y | Y | **1500** | + | - | 4133 | Decreases to Indefinite Contract Authority | E | | | | | | | | | D | | | | | | X | U | U | | | | |
| | | | **Nonexpenditure transfers :** | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | **1510** | **Contract authority transferred to other accounts (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | **1510** | + | - | 4137 | Transfers of Contract Authority - Allocation | E | C | | | | | | | | D | | ## | #### | | | X | U/E | U | | | | 1 |
| Y | Y | **1510** | - | + | 4137 | Transfers of Contract Authority - Allocation | B | C | | | | | | | | D | | ## | #### | | | X | U/E | U | | | | 1 |
| | | **1511** | **Contract authority transferred from other accounts** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | **1511** | + | - | 4137 | Transfers of Contract Authority - Allocation | E | D | | | | | | | | D | | ## | #### | | | X | U/E | U | | | | 1 |
| Y | Y | **1511** | - | + | 4137 | Transfers of Contract Authority - Allocation | B | D | | | | | | | | D | | ## | #### | | | X | U/E | U | | | | 1 |
| | | | **Adjustments:** | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | **1520** | **Contract authority and/or unobligated balance of contract authority permanently reduced (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | **1520** | + | - | 4392 | Permanent Reduction - New Budget Authority | E | | | | | | C | | | D | | | | | | X | U | U | | | | |
| Y | Y | **1520** | + | - | 4393 | Permanent Reduction - Prior-Year Balances | E | | | | | | C | | | D | | | | | | X | U | U | | | | |
| | | **1522** | **Contract authority precluded from obligation (limitation on obligations) (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | **1522** | + | - | 4395 | Authority Unavailable for Obligation Pursuant to Public Law - Temporary | E | | | | | | C | | | D | | | | | | X | U | U | | | | 2 |
| Y | Y | **1522** | + | - | 4397 | Receipts and Appropriations Temporarily Precluded From Obligation | E | | | | | | C | | | D | | | | | | X | U | U | | 7 | | 1 |
| Y | Y | **1522** | - | + | 4397 | Receipts and Appropriations Temporarily Precluded From Obligation | B | | | | | | C | | | D | | | | | | X | U | U | | 7 | | 1 |

**USSGL Crosswalks for Fiscal 2012 Reporting:**
**SF 133: Report on Budget Execution and Budgetary Resources**
**Schedule P: Program and Financing (P&F), Prior Year Actual Column**

| Applicability to SF133 | Applicability to P&F | SF 133/ P&F Line No. | Debit Funct. Ind. | Credit Funct. Ind. | USSGL Account | USSGL Account Title | USSGL Account Attributes for FACTS II: Begin/ End | Debit/ Credit | Reimb. Flag | Apport. Categ. | Apport. Cat.B | Program Rpt.Cat. | Auth Type | Adv. Flag | Avail. Time | BEA Cat. Ind. | Borrow-ing Source | Dir. Trans. Agy. | Dir. Trans. Acct. | Trans. Part-ner | Year of BA | Prior-Year Adj. | TAFS Attributes: SF133 TAFS Status | P&F TAFS Status | Expir-ation Flag | Fund Type | Fin. Acct. Ind. | Addl. Info |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | **1530** | **Anticipated nonexpenditure transfers of contract authority (+ or -)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | N | **1530** | + | - | 4160 | Anticipated Transfers - Current-Year Authority | E | | | | | | C | | | D | | | | | | | U | | | | | 2 |
| | | **1531** | **Anticipated adjustments to current year contract authority (+ or -)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | N | **1531** | + | - | 4034 | Anticipated Adjustments to Contract Authority | E | | | | | | | | | D | | | | | | | U | | | | | 2 |
| Y | Y | **1540** | **Contract authority (total)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | This line is calculated. Equals sum of lines 1500 through 1531 (SF 133) and lines 1500 through 1522 (P&F). | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | **Mandatory:** | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | **1600** | **Contract authority** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | N | **1600** | + | - | 4032 | Estimated Indefinite Contract Authority | E | | | | | | | | | M | | | | | | | U | | | | | 2 |
| Y | Y | **1600** | + | - | 4131 | Current-Year Contract Authority Realized | E | | | | | | | | | M | | | | | | X | U | U | | | | |
| Y | Y | **1600** | + | - | 4133 | Decreases to Indefinite Contract Authority | E | | | | | | | | | M | | | | | | X | U | U | | | | |
| | | | **Nonexpenditure transfers:** | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | **1610** | **Contract authority transferred to other accounts (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | **1610** | + | - | 4137 | Transfers of Contract Authority - Allocation | E | C | | | | | | | | M | | ## | #### | | | X | U/E | U | | | | 1 |
| Y | Y | **1610** | - | + | 4137 | Transfers of Contract Authority - Allocation | B | C | | | | | | | | M | | ## | #### | | | X | U/E | U | | | | 1 |
| Y | Y | **1610** | + | - | 4153 | Transfers of Contract Authority - Nonallocation | E | C | | | | | | | | | | ## | #### | | NEW | X | U | U | | | 7 | 1 |
| Y | Y | **1610** | - | + | 4153 | Transfers of Contract Authority - Nonallocation | B | C | | | | | | | | | | ## | #### | | NEW | X | U | U | | | 7 | 1 |
| | | **1611** | **Contract authority transferred from other accounts** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | **1611** | + | - | 4137 | Transfers of Contract Authority - Allocation | E | D | | | | | | | | M | | ## | #### | | | X | U/E | U | | | | 1 |
| Y | Y | **1611** | - | + | 4137 | Transfers of Contract Authority - Allocation | B | D | | | | | | | | M | | ## | #### | | | X | U/E | U | | | | 1 |
| Y | Y | **1611** | + | - | 4153 | Transfers of Contract Authority - Nonallocation | E | D | | | | | | | | | | ## | #### | | NEW | X | U | U | | | 7 | 1 |
| Y | Y | **1611** | - | + | 4153 | Transfers of Contract Authority - Nonallocation | B | D | | | | | | | | | | ## | #### | | NEW | X | U | U | | | 7 | 1 |
| | | | **Adjustments:** | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | **1620** | **Contract authority and/or unobligated balance of contract authority permanently reduced (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | **1620** | + | - | 4392 | Permanent Reduction - New Budget Authority | E | | | | | | C | | | M | | | | | | X | U | U | | | | |
| Y | Y | **1620** | + | - | 4393 | Permanent Reduction - Prior-Year Balances | E | | | | | | C | | | M | | | | | | X | U | U | | | | |
| | | **1622** | **Contract authority precluded from obligation (limitation on obligations) (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | **1622** | + | - | 4395 | Authority Unavailable for Obligation Pursuant to Public Law - Temporary | E | | | | | | C | | | M | | | | | | X | U | U | | | | 2 |
| Y | Y | **1622** | + | - | 4397 | Receipts and Appropriations Temporarily Precluded From Obligation | E | | | | | | C | | | M | | | | | | X | U | U | | | | 1 |
| Y | Y | **1622** | - | + | 4397 | Receipts and Appropriations Temporarily Precluded From Obligation | B | | | | | | C | | | M | | | | | | X | U | U | | | | 1 |
| | | **1630** | **Anticipated nonexpenditure transfers of contract authority (net) (+ or -)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | N | **1630** | + | - | 4160 | Anticipated Transfers - Current-Year Authority | E | | | | | | C | | | M | | | | | | | U | | | | | 2 |
| | | **1631** | **Anticipated adjustments to current year contract authority (+ or -)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | N | **1631** | + | - | 4034 | Anticipated Adjustments to Contract Authority | E | | | | | | | | | M | | | | | | | U | | | | | 2 |
| Y | Y | **1640** | **Contract authority (total)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | This line is calculated. Equals sum of lines 1600 through 1631 (SF133) and lines 1600 through 1622 (P&F). | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | **Spending authority from offsetting collections:** | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | **Discretionary:** | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | **1700** | **Collected** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | **1700** | + | - | 4212 | Liquidation of Deficiency - Offsetting Collections | E | | | | | | | | | D | | | | | | X | U/E | U | | | | |
| Y | Y | **1700** | + | - | 4222 | Unfilled Customer Orders With Advance | E | | | | | | | | | D | | | | | | X | U/E | U | | | | 1 |
| Y | Y | **1700** | - | + | 4222 | Unfilled Customer Orders With Advance | B | | | | | | | | | D | | | | | | X | U/E | U | | | | 1 |
| Y | Y | **1700** | + | - | 4252 | Reimbursements and Other Income Earned - Collected | E | | | | | | | | | D | | | | | | X | U/E | U | | | | |
| Y | Y | **1700** | + | - | 4253 | Prior-Year Unfilled Customer Orders With Advance - Refunds Paid | E | | | | | | | | | D | | | | | | X | U/E | U | | | | |
| Y | Y | **1700** | + | - | 4255 | Appropriation Trust Fund Expenditure Transfers - Collected | E | | | | | | | | | D | | | | | | X | U/E | U | | | | |
| Y | Y | **1700** | + | - | 4260 | Actual Collections of "governmental-type" Fees | E | | | | | | | | | D | | | | | | X | U/E | U | | | | |
| Y | Y | **1700** | + | - | 4261 | Actual Collections of Business-Type Fees | E | | | | | | | | | D | | | | | | X | U/E | U | | | | |
| Y | Y | **1700** | + | - | 4262 | Actual Collections of Loan Principal | E | | | | | | | | | D | | | | | | X | U/E | U | | | | |
| Y | Y | **1700** | + | - | 4263 | Actual Collections of Loan Interest | E | | | | | | | | | D | | | | | | X | U/E | U | | | | |
| Y | Y | **1700** | + | - | 4264 | Actual Collections of Rent | E | | | | | | | | | D | | | | | | X | U/E | U | | | | |
| Y | Y | **1700** | + | - | 4265 | Actual Collections From Sale of Foreclosed Property | E | | | | | | | | | D | | | | | | X | U/E | U | | | | |
| Y | Y | **1700** | + | - | 4266 | Other Actual Business-Type Collections From Non-Federal Sources | E | | | | | | | | | D | | | | | | X | U/E | U | | | | |
| Y | Y | **1700** | + | - | 4267 | Other Actual "governmental-type" Collections From Non-Federal Sources | E | | | | | | | | | D | | | | | | X | U/E | U | | | | |
| Y | Y | **1700** | + | - | 4271 | Actual Program Fund Subsidy Collected | E | | | | | | | | | D | | | | | | X | U/E | U | | | | |
| Y | Y | **1700** | + | - | 4273 | Interest Collected From Treasury | E | | | | | | | | | D | | | | | | X | U | U | | | | |
| Y | Y | **1700** | + | - | 4275 | Actual Collections From Liquidating Fund | E | | | | | | | | | D | | | | | | X | U/E | U | | | | |
| Y | Y | **1700** | + | - | 4276 | Actual Collections From Financing Fund | E | | | | | | | | | D | | | | | | X | U/E | U | | | | |
| Y | Y | **1700** | + | - | 4277 | Other Actual Collections - Federal | E | | | | | | | | | D | | | | | | X | U/E | U | | | | |
| Y | Y | **1700** | + | - | 4290 | Amortization and Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds | E | | | | | | | | | D | | | | | | X | U | U | | | | |
| Y | Y | **1700** | + | - | 4872 | Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected | E | | | | | | | | | D | | | | | | X | U/E | U | | | | |
| Y | Y | **1700** | + | - | 4972 | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected | E | | | | | | | | | D | | | | | | X | U/E | U | | | | |

**USSGL Crosswalks for Fiscal 2012 Reporting:**
**SF 133: Report on Budget Execution and Budgetary Resources**
**Schedule P: Program and Financing (P&F), Prior Year Actual Column**

| Applicability to SF133 | Applicability to P&F | SF 133/ P&F Line No. | Debit Funct. Ind. | Credit Funct. Ind. | USSGL Account | USSGL Account Title | USSGL Account Attributes for FACTS II: Begin/ End | Debit/ Credit | Reimb. Flag | Apport. Categ. | Apport. Cat.B | Program Rpt.Cat. | Auth Type | Adv. Flag | Avail. Time | BEA Cat. Ind. | Borrow-ing Source | Dir. Trans. Agy. | Dir. Trans. Acct. | Trans. Part-ner | Year of BA | Prior-Year Adj. | TAFS Attributes: SF133 TAFS Status | P&F TAFS Status | Expir-ation Flag | Fund Type | Fin. Acct. Ind. | Addl. Info |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | **1701** | **Change in uncollected customer payments from Federal sources (+or -)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | **1701** | + | - | 4221 | Unfilled Customer Orders Without Advance | E | | | | | | | | | D | | | | F/E | | X | U/E | U | | | | 1 |
| Y | Y | **1701** | - | + | 4221 | Unfilled Customer Orders Without Advance | B | | | | | | | | | D | | | | F/E | | X | U/E | U | | | | 1 |
| Y | Y | **1701** | + | - | 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | E | | | | | | | | | D | | | | | | X | U/E | U | | | | 1 |
| Y | Y | **1701** | - | + | 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | B | | | | | | | | | D | | | | | | X | U/E | U | | | | 1 |
| Y | Y | **1701** | + | - | 4251 | Reimbursements and Other Income Earned - Receivable | E | | | | | | | | | D | | | | F/E | | X | U/E | U | | | | 1 |
| Y | Y | **1701** | - | + | 4251 | Reimbursements and Other Income Earned - Receivable | B | | | | | | | | | D | | | | F/E | | X | U/E | U | | | | 1 |
| Y | Y | **1701** | + | - | 4283 | Interest Receivable From Treasury | E | | | | | | | | | D | | | | | | X | U/E | U | | | | 1 |
| Y | Y | **1701** | - | + | 4283 | Interest Receivable From Treasury | B | | | | | | | | | D | | | | | | X | U/E | U | | | | 1 |
| Y | Y | **1701** | + | - | 4285 | Receivable From the Liquidating Fund | E | | | | | | | | | D | | | | | | X | U/E | U | | | | 1 |
| Y | Y | **1701** | - | + | 4285 | Receivable From the Liquidating Fund | B | | | | | | | | | D | | | | | | X | U/E | U | | | | 1 |
| Y | Y | **1701** | + | - | 4286 | Receivable From the Financing Fund | E | | | | | | | | | D | | | | | | X | U/E | U | | | | 1 |
| Y | Y | **1701** | - | + | 4286 | Receivable From the Financing Fund | B | | | | | | | | | D | | | | | | X | U/E | U | | | | 1 |
| Y | Y | **1701** | + | - | 4287 | Other Federal Receivables | E | | | | | | | | | D | | | | | | X | U/E | U | | | | 1 |
| Y | Y | **1701** | - | + | 4287 | Other Federal Receivables | B | | | | | | | | | D | | | | | | X | U/E | U | | | | 1 |
| | | **1702** | **Offsetting collections (previously unavailable)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | **1702** | + | - | 4121 | Amounts Appropriated From Specific Invested TAFS Reclassified – Receivable - Cancellation | E | | | | | | S | | | D | | | | | | X | U | U | | | | |
| Y | Y | **1702** | + | - | 4123 | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction | E | | | | | | S | | | D | | | | | | X | U | U | | | | |
| Y | Y | **1702** | + | - | 4158 | Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation | E | | | | | | | | | D | | | | | | X | U | U | | | | |
| Y | Y | **1702** | + | - | 4384 | Temporary Reduction/Cancellation Returned by Appropriation | E | | | | | | S | | | D | | | | | | X | U | U | | | | 1 |
| Y | Y | **1702** | - | + | 4384 | Temporary Reduction/Cancellation Returned by Appropriation | B | | | | | | S | | | D | | | | | | X | U | U | | | | 1 |
| | | | **Nonexpenditure transfers:** | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | **1710** | **Spending authority from offsetting collections transferred to other accounts (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | **1710** | + | - | 4170 | Transfers - Current-Year Authority | E | C | | | | | S | | | D | | ## | #### | | | X | U | U | | | | |
| Y | Y | **1710** | + | - | 4175 | Allocation Transfers of Current-Year Authority for Noninvested Accounts | E | C | | | | | S | | | D | | ## | #### | | | X | U | U | | | | |
| | | **1711** | **Spending authority from offsetting collections transferred from other accounts** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | **1711** | + | - | 4170 | Transfers - Current-Year Authority | E | D | | | | | S | | | D | | ## | #### | | | X | U | U | | | | |
| Y | Y | **1711** | + | - | 4171 | Nonallocation Transfers of Invested Balances - Receivable | E | D | | | | | | | | D | | ## | #### | | | X | U/E | U | | 1 | | 1 |
| Y | Y | **1711** | - | + | 4171 | Nonallocation Transfers of Invested Balances - Receivable | B | D | | | | | | | | D | | ## | #### | | | X | U/E | U | | 1 | | 1 |
| Y | Y | **1711** | + | - | 4173 | Nonallocation Transfers of Invested Balances - Transferred | E | D | | | | | | | | D | | ## | #### | | | X | U/E | U | | 1 | | |
| Y | Y | **1711** | + | - | 4175 | Allocation Transfers of Current-Year Authority for Noninvested Accounts | E | D | | | | | S | | | D | | ## | #### | | | X | U | U | | | | |
| | | | **Adjustments:** | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | **1720** | **Capital transfer of spending authority from offsetting collections to general fund (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | **1720** | + | - | 4151 | Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority | E | | | | | | | | | D | | | | | | X | U | U | | | | |
| Y | Y | **1721** | **Spending authority from offsetting collections applied to deficiency by law (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | This line is not required to be supported by the USSGL at this time, but will be required in the future. | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | **1722** | **Spending authority from offsetting collections permanently reduced (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | **1722** | + | - | 4392 | Permanent Reduction - New Budget Authority | E | | | | | | S | | | D | | | | | | X | U | U | | | | |
| | | **1723** | **Spending authority from offsetting collections temporarily reduced (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | **1723** | + | - | 4382 | Temporary Reduction - New Budget Authority | E | | | | | | S | | | D | | | | | | X | U | U | | | | |
| Y | Y | **1723** | + | - | 4383 | Temporary Reduction - Prior-Year Balances | E | | | | | | S | | | D | | | | | | X | U | U | | | | |
| | | **1725** | **Spending authority from offsetting collections precluded from obligation (limitation on obligations) (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | **1725** | + | - | 4395 | Authority Unavailable for Obligation Pursuant to Public Law - Temporary | E | | | | | | S | | | D | | | | | | X | U | U | | | | 2 |
| Y | Y | **1725** | + | - | 4398 | Offsetting Collections Temporarily Precluded From Obligation | E | | | | | | | | | D | | | | | | X | U | U | | | | 1 |
| Y | Y | **1725** | - | + | 4398 | Offsetting Collections Temporarily Precluded From Obligation | B | | | | | | | | | D | | | | | | X | U | U | | | | 1 |
| | | **1726** | **Spending authority from offsetting collections applied to repay debt (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | **1726** | + | - | 4146 | Actual Repayments of Debt, Current-Year Authority | E | | | | | | S | | | D | | | | | | X | U | U | | | | |
| | | **1727** | **Spending authority from offsetting collections applied to liquidate contract authority (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | **1727** | + | - | 4135 | Contract Authority Liquidated | E | | | | | | S | | | D | | | | | | X | U | U | | | | |
| | | **1728** | **Spending authority from offsetting collections substituted for borrowing authority (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | **1728** | - | + | 4140 | Substitution of Borrowing Authority | E | | | | | | S | | | D | | | | | | X | U | U | | | | |
| | | **1740** | **Anticipated collections, reimbursements, and other income** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | N | **1740** | + | - | 4060 | Anticipated Collections From Non-Federal Sources | E | D | | | | | | | | D | | | | | | | U | | | | | 2 |
| Y | N | **1740** | + | - | 4070 | Anticipated Collections From Federal Sources | E | D | | | | | | | | D | | | | | | | U | | | | | 2 |
| Y | N | **1740** | + | - | 4210 | Anticipated Reimbursements and Other Income | E | D | | | | | | | | D | | | | | | | U | | | | | 2 |
| Y | N | **1740** | + | - | 4215 | Anticipated Appropriation Trust Fund Expenditure Transfers | E | | | | | | | | | D | | | | | | | U | | | | | 2 |
| | | **1741** | **Anticipated nonexpenditure transfers of spending authority from offsetting collections (net) (+ or -)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | N | **1741** | + | - | 4160 | Anticipated Transfers - Current-Year Authority | E | | | | | | S | | | D | | | | | | | U | | | | | 2 |

**USSGL Crosswalks for Fiscal 2012 Reporting:**
**SF 133: Report on Budget Execution and Budgetary Resources**
**Schedule P: Program and Financing (P&F), Prior Year Actual Column**

| Applicability to SF133 | Applicability to P&F | SF 133/ P&F Line No. | Debit Funct. Ind. | Credit Funct. Ind. | USSGL Account | USSGL Account Title | USSGL Account Attributes for FACTS II: Begin/ End | Debit/ Credit | Reimb. Flag | Apport. Categ. | Apport. Cat.B | Program Rpt.Cat. | Auth Type | Adv. Flag | Avail. Time | BEA Cat. Ind. | Borrow-ing Source | Dir. Trans. Agy. | Dir. Trans. Acct. | Trans. Part-ner | Year of BA | Prior-Year Adj. | TAFS Attributes: SF133 TAFS Status | P&F TAFS Status | Expir-ation Flag | Fund Type | Fin. Acct. Ind. | Addl. Info |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | **1742** | **Anticipated capital transfers and redemption of debt (spending authority from offsetting collections) (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | N | 1742 | + | - | 4047 | Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority | E | | | | | | S | | | D | | | | | | | U | | | | | 2 |
| Y | Y | **1750** | **Spending authority from offsetting collections (total)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | This line is calculated. Equals sum of lines 1700 through 1742 (SF 133) and lines 1700 through 1728 (P&F). | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | **Mandatory:** | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | **1800** | **Collected** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | 1800 | + | - | 4212 | Liquidation of Deficiency - Offsetting Collections | E | | | | | | | | | M | | | | | | X | U/E | U | | | | |
| Y | Y | 1800 | + | - | 4222 | Unfilled Customer Orders With Advance | E | | | | | | | | | M | | | | | | X | U/E | U | | | | 1 |
| Y | Y | 1800 | - | + | 4222 | Unfilled Customer Orders With Advance | B | | | | | | | | | M | | | | | | X | U/E | U | | | | 1 |
| Y | Y | 1800 | + | - | 4252 | Reimbursements and Other Income Earned - Collected | E | | | | | | | | | M | | | | | | X | U/E | U | | | | |
| Y | Y | 1800 | + | - | 4253 | Prior-Year Unfilled Customer Orders With Advance - Refunds Paid | E | | | | | | | | | M | | | | | | X | U/E | U | | | | |
| Y | Y | 1800 | + | - | 4255 | Appropriation Trust Fund Expenditure Transfers - Collected | E | | | | | | | | | M | | | | | | X | U/E | U | | | | |
| Y | Y | 1800 | + | - | 4260 | Actual Collections of "governmental-type" Fees | E | | | | | | | | | M | | | | | | X | U/E | U | | | | |
| Y | Y | 1800 | + | - | 4261 | Actual Collections of Business-Type Fees | E | | | | | | | | | M | | | | | | X | U/E | U | | | | |
| Y | Y | 1800 | + | - | 4262 | Actual Collections of Loan Principal | E | | | | | | | | | M | | | | | | X | U/E | U | | | | |
| Y | Y | 1800 | + | - | 4263 | Actual Collections of Loan Interest | E | | | | | | | | | M | | | | | | X | U/E | U | | | | |
| Y | Y | 1800 | + | - | 4264 | Actual Collections of Rent | E | | | | | | | | | M | | | | | | X | U/E | U | | | | |
| Y | Y | 1800 | + | - | 4265 | Actual Collections From Sale of Foreclosed Property | E | | | | | | | | | M | | | | | | X | U/E | U | | | | |
| Y | Y | 1800 | + | - | 4266 | Other Actual Business-Type Collections From Non-Federal Sources | E | | | | | | | | | M | | | | | | X | U/E | U | | | | |
| Y | Y | 1800 | + | - | 4267 | Other Actual "governmental-type" Collections From Non-Federal Sources | E | | | | | | | | | M | | | | | | X | U/E | U | | | | |
| Y | Y | 1800 | + | - | 4271 | Actual Program Fund Subsidy Collected | E | | | | | | | | | M | | | | | | X | U/E | U | | | | |
| Y | Y | 1800 | + | - | 4273 | Interest Collected From Treasury | E | | | | | | | | | M | | | | | | X | U | U | | | | |
| Y | Y | 1800 | + | - | 4275 | Actual Collections From Liquidating Fund | E | | | | | | | | | M | | | | | | X | U/E | U | | | | |
| Y | Y | 1800 | + | - | 4276 | Actual Collections From Financing Fund | E | | | | | | | | | M | | | | | | X | U/E | U | | | | |
| Y | Y | 1800 | + | - | 4277 | Other Actual Collections - Federal | E | | | | | | | | | M | | | | | | X | U/E | U | | | | |
| Y | Y | 1800 | + | - | 4290 | Amortization and Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds | E | | | | | | | | | M | | | | | | X | U | U | | | | |
| Y | Y | 1800 | + | - | 4872 | Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected | E | | | | | | | | | M | | | | | | X | U/E | U | | | | |
| Y | Y | 1800 | + | - | 4972 | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected | E | | | | | | | | | M | | | | | | X | U/E | U | | | | |
| | | **1801** | **Change in uncollected customer payments from Federal sources (+or -)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | 1801 | + | - | 4221 | Unfilled Customer Orders Without Advance | E | | | | | | | | | M | | | | F/E | | X | U/E | U | | | | 1 |
| Y | Y | 1801 | - | + | 4221 | Unfilled Customer Orders Without Advance | B | | | | | | | | | M | | | | F/E | | X | U/E | U | | | | 1 |
| Y | Y | 1801 | + | - | 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | E | | | | | | | | | M | | | | | | X | U/E | U | | | | 1 |
| Y | Y | 1801 | - | + | 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | B | | | | | | | | | M | | | | | | X | U/E | U | | | | 1 |
| Y | Y | 1801 | + | - | 4251 | Reimbursements and Other Income Earned - Receivable | E | | | | | | | | | M | | | | F/E | | X | U/E | U | | | | 1 |
| Y | Y | 1801 | - | + | 4251 | Reimbursements and Other Income Earned - Receivable | B | | | | | | | | | M | | | | F/E | | X | U/E | U | | | | 1 |
| Y | Y | 1801 | + | - | 4283 | Interest Receivable From Treasury | E | | | | | | | | | M | | | | | | X | U/E | U | | | | 1 |
| Y | Y | 1801 | - | + | 4283 | Interest Receivable From Treasury | B | | | | | | | | | M | | | | | | X | U/E | U | | | | 1 |
| Y | Y | 1801 | + | - | 4285 | Receivable From the Liquidating Fund | E | | | | | | | | | M | | | | | | X | U/E | U | | | | 1 |
| Y | Y | 1801 | - | + | 4285 | Receivable From the Liquidating Fund | B | | | | | | | | | M | | | | | | X | U/E | U | | | | 1 |
| Y | Y | 1801 | + | - | 4286 | Receivable From the Financing Fund | E | | | | | | | | | M | | | | | | X | U/E | U | | | | 1 |
| Y | Y | 1801 | - | + | 4286 | Receivable From the Financing Fund | B | | | | | | | | | M | | | | | | X | U/E | U | | | | 1 |
| Y | Y | 1801 | + | - | 4287 | Other Federal Receivables | E | | | | | | | | | M | | | | | | X | U/E | U | | | | 1 |
| Y | Y | 1801 | - | + | 4287 | Other Federal Receivables | B | | | | | | | | | M | | | | | | X | U/E | U | | | | 1 |
| | | **1802** | **Offsetting collections (previously unavailable)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | 1802 | + | - | 4121 | Amounts Appropriated From Specific Invested TAFS Reclassified – Receivable - Cancellation | E | | | | | | S | | | M | | | | | | X | U | U | | | | |
| Y | Y | 1802 | + | - | 4123 | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction | E | | | | | | S | | | M | | | | | | X | U | U | | | | |
| Y | Y | 1802 | + | - | 4158 | Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation | E | | | | | | | | | M | | | | | | X | U | U | | | | |
| Y | Y | 1802 | + | - | 4384 | Temporary Reduction/Cancellation Returned by Appropriation | E | | | | | | S | | | M | | | | | | X | U | U | | | | 1 |
| Y | Y | 1802 | - | + | 4384 | Temporary Reduction/Cancellation Returned by Appropriation | B | | | | | | S | | | M | | | | | | X | U | U | | | | 1 |
| | | | **Nonexpenditure transfers:** | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | **1810** | **Spending authority from offsetting collections transferred to other accounts (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | 1810 | + | - | 4170 | Transfers - Current-Year Authority | E | C | | | | | S | | | M | | ## | #### | | | X | U | U | | | | |
| Y | Y | 1810 | + | - | 4172 | Nonallocation Transfers of Invested Balances - Payable | E | C | | | | | | | | M | | ## | #### | | | X | U/E | U | | 3 | | 1 |
| Y | Y | 1810 | - | + | 4172 | Nonallocation Transfers of Invested Balances - Payable | B | C | | | | | | | | M | | ## | #### | | | X | U/E | U | | 3 | | 1 |
| Y | Y | 1810 | + | - | 4173 | Nonallocation Transfers of Invested Balances - Transferred | E | C | | | | | | | | M | | ## | #### | | | X | U/E | U | | 3 | | |
| Y | Y | 1810 | + | - | 4175 | Allocation Transfers of Current-Year Authority for Noninvested Accounts | E | C | | | | | S | | | M | | ## | #### | | | X | U | U | | | | |
| | | **1811** | **Spending authority from offsetting collections transferred from other accounts** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | 1811 | + | - | 4170 | Transfers - Current-Year Authority | E | D | | | | | S | | | M | | ## | #### | | | X | U | U | | | | |
| Y | Y | 1811 | + | - | 4175 | Allocation Transfers of Current-Year Authority for Noninvested Accounts | E | D | | | | | S | | | M | | ## | #### | | | X | U | U | | | | |
| | | | **Adjustments:** | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | **1820** | **Capital transfer of spending authority from offsetting collections to general fund (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |

**USSGL Crosswalks for Fiscal 2012 Reporting:**
**SF 133: Report on Budget Execution and Budgetary Resources**
**Schedule P: Program and Financing (P&F), Prior Year Actual Column**

| Applicability to SF133 | Applicability to P&F | SF 133/ P&F Line No. | Debit Funct. Ind. | Credit Funct. Ind. | USSGL Account | USSGL Account Title | USSGL Account Attributes for FACTS II: Begin/ End | Debit/ Credit | Reimb. Flag | Apport. Categ. | Apport. Cat.B | Program Rpt.Cat. | Auth Type | Adv. Flag | Avail. Time | BEA Cat. Ind. | Borrow-ing Source | Dir. Trans. Agy. | Dir. Trans. Acct. | Trans. Part-ner | Year of BA | Prior-Year Adj. | TAFS Attributes: SF133 TAFS Status | P&F TAFS Status | Expir-ation Flag | Fund Type | Fin. Acct. Ind. | Addl. Info |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Y | Y | 1820 | + | - | 4151 | Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority | E | | | | | | | | | M | | | | | | X | U | U | | | | |
| Y | Y | 1821 | **Spending authority from offsetting collections applied to deficiency by law (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | This line is not required to be supported by the USSGL at this time, but will be required in the future. | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | 1823 | **Spending authority from offsetting collections temporarily reduced (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | 1823 | + | - | 4382 | Temporary Reduction - New Budget Authority | E | | | | | | S | | | M | | | | | | X | U | U | | | | |
| Y | Y | 1823 | + | - | 4383 | Temporary Reduction - Prior-Year Balances | E | | | | | | S | | | M | | | | | | X | U | U | | | | |
| | | 1824 | **Spending authority from offsetting collections precluded from obligation (limitation on obligations) (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | 1824 | + | - | 4395 | Authority Unavailable for Obligation Pursuant to Public Law - Temporary | E | | | | | | S | | | M | | | | | | X | U | U | | | | 2 |
| Y | Y | 1824 | + | - | 4398 | Offsetting Collections Temporarily Precluded From Obligation | E | | | | | | | | | M | | | | | | X | U | U | | | | 1 |
| Y | Y | 1824 | - | + | 4398 | Offsetting Collections Temporarily Precluded From Obligation | B | | | | | | | | | M | | | | | | X | U | U | | | | 1 |
| | | 1825 | **Spending authority from offsetting collections applied to repay debt (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | 1825 | + | - | 4146 | Actual Repayments of Debt, Current-Year Authority | E | | | | | | S | | | M | | | | | | X | U | U | | | | |
| | | 1826 | **Spending authority from offsetting collections applied to liquidate contract authority (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | 1826 | + | - | 4132 | Substitution of Contract Authority | E | | | | | | S | | | | | | | | | X | U | U | | | | |
| Y | Y | 1826 | + | - | 4135 | Contract Authority Liquidated | E | | | | | | S | | | M | | | | | | X | U | U | | | | |
| | | 1827 | **Spending authority from offsetting collections substituted for borrowing authority (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | 1827 | - | + | 4140 | Substitution of Borrowing Authority | E | | | | | | S | | | M | | | | | | X | U | U | | | | |
| | | 1840 | **Anticipated collections, reimbursements, and other income** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | N | 1840 | + | - | 4060 | Anticipated Collections From Non-Federal Sources | E | D | | | | | | | | M | | | | | | | U | | | | | 2 |
| Y | N | 1840 | + | - | 4070 | Anticipated Collections From Federal Sources | E | D | | | | | | | | M | | | | | | | U | | | | | 2 |
| Y | N | 1840 | + | - | 4210 | Anticipated Reimbursements and Other Income | E | D | | | | | | | | M | | | | | | | U | | | | | 2 |
| Y | N | 1840 | + | - | 4215 | Anticipated Appropriation Trust Fund Expenditure Transfers | E | | | | | | | | | M | | | | | | | U | | | | | 2 |
| | | 1841 | **Anticipated nonexpenditure transfers of spending authority from offsetting collections (net) (+ or -)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | N | 1841 | + | - | 4160 | Anticipated Transfers - Current-Year Authority | E | | | | | | S | | | M | | | | | | | U | | | | | 2 |
| | | 1842 | **Anticipated capital transfers and redemption of debt (spending authority from offsetting collections) (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | N | 1842 | + | - | 4047 | Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority | E | | | | | | S | | | M | | | | | | | U | | | | | 2 |
| Y | Y | 1850 | **Spending authority from offsetting collections (total)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | This line is calculated. Equals sum of lines 1800 through 1842 (SF 133) and lines 1800 through 1827 (P&F). | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | 1900 | **Budget authority total (discretionary and mandatory)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | This line is calculated. Equals the sum of combined total of mandatory and discretionary budget authority [Lines 1100 through 1152, 1170 through 1174, 1200 through 1252, 1270 through 1273, 1300 through 1330, 1400 through 1430, 1500 through 1531, 1600 through 1631, 1700 through 1742, and 1800 through 1842 (SF 133). Lines 1100 through 1139, 1170 through 1174, 1200 through 1239, 1270 through 1273, 1300 through 1320, 1400 through 1420, 1500 through 1522, 1600 through 1622, 1700 through 1728, and 1800 through 1827 (P&F)]. | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | 1901 | **Adjustment for budgetary resources applied to liquidate deficiencies (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | This line is not required to be supported by the USSGL at this time, but will be required in the future. | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | N | 1910 | **Total budgetary resources** | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | This line is calculated. Equals the sum of combined total of unobligated balances, budget authority, and line 1901 [Lines 1000 through 1042, 1100 through 1152, 1170 through 1174, 1200 through 1252, 1270 through 1273, 1300 through 1330, 1400 through 1430, 1500 through 1531, 1600 through 1631, 1700 through 1742, 1800 through 1842, and 1901 (SF 133)]. | | | | | | | | | | | | | | | | | | | | | | | | | | |
| N | Y | 1930 | **Total budgetary resources available** | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | This line is calculated. Equals the sum of combined total of unobligated balances, budget authority, and line 1901 [Lines 1000 through 1031, 1100 through 1139, 1170 through 1174, 1200 through 1239, 1270 through 1273, 1300 through 1320, 1400 through 1420, 1500 through 1522, 1600 through 1622, 1700 through 1728, 1800 through 1827, and 1901 (P&F)]. | | | | | | | | | | | | | | | | | | | | | | | | | | |
| N | Y | **MEMORANDUM (NON-ADD) ENTRIES:** | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | **ALL ACCOUNTS:** | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | 1940 | **Unobligated balance expiring (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| N | Y | 1940 | + | - | 4420 | Unapportioned Authority - Pending Rescission | E | | | | | | | | | | | | | | | | | U | Y | | | |
| N | Y | 1940 | + | - | 4430 | Unapportioned Authority - OMB Deferral | E | | | | | | | | | | | | | | | | | U | Y | | | |
| N | Y | 1940 | + | - | 4450 | Unapportioned Authority | E | | | | | | | | | | | | | | | | | U | Y | | | |
| N | Y | 1940 | + | - | 4510 | Apportionments | E | | | | | | | | A/S | | | | | | | | | U | Y | | | |
| N | Y | 1940 | + | - | 4610 | Allotments - Realized Resources | E | | | | | | | | | | | | | | | | | U | Y | | | |
| N | Y | 1940 | + | - | 4620 | Unobligated Funds Exempt From Apportionment | E | | | | | | | | | | | | | | | | | U | Y | | | |
| N | Y | 1940 | + | - | 4630 | Funds Not Available for Commitment/Obligation | E | | | | | | | | | | | | | | | | | U | Y | | | |
| N | Y | 1940 | + | - | 4700 | Commitments - Programs Subject to Apportionment | E | | | | | | | | | | | | | | | | | U | Y | | | |
| N | Y | 1940 | + | - | 4720 | Commitments - Programs Exempt From Apportionment | E | | | | | | | | | | | | | | | | | U | Y | | | |
| | | 1941 | **Unexpired unobligated balance carried forward, end of year** | | | | | | | | | | | | | | | | | | | | | | | | | |
| N | Y | 1941 | - | + | 4420 | Unapportioned Authority - Pending Rescission | E | | | | | | | | | | | | | | | | | U | N | | | |
| N | Y | 1941 | - | + | 4430 | Unapportioned Authority - OMB Deferral | E | | | | | | | | | | | | | | | | | U | N | | | |
| N | Y | 1941 | - | + | 4450 | Unapportioned Authority | E | | | | | | | | | | | | | | | | | U | N | | | |
| N | Y | 1941 | - | + | 4510 | Apportionments | E | | | | | | | | A/S | | | | | | | | | U | N | | | |
| N | Y | 1941 | - | + | 4610 | Allotments - Realized Resources | E | | | | | | | | | | | | | | | | | U | N | | | |
| N | Y | 1941 | - | + | 4620 | Unobligated Funds Exempt From Apportionment | E | | | | | | | | | | | | | | | | | U | N | | | |
| N | Y | 1941 | - | + | 4630 | Funds Not Available for Commitment/Obligation | E | | | | | | | | | | | | | | | | | U | N | | | |

**USSGL Crosswalks for Fiscal 2012 Reporting:**
**SF 133: Report on Budget Execution and Budgetary Resources**
**Schedule P: Program and Financing (P&F), Prior Year Actual Column**

| Applicability to SF133 | Applicability to P&F | SF 133/ P&F Line No. | Debit Funct. Ind. | Credit Funct. Ind. | USSGL Account | USSGL Account Title | USSGL Account Attributes for FACTS II: Begin/ End | Debit/ Credit | Reimb. Flag | Apport. Categ. | Apport. Cat.B | Program Rpt.Cat. | Auth Type | Adv. Flag | Avail. Time | BEA Cat. Ind. | Borrow-ing Source | Dir. Trans. Agy. | Dir. Trans. Acct. | Trans. Part-ner | Year of BA | Prior-Year Adj. | TAFS Attributes: SF133 TAFS Status | P&F TAFS Status | Expir-ation Flag | Fund Type | Fin. Acct. Ind. | Addl. Info |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| N | Y | 1941 | - | + | 4700 | Commitments - Programs Subject to Apportionment | E | | | | | | | | | | | | | | | | | U | N | | | |
| N | Y | 1941 | - | + | 4720 | Commitments - Programs Exempt From Apportionment | E | | | | | | | | | | | | | | | | | U | N | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | **SPECIAL AND NON-REVOLVING TRUST FUNDS ONLY:** | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | **1950** | **Other balances withdrawn (special and trust funds)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| N | Y | 1950 | - | + | 4350 | Canceled Authority | E | | | | | | | | | | | | | | | X | | U | | 2/7 | | |
| N | Y | 1950 | - | + | 4355 | Cancellation of Appropriation From Unavailable Receipts | E | | | | | | | | | | | | | | | X | | U | | 2/7 | | |
| N | Y | 1950 | - | + | 4356 | Cancellation of Appropriation From Invested Balances | E | | | | | | | | | | | | | | | X | | U | | 2/7 | | |
| N | Y | 1950 | - | + | 4357 | Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds | E | | | | | | | | | | | | | | | X | | U | | 2/7 | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | **1951** | **Unobligated balance expiring (special and trust funds)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| N | Y | 1951 | - | + | 4420 | Unapportioned Authority - Pending Rescission | E | | | | | | | | | | | | | | | | | U | Y | 2/7 | | |
| N | Y | 1951 | - | + | 4430 | Unapportioned Authority - OMB Deferral | E | | | | | | | | | | | | | | | | | U | Y | 2/7 | | |
| N | Y | 1951 | - | + | 4450 | Unapportioned Authority | E | | | | | | | | | | | | | | | | | U | Y | 2/7 | | |
| N | Y | 1951 | - | + | 4510 | Apportionments | E | | | | | | | | A/S | | | | | | | | | U | Y | 2/7 | | |
| N | Y | 1951 | - | + | 4610 | Allotments - Realized Resources | E | | | | | | | | | | | | | | | | | U | Y | 2/7 | | |
| N | Y | 1951 | - | + | 4620 | Unobligated Funds Exempt From Apportionment | E | | | | | | | | | | | | | | | | | U | Y | 2/7 | | |
| N | Y | 1951 | - | + | 4630 | Funds Not Available for Commitment/Obligation | E | | | | | | | | | | | | | | | | | U | Y | 2/7 | | |
| N | Y | 1951 | - | + | 4700 | Commitments - Programs Subject to Apportionment | E | | | | | | | | | | | | | | | | | U | Y | 2/7 | | |
| N | Y | 1951 | - | + | 4720 | Commitments - Programs Exempt From Apportionment | E | | | | | | | | | | | | | | | | | U | Y | 2/7 | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | **1952** | **Expired unobligated balance carried forward, start of year (special and trust funds)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| N | Y | 1952 | + | - | 4126 | Amounts Appropriated From Specific Invested TAFS - Receivable | B | | | | | | | | | | | | | | | X | | E | | 2/7 | | |
| N | Y | 1952 | + | - | 4127 | Amounts Appropriated From Specific Invested TAFS - Payable | B | | | | | | | | | | | | | | | X | | E | | 2/7 | | |
| N | Y | 1952 | + | - | 4136 | Contract Authority To Be Liquidated by Trust Funds | B | | | | | | | | | | | | | | | X | | E | | 2/7 | | |
| N | Y | 1952 | + | - | 4137 | Transfers of Contract Authority - Allocation | B | | | | | | | | | | | | | | | X | | E | | 2/7 | | |
| N | Y | 1952 | + | - | 4139 | Contract Authority Carried Forward | B | | | | | | | | | | | | | | | | | E | | 2/7 | | |
| N | Y | 1952 | + | - | 4149 | Borrowing Authority Carried Forward | B | | | | | | | | | | | | | | | | | E | | 2/7 | | |
| N | Y | 1952 | + | - | 4166 | Allocations of Realized Authority - To Be Transferred From Invested Balances | B | | | | | | | | | | | | | | | X | | E | | 2/7 | | |
| N | Y | 1952 | + | - | 4171 | Nonallocation Transfers of Invested Balances - Receivable | B | | | | | | | | | | | | | | | X | | E | | 2/7 | | |
| N | Y | 1952 | + | - | 4172 | Nonallocation Transfers of Invested Balances - Payable | B | | | | | | | | | | | | | | | X | | E | | 2/7 | | |
| N | Y | 1952 | + | - | 4201 | Total Actual Resources - Collected | B | | | | | | | | | | | | | | | | | E | | 2/7 | | |
| N | Y | 1952 | + | - | 4221 | Unfilled Customer Orders Without Advance | B | | | | | | | | | | | | | F/E | | X | | E | | 2/7 | | |
| N | Y | 1952 | + | - | 4222 | Unfilled Customer Orders With Advance | B | | | | | | | | | | | | | | | X | | E | | 2/7 | | |
| N | Y | 1952 | + | - | 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | B | | | | | | | | | | | | | | | X | | E | | 2/7 | | |
| N | Y | 1952 | + | - | 4251 | Reimbursements and Other Income Earned - Receivable | B | | | | | | | | | | | | | F/E | | X | | E | | 2/7 | | |
| N | Y | 1952 | + | - | 4287 | Other Federal Receivables | B | | | | | | | | | | | | | | | X | | E | | 2/7 | | |
| N | Y | 1952 | + | - | 4801 | Undelivered Orders - Obligations, Unpaid | B | | | | | | | | | | | | | | | X | | E | | 2/7 | | |
| N | Y | 1952 | + | - | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | B | | | | | | | | | | | | | | | X | | E | | 2/7 | | |
| N | Y | 1952 | + | - | 4901 | Delivered Orders - Obligations, Unpaid | B | | | | | | | | | | | | | | | X | | E | | 2/7 | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | **1953** | **Expired unobligated balance carried forward, end of year (special and trust funds)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| N | Y | 1953 | - | + | 4650 | Allotments - Expired Authority | E | | | | | | | | | | | | | | | | | E | | 2/7 | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | **1954** | **Unobligated balance canceling (special and trust funds)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| N | Y | 1954 | - | + | 4350 | Canceled Authority | E | | | | | | | | | | | | | | | X | | E | | 2/7 | | |
| N | Y | 1954 | - | + | 4355 | Cancellation of Appropriation From Unavailable Receipts | E | | | | | | | | | | | | | | | X | | E | | 2/7 | | |
| N | Y | 1954 | - | + | 4356 | Cancellation of Appropriation From Invested Balances | E | | | | | | | | | | | | | | | X | | E | | 2/7 | | |
| N | Y | 1954 | - | + | 4357 | Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds | E | | | | | | | | | | | | | | | X | | E | | 2/7 | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | **STATUS OF BUDGETARY RESOURCES** | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | **Obligations incurred:** | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | **Direct:** | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | **2001** | **Category A (by quarter)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | N | 2001 | - | + | 4801 | Undelivered Orders - Obligations, Unpaid | E | | D | A | | ### | | | | | | | | | | X | U/E | | | | | 1 |
| Y | N | 2001 | + | - | 4801 | Undelivered Orders - Obligations, Unpaid | B | | D | A | | ### | | | | | | | | | | X | U/E | | | | | 1 |
| Y | N | 2001 | - | + | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | E | | D | A | | ### | | | | | | | | | | X | U/E | | | | | 1 |
| Y | N | 2001 | + | - | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | B | | D | A | | ### | | | | | | | | | | X | U/E | | | | | 1 |
| Y | N | 2001 | - | + | 4881 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | E | | D | A | | ### | | | | | | | | | | X | U/E | | | | | |
| Y | N | 2001 | - | + | 4882 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | E | | D | A | | ### | | | | | | | | | | X | U/E | | | | | |
| Y | N | 2001 | - | + | 4901 | Delivered Orders - Obligations, Unpaid | E | | D | A | | ### | | | | | | | | | | X | U/E | | | | | 1 |
| Y | N | 2001 | + | - | 4901 | Delivered Orders - Obligations, Unpaid | B | | D | A | | ### | | | | | | | | | | X | U/E | | | | | 1 |
| Y | N | 2001 | - | + | 4902 | Delivered Orders - Obligations, Paid | E | | D | A | | ### | | | | | | | | | | X | U/E | | | | | |
| Y | N | 2001 | - | + | 4908 | Authority Outlayed Not Yet Disbursed | E | | D | A | | ### | | | | | | | | | | X | U | | | | | 1 |
| Y | N | 2001 | + | - | 4908 | Authority Outlayed Not Yet Disbursed | B | | D | A | | ### | | | | | | | | | | X | U | | | | | 1 |
| Y | N | 2001 | - | + | 4981 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | E | | D | A | | ### | | | | | | | | | | X | U/E | | | | | |
| Y | N | 2001 | - | + | 4982 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | E | | D | A | | ### | | | | | | | | | | X | U/E | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | **2002** | **Category B (by project)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | N | 2002 | - | + | 4801 | Undelivered Orders - Obligations, Unpaid | E | | D | B | ### | ### | | | | | | | | | | X | U/E | | | | | 1,4 |

**USSGL Crosswalks for Fiscal 2012 Reporting:**
**SF 133: Report on Budget Execution and Budgetary Resources**
**Schedule P: Program and Financing (P&F), Prior Year Actual Column**

| Applicability to SF133 | Applicability to P&F | SF 133/ P&F Line No. | Debit Funct. Ind. | Credit Funct. Ind. | USSGL Account | USSGL Account Title | USSGL Account Attributes for FACTS II: Begin/ End | Debit/ Credit | Reimb. Flag | Apport. Categ. | Apport. Cat.B | Program Rpt.Cat. | Auth Type | Adv. Flag | Avail. Time | BEA Cat. Ind. | Borrow-ing Source | Dir. Trans. Agy. | Dir. Trans. Acct. | Trans. Part-ner | Year of BA | Prior-Year Adj. | TAFS Attributes: SF133 TAFS Status | P&F TAFS Status | Expir-ation Flag | Fund Type | Fin. Acct. Ind. | Addl. Info |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Y | N | 2002 | + | - | 4801 | Undelivered Orders - Obligations, Unpaid | B | | D | B | ### | ### | | | | | | | | | | X | U/E | | | | | 1,4 |
| Y | N | 2002 | - | + | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | E | | D | B | ### | ### | | | | | | | | | | X | U/E | | | | | 1,4 |
| Y | N | 2002 | + | - | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | B | | D | B | ### | ### | | | | | | | | | | X | U/E | | | | | 1,4 |
| Y | N | 2002 | - | + | 4881 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | E | | D | B | ### | ### | | | | | | | | | | X | U/E | | | | | 4 |
| Y | N | 2002 | - | + | 4882 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | E | | D | B | ### | ### | | | | | | | | | | X | U/E | | | | | 4 |
| Y | N | 2002 | - | + | 4901 | Delivered Orders - Obligations, Unpaid | E | | D | B | ### | ### | | | | | | | | | | X | U/E | | | | | 1,4 |
| Y | N | 2002 | + | - | 4901 | Delivered Orders - Obligations, Unpaid | B | | D | B | ### | ### | | | | | | | | | | X | U/E | | | | | 1,4 |
| Y | N | 2002 | - | + | 4902 | Delivered Orders - Obligations, Paid | E | | D | B | ### | ### | | | | | | | | | | X | U/E | | | | | 4 |
| Y | N | 2002 | - | + | 4981 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | E | | D | B | ### | ### | | | | | | | | | | X | U/E | | | | | 4 |
| Y | N | 2002 | - | + | 4982 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | E | | D | B | ### | ### | | | | | | | | | | X | U/E | | | | | 4 |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | 2003 | Exempt from apportionment | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | N | 2003 | - | + | 4801 | Undelivered Orders - Obligations, Unpaid | E | | D | E | | | | | | | | | | | | X | U/E | | | | | 1 |
| Y | N | 2003 | + | - | 4801 | Undelivered Orders - Obligations, Unpaid | B | | D | E | | | | | | | | | | | | X | U/E | | | | | 1 |
| Y | N | 2003 | - | + | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | E | | D | E | | | | | | | | | | | | X | U/E | | | | | 1 |
| Y | N | 2003 | + | - | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | B | | D | E | | | | | | | | | | | | X | U/E | | | | | 1 |
| Y | N | 2003 | - | + | 4881 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | E | | D | E | | | | | | | | | | | | X | U/E | | | | | |
| Y | N | 2003 | - | + | 4882 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | E | | D | E | | | | | | | | | | | | X | U/E | | | | | |
| Y | N | 2003 | - | + | 4901 | Delivered Orders - Obligations, Unpaid | E | | D | E | | | | | | | | | | | | X | U/E | | | | | 1 |
| Y | N | 2003 | + | - | 4901 | Delivered Orders - Obligations, Unpaid | B | | D | E | | | | | | | | | | | | X | U/E | | | | | 1 |
| Y | N | 2003 | - | + | 4902 | Delivered Orders - Obligations, Paid | E | | D | E | | | | | | | | | | | | X | U/E | | | | | |
| Y | N | 2003 | - | + | 4908 | Authority Outlayed Not Yet Disbursed | E | | D | E | | | | | | | | | | | | X | U | | | | | 1 |
| Y | N | 2003 | + | - | 4908 | Authority Outlayed Not Yet Disbursed | B | | D | E | | | | | | | | | | | | X | U | | | | | 1 |
| Y | N | 2003 | - | + | 4981 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | E | | D | E | | | | | | | | | | | | X | U/E | | | | | |
| Y | N | 2003 | - | + | 4982 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | E | | D | E | | | | | | | | | | | | X | U/E | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | N | 2004 | Direct obligations (total) | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | This line is calculated. Equals sum of lines 2001 through 2003. | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | Reimbursable: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | 2101 | Category A (by quarter) | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | N | 2101 | - | + | 4801 | Undelivered Orders - Obligations, Unpaid | E | | R | A | | ### | | | | | | | | | | X | U/E | | | | | 1 |
| Y | N | 2101 | + | - | 4801 | Undelivered Orders - Obligations, Unpaid | B | | R | A | | ### | | | | | | | | | | X | U/E | | | | | 1 |
| Y | N | 2101 | - | + | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | E | | R | A | | ### | | | | | | | | | | X | U/E | | | | | 1 |
| Y | N | 2101 | + | - | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | B | | R | A | | ### | | | | | | | | | | X | U/E | | | | | 1 |
| Y | N | 2101 | - | + | 4881 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | E | | R | A | | ### | | | | | | | | | | X | U/E | | | | | |
| Y | N | 2101 | - | + | 4882 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | E | | R | A | | ### | | | | | | | | | | X | U/E | | | | | |
| Y | N | 2101 | - | + | 4901 | Delivered Orders - Obligations, Unpaid | E | | R | A | | ### | | | | | | | | | | X | U/E | | | | | 1 |
| Y | N | 2101 | + | - | 4901 | Delivered Orders - Obligations, Unpaid | B | | R | A | | ### | | | | | | | | | | X | U/E | | | | | 1 |
| Y | N | 2101 | - | + | 4902 | Delivered Orders - Obligations, Paid | E | | R | A | | ### | | | | | | | | | | X | U/E | | | | | |
| Y | N | 2101 | - | + | 4908 | Authority Outlayed Not Yet Disbursed | E | | R | A | | ### | | | | | | | | | | X | U | | | | | 1 |
| Y | N | 2101 | + | - | 4908 | Authority Outlayed Not Yet Disbursed | B | | R | A | | ### | | | | | | | | | | X | U | | | | | 1 |
| Y | N | 2101 | - | + | 4981 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | E | | R | A | | ### | | | | | | | | | | X | U/E | | | | | |
| Y | N | 2101 | - | + | 4982 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | E | | R | A | | ### | | | | | | | | | | X | U/E | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | 2102 | Category B (by project) | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | N | 2102 | - | + | 4801 | Undelivered Orders - Obligations, Unpaid | E | | R | B | ### | ### | | | | | | | | | | X | U/E | | | | | 1,4 |
| Y | N | 2102 | + | - | 4801 | Undelivered Orders - Obligations, Unpaid | B | | R | B | ### | ### | | | | | | | | | | X | U/E | | | | | 1,4 |
| Y | N | 2102 | - | + | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | E | | R | B | ### | ### | | | | | | | | | | X | U/E | | | | | 1,4 |
| Y | N | 2102 | + | - | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | B | | R | B | ### | ### | | | | | | | | | | X | U/E | | | | | 1,4 |
| Y | N | 2102 | - | + | 4881 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | E | | R | B | ### | ### | | | | | | | | | | X | U/E | | | | | 4 |
| Y | N | 2102 | - | + | 4882 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | E | | R | B | ### | ### | | | | | | | | | | X | U/E | | | | | 4 |
| Y | N | 2102 | - | + | 4901 | Delivered Orders - Obligations, Unpaid | E | | R | B | ### | ### | | | | | | | | | | X | U/E | | | | | 1,4 |
| Y | N | 2102 | + | - | 4901 | Delivered Orders - Obligations, Unpaid | B | | R | B | ### | ### | | | | | | | | | | X | U/E | | | | | 1,4 |
| Y | N | 2102 | - | + | 4902 | Delivered Orders - Obligations, Paid | E | | R | B | ### | ### | | | | | | | | | | X | U/E | | | | | 4 |
| Y | N | 2102 | - | + | 4981 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | E | | R | B | ### | ### | | | | | | | | | | X | U/E | | | | | 4 |
| | | 2102 | - | + | 4982 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | E | | R | B | ### | ### | | | | | | | | | | X | U/E | | | | | 4 |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | 2103 | Exempt from apportionment | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | N | 2103 | - | + | 4801 | Undelivered Orders - Obligations, Unpaid | E | | R | E | | | | | | | | | | | | X | U/E | | | | | 1 |
| Y | N | 2103 | + | - | 4801 | Undelivered Orders - Obligations, Unpaid | B | | R | E | | | | | | | | | | | | X | U/E | | | | | 1 |
| Y | N | 2103 | - | + | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | E | | R | E | | | | | | | | | | | | X | U/E | | | | | 1 |
| Y | N | 2103 | + | - | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | B | | R | E | | | | | | | | | | | | X | U/E | | | | | 1 |

**USSGL Crosswalks for Fiscal 2012 Reporting:**
**SF 133: Report on Budget Execution and Budgetary Resources**
**Schedule P: Program and Financing (P&F), Prior Year Actual Column**

| Applicability to SF133 | Applicability to P&F | SF 133/ P&F Line No. | Debit Funct. Ind. | Credit Funct. Ind. | USSGL Account | USSGL Account Title | USSGL Account Attributes for FACTS II: Begin/ End | Debit/ Credit | Reimb. Flag | Apport. Categ. | Apport. Cat.B | Program Rpt.Cat. | Auth Type | Adv. Flag | Avail. Time | BEA Cat. Ind. | Borrow-ing Source | Dir. Trans. Agy. | Dir. Trans. Acct. | Trans. Part-ner | Year of BA | Prior-Year Adj. | TAFS Attributes: SF133 TAFS Status | P&F TAFS Status | Expir-ation Flag | Fund Type | Fin. Acct. Ind. | Addl. Info |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Y | N | 2103 | - | + | 4881 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | E | | R | E | | | | | | | | | | | | X | U/E | | | | | |
| Y | N | 2103 | - | + | 4882 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | E | | R | E | | | | | | | | | | | | X | U/E | | | | | |
| Y | N | 2103 | - | + | 4901 | Delivered Orders - Obligations, Unpaid | E | | R | E | | | | | | | | | | | | X | U/E | | | | | 1 |
| Y | N | 2103 | + | - | 4901 | Delivered Orders - Obligations, Unpaid | B | | R | E | | | | | | | | | | | | X | U/E | | | | | 1 |
| Y | N | 2103 | - | + | 4902 | Delivered Orders - Obligations, Paid | E | | R | E | | | | | | | | | | | | X | U/E | | | | | |
| Y | N | 2103 | - | + | 4908 | Authority Outlayed Not Yet Disbursed | E | | R | E | | | | | | | | | | | | X | U | | | | | 1 |
| Y | N | 2103 | + | - | 4908 | Authority Outlayed Not Yet Disbursed | B | | R | E | | | | | | | | | | | | X | U | | | | | 1 |
| Y | N | 2103 | - | + | 4981 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | E | | R | E | | | | | | | | | | | | X | U/E | | | | | |
| Y | N | 2103 | - | + | 4982 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | E | | R | E | | | | | | | | | | | | X | U/E | | | | | |
| Y | N | 2104 | **Reimbursable obligations (total)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | This line is calculated. Equals sum of lines 2101 through 2103. | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | **Unobligated balance** | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | **Apportioned** | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | 2201 | **Available in the current period** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | N | 2201 | - | + | 4510 | Apportionments | E | | | | | | | | A | | | | | | | | U | | | | | |
| Y | N | 2201 | - | + | 4610 | Allotments - Realized Resources | E | | | | | | | | A | | | | | | | | U | | | | | |
| Y | N | 2201 | - | + | 4700 | Commitments - Programs Subject to Apportionment | E | | | | | | | | A | | | | | | | | U | | | | | |
| | | 2202 | **Available in subsequent periods** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | N | 2202 | - | + | 4510 | Apportionments | E | | | | | | | | S | | | | | | | | U | | | | | |
| Y | N | 2202 | - | + | 4590 | Apportionments - Anticipated Resources - Programs Subject to Apportionment | E | | | | | | | | S | | | | | | | | U | | | | | 2 |
| Y | N | 2202 | - | + | 4610 | Allotments - Realized Resources | E | | | | | | | | S | | | | | | | | U | | | | | |
| Y | N | 2202 | - | + | 4700 | Commitments - Programs Subject to Apportionment | E | | | | | | | | S | | | | | | | | U | | | | | |
| | | 2203 | **Anticipated** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | N | 2203 | - | + | 4590 | Apportionments - Anticipated Resources - Programs Subject to Apportionment | E | | | | | | | | A | | | | | | | | U | | | | | |
| | | **Exempt from apportionment** | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | 2301 | **Available in the current period** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | N | 2301 | - | + | 4620 | Unobligated Funds Exempt From Apportionment | E | | | | | | | | A | | | | | | | | U | | | | | |
| Y | N | 2301 | - | + | 4720 | Commitments - Programs Exempt From Apportionment | E | | | | | | | | A | | | | | | | | U | | | | | |
| | | 2302 | **Available in subsequent periods** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | N | 2302 | - | + | 4620 | Unobligated Funds Exempt From Apportionment | E | | | | | | | | S | | | | | | | | U | | | | | |
| Y | N | 2302 | - | + | 4690 | Anticipated Resources - Programs Exempt From Apportionment | E | | | | | | | | S | | | | | | | | U | | | | | |
| Y | N | 2302 | - | + | 4720 | Commitments - Programs Exempt From Apportionment | E | | | | | | | | S | | | | | | | | U | | | | | |
| | | 2303 | **Anticipated** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | N | 2303 | - | + | 4690 | Anticipated Resources - Programs Exempt From Apportionment | E | | | | | | | | A | | | | | | | | U | | | | | 2 |
| | | **Unapportioned** | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | 2401 | **Deferred** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | N | 2401 | - | + | 4430 | Unapportioned Authority - OMB Deferral | E | | | | | | | | | | | | | | | | U | | | | | |
| | | 2402 | **Withheld pending rescission** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | N | 2402 | - | + | 4420 | Unapportioned Authority - Pending Rescission | E | | | | | | | | | | | | | | | | U | | | | | |
| | | 2403 | **Other** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | N | 2403 | - | + | 4060 | Anticipated Collections From Non-Federal Sources | E | C | | | | | | | | | | | | | | | U | | | | | 2 |
| Y | N | 2403 | - | + | 4070 | Anticipated Collections From Federal Sources | E | C | | | | | | | | | | | | | | | U | | | | | 2 |
| Y | N | 2403 | - | + | 4210 | Anticipated Reimbursements and Other Income | E | C | | | | | | | | | | | | | | | U | | | | | 2 |
| Y | N | 2403 | - | + | 4310 | Anticipated Recoveries of Prior-Year Obligations | E | C | | | | | | | | | | | | | | | U | | | | | 2 |
| Y | N | 2403 | - | + | 4450 | Unapportioned Authority | E | | | | | | | | | | | | | | | | U | | | | | |
| Y | N | 2403 | - | + | 4450 | Unapportioned Authority | E | | | | | | | | | | | | | | | B/P | E | | | | | |
| Y | N | 2403 | - | + | 4630 | Funds Not Available for Commitment/Obligation | E | | | | | | | | | | | | | | | | U | | | | | |
| Y | N | 2403 | - | + | 4650 | Allotments - Expired Authority | E | | | | | | | | | | | | | | | | E | | | | | |
| Y | N | 2490 | **Unobligated balance, end of year** | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | This line is calculated. Equals sum of the amounts on detailed 2201, 2202, 2203, 2301, 2302, 2303, 2401, 2402, and 2403. | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | N | 2500 | **Total budgetary resources** | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | This line is calculated. Equals sum of lines 2001 through 2403. This amount equals the amount on line 1910 of the Schedule of Budgetary Resources. | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | **Memorandum entries:** | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | N | 2501 | **Subject to apportionment** | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | This line is not required to be supported by the USSGL at this time, but will be required in the future. | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | N | 2502 | **Exempt from apportionment** | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | This line is not required to be supported by the USSGL at this time, but will be required in the future. | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | **CHANGE IN OBLIGATED BALANCE** | | | | | | | | | | | | | | | | | | | | | | | | | | |

**USSGL Crosswalks for Fiscal 2012 Reporting:**
**SF 133: Report on Budget Execution and Budgetary Resources**
**Schedule P: Program and Financing (P&F), Prior Year Actual Column**

| Applicability to SF133 | Applicability to P&F | SF 133/ P&F Line No. | Debit Funct. Ind. | Credit Funct. Ind. | USSGL Account | USSGL Account Title | USSGL Account Attributes for FACTS II: Begin/ End | Debit/ Credit | Reimb. Flag | Apport. Categ. | Apport. Cat.B | Program Rpt.Cat. | Auth Type | Adv. Flag | Avail. Time | BEA Cat. Ind. | Borrow-ing Source | Dir. Trans. Agy. | Dir. Trans. Acct. | Trans. Part-ner | Year of BA | Prior-Year Adj. | TAFS Attributes: SF133 TAFS Status | P&F TAFS Status | Expir-ation Flag | Fund Type | Fin. Acct. Ind. | Addl. Info |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | **Obligated balance, start of year (net):** | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | **3000** | **Unpaid obligations, brought forward, October 1 (gross)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | **3000** | - | + | 4801 | Undelivered Orders - Obligations, Unpaid | B | | | | | | | | | | | | | | | X | U/E | U/E | | | | |
| Y | Y | **3000** | - | + | 4901 | Delivered Orders - Obligations, Unpaid | B | | | | | | | | | | | | | | | X | U/E | U/E | | | | |
| | | **3001** | **Adjustments to unpaid obligations, brought forward, October 1 (+ or -)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | **3001** | - | + | 4801 | Undelivered Orders - Obligations, Unpaid | E | | | | | | | | | | | | | | | B/P | U/E | U/E | | | | |
| Y | Y | **3001** | - | + | 4831 | Undelivered Orders - Obligations Transferred, Unpaid | E | | | | | | | | | | | | | | | B/P | U/E | U/E | | | | |
| Y | Y | **3001** | - | + | 4871 | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries | E | | | | | | | | | | | | | | | B/P | U/E | U/E | | | | |
| Y | Y | **3001** | - | + | 4881 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | E | | | | | | | | | | | | | | | B/P | U/E | U/E | | | | |
| Y | Y | **3001** | - | + | 4901 | Delivered Orders - Obligations, Unpaid | E | | | | | | | | | | | | | | | B/P | U/E | U/E | | | | |
| Y | Y | **3001** | - | + | 4931 | Delivered Orders - Obligations Transferred, Unpaid | E | | | | | | | | | | | | | | | B/P | U/E | U/E | | | | |
| Y | Y | **3001** | - | + | 4971 | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries | E | | | | | | | | | | | | | | | B/P | U/E | U/E | | | | |
| Y | Y | **3001** | - | + | 4981 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | E | | | | | | | | | | | | | | | B/P | U/E | U/E | | | | |
| | | **3010** | **Uncollected customer payments from Federal sources, brought forward, October 1 (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | **3010** | - | + | 4221 | Unfilled Customer Orders Without Advance | B | | | | | | | | | | | | | F/E | | X | U/E | U/E | | | | |
| Y | Y | **3010** | - | + | 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | B | | | | | | | | | | | | | | | X | U/E | U/E | | | | |
| Y | Y | **3010** | - | + | 4251 | Reimbursements and Other Income Earned - Receivable | B | | | | | | | | | | | | | F/E | | X | U/E | U/E | | | | |
| Y | Y | **3010** | - | + | 4283 | Interest Receivable From Treasury | B | | | | | | | | | | | | | | | X | U/E | U/E | | | | |
| Y | Y | **3010** | - | + | 4285 | Receivable From the Liquidating Fund | B | | | | | | | | | | | | | | | X | U/E | U/E | | | | |
| Y | Y | **3010** | - | + | 4286 | Receivable From the Financing Fund | B | | | | | | | | | | | | | | | X | U/E | U/E | | | | |
| Y | Y | **3010** | - | + | 4287 | Other Federal Receivables | B | | | | | | | | | | | | | | | X | U/E | U/E | | | | |
| | | **3011** | **Adjustments to uncollected customer payments from Federal sources, brought forward, October 1 (+ or -)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | **3011** | - | + | 4199 | Transfer of Expired Expenditure Transfers - Receivable | E | | | | | | | | | | | | | | | B/P | U/E | U/E | | | | |
| Y | Y | **3011** | - | + | 4221 | Unfilled Customer Orders Without Advance | E | | | | | | | | | | | | | F/E | | B/P | U/E | U/E | | | | |
| Y | Y | **3011** | - | + | 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | E | | | | | | | | | | | | | | | B/P | U/E | U/E | | | | |
| Y | Y | **3011** | - | + | 4230 | Unfilled Customer Orders Without Advance - Transferred | E | | | | | | | | | | | | | F/E | | B/P | U/E | U/E | | | | |
| Y | Y | **3011** | - | + | 4232 | Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred | E | | | | | | | | | | | | | | | B/P | U/E | U/E | | | | |
| Y | Y | **3011** | - | + | 4233 | Reimbursements and Other Income Earned - Receivable - Transferred | E | | | | | | | | | | | | | F/E | | B/P | U/E | U/E | | | | |
| Y | Y | **3011** | - | + | 4234 | Other Federal Receivables - Transferred | E | | | | | | | | | | | | | | | B/P | U/E | U/E | | | | |
| Y | Y | **3011** | - | + | 4251 | Reimbursements and Other Income Earned - Receivable | E | | | | | | | | | | | | | F/E | | B/P | U/E | U/E | | | | |
| Y | Y | **3011** | - | + | 4283 | Interest Receivable From Treasury | E | | | | | | | | | | | | | | | B/P | U/E | U/E | | | | |
| Y | Y | **3011** | - | + | 4285 | Receivable From the Liquidating Fund | E | | | | | | | | | | | | | | | B/P | U/E | U/E | | | | |
| Y | Y | **3011** | - | + | 4286 | Receivable From the Financing Fund | E | | | | | | | | | | | | | | | B/P | U/E | U/E | | | | |
| Y | Y | **3011** | - | + | 4287 | Other Federal Receivables | E | | | | | | | | | | | | | | | B/P | U/E | U/E | | | | |
| Y | Y | **3020** | **Obligated balance, start of year (net)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | This line is calculated. Equals sum of lines 3000 through 3011. | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | **Changes in obligated balance during the year:** | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | **3030** | **Obligations incurred, unexpired accounts** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | **3030** | - | + | 4801 | Undelivered Orders - Obligations, Unpaid | E | | | | | | | | | | | | | | | X | U | U | | | | 1 |
| Y | Y | **3030** | + | - | 4801 | Undelivered Orders - Obligations, Unpaid | B | | | | | | | | | | | | | | | X | U | U | | | | 1 |
| Y | Y | **3030** | - | + | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | E | | | | | | | | | | | | | | | X | U | U | | | | 1 |
| Y | Y | **3030** | + | - | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | B | | | | | | | | | | | | | | | X | U | U | | | | 1 |
| Y | Y | **3030** | - | + | 4881 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | E | | | | | | | | | | | | | | | X | U | U | | | | |
| Y | Y | **3030** | - | + | 4882 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | E | | | | | | | | | | | | | | | X | U | U | | | | |
| Y | Y | **3030** | - | + | 4901 | Delivered Orders - Obligations, Unpaid | E | | | | | | | | | | | | | | | X | U | U | | | | 1 |
| Y | Y | **3030** | + | - | 4901 | Delivered Orders - Obligations, Unpaid | B | | | | | | | | | | | | | | | X | U | U | | | | 1 |
| Y | Y | **3030** | - | + | 4902 | Delivered Orders - Obligations, Paid | E | | | | | | | | | | | | | | | X | U | U | | | | |
| Y | Y | **3030** | - | + | 4908 | Authority Outlayed Not Yet Disbursed | E | | | | | | | | | | | | | | | X | U | U | | | | 1 |
| Y | Y | **3030** | + | - | 4908 | Authority Outlayed Not Yet Disbursed | B | | | | | | | | | | | | | | | X | U | U | | | | 1 |
| Y | Y | **3030** | - | + | 4981 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | E | | | | | | | | | | | | | | | X | U | U | | | | |
| Y | Y | **3030** | - | + | 4982 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | E | | | | | | | | | | | | | | | X | U | U | | | | |
| | | **3031** | **Obligations incurred, expired accounts** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | **3031** | - | + | 4801 | Undelivered Orders - Obligations, Unpaid | E | | | | | | | | | | | | | | | X | E | E | | | | 1 |
| Y | Y | **3031** | + | - | 4801 | Undelivered Orders - Obligations, Unpaid | B | | | | | | | | | | | | | | | X | E | E | | | | 1 |
| Y | Y | **3031** | - | + | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | E | | | | | | | | | | | | | | | X | E | E | | | | 1 |
| Y | Y | **3031** | + | - | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | B | | | | | | | | | | | | | | | X | E | E | | | | 1 |
| Y | Y | **3031** | - | + | 4881 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | E | | | | | | | | | | | | | | | X | E | E | | | | |
| Y | Y | **3031** | - | + | 4882 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | E | | | | | | | | | | | | | | | X | E | E | | | | |
| Y | Y | **3031** | - | + | 4901 | Delivered Orders - Obligations, Unpaid | E | | | | | | | | | | | | | | | X | E | E | | | | 1 |
| Y | Y | **3031** | + | - | 4901 | Delivered Orders - Obligations, Unpaid | B | | | | | | | | | | | | | | | X | E | E | | | | 1 |

**USSGL Crosswalks for Fiscal 2012 Reporting:**
**SF 133: Report on Budget Execution and Budgetary Resources**
**Schedule P: Program and Financing (P&F), Prior Year Actual Column**

| Applicability to SF133 | Applicability to P&F | SF 133/ P&F Line No. | Debit Funct. Ind. | Credit Funct. Ind. | USSGL Account | USSGL Account Title | USSGL Account Attributes for FACTS II: Begin/ End | Debit/ Credit | Reimb. Flag | Apport. Categ. | Apport. Cat.B | Program Rpt.Cat. | Auth Type | Adv. Flag | Avail. Time | BEA Cat. Ind. | Borrow-ing Source | Dir. Trans. Agy. | Dir. Trans. Acct. | Trans. Part-ner | Year of BA | Prior-Year Adj. | TAFS Attributes: SF133 TAFS Status | P&F TAFS Status | Expir-ation Flag | Fund Type | Fin. Acct. Ind. | Addl. Info |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Y | Y | 3031 | - | + | 4902 | Delivered Orders - Obligations, Paid | E | | | | | | | | | | | | | | | X | E | E | | | | |
| Y | Y | 3031 | - | + | 4981 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | E | | | | | | | | | | | | | | | X | E | E | | | | |
| Y | Y | 3031 | - | + | 4982 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | E | | | | | | | | | | | | | | | X | E | E | | | | |
| | | 3040 | Outlays (gross) (-) | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | 3040 | + | - | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | E | | | | | | | | | | | | | | | X | U/E | U/E | | | | 1 |
| Y | Y | 3040 | - | + | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | B | | | | | | | | | | | | | | | X | U/E | U/E | | | | 1 |
| Y | Y | 3040 | + | - | 4882 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | E | | | | | | | | | | | | | | | X | U/E | U/E | | | | |
| Y | Y | 3040 | + | - | 4902 | Delivered Orders - Obligations, Paid | E | | | | | | | | | | | | | | | X | U/E | U/E | | | | |
| Y | Y | 3040 | + | - | 4908 | Authority Outlayed Not Yet Disbursed | E | | | | | | | | | | | | | | | X | U | U | | | | 1 |
| Y | Y | 3040 | - | + | 4908 | Authority Outlayed Not Yet Disbursed | B | | | | | | | | | | | | | | | X | U | U | | | | 1 |
| Y | Y | 3040 | + | - | 4982 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | E | | | | | | | | | | | | | | | X | U/E | U/E | | | | |
| | | 3050 | Change in uncollected customer payments from Federal sources, unexpired accounts (+ or -) | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | 3050 | - | + | 4221 | Unfilled Customer Orders Without Advance | E | | | | | | | | | | | | | F/E | | X | U | U | | | | 1 |
| Y | Y | 3050 | + | - | 4221 | Unfilled Customer Orders Without Advance | B | | | | | | | | | | | | | F/E | | X | U | U | | | | 1 |
| Y | Y | 3050 | - | + | 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | E | | | | | | | | | | | | | | | X | U | U | | | | 1 |
| Y | Y | 3050 | + | - | 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | B | | | | | | | | | | | | | | | X | U | U | | | | 1 |
| Y | Y | 3050 | - | + | 4251 | Reimbursements and Other Income Earned - Receivable | E | | | | | | | | | | | | | F/E | | X | U | U | | | | 1 |
| Y | Y | 3050 | + | - | 4251 | Reimbursements and Other Income Earned - Receivable | B | | | | | | | | | | | | | F/E | | X | U | U | | | | 1 |
| Y | Y | 3050 | - | + | 4283 | Interest Receivable From Treasury | E | | | | | | | | | | | | | | | X | U | U | | | | 1 |
| Y | Y | 3050 | + | - | 4283 | Interest Receivable From Treasury | B | | | | | | | | | | | | | | | X | U | U | | | | 1 |
| Y | Y | 3050 | - | + | 4285 | Receivable From the Liquidating Fund | E | | | | | | | | | | | | | | | X | U | U | | | | 1 |
| Y | Y | 3050 | + | - | 4285 | Receivable From the Liquidating Fund | B | | | | | | | | | | | | | | | X | U | U | | | | 1 |
| Y | Y | 3050 | - | + | 4286 | Receivable From the Financing Fund | E | | | | | | | | | | | | | | | X | U | U | | | | 1 |
| Y | Y | 3050 | + | - | 4286 | Receivable From the Financing Fund | B | | | | | | | | | | | | | | | X | U | U | | | | 1 |
| Y | Y | 3050 | - | + | 4287 | Other Federal Receivables | E | | | | | | | | | | | | | | | X | U | U | | | | 1 |
| Y | Y | 3050 | + | - | 4287 | Other Federal Receivables | B | | | | | | | | | | | | | | | X | U | U | | | | 1 |
| | | 3051 | Change in uncollected customer payments from Federal sources, expired accounts (+ or -) | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | 3051 | - | + | 4221 | Unfilled Customer Orders Without Advance | E | | | | | | | | | | | | | F/E | | X | E | E | | | | 1 |
| Y | Y | 3051 | + | - | 4221 | Unfilled Customer Orders Without Advance | B | | | | | | | | | | | | | F/E | | X | E | E | | | | 1 |
| Y | Y | 3051 | - | + | 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | E | | | | | | | | | | | | | | | X | E | E | | | | 1 |
| Y | Y | 3051 | + | - | 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | B | | | | | | | | | | | | | | | X | E | E | | | | 1 |
| Y | Y | 3051 | - | + | 4251 | Reimbursements and Other Income Earned - Receivable | E | | | | | | | | | | | | | F/E | | X | E | E | | | | 1 |
| Y | Y | 3051 | + | - | 4251 | Reimbursements and Other Income Earned - Receivable | B | | | | | | | | | | | | | F/E | | X | E | E | | | | 1 |
| Y | Y | 3051 | - | + | 4283 | Interest Receivable From Treasury | E | | | | | | | | | | | | | | | X | E | E | | | | 1 |
| Y | Y | 3051 | + | - | 4283 | Interest Receivable From Treasury | B | | | | | | | | | | | | | | | X | E | E | | | | 1 |
| Y | Y | 3051 | - | + | 4285 | Receivable From the Liquidating Fund | E | | | | | | | | | | | | | | | X | E | E | | | | 1 |
| Y | Y | 3051 | + | - | 4285 | Receivable From the Liquidating Fund | B | | | | | | | | | | | | | | | X | E | E | | | | 1 |
| Y | Y | 3051 | - | + | 4286 | Receivable From the Financing Fund | E | | | | | | | | | | | | | | | X | E | E | | | | 1 |
| Y | Y | 3051 | + | - | 4286 | Receivable From the Financing Fund | B | | | | | | | | | | | | | | | X | E | E | | | | 1 |
| Y | Y | 3051 | - | + | 4287 | Other Federal Receivables | E | | | | | | | | | | | | | | | X | E | E | | | | 1 |
| Y | Y | 3051 | + | - | 4287 | Other Federal Receivables | B | | | | | | | | | | | | | | | X | E | E | | | | 1 |
| | | 3060 | Unpaid obligations transferred to other accounts (-) | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | 3060 | - | + | 4831 | Undelivered Orders - Obligations Transferred, Unpaid | E | D | | | | | | | | | | ## | #### | | | X | U/E | U/E | | | | |
| Y | Y | 3060 | - | + | 4931 | Delivered Orders - Obligations Transferred, Unpaid | E | D | | | | | | | | | | ## | #### | | | X | U/E | U/E | | | | |
| | | 3061 | Unpaid obligations transferred from other accounts | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | 3061 | - | + | 4831 | Undelivered Orders - Obligations Transferred, Unpaid | E | C | | | | | | | | | | ## | #### | | | X | U/E | U/E | | | | |
| Y | Y | 3061 | - | + | 4931 | Delivered Orders - Obligations Transferred, Unpaid | E | C | | | | | | | | | | ## | #### | | | X | U/E | U/E | | | | |
| | | 3070 | Uncollected customer payments from Federal sources transferred to other accounts | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | 3070 | - | + | 4199 | Transfer of Expired Expenditure Transfers - Receivable | E | C | | | | | | | | | | ## | #### | | | X | U/E | U/E | | | | |
| Y | Y | 3070 | - | + | 4230 | Unfilled Customer Orders Without Advance - Transferred | E | C | | | | | | | | | | ## | #### | F/E | | X | U/E | U/E | | | | |
| Y | Y | 3070 | - | + | 4232 | Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred | E | C | | | | | | | | | | ## | #### | | | X | U/E | U/E | | | | |
| Y | Y | 3070 | - | + | 4233 | Reimbursements and Other Income Earned - Receivable - | E | C | | | | | | | | | | ## | #### | F/E | | X | U/E | U/E | | | | |
| Y | Y | 3070 | - | + | 4234 | Other Federal Receivables - Transferred | E | C | | | | | | | | | | ## | #### | | | X | U/E | U/E | | | | |
| | | 3071 | Uncollected customer payments from Federal sources transferred from other accounts (-) | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | 3071 | - | + | 4199 | Transfer of Expired Expenditure Transfers - Receivable | E | D | | | | | | | | | | ## | #### | | | X | U/E | U/E | | | | |
| Y | Y | 3071 | - | + | 4230 | Unfilled Customer Orders Without Advance - Transferred | E | D | | | | | | | | | | ## | #### | F/E | | X | U/E | U/E | | | | |
| Y | Y | 3071 | - | + | 4232 | Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred | E | D | | | | | | | | | | ## | #### | | | X | U/E | U/E | | | | |
| Y | Y | 3071 | - | + | 4233 | Reimbursements and Other Income Earned - Receivable - | E | D | | | | | | | | | | ## | #### | F/E | | X | U/E | U/E | | | | |
| Y | Y | 3071 | - | + | 4234 | Other Federal Receivables - Transferred | E | D | | | | | | | | | | ## | #### | | | X | U/E | U/E | | | | |
| | | 3080 | Recoveries of prior year unpaid obligations, unexpired accounts (-) | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | 3080 | - | + | 4871 | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries | E | | | | | | | | | | | | | | | X | U | U | | | | |
| Y | Y | 3080 | - | + | 4971 | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries | E | | | | | | | | | | | | | | | X | U | U | | | | |

**USSGL Crosswalks for Fiscal 2012 Reporting:**
**SF 133: Report on Budget Execution and Budgetary Resources**
**Schedule P: Program and Financing (P&F), Prior Year Actual Column**

| Applicability to SF133 | Applicability to P&F | SF 133/ P&F Line No. | Debit Funct. Ind. | Credit Funct. Ind. | USSGL Account | USSGL Account Title | USSGL Account Attributes for FACTS II: Begin/ End | Debit/ Credit | Reimb. Flag | Apport. Categ. | Apport. Cat.B | Program Rpt.Cat. | Auth Type | Adv. Flag | Avail. Time | BEA Cat. Ind. | Borrow-ing Source | Dir. Trans. Agy. | Dir. Trans. Acct. | Trans. Part-ner | Year of BA | Prior-Year Adj. | TAFS Attributes: SF133 TAFS Status | P&F TAFS Status | Expir-ation Flag | Fund Type | Fin. Acct. Ind. | Addl. Info |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | **3081** | **Recoveries of prior year unpaid obligations, expired accounts (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | **3081** | - | + | 4871 | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries | E | | | | | | | | | | | | | | | X | E | E | | | | |
| Y | Y | **3081** | - | + | 4971 | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries | E | | | | | | | | | | | | | | | X | E | E | | | | |
| | | **Obligated balance, end of year (net):** | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | **3090** | **Unpaid obligations, end of year (gross)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | **3090** | - | + | 4801 | Undelivered Orders - Obligations, Unpaid | E | | | | | | | | | | | | | | | | U/E | U/E | | | | |
| Y | Y | **3090** | - | + | 4831 | Undelivered Orders - Obligations Transferred, Unpaid | E | | | | | | | | | | | | | | | | U/E | U/E | | | | |
| Y | Y | **3090** | - | + | 4871 | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries | E | | | | | | | | | | | | | | | | U/E | U/E | | | | |
| Y | Y | **3090** | - | + | 4881 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | E | | | | | | | | | | | | | | | | U/E | U/E | | | | |
| Y | Y | **3090** | - | + | 4901 | Delivered Orders - Obligations, Unpaid | E | | | | | | | | | | | | | | | | U/E | U/E | | | | |
| Y | Y | **3090** | - | + | 4931 | Delivered Orders - Obligations Transferred, Unpaid | E | | | | | | | | | | | | | | | | U/E | U/E | | | | |
| Y | Y | **3090** | - | + | 4971 | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries | E | | | | | | | | | | | | | | | | U/E | U/E | | | | |
| Y | Y | **3090** | - | + | 4981 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | E | | | | | | | | | | | | | | | | U/E | U/E | | | | |
| | | **3091** | **Uncollected customer payments from Federal sources, end of year (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | **3091** | - | + | 4199 | Transfer of Expired Expenditure Transfers - Receivable | E | | | | | | | | | | | | | | | | U/E | U/E | | | | |
| Y | Y | **3091** | - | + | 4221 | Unfilled Customer Orders Without Advance | E | | | | | | | | | | | | | F/E | | | U/E | U/E | | | | |
| Y | Y | **3091** | - | + | 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | E | | | | | | | | | | | | | | | | U/E | U/E | | | | |
| Y | Y | **3091** | - | + | 4230 | Unfilled Customer Orders Without Advance - Transferred | E | | | | | | | | | | | | | F/E | | | U/E | U/E | | | | |
| Y | Y | **3091** | - | + | 4232 | Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred | E | | | | | | | | | | | | | | | | U/E | U/E | | | | |
| Y | Y | **3091** | - | + | 4233 | Reimbursements and Other Income Earned - Receivable - Transferred | E | | | | | | | | | | | | | F/E | | | U/E | U/E | | | | |
| Y | Y | **3091** | - | + | 4234 | Other Federal Receivables - Transferred | E | | | | | | | | | | | | | | | | U/E | U/E | | | | |
| Y | Y | **3091** | - | + | 4251 | Reimbursements and Other Income Earned - Receivable | E | | | | | | | | | | | | | F/E | | | U/E | U/E | | | | |
| Y | Y | **3091** | - | + | 4283 | Interest Receivable From Treasury | E | | | | | | | | | | | | | | | | U/E | U/E | | | | |
| Y | Y | **3091** | - | + | 4285 | Receivable From the Liquidating Fund | E | | | | | | | | | | | | | | | | U/E | U/E | | | | |
| Y | Y | **3091** | - | + | 4286 | Receivable From the Financing Fund | E | | | | | | | | | | | | | | | | U/E | U/E | | | | |
| Y | Y | **3091** | - | + | 4287 | Other Federal Receivables | E | | | | | | | | | | | | | | | | U/E | U/E | | | | |
| Y | Y | **3100** | **Obligated balance, end of year (net)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | This line is calculated. Equals the sum of detailed lines 3000, 3001, 3010, 3011, 3030, 3031, 3040, 3050, 3051, 3060, 3061, 3070, 3071, 3080, and 3081. Also equals sum of lines 3090 and 3091. | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | **BUDGET AUTHORITY AND OUTLAYS, NET** | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | **Discretionary:** | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | **Gross budget authority and outlays:** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | **4000** | **Budget authority, gross** | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | This line is calculated. Equals the sum of discretionary budget authority [Lines 1100 through 1152, 1170 through 1174, 1300 through 1330, 1500 through 1531, and 1700 through 1742 (SF 133). Lines 1100 through 1139, 1170 through 1174, 1300 through 1320, 1500 through 1522, and 1700 through 1728 (P&F)]. | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | **4010** | **Outlays from new discretionary authority** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | **4010** | - | + | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | E | | | | | | | | | D | | | | | NEW | X | U | U | | | | 1 |
| Y | Y | **4010** | + | - | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | B | | | | | | | | | D | | | | | NEW | X | U | U | | | | 1 |
| Y | Y | **4010** | - | + | 4902 | Delivered Orders - Obligations, Paid | E | | | | | | | | | D | | | | | NEW | X | U | U | | | | |
| Y | Y | **4010** | - | + | 4908 | Authority Outlayed Not Yet Disbursed | E | | | | | | | | | D | | | | | NEW | X | U | U | | | | 1 |
| Y | Y | **4010** | + | - | 4908 | Authority Outlayed Not Yet Disbursed | B | | | | | | | | | D | | | | | NEW | X | U | U | | | | 1 |
| | | **4011** | **Outlays from discretionary balances** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | **4011** | - | + | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | E | | | | | | | | | D | | | | | BAL | X | U/E | U/E | | | | 1 |
| Y | Y | **4011** | + | - | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | B | | | | | | | | | D | | | | | BAL | X | U/E | U/E | | | | 1 |
| Y | Y | **4011** | - | + | 4882 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | E | | | | | | | | | D | | | | | BAL | X | U/E | U/E | | | | |
| Y | Y | **4011** | - | + | 4902 | Delivered Orders - Obligations, Paid | E | | | | | | | | | D | | | | | BAL | X | U/E | U/E | | | | |
| Y | Y | **4011** | - | + | 4908 | Authority Outlayed Not Yet Disbursed | E | | | | | | | | | D | | | | | BAL | X | U | U | | | | 4 |
| Y | Y | **4011** | + | - | 4908 | Authority Outlayed Not Yet Disbursed | B | | | | | | | | | D | | | | | BAL | X | U | U | | | | 4 |
| Y | Y | **4011** | - | + | 4982 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | E | | | | | | | | | D | | | | | BAL | X | U/E | U/E | | | | |
| Y | Y | **4020** | **Total outlays, gross** | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | This line is calculated. Equals sum of lines 4010 through 4011. | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | **Offsets against gross budget authority and outlays:** | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | **Offsetting collections (collected) from:** | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | **4030** | **Federal sources (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | **4030** | - | + | 4212 | Liquidation of Deficiency - Offsetting Collections | E | | | | | | | | | D | | | | F | | X | U/E | U/E | | | | |
| Y | Y | **4030** | - | + | 4222 | Unfilled Customer Orders With Advance | E | | | | | | | | | D | | | | F | | X | U/E | U/E | | | | 1 |
| Y | Y | **4030** | + | - | 4222 | Unfilled Customer Orders With Advance | B | | | | | | | | | D | | | | F | | X | U/E | U/E | | | | 1 |
| Y | Y | **4030** | - | + | 4252 | Reimbursements and Other Income Earned - Collected | E | | | | | | | | | D | | | | F | | X | U/E | U/E | | | | |
| Y | Y | **4030** | - | + | 4253 | Prior-Year Unfilled Customer Orders With Advance - Refunds Paid | E | | | | | | | | | D | | | | F | | X | U/E | U/E | | | | |
| Y | Y | **4030** | - | + | 4255 | Appropriation Trust Fund Expenditure Transfers - Collected | E | | | | | | | | | D | | | | | | X | U/E | U/E | | | | |
| Y | Y | **4030** | - | + | 4271 | Actual Program Fund Subsidy Collected | E | | | | | | | | | D | | | | | | X | U/E | U/E | | | | |

**USSGL Crosswalks for Fiscal 2012 Reporting:**
**SF 133: Report on Budget Execution and Budgetary Resources**
**Schedule P: Program and Financing (P&F), Prior Year Actual Column**

| Applicability to SF133 | Applicability to P&F | SF 133/ P&F Line No. | Debit Funct. Ind. | Credit Funct. Ind. | USSGL Account | USSGL Account Title | USSGL Account Attributes for FACTS II: Begin/ End | Debit/ Credit | Reimb. Flag | Apport. Categ. | Apport. Cat.B | Program Rpt.Cat. | Auth Type | Adv. Flag | Avail. Time | BEA Cat. Ind. | Borrow-ing Source | Dir. Trans. Agy. | Dir. Trans. Acct. | Trans. Part-ner | Year of BA | Prior-Year Adj. | TAFS Attributes: SF133 TAFS Status | P&F TAFS Status | Expir-ation Flag | Fund Type | Fin. Acct. Ind. | Addl. Info |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Y | Y | 4030 | - | + | 4275 | Actual Collections From Liquidating Fund | E | | | | | | | | | D | | | | | | X | U/E | U/E | | | | |
| Y | Y | 4030 | - | + | 4276 | Actual Collections From Financing Fund | E | | | | | | | | | D | | | | | | X | U/E | U/E | | | | |
| Y | Y | 4030 | - | + | 4277 | Other Actual Collections - Federal | E | | | | | | | | | D | | | | | | X | U/E | U/E | | | | |
| Y | Y | 4030 | - | + | 4872 | Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected | E | | | | | | | | | D | | | | | | X | U/E | U/E | | | | |
| Y | Y | 4030 | - | + | 4972 | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected | E | | | | | | | | | D | | | | F | | X | U/E | U/E | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | 4031 | **Interest on Federal securities (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | 4031 | - | + | 4273 | Interest Collected From Treasury | E | | | | | | | | | D | | | | | | X | U | U | | 1/3/4/8 | N | |
| Y | Y | 4031 | - | + | 4290 | Amortization and Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds | E | | | | | | | | | D | | | | | | X | U | U | | 3/4/8 | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | 4032 | **Interest on uninvested funds (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | 4032 | - | + | 4273 | Interest Collected From Treasury | E | | | | | | | | | D | | | | | | X | U | U | | | D/G | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | 4033 | **Non-Federal sources (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | 4033 | - | + | 4212 | Liquidation of Deficiency - Offsetting Collections | E | | | | | | | | | D | | | | X | | X | U/E | U/E | | | | |
| Y | Y | 4033 | - | + | 4222 | Unfilled Customer Orders With Advance | E | | | | | | | | | D | | | | X/E | | X | U/E | U/E | | | | 1 |
| Y | Y | 4033 | + | - | 4222 | Unfilled Customer Orders With Advance | B | | | | | | | | | D | | | | X/E | | X | U/E | U/E | | | | 1 |
| Y | Y | 4033 | - | + | 4252 | Reimbursements and Other Income Earned - Collected | E | | | | | | | | | D | | | | X/E | | X | U/E | U/E | | | | |
| Y | Y | 4033 | - | + | 4253 | Prior-Year Unfilled Customer Orders With Advance - Refunds Paid | E | | | | | | | | | D | | | | X/E | | X | U/E | U/E | | | | |
| Y | Y | 4033 | - | + | 4261 | Actual Collections of Business-Type Fees | E | | | | | | | | | D | | | | | | X | U/E | U/E | | | | |
| Y | Y | 4033 | - | + | 4262 | Actual Collections of Loan Principal | E | | | | | | | | | D | | | | | | X | U/E | U/E | | | | |
| Y | Y | 4033 | - | + | 4263 | Actual Collections of Loan Interest | E | | | | | | | | | D | | | | | | X | U/E | U/E | | | | |
| Y | Y | 4033 | - | + | 4264 | Actual Collections of Rent | E | | | | | | | | | D | | | | | | X | U/E | U/E | | | | |
| Y | Y | 4033 | - | + | 4265 | Actual Collections From Sale of Foreclosed Property | E | | | | | | | | | D | | | | | | X | U/E | U/E | | | | |
| Y | Y | 4033 | - | + | 4266 | Other Actual Business-Type Collections From Non-Federal Sources | E | | | | | | | | | D | | | | | | X | U/E | U/E | | | | |
| Y | Y | 4033 | - | + | 4972 | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected | E | | | | | | | | | D | | | | X/E | | X | U/E | U/E | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | 4034 | **Offsetting governmental collections (from non-Federal sources) (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | 4034 | - | + | 4212 | Liquidation of Deficiency - Offsetting Collections | E | | | | | | | | | D | | | | E | | X | U/E | U/E | | | | |
| Y | Y | 4034 | - | + | 4260 | Actual Collections of "governmental-type" Fees | E | | | | | | | | | D | | | | | | X | U/E | U/E | | | | |
| Y | Y | 4034 | - | + | 4267 | Other Actual "governmental-type" Collections From Non-Federal Sources | E | | | | | | | | | D | | | | | | X | U/E | U/E | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | 4040 | **Offsets against gross budget authority and outlays (total) (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | This line is calculated. Equals the sum of lines 4030 through 4034. | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | **Additional offsets against gross budget authority only:** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | 4050 | **Change in uncollected customer payments from Federal sources (unexpired accounts) (+ or -)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | 4050 | - | + | 4221 | Unfilled Customer Orders Without Advance | E | | | | | | | | | D | | | | F/E | | X | U | U | | | | 1 |
| Y | Y | 4050 | + | - | 4221 | Unfilled Customer Orders Without Advance | B | | | | | | | | | D | | | | F/E | | X | U | U | | | | 1 |
| Y | Y | 4050 | - | + | 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | E | | | | | | | | | D | | | | | | X | U | U | | | | 1 |
| Y | Y | 4050 | + | - | 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | B | | | | | | | | | D | | | | | | X | U | U | | | | 1 |
| Y | Y | 4050 | - | + | 4251 | Reimbursements and Other Income Earned - Receivable | E | | | | | | | | | D | | | | F/E | | X | U | U | | | | 1 |
| Y | Y | 4050 | + | - | 4251 | Reimbursements and Other Income Earned - Receivable | B | | | | | | | | | D | | | | F/E | | X | U | U | | | | 1 |
| Y | Y | 4050 | - | + | 4283 | Interest Receivable From Treasury | E | | | | | | | | | D | | | | | | X | U | U | | | | 1 |
| Y | Y | 4050 | + | - | 4283 | Interest Receivable From Treasury | B | | | | | | | | | D | | | | | | X | U | U | | | | 1 |
| Y | Y | 4050 | - | + | 4285 | Receivable From the Liquidating Fund | E | | | | | | | | | D | | | | | | X | U | U | | | | 1 |
| Y | Y | 4050 | + | - | 4285 | Receivable From the Liquidating Fund | B | | | | | | | | | D | | | | | | X | U | U | | | | 1 |
| Y | Y | 4050 | - | + | 4286 | Receivable From the Financing Fund | E | | | | | | | | | D | | | | | | X | U | U | | | | 1 |
| Y | Y | 4050 | + | - | 4286 | Receivable From the Financing Fund | B | | | | | | | | | D | | | | | | X | U | U | | | | 1 |
| Y | Y | 4050 | - | + | 4287 | Other Federal Receivables | E | | | | | | | | | D | | | | | | X | U | U | | | | 1 |
| Y | Y | 4050 | + | - | 4287 | Other Federal Receivables | B | | | | | | | | | D | | | | | | X | U | U | | | | 1 |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | N | 4051 | **Change in uncollected customer payments from Federal sources (expired accounts) (+ or -)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | N | 4051 | - | + | 4221 | Unfilled Customer Orders Without Advance | E | | | | | | | | | D | | | | F/E | | X | E | | | | | 1 |
| Y | N | 4051 | + | - | 4221 | Unfilled Customer Orders Without Advance | B | | | | | | | | | D | | | | F/E | | X | E | | | | | 1 |
| Y | N | 4051 | - | + | 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | E | | | | | | | | | D | | | | | | X | E | | | | | 1 |
| Y | N | 4051 | + | - | 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | B | | | | | | | | | D | | | | | | X | E | | | | | 1 |
| Y | N | 4051 | - | + | 4251 | Reimbursements and Other Income Earned - Receivable | E | | | | | | | | | D | | | | F/E | | X | E | | | | | 1 |
| Y | N | 4051 | + | - | 4251 | Reimbursements and Other Income Earned - Receivable | B | | | | | | | | | D | | | | F/E | | X | E | | | | | 1 |
| Y | N | 4051 | - | + | 4283 | Interest Receivable From Treasury | E | | | | | | | | | D | | | | | | X | E | | | | | 1 |
| Y | N | 4051 | + | - | 4283 | Interest Receivable From Treasury | B | | | | | | | | | D | | | | | | X | E | | | | | 1 |
| Y | N | 4051 | - | + | 4285 | Receivable From the Liquidating Fund | E | | | | | | | | | D | | | | | | X | E | | | | | 1 |
| Y | N | 4051 | + | - | 4285 | Receivable From the Liquidating Fund | B | | | | | | | | | D | | | | | | X | E | | | | | 1 |
| Y | N | 4051 | - | + | 4286 | Receivable From the Financing Fund | E | | | | | | | | | D | | | | | | X | E | | | | | 1 |
| Y | N | 4051 | + | - | 4286 | Receivable From the Financing Fund | B | | | | | | | | | D | | | | | | X | E | | | | | 1 |
| Y | N | 4051 | - | + | 4287 | Other Federal Receivables | E | | | | | | | | | D | | | | | | X | E | | | | | 1 |
| Y | N | 4051 | + | - | 4287 | Other Federal Receivables | B | | | | | | | | | D | | | | | | X | E | | | | | 1 |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | 4052 | **Offsetting collections credited to expired accounts** | | | | | | | | | | | | | | | | | | | | | | | | | |
| N | Y | 4052 | + | - | 4212 | Liquidation of Deficiency - Offsetting Collections | E | | | | | | | | | D | | | | | | X | | E | | | | |
| N | Y | 4052 | + | - | 4222 | Unfilled Customer Orders With Advance | E | | | | | | | | | D | | | | | | X | | E | | | | |
| N | Y | 4052 | - | + | 4222 | Unfilled Customer Orders With Advance | B | | | | | | | | | D | | | | | | X | | E | | | | |
| N | Y | 4052 | + | - | 4252 | Reimbursements and Other Income Earned - Collected | E | | | | | | | | | D | | | | | | X | | E | | | | |

**USSGL Crosswalks for Fiscal 2012 Reporting:**
**SF 133: Report on Budget Execution and Budgetary Resources**
**Schedule P: Program and Financing (P&F), Prior Year Actual Column**

| Applicability to SF133 | Applicability to P&F | SF 133/ P&F Line No. | Debit Funct. Ind. | Credit Funct. Ind. | USSGL Account | USSGL Account Title | USSGL Account Attributes for FACTS II: Begin/ End | Debit/ Credit | Reimb. Flag | Apport. Categ. | Apport. Cat.B | Program Rpt.Cat. | Auth Type | Adv. Flag | Avail. Time | BEA Cat. Ind. | Borrow-ing Source | Dir. Trans. Agy. | Dir. Trans. Acct. | Trans. Part-ner | Year of BA | Prior-Year Adj. | TAFS Attributes: SF133 TAFS Status | P&F TAFS Status | Expir-ation Flag | Fund Type | Fin. Acct. Ind. | Addl. Info |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| N | Y | 4052 | + | - | 4253 | Prior-Year Unfilled Customer Orders With Advance - Refunds Paid | E | | | | | | | | | D | | | | | | X | | E | | | | |
| N | Y | 4052 | + | - | 4255 | Appropriation Trust Fund Expenditure Transfers - Collected | E | | | | | | | | | D | | | | | | X | | E | | | | |
| N | Y | 4052 | + | - | 4260 | Actual Collections of "governmental-type" Fees | E | | | | | | | | | D | | | | | | X | | E | | | | |
| N | Y | 4052 | + | - | 4261 | Actual Collections of Business-Type Fees | E | | | | | | | | | D | | | | | | X | | E | | | | |
| N | Y | 4052 | + | - | 4262 | Actual Collections of Loan Principal | E | | | | | | | | | D | | | | | | X | | E | | | | |
| N | Y | 4052 | + | - | 4263 | Actual Collections of Loan Interest | E | | | | | | | | | D | | | | | | X | | E | | | | |
| N | Y | 4052 | + | - | 4264 | Actual Collections of Rent | E | | | | | | | | | D | | | | | | X | | E | | | | |
| N | Y | 4052 | + | - | 4265 | Actual Collections From Sale of Foreclosed Property | E | | | | | | | | | D | | | | | | X | | E | | | | |
| N | Y | 4052 | + | - | 4266 | Other Actual Business-Type Collections From Non-Federal Sources | E | | | | | | | | | D | | | | | | X | | E | | | | |
| N | Y | 4052 | + | - | 4267 | Other Actual "governmental-type" Collections From Non-Federal Sources | E | | | | | | | | | D | | | | | | X | | E | | | | |
| N | Y | 4052 | + | - | 4271 | Actual Program Fund Subsidy Collected | E | | | | | | | | | D | | | | | | X | | E | | | | |
| N | Y | 4052 | + | - | 4275 | Actual Collections From Liquidating Fund | E | | | | | | | | | D | | | | | | X | | E | | | | |
| N | Y | 4052 | + | - | 4276 | Actual Collections From Financing Fund | E | | | | | | | | | D | | | | | | X | | E | | | | |
| N | Y | 4052 | + | - | 4277 | Other Actual Collections - Federal | E | | | | | | | | | D | | | | | | X | | E | | | | |
| N | Y | 4052 | + | - | 4872 | Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected | E | | | | | | | | | D | | | | | | X | | E | | | | |
| N | Y | 4052 | + | - | 4972 | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected | E | | | | | | | | | D | | | | | | X | | E | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | 4053 | **Anticipated offsetting collections** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | N | 4053 | - | + | 4047 | Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority | E | | | | | | S | | | D | | | | | | | U | | | | | 2 |
| Y | N | 4053 | - | + | 4160 | Anticipated Transfers - Current-Year Authority | E | | | | | | S | | | D | | | | | | | U | | | | | 2 |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | 4060 | **Additional offsets against budget authority only (total)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | This line is calculated. Equals sum of lines 4050, 4051 and 4053 (SF 133); and lines 4050 and 4052 (P&F). | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | 4070 | **Budget authority, net (discretionary)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | This line is calculated. Equals the total new budget authority (gross) on line 4000 plus the amounts on lines 4030 through 4034 and on lines 4050, 4051 and 4053 (SF 133). Line 4000 plus the amounts on lines 4030 through 4034 and on lines 4050 and 4052 (P&F). | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | 4080 | **Outlays, net (discretionary)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | This line is calculated. Equals lines 4010 through 4011 plus the amounts on lines 4030 through 4034. | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | **Mandatory:** | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | **Gross budget authority and outlays:** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | 4090 | **Budget authority, gross** | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | This line is calculated. Equals the sum of mandatory budget authority [Lines 1200 through 1252, 1270 through 1273, 1400 through 1430, 1600 through 1631, and 1800 through 1842 (SF 133). Lines 1200 through 1239, 1270 through 1273, 1400 through 1420, 1600 through 1622, and 1800 through 1827 (P&F)]. | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | 4100 | **Outlays from new mandatory authority** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | 4100 | - | + | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | E | | | | | | | | | M | | | | | NEW | X | U | U | | | N | 1 |
| Y | Y | 4100 | + | - | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | B | | | | | | | | | M | | | | | NEW | X | U | U | | | N | 1 |
| Y | Y | 4100 | - | + | 4902 | Delivered Orders - Obligations, Paid | E | | | | | | | | | M | | | | | NEW | X | U | U | | | N | |
| Y | Y | 4100 | - | + | 4908 | Authority Outlayed Not Yet Disbursed | E | | | | | | | | | M | | | | | NEW | X | U | U | | | N | 1 |
| Y | Y | 4100 | + | - | 4908 | Authority Outlayed Not Yet Disbursed | B | | | | | | | | | M | | | | | NEW | X | U | U | | | N | 1 |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | 4101 | **Outlays from mandatory balances** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | 4101 | - | + | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | E | | | | | | | | | M | | | | | BAL | X | U/E | U/E | | | N | 1 |
| Y | Y | 4101 | + | - | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | B | | | | | | | | | M | | | | | BAL | X | U/E | U/E | | | N | 1 |
| Y | Y | 4101 | - | + | 4882 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | E | | | | | | | | | M | | | | | BAL | X | U/E | U/E | | | N | |
| Y | Y | 4101 | - | + | 4902 | Delivered Orders - Obligations, Paid | E | | | | | | | | | M | | | | | BAL | X | U/E | U/E | | | N | |
| Y | Y | 4101 | - | + | 4982 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | E | | | | | | | | | M | | | | | BAL | X | U/E | U/E | | | N | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | 4110 | **Total outlays, gross** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | 4110 | - | + | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | E | | | | | | | | | M | | | | | | X | U/E | U/E | | | | 1 |
| Y | Y | 4110 | + | - | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | B | | | | | | | | | M | | | | | | X | U/E | U/E | | | | 1 |
| Y | Y | 4110 | - | + | 4882 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | E | | | | | | | | | M | | | | | BAL | X | U/E | U/E | | | | |
| Y | Y | 4110 | - | + | 4902 | Delivered Orders - Obligations, Paid | E | | | | | | | | | M | | | | | | X | U/E | U/E | | | | |
| Y | Y | 4110 | - | + | 4908 | Authority Outlayed Not Yet Disbursed | E | | | | | | | | | M | | | | | NEW | X | U | U | | | | 1 |
| Y | Y | 4110 | + | - | 4908 | Authority Outlayed Not Yet Disbursed | B | | | | | | | | | M | | | | | NEW | X | U | U | | | | 1 |
| Y | Y | 4110 | - | + | 4982 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | E | | | | | | | | | M | | | | | BAL | X | U/E | U/E | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | **Offsets against gross budget authority and outlays:** | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | **Offsetting collections (collected) from:** | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | 4120 | **Federal sources (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | 4120 | - | + | 4212 | Liquidation of Deficiency - Offsetting Collections | E | | | | | | | | | M | | | | F | | X | U/E | U/E | | | | |
| Y | Y | 4120 | - | + | 4222 | Unfilled Customer Orders With Advance | E | | | | | | | | | M | | | | F | | X | U/E | U/E | | | | 1 |
| Y | Y | 4120 | + | - | 4222 | Unfilled Customer Orders With Advance | B | | | | | | | | | M | | | | F | | X | U/E | U/E | | | | 1 |
| Y | Y | 4120 | - | + | 4252 | Reimbursements and Other Income Earned - Collected | E | | | | | | | | | M | | | | F | | X | U/E | U/E | | | | |
| Y | Y | 4120 | - | + | 4253 | Prior-Year Unfilled Customer Orders With Advance - Refunds Paid | E | | | | | | | | | M | | | | F | | X | U/E | U/E | | | | |

**USSGL Crosswalks for Fiscal 2012 Reporting:**

**SF 133: Report on Budget Execution and Budgetary Resources**

**Schedule P: Program and Financing (P&F), Prior Year Actual Column**

| Applicability to SF133 | Applicability to P&F | SF 133/ P&F Line No. | Debit Funct. Ind. | Credit Funct. Ind. | USSGL Account | USSGL Account Title | USSGL Account Attributes for FACTS II: Begin/ End | Debit/ Credit | Reimb. Flag | Apport. Categ. | Apport. Cat.B | Program Rpt.Cat. | Auth Type | Adv. Flag | Avail. Time | BEA Cat. Ind. | Borrow-ing Source | Dir. Trans. Agy. | Dir. Trans. Acct. | Trans. Part-ner | Year of BA | Prior-Year Adj. | TAFS Attributes: SF133 TAFS Status | P&F TAFS Status | Expir-ation Flag | Fund Type | Fin. Acct. Ind. | Addl. Info |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Y | Y | 4120 | - | + | 4255 | Appropriation Trust Fund Expenditure Transfers - Collected | E | | | | | | | | | M | | | | | | X | U/E | U/E | | | | |
| Y | Y | 4120 | - | + | 4271 | Actual Program Fund Subsidy Collected | E | | | | | | | | | M | | | | | | X | U/E | U/E | | | | |
| Y | Y | 4120 | - | + | 4275 | Actual Collections From Liquidating Fund | E | | | | | | | | | M | | | | | | X | U/E | U/E | | | | |
| Y | Y | 4120 | - | + | 4276 | Actual Collections From Financing Fund | E | | | | | | | | | M | | | | | | X | U/E | U/E | | | | |
| Y | Y | 4120 | - | + | 4277 | Other Actual Collections - Federal | E | | | | | | | | | M | | | | | | X | U/E | U/E | | | | |
| Y | Y | 4120 | - | + | 4872 | Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected | E | | | | | | | | | M | | | | | | X | U/E | U/E | | | | |
| Y | Y | 4120 | - | + | 4972 | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected | E | | | | | | | | | M | | | | F | | X | U/E | U/E | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | 4121 | **Interest on Federal securities (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | 4121 | - | + | 4273 | Interest Collected From Treasury | E | | | | | | | | | M | | | | | | X | U | U | | 1/3/4/8 | N | |
| Y | Y | 4121 | - | + | 4290 | Amortization and Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds | E | | | | | | | | | M | | | | | | X | U | U | | 3/4/8 | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | 4122 | **Interest on uninvested funds (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | 4122 | - | + | 4273 | Interest Collected From Treasury | E | | | | | | | | | M | | | | | | X | U | U | | | D/G | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | 4123 | **Non-Federal sources (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | 4123 | - | + | 4212 | Liquidation of Deficiency - Offsetting Collections | E | | | | | | | | | M | | | | X | | X | U/E | U/E | | | | |
| Y | Y | 4123 | - | + | 4222 | Unfilled Customer Orders With Advance | E | | | | | | | | | M | | | | X/E | | X | U/E | U/E | | | | 1 |
| Y | Y | 4123 | + | - | 4222 | Unfilled Customer Orders With Advance | B | | | | | | | | | M | | | | X/E | | X | U/E | U/E | | | | 1 |
| Y | Y | 4123 | - | + | 4252 | Reimbursements and Other Income Earned - Collected | E | | | | | | | | | M | | | | X/E | | X | U/E | U/E | | | | |
| Y | Y | 4123 | - | + | 4253 | Prior-Year Unfilled Customer Orders With Advance - Refunds Paid | E | | | | | | | | | M | | | | X/E | | X | U/E | U/E | | | | |
| Y | Y | 4123 | - | + | 4261 | Actual Collections of Business-Type Fees | E | | | | | | | | | M | | | | | | X | U/E | U/E | | | | |
| Y | Y | 4123 | - | + | 4262 | Actual Collections of Loan Principal | E | | | | | | | | | M | | | | | | X | U/E | U/E | | | | |
| Y | Y | 4123 | - | + | 4263 | Actual Collections of Loan Interest | E | | | | | | | | | M | | | | | | X | U/E | U/E | | | | |
| Y | Y | 4123 | - | + | 4264 | Actual Collections of Rent | E | | | | | | | | | M | | | | | | X | U/E | U/E | | | | |
| Y | Y | 4123 | - | + | 4265 | Actual Collections From Sale of Foreclosed Property | E | | | | | | | | | M | | | | | | X | U/E | U/E | | | | |
| Y | Y | 4123 | - | + | 4266 | Other Actual Business-Type Collections From Non-Federal Sources | E | | | | | | | | | M | | | | | | X | U/E | U/E | | | | |
| Y | Y | 4123 | - | + | 4972 | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected | E | | | | | | | | | M | | | | X/E | | X | U/E | U/E | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | 4124 | **Offsetting governmental collections (from non-Federal sources) (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | 4124 | - | + | 4212 | Liquidation of Deficiency - Offsetting Collections | E | | | | | | | | | M | | | | E | | X | U/E | U/E | | | | |
| Y | Y | 4124 | - | + | 4260 | Actual Collections of "governmental-type" Fees | E | | | | | | | | | M | | | | | | X | U/E | U/E | | | | |
| Y | Y | 4124 | - | + | 4267 | Other Actual "governmental-type" Collections From Non-Federal Sources | E | | | | | | | | | M | | | | | | X | U/E | U/E | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | 4130 | **Offsets against gross budget authority and outlays (total) (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | This line is calculated. Equals the sum of lines 4120 through 4124. | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | **Additional offsets against gross budget authority only:** | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | 4140 | **Change in uncollected customer payments from Federal sources (unexpired accounts) (+ or -)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | 4140 | - | + | 4221 | Unfilled Customer Orders Without Advance | E | | | | | | | | | M | | | | F/E | | X | U | U | | | | 1 |
| Y | Y | 4140 | + | - | 4221 | Unfilled Customer Orders Without Advance | B | | | | | | | | | M | | | | F/E | | X | U | U | | | | 1 |
| Y | Y | 4140 | - | + | 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | E | | | | | | | | | M | | | | | | X | U | U | | | | 1 |
| Y | Y | 4140 | + | - | 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | B | | | | | | | | | M | | | | | | X | U | U | | | | 1 |
| Y | Y | 4140 | - | + | 4251 | Reimbursements and Other Income Earned - Receivable | E | | | | | | | | | M | | | | F/E | | X | U | U | | | | 1 |
| Y | Y | 4140 | + | - | 4251 | Reimbursements and Other Income Earned - Receivable | B | | | | | | | | | M | | | | F/E | | X | U | U | | | | 1 |
| Y | Y | 4140 | - | + | 4283 | Interest Receivable From Treasury | E | | | | | | | | | M | | | | | | X | U | U | | | | 1 |
| Y | Y | 4140 | + | - | 4283 | Interest Receivable From Treasury | B | | | | | | | | | M | | | | | | X | U | U | | | | 1 |
| Y | Y | 4140 | - | + | 4285 | Receivable From the Liquidating Fund | E | | | | | | | | | M | | | | | | X | U | U | | | | 1 |
| Y | Y | 4140 | + | - | 4285 | Receivable From the Liquidating Fund | B | | | | | | | | | M | | | | | | X | U | U | | | | 1 |
| Y | Y | 4140 | - | + | 4286 | Receivable From the Financing Fund | E | | | | | | | | | M | | | | | | X | U | U | | | | 1 |
| Y | Y | 4140 | + | - | 4286 | Receivable From the Financing Fund | B | | | | | | | | | M | | | | | | X | U | U | | | | 1 |
| Y | Y | 4140 | - | + | 4287 | Other Federal Receivables | E | | | | | | | | | M | | | | | | X | U | U | | | | 1 |
| Y | Y | 4140 | + | - | 4287 | Other Federal Receivables | B | | | | | | | | | M | | | | | | X | U | U | | | | 1 |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | 4141 | **Change in uncollected customer payments from Federal sources (expired accounts) (+ or -)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | N | 4141 | - | + | 4221 | Unfilled Customer Orders Without Advance | E | | | | | | | | | M | | | | F/E | | X | E | | | | | 1 |
| Y | N | 4141 | + | - | 4221 | Unfilled Customer Orders Without Advance | B | | | | | | | | | M | | | | F/E | | X | E | | | | | 1 |
| Y | N | 4141 | - | + | 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | E | | | | | | | | | M | | | | | | X | E | | | | | 1 |
| Y | N | 4141 | + | - | 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | B | | | | | | | | | M | | | | | | X | E | | | | | 1 |
| Y | N | 4141 | - | + | 4251 | Reimbursements and Other Income Earned - Receivable | E | | | | | | | | | M | | | | F/E | | X | E | | | | | 1 |
| Y | N | 4141 | + | - | 4251 | Reimbursements and Other Income Earned - Receivable | B | | | | | | | | | M | | | | F/E | | X | E | | | | | 1 |
| Y | N | 4141 | - | + | 4283 | Interest Receivable From Treasury | E | | | | | | | | | M | | | | | | X | E | | | | | 1 |
| Y | N | 4141 | + | - | 4283 | Interest Receivable From Treasury | B | | | | | | | | | M | | | | | | X | E | | | | | 1 |
| Y | N | 4141 | - | + | 4285 | Receivable From the Liquidating Fund | E | | | | | | | | | M | | | | | | X | E | | | | | 1 |
| Y | N | 4141 | + | - | 4285 | Receivable From the Liquidating Fund | B | | | | | | | | | M | | | | | | X | E | | | | | 1 |
| Y | N | 4141 | - | + | 4286 | Receivable From the Financing Fund | E | | | | | | | | | M | | | | | | X | E | | | | | 1 |
| Y | N | 4141 | + | - | 4286 | Receivable From the Financing Fund | B | | | | | | | | | M | | | | | | X | E | | | | | 1 |
| Y | N | 4141 | - | + | 4287 | Other Federal Receivables | E | | | | | | | | | M | | | | | | X | E | | | | | 1 |
| Y | N | 4141 | + | - | 4287 | Other Federal Receivables | B | | | | | | | | | M | | | | | | X | E | | | | | 1 |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | 4142 | **Offsetting collections credited to expired accounts** | | | | | | | | | | | | | | | | | | | | | | | | | |
| N | Y | 4142 | + | - | 4212 | Liquidation of Deficiency - Offsetting Collections | E | | | | | | | | | M | | | | | | X | | E | | | | |
| N | Y | 4142 | + | - | 4222 | Unfilled Customer Orders With Advance | E | | | | | | | | | M | | | | | | X | | E | | | | |
| N | Y | 4142 | - | + | 4222 | Unfilled Customer Orders With Advance | B | | | | | | | | | M | | | | | | X | | E | | | | |

**USSGL Crosswalks for Fiscal 2012 Reporting:**
**SF 133: Report on Budget Execution and Budgetary Resources**
**Schedule P: Program and Financing (P&F), Prior Year Actual Column**

| Applicability to SF133 | Applicability to P&F | SF 133/ P&F Line No. | Debit Funct. Ind. | Credit Funct. Ind. | USSGL Account | USSGL Account Title | USSGL Account Attributes for FACTS II: Begin/ End | Debit/ Credit | Reimb. Flag | Apport. Categ. | Apport. Cat.B | Program Rpt.Cat. | Auth Type | Adv. Flag | Avail. Time | BEA Cat. Ind. | Borrow-ing Source | Dir. Trans. Agy. | Dir. Trans. Acct. | Trans. Part-ner | Year of BA | Prior-Year Adj. | TAFS Attributes: SF133 TAFS Status | P&F TAFS Status | Expir-ation Flag | Fund Type | Fin. Acct. Ind. | Addl. Info |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| N | Y | 4142 | + | - | 4252 | Reimbursements and Other Income Earned - Collected | E | | | | | | | | | M | | | | | | X | | E | | | | |
| N | Y | 4142 | + | - | 4253 | Prior-Year Unfilled Customer Orders With Advance - Refunds Paid | E | | | | | | | | | M | | | | | | X | | E | | | | |
| N | Y | 4142 | + | - | 4255 | Appropriation Trust Fund Expenditure Transfers - Collected | E | | | | | | | | | M | | | | | | X | | E | | | | |
| N | Y | 4142 | + | - | 4260 | Actual Collections of "governmental-type" Fees | E | | | | | | | | | M | | | | | | X | | E | | | | |
| N | Y | 4142 | + | - | 4261 | Actual Collections of Business-Type Fees | E | | | | | | | | | M | | | | | | X | | E | | | | |
| N | Y | 4142 | + | - | 4262 | Actual Collections of Loan Principal | E | | | | | | | | | M | | | | | | X | | E | | | | |
| N | Y | 4142 | + | - | 4263 | Actual Collections of Loan Interest | E | | | | | | | | | M | | | | | | X | | E | | | | |
| N | Y | 4142 | + | - | 4264 | Actual Collections of Rent | E | | | | | | | | | M | | | | | | X | | E | | | | |
| N | Y | 4142 | + | - | 4265 | Actual Collections From Sale of Foreclosed Property | E | | | | | | | | | M | | | | | | X | | E | | | | |
| N | Y | 4142 | + | - | 4266 | Other Actual Business-Type Collections From Non-Federal Sources | E | | | | | | | | | M | | | | | | X | | E | | | | |
| N | Y | 4142 | + | - | 4267 | Other Actual "governmental-type" Collections From Non-Federal Sources | E | | | | | | | | | M | | | | | | X | | E | | | | |
| N | Y | 4142 | + | - | 4271 | Actual Program Fund Subsidy Collected | E | | | | | | | | | M | | | | | | X | | E | | | | |
| N | Y | 4142 | + | - | 4275 | Actual Collections From Liquidating Fund | E | | | | | | | | | M | | | | | | X | | E | | | | |
| N | Y | 4142 | + | - | 4276 | Actual Collections From Financing Fund | E | | | | | | | | | M | | | | | | X | | E | | | | |
| N | Y | 4142 | + | - | 4277 | Other Actual Collections - Federal | E | | | | | | | | | M | | | | | | X | | E | | | | |
| N | Y | 4142 | + | - | 4872 | Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected | E | | | | | | | | | M | | | | | | X | | E | | | | |
| N | Y | 4142 | + | - | 4972 | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected | E | | | | | | | | | M | | | | | | X | | E | | | | |
| | | **4143** | **Anticipated offsetting collections** | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | N | 4143 | - | + | 4047 | Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority | E | | | | | | S | | | M | | | | | | | U | | | | | 2 |
| Y | N | 4143 | - | + | 4160 | Anticipated Transfers - Current-Year Authority | E | | | | | | S | | | M | | | | | | | U | | | | | 2 |
| Y | Y | **4150** | **Additional offsets against budget authority only (total)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | This line is calculated. Equals sum of lines 4140, 4141, and 4143 (SF 133); and lines 4140 and 4142 (P&F).. | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | **4160** | **Budget authority, net (mandatory)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | This line is calculated. Equals the total new budget authority (gross) on line 4090 plus the amounts on lines 4120 through 4124 and on lines 4140, 4141 and 4143 (SF 133). Line 4090 plus the amounts on lines 4120 through 4124 and on lines 4140 and 4142 (P&F). | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | **4170** | **Outlays, net (mandatory)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | This line is calculated. Equals line 4110 plus the amounts on lines 4120 through 4124. | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | **Budget authority and outlays, net (total)** | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | **4180** | **Budget authority, net (discretionary and mandatory)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | This line is calculated. Equals sum of lines 4070 and 4160. | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | **4190** | **Outlays, net (discretionary and mandatory)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | This line is calculated. Equals sum of lines 4080 and 4170. | | | | | | | | | | | | | | | | | | | | | | | | | | |
| N | Y | **MEMORANDUM (NON-ADD) ENTRIES** | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | **Investments in Federal securities:** | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | **5000** | **Total investments, start of year: Federal securities: Par value** | | | | | | | | | | | | | | | | | | | | | | | | | |
| N | Y | 5000 | + | - | 1610 | Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt | B | | | | | | | | | | | | | | | X | | U | | | | |
| N | Y | 5000 | + | - | 1620 | Investments in Securities Other Than the Bureau of the Public Debt Securities | B | | | | | | | | | | | | | F | | X | | U | | | | |
| N | Y | 5000 | + | - | 1630 | Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt | B | | | | | | | | | | | | | | | X | | U | | | | |
| | | **5001** | **Total investments, end of year: Federal securities: Par value** | | | | | | | | | | | | | | | | | | | | | | | | | |
| N | Y | 5001 | + | - | 1610 | Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt | E | | | | | | | | | | | | | | | | | U | | | | |
| N | Y | 5001 | + | - | 1620 | Investments in Securities Other Than the Bureau of the Public Debt Securities | E | | | | | | | | | | | | | F | | | | U | | | | |
| N | Y | 5001 | + | - | 1630 | Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt | E | | | | | | | | | | | | | | | | | U | | | | |
| | | **Investments in non-Federal securities:** | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | **5010** | **Total investments, start of year: non-Federal securities: Market value** | | | | | | | | | | | | | | | | | | | | | | | | | |
| N | Y | 5010 | + | - | 1618 | Market Adjustment - Investments | B | | | | | | | | | | | | | X/E | | X | | U | | | | |
| N | Y | 5010 | + | - | 1620 | Investments in Securities Other Than the Bureau of the Public Debt Securities | B | | | | | | | | | | | | | X/E | | X | | U | | | | |
| | | **5011** | **Total investments, end of year: non-Federal securities: Market value** | | | | | | | | | | | | | | | | | | | | | | | | | |
| N | Y | 5011 | + | - | 1618 | Market Adjustment - Investments | E | | | | | | | | | | | | | X/E | | | | U | | | | |
| N | Y | 5011 | + | - | 1620 | Investments in Securities Other Than the Bureau of the Public Debt Securities | E | | | | | | | | | | | | | X/E | | | | U | | | | |
| | | **Contract authority:** | | | | | | | | | | | | | | | | | | | | | | | | | | |
| N | Y | **5050** | **Unobligated balance, start of year: Contract authority** | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | This line is not required to be supported by the USSGL. | | | | | | | | | | | | | | | | | | | | | | | | | | |
| N | Y | **5051** | **Unobligated balance, end of year: Contract authority** | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | This line is not required to be supported by the USSGL. | | | | | | | | | | | | | | | | | | | | | | | | | | |

**USSGL Crosswalks for Fiscal 2012 Reporting:**
**SF 133: Report on Budget Execution and Budgetary Resources**
**Schedule P: Program and Financing (P&F), Prior Year Actual Column**

| Applicability to SF133 | Applicability to P&F | SF 133/ P&F Line No. | Debit Funct. Ind. | Credit Funct. Ind. | USSGL Account | USSGL Account Title | USSGL Account Attributes for FACTS II: Begin/ End | Debit/ Credit | Reimb. Flag | Apport. Categ. | Apport. Cat.B | Program Rpt.Cat. | Auth Type | Adv. Flag | Avail. Time | BEA Cat. Ind. | Borrow-ing Source | Dir. Trans. Agy. | Dir. Trans. Acct. | Trans. Part-ner | Year of BA | Prior-Year Adj. | TAFS Attributes: SF133 TAFS Status | P&F TAFS Status | Expir-ation Flag | Fund Type | Fin. Acct. Ind. | Addl. Info |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| N | Y | **5052** | **Obligated balance, start of year: Contract authority** | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | This line is not required to be supported by the USSGL. | | | | | | | | | | | | | | | | | | | | | | | | | | |
| N | Y | **5053** | **Obligated balance, end of year: Contract authority** | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | This line is not required to be supported by the USSGL. | | | | | | | | | | | | | | | | | | | | | | | | | | |
| N | Y | **5054** | **Fund balance in excess of liquidating requirements, start of year: Contract authority** | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | This line is not required to be supported by the USSGL. | | | | | | | | | | | | | | | | | | | | | | | | | | |
| N | Y | **5055** | **Fund balance in excess of liquidating requirements, end of year: Contract authority** | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | This line is not required to be supported by the USSGL. | | | | | | | | | | | | | | | | | | | | | | | | | | |
| N | Y | **5061** | **Limitation on obligations (Transportation trust funds)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | This line is not required to be supported by the USSGL. | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | **Unavailable offsetting collections:** | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | **5090** | **Unavailable balance, start of year: Offsetting collections** | | | | | | | | | | | | | | | | | | | | | | | | | |
| N | Y | **5090** | - | + | 4384 | Temporary Reduction/Cancellation Returned by Appropriation | B | | | | | | S | | | | | | | | | X | | U | | 1/3/4 | | |
| N | Y | **5090** | - | + | 4398 | Offsetting Collections Temporarily Precluded From Obligation | B | | | | | | | | | | | | | | | X | | U | | 1/3/4 | | |
| | | **5091** | **Unavailable balance, end of year: Offsetting collections** | | | | | | | | | | | | | | | | | | | | | | | | | |
| N | Y | **5091** | - | + | 4158 | Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation | E | | | | | | | | | | | | | | | X | | U | | 1/3/4 | | |
| N | Y | **5091** | - | + | 4382 | Temporary Reduction - New Budget Authority | E | | | | | | S | | | | | | | | | X | | U | | 1/3/4 | | |
| N | Y | **5091** | - | + | 4383 | Temporary Reduction - Prior-Year Balances | E | | | | | | S | | | | | | | | | X | | U | | 1/3/4 | | |
| N | Y | **5091** | - | + | 4384 | Temporary Reduction/Cancellation Returned by Appropriation | E | | | | | | S | | | | | | | | | X | | U | | 1/3/4 | | |
| N | Y | **5091** | - | + | 4398 | Offsetting Collections Temporarily Precluded From Obligation | E | | | | | | | | | | | | | | | X | | U | | 1/3/4 | | |
| | | Should also equal line 5090 minus the sum of lines 1702, 1723, 1724, 1725, 1802, 1822, 1823, and 1824. | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | **Discretionary mandated transfers:** | | | | | | | | | | | | | | | | | | | | | | | | | | |
| N | Y | **5100** | **Transferred to other accounts (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | This line is not required to be supported by the USSGL. | | | | | | | | | | | | | | | | | | | | | | | | | | |
| N | Y | **5101** | **Transferred from other accounts (+)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | This line is not required to be supported by the USSGL. | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | **UNFUNDED DEFICIENCIES** | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | **7000** | **Unfunded deficiency, start of year (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | **Change in deficiency during the year:** | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | **7010** | **New deficiency (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | This line is not required to be supported by the USSGL at this time, but will be required in the future. | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | **7011** | **Appropriations available expressly to liquidate deficiencies** | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | This line is not required to be supported by the USSGL at this time, but will be required in the future. | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | **7012** | **Available budgetary resources used to liquidate deficiencies** | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | This line is not required to be supported by the USSGL at this time, but will be required in the future. | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y | Y | **7020** | **Unfunded deficiency, end of year (-)** | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | This line is not required to be supported by the USSGL at this time, but will be required in the future. | | | | | | | | | | | | | | | | | | | | | | | | | | |

**ADDITIONAL INFORMATION AND FOOTNOTES:**

ADDITIONAL INFORMATION

- For a description of USSGL attributes, see the "FACTS II - Attribute Definition Report."

FOOTNOTES

1/ When the SF 133/P&F line numbers use both a beginning (B) and ending (E) balance for the same USSGL account, the beginning balance is subtracted from the ending balance in FACTS II.

2/ Anticipated amounts should be zero for the yearend preclosing trial balance.

3/ The total of the specified balances in the USSGL accounts for this line should equal the beginning balances of USSGL accounts 4450, 4650, and 4620.

4/ Refer to OMB Circular No. A-11 for detailed information on reporting Apport. Cat. B information.

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USSGL Crosswalk - FMS 2108: Yearend Closing Statement - Unexpended Balances, Investments, and Imprest Funds for Fiscal 2012 Reporting

| FMS 2108 | | USSGL Account | | USSGL Account Attributes for FACTS II/1 | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| Column Number | Auth. Ind./2 (RT7 Ind.) | Number | Title | Begin / End | Auth Type | Borrow Source | Trans Partner | PY Adj | Addl. Info. |
| | | | | | | | | | |
| | **For All Unexpended Balances:** | | | | | | | | |
| | | | | | | | | | |
| **1** | **Treasury Appropriation Fund Symbol** | | | | | | | | |
| | | | | | | | | | |
| **2** | **Preclosing Unexpended Balance - Treasury Supplied** | | | | | | | | |
| | | | | | | | | | |
| **3** | N/A | | | | | | | | |
| | | | | | | | | | |
| **4** | **Unobligated and Obligated Balance Withdrawn/Canceled** | | | | | | | | |
| 4 | | 4350 | Canceled Authority | E | | | | B/P/X | |
| 4 | | 4391 | Adjustments to Indefinite No-Year Authority | E | | | | B/X | |
| | | | | | | | | | |
| **5** | **Postclosing Unexpended Balance** | | | | | | | | |
| 5 | | 1010 | Fund Balance With Treasury | E | | | | B/X | |
| | | | | | | | | | |
| **6** | **Other Authorizations** | | | | | | | | |
| | | | | | | | | | |
| | **For Treasury Appropriation Fund Symbols With Unrealized Discounts:** | | | | | | | | |
| 6 | 911 | 1611 | Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt | E | | | | B/P/X | 2 |
| 6 | 911 | 1621 | Discount on Securities Other Than the Bureau of the Public Debt Securities | E | | | | B/P/X | 2, 3 |
| | | | | | | | | | |
| | **For Treasury Appropriation Fund Symbols With Imprest Funds:** | | | | | | | | |
| 6 | 921 | 1120 | Imprest Funds | E | | | | B/X | 2 |
| 6 | 921 | 1125 | U.S. Debit Card Funds | E | | | | B/X | 2 |
| 6 | 921 | 1130 | Funds Held by the Public | E | | | | B/X | 2 |
| | | | | | | | | | |
| | **For Treasury Appropriation Fund Symbols With Unamortized Discounts or Premiums:** | | | | | | | | |
| 6 | 931 | 1342 | Interest Receivable - Investments | E | | | | B/P/X | 4, 5 |
| 6 | 931 | 1611 | Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt | E | | | | B/P/X | 2, 4 |
| 6 | 931 | 1612 | Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt | E | | | | B/P/X | 2, 4 |
| 6 | 931 | 1613 | Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt | E | | | | B/P/X | 2, 4 |
| 6 | 931 | 1631 | Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt | E | | | | B/P/X | 2, 4 |
| 6 | 931 | 1633 | Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt | E | | | | B/P/X | 2, 4 |
| 6 | 931 | 1638 | Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds | E | | | | B/P/X | 2 |
| | | | | | | | | | |
| | **For Treasury Appropriation Fund Symbols With Investments in Treasury Securities:** | | | | | | | | |
| 6 | 971 | 1610 | Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt | E | | | | B/P/X | 2 |
| 6 | 971 | 1630 | Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt | E | | | | B/P/X | 2 |
| | | | | | | | | | |
| | **For Treasury Appropriation Fund Symbols With Investments in Agency Securities:** | | | | | | | | |
| 6 | 972 | 1620 | Investments in Securities Other Than the Bureau of the Public Debt Securities | E | | | F | B/P/X | 2, 3 |
| | | | | | | | | | |
| | **For Treasury Appropriation Funds Symbols With Investments in NonFederal Securities: NATIONAL RAILROAD RETIREMENT INVESTMENT TRUST FUND ONLY** | | | | | | | | |
| 6 | 973 | 1618 | Market Adjustment - Investments | E | | | | B/P/X | 2, 3 |
| 6 | 973 | 1620 | Investments in Securities Other Than the Bureau of the Public Debt Securities | E | | | X | B/P/X | 2, 3 |
| | | | | | | | | | |

**USSGL Crosswalk - FMS 2108: Yearend Closing Statement - Definite Borrowing Authority for Fiscal 2012 Reporting**

| FMS 2108 | | USSGL Account | | USSGL Account Attributes/1 | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| Column Number | Auth. Ind./2 (RT7 Ind.) | Number | Title | Begin / End | Auth Type | Borrow Source | Trans Partner | PY Adj | Addl. Info. |
| | | | | | | | | | |
| **1** | **Treasury Appropriation Fund Symbol** | | | | | | | | |
| | | | | | | | | | |
| **2** | **Balance of Borrowing Authority - Treasury Supplied** | | | | | | | | |
| | | | | | | | | | |
| **3** | **Increases and Rescissions** | | | | | | | | |
| 3 | 951 | 4140 | Substitution of Borrowing Authority | E | | F/T | | B/X | 2 |
| 3 | 962 | 4140 | Substitution of Borrowing Authority | E | | P | | B/X | 2 |
| 3 | 951 | 4141 | Current-Year Borrowing Authority Realized | E | | F/T | | P/X | 2 |
| 3 | 962 | 4141 | Current-Year Borrowing Authority Realized | E | | P | | P/X | 2 |
| 3 | 951 | 4392 | Permanent Reduction - New Budget Authority | E | B | F/T | | B/X | 2 |
| 3 | 962 | 4392 | Permanent Reduction - New Budget Authority | E | B | P | | B/X | 2 |
| 3 | 951 | 4393 | Permanent Reduction - Prior-Year Balances | E | B | F/T | | B/X | 2 |
| 3 | 962 | 4393 | Permanent Reduction - Prior-Year Balances | E | B | P | | B/X | 2 |
| | | | | | | | | | |
| **4** | **Borrowings** | | | | | | | | |
| 4 | 951 | 4145 | Borrowing Authority Converted to Cash | E | | F/T | | B/X | 2 |
| 4 | 962 | 4145 | Borrowing Authority Converted to Cash | E | | P | | B/X | 2 |
| | | | | | | | | | |
| **5** | N/A | | | | | | | | |
| | | | | | | | | | |
| | **CALC (2 +/- 3 - 4) Also Equals:** | | | | | | | | |
| **6** | **Balance** | | | | | | | | |
| 6 | 951 | 4140 | Substitution of Borrowing Authority | E | | F/T | | B/X | 2 |
| 6 | 962 | 4140 | Substitution of Borrowing Authority | E | | P | | B/X | 2 |
| 6 | 951 | 4141 | Current-Year Borrowing Authority Realized | E | | F/T | | P/X | 2 |
| 6 | 962 | 4141 | Current-Year Borrowing Authority Realized | E | | P | | P/X | 2 |
| 6 | 951 | 4145 | Borrowing Authority Converted to Cash | E | | F/T | | B/X | 2 |
| 6 | 962 | 4145 | Borrowing Authority Converted to Cash | E | | P | | B/X | 2 |
| 6 | 951 | 4149 | Borrowing Authority Carried Forward | B | | F/T | | | 2 |
| 6 | 962 | 4149 | Borrowing Authority Carried Forward | B | | P | | | 2 |
| 6 | 951 | 4392 | Permanent Reduction - New Budget Authority | E | B | F/T | | B/X | 2 |
| 6 | 962 | 4392 | Permanent Reduction - New Budget Authority | E | B | P | | B/X | 2 |
| 6 | 951 | 4393 | Permanent Reduction - Prior-Year Balances | E | B | F/T | | B/X | 2 |
| 6 | 962 | 4393 | Permanent Reduction - Prior-Year Balances | E | B | P | | B/X | 2 |
| | | | | | | | | | |

USSGL Crosswalk - FMS 2108: Yearend Closing Statement - Indefinite Borrowing Authority for Fiscal 2012 Reporting

| FMS 2108 | | USSGL Account | | USSGL Account Attributes/1 | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| Column Number | Auth. Ind./2 (RT7 Ind.) | Number | Title | Begin / End | Auth Type | Borrow Source | Trans Partner | PY Adj | Addl. Info. |
| | | | | | | | | | |
| 1 | Treasury Appropriation Fund Symbol | | | | | | | | |
| | | | | | | | | | |
| 2 | Balance of Borrowing Authority - Treasury Supplied | | | | | | | | |
| | | | | | | | | | |
| 3 | Increases | | | | | | | | |
| 3 | 951 | 4141 | Current-Year Borrowing Authority Realized | E | | F/T | | P/X | 2 |
| 3 | 962 | 4141 | Current-Year Borrowing Authority Realized | E | | P | | P/X | 2 |
| | | | | | | | | | |
| 4 | Borrowings | | | | | | | | |
| 4 | 951 | 4145 | Borrowing Authority Converted to Cash | E | | F/T | | B/X | 2 |
| 4 | 962 | 4145 | Borrowing Authority Converted to Cash | E | | P | | B/X | 2 |
| | | | | | | | | | |
| 5 | Adjustments | | | | | | | | |
| 5 | 951 | 4140 | Substitution of Borrowing Authority | E | | F/T | | B/X | 2 |
| 5 | 962 | 4140 | Substitution of Borrowing Authority | E | | P | | B/X | 2 |
| 5 | 951 | 4143 | Current-Year Decreases to Indefinite Borrowing Authority Realized | E | | F/T | | P/X | 2 |
| 5 | 962 | 4143 | Current-Year Decreases to Indefinite Borrowing Authority Realized | E | | P | | P/X | 2 |
| 5 | 951 | 4144 | Borrowing Authority Withdrawn | E | | F/T | | P/X | 2 |
| 5 | 962 | 4144 | Borrowing Authority Withdrawn | E | | P | | P/X | 2 |
| | | | | | | | | | |
| | CALC (2 + 3 - 4 - 5) Also Equals: | | | | | | | | |
| 6 | Balance | | | | | | | | |
| 6 | 951 | 4140 | Substitution of Borrowing Authority | E | | F/T | | B/X | 2 |
| 6 | 962 | 4140 | Substitution of Borrowing Authority | E | | P | | B/X | 2 |
| 6 | 951 | 4141 | Current-Year Borrowing Authority Realized | E | | F/T | | P/X | 2 |
| 6 | 962 | 4141 | Current-Year Borrowing Authority Realized | E | | P | | P/X | 2 |
| 6 | 951 | 4143 | Current-Year Decreases to Indefinite Borrowing Authority Realized | E | | F/T | | P/X | 2 |
| 6 | 962 | 4143 | Current-Year Decreases to Indefinite Borrowing Authority Realized | E | | P | | P/X | 2 |
| 6 | 951 | 4144 | Borrowing Authority Withdrawn | E | | F/T | | P/X | 2 |
| 6 | 962 | 4144 | Borrowing Authority Withdrawn | E | | P | | P/X | 2 |
| 6 | 951 | 4145 | Borrowing Authority Converted to Cash | E | | F/T | | B/X | 2 |
| 6 | 962 | 4145 | Borrowing Authority Converted to Cash | E | | P | | B/X | 2 |
| 6 | 951 | 4149 | Borrowing Authority Carried Forward | B | | F/T | | | 2 |
| 6 | 962 | 4149 | Borrowing Authority Carried Forward | B | | P | | | 2 |
| | | | | | | | | | |

USSGL Crosswalk - FMS 2108: Yearend Closing Statement - Definite Contract Authority for Fiscal 2012 Reporting

| FMS 2108 | | USSGL Account | | USSGL Account Attributes/1 | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| Column Number | Auth. Ind./2 (RT7 Ind.) | Number | Title | Begin / End | Auth Type | Borrow Source | Trans Partner | PY Adj | Addl. Info. |
| | | | | | | | | | |
| 1 | Treasury Appropriation Fund Symbol | | | | | | | | |
| | | | | | | | | | |
| 2 | Balance of Contract Authority - Treasury Supplied | | | | | | | | |
| | | | | | | | | | |
| 3 | New Contract Authority | | | | | | | | |
| 3 | 941 | 4131 | Current-Year Contract Authority Realized | E | | | | P/X | 2 |
| | | | | | | | | | |
| 4 | Appropriations To Liquidate | | | | | | | | |
| 4 | 941 | 4135 | Contract Authority Liquidated | E | P | | | B/P/X | 2 |
| 4 | 941 | 4136 | Contract Authority To Be Liquidated by Trust Funds | E | | | | P/X | 2 |
| 4 | 941 | 4136 | Contract Authority To Be Liquidated by Trust Funds | B | | | | X | 2 |
| | | | | | | | | | |
| 5 | Writeoffs, Restorations, or Adjustments | | | | | | | | |
| 5 | 941 | 4134 | Contract Authority Withdrawn | E | | | | P/X | 2 |
| 5 | 941 | 4135 | Contract Authority Liquidated | E | S | | | B/P/X | 2 |
| 5 | 941 | 4392 | Permanent Reduction - New Budget Authority | E | C | | | B/X | 2 |
| 5 | 941 | 4393 | Permanent Reduction - Prior-Year Balances | E | C | | | B/X | 2 |
| | | | | | | | | | |
| | CALC (2 + 3 - 4 +/- 5) Also Equals: | | | | | | | | |
| 6 | Balance of Unfunded Contract Authority | | | | | | | | |
| 6 | 941 | 4131 | Current-Year Contract Authority Realized | E | | | | P/X | 2 |
| 6 | 941 | 4134 | Contract Authority Withdrawn | E | | | | P/X | 2 |
| 6 | 941 | 4135 | Contract Authority Liquidated | E | | | | B/P/X | 2 |
| 6 | 941 | 4136 | Contract Authority To Be Liquidated by Trust Funds | E | | | | P/X | 2 |
| 6 | 941 | 4139 | Contract Authority Carried Forward | B | | | | | 2 |
| 6 | 941 | 4392 | Permanent Reduction - New Budget Authority | E | C | | | B/X | 2 |
| 6 | 941 | 4393 | Permanent Reduction - Prior-Year Balances | E | C | | | B/X | 2 |
| | | | | | | | | | |

USSGL Crosswalk - FMS 2108: Yearend Closing Statement - Indefinite Contract Authority for Fiscal 2012 Reporting

| FMS 2108 | | USSGL Account | | USSGL Account Attributes/1 | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| Column Number | Auth. Ind./2 (RT7 Ind.) | Number | Title | Begin / End | Auth Type | Borrow Source | Trans Partner | PY Adj | Addl. Info. |
| | | | | | | | | | |
| 1 | Treasury Appropriation Fund Symbol | | | | | | | | |
| | | | | | | | | | |
| 2 | Balance of Contract Authority - Treasury Supplied | | | | | | | | |
| | | | | | | | | | |
| 3 | New Contract Authority | | | | | | | | |
| 3 | 941 | 4131 | Current-Year Contract Authority Realized | E | | | | P/X | 2 |
| | | | | | | | | | |
| 4 | Appropriations To Liquidate | | | | | | | | |
| 4 | 941 | 4135 | Contract Authority Liquidated | E | P | | | B/P/X | 2 |
| 4 | 941 | 4136 | Contract Authority To Be Liquidated by Trust Funds | E | | | | P/X | 2 |
| 4 | 941 | 4136 | Contract Authority To Be Liquidated by Trust Funds | B | | | | X | 2 |
| | | | | | | | | | |
| 5 | Writeoffs, Restorations, or Adjustments | | | | | | | | |
| 5 | 941 | 4132 | Substitution of Contract Authority | E | S | | | P/X | 2 |
| 5 | 941 | 4133 | Decreases to Indefinite Contract Authority | E | | | | P/X | 2 |
| 5 | 941 | 4134 | Contract Authority Withdrawn | E | | | | P/X | 2 |
| 5 | 941 | 4135 | Contract Authority Liquidated | E | S | | | B/P/X | 2 |
| | | | | | | | | | |
| | CALC (2 + 3 - 4 -5) Also Equals: | | | | | | | | |
| 6 | Balance of Unfunded Contract Authority | | | | | | | | |
| 6 | 941 | 4131 | Current-Year Contract Authority Realized | E | | | | P/X | 2 |
| 6 | 941 | 4132 | Substitution of Contract Authority | E | S | | | P/X | 2 |
| 6 | 941 | 4133 | Decreases to Indefinite Contract Authority | E | | | | P/X | 2 |
| 6 | 941 | 4134 | Contract Authority Withdrawn | E | | | | P/X | 2 |
| 6 | 941 | 4135 | Contract Authority Liquidated | E | | | | B/P/X | 2 |
| 6 | 941 | 4136 | Contract Authority To Be Liquidated by Trust Funds | E | | | | P/X | 2 |
| 6 | 941 | 4139 | Contract Authority Carried Forward | B | | | | | 2 |
| | | | | | | | | | |

USSGL Crosswalk - FMS 2108: Yearend Closing Statement - All Treasury Appropriation Fund Symbols for Fiscal 2012 Reporting

| FMS 2108 | | USSGL Account | | USSGL Account Attributes/1 | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| Column Number | Auth. Ind./2 (RT7 Ind.) | Number | Title | Begin / End | Auth Type | Borrow Source | Trans Partner | PY Adj | Addl. Info. |
| | | | | | | | | | |
| | For all Treasury appropriation Fund Symbols: | | | | | | | | |
| | | | | | | | | | |
| **7** | **Reimbursements Earned and Refunds** | | | | | | | | |
| 7 | | 4081 | Amounts Appropriated From a Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred | E | | | | | |
| 7 | | 4082 | Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred | E | | | | | |
| 7 | | 4083 | Transfers - Current-Year Authority - Receivable - Transferred | E | | | | | |
| 7 | | 4121 | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation | E | | | | B/P/X | 7 |
| 7 | | 4123 | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction | E | | | | B/P/X | |
| 7 | | 4126 | Amounts Appropriated From Specific Invested TAFS - Receivable | E | | | | B/P/X | |
| 7 | | 4137 | Transfers of Contract Authority - Allocation | E | | | | B/P/X | |
| 7 | | 4153 | Transfers of Contract Authority - Nonallocation | E | | | | B/P/X | |
| 7 | | 4154 | Appropriation To Liquidate Contract Authority - Nonallocation - Transferred | E | | | | B/P/X | |
| 7 | | 4166 | Allocations of Realized Authority - To Be Transferred From Invested Balances | E | | | | B/P/X | |
| 7 | | 4168 | Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction | E | | | | B/P/X | |
| 7 | | 4171 | Nonallocation Transfers of Invested Balances - Receivable | E | | | | B/P/X | |
| 7 | | 4199 | Transfer of Expired Expenditure Transfers - Receivable | E | | | | P/X | |
| 7 | | 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | E | | | | B/P/X | |
| 7 | | 4232 | Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred | E | | | | B/P/X | |
| 7 | | 4233 | Reimbursements and Other Income Earned - Receivable - Transferred | E | | | | B/P/X | |
| 7 | | 4234 | Other Federal Receivables - Transferred | E | | | | B/P/X | |
| 7 | | 4251 | Reimbursements and Other Income Earned - Receivable | E | | | F/E | B/P/X | |
| 7 | | 4283 | Interest Receivable From Treasury | E | | | | B/P/X | |
| 7 | | 4285 | Receivable From the Liquidating Fund | E | | | | B/P/X | |
| 7 | | 4286 | Receivable From the Financing Fund | E | | | | B/P/X | |
| 7 | | 4287 | Other Federal Receivables | E | | | | B/P/X | |
| | | | | | | | | | |
| **8** | **Unfilled Customer Orders** | | | | | | | | |
| 8 | | 4221 | Unfilled Customer Orders Without Advance | E | | | F/E | B/P/X | |
| 8 | | 4230 | Unfilled Customer Orders Without Advance - Transferred | E | | | F/E | B/P/X | |
| | | | | | | | | | |
| **9** | **Undelivered Orders and Contracts** | | | | | | | | |
| 9 | | 4801 | Undelivered Orders - Obligations, Unpaid | E | | | | B/P/X | |
| 9 | | 4831 | Undelivered Orders - Obligations Transferred, Unpaid | E | | | | B/P/X | |
| 9 | | 4871 | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries | E | | | | B/P/X | |
| 9 | | 4881 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | E | | | | B/P/X | |
| | | | | | | | | | |

**USSGL Crosswalk - FMS 2108: Yearend Closing Statement - All Treasury Appropriation Fund Symbols for Fiscal 2012 Reporting**

| FMS 2108 | | USSGL Account | | USSGL Account Attributes/1 | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| Column Number | Auth. Ind./2 (RT7 Ind.) | Number | Title | Begin / End | Auth Type | Borrow Source | Trans Partner | PY Adj | Addl. Info. |
| | | | | | | | | | |
| **10** | **Accounts Payable and Other Liabilities** | | | | | | | | |
| 10 | | 4124 | Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation | E | | | | B/P/X | |
| 10 | | 4127 | Amounts Appropriated From Specific Invested TAFS - Payable | E | | | | B/P/X | |
| 10 | | 4172 | Nonallocation Transfers of Invested Balances - Payable | E | | | | B/P/X | |
| 10 | | 4320 | Adjustments for Changes in Prior-Year Allocations of Budgetary Resources | E | | | | P/X | 6 |
| 10 | | 4901 | Delivered Orders - Obligations, Unpaid | E | | | | B/P/X | |
| 10 | | 4931 | Delivered Orders - Obligations Transferred, Unpaid | E | | | | B/P/X | |
| 10 | | 4971 | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries | E | | | | B/P/X | |
| 10 | | 4981 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | E | | | | B/P/X | |
| | | | | | | | | | |
| | **CALC (5 + 6 + 7 + 8 - 9 -10) for Unexpended Balances; (6 - 9 - 10) for Definite Borrowing and Contract Authority; and Zero for Indefinite Borrowing and Contract Authority. Also Equals:** | | | | | | | | |
| **11** | **Unobligated Balance** | | | | | | | | |
| 11 | | 4157 | Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation | E | | | | P/X | |
| 11 | | 4158 | Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation | E | | | | P/X | |
| 11 | | 4357 | Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds | E | | | | P/X | 7 |
| 11 | | 4382 | Temporary Reduction - New Budget Authority | E | | | | P/X | |
| 11 | | 4383 | Temporary Reduction - Prior-Year Balances | E | | | | P/X | |
| 11 | | 4394 | Receipts Unavailable for Obligation Upon Collection | E | | | | B/P/X | |
| 11 | | 4396 | Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts Unavailable for Obligation Upon Collection | E | | | | B/P/X | |
| 11 | | 4397 | Receipts and Appropriations Temporarily Precluded From Obligation | E | | | | B/P/X | |
| 11 | | 4398 | Offsetting Collections Temporarily Precluded From Obligation | E | | | | B/P/X | |
| 11 | | 4399 | Special and Trust Fund Refunds and Recoveries Temp. Unavailable - Receipts and Appropriations Temp. Precluded From Obligation | E | | | | B/P/X | |
| 11 | | 4420 | Unapportioned Authority - Pending Rescission | E | | | | | |
| 11 | | 4430 | Unapportioned Authority - OMB Deferral | E | | | | | |
| 11 | | 4450 | Unapportioned Authority | E | | | | B/P/X | |
| 11 | | 4510 | Apportionments | E | | | | | |
| 11 | | 4610 | Allotments - Realized Resources | E | | | | | |
| 11 | | 4620 | Unobligated Funds Exempt From Apportionment | E | | | | B/P/X | |
| 11 | | 4630 | Funds Not Available for Commitment/Obligation | E | | | | | |
| 11 | | 4650 | Allotments - Expired Authority | E | | | | B/P/X | |
| 11 | | 4700 | Commitments - Programs Subject to Apportionment | E | | | | | |
| 11 | | 4720 | Commitments - Programs Exempt From Apportionment | E | | | | | |
| | | | | | | | | | |

**USSGL Crosswalk - FMS 2108: Yearend Closing Statement - Unexpended Balances, Investments, and Imprest Funds for Fiscal 2012 Reporting**

**ADDITIONAL INFORMATION:**

Shaded USSGL attributes indicate that the attribute domain value is supplied by FACTS II.

**FOOTNOTES:**

1/ For a description of USSGL attributes, see the "FACTS II - Attribute Definition Report."

2/ Authorization Indicator (RT7 Indicator) is used for Treasury Appropriation Fund Symbols (TAFS) that have Imprest Funds, Borrowing or Contract Authority, or Investments and includes the following subaccount codes:

911 Unrealized Discounts
921 Imprest Funds
931 Unamortized Discounts or Premiums
941 Contract Authority
951 Authority To Borrow From the Treasury
962 Authority To Borrow From the Public
971 Investments in Treasury Securities
972 Investments in Agency Securities
973 Investments in Non-Federal Securities

The undisbursed balances for these subaccount codes are reported in FMS 2108, Column 6.

3/ Authorization Indicator (RT7 Indicator) 973 is for use by the National Railroad Retirement Investment Trust Fund

4/ Authorization Indicator (RT7 Indicator) 931 can be used only when authorized by Treasury.

5/ For use with OMB-approved Department of Defense trust funds ONLY. (OMB Circular No. A-11, Section 20.6)

6/ For use with OMB approval (SSA and HHS related TAFS ONLY).

7/ When USSGL accounts 4121 and 4357 are recorded in a cancelling year, they will not crosswalk to the FMS 2108.

8/ In the first quarter of FY 2008, agencies reported prior-year adjustments in their FACTS II trial balance submissions. However, during the first two quarters of FY 2008, prior-year adjustments were displayed as though they were current-year activity on the FMS 2108 reports. Since the third quarter of FY 2008, the FACTS II generated FMS 2108 has displayed the Prior_Year_Adjustment attribute.

**USSGL Crosswalk - Balance Sheet for Fiscal 2012 Reporting**

| | | | | USSGL Account Attributes for FACTS I/1 | |
|---|---|---|---|---|---|
| **Line No.** | **Trial Bal.** | **USSGL Acct.** | **USSGL Account Title** | **Fed / NonFed** | **Addl. Info.** |
| | | | | | |
| | **Assets (Note 2)** | | | | |
| | | | | | |
| | **Intragovernmental** | | | | |
| | | | | | |
| **1** | **Fund Balance With Treasury (Note 3)** | | | | |
| 1 | E | 1010 | Fund Balance With Treasury | | |
| 1 | E | 1090 | Fund Balance With Treasury Under a Continuing Resolution | | |
| | | | | | |
| **2** | **Investments (Note 5)** | | | | |
| 2 | E | 1342 | Interest Receivable - Investments | F | |
| 2 | E | 1610 | Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt | F | |
| 2 | E | 1611 | Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt | F | |
| 2 | E | 1612 | Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt | F | |
| 2 | E | 1613 | Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt | F | |
| 2 | E | 1618 | Market Adjustment - Investments | F | |
| 2 | E | 1620 | Investments in Securities Other Than the Bureau of the Public Debt Securities | F | |
| 2 | E | 1621 | Discount on Securities Other Than the Bureau of the Public Debt Securities | F | |
| 2 | E | 1622 | Premium on Securities Other Than the Bureau of the Public Debt Securities | F | |
| 2 | E | 1623 | Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities | F | |
| 2 | E | 1630 | Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt | F | |
| 2 | E | 1631 | Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt | F | |

**USSGL Crosswalk - Balance Sheet for Fiscal 2012 Reporting**

| | | | | USSGL Account Attributes for FACTS I/1 | |
|---|---|---|---|---|---|
| **Line No.** | **Trial Bal.** | **USSGL Acct.** | **USSGL Account Title** | **Fed / NonFed** | **Addl. Info.** |
| 2 | E | 1633 | Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt | F | |
| 2 | E | 1638 | Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds | F | |
| 2 | E | 1639 | Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds | F | |
| 2 | E | 1643 | Allowance for Subsidy - Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act | F | |
| 2 | E | 1690 | Other Investments | F | |
| | | | | | |
| **3** | **Accounts Receivable (Note 6)** | | | | |
| 3 | E | 1310 | Accounts Receivable | F | |
| 3 | E | 1319 | Allowance for Loss on Accounts Receivable | F | |
| 3 | E | 1320 | Employment Benefit Contributions Receivable | F | |
| 3 | E | 1325 | Taxes Receivable | F | |
| 3 | E | 1330 | Receivable for Transfers of Currently Invested Balances | F | |
| 3 | E | 1335 | Expenditure Transfers Receivable | F | |
| 3 | E | 1340 | Interest Receivable - Not Otherwise Classified | F | |
| 3 | E | 1360 | Penalties and Fines Receivable - Not Otherwise Classified | F | |
| 3 | E | 1370 | Administrative Fees Receivable - Not Otherwise Classified | F | |
| 3 | E | 1923 | Contingent Receivable for Capital Transfers | F | |
| 3 | E | 1925 | Capital Transfers Receivable | F | |
| | | | | | |
| **4** | **Loans Receivable** | | | | |
| 4 | E | 1341 | Interest Receivable - Loans | F | |
| 4 | E | 1350 | Loans Receivable | F | |
| 4 | E | 1351 | Capitalized Loan Interest Receivable - Non-Credit Reform | F | |
| 4 | E | 1361 | Penalties and Fines Receivable - Loans | F | |
| 4 | E | 1371 | Administrative Fees Receivable - Loans | F | |
| | | | | | |
| **5** | **Other (Note 12)** | | | | |
| 5 | E | 1410 | Advances and Prepayments | F | |

**USSGL Crosswalk - Balance Sheet for Fiscal 2012 Reporting**

| | | | | USSGL Account Attributes for FACTS I/1 | |
|---|---|---|---|---|---|
| **Line No.** | **Trial Bal.** | **USSGL Acct.** | **USSGL Account Title** | **Fed / NonFed** | **Addl. Info.** |
| 5 | E | 1921 | Receivable From Appropriations | F | |
| 5 | E | 1990 | Other Assets | F | |
| | | | | | |
| **6** | **Total Intragovernmental** | | | | |
| 6 | This line is calculated. Equals the sum of lines 1 through 5. | | | | |
| | | | | | |
| | **Assets With the Public** | | | | |
| | | | | | |
| **7** | **Cash and Other Monetary Assets (Note 4)** | | | | |
| 7 | E | 1110 | Undeposited Collections | N | |
| 7 | E | 1120 | Imprest Funds | N | |
| 7 | E | 1125 | U.S. Debit Card Funds | N | |
| 7 | E | 1130 | Funds Held by the Public | N | |
| 7 | E | 1190 | Other Cash | N | |
| 7 | E | 1193 | International Monetary Fund Assets - Reserve Position | N | |
| 7 | E | 1194 | Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights | N | |
| 7 | E | 1195 | Other Monetary Assets | N | |
| 7 | E | 1200 | Foreign Currency | N | |
| 7 | E | 1531 | Seized Monetary Instruments | N | |
| 7 | E | 1532 | Seized Cash Deposited | N | |
| | | | | | |
| **8** | **Investments (Note 5)** | | | | |
| 8 | E | 1342 | Interest Receivable - Investments | N | |
| 8 | E | 1346 | Allowance for Loss on Interest Receivable - Investments | N | |
| 8 | E | 1610 | Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt | N | 2 |
| 8 | E | 1611 | Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt | N | 2 |
| 8 | E | 1612 | Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt | N | 2 |

USSGL Crosswalk - Balance Sheet for Fiscal 2012 Reporting

| | | | | USSGL Account Attributes for FACTS I/1 | |
|---|---|---|---|---|---|
| Line No. | Trial Bal. | USSGL Acct. | USSGL Account Title | Fed / NonFed | Addl. Info. |
| 8 | E | 1613 | Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt | N | 2 |
| 8 | E | 1618 | Market Adjustment - Investments | N | |
| 8 | E | 1620 | Investments in Securities Other Than the Bureau of the Public Debt Securities | N | |
| 8 | E | 1621 | Discount on Securities Other Than the Bureau of the Public Debt Securities | N | |
| 8 | E | 1622 | Premium on Securities Other Than the Bureau of the Public Debt Securities | N | |
| 8 | E | 1623 | Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities | N | |
| 8 | E | 1642 | Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act | N | |
| 8 | E | 1643 | Allowance for Subsidy - Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act | N | |
| 8 | E | 1644 | Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act | N | |
| 8 | E | 1645 | Allowance for Subsidy - Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act | N | |
| 8 | E | 1646 | Discount on Securities Accounted for Under the Provisions of the Federal Credit Reform Act | N | |
| 8 | E | 1647 | Premium on Securities Accounted for Under the Provisions of the Federal Credit Reform Act | N | |
| 8 | E | 1650 | Preferred Stock in Federal Government Sponsored Enterprise | N | |
| 8 | E | 1651 | Market Adjustment - Preferred Stock in Federal Government Sponsored Enterprise | N | |
| 8 | E | 1652 | Common Stock Warrants in Federal Government Sponsored Enterprise | N | |
| 8 | E | 1653 | Market Adjustment - Common Stock Warrants in Federal Government Sponsored Enterprise | N | |
| 8 | E | 1660 | Beneficial Interest in Trust | N | |
| 8 | E | 1661 | Market Adjustment - Beneficial Interest in Trust | N | |

USSGL Crosswalk - Balance Sheet for Fiscal 2012 Reporting

| | | | | USSGL Account Attributes for FACTS I/1 | |
|---|---|---|---|---|---|
| Line No. | Trial Bal. | USSGL Acct. | USSGL Account Title | Fed / NonFed | Addl. Info. |
| 8 | E | 1690 | Other Investments | N | |
| | | | | | |
| **9** | **Accounts Receivable, Net (Note 6)** | | | | |
| 9 | E | 1310 | Accounts Receivable | N | |
| 9 | E | 1319 | Allowance for Loss on Accounts Receivable | N | |
| 9 | E | 1320 | Employment Benefit Contributions Receivable | N | |
| 9 | E | 1340 | Interest Receivable - Not Otherwise Classified | N | |
| 9 | E | 1347 | Allowance for Loss on Interest Receivable - Not Otherwise Classified | N | |
| 9 | E | 1360 | Penalties and Fines Receivable - Not Otherwise Classified | N | |
| 9 | E | 1367 | Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified | N | |
| 9 | E | 1370 | Administrative Fees Receivable - Not Otherwise Classified | N | |
| 9 | E | 1377 | Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified | N | |
| | | | | | |
| **10** | **Taxes Receivable, Net (Note 7)** | | | | |
| 10 | E | 1325 | Taxes Receivable | N | |
| 10 | E | 1329 | Allowance for Loss on Taxes Receivable | N | |
| 10 | E | 1343 | Interest Receivable - Taxes | N | |
| 10 | E | 1348 | Allowance for Loss on Interest Receivable - Taxes | N | |
| 10 | E | 1363 | Penalties and Fines Receivable - Taxes | N | |
| 10 | E | 1368 | Allowance for Loss on Penalties and Fines Receivable - Taxes | N | |
| 10 | E | 1373 | Administrative Fees Receivable - Taxes | N | |
| 10 | E | 1378 | Allowance for Loss on Administrative Fees Receivable - Taxes | N | |
| | | | | | |
| **11** | **Direct Loan and Loan Guarantees, Net (Note 8)** | | | | |
| 11 | E | 1341 | Interest Receivable - Loans | N | |
| 11 | E | 1345 | Allowance for Loss on Interest Receivable - Loans | N | |
| 11 | E | 1350 | Loans Receivable | N | |
| 11 | E | 1359 | Allowance for Loss on Loans Receivable | N | |
| 11 | E | 1361 | Penalties and Fines Receivable - Loans | N | |

**USSGL Crosswalk - Balance Sheet for Fiscal 2012 Reporting**

| | | | | USSGL Account Attributes for FACTS I/1 | |
|---|---|---|---|---|---|
| **Line No.** | **Trial Bal.** | **USSGL Acct.** | **USSGL Account Title** | **Fed / NonFed** | **Addl. Info.** |
| 11 | E | 1365 | Allowance for Loss on Penalties and Fines Receivable - Loans | N | |
| 11 | E | 1371 | Administrative Fees Receivable - Loans | N | |
| 11 | E | 1375 | Allowance for Loss on Administrative Fees Receivable - Loans | N | |
| 11 | E | 1380 | Loans Receivable - Troubled Assets Relief Program | N | |
| 11 | E | 1381 | Interest Receivable - Loans - Troubled Assets Relief Program | N | |
| 11 | E | 1385 | Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program | N | |
| 11 | E | 1389 | Allowance for Subsidy - Loans - Troubled Assets Relief Program | N | |
| 11 | E | 1399 | Allowance for Subsidy | N | |
| 11 | E | 1551 | Foreclosed Property | N | |
| 11 | E | 1559 | Foreclosed Property - Allowance | N | |
| | | | | | |
| **12** | **Inventory and Related Property, Net (Note 9)** | | | | |
| 12 | E | 1511 | Operating Materials and Supplies Held for Use | N | |
| 12 | E | 1512 | Operating Materials and Supplies Held in Reserve for Future Use | N | |
| 12 | E | 1513 | Operating Materials and Supplies - Excess, Obsolete, and Unserviceable | N | |
| 12 | E | 1514 | Operating Materials and Supplies Held for Repair | N | |
| 12 | E | 1519 | Operating Materials and Supplies - Allowance | N | |
| 12 | E | 1521 | Inventory Purchased for Resale | N | |
| 12 | E | 1522 | Inventory Held in Reserve for Future Sale | N | |
| 12 | E | 1523 | Inventory Held for Repair | N | |
| 12 | E | 1524 | Inventory - Excess, Obsolete, and Unserviceable | N | |
| 12 | E | 1525 | Inventory - Raw Materials | N | |
| 12 | E | 1526 | Inventory - Work-in-Process | N | |
| 12 | E | 1527 | Inventory - Finished Goods | N | |
| 12 | E | 1529 | Inventory - Allowance | N | |
| 12 | E | 1541 | Forfeited Property Held for Sale | N | |
| 12 | E | 1542 | Forfeited Property Held for Donation or Use | N | |
| 12 | E | 1549 | Forfeited Property - Allowance | N | |

**USSGL Crosswalk - Balance Sheet for Fiscal 2012 Reporting**

| | | | | USSGL Account Attributes for FACTS I/1 | |
|---|---|---|---|---|---|
| **Line No.** | **Trial Bal.** | **USSGL Acct.** | **USSGL Account Title** | **Fed / NonFed** | **Addl. Info.** |
| 12 | E | 1561 | Commodities Held Under Price Support and Stabilization Support Programs | N | |
| 12 | E | 1569 | Commodities - Allowance | N | |
| 12 | E | 1571 | Stockpile Materials Held in Reserve | N | |
| 12 | E | 1572 | Stockpile Materials Held for Sale | N | |
| 12 | E | 1591 | Other Related Property | N | |
| 12 | E | 1599 | Other Related Property - Allowance | N | |
| | | | | | |
| **13** | **General Property, Plant, and Equipment, Net (Note 10)** | | | | |
| 13 | E | 1711 | Land and Land Rights | N | |
| 13 | E | 1712 | Improvements to Land | N | |
| 13 | E | 1719 | Accumulated Depreciation on Improvements to Land | N | |
| 13 | E | 1720 | Construction-in-Progress | N | |
| 13 | E | 1730 | Buildings, Improvements, and Renovations | N | |
| 13 | E | 1739 | Accumulated Depreciation on Buildings, Improvements, and Renovations | N | |
| 13 | E | 1740 | Other Structures and Facilities | N | |
| 13 | E | 1749 | Accumulated Depreciation on Other Structures and Facilities | N | |
| 13 | E | 1750 | Equipment | N | |
| 13 | E | 1759 | Accumulated Depreciation on Equipment | N | |
| 13 | E | 1810 | Assets Under Capital Lease | N | |
| 13 | E | 1819 | Accumulated Depreciation on Assets Under Capital Lease | N | |
| 13 | E | 1820 | Leasehold Improvements | N | |
| 13 | E | 1829 | Accumulated Amortization on Leasehold Improvements | N | |
| 13 | E | 1830 | Internal-Use Software | N | |
| 13 | E | 1832 | Internal-Use Software in Development | N | |
| 13 | E | 1839 | Accumulated Amortization on Internal-Use Software | N | |
| 13 | E | 1840 | Other Natural Resources | N | |
| 13 | E | 1849 | Allowance for Depletion | N | |
| 13 | E | 1890 | Other General Property, Plant, and Equipment | N | |
| 13 | E | 1899 | Accumulated Depreciation on Other General Property, Plant, and Equipment | N | |

**USSGL Crosswalk - Balance Sheet for Fiscal 2012 Reporting**

| | | | | USSGL Account Attributes for FACTS I/1 | |
|---|---|---|---|---|---|
| **Line No.** | **Trial Bal.** | **USSGL Acct.** | **USSGL Account Title** | **Fed / NonFed** | **Addl. Info.** |
| | | | | | |
| **14** | **Other (Note 12)** | | | | |
| 14 | E | 1410 | Advances and Prepayments | N | |
| 14 | E | 1990 | Other Assets | N | |
| | | | | | |
| **15** | **Total Assets** | | | | |
| 15 | This line is calculated. Equals the sum of lines 6 through 14. | | | | |
| | | | | | |
| **16** | **Stewardship PP&E (Note 11)** | | | | |
| | | | | | |
| | **Liabilities (Note 13)** | | | | |
| | | | | | |
| | **Intragovernmental** | | | | |
| | | | | | |
| **17** | **Accounts Payable** | | | | |
| 17 | E | 2110 | Accounts Payable | F | |
| 17 | E | 2120 | Disbursements in Transit | F | |
| 17 | E | 2140 | Accrued Interest Payable - Not Otherwise Classified | F | |
| 17 | E | 2150 | Payable for Transfers of Currently Invested Balances | F | |
| 17 | E | 2155 | Expenditure Transfers Payable | F | |
| 17 | E | 2170 | Subsidy Payable to the Financing Account | F | |
| 17 | E | 2960 | Accounts Payable From Canceled Appropriations | F | |
| | | | | | |
| **18** | **Debt (Note 14)** | | | | |
| 18 | E | 2141 | Accrued Interest Payable - Debt | F | |
| 18 | E | 2510 | Principal Payable to the Bureau of the Public Debt | F | |
| 18 | E | 2511 | Capitalized Loan Interest Payable - Non-Credit Reform | F | |
| 18 | E | 2520 | Principal Payable to the Federal Financing Bank | F | |
| 18 | E | 2530 | Securities Issued by Federal Agencies Under General and Special Financing Authority | F | |
| 18 | E | 2531 | Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority | F | |

**USSGL Crosswalk - Balance Sheet for Fiscal 2012 Reporting**

| | | | | USSGL Account Attributes for FACTS I/1 | |
|---|---|---|---|---|---|
| **Line No.** | **Trial Bal.** | **USSGL Acct.** | **USSGL Account Title** | **Fed / NonFed** | **Addl. Info.** |
| 18 | E | 2532 | Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority | F | |
| 18 | E | 2533 | Amortization of Discount and Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority | F | |
| 18 | E | 2540 | Participation Certificates | F | |
| 18 | E | 2590 | Other Debt | F | |
| | | | | | |
| **19** | **Other (Notes 15, 16, and 17)** | | | | |
| 19 | E | 2130 | Contract Holdbacks | F | |
| 19 | E | 2190 | Other Liabilities With Related Budgetary Obligations | F | |
| 19 | E | 2213 | Employer Contributions and Payroll Taxes Payable | F | |
| 19 | E | 2215 | Other Post Employment Benefits Due and Payable | F | |
| 19 | E | 2225 | Unfunded FECA Liability | F | |
| 19 | E | 2290 | Other Unfunded Employment Related Liability | F | |
| 19 | E | 2310 | Liability for Advances and Prepayments | F | |
| 19 | E | 2410 | Liability for Clearing Accounts | F | |
| 19 | E | 2923 | Contingent Liability for Capital Transfers | F | |
| 19 | E | 2940 | Capital Lease Liability | F | |
| 19 | E | 2970 | Liability for Capital Transfers to the General Fund of the Treasury | F | |
| 19 | E | 2980 | Custodial Liability | F | |
| 19 | E | 2985 | Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity | F | |
| 19 | E | 2990 | Other Liabilities Without Related Budgetary Obligations | F | |
| | | | | | |
| **20** | **Total Intragovernmental** | | | | |
| 20 | This line is calculated. Equals the sum of lines 17 through 19. | | | | |
| | | | | | |
| | **Liabilities With the Public** | | | | |
| | | | | | |
| **21** | **Accounts Payable** | | | | |

**USSGL Crosswalk - Balance Sheet for Fiscal 2012 Reporting**

| | | | | USSGL Account Attributes for FACTS I/1 | |
|---|---|---|---|---|---|
| **Line No.** | **Trial Bal.** | **USSGL Acct.** | **USSGL Account Title** | **Fed / NonFed** | **Addl. Info.** |
| 21 | E | 2110 | Accounts Payable | N | |
| 21 | E | 2120 | Disbursements in Transit | N | |
| 21 | E | 2140 | Accrued Interest Payable - Not Otherwise Classified | N | |
| 21 | E | 2960 | Accounts Payable From Canceled Appropriations | N | |
| | | | | | |
| **22** | **Loan Guarantee Liability (Note 8)** | | | | |
| 22 | E | 2180 | Loan Guarantee Liability | N | |
| | | | | | |
| **23** | **Debt Held by the Public (Note 13)** | | | | |
| 23 | E | 2141 | Accrued Interest Payable - Debt | N | |
| 23 | E | 2530 | Securities Issued by Federal Agencies Under General and Special Financing Authority | N | |
| 23 | E | 2531 | Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority | N | |
| 23 | E | 2532 | Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority | N | |
| 23 | E | 2533 | Amortization of Discount and Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority | N | |
| 23 | E | 2540 | Participation Certificates | N | |
| 23 | E | 2590 | Other Debt | N | |
| | | | | | |
| **24** | **Federal Employee and Veteran Benefits (Note 15)** | | | | |
| 24 | E | 2191 | Employee Health Care Liability Incurred but Not Reported | N | |
| 24 | E | 2215 | Other Post Employment Benefits Due and Payable | N | |
| 24 | E | 2216 | Pension Benefits Due and Payable to Beneficiaries | N | |
| 24 | E | 2217 | Benefit Premiums Payable to Carriers | N | |
| 24 | E | 2218 | Life Insurance Benefits Due and Payable to Beneficiaries | N | |
| 24 | E | 2610 | Actuarial Pension Liability | N | |
| 24 | E | 2620 | Actuarial Health Insurance Liability | N | |
| 24 | E | 2630 | Actuarial Life Insurance Liability | N | |
| 24 | E | 2650 | Actuarial FECA Liability | N | |

**USSGL Crosswalk - Balance Sheet for Fiscal 2012 Reporting**

| | | | | USSGL Account Attributes for FACTS I/1 | |
|---|---|---|---|---|---|
| **Line No.** | **Trial Bal.** | **USSGL Acct.** | **USSGL Account Title** | **Fed / NonFed** | **Addl. Info.** |
| 24 | E | 2690 | Other Actuarial Liabilities | N | |
| | | | | | |
| **25** | **Environmental and Disposal Liabilities (Note 16)** | | | | |
| 25 | E | 2995 | Estimated Cleanup Cost Liability | N | |
| | | | | | |
| **26** | **Benefits Due and Payable** | | | | |
| 26 | E | 2160 | Entitlement Benefits Due and Payable | N | |
| | | | | | |
| **27** | **Other (Notes 15, 16, 17, and 19)** | | | | |
| 27 | E | 2112 | Accounts Payable for Federal Government Sponsored Enterprise | N | |
| 27 | E | 2130 | Contract Holdbacks | N | |
| 27 | E | 2190 | Other Liabilities With Related Budgetary Obligations | N | |
| 27 | E | 2210 | Accrued Funded Payroll and Leave | N | |
| 27 | E | 2211 | Withholdings Payable | N | |
| 27 | E | 2213 | Employer Contributions and Payroll Taxes Payable | N | |
| 27 | E | 2220 | Unfunded Leave | N | |
| 27 | E | 2290 | Other Unfunded Employment Related Liability | N | |
| 27 | E | 2310 | Liability for Advances and Prepayments | N | |
| 27 | E | 2320 | Other Deferred Revenue | N | |
| 27 | E | 2400 | Liability for Nonfiduciary Deposit Funds and Undeposited Collections | N | |
| 27 | E | 2410 | Liability for Clearing Accounts | N | |
| 27 | E | 2660 | Actuarial Liabilities for Federal Insurance and Guarantee Programs | N | |
| 27 | E | 2670 | Actuarial Liabilities for Treasury-Managed Benefit Programs | N | |
| 27 | E | 2910 | Prior Liens Outstanding on Acquired Collateral | N | |
| 27 | E | 2920 | Contingent Liabilities | N | |
| 27 | E | 2922 | Contingent Liabilities - Federal Government Sponsored Enterprise | N | |
| 27 | E | 2940 | Capital Lease Liability | N | |
| 27 | E | 2980 | Custodial Liability | N | 3 |

**USSGL Crosswalk - Balance Sheet for Fiscal 2012 Reporting**

| | | | | USSGL Account Attributes for FACTS I/1 | |
|---|---|---|---|---|---|
| **Line No.** | **Trial Bal.** | **USSGL Acct.** | **USSGL Account Title** | **Fed / NonFed** | **Addl. Info.** |
| 27 | E | 2990 | Other Liabilities Without Related Budgetary Obligations | N | |
| | | | | | |
| **28** | **Total Liabilities** | | | | |
| 28 | This line is calculated. Equals the sum of lines 20 through 27. | | | | |
| | | | | | |
| **29** | **Commitments and Contingencies (Note 20)** | | | | |
| | | | | | |
| | **Net Position** | | | | |
| | | | | | |
| **30** | **Unexpended Appropriations - Earmarked Funds (Note 21)** | | | | |
| 30 | B | 3100 | Unexpended Appropriations - Cumulative | | |
| 30 | E | 3101 | Unexpended Appropriations - Appropriations Received | | |
| 30 | E | 3102 | Unexpended Appropriations - Transfers-In | F | |
| 30 | E | 3103 | Unexpended Appropriations - Transfers-Out | F | |
| 30 | E | 3105 | Unexpended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year | | |
| 30 | E | 3106 | Unexpended Appropriations - Adjustments | | |
| 30 | E | 3107 | Unexpended Appropriations - Used | | |
| 30 | E | 3108 | Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors | | |
| 30 | E | 3109 | Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles | | |
| | | | | | |
| **31** | **Unexpended Appropriations - Other Funds** | | | | |
| 31 | B | 3100 | Unexpended Appropriations - Cumulative | | |
| 31 | E | 3101 | Unexpended Appropriations - Appropriations Received | | |
| 31 | E | 3102 | Unexpended Appropriations - Transfers-In | | |
| 31 | E | 3103 | Unexpended Appropriations - Transfers-Out | | |
| 31 | E | 3105 | Unexpended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year | | |
| 31 | E | 3106 | Unexpended Appropriations - Adjustments | | |
| 31 | E | 3107 | Unexpended Appropriations - Used | | |

**USSGL Crosswalk - Balance Sheet for Fiscal 2012 Reporting**

| | | | | USSGL Account Attributes for FACTS I/1 | |
|---|---|---|---|---|---|
| **Line No.** | **Trial Bal.** | **USSGL Acct.** | **USSGL Account Title** | **Fed / NonFed** | **Addl. Info.** |
| 31 | E | 3108 | Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors | | |
| 31 | E | 3109 | Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles | | |
| | | | | | |
| **32** | **Cumulative Results of Operations - Earmarked Funds (Note 21)** | | | | |
| 32 | B | 3310 | Cumulative Results of Operations | | |
| 32 | E | 5100 | Revenue From Goods Sold | F/N | |
| 32 | E | 5109 | Contra Revenue for Goods Sold | F/N | |
| 32 | E | 5200 | Revenue From Services Provided | F/N | |
| 32 | E | 5209 | Contra Revenue for Services Provided | F/N | |
| 32 | E | 5310 | Interest Revenue - Other | F/N | |
| 32 | E | 5311 | Interest Revenue - Investments | F/N | |
| 32 | E | 5312 | Interest Revenue - Loans Receivable/Uninvested Funds | F/N | |
| 32 | E | 5313 | Interest Revenue - Subsidy Amortization | N | |
| 32 | E | 5314 | Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act | N | |
| 32 | E | 5315 | Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act | N | |
| 32 | E | 5317 | Contra Revenue for Interest Revenue - Loans Receivable | F/N | |
| 32 | E | 5318 | Contra Revenue for Interest Revenue - Investments | F/N | |
| 32 | E | 5319 | Contra Revenue for Interest Revenue - Other | F/N | |
| 32 | E | 5320 | Penalties and Fines Revenue | F/N | |
| 32 | E | 5324 | Contra Revenue for Penalties and Fines | F/N | |
| 32 | E | 5325 | Administrative Fees Revenue | F/N | |
| 32 | E | 5329 | Contra Revenue for Administrative Fees | F/N | |
| 32 | E | 5400 | Benefit Program Revenue | F/N | |
| 32 | E | 5409 | Contra Revenue for Benefit Program Revenue | F/N | |
| 32 | E | 5500 | Insurance and Guarantee Premium Revenue | N | |
| 32 | E | 5509 | Contra Revenue for Insurance and Guarantee Premium Revenue | N | |
| 32 | E | 5600 | Donated Revenue - Financial Resources | N | |

**USSGL Crosswalk - Balance Sheet for Fiscal 2012 Reporting**

| | | | | USSGL Account Attributes for FACTS I/1 | |
|---|---|---|---|---|---|
| **Line No.** | **Trial Bal.** | **USSGL Acct.** | **USSGL Account Title** | **Fed / NonFed** | **Addl. Info.** |
| 32 | E | 5609 | Contra Revenue for Donations - Financial Resources | N | |
| 32 | E | 5610 | Donated Revenue - Nonfinancial Resources | N | |
| 32 | E | 5619 | Contra Donated Revenue - Nonfinancial Resources | N | |
| 32 | E | 5640 | Forfeiture Revenue - Cash and Cash Equivalents | N | |
| 32 | E | 5649 | Contra Forfeiture Revenue - Cash and Cash Equivalents | N | |
| 32 | E | 5650 | Forfeiture Revenue - Forfeitures of Property | N | |
| 32 | E | 5659 | Contra Forfeiture Revenue - Forfeitures of Property | N | |
| 32 | E | 5700 | Expended Appropriations | | |
| 32 | E | 5705 | Expended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year | | |
| 32 | E | 5708 | Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors | | |
| 32 | E | 5709 | Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles | | |
| 32 | E | 5720 | Financing Sources Transferred In Without Reimbursement | F | |
| 32 | E | 5730 | Financing Sources Transferred Out Without Reimbursement | F | |
| 32 | E | 5740 | Appropriated Earmarked Receipts Transferred In | F | |
| 32 | E | 5745 | Appropriated Earmarked Receipts Transferred Out | F | |
| 32 | E | 5750 | Expenditure Financing Sources - Transfers-In | F | |
| 32 | E | 5755 | Nonexpenditure Financing Sources - Transfers-In - Other | F | |
| 32 | E | 5756 | Nonexpenditure Financing Sources - Transfers-In - Capital Transfers | F | |
| 32 | E | 5760 | Expenditure Financing Sources - Transfers-Out | F | |
| 32 | E | 5765 | Nonexpenditure Financing Sources - Transfers-Out - Other | F | |
| 32 | E | 5766 | Nonexpenditure Financing Sources - Transfers-Out - Capital Transfers | F | |
| 32 | E | 5775 | Nonbudgetary Financing Sources Transferred In | F | |
| 32 | E | 5776 | Nonbudgetary Financing Sources Transferred Out | F | |
| 32 | E | 5780 | Imputed Financing Sources | F | |
| 32 | E | 5790 | Other Financing Sources | F | |
| 32 | E | 5791 | Adjustment to Financing Sources - Downward Reestimate or Negative Subsidy | F | |

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| | | | | USSGL Account Attributes for FACTS I/1 | |
|---|---|---|---|---|---|
| Line No. | Trial Bal. | USSGL Acct. | USSGL Account Title | Fed / NonFed | Addl. Info. |
| 32 | E | 5792 | Financing Sources To Be Transferred Out - Contingent Liability | F | |
| 32 | E | 5800 | Tax Revenue Collected - Not Otherwise Classified | F/N | |
| 32 | E | 5801 | Tax Revenue Collected - Individual | F/N | |
| 32 | E | 5802 | Tax Revenue Collected - Corporate | F/N | |
| 32 | E | 5803 | Tax Revenue Collected - Unemployment | F/N | |
| 32 | E | 5804 | Tax Revenue Collected - Excise | F/N | |
| 32 | E | 5805 | Tax Revenue Collected - Estate and Gift | F/N | |
| 32 | E | 5806 | Tax Revenue Collected - Customs | F/N | |
| 32 | E | 5820 | Tax Revenue Accrual Adjustment - Not Otherwise Classified | F/N | |
| 32 | E | 5821 | Tax Revenue Accrual Adjustment - Individual | F/N | |
| 32 | E | 5822 | Tax Revenue Accrual Adjustment - Corporate | F/N | |
| 32 | E | 5823 | Tax Revenue Accrual Adjustment - Unemployment | F/N | |
| 32 | E | 5824 | Tax Revenue Accrual Adjustment - Excise | F/N | |
| 32 | E | 5825 | Tax Revenue Accrual Adjustment - Estate and Gift | F/N | |
| 32 | E | 5826 | Tax Revenue Accrual Adjustment - Customs | F/N | |
| 32 | E | 5830 | Contra Revenue for Taxes - Not Otherwise Classified | F/N | |
| 32 | E | 5831 | Contra Revenue for Taxes - Individual | F/N | |
| 32 | E | 5832 | Contra Revenue for Taxes - Corporate | F/N | |
| 32 | E | 5833 | Contra Revenue for Taxes - Unemployment | F/N | |
| 32 | E | 5834 | Contra Revenue for Taxes - Excise | F/N | |
| 32 | E | 5835 | Contra Revenue for Taxes - Estate and Gift | F/N | |
| 32 | E | 5836 | Contra Revenue for Taxes - Customs | F/N | |
| 32 | E | 5890 | Tax Revenue Refunds - Not Otherwise Classified | F/N | |
| 32 | E | 5891 | Tax Revenue Refunds - Individual | F/N | |
| 32 | E | 5892 | Tax Revenue Refunds - Corporate | F/N | |
| 32 | E | 5893 | Tax Revenue Refunds - Unemployment | F/N | |
| 32 | E | 5894 | Tax Revenue Refunds - Excise | F/N | |
| 32 | E | 5895 | Tax Revenue Refunds - Estate and Gift | F/N | |
| 32 | E | 5896 | Tax Revenue Refunds - Customs | F/N | |
| 32 | E | 5900 | Other Revenue | F/N | |
| 32 | E | 5909 | Contra Revenue for Other Revenue | F/N | |

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| | | | | USSGL Account Attributes for FACTS I/1 | |
|---|---|---|---|---|---|
| **Line No.** | **Trial Bal.** | **USSGL Acct.** | **USSGL Account Title** | **Fed / NonFed** | **Addl. Info.** |
| 32 | E | 5921 | Valuation Change in Investments - Exchange Stabilization Fund | N | |
| 32 | E | 5922 | Valuation Change in Investments for Federal Government Sponsored Enterprise | N | |
| 32 | E | 5923 | Valuation Change in Investments - Beneficial Interest in Trust | N | |
| 32 | E | 5990 | Collections for Others - Statement of Custodial Activity | F/N | 3 |
| 32 | E | 5991 | Accrued Collections for Others - Statement of Custodial Activity | F/N | 3 |
| 32 | E | 5993 | Offset to Non-Entity Collections - Statement of Changes in Net Position | F | |
| 32 | E | 5994 | Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position | F | |
| 32 | E | 5997 | Financing Sources Transferred In From Custodial Statement Collections | F | |
| 32 | E | 5998 | Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the Treasury | F | |
| 32 | E | 6100 | Operating Expenses/Program Costs | F/N | |
| 32 | E | 6190 | Contra Bad Debt Expense - Incurred for Others | F/N | |
| 32 | E | 6199 | Adjustment to Subsidy Expense | N | |
| 32 | E | 6310 | Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank | F | |
| 32 | E | 6320 | Interest Expenses on Securities | F/N | |
| 32 | E | 6330 | Other Interest Expenses | F/N | |
| 32 | E | 6340 | Interest Expense Accrued on the Liability for Loan Guarantees | N | |
| 32 | E | 6400 | Benefit Expense | F/N | |
| 32 | E | 6500 | Cost of Goods Sold | N | |
| 32 | E | 6600 | Applied Overhead | N | |
| 32 | E | 6610 | Cost Capitalization Offset | N | |
| 32 | E | 6710 | Depreciation, Amortization, and Depletion | N | |
| 32 | E | 6720 | Bad Debt Expense | F/N | |
| 32 | E | 6730 | Imputed Costs | F | |
| 32 | E | 6790 | Other Expenses Not Requiring Budgetary Resources | F/N | |

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| | | | | USSGL Account Attributes for FACTS I/1 | |
|---|---|---|---|---|---|
| **Line No.** | **Trial Bal.** | **USSGL Acct.** | **USSGL Account Title** | **Fed / NonFed** | **Addl. Info.** |
| 32 | E | 6800 | Future Funded Expenses | F/N | |
| 32 | E | 6850 | Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated) | F | |
| 32 | E | 6900 | Nonproduction Costs | F/N | |
| 32 | E | 7110 | Gains on Disposition of Assets - Other | N | |
| 32 | E | 7111 | Gains on Disposition of Investments | F/N | |
| 32 | E | 7112 | Gains on Disposition of Borrowings | F | |
| 32 | E | 7171 | Gains on Changes in Long-Term Assumptions - From Experience | N | |
| 32 | E | 7172 | Losses on Changes in Long-Term Assumptions - From Experience | N | |
| 32 | E | 7180 | Unrealized Gains | F/N | |
| 32 | E | 7190 | Other Gains | F/N | |
| 32 | E | 7210 | Losses on Disposition of Assets - Other | N | |
| 32 | E | 7211 | Losses on Disposition of Investments | F/N | |
| 32 | E | 7212 | Losses on Disposition of Borrowings | F | |
| 32 | E | 7271 | Gains on Changes in Long-Term Assumptions | N | |
| 32 | E | 7272 | Losses on Changes in Long-Term Assumptions | N | |
| 32 | E | 7280 | Unrealized Losses | F/N | |
| 32 | E | 7290 | Other Losses | F/N | |
| 32 | E | 7300 | Extraordinary Items | N | |
| 32 | E | 7400 | Prior-Period Adjustments Due to Corrections of Errors | F/N | |
| 32 | E | 7401 | Prior-Period Adjustments Due to Changes in Accounting Principles | F/N | |
| 32 | E | 7405 | Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year | F/N | |
| 32 | E | 7500 | Distribution of Income - Dividend | F/N | |
| 32 | E | 7600 | Changes in Actuarial Liability | N | |
| | | | | | |
| **33** | **Cumulative Results of Operations - Other Funds** | | | | |
| 33 | B | 3310 | Cumulative Results of Operations | | |
| 33 | E | 5100 | Revenue From Goods Sold | F/N | |

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| | | | | USSGL Account Attributes for FACTS I/1 | |
|---|---|---|---|---|---|
| **Line No.** | **Trial Bal.** | **USSGL Acct.** | **USSGL Account Title** | **Fed / NonFed** | **Addl. Info.** |
| 33 | E | 5109 | Contra Revenue for Goods Sold | F/N | |
| 33 | E | 5200 | Revenue From Services Provided | F/N | |
| 33 | E | 5209 | Contra Revenue for Services Provided | F/N | |
| 33 | E | 5310 | Interest Revenue - Other | F/N | |
| 33 | E | 5311 | Interest Revenue - Investments | F/N | |
| 33 | E | 5312 | Interest Revenue - Loans Receivable/Uninvested Funds | F/N | |
| 33 | E | 5313 | Interest Revenue - Subsidy Amortization | N | |
| 33 | E | 5314 | Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act | N | |
| 33 | E | 5315 | Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act | N | |
| 33 | E | 5317 | Contra Revenue for Interest Revenue - Loans Receivable | F/N | |
| 33 | E | 5318 | Contra Revenue for Interest Revenue - Investments | F/N | |
| 33 | E | 5319 | Contra Revenue for Interest Revenue - Other | F/N | |
| 33 | E | 5320 | Penalties and Fines Revenue | F/N | |
| 33 | E | 5324 | Contra Revenue for Penalties and Fines | F/N | |
| 33 | E | 5325 | Administrative Fees Revenue | F/N | |
| 33 | E | 5329 | Contra Revenue for Administrative Fees | F/N | |
| 33 | E | 5400 | Benefit Program Revenue | F/N | |
| 33 | E | 5409 | Contra Revenue for Benefit Program Revenue | F/N | |
| 33 | E | 5500 | Insurance and Guarantee Premium Revenue | N | |
| 33 | E | 5509 | Contra Revenue for Insurance and Guarantee Premium Revenue | N | |
| 33 | E | 5600 | Donated Revenue - Financial Resources | N | |
| 33 | E | 5609 | Contra Revenue for Donations - Financial Resources | N | |
| 33 | E | 5610 | Donated Revenue - Nonfinancial Resources | N | |
| 33 | E | 5619 | Contra Donated Revenue - Nonfinancial Resources | N | |
| 33 | E | 5640 | Forfeiture Revenue - Cash and Cash Equivalents | N | |
| 33 | E | 5649 | Contra Forfeiture Revenue - Cash and Cash Equivalents | N | |
| 33 | E | 5650 | Forfeiture Revenue - Forfeitures of Property | N | |
| 33 | E | 5659 | Contra Forfeiture Revenue - Forfeitures of Property | N | |
| 33 | E | 5700 | Expended Appropriations | | |

**USSGL Crosswalk - Balance Sheet for Fiscal 2012 Reporting**

| | | | | USSGL Account Attributes for FACTS I/1 | |
|---|---|---|---|---|---|
| **Line No.** | **Trial Bal.** | **USSGL Acct.** | **USSGL Account Title** | **Fed / NonFed** | **Addl. Info.** |
| 33 | E | 5705 | Expended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year | | |
| 33 | E | 5708 | Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors | | |
| 33 | E | 5709 | Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles | | |
| 33 | E | 5720 | Financing Sources Transferred In Without Reimbursement | F | |
| 33 | E | 5730 | Financing Sources Transferred Out Without Reimbursement | F | |
| 33 | E | 5740 | Appropriated Earmarked Receipts Transferred In | F | |
| 33 | E | 5745 | Appropriated Earmarked Receipts Transferred Out | F | |
| 33 | E | 5750 | Expenditure Financing Sources - Transfers-In | F | |
| 33 | E | 5755 | Nonexpenditure Financing Sources - Transfers-In - Other | F | |
| 33 | E | 5756 | Nonexpenditure Financing Sources - Transfers-In - Capital Transfers | F | |
| 33 | E | 5760 | Expenditure Financing Sources - Transfers-Out | F | |
| 33 | E | 5765 | Nonexpenditure Financing Sources - Transfers-Out - Other | F | |
| 33 | E | 5766 | Nonexpenditure Financing Sources - Transfers-Out - Capital Transfers | F | |
| 33 | E | 5775 | Nonbudgetary Financing Sources Transferred In | F | |
| 33 | E | 5776 | Nonbudgetary Financing Sources Transferred Out | F | |
| 33 | E | 5780 | Imputed Financing Sources | F | |
| 33 | E | 5790 | Other Financing Sources | F | |
| 33 | E | 5791 | Adjustment to Financing Sources - Downward Reestimate or Negative Subsidy | F | |
| 33 | E | 5792 | Financing Sources To Be Transferred Out - Contingent Liability | F | |
| 33 | E | 5795 | Seigniorage | N | |
| 33 | E | 5800 | Tax Revenue Collected - Not Otherwise Classified | F/N | |
| 33 | E | 5801 | Tax Revenue Collected - Individual | F/N | |
| 33 | E | 5802 | Tax Revenue Collected - Corporate | F/N | |
| 33 | E | 5803 | Tax Revenue Collected - Unemployment | F/N | |
| 33 | E | 5804 | Tax Revenue Collected - Excise | F/N | |
| 33 | E | 5805 | Tax Revenue Collected - Estate and Gift | F/N | |

USSGL Crosswalk - Balance Sheet for Fiscal 2012 Reporting

| | | | | USSGL Account Attributes for FACTS I/1 | |
|---|---|---|---|---|---|
| Line No. | Trial Bal. | USSGL Acct. | USSGL Account Title | Fed / NonFed | Addl. Info. |
| 33 | E | 5806 | Tax Revenue Collected - Customs | F/N | |
| 33 | E | 5820 | Tax Revenue Accrual Adjustment - Not Otherwise Classified | F/N | |
| 33 | E | 5821 | Tax Revenue Accrual Adjustment - Individual | F/N | |
| 33 | E | 5822 | Tax Revenue Accrual Adjustment - Corporate | F/N | |
| 33 | E | 5823 | Tax Revenue Accrual Adjustment - Unemployment | F/N | |
| 33 | E | 5824 | Tax Revenue Accrual Adjustment - Excise | F/N | |
| 33 | E | 5825 | Tax Revenue Accrual Adjustment - Estate and Gift | F/N | |
| 33 | E | 5826 | Tax Revenue Accrual Adjustment - Customs | F/N | |
| 33 | E | 5830 | Contra Revenue for Taxes - Not Otherwise Classified | F/N | |
| 33 | E | 5831 | Contra Revenue for Taxes - Individual | F/N | |
| 33 | E | 5832 | Contra Revenue for Taxes - Corporate | F/N | |
| 33 | E | 5833 | Contra Revenue for Taxes - Unemployment | F/N | |
| 33 | E | 5834 | Contra Revenue for Taxes - Excise | F/N | |
| 33 | E | 5835 | Contra Revenue for Taxes - Estate and Gift | F/N | |
| 33 | E | 5836 | Contra Revenue for Taxes - Customs | F/N | |
| 33 | E | 5890 | Tax Revenue Refunds - Not Otherwise Classified | F/N | |
| 33 | E | 5891 | Tax Revenue Refunds - Individual | F/N | |
| 33 | E | 5892 | Tax Revenue Refunds - Corporate | F/N | |
| 33 | E | 5893 | Tax Revenue Refunds - Unemployment | F/N | |
| 33 | E | 5894 | Tax Revenue Refunds - Excise | F/N | |
| 33 | E | 5895 | Tax Revenue Refunds - Estate and Gift | F/N | |
| 33 | E | 5896 | Tax Revenue Refunds - Customs | F/N | |
| 33 | E | 5900 | Other Revenue | F/N | |
| 33 | E | 5909 | Contra Revenue for Other Revenue | F/N | |
| 33 | E | 5921 | Valuation Change in Investments - Exchange Stabilization Fund | N | |
| 33 | E | 5922 | Valuation Change in Investments for Federal Government Sponsored Enterprise | N | |
| 33 | E | 5923 | Valuation Change in Investments - Beneficial Interest in Trust | N | |
| 33 | E | 5990 | Collections for Others - Statement of Custodial Activity | F/N | |
| 33 | E | 5991 | Accrued Collections for Others - Statement of Custodial Activity | F/N | |

**USSGL Crosswalk - Balance Sheet for Fiscal 2012 Reporting**

| | | | | USSGL Account Attributes for FACTS I/1 | |
|---|---|---|---|---|---|
| **Line No.** | **Trial Bal.** | **USSGL Acct.** | **USSGL Account Title** | **Fed / NonFed** | **Addl. Info.** |
| 33 | E | 5993 | Offset to Non-Entity Collections - Statement of Changes in Net Position | F | |
| 33 | E | 5994 | Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position | F | |
| 33 | E | 5997 | Financing Sources Transferred In From Custodial Statement Collections | F | |
| 33 | E | 5998 | Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the Treasury | F | |
| 33 | E | 6100 | Operating Expenses/Program Costs | F/N | |
| 33 | E | 6190 | Contra Bad Debt Expense - Incurred for Others | F/N | |
| 33 | E | 6199 | Adjustment to Subsidy Expense | N | |
| 33 | E | 6310 | Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank | F | |
| 33 | E | 6320 | Interest Expenses on Securities | F/N | |
| 33 | E | 6330 | Other Interest Expenses | F/N | |
| 33 | E | 6340 | Interest Expense Accrued on the Liability for Loan Guarantees | N | |
| 33 | E | 6400 | Benefit Expense | F/N | |
| 33 | E | 6500 | Cost of Goods Sold | N | |
| 33 | E | 6600 | Applied Overhead | N | |
| 33 | E | 6610 | Cost Capitalization Offset | N | |
| 33 | E | 6710 | Depreciation, Amortization, and Depletion | N | |
| 33 | E | 6720 | Bad Debt Expense | F/N | |
| 33 | E | 6730 | Imputed Costs | F | |
| 33 | E | 6790 | Other Expenses Not Requiring Budgetary Resources | F/N | |
| 33 | E | 6800 | Future Funded Expenses | F/N | |
| 33 | E | 6850 | Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated) | F | |
| 33 | E | 6900 | Nonproduction Costs | F/N | |
| 33 | E | 7110 | Gains on Disposition of Assets - Other | N | |
| 33 | E | 7111 | Gains on Disposition of Investments | F/N | |
| 33 | E | 7112 | Gains on Disposition of Borrowings | F | |

**USSGL Crosswalk - Balance Sheet for Fiscal 2012 Reporting**

| | | | | USSGL Account Attributes for FACTS I/1 | |
|---|---|---|---|---|---|
| **Line No.** | **Trial Bal.** | **USSGL Acct.** | **USSGL Account Title** | **Fed / NonFed** | **Addl. Info.** |
| 33 | E | 7171 | Gains on Changes in Long-Term Assumptions - From Experience | N | |
| 33 | E | 7172 | Losses on Changes in Long-Term Assumptions - From Experience | N | |
| 33 | E | 7180 | Unrealized Gains | F/N | |
| 33 | E | 7190 | Other Gains | F/N | |
| 33 | E | 7210 | Losses on Disposition of Assets - Other | N | |
| 33 | E | 7211 | Losses on Disposition of Investments | F/N | |
| 33 | E | 7212 | Losses on Disposition of Borrowings | F | |
| 33 | E | 7271 | Gains on Changes in Long-Term Assumptions | N | |
| 33 | E | 7272 | Losses on Changes in Long-Term Assumptions | N | |
| 33 | E | 7280 | Unrealized Losses | F/N | |
| 33 | E | 7290 | Other Losses | F/N | |
| 33 | E | 7300 | Extraordinary Items | N | |
| 33 | E | 7400 | Prior-Period Adjustments Due to Corrections of Errors | F/N | |
| 33 | E | 7401 | Prior-Period Adjustments Due to Changes in Accounting Principles | F/N | |
| 33 | E | 7405 | Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year | F/N | |
| 33 | E | 7500 | Distribution of Income - Dividend | F/N | |
| 33 | E | 7600 | Changes in Actuarial Liability | N | |
| | | | | | |
| **34** | **Total Net Position** | | | | |
| 34 | This line is calculated. Equals the sum of lines 30 through 33. | | | | |
| | | | | | |
| **35** | **Total Liabilities and Net Position** | | | | |
| 35 | This line is calculated. Equals the sum of lines 28 and 34. | | | | |

**Footnotes and Additional Information:**

1/ Use USSGL proprietary account attribute domain values as provided in USSGL Section IV, page 4.

2/ Related to Government Account Series securities purchased using deposit funds.

3/ FASAB recognizes amounts returned to Puerto Rico and the Virgin Islands as nonFederal custodial liabilities as referenced in FASAB SFFAS No. 7, paragraph 289.

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SUPPLEMENT SECTION V

USSGL Crosswalk - Statement of Net Cost for Fiscal 2012 Reporting

| | | | | USSGL Account Attributes for FACTS I/1 | | | USSGL Account Attribute Other than | |
|---|---|---|---|---|---|---|---|---|
| Line No. | Trial Bal. | USSGL Account | USSGL Account Title | Fed / NonFed | Exch / Nonexch | Cust / Noncust | Program Indicator | Addl. Info. |
| | | | | | | | | |
| **Gross Program Costs:** | | | | | | | | |
| | | | | | | | | |
| **Program A:** | | | | | | | | |
| | | | | | | | | |
| **1** | **Gross costs (Note 22)** | | | | | | | |
| 1 | E | 6100 | Operating Expenses/Program Costs | F/N | | | | |
| 1 | E | 6190 | Contra Bad Debt Expense - Incurred for Others | F/N | | | | |
| 1 | E | 6199 | Adjustment to Subsidy Expense | N | | | | |
| 1 | E | 6310 | Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank | F | | | | |
| 1 | E | 6320 | Interest Expenses on Securities | F/N | | | | |
| 1 | E | 6330 | Other Interest Expenses | F/N | | | | |
| 1 | E | 6340 | Interest Expense Accrued on the Liability for Loan Guarantees | N | | | | |
| 1 | E | 6400 | Benefit Expense | F/N | | | P | |
| 1 | E | 6500 | Cost of Goods Sold | N | | | | |
| 1 | E | 6600 | Applied Overhead | N | | | | |
| 1 | E | 6610 | Cost Capitalization Offset | N | | | | |
| 1 | E | 6710 | Depreciation, Amortization, and Depletion | N | | | | |
| 1 | E | 6720 | Bad Debt Expense | F/N | | | | |
| 1 | E | 6730 | Imputed Costs | F | | | | |
| 1 | E | 6790 | Other Expenses Not Requiring Budgetary Resources | F/N | | A | | |
| 1 | E | 6800 | Future Funded Expenses | F/N | | | P | 2 |
| 1 | E | 6850 | Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated) | F | | | P | |
| 1 | E | 6900 | Nonproduction Costs | F/N | | | P | 3 |
| 1 | E | 7210 | Losses on Disposition of Assets - Other | N | X | | P | |
| 1 | E | 7211 | Losses on Disposition of Investments | F/N | X | | P | |
| 1 | E | 7212 | Losses on Disposition of Borrowings | F | X | | P | |
| 1 | E | 7280 | Unrealized Losses | F/N | X | | P | |
| 1 | E | 7290 | Other Losses | F/N | X | | P | |
| 1 | E | 7300 | Extraordinary Items | N | X | | P | |
| 1 | E | 7500 | Distribution of Income - Dividend | F/N | X | | P | |

SUPPLEMENT SECTION V

USSGL Crosswalk - Statement of Net Cost for Fiscal 2012 Reporting

| | | | | USSGL Account Attributes for FACTS I/1 | | | USSGL Account Attribute Other than | |
|---|---|---|---|---|---|---|---|---|
| Line No. | Trial Bal. | USSGL Account | USSGL Account Title | Fed / NonFed | Exch / Nonexch | Cust / Noncust | Program Indicator | Addl. Info. |
| 1 | E | 7600 | Changes in Actuarial Liability | N | | | P | |
| | | | | | | | | |
| **2** | **Less: earned revenue** | | | | | | | |
| 2 | E | 5100 | Revenue From Goods Sold | F/N | X | | | |
| 2 | E | 5109 | Contra Revenue for Goods Sold | F/N | X | | | |
| 2 | E | 5200 | Revenue From Services Provided | F/N | X | | | |
| 2 | E | 5209 | Contra Revenue for Services Provided | F/N | X | | | |
| 2 | E | 5310 | Interest Revenue - Other | F/N | X | A | P | |
| 2 | E | 5311 | Interest Revenue - Investments | F/N | X | A | P | |
| 2 | E | 5312 | Interest Revenue - Loans Receivable/Uninvested Funds | F/N | X | A | P | |
| 2 | E | 5313 | Interest Revenue - Subsidy Amortization | N | X | | P | |
| 2 | E | 5314 | Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act | N | X | | P | |
| 2 | E | 5315 | Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act | N | X | | P | |
| 2 | E | 5317 | Contra Revenue for Interest Revenue - Loans Receivable | F/N | X | A | P | |
| 2 | E | 5318 | Contra Revenue for Interest Revenue - Investments | F/N | X | A | P | |
| 2 | E | 5319 | Contra Revenue for Interest Revenue - Other | F/N | X | A | P | |
| 2 | E | 5325 | Administrative Fees Revenue | F/N | X | A | | |
| 2 | E | 5329 | Contra Revenue for Administrative Fees | F/N | X | A | | |
| 2 | E | 5400 | Benefit Program Revenue | F/N | X | | | |
| 2 | E | 5409 | Contra Revenue for Benefit Program Revenue | F/N | X | | | |
| 2 | E | 5500 | Insurance and Guarantee Premium Revenue | N | X | | | |
| 2 | E | 5509 | Contra Revenue for Insurance and Guarantee Premium Revenue | N | X | | | |
| 2 | E | 5900 | Other Revenue | F/N | X | | P | |
| 2 | E | 5909 | Contra Revenue for Other Revenue | F/N | X | | P | |
| 2 | E | 5921 | Valuation Change in Investments - Exchange Stabilization Fund | N | X | | | |
| 2 | E | 5922 | Valuation Change in Investments for Federal Government Sponsored Enterprise | N | X | | P | |
| 2 | E | 7110 | Gains on Disposition of Assets - Other | N | X | | P | |
| 2 | E | 7111 | Gains on Disposition of Investments | F/N | X | | P | |
| 2 | E | 7112 | Gains on Disposition of Borrowings | F | X | | P | |
| 2 | E | 7180 | Unrealized Gains | F/N | X | | P | |

SUPPLEMENT SECTION V

USSGL Crosswalk - Statement of Net Cost for Fiscal 2012 Reporting

| | | | | USSGL Account Attributes for FACTS I/1 | | | USSGL Account Attribute Other than | |
|---|---|---|---|---|---|---|---|---|
| Line No. | Trial Bal. | USSGL Account | USSGL Account Title | Fed / NonFed | Exch / Nonexch | Cust / Noncust | Program Indicator | Addl. Info. |
| 2 | E | 7190 | Other Gains | F/N | X | | P | |
| | | | | | | | | |
| **3** | **Net program costs:** | | | | | | | |
| 3 | This line is calculated. Equals sum of lines 1 minus 2. | | | | | | | |
| | | | | | | | | |
| **4** | **(Gain)/Loss on pension, ORB, or OPEB Assumption changes (Note 15):** | | | | | | | |
| 4 | E | 7171 | Gains on Changes in Long-Term Assumptions - From Experience | N | X | | | |
| 4 | E | 7172 | Losses on Changes in Long-Term Assumptions - From Experience | N | X | | | |
| 4 | E | 7271 | Gains on Changes in Long-Term Assumptions | N | X | | | |
| 4 | E | 7272 | Losses on Changes in Long-Term Assumptions | N | X | | | |
| | | | | | | | | |
| **5** | **Net program costs including Assumption changes:** | | | | | | | |
| 5 | This line is calculated. Equals the sum of lines 3 through 4. | | | | | | | |
| | | | | | | | | |
| **6** | **Costs not assigned to programs** | | | | | | | |
| 6 | E | 6400 | Benefit Expense | F/N | | | Q | |
| 6 | E | 6800 | Future Funded Expenses | F/N | | | Q | |
| 6 | E | 6850 | Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated) | F | | | Q | |
| 6 | E | 6900 | Nonproduction Costs | F/N | | | Q | |
| 6 | E | 7210 | Losses on Disposition of Assets - Other | N | X | | Q | |
| 6 | E | 7211 | Losses on Disposition of Investments | F/N | X | | Q | |
| 6 | E | 7212 | Losses on Disposition of Borrowings | F | X | | Q | |
| 6 | E | 7280 | Unrealized Losses | F/N | X | | Q | |
| 6 | E | 7290 | Other Losses | F/N | X | | Q | |
| 6 | E | 7300 | Extraordinary Items | N | X | | Q | |
| 6 | E | 7500 | Distribution of Income - Dividend | F/N | X | | Q | |
| 6 | E | 7600 | Changes in Actuarial Liability | N | | | Q | |
| | | | | | | | | |
| **7** | **Less: earned revenues not attributed to programs** | | | | | | | |
| 7 | E | 5310 | Interest Revenue - Other | F/N | X | | Q | |
| 7 | E | 5311 | Interest Revenue - Investments | F/N | X | | Q | |
| 7 | E | 5312 | Interest Revenue - Loans Receivable/Uninvested Funds | F/N | X | | Q | |

SUPPLEMENT SECTION V

USSGL Crosswalk - Statement of Net Cost for Fiscal 2012 Reporting

| | | | | USSGL Account Attributes for FACTS I/1 | | | USSGL Account Attribute Other than | |
|---|---|---|---|---|---|---|---|---|
| Line No. | Trial Bal. | USSGL Account | USSGL Account Title | Fed / NonFed | Exch / Nonexch | Cust / Noncust | Program Indicator | Addl. Info. |
| 7 | E | 5313 | Interest Revenue - Subsidy Amortization | N | X | | Q | |
| 7 | E | 5317 | Contra Revenue for Interest Revenue - Loans Receivable | F/N | X | | Q | |
| 7 | E | 5318 | Contra Revenue for Interest Revenue - Investments | F/N | X | | Q | |
| 7 | E | 5319 | Contra Revenue for Interest Revenue - Other | F/N | X | | Q | |
| 7 | E | 5900 | Other Revenue | F/N | X | | Q | |
| 7 | E | 5909 | Contra Revenue for Other Revenue | F/N | X | | Q | |
| 7 | E | 7110 | Gains on Disposition of Assets - Other | N | X | | Q | |
| 7 | E | 7111 | Gains on Disposition of Investments | F/N | X | | Q | |
| 7 | E | 7112 | Gains on Disposition of Borrowings | F | X | | Q | |
| 7 | E | 7180 | Unrealized Gains | F/N | X | | Q | |
| 7 | E | 7190 | Other Gains | F/N | X | | Q | |
| | | | | | | | | |
| **8** | **Net cost of operations** | | | | | | | |
| 8 | This line is calculated. Equals sum of lines 5 and 6 minus 7. | | | | | | | |

**SUPPLEMENT** **SECTION V**

Footnotes and Additional Information:

1. Use USSGL account attribute domains as provided in USSGL Section IV, page 4.

2. Excludes non-recurring cleanup costs.

3. Report stewardship costs separately.

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USSGL Crosswalk - Statement of Changes in Net Position for Fiscal 2012 Reporting

| | | | | | | USSGL Account Attributes for FACTS I/1 | | USSGL Account Attributes | |
|---|---|---|---|---|---|---|---|---|---|
| Line No. | Trial Bal. | USSGL Account | USSGL Account Title | Earmarked Funds | All Other Funds | Exch / Nonexch | Cust / Noncust | Budgetary Impact Ind | Addl. Info. |
| | | | | | | | | | |
| **Cumulative Results of Operations:** | | | | | | | | | |
| | | | | | | | | | |
| **1** | **Beginning Balances** | | | | | | | | |
| 1 | B | 3310 | Cumulative Results of Operations | X | X | | | | |
| | | | | | | | | | |
| **2** | **Adjustments (+/-)** | | | | | | | | |
| **2a** | **Changes in Accounting Principles (+/-)** | | | | | | | | |
| 2a | E | 5709 | Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles | X | X | | | | |
| 2a | E | 7401 | Prior-Period Adjustments Due to Changes in Accounting Principles | X | X | | | | |
| | | | | | | | | | |
| **2b** | **Corrections of Errors (+/-)** | | | | | | | | |
| 2b | E | 5705 | Expended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year | X | X | | | | |
| 2b | E | 5708 | Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors | X | X | | | | |
| 2b | E | 7400 | Prior-Period Adjustments Due to Corrections of Errors | X | X | | | | |
| 2b | E | 7405 | Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year | X | X | | | | |
| | | | | | | | | | |
| **3** | **Beginning Balances, as Adjusted** | | | | | | | | |
| | This line is calculated. Equals sum of lines 1 through 2b. | | | X | X | | | | |
| | | | | | | | | | |
| **Budgetary Financing Sources:** | | | | | | | | | |
| | | | | | | | | | |
| **4** | **Other Adjustments (Rescissions, etc.) (+/-)** | | | | | | | | |
| 4 | E | 5790 | Other Financing Sources | X | X | | | D | 3 |
| | | | | | | | | | |
| **5** | **Appropriations Used** | | | | | | | | |
| 5 | E | 5700 | Expended Appropriations | X | X | | | | 2 |
| | | | | | | | | | |
| **6** | **Nonexchange Revenue** | | | | | | | | |
| 6 | E | 5310 | Interest Revenue - Other | X | X | T | A | | |
| 6 | E | 5311 | Interest Revenue - Investments | X | X | T | A | | |
| 6 | E | 5312 | Interest Revenue - Loans Receivable/Uninvested Funds | X | X | T | A | | |
| 6 | E | 5317 | Contra Revenue for Interest Revenue - Loans Receivable | X | X | T | A | | |
| 6 | E | 5318 | Contra Revenue for Interest Revenue - Investments | X | X | T | A | | |
| 6 | E | 5319 | Contra Revenue for Interest Revenue - Other | X | X | T | A | | |
| 6 | E | 5320 | Penalties and Fines Revenue | X | X | T | A | | |

USSGL Crosswalk - Statement of Changes in Net Position for Fiscal 2012 Reporting

| | | | | | | USSGL Account Attributes for FACTS I/1 | | USSGL Account Attributes | |
|---|---|---|---|---|---|---|---|---|---|
| Line No. | Trial Bal. | USSGL Account | USSGL Account Title | Earmarked Funds | All Other Funds | Exch / Nonexch | Cust / Noncust | Budgetary Impact Ind | Addl. Info. |
| 6 | E | 5324 | Contra Revenue for Penalties and Fines | X | X | T | A | | |
| 6 | E | 5400 | Benefit Program Revenue | X | X | T | | | |
| 6 | E | 5409 | Contra Revenue for Benefit Program Revenue | X | X | T | | | |
| 6 | E | 5800 | Tax Revenue Collected - Not Otherwise Classified | X | X | T | A | | 4 |
| 6 | E | 5801 | Tax Revenue Collected - Individual | X | X | T | A | | 4 |
| 6 | E | 5802 | Tax Revenue Collected - Corporate | X | X | T | A | | 4 |
| 6 | E | 5803 | Tax Revenue Collected - Unemployment | X | X | T | A | | 4 |
| 6 | E | 5804 | Tax Revenue Collected - Excise | X | X | T | A | | 4 |
| 6 | E | 5805 | Tax Revenue Collected - Estate and Gift | X | X | T | A | | 4 |
| 6 | E | 5806 | Tax Revenue Collected - Customs | X | X | T | A | | 4 |
| 6 | E | 5820 | Tax Revenue Accrual Adjustment - Not Otherwise Classified | X | X | T | A | | 4 |
| 6 | E | 5821 | Tax Revenue Accrual Adjustment - Individual | X | X | T | A | | 4 |
| 6 | E | 5822 | Tax Revenue Accrual Adjustment - Corporate | X | X | T | A | | 4 |
| 6 | E | 5823 | Tax Revenue Accrual Adjustment - Unemployment | X | X | T | A | | 4 |
| 6 | E | 5824 | Tax Revenue Accrual Adjustment - Excise | X | X | T | A | | 4 |
| 6 | E | 5825 | Tax Revenue Accrual Adjustment - Estate and Gift | X | X | T | A | | 4 |
| 6 | E | 5826 | Tax Revenue Accrual Adjustment - Customs | X | X | T | A | | 4 |
| 6 | E | 5830 | Contra Revenue for Taxes - Not Otherwise Classified | X | X | T | A | | 4 |
| 6 | E | 5831 | Contra Revenue for Taxes - Individual | X | X | T | A | | 4 |
| 6 | E | 5832 | Contra Revenue for Taxes - Corporate | X | X | T | A | | 4 |
| 6 | E | 5833 | Contra Revenue for Taxes - Unemployment | X | X | T | A | | 4 |
| 6 | E | 5834 | Contra Revenue for Taxes - Excise | X | X | T | A | | 4 |
| 6 | E | 5835 | Contra Revenue for Taxes - Estate and Gift | X | X | T | A | | 4 |
| 6 | E | 5836 | Contra Revenue for Taxes - Customs | X | X | T | A | | 4 |
| 6 | E | 5890 | Tax Revenue Refunds - Not Otherwise Classified | X | X | T | A | | 4 |
| 6 | E | 5891 | Tax Revenue Refunds - Individual | X | X | T | A | | 4 |
| 6 | E | 5892 | Tax Revenue Refunds - Corporate | X | X | T | A | | 4 |
| 6 | E | 5893 | Tax Revenue Refunds - Unemployment | X | X | T | A | | 4 |
| 6 | E | 5894 | Tax Revenue Refunds - Excise | X | X | T | A | | 4 |
| 6 | E | 5895 | Tax Revenue Refunds - Estate and Gift | X | X | T | A | | 4 |
| 6 | E | 5896 | Tax Revenue Refunds - Customs | X | X | T | A | | 4 |
| 6 | E | 5900 | Other Revenue | X | X | T | A | D | |
| 6 | E | 5909 | Contra Revenue for Other Revenue | X | X | T | A | D | |
| | | | | | | | | | |
| **7** | **Donations and Forfeitures of Cash and Cash Equivalents** | | | | | | | | |
| 7 | E | 5600 | Donated Revenue - Financial Resources | X | X | T | A | | |
| 7 | E | 5609 | Contra Revenue for Donations - Financial Resources | X | X | T | A | | |
| 7 | E | 5640 | Forfeiture Revenue - Cash and Cash Equivalents | X | X | T | | D | |
| 7 | E | 5649 | Contra Forfeiture Revenue - Cash and Cash Equivalents | X | X | T | | D | |
| | | | | | | | | | |

USSGL Crosswalk - Statement of Changes in Net Position for Fiscal 2012 Reporting

| | | | | | | USSGL Account Attributes for FACTS I/1 | | USSGL Account Attributes | |
|---|---|---|---|---|---|---|---|---|---|
| Line No. | Trial Bal. | USSGL Account | USSGL Account Title | Earmarked Funds | All Other Funds | Exch / Nonexch | Cust / Noncust | Budgetary Impact Ind | Addl. Info. |
| **8** | **Transfers-In/Out Without Reimbursement (+/-)** | | | | | | | | |
| 8 | E | 5740 | Appropriated Earmarked Receipts Transferred In | X | X | | | | |
| 8 | E | 5745 | Appropriated Earmarked Receipts Transferred Out | X | X | | | | |
| 8 | E | 5750 | Expenditure Financing Sources - Transfers-In | X | X | | | | |
| 8 | E | 5755 | Nonexpenditure Financing Sources - Transfers-In - Other | X | X | | | | |
| 8 | E | 5760 | Expenditure Financing Sources - Transfers-Out | X | X | | | | |
| 8 | E | 5765 | Nonexpenditure Financing Sources - Transfers-Out - Other | X | X | | | | |
| 8 | E | 5766 | Nonexpenditure Financing Sources - Transfers-Out - Capital | X | X | | | | |
| 8 | E | 5997 | Financing Sources Transferred In From Custodial Statement | X | X | | A | | |
| | | | | | | | | | |
| **9** | **Other (+/-)** | | | | | | | | |
| 9 | E | 5790 | Other Financing Sources | X | X | | | D | |
| 9 | E | 7110 | Gains on Disposition of Assets - Other | X | X | T | | D | |
| 9 | E | 7111 | Gains on Disposition of Investments | X | X | T | | D | |
| 9 | E | 7112 | Gains on Disposition of Borrowings | X | X | T | | D | |
| 9 | E | 7180 | Unrealized Gains | X | X | T | | D | |
| 9 | E | 7190 | Other Gains | X | X | T | | D | |
| 9 | E | 7210 | Losses on Disposition of Assets - Other | X | X | T | | D | |
| 9 | E | 7211 | Losses on Disposition of Investments | X | X | T | | D | |
| 9 | E | 7212 | Losses on Disposition of Borrowings | X | X | T | | D | |
| 9 | E | 7280 | Unrealized Losses | X | X | T | | D | |
| 9 | E | 7290 | Other Losses | X | X | T | | D | |
| 9 | E | 7500 | Distribution of Income - Dividend | X | X | T | | D | |
| | | | | | | | | | |
| **Other Financing Sources (Non Exchange):** | | | | | | | | | |
| | | | | | | | | | |
| **10** | **Donations and Forfeitures of Property** | | | | | | | | |
| 10 | E | 5610 | Donated Revenue - Nonfinancial Resources | X | X | T | | | |
| 10 | E | 5619 | Contra Donated Revenue - Nonfinancial Resources | X | X | T | | | |
| 10 | E | 5650 | Forfeiture Revenue - Forfeitures of Property | X | X | T | | E | |
| 10 | E | 5659 | Contra Forfeiture Revenue - Forfeitures of Property | X | X | T | | E | |
| | | | | | | | | | |
| **11** | **Transfers-In/Out Without Reimbursement (+/-)** | | | | | | | | |
| 11 | E | 5720 | Financing Sources Transferred In Without Reimbursement | X | X | | | | |
| 11 | E | 5730 | Financing Sources Transferred Out Without Reimbursement | X | X | | | | |
| 11 | E | 5756 | Nonexpenditure Financing Sources - Transfers-In - Capital | X | X | | | | |
| 11 | E | 5775 | Nonbudgetary Financing Sources Transferred In | X | X | | | | |
| 11 | E | 5776 | Nonbudgetary Financing Sources Transferred Out | X | X | | | | |
| 11 | E | 5792 | Financing Sources To Be Transferred Out - Contingent Liability | X | X | | | | |
| | | | | | | | | | |

USSGL Crosswalk - Statement of Changes in Net Position for Fiscal 2012 Reporting

| | | | | | | USSGL Account Attributes for FACTS I/1 | | USSGL Account Attributes | |
|---|---|---|---|---|---|---|---|---|---|
| Line No. | Trial Bal. | USSGL Account | USSGL Account Title | Earmarked Funds | All Other Funds | Exch / Nonexch | Cust / Noncust | Budgetary Impact Ind | Addl. Info. |
| **12** | **Imputed Financing** | | | | | | | | |
| 12 | E | 5780 | Imputed Financing Sources | X | X | | | | |
| | | | | | | | | | |
| **13** | **Other (+/-)** | | | | | | | | |
| 13 | E | 5790 | Other Financing Sources | X | X | | | E | |
| 13 | E | 5791 | Adjustment to Financing Sources - Downward Reestimate or Negative Subsidy | X | X | | | E | |
| 13 | E | 5795 | Seigniorage | | X | | | E | |
| 13 | E | 5900 | Other Revenue | X | X | T | A | E | |
| 13 | E | 5909 | Contra Revenue for Other Revenue | X | X | T | A | E | |
| 13 | E | 5993 | Offset to Non-Entity Collections - Statement of Changes in Net | X | X | | A | E | |
| 13 | E | 5994 | Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position | X | X | | A | E | |
| 13 | E | 7110 | Gains on Disposition of Assets - Other | X | X | T | | E | |
| 13 | E | 7111 | Gains on Disposition of Investments | X | X | T | | E | |
| 13 | E | 7112 | Gains on Disposition of Borrowings | X | X | T | | E | |
| 13 | E | 7180 | Unrealized Gains | X | X | T | | E | |
| 13 | E | 7190 | Other Gains | X | X | T | | E | |
| 13 | E | 7210 | Losses on Disposition of Assets - Other | X | X | T | | E | |
| 13 | E | 7211 | Losses on Disposition of Investments | X | X | T | | E | |
| 13 | E | 7212 | Losses on Disposition of Borrowings | X | X | T | | E | |
| 13 | E | 7280 | Unrealized Losses | X | X | T | | E | |
| 13 | E | 7290 | Other Losses | X | X | T | | E | |
| 13 | E | 7500 | Distribution of Income - Dividend | X | X | T | | E | |
| | | | | | | | | | |
| **14** | **Total Financing Sources** | | | | | | | | |
| | This line is calculated. Equals sum of lines 4 through 13. | | | X | X | | | | |
| | | | | | | | | | |
| **15** | **Net Cost of Operations (+/-)** | | | | | | | | |
| | Net Cost of Operations (+/-) | | | X | X | | | | |
| | | | | | | | | | |
| **16** | **Net Change** | | | | | | | | |
| | This line is calculated. Equals sum of lines 14 minus 15. | | | X | X | | | | |
| | | | | | | | | | |
| **17** | **Cumulative Results of Operations** | | | | | | | | |
| | This line is calculated. Equals sum of lines 3 and 16. | | | X | X | | | | |
| | | | | | | | | | |
| **Unexpended Appropriations:** | | | | | | | | | |
| | | | | | | | | | |
| **18** | **Beginning Balances** | | | | | | | | |

USSGL Crosswalk - Statement of Changes in Net Position for Fiscal 2012 Reporting

| | | | | | | USSGL Account Attributes for FACTS I/1 | | USSGL Account Attributes | |
|---|---|---|---|---|---|---|---|---|---|
| Line No. | Trial Bal. | USSGL Account | USSGL Account Title | Earmarked Funds | All Other Funds | Exch / Nonexch | Cust / Noncust | Budgetary Impact Ind | Addl. Info. |
| 18 | B | 3100 | Unexpended Appropriations - Cumulative | X | X | | | | |
| | | | | | | | | | |
| **19** | **Adjustments (+/-)** | | | | | | | | |
| **19a** | **Changes in Accounting Principles (+/-)** | | | | | | | | |
| 19a | E | 3109 | Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles | X | X | | | | |
| | | | | | | | | | |
| **19b** | **Corrections of Errors (+/-)** | | | | | | | | |
| 19b | E | 3105 | Unexpended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year | X | X | | | | |
| 19b | E | 3108 | Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors | X | X | | | | |
| | | | | | | | | | |
| **20** | **Beginning Balances, as Adjusted** | | | | | | | | |
| | This line is calculated. Equals sum of lines 18 through 19b. | | | X | X | | | | |
| | | | | | | | | | |
| **Budgetary Financing Sources:** | | | | | | | | | |
| | | | | | | | | | |
| **21** | **Appropriations Received** | | | | | | | | |
| 21 | E | 3101 | Unexpended Appropriations - Appropriations Received | X | X | | | | 6 |
| | | | | | | | | | |
| **22** | **Appropriations Transferred-In/Out (+/-)** | | | | | | | | |
| 22 | E | 3102 | Unexpended Appropriations - Transfers-In | X | X | | | | 2 |
| 22 | E | 3103 | Unexpended Appropriations - Transfers-Out | X | X | | | | 2 |
| | | | | | | | | | |
| **23** | **Other Adjustments (Rescissions, etc.) (+/-)** | | | | | | | | |
| 23 | E | 3106 | Unexpended Appropriations - Adjustments | X | X | | | | 2 |
| | | | | | | | | | |
| **24** | **Appropriations Used** | | | | | | | | |
| 24 | E | 3107 | Unexpended Appropriations - Used | X | X | | | | |
| | | | | | | | | | |
| **25** | **Total Budgetary Financing Sources** | | | | | | | | |
| | This line is calculated. Equals sum of lines 21 through 24. | | | X | X | | | | |
| | | | | | | | | | |
| **26** | **Total Unexpended Appropriations** | | | | | | | | |
| | This line is calculated. Equals sum of lines 20 and 25. | | | X | X | | | | |
| | | | | | | | | | |
| **27** | **Net Position** | | | | | | | | |
| | This line is calculated. Equals sum of lines 17 and 26. | | | X | X | | | | 5 |
| | | | | | | | | | |

USSGL Crosswalk - Statement of Changes in Net Position for Fiscal 2012 Reporting

| | | | | | | USSGL Account Attributes for FACTS I/1 | | USSGL Account Attributes | |
|---|---|---|---|---|---|---|---|---|---|
| Line No. | Trial Bal. | USSGL Account | USSGL Account Title | Earmarked Funds | All Other Funds | Exch / Nonexch | Cust / Noncust | Budgetary Impact Ind | Addl. Info. |

**FOOTNOTES AND ADDITIONAL INFORMATION:**

1/ Use USSGL account attribute domains as provided in USSGL Section IV, page 4.

2/ Debit-Decreases/Credit-Increases.

3/ Related to adjustments. Debit-Decreases/Credit-Increases

4/ Reported by recipient/noncustodial entity only.

5/ Should equal the ending amount reported as net position on the Balance Sheet.

6/ Should tie to the Statement of Budgetary Resources, line 3A1, except for trust and special funds and during a continuing resolution.

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USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2012 Reporting

| | | | | | USSGL Account Attributes for FACTS II | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Old SBR Line No. | SF133 Line | New SBR Line | USSGL Account | USSGL Account Title | Debit / Credit | Begin / End | Auth Type | Apport Cat | Program Rpt Cat | Apport Cat B | Reimb Flag | Avail Time | Trans Partner | Debit | Credit | TAFS Status | Addl. Info. |
| | | | | | | | | | | | | | | | | | |
| | **BUDGETARY RESOURCES:** | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | |
| **1** | **1000** | **1000** | **Unobligated balance brought forward, October** | | | | | | | | | | | | | | 3 |
| 1 | 1000 | 1000 | 4122 | Authority Adjusted for Interest on the Bureau of the Public Debt Securities | | B | | | | | | | | + | - | U | |
| 1 | 1000 | 1000 | 4126 | Amounts Appropriated From Specific Invested TAFS - Receivable | | B | | | | | | | | + | - | U/E | |
| 1 | 1000 | 1000 | 4127 | Amounts Appropriated From Specific Invested TAFS - Payable | | B | | | | | | | | + | - | U/E | |
| 1 | 1000 | 1000 | 4136 | Contract Authority To Be Liquidated by Trust Funds | | B | | | | | | | | + | - | U | |
| 1 | 1000 | 1000 | 4137 | Transfers of Contract Authority - Allocation | | B | | | | | | | | + | - | U/E | |
| 1 | 1000 | 1000 | 4139 | Contract Authority Carried Forward | | B | | | | | | | | + | - | U/E | |
| 1 | 1000 | 1000 | 4149 | Borrowing Authority Carried Forward | | B | | | | | | | | + | - | U/E | |
| 1 | 1000 | 1000 | 4153 | Transfers of Contract Authority - Nonallocation | | B | | | | | | | | + | - | U | |
| 1 | 1000 | 1000 | 4166 | Allocations of Realized Authority - To Be Transferred From Invested Balances | | B | | | | | | | | + | - | U/E | |
| 1 | 1000 | 1000 | 4171 | Nonallocation Transfers of Invested Balances - Receivable | | B | | | | | | | | + | - | U/E | |
| 1 | 1000 | 1000 | 4172 | Nonallocation Transfers of Invested Balances - Payable | | B | | | | | | | | + | - | U/E | |
| 1 | 1000 | 1000 | 4201 | Total Actual Resources - Collected | | B | | | | | | | | + | - | U/E | |
| 1 | 1000 | 1000 | 4221 | Unfilled Customer Orders Without Advance | | B | | | | | | | F/E | + | - | U/E | |
| 1 | 1000 | 1000 | 4222 | Unfilled Customer Orders With Advance | | B | | | | | | | | + | - | U/E | |
| 1 | 1000 | 1000 | 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | | B | | | | | | | | + | - | U/E | |
| 1 | 1000 | 1000 | 4251 | Reimbursements and Other Income Earned - Receivable | | B | | | | | | | F/E | + | - | U/E | |
| 1 | 1000 | 1000 | 4283 | Interest Receivable From Treasury | | B | | | | | | | | + | - | U/E | |
| 1 | 1000 | 1000 | 4285 | Receivable From the Liquidating Fund | | B | | | | | | | | + | - | U/E | |
| 1 | 1000 | 1000 | 4286 | Receivable From the Financing Fund | | B | | | | | | | | + | - | U/E | |
| 1 | 1000 | 1000 | 4287 | Other Federal Receivables | | B | | | | | | | | + | - | U/E | |
| 1 | 1000 | 1000 | 4295 | Revaluation of Foreign Currency in the Exchange Stabilization Fund | | B | | | | | | | | + | - | U/E | |
| 1 | 1000 | 1000 | 4384 | Temporary Reduction/Cancellation Returned by Appropriation | | B | | | | | | | | + | - | U | |
| 1 | 1000 | 1000 | 4394 | Receipts Unavailable for Obligation Upon Collection | | B | | | | | | | | + | - | U | |
| 1 | 1000 | 1000 | 4397 | Receipts and Appropriations Temporarily Precluded From Obligation | | B | | | | | | | | + | - | U/E | |
| 1 | 1000 | 1000 | 4398 | Offsetting Collections Temporarily Precluded From Obligation | | B | | | | | | | | + | - | U | |
| 1 | 1000 | 1000 | 4801 | Undelivered Orders - Obligations, Unpaid | | B | | | | | | | | + | - | U/E | |
| 1 | 1000 | 1000 | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | | B | | | | | | | | + | - | U/E | |
| 1 | 1000 | 1000 | 4901 | Delivered Orders - Obligations, Unpaid | | B | | | | | | | | + | - | U/E | |
| 1 | 1000 | 1000 | 4908 | Authority Outlayed Not Yet Disbursed | | B | | | | | | | | + | - | U | |
| | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | |
| | **1020** | **1020** | **Adjustment to unobligated balance, brought forward, October 1** | | | | | | | | | | | | | | 5 |
| | 1020 | 1020 | 4111 | Debt Liquidation Appropriations | | E | P/D | | | | | | | + | - | U/E | |
| | 1020 | 1020 | 4112 | Liquidation of Deficiency - Appropriations | | E | | | | | | | | + | - | U/E | |
| | 1020 | 1020 | 4114 | Appropriated Trust or Special Fund Receipts | | E | P/D | | | | | | | + | - | U/E | |
| | 1020 | 1020 | 4115 | Loan Subsidy Appropriation | | E | P/D | | | | | | | + | - | U/E | |
| | 1020 | 1020 | 4117 | Loan Administrative Expense Appropriation | | E | P/D | | | | | | | + | - | U/E | |
| | 1020 | 1020 | 4118 | Reestimated Loan Subsidy Appropriation | | E | | | | | | | | + | - | U/E | |
| | 1020 | 1020 | 4119 | Other Appropriations Realized | | E | | | | | | | | + | - | U/E | |
| | 1020 | 1020 | 4121 | Amounts Appropriated From Specific Invested TAFS Reclassified – Receivable - Cancellation | | E | P/S | | | | | | | + | - | U/E | |
| | 1020 | 1020 | 4122 | Authority Adjusted for Interest on the Bureau of the Public Debt Securities | | E | | | | | | | | + | - | U | |
| | 1020 | 1020 | 4123 | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction | | E | B/P/S | | | | | | | + | - | U/E | |
| | 1020 | 1020 | 4124 | Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation | | E | | | | | | | | + | - | U/E | |
| | 1020 | 1020 | 4125 | Loan Modification Adjustment Transfer Appropriation | | E | | | | | | | | + | - | U/E | |
| | 1020 | 1020 | 4126 | Amounts Appropriated From Specific Invested TAFS - Receivable | | E | | | | | | | | + | - | U/E | |
| | 1020 | 1020 | 4127 | Amounts Appropriated From Specific Invested TAFS - Payable | | E | | | | | | | | + | - | U/E | |
| | 1020 | 1020 | 4128 | Amounts Appropriated From Specific Invested TAFS - Transfers-In | | E | | | | | | | | + | - | U/E | |

**USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2012 Reporting**

| | | | | | USSGL Account Attributes for FACTS II | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Old SBR Line No. | SF133 Line | New SBR Line | USSGL Account | USSGL Account Title | Debit / Credit | Begin / End | Auth Type | Apport Cat | Program Rpt Cat | Apport Cat B | Reimb Flag | Avail Time | Trans Partner | Debit | Credit | TAFS Status | Addl. Info. |
| | 1020 | 1020 | 4129 | Amounts Appropriated From Specific Invested TAFS - Transfers-Out | | E | | | | | | | | + | - | U/E | |
| | 1020 | 1020 | 4130 | Appropriation To Liquidate Contract Authority Withdrawn | | E | | | | | | | | + | - | U/E | |
| | 1020 | 1020 | 4131 | Current-Year Contract Authority Realized | | E | | | | | | | | + | - | U/E | |
| | 1020 | 1020 | 4132 | Substitution of Contract Authority | | E | S | | | | | | | + | - | U/E | |
| | 1020 | 1020 | 4133 | Decreases to Indefinite Contract Authority | | E | | | | | | | | + | - | U/E | |
| | 1020 | 1020 | 4134 | Contract Authority Withdrawn | | E | | | | | | | | + | - | U/E | |
| | 1020 | 1020 | 4135 | Contract Authority Liquidated | | E | P/S | | | | | | | + | - | U/E | |
| | 1020 | 1020 | 4136 | Contract Authority To Be Liquidated by Trust Funds | | E | | | | | | | | + | - | U | |
| | 1020 | 1020 | 4137 | Transfers of Contract Authority - Allocation | | E | | | | | | | | + | - | U/E | |
| | 1020 | 1020 | 4138 | Appropriation To Liquidate Contract Authority | | E | | | | | | | | + | - | U/E | |
| | 1020 | 1020 | 4140 | Substitution of Borrowing Authority | | E | P/S | | | | | | | + | - | U/E | |
| | 1020 | 1020 | 4141 | Current-Year Borrowing Authority Realized | | E | | | | | | | | + | - | U/E | |
| | 1020 | 1020 | 4143 | Decreases to Indefinite Borrowing Authority | | E | | | | | | | | + | - | U/E | |
| | 1020 | 1020 | 4144 | Borrowing Authority Withdrawn | | E | | | | | | | | + | - | U/E | |
| | 1020 | 1020 | 4146 | Actual Repayments of Debt, Current-Year Authority | | E | B | | | | | | | + | - | U/E | |
| | 1020 | 1020 | 4146 | Actual Repayments of Debt, Current-Year Authority | | E | P/S | | | | | | | + | - | U/E | |
| | 1020 | 1020 | 4147 | Actual Repayments of Debt, Prior-Year Balances | | E | | | | | | | | + | - | U/E | |
| | 1020 | 1020 | 4150 | Reappropriations - Transfers-In | | E | | | | | | | | + | - | U/E | |
| | 1020 | 1020 | 4151 | Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority | | E | | | | | | | | + | - | U/E | |
| | 1020 | 1020 | 4152 | Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances | | E | | | | | | | | + | - | U/E | |
| | 1020 | 1020 | 4153 | Transfers of Contract Authority - Nonallocation | | E | | | | | | | | + | - | U | |
| | 1020 | 1020 | 4154 | Appropriation To Liquidate Contract Authority - Nonallocation - Transferred | | E | | | | | | | | + | - | U | |
| | 1020 | 1020 | 4158 | Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation | | E | | | | | | | | + | - | U | |
| | 1020 | 1020 | 4166 | Allocations of Realized Authority - To Be Transferred From Invested Balances | | E | | | | | | | | + | - | U/E | |
| | 1020 | 1020 | 4167 | Allocations of Realized Authority - Transferred From Invested Balances | | E | | | | | | | | + | - | U/E | |
| | 1020 | 1020 | 4168 | Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction | | E | | | | | | | | + | - | U/E | |
| | 1020 | 1020 | 4170 | Transfers - Current-Year Authority | | E | P/S | | | | | | | + | - | U/E | |
| | 1020 | 1020 | 4171 | Nonallocation Transfers of Invested Balances - Receivable | | E | | | | | | | | + | - | U/E | |
| | 1020 | 1020 | 4172 | Nonallocation Transfers of Invested Balances - Payable | | E | | | | | | | | + | - | U/E | |
| | 1020 | 1020 | 4173 | Nonallocation Transfers of Invested Balances - Transferred | | E | | | | | | | | + | - | U/E | |
| | 1020 | 1020 | 4175 | Allocation Transfers of Current-Year Authority for Noninvested Accounts | | E | P/S | | | | | | | + | - | U/E | |
| | 1020 | 1020 | 4176 | Allocation Transfers of Prior-Year Balances | | E | | | | | | | | + | - | U/E | |
| | 1020 | 1020 | 4190 | Transfers - Prior-Year Balances | | E | | | | | | | | + | - | U/E | |
| | 1020 | 1020 | 4191 | Balance Transfers - Extension of Availability Other Than Reappropriations | | E | | | | | | | | + | - | U/E | |
| | 1020 | 1020 | 4192 | Balance Transfers - Unexpired to Expired | | E | | | | | | | | + | - | U/E | |
| | 1020 | 1020 | 4193 | Balance Transfers - Unobligated Balances - Legislative Change of Purpose | | E | | | | | | | | + | - | U/E | |
| | 1020 | 1020 | 4199 | Transfer of Expired Expenditure Transfers - Receivable | | E | | | | | | | | + | - | U/E | |
| | 1020 | 1020 | 4212 | Liquidation of Deficiency - Offsetting Collections | | E | | | | | | | | + | - | U/E | |
| | 1020 | 1020 | 4221 | Unfilled Customer Orders Without Advance | | E | | | | | | | | + | - | U/E | |
| | 1020 | 1020 | 4222 | Unfilled Customer Orders With Advance | | E | | | | | | | | + | - | U/E | |
| | 1020 | 1020 | 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | | E | | | | | | | | + | - | U/E | |
| | 1020 | 1020 | 4230 | Unfilled Customer Orders Without Advance - Transferred | | E | | | | | | | | + | - | U/E | |
| | 1020 | 1020 | 4232 | Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred | | E | | | | | | | | + | - | U/E | |
| | 1020 | 1020 | 4233 | Reimbursements and Other Income Earned - Receivable - Transferred | | E | | | | | | | | + | - | U/E | |
| | 1020 | 1020 | 4234 | Other Federal Receivables - Transferred | | E | | | | | | | | + | - | U/E | |
| | 1020 | 1020 | 4251 | Reimbursements and Other Income Earned - Receivable | | E | | | | | | | | + | - | U/E | |
| | 1020 | 1020 | 4252 | Reimbursements and Other Income Earned - Collected | | E | | | | | | | | + | - | U/E | |
| | 1020 | 1020 | 4253 | Prior-Year Unfilled Customer Orders With Advance - Refunds Paid | | E | | | | | | | | + | - | U/E | |
| | 1020 | 1020 | 4255 | Appropriation Trust Fund Expenditure Transfers - Collected | | E | | | | | | | | + | - | U/E | |
| | 1020 | 1020 | 4260 | Actual Collections of "governmental-type" Fees | | E | | | | | | | | + | - | U/E | |
| | 1020 | 1020 | 4261 | Actual Collections of Business-Type Fees | | E | | | | | | | | + | - | U/E | |
| | 1020 | 1020 | 4262 | Actual Collections of Loan Principal | | E | | | | | | | | + | - | U/E | |
| | 1020 | 1020 | 4263 | Actual Collections of Loan Interest | | E | | | | | | | | + | - | U/E | |
| | 1020 | 1020 | 4264 | Actual Collections of Rent | | E | | | | | | | | + | - | U/E | |
| | 1020 | 1020 | 4265 | Actual Collections From Sale of Foreclosed Property | | E | | | | | | | | + | - | U/E | |
| | 1020 | 1020 | 4266 | Other Actual Business-Type Collections From Non-Federal Sources | | E | | | | | | | | + | - | U/E | |

**USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2012 Reporting**

| | | | | | USSGL Account Attributes for FACTS II | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Old SBR Line No. | SF133 Line | New SBR Line | USSGL Account | USSGL Account Title | Debit / Credit | Begin / End | Auth Type | Apport Cat | Program Rpt Cat | Apport Cat B | Reimb Flag | Avail Time | Trans Partner | Debit | Credit | TAFS Status | Addl. Info. |
| | 1020 | 1020 | 4267 | Other Actual "governmental-type" Collections From Non-Federal Sources | | E | | | | | | | | + | - | U/E | |
| | 1020 | 1020 | 4271 | Actual Program Fund Subsidy Collected | | E | | | | | | | | + | - | U/E | |
| | 1020 | 1020 | 4273 | Interest Collected From Treasury | | E | | | | | | | | + | - | U | |
| | 1020 | 1020 | 4275 | Actual Collections From Liquidating Fund | | E | | | | | | | | + | - | U/E | |
| | 1020 | 1020 | 4276 | Actual Collections From Financing Fund | | E | | | | | | | | + | - | U/E | |
| | 1020 | 1020 | 4277 | Other Actual Collections - Federal | | E | | | | | | | | + | - | U/E | |
| | 1020 | 1020 | 4283 | Interest Receivable From Treasury | | E | | | | | | | | + | - | U/E | |
| | 1020 | 1020 | 4285 | Receivable From the Liquidating Fund | | E | | | | | | | | + | - | U/E | |
| | 1020 | 1020 | 4286 | Receivable From the Financing Fund | | E | | | | | | | | + | - | U/E | |
| | 1020 | 1020 | 4287 | Other Federal Receivables | | E | | | | | | | | + | - | U/E | |
| | 1020 | 1020 | 4290 | Amortization and Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds | | E | | | | | | | | + | - | U/E | |
| | 1020 | 1020 | 4295 | Revaluation of Foreign Currency in the Exchange Stabilization Fund | | E | | | | | | | | + | - | U | |
| | 1020 | 1020 | 4320 | Adjustments for Changes in Prior-Year Allocations of Budgetary Resources | | E | | | | | | | | + | - | U/E | |
| | 1020 | 1020 | 4350 | Canceled Authority | | E | | | | | | | | + | - | E | |
| | 1020 | 1020 | 4351 | Partial or Early Cancellation of Authority With a U.S. Treasury Warrant | | E | | | | | | | | + | - | U | |
| | 1020 | 1020 | 4351 | Partial or Early Cancellation of Authority With a U.S. Treasury Warrant | | E | | | | | | | | + | - | E | |
| | 1020 | 1020 | 4355 | Cancellation of Appropriation From Unavailable Receipts | | E | | | | | | | | + | - | U/E | |
| | 1020 | 1020 | 4356 | Cancellation of Appropriation From Invested Balances | | E | | | | | | | | + | - | U/E | |
| | 1020 | 1020 | 4357 | Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds | | E | | | | | | | | + | - | U/E | |
| | 1020 | 1020 | 4370 | Offset to Appropriations Realized for Redemption of the Department of the Treasury Securities | | E | | | | | | | | + | - | U/E | |
| | 1020 | 1020 | 4382 | Temporary Reduction - New Budget Authority | | E | P/D/S | | | | | | | + | - | U/E | |
| | 1020 | 1020 | 4383 | Temporary Reduction - Prior-Year Balances | | E | P/S | | | | | | | + | - | U/E | |
| | 1020 | 1020 | 4383 | Temporary Reduction - Prior-Year Balances | | E | S | | | | | | | + | - | U/E | |
| | 1020 | 1020 | 4383 | Temporary Reduction - Prior-Year Balances | | E | D | | | | | | | + | - | U/E | |
| | 1020 | 1020 | 4384 | Temporary Reduction/Cancellation Returned by Appropriation | | E | P/D/S | | | | | | | + | - | U | |
| | 1020 | 1020 | 4387 | Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority | | E | D | | | | | | | + | - | U/E | |
| | 1020 | 1020 | 4387 | Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority | | E | P | | | | | | | + | - | U/E | |
| | 1020 | 1020 | 4388 | Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances | | E | P | | | | | | | + | - | U/E | |
| | 1020 | 1020 | 4390 | Reappropriations - Transfers-Out | | E | | | | | | | | + | - | E | |
| | 1020 | 1020 | 4391 | Adjustments to Indefinite No-Year Authority | | E | | | | | | | | + | - | U/E | |
| | 1020 | 1020 | 4392 | Permanent Reduction - New Budget Authority | | E | S | | | | | | | + | - | U/E | |
| | 1020 | 1020 | 4392 | Permanent Reduction - New Budget Authority | | E | B/C/D/P/R | | | | | | | + | - | U/E | |
| | 1020 | 1020 | 4393 | Permanent Reduction - Prior-Year Balances | | E | | | | | | | | + | - | U/E | |
| | 1020 | 1020 | 4394 | Receipts Unavailable for Obligation Upon Collection | | E | | | | | | | | + | - | U | |
| | 1020 | 1020 | 4396 | Special and Trust Fund Refunds and Recoveries Temporarily Unavailable – Receipts Unavailable for Obligation Upon Collection | | E | | | | | | | | + | - | U | |
| | 1020 | 1020 | 4397 | Receipts and Appropriations Temporarily Precluded From Obligation | | E | C | | | | | | | + | - | U/E | |
| | 1020 | 1020 | 4397 | Receipts and Appropriations Temporarily Precluded From Obligation | | E | P | | | | | | | + | - | U/E | |
| | 1020 | 1020 | 4398 | Offsetting Collections Temporarily Precluded From Obligation | | E | | | | | | | | + | - | U | |
| | 1020 | 1020 | 4399 | Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts and Appropriations Temporarily Precluded From Obligation | | E | | | | | | | | + | - | U/E | |
| | 1020 | 1020 | 4801 | Undelivered Orders - Obligations, Unpaid | | E | | | | | | | | + | - | U/E | |
| | 1020 | 1020 | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | | E | | | | | | | | + | - | U/E | |
| | 1020 | 1020 | 4831 | Undelivered Orders - Obligations Transferred, Unpaid | | E | | | | | | | | + | - | U/E | |
| | 1020 | 1020 | 4871 | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries | | E | | | | | | | | + | - | U/E | |
| | 1020 | 1020 | 4872 | Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected | | E | | | | | | | | + | - | U/E | |
| | 1020 | 1020 | 4881 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | | E | | | | | | | | + | - | U/E | |
| | 1020 | 1020 | 4882 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | | E | | | | | | | | + | - | U/E | |
| | 1020 | 1020 | 4901 | Delivered Orders - Obligations, Unpaid | | E | | | | | | | | + | - | U/E | |
| | 1020 | 1020 | 4902 | Delivered Orders - Obligations, Paid | | E | | | | | | | | + | - | U/E | |
| | 1020 | 1020 | 4908 | Authority Outlayed Not Yet Disbursed | | E | | | | | | | | + | - | U | |
| | 1020 | 1020 | 4931 | Delivered Orders - Obligations Transferred, Unpaid | | E | | | | | | | | + | - | U/E | |

**USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2012 Reporting**

| | | | | | USSGL Account Attributes for FACTS II | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Old SBR Line No. | SF133 Line | New SBR Line | USSGL Account | USSGL Account Title | Debit / Credit | Begin / End | Auth Type | Apport Cat | Program Rpt Cat | Apport Cat B | Reimb Flag | Avail Time | Trans Partner | Debit | Credit | TAFS Status | Addl. Info. |
| | 1020 | 1020 | 4971 | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries | | E | | | | | | | | + | - | U/E | |
| | 1020 | 1020 | 4972 | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected | | E | | | | | | | | + | - | U/E | |
| | 1020 | 1020 | 4981 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | | E | | | | | | | | + | - | U/E | |
| | 1020 | 1020 | 4982 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | | E | | | | | | | | + | - | U/E | |
| | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | |
| | | **1020.5** | **Unobligated balance brought forward, October 1, adjusted** | | | | | | | | | | | | | | |
| | | | This line is calculated. Equals sum of lines 1000 and 1020. | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | |
| | | **1021** | **Recoveries of prior year unpaid obligations** | | | | | | | | | | | | | | |
| 2 | 1021 | 1021 | 4871 | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries | | E | | | | | | | | + | - | U/E | |
| 2 | 1021 | 1021 | 4971 | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries | | E | | | | | | | | + | - | U/E | |
| | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | |
| | | **1043** | **Other changes in unobligated balance** | | | | | | | | | | | | | | |
| 6 | 1042 | 1043 | 4048 | Anticipated Transfers to the General Fund of the Treasury - Prior-Year Balances | | E | | | | | | | | + | - | U | 2 |
| 6 | 1025 | 1043 | 4134 | Contract Authority Withdrawn | | E | | | | | | | | + | - | U | |
| 6 | 1024 | 1043 | 4144 | Borrowing Authority Withdrawn | | E | | | | | | | | + | - | U | |
| 6 | 1023 | 1043 | 4147 | Actual Repayments of Debt, Prior-Year Balances | | E | | | | | | | | + | - | U/E | |
| 6 | 1022 | 1043 | 4152 | Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances | | E | | | | | | | | + | - | U/E | |
| 4 | 1010<br>1011 | 1043 | 4176 | Allocation Transfers of Prior-Year Balances | | E | | | | | | | | + | - | U/E | |
| 4 | 1040 | 1043 | 4180 | Anticipated Transfers - Prior-Year Balances | | E | | | | | | | | + | - | U | 2 |
| 4 | 1151<br>1251 | 1043 | 4183 | Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose | | E | | | | | | | | + | - | U | 2 |
| 4 | 1010<br>1011 | 1043 | 4190 | Transfers - Prior-Year Balances | | E | | | | | | | | + | - | U | |
| 4 | 1010<br>1012 | 1043 | 4191 | Balance Transfers - Extension of Availability Other Than Reappropriations | | E | | | | | | | | + | - | U/E | |
| 4 | 1013 | 1043 | 4192 | Balance Transfers - Unexpired to Expired | C | E | | | | | | | | + | - | U | |
| 4 | 1011 | 1043 | 4192 | Balance Transfers - Unexpired to Expired | D | E | | | | | | | | + | - | E | |
| 4 | 1120<br>1121<br>1220<br>1221 | 1043 | 4193 | Balance Transfers - Unobligate Balances - Legislative Change of Purpose | | E | | | | | | | | + | - | U/E | |
| 4 | 1010 | 1043 | 4199 | Transfer of Expired Expenditure Transfers - Receivable | C | E | | | | | | | | + | - | E | |
| 4 | 1012 | 1043 | 4199 | Transfer of Expired Expenditure Transfers - Receivable | D | E | | | | | | | | + | - | U | |
| 6 | 1030 | 1043 | 4295 | Revaluation of Foreign Currency in the Exchange Stabilization Fund | | E | | | | | | | | + | - | U | |
| 6 | 1030 | 1043 | 4295 | Revaluation of Foreign Currency in the Exchange Stabilization Fund | | B | | | | | | | | - | + | U | |
| 2 | 1041 | 1043 | 4310 | Anticipated Recoveries of Prior-Year Obligations | | E | | | | | | | | + | - | U | 2 |
| 4 | 1026 | 1043 | 4320 | Adjustments for Changes in Prior-Year Allocations of Budgetary Resources | | E | | | | | | | | + | - | U/E | |
| 6 | 1029 | 1043 | 4350 | Canceled Authority | | E | | | | | | | | + | - | E | 7 |
| 6 | 1029 | 1043 | 4350 | Canceled Authority | | E | | | | | | | | + | - | U | |
| 6 | 1029 | 1043 | 4351 | Partial or Early Cancellation of Authority With a U.S. Treasury Warrant | | E | | | | | | | | + | - | U/E | |
| 6 | 1029 | 1043 | 4355 | Cancellation of Appropriation From Unavailable Receipts | | E | | | | | | | | + | - | U/E | |
| 6 | 1029 | 1043 | 4356 | Cancellation of Appropriation From Invested Balances | | E | | | | | | | | + | - | U/E | |
| 6 | 1029 | 1043 | 4357 | Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds | | E | | | | | | | | + | - | U/E | |
| 5 | 1031 | 1043 | 4396 | Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts Unavailable for Obligation Upon Collection | | E | | | | | | | | + | - | U | |

**USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2012 Reporting**

| | | | | | USSGL Account Attributes for FACTS II | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Old SBR Line No. | SF133 Line | New SBR Line | USSGL Account | USSGL Account Title | Debit / Credit | Begin / End | Auth Type | Apport Cat | Program Rpt Cat | Apport Cat B | Reimb Flag | Avail Time | Trans Partner | Debit | Credit | TAFS Status | Addl. Info. |
| 5 | 1031 | 1043 | 4399 | Special and Trust Fund Refunds and Recoveries Temp. Unavailable - Receipts and Appropriations Temp. Precluded From Obligation | | E | | | | | | | | + | - | U | |
| | | | | | | | | | | | | | | | | | |
| | **1050** | **1051** | **Unobligated balance from prior year budget authority, net** | | | | | | | | | | | | | | |
| | | This line is calculated. Equals sum of SBR lines 1000, 1020, 1021, and 1043 | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | |
| | **1290** | **1290** | **Appropriations (discretionary and mandatory)** | | | | | | | | | | | | | | |
| 6 | 1152<br>1252 | 1290 | 4047 | Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority | | E | P | | | | | | | + | - | U | |
| 3A | 1100<br>1200<br>1270 | 1290 | 4111 | Debt Liquidation Appropriations | | E | D/P | | | | | | | + | - | U | |
| 3A | 1100<br>1200 | 1290 | 4112 | Liquidation of Deficiency - Appropriations | | E | | | | | | | | + | - | U | |
| 3A | 1101<br>1171<br>1201<br>1271 | 1290 | 4114 | Appropriated Trust or Special Fund Receipts | | E | D/P | | | | | | | + | - | U | |
| 3A | 1100<br>1200<br>1270 | 1290 | 4115 | Loan Subsidy Appropriation | | E | D/P | | | | | | | + | - | U | |
| 3A | 1100<br>1200<br>1270 | 1290 | 4117 | Loan Administrative Expense Appropriation | | E | D/P | | | | | | | + | - | U | |
| 3A | 1200 | 1290 | 4118 | Reestimated Loan Subsidy Appropriation | | E | | | | | | | | + | - | U | |
| N/A | 1200 | 1290 | 4119 | Other Appropriations Realized | | E | P | | | | | | | + | - | E | 8 |
| 3A | 1100<br>1103<br>1170<br>1200<br>1270 | 1290 | 4119 | Other Appropriations Realized | | E | D/P | | | | | | | + | - | U | |
| 3A | 1150 | 1290 | 4120 | Anticipated Indefinite Appropriations | | E | | | | | | | | + | - | U | 2 |
| 3A | 1101<br>1201 | 1290 | 4121 | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation | | E | P | | | | | | | + | - | U | |
| 3A | 1200 | 1290 | 4122 | Authority Adjusted for Interest on the Bureau of the Public Debt Securities | | E | | | | | | | | + | - | U | 1 |
| 3A | 1200 | 1290 | 4122 | Authority Adjusted for Interest on the Bureau of the Public Debt Securities | | B | | | | | | | | - | + | U | 1 |
| 3A | 1101<br>1201 | 1290 | 4123 | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction | | E | P | | | | | | | + | - | U/E | |
| 3A | 1101<br>1201 | 1290 | 4124 | Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation | | E | | | | | | | | + | - | U | |
| 3A | 1200 | 1290 | 4125 | Loan Modification Adjustment Transfer Appropriation | | E | | | | | | | | + | - | U | |
| 3A | 1101<br>1201 | 1290 | 4126 | Amounts Appropriated From Specific Invested TAFS - Receivable | | E | P | | | | | | | + | - | U/E | 1 |
| 3A | 1101<br>1201 | 1290 | 4126 | Amounts Appropriated From Specific Invested TAFS - Receivable | | B | P | | | | | | | - | + | U/E | 1 |
| 3A | 1101<br>1200<br>1201 | 1290 | 4127 | Amounts Appropriated From Specific Invested TAFS - Payable | | E | | | | | | | | + | - | U/E | 1 |
| 3A | 1101<br>1200<br>1201 | 1290 | 4127 | Amounts Appropriated From Specific Invested TAFS - Payable | | B | | | | | | | | - | + | U/E | 1 |
| 3A | 1101<br>1200<br>1201 | 1290 | 4128 | Amounts Appropriated From Specific Invested TAFS - Transfers-In | | E | P | | | | | | | + | - | U/E | |
| 3A | 1101<br>1200<br>1201 | 1290 | 4129 | Amounts Appropriated From Specific Invested TAFS - Transfers-Out | | E | P | | | | | | | + | - | E | 7 |
| 3A | 1101<br>1200<br>1201 | 1290 | 4129 | Amounts Appropriated From Specific Invested TAFS - Transfers-Out | | E | P | | | | | | | + | - | U | |

**USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2012 Reporting**

| | | | | | USSGL Account Attributes for FACTS II | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Old SBR Line No. | SF133 Line | New SBR Line | USSGL Account | USSGL Account Title | Debit / Credit | Begin / End | Auth Type | Apport Cat | Program Rpt Cat | Apport Cat B | Reimb Flag | Avail Time | Trans Partner | Debit | Credit | TAFS Status | Addl. Info. |
| 6 | 1100<br>1202 | 1290 | 4130 | Appropriation To Liquidate Contract Authority Withdrawn | | E | | | | | | | | + | - | U | |
| 6 | 1137<br>1238 | 1290 | 4135 | Contract Authority Liquidated | | E | P | | | | | | | + | - | U | |
| 6 | 1137<br>1238 | 1290 | 4136 | Contract Authority To Be Liquidated by Trust Funds | | E | | | | | | | | + | - | U | 1 |
| 6 | 1137<br>1238 | 1290 | 4136 | Contract Authority To Be Liquidated by Trust Funds | | B | | | | | | | | - | + | U | 1 |
| 3A | 1100<br>1101<br>1200<br>1201 | 1290 | 4138 | Appropriation To Liquidate Contract Authority | | E | | | | | | | | + | - | E | 7 |
| 3A | 1100<br>1101<br>1200<br>1201 | 1290 | 4138 | Appropriation To Liquidate Contract Authority | | E | | | | | | | | + | - | U | |
| 6 | 1139<br>1239 | 1290 | 4140 | Substitution of Borrowing Authority | | E | P | | | | | | | + | - | U | |
| 6 | 1135<br>1236 | 1290 | 4146 | Actual Repayments of Debt, Current-Year Authority | | E | B/P | | | | | | | + | - | U | |
| 3A | 1105<br>1204 | 1290 | 4150 | Reappropriations - Transfers-In | | E | | | | | | | | + | - | U | |
| 6 | 1137 | 1290 | 4154 | Appropriation To Liquidate Contract Authority - Nonallocation - Transferred | | E | | | | | | | | + | - | U | |
| 3A | 1200<br>1203 | 1290 | 4157 | Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation | | E | | | | | | | | + | - | U | |
| 4 | 1151<br>1251 | 1290 | 4160 | Anticipated Transfers - Current-Year Authority | | E | P | | | | | | | + | - | U | |
| 4 | 1151<br>1251 | 1290 | 4165 | Allocations of Authority - Anticipated From Invested Balances | | E | | | | | | | | + | - | U | 2 |
| 4 | 1120<br>1121<br>1220<br>1221 | 1290 | 4166 | Allocations of Realized Authority - To Be Transferred From Invested Balances | | E | | | | | | | | + | - | U/E | 1 |
| 4 | 1120<br>1121<br>1220<br>1221 | 1290 | 4166 | Allocations of Realized Authority - To Be Transferred From Invested Balances | | B | | | | | | | | - | + | U/E | 1 |
| 4 | 1120<br>1121<br>1220<br>1221 | 1290 | 4167 | Allocations of Realized Authority - Transferred From Invested Balances | | E | | | | | | | | + | - | U/E | |
| 4 | 1120<br>1121<br>1220<br>1221 | 1290 | 4168 | Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction | | E | | | | | | | | + | - | U | |
| 4 | 1120<br>1121<br>1220<br>1221 | 1290 | 4170 | Transfers - Current-Year Authority | | E | P | | | | | | | + | - | U | |
| 4 | 1121<br>1221 | 1290 | 4171 | Nonallocation Transfers of Invested Balances - Receivable | D | E | P | | | | | | | + | - | U/E | 1 |
| 4 | 1121<br>1221 | 1290 | 4171 | Nonallocation Transfers of Invested Balances - Receivable | D | B | P | | | | | | | - | + | U/E | 1 |
| 4 | 1120<br>1220 | 1290 | 4172 | Nonallocation Transfers of Invested Balances - Payable | C | E | P | | | | | | | + | - | U/E | 1 |
| 4 | 1120<br>1220 | 1290 | 4172 | Nonallocation Transfers of Invested Balances - Payable | C | B | P | | | | | | | - | + | U/E | 1 |
| 4 | 1121<br>1220<br>1221 | 1290 | 4173 | Nonallocation Transfers of Invested Balances - Transferred | | E | P | | | | | | | + | - | U/E | |
| 4 | 1121<br>1220<br>1221 | 1290 | 4175 | Allocation Transfers of Current-Year Authority for Noninvested Accounts | | E | P | | | | | | | + | - | U | |

**USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2012 Reporting**

| | | | | | USSGL Account Attributes for FACTS II | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Old SBR Line No. | SF133 Line | New SBR Line | USSGL Account | USSGL Account Title | Debit / Credit | Begin / End | Auth Type | Apport Cat | Program Rpt Cat | Apport Cat B | Reimb Flag | Avail Time | Trans Partner | Debit | Credit | TAFS Status | Addl. Info. |
| N/A | 1151<br>1251 | 1290 | 4183 | Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose | | E | | | | | | | | + | - | U | |
| N/A | 1121<br>1221 | 1290 | 4193 | Balance Transfers - Unobligated Balances - Legislative Change of Purpose | | E | | | | | | | | + | - | U | |
| 3A | 1200 | 1290 | 4370 | Offset to Appropriations Realized for Redemption of the Department of the Treasury Securities | | E | | | | | | | | + | - | U | |
| 5 | 1132<br>1174<br>1232<br>1273 | 1290 | 4382 | Temporary Reduction - New Budget Authority | | E | D/P | | | | | | | + | - | U | |
| 5 | 1131<br>1133<br>1232 | 1290 | 4383 | Temporary Reduction - Prior-Year Balances | | E | D/P | | | | | | | + | - | U | |
| 3A | 1101<br>1201 | 1290 | 4384 | Temporary Reduction/Cancellation Returned by Appropriation | | E | D/P | | | | | | | + | - | U | 1 |
| 3A | 1101<br>1201 | 1290 | 4384 | Temporary Reduction/Cancellation Returned by Appropriation | | B | D/P | | | | | | | - | + | U | 1 |
| 5 | 1132<br>1232 | 1290 | 4387 | Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority | | E | P | | | | | | | + | - | U | |
| 5 | 1133<br>1232 | 1290 | 4388 | Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances | | E | P | | | | | | | + | - | U | |
| 6 | 1131<br>1230 | 1290 | 4390 | Reappropriations - Transfers-Out | | E | | | | | | | | + | - | E | |
| 3A | 1100<br>1200 | 1290 | 4391 | Adjustments to Indefinite No-Year Authority | | E | | | | | | | | + | - | E | 8 |
| 3A | 1100<br>1200 | 1290 | 4391 | Adjustments to Indefinite No-Year Authority | | E | | | | | | | | + | - | U | |
| 6 | 1130<br>1173<br>1230<br>1272 | 1290 | 4392 | Permanent Reduction - New Budget Authority | | E | D/P/R | | | | | | | + | - | U | |
| 6 | 1131<br>1230 | 1290 | 4393 | Permanent Reduction - Prior-Year Balances | | E | | | | | | | | + | - | U/E | |
| 3A | 1101<br>1201 | 1290 | 4394 | Receipts Unavailable for Obligation Upon Collection | | E | | | | | | | | + | - | U | 1 |
| 3A | 1101<br>1201 | 1290 | 4394 | Receipts Unavailable for Obligation Upon Collection | | B | | | | | | | | - | + | U | 1 |
| 5 | 1134<br>1235 | 1290 | 4395 | Authority Unavailable for Obligation Pursuant to Public Law - Temporary | | E | D/P/R | | | | | | | + | - | U | |
| 5 | 1134<br>1230<br>1235 | 1290 | 4397 | Receipts and Appropriations Temporarily Precluded From Obligation | | E | P | | | | | | | + | - | U | 1 |
| 5 | 1134<br>1230<br>1235 | 1290 | 4397 | Receipts and Appropriations Temporarily Precluded From Obligation | | B | P | | | | | | | - | + | U | 1 |
| | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | |
| | | **1490** | **Borrowing Authority (discretionary and mandatory)** | | | | | | | | | | | | | | |
| 3B | 1300 | 1490 | 4042 | Estimated Indefinite Borrowing Authority | | E | | | | | | | | + | - | U | 2 |
| 6 | 1330<br>1430 | 1490 | 4044 | Anticipated Adjustments to Borrowing Authority | | E | | | | | | | | + | - | U | 2 |
| 3A | 1400 | 1490 | 4126 | Amounts Appropriated From Specific Invested TAFS - Receivable | | E | B | | | | | | | + | - | U | |
| 3A | 1400 | 1490 | 4126 | Amounts Appropriated From Specific Invested TAFS - Receivable | | B | B | | | | | | | - | + | U | |
| 3B | 1400 | 1490 | 4128 | Amounts Appropriated From Specific Invested TAFS - Transfers-In | | E | B | | | | | | | + | - | U | |
| 6 | 1421 | 1490 | 4129 | Amounts Appropriated From Specific Invested TAFS - Transfers Out | | E | B | | | | | | | + | - | U | |
| 3B | 1300 | 1490 | 4141 | Current-Year Borrowing Authority Realized | | E | | | | | | | | + | - | U | |
| 6 | 1421 | 1490 | 4142 | Actual Repayment of Borrowing Authority Converted to Cash | | E | C/D/P/R/S | | | | | | | + | - | U | |
| 6 | 1300<br>1400 | 1490 | 4143 | Current-Year Decreases to Indefinite Borrowing Authority Realized | | E | | | | | | | | + | - | U | |
| 6 | 1320<br>1420 | 1490 | 4392 | Permanent Reduction - New Budget Authority | | E | B | | | | | | | + | - | U | |
| | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | |

USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2012 Reporting

| | | | | | USSGL Account Attributes for FACTS II | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Old SBR Line No. | SF133 Line | New SBR Line | USSGL Account | USSGL Account Title | Debit / Credit | Begin / End | Auth Type | Apport Cat | Program Rpt Cat | Apport Cat B | Reimb Flag | Avail Time | Trans Partner | Debit | Credit | TAFS Status | Addl. Info. |
| | | **1690** | **Contract Authority (discretionary and mandatory)** | | | | | | | | | | | | | | |
| 3C | 1500<br>1600 | 1690 | 4032 | Estimated Indefinite Contract Authority | | E | | | | | | | | + | - | U | 2 |
| 6 | 1531<br>1631 | 1690 | 4034 | Anticipated Adjustments to Contract Authority | | E | | | | | | | | + | - | U | 2 |
| 3C | 1500<br>1600 | 1690 | 4131 | Current-Year Contract Authority Realized | | E | | | | | | | | + | - | U | |
| 6 | 1500<br>1600 | 1690 | 4133 | Decreases to Indefinite Contract Authority | | E | | | | | | | | + | - | U | |
| 4 | 1510 | 1690 | 4137 | Transfers of Contract Authority - Allocation | | E | | | | | | | | + | - | U/E | 1 |
| | 1511 | 1690 | 4137 | Transfers of Contract Authority - Allocation | | B | | | | | | | | - | + | U/E | 1 |
| 4 | 1610 | 1690 | 4153 | Transfers of Contract Authority - Nonallocation | | E | | | | | | | | + | - | U | 1 |
| | 1611 | 1690 | 4153 | Transfers of Contract Authority - Nonallocation | | B | | | | | | | | + | - | U | 1 |
| 4 | 1530<br>1630 | 1690 | 4160 | Anticipated Transfers - Current-Year Authority | | E | C | | | | | | | + | - | U | 2 |
| 6 | 1520<br>1620 | 1690 | 4392 | Permanent Reduction - New Budget Authority | | E | C | | | | | | | + | - | U | |
| 6 | 1520<br>1620 | 1690 | 4393 | Permanent Reduction - Prior-Year Balances | | E | C | | | | | | | + | - | U | |
| 5 | 1522<br>1622 | 1690 | 4395 | Authority Unavailable for Obligation Pursuant to Public Law - Temporary | | E | C | | | | | | | + | - | U | 2 |
| 5 | 1522<br>1622 | 1690 | 4397 | Receipts and Appropriations Temporarily Precluded From Obligation | | E | C | | | | | | | + | - | U | 1 |
| 5 | 1522<br>1622 | 1690 | 4397 | Receipts and Appropriations Temporarily Precluded From Obligation | | B | C | | | | | | | - | + | U | 1 |
| | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | |
| | | **1890** | **Spending Authority from offsetting collections** | | | | | | | | | | | | | | |
| 6 | 1742<br>1842 | 1890 | 4047 | Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority | | E | S | | | | | | | + | - | U | 2 |
| 3D3 | 1740<br>1840 | 1890 | 4060 | Anticipated Collections From Non-Federal Sources | D | E | | | | | | | | + | - | U | 2 |
| 3D3 | 1740<br>1840 | 1890 | 4070 | Anticipated Collections From Federal Sources | D | E | | | | | | | | + | - | U | 2 |
| 3D4 | 1702 | 1890 | 4121 | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation | | E | S | | | | | | | + | - | U | |
| 3D4 | 1702 | 1890 | 4123 | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction | | E | S | | | | | | | + | - | U | |
| 6 | 1826 | 1890 | 4132 | Substitution of Contract Authority | | E | S | | | | | | | + | - | U | |
| 6 | 1727<br>1826 | 1890 | 4135 | Contract Authority Liquidated | | E | S | | | | | | | + | - | U | |
| 6 | 1728<br>1827 | 1890 | 4140 | Substitution of Borrowing Authority | | E | S | | | | | | | + | - | U | |
| 6 | 1726<br>1825 | 1890 | 4146 | Actual Repayments of Debt, Current-Year Authority | | E | S | | | | | | | + | - | U | |
| 6 | 1720<br>1820 | 1890 | 4151 | Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority | | E | | | | | | | | + | - | U | |
| 3D4 | 1702<br>1802 | 1890 | 4158 | Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation | | E | | | | | | | | + | - | U | |
| 4 | 1741<br>1841 | 1890 | 4160 | Anticipated Transfers - Current-Year Authority | | E | S | | | | | | | + | - | U | |
| 4 | 1710<br>1711<br>1810<br>1811 | 1890 | 4170 | Transfers - Current-Year Authority | | E | S | | | | | | | + | - | U | |
| 4A | 1711 | 1890 | 4171 | Nonallocation Transfers of Invested Balances - Receivable | D | E | S | | | | | | | + | - | U/E | 1 |
| 4A | 1711 | 1890 | 4171 | Nonallocation Transfers of Invested Balances - Receivable | D | B | S | | | | | | | - | + | U/E | 1 |
| 4A | 1810 | 1890 | 4172 | Nonallocation Transfers of Invested Balances - Payable | C | E | S | | | | | | | + | - | U/E | 1 |
| 4A | 1810 | 1890 | 4172 | Nonallocation Transfers of Invested Balances - Payable | C | B | S | | | | | | | - | + | U/E | 1 |
| 4A | 1711<br>1810 | 1890 | 4173 | Nonallocation Transfers of Invested Balances - Transferred | | E | S | | | | | | | + | - | U/E | |

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| | | | | | USSGL Account Attributes for FACTS II | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Old SBR Line No. | SF133 Line | New SBR Line | USSGL Account | USSGL Account Title | Debit / Credit | Begin / End | Auth Type | Apport Cat | Program Rpt Cat | Apport Cat B | Reimb Flag | Avail Time | Trans Partner | Debit | Credit | TAFS Status | Addl. Info. |
| | 1810<br>1811 | 1890 | 4175 | Allocation Transfers of Current-Year Authority for Noninvested Accounts | | E | S | | | | | | | + | - | U | |
| 3D3 | 1740<br>1840 | 1890 | 4210 | Anticipated Reimbursements and Other Income | D | E | | | | | | | | + | - | U | 2 |
| 3D1a | 1700<br>1800 | 1890 | 4212 | Liquidation of Deficiency - Offsetting Collections | | E | | | | | | | | + | - | U/E | |
| 3D5 | 1740<br>1840 | 1890 | 4215 | Anticipated Appropriation Trust Fund Expenditure Transfers | | E | | | | | | | | + | - | U | 2 |
| 3D2b | 1701<br>1801 | 1890 | 4221 | Unfilled Customer Orders Without Advance | | E | | | | | | | F/E | + | - | U/E | 1 |
| 3D2b | 1701<br>1801 | 1890 | 4221 | Unfilled Customer Orders Without Advance | | B | | | | | | | F/E | - | + | U/E | 1 |
| 3D2a | 1700<br>1800 | 1890 | 4222 | Unfilled Customer Orders With Advance | | E | | | | | | | | + | - | U/E | 1 |
| 3D2a | 1700<br>1800 | 1890 | 4222 | Unfilled Customer Orders With Advance | | B | | | | | | | | - | + | U/E | 1 |
| 3D5 | 1701<br>1801 | 1890 | 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | | E | | | | | | | | + | - | U/E | 1 |
| 3D5 | 1701<br>1801 | 1890 | 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | | B | | | | | | | | - | + | U/E | 1 |
| 3D1b | 1701<br>1801 | 1890 | 4251 | Reimbursements and Other Income Earned - Receivable | | E | | | | | | | F/E | + | - | U/E | 1 |
| 3D1b | 1701<br>1801 | 1890 | 4251 | Reimbursements and Other Income Earned - Receivable | | B | | | | | | | F/E | - | + | U/E | 1 |
| 3D1a | 1700<br>1800 | 1890 | 4252 | Reimbursements and Other Income Earned - Collected | | E | | | | | | | | + | - | U/E | |
| 3D2a | 1700<br>1800 | 1890 | 4253 | Prior-Year Unfilled Customer Orders with Advance - Refunds Paid | | E | | | | | | | | + | - | U/E | 1 |
| 3D5 | 1700<br>1800 | 1890 | 4255 | Appropriation Trust Fund Expenditure Transfers - Collected | | E | | | | | | | | + | - | U/E | |
| 3D1a | 1700<br>1800 | 1890 | 4260 | Actual Collections of "governmental-type" Fees | | E | | | | | | | | + | - | U/E | |
| 3D1a | 1700<br>1800 | 1890 | 4261 | Actual Collections of Business-Type Fees | | E | | | | | | | | + | - | U/E | |
| 3D1a | 1700<br>1800 | 1890 | 4262 | Actual Collections of Loan Principal | | E | | | | | | | | + | - | U/E | |
| 3D1a | 1700<br>1800 | 1890 | 4263 | Actual Collections of Loan Interest | | E | | | | | | | | + | - | U/E | |
| 3D1a | 1700<br>1800 | 1890 | 4264 | Actual Collections of Rent | | E | | | | | | | | + | - | U/E | |
| 3D1a | 1700<br>1800 | 1890 | 4265 | Actual Collections From Sale of Foreclosed Property | | E | | | | | | | | + | - | U/E | |
| 3D1a | 1700<br>1800 | 1890 | 4266 | Other Actual Business-Type Collections From Non-Federal Sources | | E | | | | | | | | + | - | U/E | |
| 3D1a | 1700<br>1800 | 1890 | 4267 | Other Actual "governmental-type" Collections From Non-Federal Sources | | E | | | | | | | | + | - | U/E | |
| 3D1a | 1700<br>1800 | 1890 | 4271 | Actual Program Fund Subsidy Collected | | E | | | | | | | | + | - | U/E | |
| 3D1a | 1700<br>1800 | 1890 | 4273 | Interest Collected From Treasury | | E | | | | | | | | + | - | U | |
| 3D1a | 1700<br>1800 | 1890 | 4275 | Actual Collections From Liquidating Fund | | E | | | | | | | | + | - | U/E | |
| 3D1a | 1700<br>1800 | 1890 | 4276 | Actual Collections From Financing Fund | | E | | | | | | | | + | - | U/E | |
| 3D1a | 1700<br>1800 | 1890 | 4277 | Other Actual Collections - Federal | | E | | | | | | | | + | - | U/E | |
| 3D1b | 1701<br>1801 | 1890 | 4283 | Interest Receivable From Treasury | | E | | | | | | | | + | - | U/E | 1 |
| 3D1b | 1701<br>1801 | 1890 | 4283 | Interest Receivable From Treasury | | B | | | | | | | | - | + | U/E | 1 |
| 3D1b | 1701<br>1801 | 1890 | 4285 | Receivable From the Liquidating Fund | | E | | | | | | | | + | - | U/E | 1 |
| 3D1b | 1701<br>1801 | 1890 | 4285 | Receivable From the Liquidating Fund | | B | | | | | | | | - | + | U/E | 1 |

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| | | | | | USSGL Account Attributes for FACTS II | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Old SBR Line No. | SF133 Line | New SBR Line | USSGL Account | USSGL Account Title | Debit / Credit | Begin / End | Auth Type | Apport Cat | Program Rpt Cat | Apport Cat B | Reimb Flag | Avail Time | Trans Partner | Debit | Credit | TAFS Status | Addl. Info. |
| 3D1b | 1701<br>1801 | 1890 | 4286 | Receivable From the Financing Fund | | E | | | | | | | | + | - | U/E | 1 |
| 3D1b | 1701<br>1801 | 1890 | 4286 | Receivable From the Financing Fund | | B | | | | | | | | - | + | U/E | 1 |
| 3D1b | 1701<br>1801 | 1890 | 4287 | Other Federal Receivables | | E | | | | | | | | + | - | U/E | 1 |
| 3D1b | 1701<br>1801 | 1890 | 4287 | Other Federal Receivables | | B | | | | | | | | - | + | U/E | 1 |
| 3D1a | 1700 | 1890 | 4290 | Amortization and Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds | | E | | | | | | | | + | - | U | |
| 5 | 1723<br>1823 | 1890 | 4382 | Temporary Reduction - New Budget Authority | | E | S | | | | | | | + | - | U | |
| 5 | 1723<br>1823 | 1890 | 4383 | Temporary Reduction - Prior-Year Balances | | E | S | | | | | | | + | - | U | |
| 3D4 | 1702<br>1802 | 1890 | 4384 | Temporary Reduction/Cancellation Returned by Appropriation | | E | S | | | | | | | + | - | U | 1 |
| 3D4 | 1702<br>1802 | 1890 | 4384 | Temporary Reduction/Cancellation Returned by Appropriation | | B | S | | | | | | | - | + | U | 1 |
| 6 | 1722 | 1890 | 4392 | Permanent Reduction - New Budget Authority | | E | S | | | | | | | + | - | U | |
| 5 | 1725<br>1824 | 1890 | 4395 | Authority Unavailable for Obligation Pursuant to Public Law - Temporary | | E | S | | | | | | | + | - | U | 2 |
| 5 | 1725<br>1824 | 1890 | 4398 | Offsetting Collections Temporarily Precluded From Obligation | | E | | | | | | | | + | - | U | 1 |
| 5 | 1725<br>1824 | 1890 | 4398 | Offsetting Collections Temporarily Precluded From Obligation | | B | | | | | | | | - | + | U | 1 |
| 3D1a | 1700<br>1800 | 1890 | 4872 | Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected | | E | | | | | | | | + | - | U/E | |
| 3D1a | 1700 | 1890 | 4972 | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected | | E | | | | | | | | + | - | U/E | |
| | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | |
| | | **1910** | **Total Budgetary Resources** | | | | | | | | | | | | | | |
| | | | This line is calculated. Equals sum of SBR lines 1000, 1020, 1021, 1043, 1290, 1490, 1690, and 1890. | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | |
| | **STATUS OF BUDGETARY RESOURCES:** | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | |
| | | **2190** | **Obligations Incurred** | | | | | | | | | | | | | | |
| 8A<br>8B | 2001<br>2101 | 2190 | 4801 | Undelivered Orders - Obligations, Unpaid | | E | | A | ### | | | | | - | + | U/E | 1 |
| 8A<br>8B | 2001<br>2101 | 2190 | 4801 | Undelivered Orders - Obligations, Unpaid | | B | | A | ### | | | | | + | - | U/E | 1 |
| 8A<br>8B | 2002<br>2102 | 2190 | 4801 | Undelivered Orders - Obligations, Unpaid | | E | | B | ### | ### | | | | - | + | U/E | 1 |
| 8A<br>8B | 2002<br>2102 | 2190 | 4801 | Undelivered Orders - Obligations, Unpaid | | B | | B | ### | ### | | | | + | - | U/E | 1 |
| 8A<br>8B | 2003<br>2103 | 2190 | 4801 | Undelivered Orders - Obligations, Unpaid | | E | | E | | | | | | - | + | U/E | 1 |
| 8A<br>8B | 2003<br>2103 | 2190 | 4801 | Undelivered Orders - Obligations, Unpaid | | B | | E | | | | | | + | - | U/E | 1 |
| 8A<br>8B | 2001<br>2101 | 2190 | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | | E | | A | ### | | | | | - | + | U/E | 1 |
| 8A<br>8B | 2001<br>2101 | 2190 | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | | B | | A | ### | | | | | + | - | U/E | 1 |
| 8A<br>8B | 2002<br>2102 | 2190 | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | | E | | B | ### | ### | | | | - | + | U/E | 1 |
| 8A<br>8B | 2002<br>2102 | 2190 | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | | B | | B | ### | ### | | | | + | - | U/E | 1 |
| 8A<br>8B | 2003<br>2103 | 2190 | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | | E | | E | | | | | | - | + | U/E | 1 |
| 8A<br>8B | 2003<br>2103 | 2190 | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | | B | | E | | | | | | + | - | U/E | 1 |
| 8A<br>8B | 2001<br>2101 | 2190 | 4881 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | | E | | A | ### | | | | | - | + | U/E | |

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| | | | | | USSGL Account Attributes for FACTS II | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Old SBR Line No. | SF133 Line | New SBR Line | USSGL Account | USSGL Account Title | Debit / Credit | Begin / End | Auth Type | Apport Cat | Program Rpt Cat | Apport Cat B | Reimb Flag | Avail Time | Trans Partner | Debit | Credit | TAFS Status | Addl. Info. |
| 8A<br>8B | 2002<br>2102 | 2190 | 4881 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | | E | | B | ### | ### | | | | - | + | U/E | |
| 8A<br>8B | 2003<br>2103 | 2190 | 4881 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | | E | | E | | | | | | - | + | U/E | |
| 8A<br>8B | 2001<br>2101 | 2190 | 4882 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | | E | | A | ### | | | | | - | + | U/E | |
| 8A<br>8B | 2002<br>2102 | 2190 | 4882 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | | E | | B | ### | ### | | | | - | + | U/E | |
| 8A<br>8B | 2003<br>2103 | 2190 | 4882 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | | E | | E | | | | | | - | + | U/E | |
| 8A<br>8B | 2001<br>2101 | 2190 | 4901 | Delivered Orders - Obligations, Unpaid | | E | | A | ### | | | | | - | + | U/E | 1 |
| 8A<br>8B | 2001<br>2101 | 2190 | 4901 | Delivered Orders - Obligations, Unpaid | | B | | A | ### | | | | | + | - | U/E | 1 |
| 8A<br>8B | 2002<br>2102 | 2190 | 4901 | Delivered Orders - Obligations, Unpaid | | E | | B | ### | ### | | | | - | + | U/E | 1 |
| 8A<br>8B | 2002<br>2102 | 2190 | 4901 | Delivered Orders - Obligations, Unpaid | | B | | B | ### | ### | | | | + | - | U/E | 1 |
| 8A<br>8B | 2003<br>2103 | 2190 | 4901 | Delivered Orders - Obligations, Unpaid | | E | | E | | | | | | - | + | U/E | 1 |
| 8A<br>8B | 2003<br>2103 | 2190 | 4901 | Delivered Orders - Obligations, Unpaid | | B | | E | | | | | | + | - | U/E | 1 |
| 8A<br>8B | 2001<br>2101 | 2190 | 4902 | Delivered Orders - Obligations, Paid | | E | | A | ### | | | | | - | + | U/E | |
| 8A<br>8B | 2002<br>2102 | 2190 | 4902 | Delivered Orders - Obligations, Paid | | E | | B | ### | ### | | | | - | + | U/E | |
| 8A<br>8B | 2003<br>2103 | 2190 | 4902 | Delivered Orders - Obligations, Paid | | E | | E | | | | | | - | + | U/E | |
| 8A | 2001 | 2190 | 4908 | Authority Outlayed Not Yet Disbursed | | E | | A | ### | | | | | - | + | U | 1 |
| 8A | 2001 | 2190 | 4908 | Authority Outlayed Not Yet Disbursed | | B | | A | ### | | | | | + | - | U | 1 |
| 8A<br>8B | 2003<br>2103 | 2190 | 4908 | Authority Outlayed Not Yet Disbursed | | E | | E | | | | | | - | + | U | 1 |
| 8A<br>8B | 2003<br>2103 | 2190 | 4908 | Authority Outlayed Not Yet Disbursed | | B | | E | | | | | | + | - | U | 1 |
| 8A<br>8B | 2001<br>2101 | 2190 | 4981 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | | E | | A | ### | | | | | - | + | U/E | |
| 8A<br>8B | 2002<br>2102 | 2190 | 4981 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | | E | | B | ### | ### | | | | - | + | U/E | |
| 8A<br>8B | 2003<br>2103 | 2190 | 4981 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | | E | | E | | | | | | - | + | U/E | |
| 8A<br>8B | 2001<br>2101 | 2190 | 4982 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | | E | | A | ### | | | | | - | + | U/E | |
| 8A<br>8B | 2002<br>2102 | 2190 | 4982 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | | E | | B | ### | ### | | | | - | + | U/E | |
| 8A<br>8B | 2003<br>2103 | 2190 | 4982 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | | E | | E | | | | | | - | + | U/E | |
| | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | |
| | | **2204** | **Apportioned** | | | | | | | | | | | | | | |
| 9A | 2201<br>2202 | 2204 | 4510 | Apportionments | | E | | | | | | | | - | + | U | |
| 9A | 2202<br>2203 | 2204 | 4590 | Apportionments - Anticipated Resources - Programs Subject to Apportionment | | E | | | | | | S | | - | + | U | 2 |
| 9A | 2201<br>2202 | 2204 | 4610 | Allotments - Realized Resources | | E | | | | | | | | - | + | U | |
| 9A | 2201<br>2202 | 2204 | 4700 | Commitments - Programs Subject to Apportionment | | E | | | | | | | | - | + | U | |
| | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | |
| | | **2304** | **Exempt from Apportionment** | | | | | | | | | | | | | | |
| 9B | 2301<br>2302 | 2304 | 4620 | Unobligated Funds Exempt From Apportionment | | E | | | | | | | | - | + | U | |
| 9B | 2302<br>2303 | 2304 | 4690 | Anticipated Resources - Programs Exempt From Apportionment | | E | | | | | | | | - | + | U | 2 |

**USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2012 Reporting**

| | | | | | USSGL Account Attributes for FACTS II | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Old SBR Line No. | SF133 Line | New SBR Line | USSGL Account | USSGL Account Title | Debit / Credit | Begin / End | Auth Type | Apport Cat | Program Rpt Cat | Apport Cat B | Reimb Flag | Avail Time | Trans Partner | Debit | Credit | TAFS Status | Addl. Info. |
| 9B | 2301<br>2302 | 2304 | 4720 | Commitments - Programs Exempt From Apportionment | | E | | | | | | | | - | + | U | |
| | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | |
| | | **2404** | **Unapportioned** | | | | | | | | | | | | | | |
| 10 | 2403 | 2404 | 4060 | Anticipated Collections From Non-Federal Sources | C | E | | | | | | | | - | + | U | 2 |
| 10 | 2403 | 2404 | 4070 | Anticipated Collections From Federal Sources | C | E | | | | | | | | - | + | U | 2 |
| 10 | 2403 | 2404 | 4210 | Anticipated Reimbursements and Other Income | C | E | | | | | | | | - | + | U | 2 |
| 10 | 2403 | 2404 | 4310 | Anticipated Recoveries of Prior-Year Obligations | C | E | | | | | | | | - | + | U | 2 |
| 10 | 2402 | 2404 | 4420 | Unapportioned Authority - Pending Rescission | | E | | | | | | | | - | + | U | |
| 10 | 2401 | 2404 | 4430 | Unapportioned Authority - OMB Deferral | | E | | | | | | | | - | + | U | |
| 10 | 2403 | 2404 | 4450 | Unapportioned Authority | | E | | | | | | | | - | + | U/E | |
| 10 | 2403 | 2404 | 4630 | Funds Not Available for Commitment/Obligation | | E | | | | | | | | - | + | U | |
| 10 | 2403 | 2404 | 4650 | Allotments - Expired Authority | | E | | | | | | | | - | + | E | |
| | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | |
| | | **2490** | **Unobligated balance brought forward, end of year** | | | | | | | | | | | | | | |
| | | | This line is calculated. Equals sum of SBR lines 2204, 2304, and 2404. | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | |
| | | **2500** | **Total Budgetary Resources** | | | | | | | | | | | | | | |
| | | | This line is calculated. Equals sum of SBR lines 2190 and 2490. | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | |
| | **CHANGE IN OBLIGATED BALANCE:** | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | |
| | | **3000** | **Unpaid obligations, brought forward, October 1 (gross)** | | | | | | | | | | | | | | |
| 12A | 3000 | 3000 | 4801 | Undelivered Orders - Obligations, Unpaid | | B | | | | | | | | - | + | U/E | |
| 12A | 3000 | 3000 | 4901 | Delivered Orders - Obligations, Unpaid | | B | | | | | | | | - | + | U/E | |
| | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | |
| | | **3010** | **Uncollected customer payments from Federal sources, brought forward, October 1 (-)** | | | | | | | | | | | | | | |
| 12B | 3010 | 3010 | 4221 | Unfilled Customer Orders Without Advance | | B | | | | | | | F/E | - | + | U/E | |
| 12B | 3010 | 3010 | 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | | B | | | | | | | | - | + | U/E | |
| 12B | 3010 | 3010 | 4251 | Reimbursements and Other Income Earned - Receivable | | B | | | | | | | F/E | - | + | U/E | |
| 12B | 3010 | 3010 | 4283 | Interest Receivable From Treasury | | B | | | | | | | | - | + | U/E | |
| 12B | 3010 | 3010 | 4285 | Receivable From the Liquidating Fund | | B | | | | | | | | - | + | U/E | |
| 12B | 3010 | 3010 | 4286 | Receivable From the Financing Fund | | B | | | | | | | | - | + | U/E | |
| 12B | 3010 | 3010 | 4287 | Other Federal Receivables | | B | | | | | | | | - | + | U/E | |
| | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | |
| | | **3015** | **Obligated balance start of year (net), before adjustments (+ or -)** | | | | | | | | | | | | | | |
| | | | This line is calculated. Equals sum of SBR lines 3000 and 3010. | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | |
| | | **3016** | **Adjustment to obligated balance, start of year (+ or -)** | | | | | | | | | | | | | | 6 |
| 12B2 | 3011 | 3016 | 4199 | Transfer of Expired Expenditure Transfers - Receivable | | E | | | | | | | | - | + | U/E | |
| 12B2 | 3011 | 3016 | 4221 | Unfilled Customer Orders Without Advance | | E | | | | | | | F/E | - | + | U/E | |
| 12B2 | 3011 | 3016 | 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | | E | | | | | | | | - | + | U/E | |
| 12B2 | 3011 | 3016 | 4230 | Unfilled Customer Orders Without Advance - Transferred | | E | | | | | | | F/E | - | + | U/E | |
| 12B2 | 3011 | 3016 | 4232 | Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred | | E | | | | | | | | - | + | U/E | |
| 12B2 | 3011 | 3016 | 4233 | Reimbursements and Other Income Earned - Receivable - Transferred | | E | | | | | | | F/E | - | + | U/E | |
| 12B2 | 3011 | 3016 | 4234 | Other Federal Receivables - Transferred | | E | | | | | | | | - | + | U/E | |
| 12B2 | 3011 | 3016 | 4251 | Reimbursements and Other Income Earned - Receivable | | E | | | | | | | F/E | - | + | U/E | |
| 12B2 | 3011 | 3016 | 4283 | Interest Receivable From Treasury | | E | | | | | | | | - | + | U/E | |
| 12B2 | 3011 | 3016 | 4285 | Receivable From the Liquidating Fund | | E | | | | | | | | - | + | U/E | |
| 12B2 | 3011 | 3016 | 4286 | Receivable From the Financing Fund | | E | | | | | | | | - | + | U/E | |

**USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2012 Reporting**

| | | | | | USSGL Account Attributes for FACTS II | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Old SBR Line No. | SF133 Line | New SBR Line | USSGL Account | USSGL Account Title | Debit / Credit | Begin / End | Auth Type | Apport Cat | Program Rpt Cat | Apport Cat B | Reimb Flag | Avail Time | Trans Partner | Debit | Credit | TAFS Status | Addl. Info. |
| 12B2 | 3011 | 3016 | 4287 | Other Federal Receivables | | E | | | | | | | | - | + | U/E | |
| 12A2 | 3001 | 3016 | 4801 | Undelivered Orders - Obligations, Unpaid | | E | | | | | | | | - | + | U/E | |
| 12A2 | 3001 | 3016 | 4831 | Undelivered Orders - Obligations Transferred, Unpaid | | E | | | | | | | | - | + | U/E | |
| 12A2 | 3001 | 3016 | 4871 | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries | | E | | | | | | | | - | + | U/E | |
| 12A2 | 3001 | 3016 | 4881 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | | E | | | | | | | | - | + | U/E | |
| 12A2 | 3001 | 3016 | 4901 | Delivered Orders - Obligations, Unpaid | | E | | | | | | | | - | + | U/E | |
| 12A2 | 3001 | 3016 | 4931 | Delivered Orders - Obligations Transferred, Unpaid | | E | | | | | | | | - | + | U/E | |
| 12A2 | 3001 | 3016 | 4971 | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries | | E | | | | | | | | - | + | U/E | |
| 12A2 | 3001 | 3016 | 4981 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | | E | | | | | | | | - | + | U/E | |
| | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | |
| | | **3021** | **Obligated balance, start of year (net), as adjusted** | | | | | | | | | | | | | | |
| | | | This line is calculated. Equals sum of SBR lines 3015 and 3016 | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | |
| | | **3032** | **Obligations incurred** | | | | | | | | | | | | | | |
| 13 | 3030 3031 | 3032 | 4801 | Undelivered Orders - Obligations, Unpaid | | E | | | | | | | | - | + | U/E | 1 |
| 13 | 3030 3031 | 3032 | 4801 | Undelivered Orders - Obligations, Unpaid | | B | | | | | | | | + | - | U/E | 1 |
| 13 | 3030 3031 | 3032 | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | | E | | | | | | | | - | + | U/E | 1 |
| 13 | 3030 3031 | 3032 | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | | B | | | | | | | | + | - | U/E | 1 |
| 13 | 3030 3031 | 3032 | 4881 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | | E | | | | | | | | - | + | U/E | |
| 13 | 3030 3031 | 3032 | 4882 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | | E | | | | | | | | - | + | U/E | |
| 13 | 3030 3031 | 3032 | 4901 | Delivered Orders - Obligations, Unpaid | | E | | | | | | | | - | + | U/E | 1 |
| 13 | 3030 3031 | 3032 | 4901 | Delivered Orders - Obligations, Unpaid | | B | | | | | | | | + | - | U/E | 1 |
| 13 | 3030 3031 | 3032 | 4902 | Delivered Orders - Obligations, Paid | | E | | | | | | | | - | + | U/E | |
| 13 | 3030 3031 | 3032 | 4908 | Authority Outlayed Not Yet Disbursed | | E | | | | | | | | - | + | U | 1 |
| 13 | 3030 3031 | 3032 | 4908 | Authority Outlayed Not Yet Disbursed | | B | | | | | | | | + | - | U | 1 |
| 13 | 3030 3031 | 3032 | 4981 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | | E | | | | | | | | - | + | U/E | |
| 13 | 3030 3031 | 3032 | 4982 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | | E | | | | | | | | - | + | U/E | |
| | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | |
| | | **3040** | **Outlays (gross) (-)** | | | | | | | | | | | | | | |
| 14 | 3040 | 3040 | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | | E | | | | | | | | + | - | U/E | 1 |
| 14 | 3040 | 3040 | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | | B | | | | | | | | - | + | U/E | 1 |
| 14 | 3040 | 3040 | 4882 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | | E | | | | | | | | + | - | U/E | |
| 14 | 3040 | 3040 | 4902 | Delivered Orders - Obligations, Paid | | E | | | | | | | | + | - | U/E | |
| 14 | 3040 | 3040 | 4908 | Authority Outlayed Not Yet Disbursed | | E | | | | | | | | + | - | U | 1 |
| 14 | 3040 | 3040 | 4908 | Authority Outlayed Not Yet Disbursed | | B | | | | | | | | - | + | U | 1 |
| 14 | 3040 | 3040 | 4982 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | | E | | | | | | | | + | - | U/E | |
| | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | |
| | | **3052** | **Change in uncollected customer payments from Federal Sources (+ or-)** | | | | | | | | | | | | | | |
| 17 | 3050 3051 | 3052 | 4221 | Unfilled Customer Orders Without Advance | | E | | | | | | | F/E | - | + | U/E | 1 |

USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2012 Reporting

| | | | | | USSGL Account Attributes for FACTS II | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Old SBR Line No. | SF133 Line | New SBR Line | USSGL Account | USSGL Account Title | Debit / Credit | Begin / End | Auth Type | Apport Cat | Program Rpt Cat | Apport Cat B | Reimb Flag | Avail Time | Trans Partner | Debit | Credit | TAFS Status | Addl. Info. |
| 17 | 3050<br>3051 | 3052 | 4221 | Unfilled Customer Orders Without Advance | | B | | | | | | | F/E | + | - | U/E | 1 |
| 17 | 3050<br>3051 | 3052 | 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | | E | | | | | | | | - | + | U/E | 1 |
| 17 | 3050<br>3051 | 3052 | 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | | B | | | | | | | | + | - | U/E | 1 |
| 17 | 3050<br>3051 | 3052 | 4251 | Reimbursements and Other Income Earned - Receivable | | E | | | | | | | F/E | - | + | U/E | 1 |
| 17 | 3050<br>3051 | 3052 | 4251 | Reimbursements and Other Income Earned - Receivable | | B | | | | | | | F/E | + | - | U/E | 1 |
| 17 | 3050<br>3051 | 3052 | 4283 | Interest Receivable From Treasury | | E | | | | | | | | - | + | U/E | 1 |
| 17 | 3050<br>3051 | 3052 | 4283 | Interest Receivable From Treasury | | B | | | | | | | | + | - | U/E | 1 |
| 17 | 3050<br>3051 | 3052 | 4285 | Receivable From the Liquidating Fund | | E | | | | | | | | - | + | U/E | 1 |
| 17 | 3050<br>3051 | 3052 | 4285 | Receivable From the Liquidating Fund | | B | | | | | | | | + | - | U/E | 1 |
| 17 | 3050<br>3051 | 3052 | 4286 | Receivable From the Financing Fund | | E | | | | | | | | - | + | U/E | 1 |
| 17 | 3050<br>3051 | 3052 | 4286 | Receivable From the Financing Fund | | B | | | | | | | | + | - | U/E | 1 |
| 17 | 3050<br>3051 | 3052 | 4287 | Other Federal Receivables | | E | | | | | | | | - | + | U/E | 1 |
| 17 | 3050<br>3051 | 3052 | 4287 | Other Federal Receivables | | B | | | | | | | | + | - | U/E | 1 |
| | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | |
| | | **3062** | **Actual Transfers, unpaid obligations (net) (+ or -)** | | | | | | | | | | | | | | |
| 15A | 3060 | 3062 | 4831 | Undelivered Orders - Obligations Transferred, Unpaid | | E | | | | | | | | - | + | U/E | |
| 15A | 3060 | 3062 | 4931 | Delivered Orders - Obligations Transferred, Unpaid | | E | | | | | | | | - | + | U/E | |
| | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | |
| | | **3072** | **Actual Transfers, uncollected payments from Federal Sources (net) (+ or -)** | | | | | | | | | | | | | | |
| 15B | 3070<br>3071 | 3072 | 4199 | Transfer of Expired Expenditure Transfers - Receivable | | E | | | | | | | | - | + | U/E | |
| 15B | 3070<br>3071 | 3072 | 4230 | Unfilled Customer Orders Without Advance - Transferred | | E | | | | | | | F/E | - | + | U/E | |
| 15B | 3070<br>3071 | 3072 | 4232 | Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred | | E | | | | | | | | - | + | U/E | |
| 15B | 3070<br>3071 | 3072 | 4233 | Reimbursements and Other Income Earned - Receivable - Transferred | | E | | | | | | | F/E | - | + | U/E | |
| 15B | 3070<br>3071 | 3072 | 4234 | Other Federal Receivables - Transferred | | E | | | | | | | | - | + | U/E | |
| | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | |
| | | **3082** | **Recoveries of prior year unpaid obligations (-)** | | | | | | | | | | | | | | |
| 16 | 3080<br>3081 | 3082 | 4871 | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries | | E | | | | | | | | - | + | U/E | |
| 16 | 3080<br>3081 | 3082 | 4971 | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries | | E | | | | | | | | - | + | U/E | |
| | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | |
| | | **3090** | **Unpaid Obligations, end of year (gross)** | | | | | | | | | | | | | | |
| 18A | 3090 | 3090 | 4801 | Undelivered Orders - Obligations, Unpaid | | E | | | | | | | | - | + | U/E | |
| 18A | 3090 | 3090 | 4831 | Undelivered Orders - Obligations Transferred, Unpaid | | E | | | | | | | | - | + | U/E | |
| 18A | 3090 | 3090 | 4871 | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries | | E | | | | | | | | - | + | U/E | |
| 18A | 3090 | 3090 | 4881 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | | E | | | | | | | | - | + | U/E | |
| 18A | 3090 | 3090 | 4901 | Delivered Orders - Obligations, Unpaid | | E | | | | | | | | - | + | U/E | |
| 18A | 3090 | 3090 | 4931 | Delivered Orders - Obligations Transferred, Unpaid | | E | | | | | | | | - | + | U/E | |

**USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2012 Reporting**

| | | | | | USSGL Account Attributes for FACTS II | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Old SBR Line No. | SF133 Line | New SBR Line | USSGL Account | USSGL Account Title | Debit / Credit | Begin / End | Auth Type | Apport Cat | Program Rpt Cat | Apport Cat B | Reimb Flag | Avail Time | Trans Partner | Debit | Credit | TAFS Status | Addl. Info. |
| 18A | 3090 | 3090 | 4971 | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries | | E | | | | | | | | - | + | U/E | |
| 18A | 3090 | 3090 | 4981 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | | E | | | | | | | | - | + | U/E | |
| | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | |
| | | **3091** | **Uncollected customer payments from Federal souces, end of year (-)** | | | | | | | | | | | | | | |
| 18B | 3091 | 3091 | 4199 | Transfer of Expired Expenditure Transfers - Receivable | | E | | | | | | | | - | + | U/E | |
| 18B | 3091 | 3091 | 4221 | Unfilled Customer Orders Without Advance | | E | | | | | | | F/E | - | + | U/E | |
| 18B | 3091 | 3091 | 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | | E | | | | | | | | - | + | U/E | |
| 18B | 3091 | 3091 | 4230 | Unfilled Customer Orders Without Advance - Transferred | | E | | | | | | | F/E | - | + | U/E | |
| 18B | 3091 | 3091 | 4232 | Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred | | E | | | | | | | | - | + | U/E | |
| 18B | 3091 | 3091 | 4233 | Reimbursements and Other Income Earned - Receivable - Transferred | | E | | | | | | | F/E | - | + | U/E | |
| 18B | 3091 | 3091 | 4234 | Other Federal Receivables - Transferred | | E | | | | | | | | - | + | U/E | |
| 18B | 3091 | 3091 | 4251 | Reimbursements and Other Income Earned - Receivable | | E | | | | | | | F/E | - | + | U/E | |
| 18B | 3091 | 3091 | 4283 | Interest Receivable From Treasury | | E | | | | | | | | - | + | U/E | |
| 18B | 3091 | 3091 | 4285 | Receivable From the Liquidating Fund | | E | | | | | | | | - | + | U/E | |
| 18B | 3091 | 3091 | 4286 | Receivable From the Financing Fund | | E | | | | | | | | - | + | U/E | |
| 18B | 3091 | 3091 | 4287 | Other Federal Receivables | | E | | | | | | | | - | + | U/E | |
| | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | |
| | | **3100** | **Obligated balance, end of year** | | | | | | | | | | | | | | |
| | | | This line is calculated. Equals sum of SBR lines 3000, 3010, 3016, 3032, 3040, 3052, 3062, 3072, and 3082. Line 3100 also equals the sum of SBR lines 3090 and 3091. | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | |
| | **BUDGET AUTHORITY AND OUTLAYS, NET:** | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | |
| | | **4175** | **Budget authority, gross (discretionary and mandatory)** | | | | | | | | | | | | | | |
| | | | This line is calculated. Equals the sum of SBR lines 1290, 1490, 1690, and 1890. | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | |
| | | **4177** | **Actual offsetting collections (discretionary and mandatory) (-)** | | | | | | | | | | | | | | |
| 19B | 4030<br>4033<br>4034<br>4120<br>4123<br>4124 | 4177 | 4212 | Liquidation of Deficiency - Offsetting Collections | | E | | | | | | | | - | + | U/E | |
| 19B | 4030<br>4033<br>4120<br>4123 | 4177 | 4222 | Unfilled Customer Orders With Advance | | E | | | | | | | | - | + | U/E | 1 |
| 19B | 4030<br>4033<br>4120<br>4123 | 4177 | 4222 | Unfilled Customer Orders With Advance | | B | | | | | | | | + | - | U/E | 1 |
| 19B | 4030<br>4033<br>4120<br>4123 | 4177 | 4252 | Reimbursements and Other Income Earned - Collected | | E | | | | | | | | - | + | U/E | |
| 19B | 4030<br>4033<br>4120<br>4123 | 4177 | 4253 | Prior-Year Unfilled Customer Orders with Advance - Refunds Paid | | E | | | | | | | F | - | + | U/E | |
| 19B | 4030<br>4120 | 4177 | 4255 | Appropriation Trust Fund Expenditure Transfers - Collected | | E | | | | | | | | - | + | U/E | |
| 19B | 4034<br>4124 | 4177 | 4260 | Actual Collections of "governmental-type" Fees | | E | | | | | | | | - | + | U/E | |
| 19B | 4033<br>4123 | 4177 | 4261 | Actual Collections of Business-Type Fees | | E | | | | | | | | - | + | U/E | |

**USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2012 Reporting**

| | | | | | USSGL Account Attributes for FACTS II | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Old SBR Line No. | SF133 Line | New SBR Line | USSGL Account | USSGL Account Title | Debit / Credit | Begin / End | Auth Type | Apport Cat | Program Rpt Cat | Apport Cat B | Reimb Flag | Avail Time | Trans Partner | Debit | Credit | TAFS Status | Addl. Info. |
| 19B | 4033<br>4123 | 4177 | 4262 | Actual Collections of Loan Principal | | E | | | | | | | | - | + | U/E | |
| 19B | 4033<br>4123 | 4177 | 4263 | Actual Collections of Loan Interest | | E | | | | | | | | - | + | U/E | |
| 19B | 4033<br>4123 | 4177 | 4264 | Actual Collections of Rent | | E | | | | | | | | - | + | U/E | |
| 19B | 4033<br>4123 | 4177 | 4265 | Actual Collections From Sale of Foreclosed Property | | E | | | | | | | | - | + | U/E | |
| 19B | 4033<br>4123 | 4177 | 4266 | Other Actual Business-Type Collections From Non-Federal Sources | | E | | | | | | | | - | + | U/E | |
| 19B | 4034<br>4124 | 4177 | 4267 | Other Actual "governmental-type" Collections From Non-Federal Sources | | E | | | | | | | | - | + | U/E | |
| 19B | 4030<br>4120 | 4177 | 4271 | Actual Program Fund Subsidy Collected | | E | | | | | | | | - | + | U/E | |
| 19B | 4031<br>4032<br>4121<br>4122 | 4177 | 4273 | Interest Collected From Treasury | | E | | | | | | | | - | + | U/E | |
| 19B | 4030<br>4120 | 4177 | 4275 | Actual Collections From Liquidating Fund | | E | | | | | | | | - | + | U/E | |
| 19B | 4030<br>4120 | 4177 | 4276 | Actual Collections From Financing Fund | | E | | | | | | | | - | + | U/E | |
| 19B | 4030<br>4120 | 4177 | 4277 | Other Actual Collections - Federal | | E | | | | | | | | - | + | U/E | |
| 19B | 4031<br>4121 | 4177 | 4290 | Amortization and Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds | | E | | | | | | | | - | + | U | |
| 19B | 4030<br>4120 | 4177 | 4872 | Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected | | E | | | | | | | | - | + | U/E | |
| 19B | 4030<br>4033<br>4120<br>4123 | 4177 | 4972 | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected | | E | | | | | | | | - | + | U/E | |
| | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | |
| | | **4178** | **Change in uncollected customer payments from Federal Sources (discretionary and mandatory) (+ or -)** | | | | | | | | | | | | | | |
| | 4050<br>4051<br>4140<br>4141 | 4178 | 4221 | Unfilled Customer Orders Without Advance | | E | | | | | | | F/E | - | + | U/E | |
| | 4050<br>4051<br>4140<br>4141 | 4178 | 4221 | Unfilled Customer Orders Without Advance | | B | | | | | | | F/E | + | - | U/E | |
| | 4050<br>4051<br>4140<br>4141 | 4178 | 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | | E | | | | | | | | - | + | U/E | |
| | 4050<br>4051<br>4140<br>4141 | 4178 | 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | | B | | | | | | | | + | - | U/E | |
| | 4050<br>4051<br>4140<br>4141 | 4178 | 4251 | Reimbursements and Other Income Earned - Receivable | | E | | | | | | | F/E | - | + | U/E | |
| | 4050<br>4051<br>4140<br>4141 | 4178 | 4251 | Reimbursements and Other Income Earned - Receivable | | B | | | | | | | F/E | + | - | U/E | |

USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2012 Reporting

| | | | | | USSGL Account Attributes for FACTS II | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Old SBR Line No. | SF133 Line | New SBR Line | USSGL Account | USSGL Account Title | Debit / Credit | Begin / End | Auth Type | Apport Cat | Program Rpt Cat | Apport Cat B | Reimb Flag | Avail Time | Trans Partner | Debit | Credit | TAFS Status | Addl. Info. |
| | 4050<br>4051<br>4140<br>4141 | 4178 | 4283 | Interest Receivable From Treasury | | E | | | | | | | | - | + | U/E | |
| | 4050<br>4051<br>4140<br>4141 | 4178 | 4283 | Interest Receivable From Treasury | | B | | | | | | | | + | - | U/E | |
| | 4050<br>4051<br>4140<br>4141 | 4178 | 4285 | Receivable From the Liquidating Fund | | E | | | | | | | | - | + | U/E | |
| | 4050<br>4051<br>4140<br>4141 | 4178 | 4285 | Receivable From the Liquidating Fund | | B | | | | | | | | + | - | U/E | |
| | 4050<br>4051<br>4140<br>4141 | 4178 | 4286 | Receivable From the Financing Fund | | E | | | | | | | | - | + | U/E | |
| | 4050<br>4051<br>4140<br>4141 | 4178 | 4286 | Receivable From the Financing Fund | | B | | | | | | | | + | - | U/E | |
| | 4050<br>4051<br>4140<br>4141 | 4178 | 4287 | Other Federal Receivables | | E | | | | | | | | - | + | U/E | |
| | 4050<br>4051<br>4140<br>4141 | 4178 | 4287 | Other Federal Receivables | | B | | | | | | | | + | - | U/E | |
| | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | |
| | | **4179** | **Anticipated offsetting collections (discretionary and mandatory) (+ or -)** | | | | | | | | | | | | | | |
| | 4053<br>4143 | 4179 | 4047 | Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority | | E | | | | | | | | - | + | U | |
| | 4053<br>4143 | 4179 | 4160 | Anticipated Transfers - Current-Year Authority | | E | | | | | | | | - | + | U | |
| | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | |
| | | **4180** | **Budget Authority, net (discretionary and mandatory)** | | | | | | | | | | | | | | |
| | | | This line is calculated. Equals sum of SBR lines 4175, 4177, 4178, and 4179. | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | |
| | | **4176** | **Outlays, gross (discretionary and mandatory)** | | | | | | | | | | | | | | |
| 19A | 4010<br>4011 | 4176 | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | | E | | | | | | | | - | + | U/E | 1 |
| 19A | 4010<br>4011 | 4176 | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | | B | | | | | | | | + | - | U/E | 1 |
| 19A | 4011<br>4101 | 4176 | 4882 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | | E | | | | | | | | - | + | U/E | |
| 19A | 4010<br>4011 | 4176 | 4902 | Delivered Orders - Obligations, Paid | | E | | | | | | | | - | + | U/E | |
| 19A | 4010<br>4011 | 4176 | 4908 | Authority Outlayed Not Yet Disbursed | | E | | | | | | | | - | + | U | 1 |
| 19A | 4010<br>4011 | 4176 | 4908 | Authority Outlayed Not Yet Disbursed | | B | | | | | | | | + | - | U | 1 |
| 19A | 4011<br>4101 | 4176 | 4982 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | | E | | | | | | | | - | + | U/E | |
| | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | |
| | | **4177** | **Actual offsetting collections (discretionary and mandatory) (-)** | | | | | | | | | | | | | | |

**USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2012 Reporting**

| | | | | | USSGL Account Attributes for FACTS II | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Old SBR Line No. | SF133 Line | New SBR Line | USSGL Account | USSGL Account Title | Debit / Credit | Begin / End | Auth Type | Apport Cat | Program Rpt Cat | Apport Cat B | Reimb Flag | Avail Time | Trans Partner | Debit | Credit | TAFS Status | Addl. Info. |
| 19B | 4030<br>4033<br>4034<br>4120<br>4123<br>4124 | 4177 | 4212 | Liquidation of Deficiency - Offsetting Collections | | E | | | | | | | | - | + | U/E | |
| 19B | 4030<br>4033<br>4120<br>4123 | 4177 | 4222 | Unfilled Customer Orders With Advance | | E | | | | | | | | - | + | U/E | 1 |
| 19B | 4030<br>4033<br>4120<br>4123 | 4177 | 4222 | Unfilled Customer Orders With Advance | | B | | | | | | | | + | - | U/E | 1 |
| 19B | 4030<br>4033<br>4120<br>4123 | 4177 | 4252 | Reimbursements and Other Income Earned - Collected | | E | | | | | | | | - | + | U/E | |
| 19B | 4030<br>4033<br>4120<br>4123 | 4177 | 4253 | Prior-Year Unfilled Customer Orders with Advance - Refunds Paid | | E | | | | | | | F | - | + | U/E | |
| 19B | 4030<br>4120 | 4177 | 4255 | Appropriation Trust Fund Expenditure Transfers - Collected | | E | | | | | | | | - | + | U/E | |
| 19B | 4034<br>4124 | 4177 | 4260 | Actual Collections of "governmental-type" Fees | | E | | | | | | | | - | + | U/E | |
| 19B | 4033<br>4123 | 4177 | 4261 | Actual Collections of Business-Type Fees | | E | | | | | | | | - | + | U/E | |
| 19B | 4033<br>4123 | 4177 | 4262 | Actual Collections of Loan Principal | | E | | | | | | | | - | + | U/E | |
| 19B | 4033<br>4123 | 4177 | 4263 | Actual Collections of Loan Interest | | E | | | | | | | | - | + | U/E | |
| 19B | 4033<br>4123 | 4177 | 4264 | Actual Collections of Rent | | E | | | | | | | | - | + | U/E | |
| 19B | 4033<br>4123 | 4177 | 4265 | Actual Collections From Sale of Foreclosed Property | | E | | | | | | | | - | + | U/E | |
| 19B | 4033<br>4123 | 4177 | 4266 | Other Actual Business-Type Collections From Non-Federal Sources | | E | | | | | | | | - | + | U/E | |
| 19B | 4034<br>4124 | 4177 | 4267 | Other Actual "governmental-type" Collections From Non-Federal Sources | | E | | | | | | | | - | + | U/E | |
| 19B | 4030<br>4120 | 4177 | 4271 | Actual Program Fund Subsidy Collected | | E | | | | | | | | - | + | U/E | |
| 19B | 4031<br>4032<br>4121<br>4122 | 4177 | 4273 | Interest Collected From Treasury | | E | | | | | | | | - | + | U/E | |
| 19B | 4030<br>4120 | 4177 | 4275 | Actual Collections From Liquidating Fund | | E | | | | | | | | - | + | U/E | |
| 19B | 4030<br>4120 | 4177 | 4276 | Actual Collections From Financing Fund | | E | | | | | | | | - | + | U/E | |
| 19B | 4030<br>4120 | 4177 | 4277 | Other Actual Collections - Federal | | E | | | | | | | | - | + | U/E | |
| 19B | 4031<br>4121 | 4177 | 4290 | Amortization and Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds | | E | | | | | | | | - | + | U | |
| 19B | 4030<br>4120 | 4177 | 4872 | Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected | | E | | | | | | | | - | + | U/E | |
| 19B | 4030<br>4033<br>4120<br>4123 | 4177 | 4972 | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected | | E | | | | | | | | - | + | U/E | |
| | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | |
| | | **4190** | **Outlays, net (discretionary and mandatory)** | | | | | | | | | | | | | | |
| | | | This line is calculated. Equals sum of SBR lines 4176 and 4177. | | | | | | | | | | | | | | |

USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2012 Reporting

| | | | | | USSGL Account Attributes for FACTS II | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Old SBR Line No. | SF133 Line | New SBR Line | USSGL Account | USSGL Account Title | Debit / Credit | Begin / End | Auth Type | Apport Cat | Program Rpt Cat | Apport Cat B | Reimb Flag | Avail Time | Trans Partner | Debit | Credit | TAFS Status | Addl. Info. |
| | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | |
| **19C** | | **4200** | **Distributed offsetting receipts** | | | | | | | | | | | | | | 4 |
| | | | (Not supported by USSGL) | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | |
| | | **4210** | **Agency Outlays, net (discretionary and mandatory)** | | | | | | | | | | | | | | |
| | | | (Not supported by USSGL) | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | |

**FOOTNOTES AND ADDITIONAL INFORMATION:**

ADDITIONAL INFORMATION

- Use USSGL account attribute domains as provided in USSGL Section IV.

- The crosswalk from the USSGL to the Statement of Budgetary Resources (SBR) is in compliance with OMB Circular No. A-136, Financial Reporting Requirements.

- There are three major format differences between the SF 133 and the SBR.

- The SBR is submitted on an agency-wide basis, whereas the SF 133 is submitted by Treasury Appropriation Fund Sybmol (TAFS.)
The SBR should include a separate column for nonbudgetary Credit Program financing accounts.

- The SBR includes Distributed Offsetting Receipts to compute agency-wide Net Outlays while the SF 133 does not.

- The SBR includes "prior-period adjustments" while the SF 133 includes "prior year adjustments." These terms are defined in OMB Circular No. A-136 and OMB Circular No. A-11.

- Information on the SBR should be consistent with budget execution information on the SF 133.

FOOTNOTES

1/ When the same SBR line number uses both a beginning (B) and ending (E) balance for the same USSGL account, the beginning balance is subtracted from the ending balance.

2/ Anticipated amounts should be zero for the yearend preclosing trial balance.

3/ The total of the specified balances in the USSGL accounts for this line should equal the beginning balances of USSGL accounts 4450, 4650, and 4620.

4/ Distributed offsetting receipt accounts are included to reconcile to information in the Budget of the United States Government and the Combined Statement of Receipts, Outlays, and Balances of the United States Government. This line must equal cash deposits for distributed offsetting receipts to Treasury that are reported on SF 224, FMS 1219, and FMS 1220. In all cases, include only amounts collected, deposited, and distributed in offsetting receipt accounts. Refer to the Quarterly Distributed Offsetting Receipts by Department Reports published by FMS at www.fms.treas.gov/mts/receipts-by-dept.

5/ This line corresponds with SF133/P&F line 1020. However, budgetary and financial statement requirements for reporting adjustments differs from one another. For budgetary reporting, materiality thresholds do not apply, whereas for financial statement reporting, materiality thresholds do apply. Therefore the balance of this line will not always tie with the balance of SF133/P&F line 1020.

6/ This line corresponds with SF133/P&F line 3016. However, budgetary and financial statement requirements for reporting adjustments differs from one another. For budgetary reporting, materiality thresholds do not apply, whereas for financial statement reporting, materiality thresholds do apply. Therefore the balance of this line will not always tie with the balance of SF133/P&F line 3016.

7/ For Fund Type attribute domain values "2/7" only.

8/ For Fund Type attribute domain value "1" only.

SUPPLEMENT SECTION V

USSGL Crosswalk - Statement of Custodial Activity for Fiscal 2012 Reporting

| | | | | USSGL Account Attributes for FACTS I/1 | |
|---|---|---|---|---|---|
| Line No. | Trial Bal. | Acct. No. | USSGL Account Title | Cust / Noncust | Addl. Info. |
| | | | | | |
| Revenue Activity: | | | | | |
| | | | | | |
| Sources of Cash Collections: | | | | | |
| | | | | | |
| 1 | Individual Income and FICA/SECA Taxes | | | | |
| 1 | E | 5801 | Tax Revenue Collected - Individual | S | |
| | | | | | |
| 2 | Corporate Income Taxes | | | | |
| 2 | E | 5802 | Tax Revenue Collected - Corporate | S | |
| | | | | | |
| 3 | Excise Taxes | | | | |
| 3 | E | 5804 | Tax Revenue Collected - Excise | S | |
| | | | | | |
| 4 | Estate and Gift Taxes | | | | |
| 4 | E | 5805 | Tax Revenue Collected - Estate and Gift | S | |
| | | | | | |
| 5 | Federal Unemployment Taxes | | | | |
| 5 | E | 5803 | Tax Revenue Collected - Unemployment | S | |
| | | | | | |
| 6 | Custom Duties | | | | |
| 6 | E | 5806 | Tax Revenue Collected - Customs | S | |
| | | | | | |
| 7 | Miscellaneous | | | | |
| 7 | E-B | 1310 | Accounts Receivable | S | 3, 4 |
| 7 | E-B | 1319 | Allowance for Loss on Accounts Receivable | S | 3, 4 |
| 7 | E-B | 1340 | Interest Receivable - Not Otherwise Classified | S | 2, 3 |
| 7 | E-B | 1341 | Interest Receivable - Loans | S | 2, 3 |
| 7 | E-B | 1342 | Interest Receivable - Investments | S | 2, 3 |
| 7 | E-B | 1343 | Interest Receivable - Taxes | S | 2, 3 |
| 7 | E-B | 1345 | Allowance for Loss on Interest Receivable - Loans | S | 2, 3 |
| 7 | E-B | 1346 | Allowance for Loss on Interest Receivable - Investments | S | 2, 3 |
| 7 | E-B | 1347 | Allowance for Loss on Interest Receivable - Not Otherwise Classified | S | 2, 3 |

SUPPLEMENT SECTION V

USSGL Crosswalk - Statement of Custodial Activity for Fiscal 2012 Reporting

| | | | | USSGL Account Attributes for FACTS I/1 | |
|---|---|---|---|---|---|
| Line No. | Trial Bal. | Acct. No. | USSGL Account Title | Cust / Noncust | Addl. Info. |
| 7 | E-B | 1348 | Allowance for Loss on Interest Receivable - Taxes | S | 2, 3 |
| 7 | E-B | 1360 | Penalties and Fines Receivable - Not Otherwise Classified | S | 3 |
| 7 | E-B | 1361 | Penalties and Fines Receivable - Loans | S | 3 |
| 7 | E-B | 1363 | Penalties and Fines Receivable - Taxes | S | 3 |
| 7 | E-B | 1365 | Allowance for Loss on Penalties and Fines Receivable - Loans | S | 3 |
| 7 | E-B | 1367 | Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified | S | 3 |
| 7 | E-B | 1368 | Allowance for Loss on Penalties and Fines Receivable - Taxes | S | 3 |
| 7 | E-B | 1370 | Administrative Fees Receivable - Not Otherwise Classified | S | 3 |
| 7 | E-B | 1371 | Administrative Fees Receivable - Loans | S | 3 |
| 7 | E-B | 1373 | Administrative Fees Receivable - Taxes | S | 3 |
| 7 | E-B | 1375 | Allowance for Loss on Administrative Fees Receivable - Loans | S | 3 |
| 7 | E-B | 1377 | Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified | S | 3 |
| 7 | E-B | 1378 | Allowance for Loss on Administrative Fees Receivable - Taxes | S | 3 |
| 7 | E | 5310 | Interest Revenue - Other | S | |
| 7 | E | 5311 | Interest Revenue - Investments | S | |
| 7 | E | 5312 | Interest Revenue - Loans Receivable/Uninvested Funds | S | |
| 7 | E | 5317 | Contra Revenue for Interest Revenue - Loans Receivable | S | |
| 7 | E | 5318 | Contra Revenue for Interest Revenue - Investments | S | |
| 7 | E | 5319 | Contra Revenue for Interest Revenue - Other | S | |
| 7 | E | 5320 | Penalties and Fines Revenue | S | |
| 7 | E | 5324 | Contra Revenue for Penalties and Fines | S | |
| 7 | E | 5325 | Administrative Fees Revenue | S | |
| 7 | E | 5329 | Contra Revenue for Administrative Fees | S | |
| 7 | E | 5600 | Donated Revenue - Financial Resources | S | |
| 7 | E | 5609 | Contra Revenue for Donations - Financial Resources | S | |
| 7 | E | 5800 | Tax Revenue Collected - Not Otherwise Classified | S | |

SUPPLEMENT SECTION V

USSGL Crosswalk - Statement of Custodial Activity for Fiscal 2012 Reporting

| | | | | USSGL Account Attributes for FACTS I/1 | |
|---|---|---|---|---|---|
| Line No. | Trial Bal. | Acct. No. | USSGL Account Title | Cust / Noncust | Addl. Info. |
| 7 | E | 5900 | Other Revenue | S | |
| 7 | E | 5909 | Contra Revenue for Other Revenue | S | |
| | | | | | |
| **8** | **Total Cash Collections** | | | | |
| 8 | This line is calculated. Equals sum of lines 1 through 9. | | | | |
| | | | | | |
| **9** | **Accrual Adjustments** | | | | |
| 9 | E-B | 1310 | Accounts Receivable | S | |
| 9 | E-B | 1319 | Allowance for Loss on Accounts Receivable | S | |
| 9 | E-B | 1340 | Interest Receivable - Not Otherwise Classified | S | |
| 9 | E-B | 1341 | Interest Receivable - Loans | S | |
| 9 | E-B | 1342 | Interest Receivable - Investments | S | |
| 9 | E-B | 1343 | Interest Receivable - Taxes | S | |
| 9 | E-B | 1345 | Allowance for Loss on Interest Receivable - Loans | S | |
| 9 | E-B | 1346 | Allowance for Loss on Interest Receivable - Investments | S | |
| 9 | E-B | 1347 | Allowance for Loss on Interest Receivable - Not Otherwise Classified | S | |
| 9 | E-B | 1348 | Allowance for Loss on Interest Receivable - Taxes | S | |
| 9 | E-B | 1360 | Penalties and Fines Receivable - Not Otherwise Classified | S | |
| 9 | E-B | 1361 | Penalties and Fines Receivable - Loans | S | |
| 9 | E-B | 1363 | Penalties and Fines Receivable - Taxes | S | |
| 9 | E-B | 1365 | Allowance for Loss on Penalties and Fines Receivable - Loans | S | |
| 9 | E-B | 1367 | Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified | S | |
| 9 | E-B | 1368 | Allowance for Loss on Penalties and Fines Receivable - Taxes | S | |
| 9 | E-B | 1370 | Administrative Fees Receivable - Not Otherwise Classified | S | |
| 9 | E-B | 1371 | Administrative Fees Receivable - Loans | S | |
| 9 | E-B | 1373 | Administrative Fees Receivable - Taxes | S | |
| 9 | E-B | 1375 | Allowance for Loss on Administrative Fees Receivable - Loans | S | |

SUPPLEMENT SECTION V

USSGL Crosswalk - Statement of Custodial Activity for Fiscal 2012 Reporting

| | | | | USSGL Account Attributes for FACTS I/1 | |
|---|---|---|---|---|---|
| **Line No.** | **Trial Bal.** | **Acct. No.** | **USSGL Account Title** | **Cust / Noncust** | **Addl. Info.** |
| 9 | E | 1377 | Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified | S | |
| 9 | E-B | 1378 | Allowance for Loss on Administrative Fees Receivable - Taxes | S | |
| 9 | E-B | 2110 | Accounts Payable | S | 5 |
| 9 | E | 5820 | Tax Revenue Accrual Adjustment - Not Otherwise Classified | S | |
| 9 | E | 5821 | Tax Revenue Accrual Adjustment - Individual | S | |
| 9 | E | 5822 | Tax Revenue Accrual Adjustment - Corporate | S | |
| 9 | E | 5823 | Tax Revenue Accrual Adjustment - Unemployment | S | |
| 9 | E | 5824 | Tax Revenue Accrual Adjustment - Excise | S | |
| 9 | E | 5825 | Tax Revenue Accrual Adjustment - Estate and Gift | S | |
| 9 | E | 5826 | Tax Revenue Accrual Adjustment - Customs | S | |
| 9 | E | 5830 | Contra Revenue for Taxes - Not Otherwise Classified | S | |
| 9 | E | 5831 | Contra Revenue for Taxes - Individual | S | |
| 9 | E | 5832 | Contra Revenue for Taxes - Corporate | S | |
| 9 | E | 5833 | Contra Revenue for Taxes - Unemployment | S | |
| 9 | E | 5834 | Contra Revenue for Taxes - Excise | S | |
| 9 | E | 5835 | Contra Revenue for Taxes - Estate and Gift | S | |
| 9 | E | 5836 | Contra Revenue for Taxes - Customs | S | |
| 9 | E | 5923 | Valuation Change in Investments - Beneficial Interest in Trust | S | |
| | | | | | |
| **10** | **Total Custodial Revenue** | | | | |
| 10 | This line is calculated. Equals sum of lines 8 through 9. | | | | |
| | | | | | |
| | | | | | |
| **Disposition of Collections:** | | | | | |
| | | | | | |
| **11** | **Transferred to Others (by Recipient):** | | | | |
| 11 | E-B | 2110 | Accounts Payable | S | 6 |
| 11 | E-B | 2980 | Custodial Liability | S | 7, 8, 9 |
| 11 | E | 5990 | Collections for Others - Statement of Custodial Activity | S | 7, 9 |

SUPPLEMENT SECTION V

USSGL Crosswalk - Statement of Custodial Activity for Fiscal 2012 Reporting

| | | | | USSGL Account Attributes for FACTS I/1 | |
|---|---|---|---|---|---|
| **Line No.** | **Trial Bal.** | **Acct. No.** | **USSGL Account Title** | **Cust / Noncust** | **Addl. Info.** |
| 11 | E | 5998 | Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the Treasury | S | |
| | | | | | |
| **12** | **(Increase)/Decrease in Amount Yet To Be Transferred (+/-)** | | | | |
| *"Optional Method"* | | | | | |
| 12 | E-B | 2980 | Custodial Liability | S | 3, 9, 10 |
| 12 | E | 5991 | Accrued Collections for Others - Statement of Custodial Activity | S | 9 |
| | | | | | |
| **13** | **Refunds and Other Payments** | | | | |
| 13 | E-B | 2110 | Accounts Payable | S | 5 |
| 13 | E | 5890 | Tax Revenue Refunds - Not Otherwise Classified | S | |
| 13 | E | 5891 | Tax Revenue Refunds - Individual | S | |
| 13 | E | 5892 | Tax Revenue Refunds - Corporate | S | |
| 13 | E | 5893 | Tax Revenue Refunds - Unemployment | S | |
| 13 | E | 5894 | Tax Revenue Refunds - Excise | S | |
| 13 | E | 5895 | Tax Revenue Refunds - Estate and Gift | S | |
| 13 | E | 5896 | Tax Revenue Refunds - Customs | S | |
| 13 | E | 6330 | Other Interest Expenses | S | |
| 13 | E | 6790 | Other Expenses Not Requiring Budgetary Resources | S | 12 |
| | | | | | |
| **14** | **Retained by the Reporting Entity** | | | | |
| *"Optional Method"* | | | | | |
| 14 | This line is calculated. Equals total of lines 10-11+12-13. | | | | |
| 14 | This line is calculated. Equals total of lines 10-11-12-13. | | | | |
| | | | | | |
| **15** | **Net Custodial Activity** | | | | |
| 15 | This line is calculated. Equals total of lines 10-11-12-13-14. | | | | 11 |
| *"Optional Method"* | | | | | |
| 15 | This line is calculated. Equals total of lines 10-11+12-13-14. | | | | 11 |
| | | | | | |

**Footnotes and Additional Information:**

**Comment:** If collecting entities recognize virtually no cost in connection with earning revenue, that revenue is reported on the Statement of Custodial Activity. (See amendments to OMB Circular No. A-136 "Financial Reporting Requirements," and " FASAB SFFAS No. 7 "Accounting for Revenue and Other Financing Sources," paragraph 45). If collecting entities have custodial collections that are nonmaterial and incidental to their primary mission, then sources and disposition of the collections may be disclosed in accompanying footnotes. (See amendments to OMB Circular No. A-136.)

**Footnotes:**

1/ Use USSGL account attribute domains as provided in USSGL Section IV, page 4.

2/ Interest revenue not related to the cost incurred by the collecting entity should be reported on the SCA. See SFFAS 7, paragraph 281.

3/ (Increase)/Decrease

4/ Related to other revenue.

5/ Related to tax revenue refunded and custodial interest expense

6/ Related to tax revenue refunds.

7/ If the balance of USSGL account 5990 is used to get the amount of cash collected for others, then USSGL account 2980 should not be used. USSGL account 2980 is included on the crosswalk as an alternative to using USSGL account 5990.

8/ Cash collections only - from debits to 2980.

9/ By definition, the USSGL account can only have this USSGL acount attribute domain.

10/ Amount yet to be collected.

11/ Must equal zero.

12/ This account is available for MMS for recording royalty credit. All other agencies need Treasury approval to use this account on this statement.