U.S. GOVERNMENT
STANDARD GENERAL LEDGER

Supplement No. S2 Treasury Financial Manual

S2 12-03 August 2012

Part 1 and Part 2--Fiscal 2012 and 2013 Reporting
Part 3 – Fiscal 2014 GTAS Implementation Testing

U.S. Standard General Ledger Division
Financial Management Service

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Treasury Financial Manual

Transmittal Letter No. S2 12-03 **Volume I**

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

Subject: U.S. Government Standard General Ledger Treasury Financial Manual (TFM) Supplement (USSGL)

1. Purpose

This transmittal letter (T/L) revises the USSGL and replaces all previous amendments.

2. Rescission

T/L No. S2 12-03 rescinds T/L No. S2 12-02 USSGL, dated March 30, 2012.

3. Explanation of Updates

T/L No. S2 12-03 USSGL includes three parts:

- Part 1, effective fiscal 2012, updates Part 1 of the March 2012 USSGL for fiscal 2012 reporting.
- Part 2, effective fiscal 2013, updates Part 1 of the March 2012 USSGL for fiscal 2013 reporting.
- Part 3, effective fiscal 2014, updates Part 2 of the March 2012 USSGL for fiscal 2014 reporting.

See the table below for further details.

T/L No. S2 12-03 USSGL (July 2012)	For Reporting Year	Updates T/L No. S2 12-02 USSGL (March 2012)	FMS System Used	Effective Date
Part 1	2012	Part 1 for fiscal 2012 reporting	Federal Agency Centralized Trial-Balance System (FACTS) I and II	Immediately
Part 2	2013	Part 1 for fiscal 2012 reporting	FACTS I and II	October 1, 2012
Part 3	2014	Part 2 for fiscal 2013 reporting	Governmentwide Treasury Account Symbol Adjusted Trial Balance System (GTAS) implementation testing	GTAS testing, Immediately Production, October 1, 2013

4. Overall Changes to the USSGL

T/L S2 12-03 USSGL includes the following overall changes:

Part 1 – Fiscal 2012

- Revised

Part 2 – Fiscal 2013

- Revised

Part 3 – Fiscal 2014

- GTAS environment
- Implements six-digit USSGL account numbers

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

5. Changes by Part/Section

Part 1—Fiscal 2012 reporting includes Sections I through VI:

Section I: Chart of Accounts—This section includes USSGL accounts that are required for fiscal 2012 reporting.—Revised

Section II: Accounts and Definitions—This section includes USSGL accounts that are 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 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 2012 reporting.—Revised

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:

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

Section VI: Crosswalks – Reclassified Statements for Fiscal 2012 Reporting—This section includes crosswalks for use in fiscal 2012.

- Reclassified Balance Sheet—Revised
- Reclassified Statement of Net Cost—Revised
- Reclassified Statement of Changes in Net Position—Revised

Part 2—Fiscal 2013 reporting includes Sections I through V:

Section I: Chart of Accounts—This section includes USSGL accounts that are required for fiscal 2013 reporting.—Revised

Section II: Accounts and Definitions—This section includes USSGL accounts that are required for fiscal 2013 reporting.—Revised

Section III: Account Transactions—This section provides transactions for USSGL accounts effective October 1, 2012, for fiscal 2013 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 2013 reporting.—Revised

Section V: Crosswalks to Standard External Reports for Fiscal 2013 Reporting—This section provides fiscal 2013 reporting requirements for USSGL accounts that crosswalk to the following reports:

- Office of Management and Budget (OMB)—SF 133: Report on Budget Execution and Budgetary Resources and the Budget Program and Financing (P&F) Schedule (combined crosswalk)—Revised
- FMS 2108: Yearend Closing Statement—Revised
- OMB Form and Content: Balance Sheet, Statement of Net Cost, Statement of Changes in Net Position, Statement of Custodial Activity, and Statement of Budgetary Resources—Revised

Part 3—Fiscal 2014 GTAS implementation testing reporting includes Sections I through VII:

Section I: Chart of Accounts—This section includes USSGL accounts required for fiscal 2014 reporting. Accounts added or revised are in bold typeface.—Revised

Section II: Accounts and Definitions—This section includes USSGL accounts required for fiscal 2014 reporting.—Revised

Section III: Account Transactions—This section provides transactions for USSGL accounts effective October 1, 2013, for fiscal 2014 reporting.—Revised

Section IV: Account Attributes for USSGL Proprietary Account and Budgetary Account Reporting—This section describes USSGL account attributes. It also displays the USSGL account attributes used with each USSGL account for fiscal 2014 reporting.—Revised

Section V: Crosswalks to Standard External Reports for Fiscal 2014 Reporting—This section provides fiscal 2014 reporting requirements for USSGL accounts that crosswalk to the following reports:

- Office of Management and Budget (OMB) SF 133: Report on Budget Execution and Budgetary Resources—Revised
- OMB Budget Program and Financing (P&F) Schedule—Revised
- FMS 2108: Yearend Closing Statement—Revised
- OMB Form and Content: Balance Sheet, Statement of Net Cost, Statement of Changes in Net Position, Statement of Custodial Activity, and Statement of Budgetary Resources—Revised

Section VI: Crosswalks – Reclassified Statements for Fiscal 2014 Reporting—This section includes crosswalks for use in fiscal 2014.—Revised

Section VII: Edits and Validations for Fiscal 2014 Reporting—This section includes required edits and validations for GTAS reporting for use in fiscal 2014.—Added

6. Effective Date

- Part 1 requirements, for fiscal 2012, are effective immediately.
- Part 2 requirements, for fiscal 2013, are effective October 1, 2012.
- Part 3 requirements, for fiscal 2014 GTAS implementation testing, are effective for GTAS implementation testing immediately and for production effective,October 1, 2013.

7. References

- Memorandum for all CFOs and Deputy CFOs, "Extended Testing Schedule for Government-wide Treasury Account Symbol (GTAS) System," dated July 13, 2012.
- TFM Volume I, Bulletin No. 2012-07: Fiscal 2014 Implementation of the Six-Digit U.S. Government Standard General Ledger (USSGL) Account Number Code Structure.
- 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 May 15, 2012. 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, revised November 10, 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 October 27, 2011. See the OMB Web site at **http://www.whitehouse.gov/sites/default/files/omb/assets/omb/circulars/a136/a136_revised_2011.pdf**.

8. Inquiries

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

USSGL Advisory Division
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

See the USSGL Web site at **http://www.fms.treas.gov/ussgl/contacts.html** for the USSGL Advisory Division staff and agency USSGL Board representatives contact information.

Date: August 13, 2012

David A. Lebryk
Commissioner

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Treasury Financial Manual

Bulletin No. 2013-02 **Volume I**

Retention: October 31, 2013

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

Subject: Change to Transmittal Letter No. S2 12-03, U.S. Government Standard General Ledger Treasury Financial Manual (TFM) Supplement (USSGL)

1. Purpose

This TFM bulletin notifies agencies that the following Part I crosswalks available at **http://www.fms.treas.gov/ussgl/index.html** have been revised for fiscal 2012:

- Section IV, USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information;
- Section V, SF 133: Report on Budget Execution and Budgetary Resources and the Budget Program and Financing (P&F) Schedule (combined crosswalk);
- Section V, FMS 2108: Yearend Closing Statement;
- Section V, Statement of Net Cost;
- Section VI, Reclassified Balance Sheet.

2. Summary of Changes

USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information

- Added USSGL account 1190, "Other Cash."

FMS 2108: Yearend Closing Bulletin

Unexpended Balances:

- Column 6, "For Treasury Appropriation Fund Symbols With Imprest Funds": Added USSGL accounts 1190, "Other Cash"; 1193, "International Monetary Fund Assets – Reserve Position"; and 1194, "Exchange Stabilization Fund Assets – Holdings of Special Drawing Rights."

Footnote 2:

- Added Authorization Indicators 961, "Reserve Position"; and 965, "Holdings of Special Drawing Rights."

Budget Program and Financing (P&F) Schedule

- Line 1950: Deleted USSGL account 4350, "Canceled Authority."
- Line 1954: Deleted USSGL account 4350, "Canceled Authority."
- Line 5010: Added USSGL accounts 1205, "Foreign Currency Denominated Equivalent Assets"; 1209, "Uninvested Foreign Currency"; 1670, "Foreign Investments"; 1671, "Discount on Foreign Investments"; 1672, "Premium on Foreign Investments"; and 1679, "Foreign Exchange Rate Revalue Adjustments – Investments."
- Line 5011: Added USSGL accounts 1205, "Foreign Currency Denominated Equivalent Assets"; 1209, "Uninvested Foreign Currency"; 1670, "Foreign Investments"; 1671, "Discount on Foreign Investments"; 1672, "Premium on Foreign Investments"; and 1679, "Foreign Exchange Rate Revalue Adjustments – Investments."
- Line 5082: Added USSGL account 4128, "Amounts Appropriated From Specific Invested TAFS – Transfers-In."

Statement of Net Cost

- Line 1: Deleted duplicate USSGL account 6338, "Remuneration Interest."

Reclassified Balance Sheet

- Line 2.8: Added USSGL accounts 1660, "Beneficial Interest in Trust"; and 1661, "Market Adjustment – Beneficial Interest in Trust";
- Line 2.9: Deleted USSGL accounts 1660, "Beneficial Interest in Trust"; and 1661, "Market Adjustment – Beneficial Interest in Trust";
- Line 6.10: Added Federal/NonFederal attribute domain value "N" for USSGL account 2410, "Liability for Clearing Accounts";
- Footnote 11: Revised.

3. Effective Date

This bulletin is effective immediately.

4. Inquiries

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

USSGL Advisory 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

Date: October 11, 2012

David A. Lebryk
Commissioner

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Treasury Financial Manual

Bulletin No. 2013-05 **Volume I**

Retention: February 28, 2014

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

Subject: Change to Transmittal Letter No. S2 12-03, U.S. Government Standard General Ledger (USSGL) Treasury Financial Manual (TFM) Supplement

1. Purpose

This TFM bulletin notifies agencies that Part II and Part III of the USSGL TFM Supplement available at **http://www.fms.treas.gov/ussgl/index.html** have been revised for fiscal 2013 and 2014 (GTAS Implementation Testing).

2. Summary of Changes

The Summary of Changes identifies specific changes made to the USSGL. The summary heading "consolidated" refers to all changes to date for fiscal 2013 and 2014 (GTAS Implementation Testing).

Part 2—This part includes Sections I through V for fiscal 2013 reporting.

Section I: Chart of Accounts—This section includes USSGL accounts that are required for fiscal 2013 reporting.—Revised

Section II: Accounts and Definitions—This section includes USSGL accounts that are required for fiscal 2013 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 2013 reporting.—Revised

Section V: Crosswalks to Standard External Reports for Fiscal 2013 Reporting—This section provides fiscal 2013 reporting requirements for USSGL accounts that crosswalk to the following reports:

- SF 133: Report on Budget Execution and Budgetary Resources and Budget Program and Financing (P&F) Schedule (combined crosswalk)—Revised

- FMS 2108: Yearend Closing Statement—Revised

- OMB Form and Content: Balance Sheet; Statement of Net Cost; Statement of Changes in Net Position; Statement of Custodial Activity; and Statement of Budgetary Resources—Revised

Part 3—This part includes Sections I through VII for fiscal 2014 (GTAS Implementation Testing) reporting.

Section I: Chart of Accounts—This section includes USSGL accounts required for fiscal 2014 (GTAS Implementation Testing). Accounts added or revised are in bold typeface.—Revised

Section II: Accounts and Definitions—This section includes USSGL accounts required for fiscal 2014 (GTAS Implementation Testing).—Revised

Section IV: Account Attributes for USSGL Proprietary Account and Budgetary Account Reporting—This section describes USSGL account attributes. It also displays the USSGL account attributes used with each USSGL account for fiscal 2014 (GTAS Implementation Testing).—Revised

Section V: Crosswalks to Standard External Reports for Fiscal 2014 (GTAS Implementation Testing)—This section provides fiscal 2014 (GTAS Implementation Testing) 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)—Revised

- Budget Program and Financing (P&F) Schedule—Revised

- FMS 2108: Yearend Closing Statement—Revised

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

Section VI: Crosswalks—Reclassified Statements for Fiscal 2013 Reporting—This section includes crosswalks for use in fiscal 2014 (GTAS Implementation Testing).—No changes

Section VII: GTAS Edits and Validations for Fiscal 2013 Reporting—This section includes required Edits and Validations for use in fiscal 2014 (GTAS Implementation Testing).—Revised

3. Effective Date

This bulletin is effective immediately.

4. Inquiries

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

USSGL Advisory Division
Governmentwide Accounting
Bureau of the Fiscal Service
Department of the Treasury
Prince George's Metro Center II
3700 East-West Highway
Hyattsville, MD 20782
Telephone: 202-874-9980

Date: February 6, 2013

David A. Lebryk
Commissioner

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U.S. Government Standard General Ledger
Summary of Changes
(Consolidated)

Section	Item Changed	Change	TFM Release	Reporting FY	Financial Statement or Report
Bulletin 2013 - 05					
Part 2 Fiscal 2013					
I	***USSGL Chart of Accounts:***				
I	2533	Revised normal balance	Bulletin 2013-05	2013	COA
II	***USSGL Accounts and Definitions:***				
II	2533	Revised normal balance and definition	Bulletin 2013-05	2013	DEF
III	***USSGL Account Transactions:***				
III	None				
IV	***USSGL Account Attributes:***				
	USSGL Proprietary Account Attribute Definition Report:				
	None				
IV	**USSGL Proprietary Account Attribute Table:**				
IV	2400	Revised Federal/Nonfederal Code attribute domain value from "Y" to "N"	Bulletin 2013-05	2013	PROP TBL
IV	2534	Added attribute domain value "Y" to Federal NonFederal Indicator, Trading Partner and Covered NotCovered Code attributes	Bulletin 2013-05	2013	PROP TBL
IV	**FACTS II - Attribute Definition Report:**				
	None				
IV	**FACTS II USSGL Account Attribute Table:**				
IV	1190	Added	Bulletin 2013-05	2013	ATT TBL
IV	1342	Deleted	Bulletin 2013-05	2013	ATT TBL
IV	1612	Deleted	Bulletin 2013-05	2013	ATT TBL
IV	1613	Deleted	Bulletin 2013-05	2013	ATT TBL
IV	4060	Added Apportionment Category Attribute	Bulletin 2013-05	2013	ATT TBL
IV	4070	Added Apportionment Category Attribute	Bulletin 2013-05	2013	ATT TBL
IV	4210	Added Apportionment Category Attribute	Bulletin 2013-05	2013	ATT TBL

Section	Item Changed	Change	TFM Release	Reporting FY	Financial Statement or Report
IV	4310	Added Apportionment Category Attribute; Deleted BEA Category Indicator Attribute	Bulletin 2013-05	2013	ATT TBL
IV	4420	Deleted BEA Category Indicator Attribute	Bulletin 2013-05	2013	ATT TBL
IV	4430	Deleted BEA Category Indicator Attribute	Bulletin 2013-05	2013	ATT TBL
IV	4450	Deleted BEA Category Indicator Attribute	Bulletin 2013-05	2013	ATT TBL
IV	4510	Deleted BEA Category Indicator Attribute	Bulletin 2013-05	2013	ATT TBL
IV	4590	Deleted BEA Category Indicator Attribute	Bulletin 2013-05	2013	ATT TBL
IV	4610	Deleted BEA Category Indicator Attribute	Bulletin 2013-05	2013	ATT TBL
IV	4620	Deleted BEA Category Indicator Attribute	Bulletin 2013-05	2013	ATT TBL
IV	4630	Deleted BEA Category Indicator Attribute	Bulletin 2013-05	2013	ATT TBL
IV	4650	Deleted BEA Category Indicator Attribute	Bulletin 2013-05	2013	ATT TBL
IV	4690	Deleted BEA Category Indicator Attribute	Bulletin 2013-05	2013	ATT TBL
IV	4700	Deleted Apportionment Category Attribute; Deleted BEA Category Indicator Attribute	Bulletin 2013-05	2013	ATT TBL
IV	4720	Deleted BEA Category Indicator Attribute	Bulletin 2013-05	2013	ATT TBL
V	***USSGL Crosswalks to Standard External Reports:***				
	SF 133: Report on Budget Execution and Budgetary Resources, and Schedule P: Program and Financing (P&F):				
	Column				
V	P&F TAFS Status	Added	Bulletin 2013-05	2013	P&F
	Line				
V	1010	Added Debit Function Indicator attribute domain value "+" for USSGL account 4197; Added Credit Function Indicator attribute domain value "-" for USSGL account 4197	Bulletin 2013-05	2013	133
V	1011	Added Debit Function Indicator attribute domain value "+" for USSGL account 4196; Added Credit Function Indicator attribute domain value "-" for USSGL account 4196	Bulletin 2013-05	2013	133
V	1020	Added Debit Function Indicator attribute domain value "+" for USSGL account 4196; Added Credit Function Indicator attribute domain value "-" for USSGL account 4196; Added Debit Function Indicator attribute domain value "+" for USSGL account 4197; Added Credit Function Indicator attribute domain value "-" for USSGL account 4197	Bulletin 2013-05	2013	133
V	1950	Deleted USSGL account 4350	Bulletin 2013-05	2013	P&F
V	1954	Deleted USSGL account 4350	Bulletin 2013-05	2013	P&F

Section	Item Changed	Change	TFM Release	Reporting FY	Financial Statement or Report
V	2501	Deleted Apportionment Category attribute domain value "A/B" for USSGL account 4700	Bulletin 2013-05	2013	P&F
V	4011	Added Additional Information "1" for USSGL account 490800; Deleted Additional Information "4" for USSGL account 490800	Bulletin 2013-05	2013	133/P&F
V	5010	Added USSGL accounts 1205, 1209, 1670, 1671, 1672, and 1679	Bulletin 2013-05	2013	P&F
V	5011	Added USSGL accounts 1205, 1209, 1670, 1671, 1672, and 1679	Bulletin 2013-05	2013	P&F
V	5082	Added USSGL account 4128	Bulletin 2013-05	2013	P&F
	FMS 2108: Yearend Closing Statement:				
	Unexpended Balances, Investments, and Imprest Funds for Fiscal 2013 Reporting				
	Column				
V	2	Deleted USSGL account 1618	Bulletin 2013-05	2013	FMS 2108
V	6	Added USSGL accounts1190, 1193, 1194, 1205, 1209, 1670, 1671, 1672, and 1679	Bulletin 2013-05	2013	FMS 2108
V	6	Deleted USSGL accounts 1342, 1611, 1612 and 1613 with RT7 931	Bulletin 2013-05	2013	FMS 2108
	Footnote				
V	2	Revised footnote by adding RT7 961 and 965	Bulletin 2013-03	2013	FMS 2108
	Balance Sheet:				
	Line				
V	3	Deleted duplicate USSGL account 1320	Bulletin 2013-05	2013	BS
V	9	Deleted duplicate USSGL account 1320	Bulletin 2013-05	2013	BS
V	18	Deleted duplicate USSGL account 2533	Bulletin 2013-05	2013	BS
V	19	Deleted duplicate USSGL account 2970	Bulletin 2013-05	2013	BS
V	23	Deleted duplicate USSGL account 2533	Bulletin 2013-05	2013	BS
V	32	Deleted duplicate USSGL accounts 5400 and 5409	Bulletin 2013-05	2013	BS
V	33	Deleted duplicate USSGL accounts 5400 and 5409	Bulletin 2013-05	2013	BS
	Footnote				
V	None				
	Statement of Net Cost:				
	Line				

Section	Item Changed	Change	TFM Release	Reporting FY	Financial Statement or Report
V	None				
	Footnote				
V	None				
	Statement of Changes in Net Position:				
	Line				
V	6	Deleted duplicate USSGL accounts 540000 and 540900	Bulletin 2013-05	2013	SCNP
	Footnote				
V	None				
	Statement of Budgetary Resources:				
	Column				
V	None				
	Line				
V	3006	Deleted USSGL accounts 4199, 4221, 4225, 4230, 4232, 4233, 4234, 4251, 4283, 4285, 4286 and 4287	Bulletin 2013-05	2013	SBR
	Footnote				
V	None				
	Statement of Custodial Activity:				
	Line				
V	None				
	Footnote				
V	None				
Part 3 GTAS Implementation Testing for fiscal 2014					
I	***USSGL Chart of Accounts:***				
I	253300	Revised normal balance	Bulletin 2013-05	2014	COA

Section	Item Changed	Change	TFM Release	Reporting FY	Financial Statement or Report
II	***USSGL Accounts and Definitions:***				
II	253300	Revised normal balance	Bulletin 2013-05	2014	DEF
III	***USSGL Account Transactions:***				
III	None				
IV	***USSGL Account Attributes:***				
	USSGL Proprietary Account Attribute Definition Report:				
	None				
IV	**USSGL Proprietary and Budgetary Account Attribute Table:**				
	Attribute				
IV	Trading Partner Main	Deleted domain value "blank" from USSGL Accounts 101000, 109000, 132500, 137300, 192100, 241000, 294000, 298000, 298500, 310100, 310500, 310600, 310700, 310800, 310900, 532000, 532400, 570000, 570500, 570800, 570900, 579000, 579100, 580000, 580100, 580200, 580300, 580400, 580500, 580600, 582000, 582100, 582200, 582300, 582400, 582500, 582600, 583000, 583100, 583200, 583300, 583400, 583500, 583600, 589000, 589100, 589200, 589300, 589400, 589500, 589600, 591900, 599000, 599100, 599300, 599400, 740000, 740100, 740500, 750000	Bulletin 2013-05	2014	ATT TBL
	Account				
IV	109000	Revised Begin End Indicator attribute domain value from "B/E" to "E"	Bulletin 2013-05	2014	ATT TBL
IV	112000	Revised TAS Status attribute domain value from "U" to "U/E"	Bulletin 2013-05	2014	ATT TBL
IV	253300	Revised normal balance	Bulletin 2013-05	2014	ATT TBL
IV	431000	Deleted Federal NonFederal Code, Trading Partner and Trading Partner Main attribute domain values	Bulletin 2013-05	2014	ATT TBL
V	***USSGL Crosswalks to Standard External Reports:***				
	SF 133: Report on Budget Execution and Budgetary Resources:				
	Column				
V	Credit	Revised Credit value from "+" to "-" where duplicated against the Debit column on lines 1101, 1134, 1137, 1220, 1230, 1271, and 1702; Revised Credit value from "-" to "+" where duplicated against the Debit column on line 3010	Bulletin 2013-05	2014	133

Section	Item Changed	Change	TFM Release	Reporting FY	Financial Statement or Report
V	Fed/NonFed	Deleted attribute domain value "F" for USSGL account 431000 for lines 1041, 2403, 2501, 2502, 2503 and 2504	Bulletin 2013-05	2014	133
	Line				
V	1027	Added subtitle	Bulletin 2013-05	2014	133
V	1028	Added subtitle	Bulletin 2013-05	2014	133
V	1104	Revised Authority Type Code attribute domain value from "P" to "E" for USSGL account 411900	Bulletin 2013-05	2014	133
V	1134	Revised Debit value from "-" to "+" and Credit value from "+" to "-" for USSGL account 4397 with TAS Status attribute domain value "U/E" and Begin/End attribute domain value "E"; Revised Debit value from "+" to "-" and Credit value from "-" to "+" for USSGL account 4397 with TAS Status attribute domain value "U/E" and Begin/End attribute domain value "B"	Bulletin 2013-05	2014	133
V	1400	Added Additional Information "1" to USSGL account 412600	Bulletin 2013-05	2014	133
V	2002	Added Additional Information "1" to USSGL accounts 480100, 480200 and 490100	Bulletin 2013-05	2014	133
V	2102	Added Additional Information "1" to USSGL accounts 480100, 480200 and 490100	Bulletin 2013-05	2014	133
V	4011	Added Additional Information "1" for USSGL account 490800; Deleted Additional Information "4" for USSGL account 490800	Bulletin 2013-05	2014	133
	Footnote				
V	None				
	Program and Financing (P&F) Schedule:				
	Column				
V	Credit	Revised Credit value from "+" to "-" where duplicated against the Debit column on lines 1013, 1026, 1101, 1120, 1121, 1134, 1137, 1170, 1171, 1200, 1201, 1220, 1221, 1230, 1235, 1238, 1271, 1400, 1510, 1511, 1522, 1610, 1611, 1622, 1700, 1701, 1702, 1711, 1725, 1800, 1801, 1802, 1810, 1824, and 3020; Revised Credit value from "-" to "+" where duplicated against the Debit column on lines 0900, 3010, 3070, 4010, 4050, 4100, 4110, and 4140	Bulletin 2013-05	2014	P&F
	Line				
V	1103	Revised Authority Type Code attribute domain value from "P" to "F" for USSGL account 411900	Bulletin 2013-05	2014	P&F

Section	Item Changed	Change	TFM Release	Reporting FY	Financial Statement or Report
V	1104	Revised Authority Type Code attribute domain value from "P" to "E" for USSGL account 411900	Bulletin 2013-05	2014	P&F
V	1400	Added Additional Information "1" to USSGL account 412600	Bulletin 2013-05	2014	P&F
V	1950	Deleted USSGL account 435000	Bulletin 2013-05	2014	P&F
V	1954	Deleted USSGL account 435000	Bulletin 2013-05	2014	P&F
V	4011	Added Additional Information "1" for USSGL account 490800; Deleted Additional Information "4" for USSGL account 490800	Bulletin 2013-05	2014	P&F
V	5010	Added USSGL accounts 120500, 120900, 167000, 167100, 167200, and 167900	Bulletin 2013-05	2014	P&F
V	5011	Added USSGL accounts 120500, 120900, 167000, 167100, 167200, and 167900	Bulletin 2013-05	2014	P&F
V	5082	Added USSGL account 412800	Bulletin 2013-05	2014	P&F
	FMS 2108: Yearend Closing Statement:				
	Unexpended Balances, Investments, and Imprest Funds for Fiscal 2014 Reporting				
	Column				
V	2	Added USSGL account 119000	Bulletin 2013-05	2014	FMS 2108
V	2	Deleted USSGL accounts 134200, 161100, 161200, and 161300 with Business Line ANAMTDISCPREM	Bulletin 2013-05	2014	FMS 2108
	Footnote				
V	None				
	Balance Sheet:				
	Line				
V	None				
	Footnote				
V	None				
	Statement of Net Cost:				
	Line				
V	None				
	Footnote				
V	None				
	Statement of Changes in Net Position:				

Section	Item Changed	Change	TFM Release	Reporting FY	Financial Statement or Report
	Line				
V	None				
	Footnote				
V	None				
	Statement of Budgetary Resources:				
	Column				
V	None				
	Line				
V	1043	Deleted Federal/Nonfederal attribute domain value "F" from USSGL account 431000	Bulletin 2013-05	2014	SBR
V	1290	Added Authority Type Code attribute domain value "E" and "F" for USSGL 411900	Bulletin 2013-05	2014	SBR
V	2404	Deleted Federal/Nonfederal attribute domain value "F" from USSGL account 431000	Bulletin 2013-05	2014	SBR
V	3006	Deleted USSGL accounts 4199, 4221, 4225, 4230, 4232, 4233, 4234, 4251, 4283, 4285, 4286, and 4287	Bulletin 2013-05	2014	SBR
	Footnote				
V	None				
	Statement of Custodial Activity:				
	Line				
V	7	Added footnote 2 to USSGL accounts 131000 and 131900	Bulletin 2013-05	2014	SCA
V	7	Added footnote 1 to USSGL accounts 134000, 134100, 134200, 134300, 134500, 134600, 134700, and 134800	Bulletin 2013-05	2014	SCA
V	11	Added footnotes 7 and 8 to USSGL account 298000	Bulletin 2013-05	2014	SCA
V	11	Added footnote 6 to account USSGL 599000	Bulletin 2013-05	2014	SCA
V	12	Added footnotes 2 and 9 to USSGL account 298000	Bulletin 2013-05	2014	SCA
	Footnote				
V	None				
VI	***USSGL Crosswalks to Reclassified Statements:***				
	Reclassfied Balance Sheet:				
	Line				
VI					

Section	Item Changed	Change	TFM Release	Reporting FY	Financial Statement or Report
	Footnote				
VI	None				
	Reclassied Statement of Net Cost:				
	Line				
VI	None				
	Footnote				
VI	None				
	Reclassied Statement of Changes in Net Position				
	Line				
VI	None				
	Footnote				
VI	None				
VII	***Edits and Validations for Fiscal 2014 Reporting***				
	Edits				
	Edit Number				
VII	1	Revised all applicable periods as Fatal	Bulletin 2013-05	2014	EDITS
VII	2	Added SF133 Line 1104	Bulletin 2013-05	2014	EDITS
VII	45	Added 134400 to the right side of the closing edit	Bulletin 2013-05	2014	EDITS
VII	56	Added a row including USSGL 134200, Begin/End E, Fed/NonFed F, Trading Partner 020, and Trading Partner Main code 0551; Revised Trading Partner code to be 020 and Added Trading Partner Main code 0550	Bulletin 2013-05	2014	EDITS
VII	57	Added USSGL 161000, Begin/End E, Fed/NonFed F Trading Partner 020, and Trading Partner Main code 0505; Deleted USSGL 161000, 161100, 161200, 161300, 161800, 163000,163100, and 163300, Begin/End E, and Fed/NonFed F for Trading Partner 020 and Trading Partner Main codes 1337, 1350, 1351, 1401, 1497, and 1499; Revised Trading Partner Main code from 0550 to 0500 for USSGL 161000 and 163000	Bulletin 2013-05	2014	EDITS

Section	Item Changed	Change	TFM Release	Reporting FY	Financial Statement or Report
VII	58	Added USSGL 531100, Begin/End E, Fed/NonFed F, Trading Partner 020, and Trading Partner Main 0551; Deleted USSGL 531100, 711100, and 721100, Begin/End E, Fed/NonFed F, Trading Partner 020, and Trading Partner Main codes 1337, 1350, 1351, 1401, 1497, 1499	Bulletin 2013-05	2014	EDITS
VII	62	Revised Trading Partner Main code from 0550 to 4521	Bulletin 2013-05	2014	EDITS
VII	63	Revised Trading Partner Main code from 0550 to 4521	Bulletin 2013-05	2014	EDITS
VII	64	Revised Trading Partner Main code from 0550 to 4521	Bulletin 2013-05	2014	EDITS
	Validations				
	Validation Number				
VII	8E	Deleted	Bulletin 2013-05	2014	VAL
VII	13E	Deleted	Bulletin 2013-05	2014	VAL
VII	29E	Added validation exception	Bulletin 2013-05	2014	VAL
VII	30E	Added validation exception	Bulletin 2013-05	2014	VAL
VII	34E	Added USSGLs 421200, 422100, 422200, 423100, 425100, 425200, 425300, and 497200	Bulletin 2013-05	2014	VAL
VII	42	Deleted	Bulletin 2013-05	2014	VAL
VII	43	Deleted	Bulletin 2013-05	2014	VAL
VII	44- 55	Renumbered validations 44 -55 to 42 - 53	Bulletin 2013-05	2014	VAL
VII	46 (old 48)	Added TAS XXXX: TAS Restrictions for Non-Federal Exceptions	Bulletin 2013-05	2014	VAL
VII	47 (old 49)	Revised description	Bulletin 2013-05	2014	VAL
Bulletin 2013 - 02					
Part 1 Fiscal 2012					
I	***USSGL Chart of Accounts:***				
I	None				
II	***USSGL Accounts and Definitions:***				
II	None				
III	***USSGL Account Transactions:***				

Section	Item Changed	Change	TFM Release	Reporting FY	Financial Statement or Report
III	None				
IV	***USSGL Account Attributes:***				
	USSGL Proprietary Account Attribute Definition Report:				
	None				
IV	**USSGL Proprietary Account Attribute Table:**				
IV	None				
IV	**FACTS II - Attribute Definition Report:**				
	None				
IV	**FACTS II USSGL Account Attribute Table:**				
IV	1190	Added	Bulletin 2013-02	2012	ATT TBL
V	***USSGL Crosswalks to Standard External Reports:***				
	SF 133: Report on Budget Execution and Budgetary Resources, and Schedule P: Program and Financing (P&F):				
	Column				
V	None				
	Line				
V	1950	Deleted USSGL account 4350	Bulletin 2013-02	2012	P&F
V	1954	Deleted USSGL account 4350	Bulletin 2013-02	2012	P&F
V	5010	Added USSGL accounts 1205, 1209, 1670, 1671, 1672, and 1679	Bulletin 2013-02	2012	P&F
V	5011	Added USSGL accounts 1205, 1209, 1670, 1671, 1672, and 1679	Bulletin 2013-02	2012	P&F
V	5082	Added USSGL account 4128	Bulletin 2013-02	2012	P&F
	FMS 2108: Yearend Closing Statement:				
	Unexpended Balances, Investments, and Imprest Funds for Fiscal 2012 Reporting				
	Unexpended Balances, Treasury Appropriation Fund Symbols With Imprest Funds:				

Section	Item Changed	Change	TFM Release	Reporting FY	Financial Statement or Report
	Column				
V	6	Added USSGL accounts 1190, 1193 and 1194	Bulletin 2013-02	2012	FMS 2108
	Footnote				
V	2	Added Authorization Indicators 961 and 965	Bulletin 2013-02	2012	FMS 2108
	Balance Sheet:				
	Line				
V	None				
	Footnote				
V	None				
	Statement of Net Cost:				
	Line				
V	1	Deleted duplicate USSGL account 6338	Bulletin 2013-02	2012	SNC
	Footnote				
V	None				
	Statement of Changes in Net Position:				
	Line				
V	None				
	Footnote				
V	None				
	Statement of Budgetary Resources:				
	Column				
V	None				
	Line				
V	None				
	Footnote				
V	None				

Section	Item Changed	Change	TFM Release	Reporting FY	Financial Statement or Report
	Statement of Custodial Activity:				
	Line				
V	None				
	Footnote				
V	None				
VI	***USSGL Crosswalks to Reclassified Statements:***				
	Reclassifed Balance Sheet:				
	Line				
VI	2.8	Added USSGL accounts 1660 and 1661	Bulletin 2013-02	2012	RBS
VI	2.9	Deleted USSGL accounts 1660 and 1661	Bulletin 2013-02	2012	RBS
VI	6.10	Added Fed/NonFed attribute domain value "N" for USSGL account 2410	Bulletin 2013-02	2012	RBS
VI	Footnote				
	11	Revised	Bulletin 2013-02	2012	RBS
	Reclassifed Statement of Net Cost:				
	Line				
VI	None				
	Footnote				
VI	None				
	Reclassifed Statement of Changes in Net Position				
	Line				
VI	None				
	Footnote				
VI	None				
T/L S2 12-03					

Section	Item Changed	Change	TFM Release	Reporting FY	Financial Statement or Report
Part 1 Fiscal 2012					
I	***USSGL Chart of Accounts:***				
I	1205	Added	T/L S2 12-03	2012	COA
I	1209	Added	T/L S2 12-03	2012	COA
I	1344	Added	T/L S2 12-03	2012	COA
I	1384	Added	T/L S2 12-03	2012	COA
I	1670	Added	T/L S2 12-03	2012	COA
I	1671	Added	T/L S2 12-03	2012	COA
I	1672	Added	T/L S2 12-03	2012	COA
I	1679	Added	T/L S2 12-03	2012	COA
I	2192	Added	T/L S2 12-03	2012	COA
I	2193	Added	T/L S2 12-03	2012	COA
I	4295	Revised title	T/L S2 12-03	2012	COA
I	6338	Added	T/L S2 12-03	2012	COA
I	7181	Added	T/L S2 12-03	2012	COA
I	7191	Added	T/L S2 12-03	2012	COA
I	7281	Added	T/L S2 12-03	2012	COA
I	7291	Added	T/L S2 12-03	2012	COA
II	***USSGL Accounts and Definitions:***				
II	1205	Added	T/L S2 12-03	2012	DEF
II	1209	Added	T/L S2 12-03	2012	DEF
II	1344	Added	T/L S2 12-03	2012	DEF
II	1384	Added	T/L S2 12-03	2012	DEF
II	1670	Added	T/L S2 12-03	2012	DEF
II	1671	Added	T/L S2 12-03	2012	DEF
II	1672	Added	T/L S2 12-03	2012	DEF
II	1679	Added	T/L S2 12-03	2012	DEF
II	2192	Added	T/L S2 12-03	2012	DEF
II	2193	Added	T/L S2 12-03	2012	DEF
II	4295	Revised title and definition	T/L S2 12-03	2012	DEF
II	6338	Added	T/L S2 12-03	2012	DEF
II	7181	Added	T/L S2 12-03	2012	DEF

Section	Item Changed	Change	TFM Release	Reporting FY	Financial Statement or Report
II	7191	Added	T/L S2 12-03	2012	DEF
II	7281	Added	T/L S2 12-03	2012	DEF
II	7291	Added	T/L S2 12-03	2012	DEF
III	***USSGL Account Transactions:***				
III	A140	Revised description and comment	T/L S2 12-03	2012	TC
III	A180	Revised description	T/L S2 12-03	2012	TC
III	A181	Revised description	T/L S2 12-03	2012	TC
III	A501	Added	T/L S2 12-03	2012	TC
III	B141	Added	T/L S2 12-03	2012	TC
III	B144	Added	T/L S2 12-03	2012	TC
III	B146	Added	T/L S2 12-03	2012	TC
III	B153	Added	T/L S2 12-03	2012	TC
III	B210	Added	T/L S2 12-03	2012	TC
III	B444	Added	T/L S2 12-03	2012	TC
III	B446	Added	T/L S2 12-03	2012	TC
III	C112	Revised comment	T/L S2 12-03	2012	TC
III	C113	Added	T/L S2 12-03	2012	TC
III	C115	Added	T/L S2 12-03	2012	TC
III	C119	Added	T/L S2 12-03	2012	TC
III	C126	Added	T/L S2 12-03	2012	TC
III	C127	Added	T/L S2 12-03	2012	TC
III	C130	Revised comment	T/L S2 12-03	2012	TC
III	C132	Revised description and comment	T/L S2 12-03	2012	TC
III	C134	Revised comment	T/L S2 12-03	2012	TC
III	C138	Revised comment	T/L S2 12-03	2012	TC
III	C146	Added	T/L S2 12-03	2012	TC
III	C148	Added	T/L S2 12-03	2012	TC
III	C157	Added	T/L S2 12-03	2012	TC
III	C403	Added	T/L S2 12-03	2012	TC
III	C414	Revised description and comment	T/L S2 12-03	2012	TC
III	C415	Added	T/L S2 12-03	2012	TC
III	C419	Added	T/L S2 12-03	2012	TC
III	C420	Added dr USSGL account 1384; Revised reference	T/L S2 12-03	2012	TC
III	C423	Added	T/L S2 12-03	2012	TC

Section	Item Changed	Change	TFM Release	Reporting FY	Financial Statement or Report
III	C431	Added	T/L S2 12-03	2012	TC
III	C600	Added	T/L S2 12-03	2012	TC
III	C601	Added	T/L S2 12-03	2012	TC
III	C784	Added	T/L S2 12-03	2012	TC
III	D573	Added cr USSGL accounts 1205, 1679; Deleted cr USSGL account 1200; Revised description and comment	T/L S2 12-03	2012	TC
III	D575	Added dr USSGL accounts 1205, 1679; Deleted dr USSGL account 1200; Revised description and comment	T/L S2 12-03	2012	TC
III	D591	Added	T/L S2 12-03	2012	TC
III	D592	Added	T/L S2 12-03	2012	TC
III	D594	Added	T/L S2 12-03	2012	TC
III	D595	Added	T/L S2 12-03	2012	TC
III	D600	Added	T/L S2 12-03	2012	TC
III	D602	Added	T/L S2 12-03	2012	TC
III	D604	Added	T/L S2 12-03	2012	TC
III	D606	Added	T/L S2 12-03	2012	TC
III	D608	Added	T/L S2 12-03	2012	TC
III	D610	Added	T/L S2 12-03	2012	TC
III	D612	Added	T/L S2 12-03	2012	TC
III	D614	Added	T/L S2 12-03	2012	TC
III	D616	Added	T/L S2 12-03	2012	TC
IV	***USSGL Account Attributes:***				
	USSGL Proprietary Account Attribute Definition Report:				
	None				
IV	**USSGL Proprietary Account Attribute Table:**				
IV	1205	Added	T/L S2 12-03	2012	PROP TBL
IV	1209	Added	T/L S2 12-03	2012	PROP TBL
IV	1344	Added	T/L S2 12-03	2012	PROP TBL
IV	1384	Added	T/L S2 12-03	2012	PROP TBL
IV	1670	Added	T/L S2 12-03	2012	PROP TBL
IV	1671	Added	T/L S2 12-03	2012	PROP TBL
IV	1672	Added	T/L S2 12-03	2012	PROP TBL

Section	Item Changed	Change	TFM Release	Reporting FY	Financial Statement or Report
IV	1679	Added	T/L S2 12-03	2012	PROP TBL
IV	2192	Added	T/L S2 12-03	2012	PROP TBL
IV	2193	Added	T/L S2 12-03	2012	PROP TBL
IV	2400	Revised Fed/NonFed attribute domain value from "N" to "Y"	T/L S2 12-03	2012	PROP TBL
IV	6338	Added	T/L S2 12-03	2012	PROP TBL
IV	7181	Added	T/L S2 12-03	2012	PROP TBL
IV	7191	Added	T/L S2 12-03	2012	PROP TBL
IV	7281	Added	T/L S2 12-03	2012	PROP TBL
IV	7291	Added	T/L S2 12-03	2012	PROP TBL
IV	**FACTS II - Attribute Definition Report:**				
	None				
IV	**FACTS II USSGL Account Attribute Table:**				
IV	1010	Revised Prior Year Adjustment attribute domain value from "Y" to blank	T/L S2 12-03	2012	ATT TBL
IV	1120	Revised Prior Year Adjustment attribute domain value from "Y" to blank	T/L S2 12-03	2012	ATT TBL
IV	1125	Revised Prior Year Adjustment attribute domain value from "Y" to blank	T/L S2 12-03	2012	ATT TBL
IV	1130	Revised Prior Year Adjustment attribute domain value from "Y" to blank	T/L S2 12-03	2012	ATT TBL
IV	1193	Revised Prior Year Adjustment attribute domain value from "Y" to blank	T/L S2 12-03	2012	ATT TBL
IV	1194	Revised Prior Year Adjustment attribute domain value from "Y" to blank	T/L S2 12-03	2012	ATT TBL
IV	1195	Revised Prior Year Adjustment attribute domain value from "Y" to blank	T/L S2 12-03	2012	ATT TBL
IV	1205	Added	T/L S2 12-03	2012	ATT TBL
IV	1209	Added	T/L S2 12-03	2012	ATT TBL
IV	1342	Revised Prior Year Adjustment attribute domain value from "Y" to blank	T/L S2 12-03	2012	ATT TBL
IV	1610	Revised Prior Year Adjustment attribute domain value from "Y" to blank	T/L S2 12-03	2012	ATT TBL
IV	1611	Revised Prior Year Adjustment attribute domain value from "Y" to blank	T/L S2 12-03	2012	ATT TBL
IV	1612	Revised Prior Year Adjustment attribute domain value from "Y" to blank	T/L S2 12-03	2012	ATT TBL
IV	1613	Revised Prior Year Adjustment attribute domain value from "Y" to blank	T/L S2 12-03	2012	ATT TBL
IV	1618	Revised Prior Year Adjustment attribute domain value from "Y" to blank	T/L S2 12-03	2012	ATT TBL
IV	1620	Revised Prior Year Adjustment attribute domain value from "Y" to blank	T/L S2 12-03	2012	ATT TBL
IV	1621	Revised Prior Year Adjustment attribute domain value from "Y" to blank	T/L S2 12-03	2012	ATT TBL
IV	1622	Revised Prior Year Adjustment attribute domain value from "Y" to blank	T/L S2 12-03	2012	ATT TBL
IV	1623	Revised Prior Year Adjustment attribute domain value from "Y" to blank	T/L S2 12-03	2012	ATT TBL

Section	Item Changed	Change	TFM Release	Reporting FY	Financial Statement or Report
IV	1630	Revised Prior Year Adjustment attribute domain value from "Y" to blank	T/L S2 12-03	2012	ATT TBL
IV	1633	Revised Prior Year Adjustment attribute domain value from "Y" to blank	T/L S2 12-03	2012	ATT TBL
IV	1638	Revised Prior Year Adjustment attribute domain value from "Y" to blank	T/L S2 12-03	2012	ATT TBL
IV	1670	Added	T/L S2 12-03	2012	ATT TBL
IV	1671	Added	T/L S2 12-03	2012	ATT TBL
IV	1672	Added	T/L S2 12-03	2012	ATT TBL
IV	1679	Added	T/L S2 12-03	2012	ATT TBL
IV	2510	Added	T/L S2 12-03	2012	ATT TBL
IV	2590	Added	T/L S2 12-03	2012	ATT TBL
V	***USSGL Crosswalks to Standard External Reports:***				
	SF 133: Report on Budget Execution and Budgetary Resources, and Schedule P: Program and Financing (P&F):				
	Column				
V	None				
	Line				
V	1000	Revised Fund Type attribute domain value from "1/2/7" to blank for USSGL account 4384	T/L S2 12-03	2012	133/P&F
V	1001	Added	T/L S2 12-03	2012	P&F
V	1010	Deleted USSGL account 4191	T/L S2 12-03	2012	133
V	1011	Deleted USSGL account 4192	T/L S2 12-03	2012	133
V	1012	Added USSGL accounts 4191 and 4192 with SF133 TAFS Status attribute domain value "E"	T/L S2 12-03	2012	133
V	1020	Revised SF133 TAFS Status attribute domain value from "U" to "U/E" for USSGL accounts 4351 and 4399	T/L S2 12-03	2012	133/P&F
V	1020	Revised Fund Type attribute domain value from "2" to "2/7" for USSGL account 4124; Revised Fund Type attribute domain value from "1" to "1/2/7" for USSGL account 4128; Revised Fund Type attribute domain value from "2/7" to "1/2/3/4/7" for USSGL account 4384; Revised Fund Type attribute domain value from "7" to "1/2/7" for USSGL account 4397	T/L S2 12-03	2012	133/P&F
V	1020	Revised Authority Type attribute domain values to blank for USSGL accounts 4123, 4128, 4383, 4384, 4387, 4392, and 4397	T/L S2 12-03	2012	133/P&F
V	1020	Revised BEA Category attribute domain values to blank for USSGL accounts 4123, 4124, 4128, 4387, 4392, and 4397	T/L S2 12-03	2012	133/P&F

U.S. Government Standard General Ledger
Summary of Changes
(Consolidated)

Section	Item Changed	Change	TFM Release	Reporting FY	Financial Statement or Report
V	1020	Revised Expiration Flag attribute domain value from "N" to blank for USSGL accounts 4351 and 4399	T/L S2 12-03	2012	133/P&F
V	1020	Revised Fund Type attribute domain values to blank for USSGL accounts 4123 and 4383	T/L S2 12-03	2012	133/P&F
V	1020	Deleted duplicate lines for USSGL accounts 4123, 4124, 4128, 4351, 4383, 4384, 4387, 4392, 4397, and 4399	T/L S2 12-03	2012	133/P&F
V	1029	Revised Fund Type attribute domain value from "2/4/7" to "1/2/4/7/8" for USSGL account 4350 with SF133 and P&F TAFS Status "U"	T/L S2 12-03	2012	133/P&F
V	1050	Revised calculation	T/L S2 12-03	2012	133/P&F
V	1134	Added USSGL account 4397 for Fund Type attribute domain value "1"	T/L S2 12-03	2012	133/P&F
V	1151	Added Authority Type attribute domain value "P/R" to USSGL account 4183	T/L S2 12-03	2012	133
V	1251	Added Authority Type attribute domain value "P/R" to USSGL account 4183	T/L S2 12-03	2012	133
V	1260	Revised calculation	T/L S2 12-03	2012	P&F
V	1421	Added USSGL account 4146	T/L S2 12-03	2012	133/P&F
V	1430	Added USSGL account 4047	T/L S2 12-03	2012	133
V	1622	Added Fund Type attribute domain value from "7" to USSGL account 4397	T/L S2 12-03	2012	133/P&F
V	1710	Added USSGL account 4193	T/L S2 12-03	2012	133/P&F
V	1721	Deleted	T/L S2 12-03	2012	133/P&F
V	1741	Added USSGL account 4183	T/L S2 12-03	2012	133
V	1811	Added USSGL account 4193	T/L S2 12-03	2012	133/P&F
V	1821	Deleted	T/L S2 12-03	2012	133/P&F
V	1841	Added USSGL account 4183	T/L S2 12-03	2012	133
V	2203	Added footnote 2 for USSGL account 4590	T/L S2 12-03	2012	133
V	2302	Added footnote 2 for USSGL account 4690	T/L S2 12-03	2012	133
V	3100	Revised calculation	T/L S2 12-03	2012	133/P&F
V	4020	Revised line title	T/L S2 12-03	2012	133/P&F
V	4032	Deleted	T/L S2 12-03	2012	133/P&F
V	4053	Added USSGL accounts 4060, 4070, 4210, and 4215	T/L S2 12-03	2012	133
V	4110	Added USSGL accounts 4882 and 4982 with Financing Account Indicator attribute domain value "D/G;" Added Financing Account Indicator attribute domain value "N" for USSGL accounts 4882, 4908, and 4982; Revised line title	T/L S2 12-03	2012	133/P&F
V	4143	Added USSGL accounts 4060, 4070, 4210, and 4215	T/L S2 12-03	2012	133
V	5000	Revised Prior-Year Adjustment attribute domain value from "X" to blank for USSGL accounts 1610, 1620, and 1630	T/L S2 12-03	2012	P&F
V	5010	Revised Prior-Year Adjustment attribute domain value from "X" to blank for USSGL accounts 1618 and 1620	T/L S2 12-03	2012	P&F

Section	Item Changed	Change	TFM Release	Reporting FY	Financial Statement or Report
V	5080	Added	T/L S2 12-03	2012	P&F
V	5081	Added	T/L S2 12-03	2012	P&F
V	5082	Added	T/L S2 12-03	2012	P&F
V	5090	Added USSGL accounts 4158, 4382, 4383, 4384, and 4398 with Prior Year Adjustment attribute domain value "B/P"	T/L S2 12-03	2012	P&F
	FMS 2108: Yearend Closing Statement:				
	Unexpended Balances, Investments, and Imprest Funds for Fiscal 2012 Reporting				
	Column				
V	5	Revised Prior Year Adjustment attribute domain value from "B/X" to blank for USSGL account 1010	T/L S2 12-03	2012	FMS 2108
V	6	Added USSGL accounts 1205, 1209, 1670, 1671, 1672, and 1679	T/L S2 12-03	2012	FMS 2108
V	6	Revised Prior Year Adjustment attribute domain value from "B/X" to blank for USSGL accounts 1120, 1125, and 1130	T/L S2 12-03	2012	FMS 2108
V	6	Revised Prior Year Adjustment attribute domain value from "B/P/X" to blank for USSGL accounts 1342, 1610, 1611, 1612, 1613, 1618, 1620, 1621, 1630, 1631, 1633, and 1638	T/L S2 12-03	2012	FMS 2108
	Footnote				
V	None				
	Balance Sheet:				
	Line				
V	7	Added USSGL accounts 1205, 1209, 1344, and 1384	T/L S2 12-03	2012	BS
V	8	Added USSGL accounts 1670, 1671, 1672, and 1679	T/L S2 12-03	2012	BS
V	27	Added USSGL account 2192 and 2193	T/L S2 12-03	2012	BS
V	32	Added USSGL accounts 6338, 7181, 7191, 7281, and 7291	T/L S2 12-03	2012	BS
	Footnote				
V	None				
	Statement of Net Cost:				
	Line				
V	1	Added USSGL accounts 6338, 7281, and 7291	T/L S2 12-03	2012	SNC
V	2	Added USSGL accounts 7181 and 7191	T/L S2 12-03	2012	SNC

Section	Item Changed	Change	TFM Release	Reporting FY	Financial Statement or Report
V	2	Revised Program Indicator attribute domain value from "P" to blank for USSGL account 5314	T/L S2 12-03	2012	SNC
V	2	Revised Program Indicator attribute domain value from "P" to blank for USSGL account 5315	T/L S2 12-03	2012	SNC
V	2	Revised Program Indicator attribute domain value from "P" to blank for USSGL account 5922	T/L S2 12-03	2012	SNC
	Footnote				
V	None				
	Statement of Changes in Net Position:				
	Line				
V	None				
	Footnote				
V	None				
	Statement of Budgetary Resources:				
	Column				
V	Old SBR Line No.	Deleted	T/L S2 12-03	2012	SBR
V	SF133 Line	Deleted	T/L S2 12-03	2012	SBR
V	New SBR Line	Revised	T/L S2 12-03	2012	SBR
	Line				
V	1000	Revised line title			
V	1000	Revised Fund Type attribute domain value from "1/2/7" to blank for USSGL account 4384	T/L S2 12-03	2012	SBR
V	1020	Revised line title	T/L S2 12-03	2012	SBR
V	1020	Deleted USSGL account 4123 with Fund Type attribute domain value "1/7"; Deleted Authority Type attribute domain value "S" from USSGL account 4123	T/L S2 12-03	2012	SBR
V	1020	Deleted USSGL account 4128 with Fund Type attribute domain value "2/7"; Deleted Auth Type atttribute domain value "P" for USSGL account 4128 with Fund Type attribute domain value "1/7"; Revised Fund Type attribute domain value from "1/7" to "1/2/7" for USSGL account 4128	T/L S2 12-03	2012	SBR
V	1020	Deleted USSGL account 4383 with Fund Type attribute domain values "1/3/4" and "1"; Deleted Auth Type attribute domain value "P/S" for USSGL account 4383;	T/L S2 12-03	2012	SBR

Section	Item Changed	Change	TFM Release	Reporting FY	Financial Statement or Report
V	1020	Deleted USSGL account 4384 with Fund Type attribute domain values "1/2/7" and "1/3/4"; Deleted Auth Type attribute domain value "P" for USSGL account 4384 with Fund Type attribute domain value "2/7"; Revised Fund Type attribute domain value from "2/7" to "1/2/3/4/7" for USSGL account 4384	T/L S2 12-03	2012	SBR
V	1020	Revised Authority Type attribute domain value from "D/P" to blank for USSGL account 4387	T/L S2 12-03	2012	SBR
V	1020	Deleted USSGL account 4397 with Fund Type attribute domain value "1/2/7"; Deleted Auth Type attribute domain value "C" with Fund Type attribute domain value "7"; Revised Fund Type attribute domain value from "7" to "1/2/7" for USSGL 4397	T/L S2 12-03	2012	SBR
V	1020.5	Revised line title	T/L S2 12-03	2012	SBR
V	1043	Added USSGL account 4153	T/L S2 12-03	2012	SBR
V	1043	Revised line title; Revised Fund Type attribute domain value from "2/4/7" to "1/2/4/7/8" for USSGL account 4350 with TAFS Status "U"	T/L S2 12-03	2012	SBR
V	1043	Revised account title for USSGL account 4399	T/L S2 12-03	2012	SBR
V	1290	Added Authority Type attribute domain value "P/R" to USSGL account 4183	T/L S2 12-03	2012	SBR
V	1290	Added USSGL account 4384 with Begin/End attribute domain value "B", Auth Type attribute domain value "P" and Fund Type attribute domain value "2/7"; Added line for USSGL account 4384 with Begin/End attribute domain value "E", Auth Type attribute domain value "D" and Fund Type attribute domain value "1/2/7"	T/L S2 12-03	2012	SBR
V	1290	Added USSGL account 4397 with Begin/End attribute domain value "E", Auth Type attribute domain value "P", TAFS Status attribute domain value "U/E" and Fund Type attribute domain valued from "1"; Added line for USSGL account 4397 with Begin/End attribute domain value "B", Auth Type attribute domain value "P", TAFS Status attribute domain value "U/E" and Fund Type attribute domain valued from "1"	T/L S2 12-03	2012	SBR
V	1490	Added USSGL accounts 4047 and 4146	T/L S2 12-03	2012	SBR
V	1690	Added Fund Type attribute domain value "7" to USSGL account 4397	T/L S2 12-03	2012	SBR
V	1890	Added USSGL account 4183; Revised line title	T/L S2 12-03	2012	SBR
V	2190	Added subtitle line; Revised line title	T/L S2 12-03	2012	SBR
V	2204	Added title above line 2204	T/L S2 12-03	2012	SBR
V	2490	Revised line title	T/L S2 12-03	2012	SBR
V	3000	Revised line title	T/L S2 12-03	2012	SBR
V	3010	Revised line title	T/L S2 12-03	2012	SBR
V	3016	Revised line title	T/L S2 12-03	2012	SBR
V	3072	Revised line title	T/L S2 12-03	2012	SBR

Section	Item Changed	Change	TFM Release	Reporting FY	Financial Statement or Report
V	4179	Added USSGL accounts 4060, 4070, 4210 and 4215; Added Auth Type "S" for USSGL accounts 4047 and 4160	T/L S2 12-03	2012	SBR
V	4200	Revised line title	T/L S2 12-03	2012	SBR
	Footnote				
V	None				
	Statement of Custodial Activity:				
	Line				
V	8	Revised calculation	T/L S2 12-03	2012	SCA
V	9	Revised line title	T/L S2 12-03	2012	SCA
	Footnote				
V	None				
VI	***USSGL Crosswalks to Reclassified Statements:***				
	Reclassifed Balance Sheet:				
	Line				
VI	2.1	Added USSGL accounts 1205, 1209, 1344, and 1384	T/L S2 12-03	2012	RBS
VI	2.5	Deleted			
VI	2.8	Added USSGL accounts 1670, 1671, 1672, and 1679	T/L S2 12-03	2012	RBS
VI	2.9	Added USSGL account 1660 and 1661	T/L S2 12-03	2012	RBS
VI	6.10	Added USSGL account 2192 and 2193	T/L S2 12-03	2012	RBS
VI	6.10	Added USSGL account 2410	T/L S2 12-03	2012	RBS
VI	7.10	Added USSGL account 2410	T/L S2 12-03	2012	RBS
VI	9.1	Added USSGL accounts 7171, 7172, 7271, and 7272	T/L S2 12-03	2012	RBS
VI	9.2	Added USSGL accounts 7171, 7172, 7271, and 7272	T/L S2 12-03	2012	RBS
VI	9.2	Added USSGL accounts 6338, 7181, 7191, 7281, and 7291	T/L S2 12-03	2012	RBS
VI	Footnote				
	None				
	Reclassifed Statement of Net Cost:				
	Line				
VI	2	Added USSGL accounts 6338, 7281, and 7291	T/L S2 12-03	2012	RSNC
VI	2	Deleted footnote "6" from USSGL account 7290	T/L S2 12-03	2012	RSNC

U.S. Government Standard General Ledger
Summary of Changes
(Consolidated)

Section	Item Changed	Change	TFM Release	Reporting FY	Financial Statement or Report
VI	4	Added USSGL accounts 7171, 7172, 7271, and 7272	T/L S2 12-03	2012	RSNC
VI	4	Deleted USSGL accounts 7190 and 7290	T/L S2 12-03	2012	RSNC
VI	6.1	Added footnote "5" to USSGL account 6400	T/L S2 12-03	2012	RSNC
VI	6.2	Deleted footnote "5" from USSGL account 6730	T/L S2 12-03	2012	RSNC
VI	6.3	Deleted footnote "5" from USSGL accounts 6100, 6720, 6790, 6800, and 6900	T/L S2 12-03	2012	RSNC
VI	6.4	Deleted footnote "5" from USSGL accounts 6320, 7211, and 7280	T/L S2 12-03	2012	RSNC
VI	6.6	Deleted footnote "5" from USSGL accounts 7212 and 7290	T/L S2 12-03	2012	RSNC
VI	6.7	Added USSGL accounts 6190 and 6400	T/L S2 12-03	2012	RSNC
VI	10	Added USSGL accounts 7181 and 7191	T/L S2 12-03	2012	RSNC
VI	10	Deleted footnote "6" from USSGL account 7190	T/L S2 12-03	2012	RSNC
VI	11.2	Deleted footnote "5" from USSGL accounts 5100, 5109, 5200, 5209, 5325, 5329, 5900, and 5909	T/L S2 12-03	2012	RSNC
VI	11.3	Deleted footnote "5" from USSGL accounts 5311, 5318, 7111, and 7180	T/L S2 12-03	2012	RSNC
VI	11.4	Deleted footnote "5" from USSGL accounts 5310, 5312, 5317, and 5319	T/L S2 12-03	2012	RSNC
VI	11.5	Deleted footnote "5" from USSGL accounts 7112 and 7190	T/L S2 12-03	2012	RSNC
	Footnote				
VI	5	Revised	T/L S2 12-03	2012	RSNC
VI	6	Revised	T/L S2 12-03	2012	RSNC
VI	7	Deleted	T/L S2 12-03	2012	RSNC
	Reclassifed Statement of Changes in Net Position				
	Line				
VI	None				
	Footnote				
VI	None				

Section	Item Changed	Change	TFM Release	Reporting FY	Financial Statement or Report
Part 2 Fiscal 2013					
I	***USSGL Chart of Accounts:***				
I	1321	Added	T/L S2 12-03	2013	COA
I	1638	Deleted	T/L S2 12-03	2013	COA
I	1639	Deleted	T/L S2 12-03	2013	COA
I	1660	Deleted	T/L S2 12-03	2013	COA
I	1661	Deleted	T/L S2 12-03	2013	COA
I	1995	Added	T/L S2 12-03	2013	COA
I	2534	Added	T/L S2 12-03	2013	COA
I	4113	Added	T/L S2 12-03	2013	COA
I	4114	Revised title	T/L S2 12-03	2013	COA
I	4116	Added	T/L S2 12-03	2013	COA
I	4196	Added	T/L S2 12-03	2013	COA
I	4197	Added	T/L S2 12-03	2013	COA
I	5405	Added	T/L S2 12-03	2013	COA
I	5406	Added	T/L S2 12-03	2013	COA
I	5919	Added	T/L S2 12-03	2013	COA
II	***USSGL Accounts and Definitions:***				
II	1320	Revised title and definition	T/L S2 12-03	2013	DEF
II	1335	Revised definition	T/L S2 12-03	2013	DEF
II	1618	Revised definition	T/L S2 12-03	2013	DEF
II	1638	Deleted	T/L S2 12-03	2013	DEF
II	1639	Deleted	T/L S2 12-03	2013	DEF
II	1660	Deleted	T/L S2 12-03	2013	DEF
II	1661	Deleted	T/L S2 12-03	2013	DEF
II	2155	Revised definition	T/L S2 12-03	2013	DEF
II	2533	Revised account title and definition	T/L S2 12-03	2013	DEF
II	2534	Added	T/L S2 12-03	2013	DEF
II	2923	Revised account definition	T/L S2 12-03	2013	DEF
II	2970	Revised account title and definition	T/L S2 12-03	2013	DEF
II	2980	Revised definition	T/L S2 12-03	2013	DEF
II	2985	Revised definition	T/L S2 12-03	2013	DEF

Section	Item Changed	Change	TFM Release	Reporting FY	Financial Statement or Report
II	4113	Added	T/L S2 12-03	2013	DEF
II	4114	Revised title and definition	T/L S2 12-03	2013	DEF
II	4116	Added	T/L S2 12-03	2013	DEF
II	4146	Revised definition	T/L S2 12-03	2013	DEF
II	4196	Added	T/L S2 12-03	2013	DEF
II	4197	Added	T/L S2 12-03	2013	DEF
II	4199	Revised definition	T/L S2 12-03	2013	DEF
II	4215	Revised title and definition	T/L S2 12-03	2013	DEF
II	4225	Revised title and definition	T/L S2 12-03	2013	DEF
II	4255	Revised title and definition	T/L S2 12-03	2013	DEF
II	4290	Revised account title and definition	T/L S2 12-03	2013	DEF
II	5409	Revised title and definition	T/L S2 12-03	2013	DEF
II	5792	Revised account definition	T/L S2 12-03	2013	DEF
II	5919	Added	T/L S2 12-03	2013	DEF
II	7180	Revised definition	T/L S2 12-03	2013	DEF
II	7280	Revised definition	T/L S2 12-03	2013	DEF
III	***USSGL Account Transactions:***				
III	A104	Added dr USSGL account 4116	T/L S2 12-03	2013	TC
III	A140	Revised comment	T/L S2 12-03	2013	TC
III	A142	Revised description and comment	T/L S2 12-03	2013	TC
III	A143	Revised description	T/L S2 12-03	2013	TC
III	A195	Revised comment	T/L S2 12-03	2013	TC
III	A180	Revised description	T/L S2 12-03	2013	TC
III	A181	Revised description	T/L S2 12-03	2013	TC
III	A184	Added dr USSGL account 4113; Deleted dr USSGL account 4114	T/L S2 12-03	2013	TC
III	A195	Revised comment	T/L S2 12-03	2013	TC
III	A196	Added dr USSGL account 4116	T/L S2 12-03	2013	TC
III	A199	Added cr USSGL account 4116	T/L S2 12-03	2013	TC
III	A467	Added	T/L S2 12-03	2013	TC
III	A469	Added	T/L S2 12-03	2013	TC
III	A514	Added dr USSGL account 4450	T/L S2 12-03	2013	TC
III	A715 (New)	Added	T/L S2 12-03	2013	TC
III	B120	Revised comment	T/L S2 12-03	2013	TC
III	B124	Revised comment	T/L S2 12-03	2013	TC

Section	Item Changed	Change	TFM Release	Reporting FY	Financial Statement or Report
III	B126	Revised comment	T/L S2 12-03	2013	TC
III	B128	Revised comment	T/L S2 12-03	2013	TC
III	B129	Added dr USSGL accounts 4394, dr USSGL account 4397, and dr USSGL account 4398; Deleted dr USSGL accounts 4395, dr USSGL account 1340, and USSGL account dr 1341; Revised description	T/L S2 12-03	2013	TC
III	B132	Revised comment	T/L S2 12-03	2013	TC
III	B133	Revised description	T/L S2 12-03	2013	TC
III	B139	Added	T/L S2 12-03	2013	TC
III	B165	Added comment; Revised description;	T/L S2 12-03	2013	TC
III	B424	Added dr USSGL account 6790; Revised comment	T/L S2 12-03	2013	TC
III	C109	Revised comment	T/L S2 12-03	2013	TC
III	C120	Revised comment	T/L S2 12-03	2013	TC
III	C121	Added comment	T/L S2 12-03	2013	TC
III	C122	Revised comment	T/L S2 12-03	2013	TC
III	C123	Added comment	T/L S2 12-03	2013	TC
III	C125	Added comment	T/L S2 12-03	2013	TC
III	C187 (New)	Added	T/L S2 12-03	2013	TC
III	C196	Added cr USSGL account 5756; Revised description and comment	T/L S2 12-03	2013	TC
III	C417	Revised comment	T/L S2 12-03	2013	TC
III	C418	Revised comment	T/L S2 12-03	2013	TC
III	C421 (New)	Added	T/L S2 12-03	2013	TC
III	C602	Added dr USSGL account 7211; Revised description and comment	T/L S2 12-03	2013	TC
III	C603	Added dr USSGL account 2400; Revised description and comment	T/L S2 12-03	2013	TC
III	C604	Revised description and comment	T/L S2 12-03	2013	TC
III	C605	Revised description and comment	T/L S2 12-03	2013	TC
III	C606	Revised description and comment	T/L S2 12-03	2013	TC
III	C607	Revised description and comment	T/L S2 12-03	2013	TC
III	C611	Added dr USSGL account 1631; Added cr USSGL account 1630, cr USSGL account1633, and cr USSGL account 2400; Revised description and comment	T/L S2 12-03	2013	TC
III	C613 (New)	Added	T/L S2 12-03	2013	TC
III	C615 (New)	Added	T/L S2 12-03	2013	TC
III	D506	Revised description	T/L S2 12-03	2013	TC
III	D589 (Old)	Deleted	T/L S2 12-03	2013	TC
III	D589 (New)	Added	T/L S2 12-03	2013	TC
III	D590	Deleted	T/L S2 12-03	2013	TC

Section	Item Changed	Change	TFM Release	Reporting FY	Financial Statement or Report
III	E113	Added dr USSGL account 4290; Added cr USSGL account 4398; Deleted reference; Revised description and comment	T/L S2 12-03	2013	TC
III	E115	Revised description and comment	T/L S2 12-03	2013	TC
III	E117	Revised description and comment	T/L S2 12-03	2013	TC
III	E119	Added cr USSGL account 2400; Deleted dr USSGL account 4290, Deleted cr USSGL account 4398 and cr USSGL account 5311; Deleted Reference; Revised description and comment	T/L S2 12-03	2013	TC
III	E124	Deleted comment	T/L S2 12-03	2013	TC
III	E126	Added	T/L S2 12-03	2013	TC
III	E516	Added dr USSGL account 1925; Revised description and comment	T/L S2 12-03	2013	TC
III	F120	Added dr USSGL account 5919	T/L S2 12-03	2013	TC
III	F122	Added dr USSGL account 5919	T/L S2 12-03	2013	TC
III	F126	Deleted	T/L S2 12-03	2013	TC
III	F138	Deleted	T/L S2 12-03	2013	TC
III	F302	Added dr USSGL account 4197; Added cr USSGL account 4113, cr USSGL account 4116, and cr USSGL account 4196	T/L S2 12-03	2013	TC
III	F336	Added dr USSGL account 5405; Added cr USSGL account 5406	T/L S2 12-03	2013	TC
IV	***USSGL Account Attributes:***				
	USSGL Proprietary Account Attribute Definition Report:				
	None				
IV	**USSGL Proprietary Account Attribute Table:**				
IV	1321	Added	T/L S2 12-03	2013	PROP TBL
IV	1638	Deleted	T/L S2 12-03	2013	PROP TBL
IV	1639	Deleted	T/L S2 12-03	2013	PROP TBL
IV	1660	Deleted	T/L S2 12-03	2013	PROP TBL
IV	1661	Deleted	T/L S2 12-03	2013	PROP TBL
IV	1995	Added	T/L S2 12-03	2013	PROP TBL
IV	2534	Added	T/L S2 12-03	2013	PROP TBL
IV	5405	Added	T/L S2 12-03	2013	PROP TBL
IV	5406	Added	T/L S2 12-03	2013	PROP TBL
IV	5919	Added	T/L S2 12-13	2013	PROP TBL

Section	Item Changed	Change	TFM Release	Reporting FY	Financial Statement or Report
IV	**FACTS II - Attribute Definition Report:**				
	None				
IV	**FACTS II USSGL Account Attribute Table:**				
IV	4113	Added	T/L S2 12-03	2013	ATT TBL
IV	4116	Added	T/L S2 12-03	2013	ATT TBL
IV	4183	Added Authority Type	T/L S2 12-03	2013	ATT TBL
IV	4196	Added	T/L S2 12-03	2013	ATT TBL
IV	4197	Added	T/L S2 12-03	2013	ATT TBL
IV	4199	Deleted BEA Category Indicator	T/L S2 12-03	2013	ATT TBL
IV	4295	Deleted BEA Category Indicator	T/L S2 12-03	2013	ATT TBL
IV	4310	Added BEA Category Indicator	T/L S2 12-03	2013	ATT TBL
IV	4398	Added Authority Type	T/L S2 12-03	2013	ATT TBL
IV	4420	Added BEA Category Indicator	T/L S2 12-03	2013	ATT TBL
IV	4430	Added BEA Category Indicator	T/L S2 12-03	2013	ATT TBL
IV	4450	Added BEA Category Indicator	T/L S2 12-03	2013	ATT TBL
IV	4510	Added BEA Category Indicator	T/L S2 12-03	2013	ATT TBL
IV	4590	Added BEA Category Indicator	T/L S2 12-03	2013	ATT TBL
IV	4610	Added BEA Category Indicator	T/L S2 12-03	2013	ATT TBL
IV	4620	Added BEA Category Indicator	T/L S2 12-03	2013	ATT TBL
IV	4630	Added Apportionment Category; Added BEA Category Indicator	T/L S2 12-03	2013	ATT TBL
IV	4650	Added Apportionment Category; Added BEA Category Indicator; Added Reimbursable Flag	T/L S2 12-03	2013	ATT TBL
IV	4690	Added BEA Category Indicator	T/L S2 12-03	2013	ATT TBL
IV	4700	Added BEA Category Indicator	T/L S2 12-03	2013	ATT TBL
IV	4720	Added BEA Category Indicator	T/L S2 12-03	2013	ATT TBL
V	***USSGL Crosswalks to Standard External Reports:***				
	SF 133: Report on Budget Execution and Budgetary Resources, and Schedule P: Program and Financing (P&F):				
	Column				
V	None				
	Line				
V	1000	Revised Fund Type attribute domain values to blank for USSGL accounts 4153 and 4394	T/L S2 12-03	2013	133/P&F

Section	Item Changed	Change	TFM Release	Reporting FY	Financial Statement or Report
V	1010	Added USSGL account 4197	T/L S2 12-03	2013	133
V	1011	Added USSGL account 4196	T/L S2 12-03	2013	133
V	1020	Added USSGL account 4113, 4116, 4196, and 4197; Revised Fund Type attribute domain value "1/2/3/4/7" to blank for USSGL account 4384	T/L S2 12-03	2013	133/P&F
V	1100	Added USSGL account 4116	T/L S2 12-03	2013	133/P&F
V	1101	Added USSGL account 4113	T/L S2 12-03	2013	133/P&F
V	1171	Added USSGL account 4113	T/L S2 12-03	2013	133/P&F
V	1200	Added USSGL account 4116	T/L S2 12-03	2013	133/P&F
V	1201	Added USSGL account 4113	T/L S2 12-03	2013	133/P&F
V	1271	Added USSGL account 4113	T/L S2 12-03	2013	133/P&F
V	1522	Revised Fund Type from "7" to "1/2/7" for USSGL account 4397	T/L S2 12-03	2013	133/P&F
V	1622	Revised Fund Type from "7" to "1/2/7" for USSGL account 4397	T/L S2 12-03	2013	133/P&F
V	1952	Revised Fund Type attribute domain value from "2/7" to "7" for USSGL accounts 4136, 4137 and 4139	T/L S2 12-03	2013	P&F
V	2501	Added USSGL accounts 4060, 4070, 4210, 4310, 4420, 4430, 4450, 4510, 4590, 4610, 4630, 4650, 4700, 4801, 4802, 4881, 4882, 4901, 4902, 4908, 4981, and 4982; Deleted "This line is not required to be supported by the USSGL at this time, but will be required in the future."	T/L S2 12-03	2013	133
V	2502	Added USSGL accounts 4060, 4070, 4210, 4310, 4620, 4630, 4650, 4690, 4720, 4801, 4802, 4881, 4882, 4901, 4902, 4908, 4981, and 4982; Deleted "This line is not required to be supported by the USSGL at this time, but will be required in the future."	T/L S2 12-03	2013	133
V	2503	Added	T/L S2 12-03	2013	133
V	2504	Added	T/L S2 12-03	2013	133
V	4142	Added Additional Information "1" for USSGL account 4222	T/L S2 12-03	2013	P&F
	FMS 2108: Yearend Closing Statement:				
	Unexpended Balances, Investments, and Imprest Funds for Fiscal 2013 Reporting				
	Column				
V	2	Added USSGL account 1618	T/L S2 12-03	2013	FMS 2108
V	6	Deleted USSGL Account 1638	T/L S2 12-03	2013	FMS 2108
	Definite Borrowing Authority for Fiscal 2013 Reporting				
	Column				
V	3	Added Authority Type Code domain values “P/S” for USSGL account 4140	T/L S2 12-03	2013	FMS 2108

Section	Item Changed	Change	TFM Release	Reporting FY	Financial Statement or Report
	Indefinite Borrowing Authority for Fiscal 2013 Reporting				
	Column				
V	5	Added Authority Type Code domain values “P/S” for USSGL account 4140	T/L S2 12-03	2013	FMS 2108
V	5	Revised Prior Year Adjustment Code domain values from "B/X" to “B/P/X” for USSGL account 4140	T/L S2 12-03	2013	FMS 2108
	All Treasury Appropriation Fund Symbols for Fiscal 2013 Reporting				
	Column				
V	7	Added Transaction Partner Code “F” for USSGL accounts 4137, 4153, 4166, 4168, 4199, 4232, and 4234.	T/L S2 12-03	2013	FMS 2108
V	9	Added Transaction Partner Code “F” for USSGL account 4831	T/L S2 12-03	2013	FMS 2108
V	10	Added Transaction Partner Code “F” for USSGL account 4931	T/L S2 12-03	2013	FMS 2108
V	11	Added Authority Type Code attribute domain value "S" for USSGL Account 4398	T/L S2 12-03	2013	FMS 2108
	Footnote				
V	None				
	Balance Sheet:				
	Line				
V	2	Deleted USSGL accounts 1638 and 1639	T/L S2 12-03	2013	BS
V	3	Added USSGL account 1321	T/L S2 12-03	2013	BS
V	8	Deleted USSGL accounts 1660 and 1661	T/L S2 12-03	2013	BS
V	14	Added USSGL account 1995	T/L S2 12-03	2013	BS
V	18	Added USSGL account 2534	T/L S2 12-03	2013	BS
V	23	Added USSGL account 2534	T/L S2 12-03	2013	BS
V	32	Added USSGL account 5919	T/L S2 12-03	2013	BS
V	33	Added USSGL account 5405, 5406, and 5919	T/L S2 12-03	2013	BS
	Footnote				
V	None				
	Statement of Net Cost:				
	Line				
V	2	Added USSGL accounts 5405 and 5406		2013	SNC

Section	Item Changed	Change	TFM Release	Reporting FY	Financial Statement or Report
	Footnote				
V	None				
	Statement of Changes in Net Position:				
	Line				
V	4	Added USSGL account 5919	T/L S2 12-03	2013	CNP
	Footnote				
V	None				
	Statement of Budgetary Resources:				
	Column				
V	None				
	Line				
V	1000	Revised Fund Type attribute domain values to blank for USSGL accounts 4153 and 4394	T/L S2 12-03	2013	SBR
V	1020	Added USSGL accounts 4113, 4116, 4196 and 4197; Revised Fund Type attribute domain value to blank for USSGL account 4384	T/L S2 12-03	2013	SBR
V	1043	Added USSGL accounts 4196 and 4197	T/L S2 12-03	2013	SBR
V	1290	Added USSGL accounts 4113 and 4116; Added Authority Type attribute domain value "P/R" to USSGL account 4183	T/L S2 12-03	2013	SBR
V	1690	Revised Fund Type from "7" to "1/2/7" for USSGL account 4397	T/L S2 12-03	2013	SBR
V	3000	Added subtitle above line 3000; Revised line title	T/L S2 12-03	2013	SBR
V	3010	Revised line number to "3060"	T/L S2 12-03	2013	SBR
V	3015	Deleted line	T/L S2 12-03	2013	SBR
V	3016	Revised line number to "3006"; Revised line title	T/L S2 12-03	2013	SBR
V	3021	Deleted line	T/L S2 12-03	2013	SBR
V	3032	Revised line number to "3012"	T/L S2 12-03	2013	SBR
V	3040	Revised line number to "3020"	T/L S2 12-03	2013	SBR
V	3052	Revised line number to "3072"; Revised line title	T/L S2 12-03	2013	SBR
V	3062	Revised line number to "3032"	T/L S2 12-03	2013	SBR
	3066	Added	T/L S2 12-03	2013	SBR
V	3072	Revised line number to "3082"; Revised line title	T/L S2 12-03	2013	SBR
V	3082	Revised line number to "3042"	T/L S2 12-03	2013	SBR
V	3090	Revised line number to "3050"; Revised line title	T/L S2 12-03	2013	SBR

Section	Item Changed	Change	TFM Release	Reporting FY	Financial Statement or Report
V	3091	Revised line number to "3090"	T/L S2 12-03	2013	SBR
V	3100 (new)	Added; Added subtitle line above line 3100	T/L S2 12-03	2013	SBR
V	3100 (old)	Deleted	T/L S2 12-03	2013	SBR
	Footnote				
V	None				
	Statement of Custodial Activity:				
	Line				
V	9	Added "E-B" to account 1377			
	Footnote				
V	None				
T/L S2 12-03					
Part 3 GTAS Implemenation Testing for fiscal 2014					
I	***USSGL Chart of Accounts:***				
I	110100	Added	T/L S2 12-03	2014	COA
I	110300	Added	T/L S2 12-03	2014	COA
I	110900	Added	T/L S2 12-03	2014	COA
I	114500	Added	T/L S2 12-03	2014	COA
I	120500	Added	T/L S2 12-03	2014	COA
I	120900	Added	T/L S2 12-03	2014	COA
I	125000	Added	T/L S2 12-03	2014	COA
I	132000	Revised title	T/L S2 12-03	2014	COA
I	132100	Added	T/L S2 12-03	2014	COA
I	134400	Added	T/L S2 12-03	2014	COA
I	138400	Added	T/L S2 12-03	2014	COA
I	163800	Deleted	T/L S2 12-03	2014	COA
I	163900	Deleted	T/L S2 12-03	2014	COA
I	166000	Deleted	T/L S2 12-03	2014	COA
I	166100	Deleted	T/L S2 12-03	2014	COA
I	167000	Added	T/L S2 12-03	2014	COA
I	167100	Added	T/L S2 12-03	2014	COA

U.S. Government Standard General Ledger
Summary of Changes
(Consolidated)

Section	Item Changed	Change	TFM Release	Reporting FY	Financial Statement or Report
I	167200	Added	T/L S2 12-03	2014	COA
I	167900	Added	T/L S2 12-03	2014	COA
I	198000	Added	T/L S2 12-03	2014	COA
I	199500	Added	T/L S2 12-03	2014	COA
I	199900	Added	T/L S2 12-03	2014	COA
I	201000	Added	T/L S2 12-03	2014	COA
I	219200	Added	T/L S2 12-03	2014	COA
I	219300	Added	T/L S2 12-03	2014	COA
I	253300	Revised title	T/L S2 12-03	2014	COA
I	253400	Added	T/L S2 12-03	2014	COA
I	297000	Revised title	T/L S2 12-03	2014	COA
I	320000	Added	T/L S2 12-03	2014	COA
I	320100	Added	T/L S2 12-03	2014	COA
I	320600	Added	T/L S2 12-03	2014	COA
I	411300	Added	T/L S2 12-03	2014	COA
I	411400	Revised tite	T/L S2 12-03	2014	COA
I	411600	Added	T/L S2 12-03	2014	COA
I	419600	Added	T/L S2 12-03	2014	COA
I	419700	Added	T/L S2 12-03	2014	COA
I	421500	Revised title	T/L S2 12-03	2014	COA
I	422500	Revised title	T/L S2 12-03	2014	COA
I	429000	Revised title	T/L S2 12-03	2014	COA
I	429500	Revised title	T/L S2 12-03	2014	COA
I	540000	Revised title	T/L S2 12-03	2014	COA
I	540500	Added	T/L S2 12-03	2014	COA
I	540600	Added	T/L S2 12-03	2014	COA
I	540900	Revised title	T/L S2 12-03	2014	COA
I	571000	Added	T/L S2 12-03	2014	COA
I	571200	Added	T/L S2 12-03	2014	COA
I	591900	Added	T/L S2 12-03	2014	COA
I	633800	Added	T/L S2 12-03	2014	COA
I	718100	Added	T/L S2 12-03	2014	COA
I	719100	Added	T/L S2 12-03	2014	COA
I	728100	Added	T/L S2 12-03	2014	COA
I	729100	Added	T/L S2 12-03	2014	COA
I	771000	Added	T/L S2 12-03	2014	COA

Section	Item Changed	Change	TFM Release	Reporting FY	Financial Statement or Report
I	809200	Added	T/L S2 12-03	2014	COA
I	809400	Added	T/L S2 12-03	2014	COA
I	810100	Deleted	T/L S2 12-03	2014	COA
I	810200	Deleted	T/L S2 12-03	2014	COA
II	***USSGL Accounts and Definitions:***				
II	110100	Added	T/L S2 12-03	2014	DEF
II	110300	Added	T/L S2 12-03	2014	DEF
II	110900	Added	T/L S2 12-03	2014	DEF
II	114500	Added	T/L S2 12-03	2014	DEF
II	120500	Added	T/L S2 12-03	2014	DEF
II	120900	Added	T/L S2 12-03	2014	DEF
II	125000	Added	T/L S2 12-03	2014	DEF
II	132000	Revised title and definition	T/L S2 12-03	2014	DEF
II	132100	Added	T/L S2 12-03	2014	DEF
II	133500	Revised definition	T/L S2 12-03	2014	DEF
II	134400	Added	T/L S2 12-03	2014	DEF
II	138400	Added	T/L S2 12-03	2014	DEF
II	161000	Revised definition	T/L S2 12-03	2014	DEF
II	161800	Revised definition	T/L S2 12-03	2014	DEF
II	163800	Deleted	T/L S2 12-03	2014	DEF
II	163900	Deleted	T/L S2 12-03	2014	DEF
II	166000	Deleted	T/L S2 12-03	2014	DEF
II	166100	Deleted	T/L S2 12-03	2014	DEF
II	167000	Added	T/L S2 12-03	2014	DEF
II	167100	Added	T/L S2 12-03	2014	DEF
II	167200	Added	T/L S2 12-03	2014	DEF
II	167900	Added	T/L S2 12-03	2014	DEF
II	198000	Added	T/L S2 12-03	2014	DEF
II	199500	Added	T/L S2 12-03	2014	DEF
II	199900	Added	T/L S2 12-03	2014	DEF
II	201000	Added	T/L S2 12-03	2014	DEF
II	215500	Revised definition	T/L S2 12-03	2014	DEF
II	219200	Added	T/L S2 12-03	2014	DEF
II	219300	Added	T/L S2 12-03	2014	DEF

Section	Item Changed	Change	TFM Release	Reporting FY	Financial Statement or Report
II	253300	Revised title and definition	T/L S2 12-03	2014	DEF
II	253400	Added	T/L S2 12-03	2014	DEF
II	292300	Revised definition	T/L S2 12-03	2014	DEF
II	297000	Revised title and definition	T/L S2 12-03	2014	DEF
II	298000	Revised definition	T/L S2 12-03	2014	DEF
II	298500	Revised definition	T/L S2 12-03	2014	DEF
II	320000	Added	T/L S2 12-03	2014	DEF
II	320100	Added	T/L S2 12-03	2014	DEF
II	320600	Added	T/L S2 12-03	2014	DEF
II	411300	Added	T/L S2 12-03	2014	DEF
II	411400	Revised title and definition	T/L S2 12-03	2014	DEF
II	411600	Added	T/L S2 12-03	2014	DEF
II	414600	Revised definition	T/L S2 12-03	2014	DEF
II	419600	Added	T/L S2 12-03	2014	DEF
II	419700	Added	T/L S2 12-03	2014	DEF
II	419900	Revised definition	T/L S2 12-03	2014	DEF
II	421500	Revised title and definition	T/L S2 12-03	2014	DEF
II	422500	Revised title and definition	T/L S2 12-03	2014	DEF
II	429000	Revised title and definition	T/L S2 12-03	2014	DEF
II	429500	Revised title and definition	T/L S2 12-03	2014	DEF
II	437000	Revised definition	T/L S2 12-03	2014	DEF
II	540000	Revised title and definition	T/L S2 12-03	2014	DEF
II	540500	Added	T/L S2 12-03	2014	DEF
II	540600	Added	T/L S2 12-03	2014	DEF
II	540900	Revised title and definition	T/L S2 12-03	2014	DEF
II	571000	Added	T/L S2 12-03	2014	DEF
II	571200	Added	T/L S2 12-03	2014	DEF
II	579200	Revised definition	T/L S2 12-03	2014	DEF
II	580000	Revised definition	T/L S2 12-03	2014	DEF
II	580100	Revised definition	T/L S2 12-03	2014	DEF
II	580200	Revised definition	T/L S2 12-03	2014	DEF
II	580300	Revised definition	T/L S2 12-03	2014	DEF
II	580400	Revised definition	T/L S2 12-03	2014	DEF
II	580500	Revised definition	T/L S2 12-03	2014	DEF
II	580600	Revised definition	T/L S2 12-03	2014	DEF
II	582000	Revised definition	T/L S2 12-03	2014	DEF

Section	Item Changed	Change	TFM Release	Reporting FY	Financial Statement or Report
II	582100	Revised definition	T/L S2 12-03	2014	DEF
II	582200	Revised definition	T/L S2 12-03	2014	DEF
II	582300	Revised definition	T/L S2 12-03	2014	DEF
II	582400	Revised definition	T/L S2 12-03	2014	DEF
II	582500	Revised definition	T/L S2 12-03	2014	DEF
II	582600	Revised definition	T/L S2 12-03	2014	DEF
II	583000	Revised definition	T/L S2 12-03	2014	DEF
II	583100	Revised definition	T/L S2 12-03	2014	DEF
II	583200	Revised definition	T/L S2 12-03	2014	DEF
II	583300	Revised definition	T/L S2 12-03	2014	DEF
II	583400	Revised definition	T/L S2 12-03	2014	DEF
II	583500	Revised definition	T/L S2 12-03	2014	DEF
II	583600	Revised definition	T/L S2 12-03	2014	DEF
II	589000	Revised definition	T/L S2 12-03	2014	DEF
II	589100	Revised definition	T/L S2 12-03	2014	DEF
II	589200	Revised definition	T/L S2 12-03	2014	DEF
II	589300	Revised definition	T/L S2 12-03	2014	DEF
II	589400	Revised definition	T/L S2 12-03	2014	DEF
II	589500	Revised definition	T/L S2 12-03	2014	DEF
II	589600	Revised definition	T/L S2 12-03	2014	DEF
II	591900	Added	T/L S2 12-03	2014	DEF
II	633800	Added	T/L S2 12-03	2014	DEF
II	718000	Revised definition	T/L S2 12-03	2014	DEF
II	718100	Added	T/L S2 12-03	2014	DEF
II	719100	Added	T/L S2 12-03	2014	DEF
II	728000	Revised definition	T/L S2 12-03	2014	DEF
II	728100	Added	T/L S2 12-03	2014	DEF
II	729100	Added	T/L S2 12-03	2014	DEF
II	771000	Added	T/L S2 12-03	2014	DEF
II	809200	Added	T/L S2 12-03	2014	DEF
II	809400	Added	T/L S2 12-03	2014	DEF
II	810100	Deleted	T/L S2 12-03	2014	DEF
II	810200	Deleted	T/L S2 12-03	2014	DEF
III	***USSGL Account Transactions:***				

Section	Item Changed	Change	TFM Release	Reporting FY	Financial Statement or Report
III	A104	Added dr USSGL account 411600	T/L S2 12-03	2014	TC
III	A140	Revised description and comment	T/L S2 12-03	2014	TC
III	A142	Revised description and comment	T/L S2 12-03	2014	TC
III	A143	Revised description	T/L S2 12-03	2014	TC
III	A180	Revised description	T/L S2 12-03	2014	TC
III	A181	Revised description	T/L S2 12-03	2014	TC
III	A184	Added dr USSGL account 411300; Deleted dr USSGL account 411400	T/L S2 12-03	2014	TC
III	A195	Revised comment	T/L S2 12-03	2014	TC
III	A196	Added dr USSGL account 411600	T/L S2 12-03	2014	TC
III	A199	Added cr USSGL account 411600	T/L S2 12-03	2014	TC
III	A467	Added	T/L S2 12-03	2014	TC
III	A469	Added	T/L S2 12-03	2014	TC
III	A501	Added	T/L S2 12-03	2014	TC
III	A514	Added dr USSGL account 445000	T/L S2 12-03	2014	TC
III	B120	Revised comment	T/L S2 12-03	2014	TC
III	B121	Added cr USSGL account 414200	T/L S2 12-03	2014	TC
III	B124	Revised comment	T/L S2 12-03	2014	TC
III	B126	Revised comment	T/L S2 12-03	2014	TC
III	B128	Revised comment	T/L S2 12-03	2014	TC
III	B129	Added dr USSGL accounts 439400, 439700 and 439800; Deleted dr 134000, 134100 and 439500; Revised description	T/L S2 12-03	2014	TC
III	B132	Revised comment	T/L S2 12-03	2014	TC
III	B133	Revised description	T/L S2 12-03	2014	TC
III	B139	Added	T/L S2 12-03	2014	TC
III	B141	Added	T/L S2 12-03	2014	TC
III	B144	Added	T/L S2 12-03	2014	TC
III	B146	Added	T/L S2 12-03	2014	TC
III	B153	Added	T/L S2 12-03	2014	TC
III	B165	Added comment; Revised description	T/L S2 12-03	2014	TC
III	B200	Deleted dr USSGL account 166000	T/L S2 12-03	2014	TC
III	B210	Added	T/L S2 12-03	2014	TC
III	B424	Added dr USSGL account 67900; Revised comment	T/L S2 12-03	2014	TC
III	B444	Added	T/L S2 12-03	2014	TC
III	B446	Added	T/L S2 12-03	2014	TC
III	C109	Revised comment	T/L S2 12-03	2014	TC
III	C112	Revised comment	T/L S2 12-03	2014	TC

Section	Item Changed	Change	TFM Release	Reporting FY	Financial Statement or Report
III	C112	Revised comment	T/L S2 12-03	2014	TC
III	C113	Added	T/L S2 12-03	2014	TC
III	C115	Added	T/L S2 12-03	2014	TC
III	C119	Added	T/L S2 12-03	2014	TC
III	C120	Revised comment	T/L S2 12-03	2014	TC
III	C121	Added comment	T/L S2 12-03	2014	TC
III	C122	Revised comment	T/L S2 12-03	2014	TC
III	C123	Added comment	T/L S2 12-03	2014	TC
III	C124	Deleted dr USSGL account 163100, dr USSGL account 163300 and cr USSGL account 163000; Revised comment	T/L S2 12-03	2014	TC
III	C125	Added comment; Revised description	T/L S2 12-03	2014	TC
III	C126	Added	T/L S2 12-03	2014	TC
III	C127	Added	T/L S2 12-03	2014	TC
III	C128	Added	T/L S2 12-03	2014	TC
III	C130	Revised comment	T/L S2 12-03	2014	TC
III	C132	Revised description and comment	T/L S2 12-03	2014	TC
III	C134	Revised comment	T/L S2 12-03	2014	TC
III	C138	Revised comment	T/L S2 12-03	2014	TC
III	C146	Added	T/L S2 12-03	2014	TC
III	C148	Added	T/L S2 12-03	2014	TC
III	C157	Added	T/L S2 12-03	2014	TC
III	C196	Added cr USSGL account 575600; Revised desription and comment	T/L S2 12-03	2014	TC
III	C403	Added	T/L S2 12-03	2014	TC
III	C414	Revised description and comment	T/L S2 12-03	2014	TC
III	C415	Added	T/L S2 12-03	2014	TC
III	C417	Revised comment	T/L S2 12-03	2014	TC
III	C418	Revised comment	T/L S2 12-03	2014	TC
III	C419	Added	T/L S2 12-03	2014	TC
III	C420	Added dr USSGL account 1384; Revised comment	T/L S2 12-03	2014	TC
III	C423	Added	T/L S2 12-03	2014	TC
III	C431	Added	T/L S2 12-03	2014	TC
III	C600	Added	T/L S2 12-03	2014	TC
III	C601	Added	T/L S2 12-03	2014	TC
III	C602	Revised description and comment;	T/L S2 12-03	2014	TC
III	C603	Added dr USSGL account 721100; Revised description and comment	T/L S2 12-03	2014	TC
III	C604	Revised description and comment	T/L S2 12-03	2014	TC

Section	Item Changed	Change	TFM Release	Reporting FY	Financial Statement or Report
III	C605	Revised description and comment	T/L S2 12-03	2014	TC
III	C606	Revised description and comment	T/L S2 12-03	2014	TC
III	C607	Revised description and comment	T/L S2 12-03	2014	TC
III	C611	Added dr USSGL accounts 163100; Added cr USSGL accounts163000, 163300 and 24000 credit; Revised description and comment	T/L S2 12-03	2014	TC
III	C613	Added	T/L S2 12-03	2014	TC
III	C615	Added	T/L S2 12-03	2014	TC
III	C618	Added dr USSGL account 411400; Added cr USSGL accounts 412000, 439400, 445000, 451000 and 462000; Deleted dr USSGL account 161100; Deleted cr USSGL accounts 161000, 161300, 169000 and 531100; Revised description and comment	T/L S2 12-03	2014	TC
III	C620	Deleted	T/L S2 12-03	2014	TC
III	C784	Added	T/L S2 12-03	2014	TC
III	D306	Deleted cr USSGL account 163800; Deleted dr USSGL account 163900	T/L S2 12-03	2014	TC
III	D308	Added dr USSGL account 253300; Added cr USSGL account 253400; Deleted cr USSGL account 253300	T/L S2 12-03	2014	TC
III	D310	Deleted dr USSGL account 163800; Deleted cr USSGL account 163900	T/L S2 12-03	2014	TC
III	D312	Added dr USSGL account 253400; Added cr USSGL account 253300; Deleted dr USSGL account 253300	T/L S2 12-03	2014	TC
III	D503	Deleted dr USSGL account 166100	T/L S2 12-03	2014	TC
III	D506	Revised description	T/L S2 12-03	2014	TC
III	D573	Added cr USSGL accounts 1205, 1679; Revised description and comment	T/L S2 12-03	2014	TC
III	D575	Added dr USSGL accounts 1205, 1679; Revised description and comment	T/L S2 12-03	2014	TC
III	D589 (new)	Added	T/L S2 12-03	2014	TC
III	D589 (old)	Deleted	T/L S2 12-03	2014	TC
III	D590	Deleted	T/L S2 12-03	2014	TC
III	D591	Added	T/L S2 12-03	2014	TC
III	D592	Added	T/L S2 12-03	2014	TC
III	D594	Added	T/L S2 12-03	2014	TC
III	D595	Added	T/L S2 12-03	2014	TC
III	D600	Added	T/L S2 12-03	2014	TC
III	D601	Added	T/L S2 12-03	2014	TC
III	D602	Added	T/L S2 12-03	2014	TC
III	D603	Added	T/L S2 12-03	2014	TC
III	D604	Added	T/L S2 12-03	2014	TC
III	D606	Added	T/L S2 12-03	2014	TC

Section	Item Changed	Change	TFM Release	Reporting FY	Financial Statement or Report
III	D608	Added	T/L S2 12-03	2014	TC
III	D610	Added	T/L S2 12-03	2014	TC
III	D612	Added	T/L S2 12-03	2014	TC
III	D614	Added	T/L S2 12-03	2014	TC
III	D616	Added	T/L S2 12-03	2014	TC
III	E113	Added dr USSGL 429000; Added cr USSGL account 439800; Deleted reference; Revised description and comment	T/L S2 12-03	2014	TC
III	E115	Revised description and comment	T/L S2 12-03	2014	TC
III	E117	Revised description and comment	T/L S2 12-03	2014	TC
III	E119	Added cr USSGL account 240000; Deleted reference; Deleted dr USSGL account 429000; Deleted cr USSGL accounts 439800 and 531100 credit; Revised description and comment;	T/L S2 12-03	2014	TC
III	E124	Deleted comment	T/L S2 12-03	2014	TC
III	E126	Added	T/L S2 12-03	2014	TC
III	E204	Added USSGL account dr 809100 and cr 809200; Deleted dr USSGL account 810100 and cr USSGL account 810200	T/L S2 12-03	2014	TC
III	E512	Deleted dr USSGL account 163800 and dr USSGL account 163900; Deleted cr USSGL account 163800 and cr USSGL account163900	T/L S2 12-03	2014	TC
III	E516	Added dr USSGL account 192500; Revised description and comment	T/L S2 12-03	2014	TC
III	E608	Deleted dr USSGL account 163800 and dr USSGL account 163900; Deleted cr USSGL account 163800 and cr USSGL account163900	T/L S2 12-03	2014	TC
III	F120	Added dr USSGL account 591900	T/L S2 12-03	2014	TC
III	F122	Added dr USSGL account 591900	T/L S2 12-03	2014	TC
III	F126	Deleted	T/L S2 12-03	2014	TC
III	F138	Deleted	T/L S2 12-03	2014	TC
III	F301	Added USSGL account dr 809200 and cr 809100; Deleted dr USSGL account 810200 and cr USSGL account 810100	T/L S2 12-03	2014	TC
III	F302	Added dr USSGL account 419700; Added cr USSGL accounts 411300, 411600, and 419600	T/L S2 12-03	2014	TC
III	H100	Deleted dr USSGL account 163800; Deleted cr USSGL account 163900	T/L S2 12-03	2014	TC
III	H200	Deleted cr USSGL account 163800; Deleted dr USSGL account 163900	T/L S2 12-03	2014	TC
IV	***USSGL Account Attributes:***				
	USSGL Proprietary and Budgetary Account Attribute Definition Report:				

Section	Item Changed	Change	TFM Release	Reporting FY	Financial Statement or Report
IV	Budgetary Proprietary	Revised definition	T/L S2 12-03	2014	ADR
IV	Borrowing Source Code	Revised definition and reference	T/L S2 12-03	2014	ADR
IV	Credit Cohort Year	Added domain value 2014 - Fiscal Year when direct loans are obligated or guarantees committed by a program; Revised reference	T/L S2 12-03	2014	ADR
IV	Debit Credit Indicator	Revised definition; Revised order of domain values	T/L S2 12-03	2014	ADR
IV	GTAS Fund Type	Added attribute domain value "GA - General Fund Authority"; Revised attribute name	T/L S2 12-03	2014	ADR
IV	Normal Balance Indicator	Added	T/L S2 12-03	2014	ADR
IV	TAS Status Code	Revised order of domain values	T/L S2 12-03	2014	ADR
IV	TAS Status Transitioning Code	Revised order of domain values; Revised reference	T/L S2 12-03	2014	ADR
IV	Trading Partner Agency Indentifier	Revised reference; Deleted Trading Partner Agency Identifier attribute domain value "Blank Is Acceptable"	T/L S2 12-03	2014	ADR
IV	Trading Partner Main Account	Revised reference; Revised order of domain values	T/L S2 12-03	2014	ADR
IV	Year of Budget Authority Indicator	Revised attribute name; Revised reference	T/L S2 12-03	2014	ADR
IV	Financing Account Code	Revised supplied by	T/L S2 12-03	2014	ADR
IV	**USSGL Proprietary and Budgetary Account Attribute Table:**				
	Attribute				
IV	USSGL proprietary accounts	Added GTAS Fund Type domain value "GA"	T/L S2 12-03	2014	ATT TBL
IV	Debit Credit Indicator	Revised order of domain values	T/L S2 12-03	2014	ATT TBL
IV	Federal NonFederal Code	Revised order of domain values	T/L S2 12-03	2014	ATT TBL
IV	Financing Account Code	Revised attribute name	T/L S2 12-03	2014	ATT TBL
IV	Normal Balance Indicator	Added	T/L S2 12-03	2014	ATT TBL
IV	TAS Status Transitioning Code	Revised order of domain values	T/L S2 12-03	2014	ATT TBL
	Account				
IV	101000	Deleted Prior Year Adjustment Code	T/L S2 12-03	2014	ATT TBL
IV	110100	Added	T/L S2 12-03	2014	ATT TBL
IV	110300	Added	T/L S2 12-03	2014	ATT TBL
IV	110900	Added	T/L S2 12-03	2014	ATT TBL
IV	114500	Added	T/L S2 12-03	2014	ATT TBL

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IV	120500	Added	T/L S2 12-03	2014	ATT TBL
IV	120900	Added	T/L S2 12-03	2014	ATT TBL
IV	132100	Added	T/L S2 12-03	2014	ATT TBL
IV	132500	Revised Federal Non-Federal Code attribute domain value from "F/N/G" to "G/N"	T/L S2 12-03	2014	ATT TBL
IV	134400	Added	T/L S2 12-03	2014	ATT TBL
IV	137300	Revised Federal Non-Federal Code attribute domain value from "F/N/G" to "G/N"	T/L S2 12-03	2014	ATT TBL
IV	138400	Added	T/L S2 12-03	2014	ATT TBL
IV	163800	Deleted	T/L S2 12-03	2014	ATT TBL
IV	163900	Deleted	T/L S2 12-03	2014	ATT TBL
IV	166000	Deleted	T/L S2 12-03	2014	ATT TBL
IV	166100	Deleted	T/L S2 12-03	2014	ATT TBL
IV	167000	Added	T/L S2 12-03	2014	ATT TBL
IV	167100	Added	T/L S2 12-03	2014	ATT TBL
IV	167200	Added	T/L S2 12-03	2014	ATT TBL
IV	167900	Added	T/L S2 12-03	2014	ATT TBL
IV	192100	Revised Federal Non-Federal Code attribute domain value from "F/G" to "G"	T/L S2 12-03	2014	ATT TBL
IV	198000	Added	T/L S2 12-03	2014	ATT TBL
IV	199500	Added	T/L S2 12-03	2014	ATT TBL
IV	199900	Added	T/L S2 12-03	2014	ATT TBL
IV	201000	Added	T/L S2 12-03	2014	ATT TBL
IV	219200	Added	T/L S2 12-03	2014	ATT TBL
IV	219300	Added	T/L S2 12-03	2014	ATT TBL
IV	240000	Revised Trading Partner Agency Identifier attribute domain value from "###" to "blank"; Revised Trading Partner Main Account Code attribute domain value from "####" to "blank"	T/L S2 12-03	2014	ATT TBL
IV	241000	Revised Federal Non-Federal Code attribute domain value from "F/N" to "G/N"	T/L S2 12-03	2014	ATT TBL
IV	253400	Added	T/L S2 12-03	2014	ATT TBL
IV	292000	Revised Federal Non-Federal Code attribute domain value from "F/G/N" to "F/N"	T/L S2 12-03	2014	ATT TBL
IV	294000	Revised Federal Non-Federal Code attribute domain value from "F/N/G" to "G/N"	T/L S2 12-03	2014	ATT TBL
IV	296000	Revised Federal Non-Federal Code attribute domain value from "F/G/N" to "F/N"	T/L S2 12-03	2014	ATT TBL
IV	297000	Revised Federal Non-Federal Code attribute domain value from "F/G" to "F"	T/L S2 12-03	2014	ATT TBL
IV	298000	Revised Federal Non-Federal Code attribute domain value from "F/N/G" to "G/N"	T/L S2 12-03	2014	ATT TBL
IV	298500	Revised Federal Non-Federal Code attribute domain value from "F/G" to "G"	T/L S2 12-03	2014	ATT TBL
IV	310200	Revised Federal Non-Federal Code attribute domain value from "F/G" to "F"	T/L S2 12-03	2014	ATT TBL
IV	310300	Revised Federal Non-Federal Code attribute domain value from "F/G" to "F"	T/L S2 12-03	2014	ATT TBL
IV	320000	Added	T/L S2 12-03	2014	ATT TBL

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IV	320100	Added	T/L S2 12-03	2014	ATT TBL
IV	320600	Added	T/L S2 12-03	2014	ATT TBL
IV	403200	Added Credit Cohort attribute domain values "2012, 2013, 2014"	T/L S2 12-03	2014	ATT TBL
IV	403400	Added Credit Cohort attribute domain values "2012, 2013, 2014"	T/L S2 12-03	2014	ATT TBL
IV	404200	Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL
IV	404400	Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL
IV	404700	Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL
IV	404800	Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL
IV	406000	Added Apportionment Category Code attribute domain value; Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL
IV	407000	Added Apportionment Category Code attribute domain value; Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL
IV	408100	Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL
IV	408200	Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL
IV	408300	Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL
IV	411100	Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL
IV	411200	Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL
IV	411300	Added	T/L S2 12-03	2014	ATT TBL
IV	411400	Revised GTAS Fund Type attribute domain value from "EG/EC/ES/ET" to "ES/ET"; Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank	T/L S2 12-03	2014	ATT TBL
IV	411500	Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank	T/L S2 12-03	2014	ATT TBL
IV	411600	Added	T/L S2 12-03	2014	ATT TBL
IV	411700	Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank	T/L S2 12-03	2014	ATT TBL
IV	411800	Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank	T/L S2 12-03	2014	ATT TBL
IV	411900	Revised Fund Type Code attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "EC/EG/EM/EP/ER/ES/ET"; Revised Credit Cohort attribute domain value to blank; Revised Financing Account Code attribute domain value from "D/G/N" to "N"	T/L S2 12-03	2014	ATT TBL
IV	412000	Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL
IV	412100	Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank	T/L S2 12-03	2014	ATT TBL

Section	Item Changed	Change	TFM Release	Reporting FY	Financial Statement or Report
IV	412200	Revised TAS Status Transitioning Code attribute domain value from "N/X" to "N"; Revised Fund Type Code attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "EG"; Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank	T/L S2 12-03	2014	ATT TBL
IV	412300	Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank	T/L S2 12-03	2014	ATT TBL
IV	412400	Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank	T/L S2 12-03	2014	ATT TBL
IV	412500	Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank	T/L S2 12-03	2014	ATT TBL
IV	412600	Revised Fund Type Code attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "ES/ET"; Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank	T/L S2 12-03	2014	ATT TBL
IV	412700	Revised Fund Type Code attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "EG/ES/ET"; Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank	T/L S2 12-03	2014	ATT TBL
IV	412800	Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank	T/L S2 12-03	2014	ATT TBL
IV	412900	Revised Authority Type Code attribute domain value from "B/C/D/P/R" to "B/P"; Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank	T/L S2 12-03	2014	ATT TBL
IV	413000	Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank	T/L S2 12-03	2014	ATT TBL
IV	413100	Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank	T/L S2 12-03	2014	ATT TBL
IV	413200	Revised Fund Type Code attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "ER"; Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank; Revised TAS Status Transitioning Code attribute domain value from "K/N/X" to "N"	T/L S2 12-03	2014	ATT TBL
IV	413300	Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank	T/L S2 12-03	2014	ATT TBL

Section	Item Changed	Change	TFM Release	Reporting FY	Financial Statement or Report
IV	413400	Revised Financing Account Code attribute domain value from "D/G/N" to "N";Revised Credit Cohort attribute domain value to blank	T/L S2 12-03	2014	ATT TBL
IV	413500	Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank	T/L S2 12-03	2014	ATT TBL
IV	413600	Revised Fund Type Code attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "ET"; Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank	T/L S2 12-03	2014	ATT TBL
IV	413700	Added Fed/NonFed attribute domain value "F"; Added Trading Partner attribute domain value "###"; Added Trading Partner Main attribute domain value "####"; Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank; Revised Fund Type Code attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "ET"	T/L S2 12-03	2014	ATT TBL
IV	413800	Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank	T/L S2 12-03	2014	ATT TBL
IV	413900	Revised Fund Type Code attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "ET"; Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank	T/L S2 12-03	2014	ATT TBL
IV	414000	Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL
IV	414100	Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL
IV	414200	Added Credit Cohort Year attribute domain value "2014"; Revised Authority Type Code attribute domain values from "B/C/D/P/R/S" to blank	T/L S2 12-03	2014	ATT TBL
IV	414300	Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL
IV	414400	Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL
IV	414500	Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL
IV	414600	Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL
IV	414700	Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL
IV	414800	Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL
IV	414900	Added Credit Cohort Year attribute domain value "2014"; Revised Fund Type Code attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "EG/EP/ER/ES/ET"	T/L S2 12-03	2014	ATT TBL
IV	415000	Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank	T/L S2 12-03	2014	ATT TBL
IV	415100	Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL
IV	415200	Added Credit Cohort Year attribute domain value "2014"; Revised TAS Status Transitioning Code attribute domain value from "N/X" to "N"	T/L S2 12-03	2014	ATT TBL

Section	Item Changed	Change	TFM Release	Reporting FY	Financial Statement or Report
IV	415300	Added Fed/NonFed attribute domain value "F"; Added Trading Partner attribute domain value "###"; Added Trading Partner Main attribute domain value "####"; Revised TAS Status Transitioning Code attribute domain value from "K/N/X" to "N"	T/L S2 12-03	2014	ATT TBL
IV	415400	Revised TAS Status Transitioning Code attribute domain value from "K/N/X" to "N"	T/L S2 12-03	2014	ATT TBL
IV	415700	Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL
IV	415800	Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank	T/L S2 12-03	2014	ATT TBL
IV	416000	Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL
IV	416500	Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL
IV	416600	Added Fed/NonFed attribute domain value "F"; Added Trading Partner attribute domain value "###"; Added Trading Partner Main attribute domain value "####"; Revised TAS Status Transitioning Code attribute domain value from "K/N/X" to "N"; Revised Fund Type Code attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "EP/ES/ET"; Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank	T/L S2 12-03	2014	ATT TBL
IV	416700	Added Fed/NonFed attribute domain value "F"; Added Trading Partner attribute domain value "###"; Added Trading Partner Main attribute domain value "####"; Revised Credit Cohort attribute domain value to blank; Revised Financing Account Code attribute domain value from "D/G/N" to "N"	T/L S2 12-03	2014	ATT TBL
IV	416800	Added Fed/NonFed attribute domain value "F"; Added Trading Partner attribute domain value "###"; Added Trading Partner Main attribute domain value "####"; Revised Credit Cohort attribute domain value to blank; Revised Financing Account Code attribute domain value from "D/G/N" to "N"	T/L S2 12-03	2014	ATT TBL
IV	417000	Added Fed/NonFed attribute domain value "F"; Added Trading Partner attribute domain value "###"; Added Trading Partner Main attribute domain value "####"; Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank	T/L S2 12-03	2014	ATT TBL
IV	417100	Revised Fund Type Code attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "EG/ES/ET"; Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank	T/L S2 12-03	2014	ATT TBL
IV	417200	Revised Fund Type Code attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "EP/ES/ET"; Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank	T/L S2 12-03	2014	ATT TBL

Section	Item Changed	Change	TFM Release	Reporting FY	Financial Statement or Report
IV	417300	Added Fed/NonFed attribute domain value "F"; Added Trading Partner attribute domain value "###"; Added Trading Partner Main attribute domain value "####"; Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank	T/L S2 12-03	2014	ATT TBL
IV	417500	Added Fed/NonFed attribute domain value "F"; Added Trading Partner attribute domain value "###"; Added Trading Partner Main attribute domain value "####"; Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank	T/L S2 12-03	2014	ATT TBL
IV	417600	Added Fed/NonFed attribute domain value "F"; Added Trading Partner attribute domain value "###"; Added Trading Partner Main attribute domain value "####"; Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank	T/L S2 12-03	2014	ATT TBL
IV	418000	Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL
IV	418300	Added Authority Type Code attribute domain value "P/R/S"; Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL
IV	419000	Added Fed/NonFed attribute domain value "F"; Added Trading Partner attribute domain value "###"; Added Trading Partner Main attribute domain value "####"; Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank	T/L S2 12-03	2014	ATT TBL
IV	419100	Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank	T/L S2 12-03	2014	ATT TBL
IV	419200	Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank	T/L S2 12-03	2014	ATT TBL
IV	419300	Added Fed/NonFed attribute domain value "F"; Added Trading Partner attribute domain value "###"; Added Trading Partner Main attribute domain value "####"; Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank	T/L S2 12-03	2014	ATT TBL
IV	419500	Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL
IV	419600	Added	T/L S2 12-03	2014	ATT TBL
IV	419700	Added	T/L S2 12-03	2014	ATT TBL
IV	419900	Added Fed/NonFed attribute domain value "F"; Added Trading Partner attribute domain value "###"; Added Trading Partner Main attribute domain value "####"; Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank; Revised BEA Category Indicator Code attribute domain values from "D/M" to blank	T/L S2 12-03	2014	ATT TBL
IV	420100	Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL

Section	Item Changed	Change	TFM Release	Reporting FY	Financial Statement or Report
IV	420800	Deleted	T/L S2 12-03	2014	ATT TBL
IV	421000	Added Apportionment Category Code attribute domain values "A/B/E"; Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL
IV	421200	Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank	T/L S2 12-03	2014	ATT TBL
IV	421500	Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL
IV	422100	Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL
IV	422200	Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL
IV	422500	Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL
IV	423000	Added Trading Partner attribute domain value "###"; Added Trading Partner Main attribute domain value "####"; Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL
IV	423000	Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL
IV	423000	Added Trading Partner attribute domain value "###"; Added Trading Partner Main attribute domain value "####"	T/L S2 12-03	2014	ATT TBL
IV	423100	Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL
IV	423200	Added Fed/NonFed attribute domain value "F"'; Added Trading Partner attribute domain value "###"; Added Trading Partner Main attribute domain value "####"; Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL
IV	423300	Added Trading Partner attribute domain value "###"; Added Trading Partner Main attribute domain value "####"; Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL
IV	423400	Added Fed/NonFed attribute domain value "F"'; Added Trading Partner attribute domain value "###"; Added Trading Partner Main attribute domain value "####"; Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL
IV	425100	Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL
IV	425200	Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL
IV	425300	Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL
IV	425500	Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL
IV	426000	Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL
IV	426100	Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL
IV	426200	Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL
IV	426300	Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL
IV	426400	Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL
IV	426500	Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL
IV	426600	Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL
IV	426700	Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL

Section	Item Changed	Change	TFM Release	Reporting FY	Financial Statement or Report
IV	427100	Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL
IV	427300	Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL
IV	427500	Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL
IV	427600	Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL
IV	427700	Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL
IV	428300	Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL
IV	428500	Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL
IV	428600	Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL
IV	428700	Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL
IV	429000	Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank	T/L S2 12-03	2014	ATT TBL
IV	429500	Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank; Revised BEA Category Indicator Code attribute domain values from "D/M" to blank	T/L S2 12-03	2014	ATT TBL
IV	431000	Added Apportionment Category Code attribute domain values "A/B/E"; Added BEA Category Indicator Code attribute domain values "D/M"; Added BEA Category Indicator Code attribute domain value; Added Credit Cohort Year attribute domain value "2014"; Added Fed/NonFed attribute domain value "F'"; Added Trading Partner attribute domain value "###"; Added Trading Partner Main attribute domain value "####"	T/L S2 12-03	2014	ATT TBL
IV	432000	Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank	T/L S2 12-03	2014	ATT TBL
IV	435000	Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank	T/L S2 12-03	2014	ATT TBL
IV	435100	Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank	T/L S2 12-03	2014	ATT TBL
IV	435500	Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank	T/L S2 12-03	2014	ATT TBL
IV	435600	Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank	T/L S2 12-03	2014	ATT TBL
IV	435700	Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank	T/L S2 12-03	2014	ATT TBL
IV	437000	Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank	T/L S2 12-03	2014	ATT TBL
IV	438200	Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank	T/L S2 12-03	2014	ATT TBL

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IV	438300	Revised Credit Cohort attribute domain value to blank	T/L S2 12-03	2014	ATT TBL
IV	438400	Revised Fund Type Code attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "EG/EP/ER/ES/ET"; Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank; Revised TAS Status Transitioning Code attribute domain value from "K/N/X" to "N"	T/L S2 12-03	2014	ATT TBL
IV	438400	Revised Fund Type Code attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "EG/EP/ER/ES/ET"; Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank	T/L S2 12-03	2014	ATT TBL
IV	438400	Revised TAS Status Transitioning Code attribute domain value from "K/N/X" to "N"	T/L S2 12-03	2014	ATT TBL
IV	438700	Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank	T/L S2 12-03	2014	ATT TBL
IV	438800	Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank	T/L S2 12-03	2014	ATT TBL
IV	439000	Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank	T/L S2 12-03	2014	ATT TBL
IV	439100	Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank	T/L S2 12-03	2014	ATT TBL
IV	439200	Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank	T/L S2 12-03	2014	ATT TBL
IV	439300	Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank	T/L S2 12-03	2014	ATT TBL
IV	439400	Revised TAS Status Transitioning Code attribute domain value from "K/N/X" to "N"; Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank	T/L S2 12-03	2014	ATT TBL
IV	439500	Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL
IV	439600	Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank; Revised Authority Type Code attribute domain value from "B/C/D/P/R/S" to blank	T/L S2 12-03	2014	ATT TBL
IV	439700	Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank	T/L S2 12-03	2014	ATT TBL
IV	439800	Added Authority Type Code attribute domain value "S"; Revised Fund Type Code attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "EG/EP/ER"; Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank	T/L S2 12-03	2014	ATT TBL

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IV	439900	Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank	T/L S2 12-03	2014	ATT TBL
IV	442000	Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL
IV	443000	Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL
IV	445000	Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL
IV	451000	Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL
IV	459000	Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL
IV	461000	Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL
IV	462000	Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL
IV	463000	Added Apportionment Category Indicator Code attribute domain values "A/B/E"; Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL
IV	465000	Added Reimbursable Flag Indicator attribute domain values "D/R"; Added Apportionment Category Indicator Code attribute domain values "A/B/E"; Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL
IV	469000	Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL
IV	470000	Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL
IV	472000	Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL
IV	480100	Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL
IV	480200	Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL
IV	483100	Added Fed/NonFed attribute domain value F, Added Trading Partner attribute domain value "###" ;Added Trading Partner Main attribute domain value "####"; Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL
IV	483200	Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL
IV	487100	Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL
IV	487200	Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL
IV	488100	Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL
IV	488200	Added Credit Cohort Year attribute domain value "2014"; Revised Year of Budget Authority Indicator from "BAL" to "BAL/NEW"	T/L S2 12-03	2014	ATT TBL
IV	490100	Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL
IV	490200	Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL
IV	490800	Revised Fund Type Code attribute domain value from "EG/EM/EP/ER" to "EG/ER"; Revised Financing Account Code attribute domain value from "D/G/N" to "N"; Revised Credit Cohort attribute domain value to blank	T/L S2 12-03	2014	ATT TBL
IV	493100	Added Fed/NonFed attribute domain value F, Added Trading Partner attribute domain value "###" ; Added Trading Partner Main attribute domain value "####"; Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL
IV	497100	Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL

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IV	497200	Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL
IV	498100	Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL
IV	498200	Added Credit Cohort Year attribute domain value "2014"; Revised Year of Budget Authority Indicator from "BAL" to "BAL/NEW"	T/L S2 12-03	2014	ATT TBL
IV	498200	Added Credit Cohort Year attribute domain value "2014"	T/L S2 12-03	2014	ATT TBL
IV	498200	Revised Year of Budget Authority Indicator from "BAL" to "BAL/NEW"	T/L S2 12-03	2014	ATT TBL
IV	510000	Revised Exchange Nonexchange Code attribute domain values from "E/X" to "X"	T/L S2 12-03	2014	ATT TBL
IV	510900	Revised Exchange Nonexchange Code attribute domain values from "E/X" to "X"	T/L S2 12-03	2014	ATT TBL
IV	520000	Revised Exchange Nonexchange Code attribute domain values from "E/X" to "X"	T/L S2 12-03	2014	ATT TBL
IV	520900	Revised Exchange Nonexchange Code attribute domain values from "E/X" to "X"	T/L S2 12-03	2014	ATT TBL
IV	531000	Revised Exchange Nonexchange Code attribute domain values from "E/T/X" to "T/X"	T/L S2 12-03	2014	ATT TBL
IV	531100	Revised Exchange Nonexchange Code attribute domain values from "E/T/X" to "T/X"	T/L S2 12-03	2014	ATT TBL
IV	531200	Revised Exchange Nonexchange Code attribute domain values from "E/T/X" to "T/X"	T/L S2 12-03	2014	ATT TBL
IV	531300	Revised Exchange Nonexchange Code attribute domain values from "E/X" to "X"	T/L S2 12-03	2014	ATT TBL
IV	531700	Revised Exchange Nonexchange Code attribute domain values from "E/T/X" to "T/X"	T/L S2 12-03	2014	ATT TBL
IV	531800	Revised Exchange Nonexchange Code attribute domain values from "E/T/X" to "T/X"	T/L S2 12-03	2014	ATT TBL
IV	531900	Revised Exchange Nonexchange Code attribute domain values from "E/T/X" to "T/X"	T/L S2 12-03	2014	ATT TBL
IV	532000	Revised Federal Non-Federal Code attribute domain value from "F/N/G" to "G/N"	T/L S2 12-03	2014	ATT TBL
IV	532400	Revised Federal Non-Federal Code attribute domain value from "F/N/G" to "G/N"	T/L S2 12-03	2014	ATT TBL
IV	532500	Revised Exchange Nonexchange Code attribute domain values from "E/T/X" to "T/X"	T/L S2 12-03	2014	ATT TBL
IV	532900	Revised Exchange Nonexchange Code attribute domain values from "E/X" to "X"	T/L S2 12-03	2014	ATT TBL
IV	540000	Revised Exchange Nonexchange Code attribute domain values from "E/T/X" to "T/X"	T/L S2 12-03	2014	ATT TBL
IV	540500	Added	T/L S2 12-03	2014	ATT TBL
IV	540600	Added	T/L S2 12-03	2014	ATT TBL
IV	540900	Revised Exchange Nonexchange Code attribute domain values from "E/T/X" to "T/X"	T/L S2 12-03	2014	ATT TBL
IV	550000	Revised Exchange Nonexchange Code attribute domain values from "E/X" to "X"	T/L S2 12-03	2014	ATT TBL
IV	550900	Revised Exchange Nonexchange Code attribute domain values from "E/X" to "X"	T/L S2 12-03	2014	ATT TBL
IV	570000	Added Federal Non-Federal Code attribute domain value "G"	T/L S2 12-03	2014	ATT TBL
IV	570500	Added Trading Partner Agency Identifer attribute domain value "###"; Added Trading Partner Main Account Code attribute domain value "####"; Added Federal Non-Federal Code attribute domain value "G"	T/L S2 12-03	2014	ATT TBL
IV	570800	Added Trading Partner Agency Identifer attribute domain value "###"; Added Trading Partner Main Account Code attribute domain value "####"; Added Federal Non-Federal Code attribute domain value "G"	T/L S2 12-03	2014	ATT TBL
IV	570900	Added Federal Non-Federal Code attribute domain value "G"	T/L S2 12-03	2014	ATT TBL
IV	571000	Added	T/L S2 12-03	2014	ATT TBL

Section	Item Changed	Change	TFM Release	Reporting FY	Financial Statement or Report
IV	571200	Added	T/L S2 12-03	2014	ATT TBL
IV	579000	Revised Federal Non-Federal Code attribute domain value from "F/G" to "G"	T/L S2 12-03	2014	ATT TBL
IV	579100	Revised Federal Non-Federal Code attribute domain value from "F/G" to "G"	T/L S2 12-03	2014	ATT TBL
IV	579200	Revised Federal Non-Federal Code attribute domain value from "F/G" to "F"	T/L S2 12-03	2014	ATT TBL
IV	580000	Revised Federal Non-Federal Code attribute domain value from "F/N/G" to "G/N"	T/L S2 12-03	2014	ATT TBL
IV	580100	Revised Federal Non-Federal Code attribute domain value from "F/N/G" to "G/N"	T/L S2 12-03	2014	ATT TBL
IV	580200	Revised Federal Non-Federal Code attribute domain value from "F/N/G" to "G/N"	T/L S2 12-03	2014	ATT TBL
IV	580300	Revised Federal Non-Federal Code attribute domain value from "F/N/G" to "G/N"	T/L S2 12-03	2014	ATT TBL
IV	580400	Revised Federal Non-Federal Code attribute domain value from "F/N/G" to "G/N"	T/L S2 12-03	2014	ATT TBL
IV	580500	Revised Federal Non-Federal Code attribute domain value from "F/N/G" to "G/N"	T/L S2 12-03	2014	ATT TBL
IV	580600	Revised Federal Non-Federal Code attribute domain value from "F/N/G" to "G/N"	T/L S2 12-03	2014	ATT TBL
IV	582000	Revised Federal Non-Federal Code attribute domain value from "F/N/G" to "G/N"	T/L S2 12-03	2014	ATT TBL
IV	582100	Revised Federal Non-Federal Code attribute domain value from "F/N/G" to "G/N"	T/L S2 12-03	2014	ATT TBL
IV	582200	Revised Federal Non-Federal Code attribute domain value from "F/N/G" to "G/N"	T/L S2 12-03	2014	ATT TBL
IV	582300	Revised Federal Non-Federal Code attribute domain value from "F/N/G" to "G/N"	T/L S2 12-03	2014	ATT TBL
IV	582400	Revised Federal Non-Federal Code attribute domain value from "F/N/G" to "G/N"	T/L S2 12-03	2014	ATT TBL
IV	582500	Revised Federal Non-Federal Code attribute domain value from "F/N/G" to "G/N"	T/L S2 12-03	2014	ATT TBL
IV	582600	Revised Federal Non-Federal Code attribute domain value from "F/N/G" to "G/N"	T/L S2 12-03	2014	ATT TBL
IV	583000	Revised Federal Non-Federal Code attribute domain value from "F/N/G" to "G/N"	T/L S2 12-03	2014	ATT TBL
IV	583100	Revised Federal Non-Federal Code attribute domain value from "F/N/G" to "G/N"	T/L S2 12-03	2014	ATT TBL
IV	583200	Revised Federal Non-Federal Code attribute domain value from "F/N/G" to "G/N"	T/L S2 12-03	2014	ATT TBL
IV	583300	Revised Federal Non-Federal Code attribute domain value from "F/N/G" to "G/N"	T/L S2 12-03	2014	ATT TBL
IV	583400	Revised Federal Non-Federal Code attribute domain value from "F/N/G" to "G/N"	T/L S2 12-03	2014	ATT TBL
IV	583500	Revised Federal Non-Federal Code attribute domain value from "F/N/G" to "G/N"	T/L S2 12-03	2014	ATT TBL
IV	583600	Revised Federal Non-Federal Code attribute domain value from "F/N/G" to "G/N"	T/L S2 12-03	2014	ATT TBL
IV	589000	Revised Federal Non-Federal Code attribute domain value from "F/N/G" to "G/N"	T/L S2 12-03	2014	ATT TBL
IV	589100	Revised Federal Non-Federal Code attribute domain value from "F/N/G" to "G/N"	T/L S2 12-03	2014	ATT TBL
IV	589200	Revised Federal Non-Federal Code attribute domain value from "F/N/G" to "G/N"	T/L S2 12-03	2014	ATT TBL
IV	589300	Revised Federal Non-Federal Code attribute domain value from "F/N/G" to "G/N"	T/L S2 12-03	2014	ATT TBL
IV	589400	Revised Federal Non-Federal Code attribute domain value from "F/N/G" to "G/N"	T/L S2 12-03	2014	ATT TBL
IV	589500	Revised Federal Non-Federal Code attribute domain value from "F/N/G" to "G/N"	T/L S2 12-03	2014	ATT TBL
IV	589600	Revised Federal Non-Federal Code attribute domain value from "F/N/G" to "G/N"	T/L S2 12-03	2014	ATT TBL
IV	590000	Revised Exchange Nonexchange Code attribute domain values from "E/T/X" to "T/X"	T/L S2 12-03	2014	ATT TBL
IV	590900	Revised Exchange Nonexchange Code attribute domain values from "E/T/X" to "T/X"	T/L S2 12-03	2014	ATT TBL
IV	591900	Added	T/L S2 12-03	2014	ATT TBL
IV	592300	Revised Exchange Nonexchange Code attribute domain values from "T/X" to "T"	T/L S2 12-03	2014	ATT TBL

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IV	599000	Revised Exchange Nonexchange Code attribute domain values from "E/T/X" to "T/X"; Revised Federal Nonfederal Code attribute domain value from "F/N/G" to "G/N"	T/L S2 12-03	2014	ATT TBL
IV	599100	Revised Exchange Nonexchange Code attribute domain values from "E/T/X" to "T/X"; Revised Federal Nonfederal Code attribute domain value from "F/N/G" to "G/N"	T/L S2 12-03	2014	ATT TBL
IV	599300	Revised Federal Non-Federal Code attribute domain value from "F/G" to "G"	T/L S2 12-03	2014	ATT TBL
IV	599400	Revised Federal Non-Federal Code attribute domain value from "F/G" to "G"	T/L S2 12-03	2014	ATT TBL
IV	619000	Revised Federal Non-Federal Code attribute domain value from "F/N" to "F/G/N"	T/L S2 12-03	2014	ATT TBL
IV	633800	Added	T/L S2 12-03	2014	ATT TBL
IV	640000	Revised Federal Non-Federal Code attribute domain value from "F/N" to "F/G/N"	T/L S2 12-03	2014	ATT TBL
IV	711000	Revised Exchange Nonexchange Code attribute domain values from "E/T/X" to "T/X"	T/L S2 12-03	2014	ATT TBL
IV	711100	Revised Exchange Nonexchange Code attribute domain values from "E/T/X" to "T/X"	T/L S2 12-03	2014	ATT TBL
IV	711200	Revised Exchange Nonexchange Code attribute domain values from "E/T/X" to "T/X"	T/L S2 12-03	2014	ATT TBL
IV	718000	Revised Exchange Nonexchange Code attribute domain values from "E/T/X" to "T/X"	T/L S2 12-03	2014	ATT TBL
IV	718100	Added	T/L S2 12-03	2014	ATT TBL
IV	719000	Revised Exchange Nonexchange Code attribute domain values from "E/T/X" to "T/X"	T/L S2 12-03	2014	ATT TBL
IV	719100	Added	T/L S2 12-03	2014	ATT TBL
IV	721000	Revised Exchange Nonexchange Code attribute domain values from "E/T/X" to "T/X"	T/L S2 12-03	2014	ATT TBL
IV	728000	Revised Exchange Nonexchange Code attribute domain values from "E/T/X" to "T/X"	T/L S2 12-03	2014	ATT TBL
IV	728100	Added	T/L S2 12-03	2014	ATT TBL
IV	729000	Revised Exchange Nonexchange Code attribute domain values from "E/T/X" to "T/X"	T/L S2 12-03	2014	ATT TBL
IV	729100	Added	T/L S2 12-03	2014	ATT TBL
IV	740000	Revised Federal Non-Federal Code attribute domain value from "F/N/G" to "G/N"	T/L S2 12-03	2014	ATT TBL
IV	740100	Revised Federal Non-Federal Code attribute domain value from "F/N/G" to "G/N"	T/L S2 12-03	2014	ATT TBL
IV	740500	Revised Federal Non-Federal Code attribute domain value from "F/N" to "G/N"	T/L S2 12-03	2014	ATT TBL
IV	750000	Revised Exchange Nonexchange Code attribute domain values from "E/T/X" to "T/X"; Revised Federal Non-Federal Code attribute domain value from "F/N/G" to "G/N"	T/L S2 12-03	2014	ATT TBL
IV	771000	Added	T/L S2 12-03	2014	ATT TBL
V	***USSGL Crosswalks to Standard External Reports:***				
	SF 133: Report on Budget Execution and Budgetary Resources:				
	Column				
V	Debit Credit Indicator	Revised order of column; Revised order of domain values	T/L S2 12-03	2014	SF133

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V	Begin End Indicator	Revised order of column	T/L S2 12-03	2014	SF133
V	Authority Type Code	Revised order of column	T/L S2 12-03	2014	SF133
V	Reimbursable Flag Indicator	Revised order of column	T/L S2 12-03	2014	SF133
V	TAS Status Code	Revised order of domain values	T/L S2 12-03	2014	SF133
	Line				
V	Title line	Added "Memorandum (Non-Add) Entries:" line between lines 3090 and 3100	T/L S2 12-03	2014	SF 133
V	All applicable lines	Added Apportionment Category Code to USSGL accounts 406000, 407000, 421000, 431000, 463000, and 465000	T/L S2 12-03	2014	SF 133
V	All applicable lines	Added BEA Category Indicator Code to USSGL accounts 406000, 407000, 421000, 431000, 442000, 443000, 445000, 451000, 459000, 461000, 462000, 463000, 465000, 469000, 470000, and 472000; Deleted attribute for USSGL accounts 419900 and 429500	T/L S2 12-03	2014	SF 133
V	All applicable lines	Revised Financing Account Code attribute domain value from "D/G/N" to "N" for USSGL accounts 411300, 411400, 411500, 411700, 411800, 411900, 412100, 412200, 412300, 412400, 412500, 412600, 412700, 412800, 412900, 415000, 415800, 416600, 416700, 416800, 417000, 417100, 417200, 417300, 417500, 417600, 419000, 419100, 419200, 419300, 419900, 421200, 429000, 429500, 432000, 435000, 435100, 435500, 435600, 435700, 437000, 438200, 438400, 438700, 438800, 439000, 439100, 439200, 439300, 439400, 439600, 439700, 439800, 439900, 490800	T/L S2 12-03	2014	SF 133
V	1000	Added Fed/NonFed attribute domain value "F" for USSGL accounts 413700, 415300 and 416600; Revised Fund Type attribute domain value from EG/ES/ET to EG/EP/ER/ES/ET for USSGL account 438400; Revised Financing Account Code attribute domain values "N" to "D/G/N" for USSGL account 414900; Added Authority Type Code attribute domain value "S" to USSGL account 439800	T/L S2 12-03	2014	SF 133
V	1010	Added USSGL account 419700; Deleted USSGL account 419100	T/L S2 12-03	2014	SF 133
V	1010	Added Fed/NonFed attribute domain value "F" for USSGL accounts 417600, 419000, and 419900	T/L S2 12-03	2014	SF133
V	1011	Added USSGL account 419600; Deleted USSGL account 419200	T/L S2 12-03	2014	SF 133
V	1011	Added Fed/NonFed attribute domain value "F" for USSGL accounts 417600 and 419000	T/L S2 12-03	2014	SF133
V	1012	Added USSGL accounts 419100 and 419200 with SF133 GTAS TAS Status attribute domain value "E"; Added Fed/NonFed attribute domain value "F" for USSGL account 419900	T/L S2 12-03	2014	SF133

Section	Item Changed	Change	TFM Release	Reporting FY	Financial Statement or Report
V	1013	Added Fed/NonFed attribute domain value "F" for USSGL account 415300	T/L S2 12-03	2014	SF133
V	1020	Added USSGL accounts 411300, 411600, 419600, and 419700	T/L S2 12-03	2014	SF 133
V	1020	Added Fed/NonFed attribute domain value "F" for USSGL accounts 413700, 415300, 416600, 416700, 416800, 417000, 417300, 417500, 417600, 419000, 419300, 419900, 423200, 423400, 483100, and 493100; Revised Fund Type attribute domain value from "ES/ET" to " to "EG/EP/ER/ES/ET" for USSGL account 438400; Added Authority Type Code attribute domain value "S" to USSGL account 439800	T/L S2 12-03	2014	SF 133
V	1020	Deleted duplicate lines for USSGL accounts 4123, 4124, 4128, 4351, 4383, 4384, 4387, 4392, 4397, and 4399	T/L S2 12-03	2014	SF 133
V	1029	Revised Fund Type attribute domain value from EM/ER/ES/ET to EG/EM/ER/ES/ET/TR for USSGL account 435000 with SF133 TAFS Status "U"	T/L S2 12-03	2014	SF 133
V	1100	Added USSGL account 411600; Revised GTAS Fund Type Code attribute domain value from "EC/EG/EM/EP/ER/ES/ET/ER" to "EC/EG/EM/EP/ER/ES/ET" for USSGL account 411900	T/L S2 12-03	2014	SF 133
V	1101	Added USSGL account 411300	T/L S2 12-03	2014	SF 133
V	1103	Revised GTAS Fund Type Code attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "EC/EG/EM/EP/ER/ES/ET" for USSGL account 411900	T/L S2 12-03	2014	SF 133
V	1104	Revised GTAS Fund Type Code attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "EC/EG/EM/EP/ER/ES/ET" for USSGL account 411900	T/L S2 12-03	2014	SF 133
V	1120	Added Fed/NonFed attribute domain value "F" for USSGL accounts 416600, 416700, 416800, 417000, 417300, 417500, and 419300	T/L S2 12-03	2014	SF133
V	1121	Added Fed/NonFed attribute domain value "F" for USSGL accounts 416600, 416700, 416800, 417000, 417300, 417500, and 419300	T/L S2 12-03	2014	SF133
V	1134	Added USSGL account 4397 for Fund Type attribute domain value "EG"	T/L S2 12-03	2014	SF133
V	1151	Added Authority Type Code attribute domain value "P/R" to USSGL account 418300	T/L S2 12-03	2014	SF133
V	1171	Added USSGL account 411300	T/L S2 12-03	2014	SF 133
V	1200	Added USSGL account 411600	T/L S2 12-03	2014	SF 133
V	1201	Added USSGL account 411300	T/L S2 12-03	2014	SF 133
V	1220	Added Fed/NonFed attribute domain value "F" for USSGL accounts 416600, 416700, 416800, 417000, 417300, 417500, and 419300	T/L S2 12-03	2014	SF133
V	1221	Added Fed/NonFed attribute domain value "F" for USSGL accounts 416600, 416700, 416800, 417000, 417300, 417500, and 419300	T/L S2 12-03	2014	SF133

Section	Item Changed	Change	TFM Release	Reporting FY	Financial Statement or Report
V	1251	Added Authority Type Code attribute domain value "P/R" to USSGL account 418300	T/L S2 12-03	2014	SF133
V	1260	Added calculation line	T/L S2 12-03	2014	SF 133
V	1271	Added USSGL account 411300	T/L S2 12-03	2014	SF 133
V	1421	Added USSGL account 414600; Revised Authority Type Code from "B" to blank for USSGL account 414200	T/L S2 12-03	2014	SF 133
V	1430	Added USSGL account 404700	T/L S2 12-03	2014	SF 133
V	1510	Added Fed/NonFed attribute domain value "F" for USSGL account 413700	T/L S2 12-03	2014	SF133
V	1511	Added Fed/NonFed attribute domain value "F" for USSGL account 413700	T/L S2 12-03	2014	SF133
V	1522	Revised Fund Type Code attribute domain value from "ET" to "EG/ES/ET" for USSGL account 439700	T/L S2 12-03	2014	SF133
V	1610	Added Fed/NonFed attribute domain value "F" for USSGL accounts 413700 and 415300	T/L S2 12-03	2014	SF133
V	1611	Added Fed/NonFed attribute domain value "F" for USSGL accounts 413700 and 415300	T/L S2 12-03	2014	SF133
V	1710	Added Fed/NonFed attribute domain value "F" for USSGL accounts 417000 and 417500	T/L S2 12-03	2014	SF133
V	1711	Added Fed/NonFed attribute domain value "F" for USSGL accounts 417000, 417300, 417500, and 419300	T/L S2 12-03	2014	SF133
V	1721	Deleted	T/L S2 12-03	2014	SF133
V	1810	Added Fed/NonFed attribute domain value "F" for USSGL accounts 417000, 417300, 417500, and 419300	T/L S2 12-03	2014	SF133
V	1811	Added Fed/NonFed attribute domain value "F" for USSGL accounts 417000 and 417500	T/L S2 12-03	2014	SF133
V	1821	Deleted	T/L S2 12-03	2014	SF133
V	1824	Added Authority Type Code attribute domain value "S" to USSGL account 439800	T/L S2 12-03	2014	SF133
V	1841	Added USSGL account 418300	T/L S2 12-03	2014	SF133
V	2001	Added USSGL accounts 480200, 488200, 490200, and 498200 with Financing Account Code attribute domain value "D/G;" Revised Financing Account Code attribute domain value from "D/G/N" to "N" for USSGL accounts 480200, 488200, 490200, and 498200	T/L S2 12-03	2014	SF133
V	2002	Added USSGL accounts 480200, 488200, 490200, and 498200 with Financing Account Code attribute domain value "D/G;" Revised Financing Account Code attribute domain value from "D/G/N" to "N" for USSGL accounts 480200, 488200, 490200, and 498200	T/L S2 12-03	2014	SF133

Section	Item Changed	Change	TFM Release	Reporting FY	Financial Statement or Report
V	2003	Added USSGL accounts 480200, 488200, 490200, and 498200 with Financing Account Code attribute domain value "D/G;" Revised Financing Account Code attribute domain value from "D/G/N" to "N" for USSGL accounts 480200, 488200, 490200, and 498200	T/L S2 12-03	2014	SF133
V	2101	Added USSGL accounts 480200, 488200, 490200, and 498200 with Financing Account Code attribute domain value "D/G;" Revised Financing Account Code attribute domain value from "D/G/N" to "N" for USSGL accounts 480200, 488200, 490200, and 498200	T/L S2 12-03	2014	SF133
V	2102	Added USSGL accounts 480200, 488200, 490200, and 498200 with Financing Account Code attribute domain value "D/G;" Revised Financing Account Code attribute domain value from "D/G/N" to "N" for USSGL accounts 480200, 488200, 490200, and 498200	T/L S2 12-03	2014	SF133
V	2103	Added USSGL accounts 480200, 488200, 490200, and 498200 with Financing Account Code attribute domain value "D/G;" Revised Financing Account Code attribute domain value from "D/G/N" to "N" for USSGL accounts 480200, 488200, 490200, and 498200	T/L S2 12-03	2014	SF133
V	2501	Added USSGL accounts 406000, 407000, 421000, 431000, 442000, 443000, 445000, 451000, 459000, 461000, 463000, 465000, 470000, 480100, 480200, 488100, 488200, 490100, 490200, 490800, 498100, and 498200	T/L S2 12-03	2014	SF133
V	2502	Added USSGL accounts 406000, 407000, 421000, 431000, 462000, 463000, 465000, 469000, 472000, 480100, 480200, 488100, 488200, 490100, 490200, 490800, 498100, and 498200	T/L S2 12-03	2014	SF133
V	2503	Added	T/L S2 12-03	2014	SF133
V	2504	Added	T/L S2 12-03	2014	SF133
V	3001	Added Fed/NonFed attribute domain value "F" for USSGL accounts 483100 and 493100	T/L S2 12-03	2014	SF133
V	3010	Added USSGL accounts 480200, 488200, 490200, and 498200 with Financing Account Code attribute domain value "D/G;" Revised Financing Account Code attribute domain value from "D/G/N" to "N" for USSGL accounts 480200, 488200, 490200, and 498200	T/L S2 12-03	2014	SF133
V	3011	Revised Financing Account Code attribute domain value from "D/G/N" to "N" for USSGL accounts 480100, 480200, 488100, 488200, 490100, 490200, 498100, and 498200	T/L S2 12-03	2014	SF133

Section	Item Changed	Change	TFM Release	Reporting FY	Financial Statement or Report
V	3020	Added USSGL accounts 480200, 488200 and 490200 with Financing Account Code attribute domain value "D/G;" Revised Financing Account Code attribute domain value from "D/G/N" to "N" for USSGL accounts 480200, 488200 and 490200	T/L S2 12-03	2014	SF133
V	3030	Added Fed/NonFed attribute domain value "F" for USSGL account 483100 and 493100	T/L S2 12-03	2014	SF133
V	3031	Added Fed/NonFed attribute domain value "F" for USSGL accounts 483100 and 493100	T/L S2 12-03	2014	SF133
V	3050	Added Fed/NonFed attribute domain value "F" for USSGL accounts 483100 and 493100	T/L S2 12-03	2014	SF133
V	3061	Added Fed/NonFed attribute domain value "F" for USSGL accounts 419900, 423200, and 423400	T/L S2 12-03	2014	SF133
V	3080	Added Fed/NonFed attribute domain value "F" for USSGL accounts 419900, 423200, and 423400	T/L S2 12-03	2014	SF133
V	3081	Added Fed/NonFed attribute domain value "F" for USSGL accounts 419900, 423200, and 423400	T/L S2 12-03	2014	SF133
V	3090	Added Fed/NonFed attribute domain value "F" for USSGL accounts 419900, 423200, and 423400	T/L S2 12-03	2014	SF133
V	3100	Revised line title; revised calculation	T/L S2 12-03	2014	SF 133
V	3200	Revised line title and calculation	T/L S2 12-03	2014	SF 133
V	4020	Revised line title	T/L S2 12-03	2014	SF 133
V	4032	Deleted	T/L S2 12-03	2014	SF133
V	4053	Added USSGL accounts 406000, 407000, 421000, and 421500	T/L S2 12-03	2014	SF133
V	4110	Revised line title	T/L S2 12-03	2014	SF 133
V	4110	Added USSGL accounts 480200, 488200, 490200, and 498200 with Financing Account Indicator attribute domain value "D/G;" Revised Financing Account Code attribute domain value from "D/G/N" to "N" for USSGL accounts 480200, 488200, 490200, and 498200	T/L S2 12-03	2014	SF 133
V	4143	Added USSGL accounts 406000, 407000, 421000, and 421500	T/L S2 12-03	2014	SF 133
	Footnote				
V	None				
	Program and Financing (P&F) Schedule:				
	Column				

Section	Item Changed	Change	TFM Release	Reporting FY	Financial Statement or Report
V	Debit/Credit Indicator	Revised order of domain values	T/L S2 12-03	2014	P&F
V	TAS Status Code	Revised order of domain values	T/L S2 12-03	2014	P&F
	Line				
V	All applicable lines	Added Apportionment Category Code to USSGL accounts 406000, 407000, 421000, 431000, 463000, and 465000	T/L S2 12-03	2014	P&F
V	All applicable lines	Added BEA Category Indicator Code to USSGL accounts 406000, 407000, 421000, 431000, 442000, 443000, 445000, 451000, 459000, 461000, 462000, 463000, 465000, 469000, 470000, and 472000; Deleted attribute for USSGL accounts 419900 and 429500	T/L S2 12-03	2014	P&F
V	All applicable lines	Revised Financing Account Code attribute domain value from "D/G/N" to "N" for USSGL accounts 411300, 411400, 411500, 411700, 411800, 411900, 412100, 412200, 412300, 412400, 412500, 412600, 412700, 412800, 412900, 415000, 415800, 416600, 416700, 416800, 417000, 417100, 417200, 417300, 417500, 417600, 419000, 419100, 419200, 419300, 419900, 421200, 429000, 429500, 432000, 435000, 435100, 435500, 435600, 435700, 437000, 438200, 438400, 438700, 438800, 439000, 439100, 439200, 439300, 439400, 439600, 439700, 439800, 439900, 490800	T/L S2 12-03	2014	P&F
V	0900	Added USSGL accounts 480200, 488200, 490200, and 498200 with Financing Account Indicator attribute domain value "D/G;" Revised Financing Account Code attribute domain value from "D/G/N" to "N" for USSGL accounts 480200, 488200, 490200, 490800 and 498200	T/L S2 12-03	2014	P&F
V	1000	Added Authority Type Code attribute domain value "S" to USSGL account 439800; Added Fed/NonFed attribute domain value "F" for USSGL accounts 413700, 415300, and 416600	T/L S2 12-03	2014	P&F
V	1001	Added	T/L S2 12-03	2014	P&F
V	1010	Added Fed/NonFed attribute domain value "F" for USSGL accounts 417600 and 419000	T/L S2 12-03	2014	P&F
V	1011	Added Fed/NonFed attribute domain value "F" for USSGL accounts 417600 and 419000	T/L S2 12-03	2014	P&F
V	1012	Added Fed/NonFed attribute domain value "F" for USSGL account 419900	T/L S2 12-03	2014	P&F
V	1013	Added Fed/NonFed attribute domain value "F" for USSGL account 415300	T/L S2 12-03	2014	P&F
V	1020	Added USSGL accounts 411300 and 411600; Added Authority Type Code attribute domain value "S" to USSGL account 439800	T/L S2 12-03	2014	P&F

Section	Item Changed	Change	TFM Release	Reporting FY	Financial Statement or Report
V	1020	Added Fed/NonFed attribute domain value "F" for USSGL accounts 413700, 415300, 416600, 416700, 416800, 417000, 417300, 417500, 417600, 419000, 419300, 419900, 423200, 423400, 483100, and 493100; Revised Fund Type attribute domain value from ES/ET to EG/EP/ER/ES/ET for USSGL account 438400	T/L S2 12-03	2014	P&F
V	1020	Deleted duplicate lines for USSGL accounts 4123, 4124, 4128, 4351, 4383, 4384, 4387, 4392, 4397, and 4399	T/L S2 12-03	2014	P&F
V	1029	Revised Fund Type attribute domain value from EM/ER/ES/ET to EG/EM/ER/ES/ET/TR for USSGL account 435000	T/L S2 12-03	2014	P&F
V	1050	Revised calculation description	T/L S2 12-03	2014	P&F
V	1100	Added USSGL account 411600; Revised GTAS Fund Type Code attribute domain value from "EC/EG/EM/EP/ER/ES/ET/ER" to "EC/EG/EM/EP/ER/ES/ET" for USSGL account 411900	T/L S2 12-03	2014	P&F
V	1101	Added USSGL account 411300	T/L S2 12-03	2014	P&F
V	1103	Revised line title; Revised GTAS Fund Type Code attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "EC/EG/EM/EP/ER/ES/ET" for USSGL account 411900	T/L S2 12-03	2014	P&F
V	1104	Added	T/L S2 12-03	2014	P&F
V	1120	Added Fed/NonFed attribute domain value "F" for USSGL accounts 416600, 416700, 416800, 417000, 417300, 417500, and 419300	T/L S2 12-03	2014	P&F
V	1121	Added Fed/NonFed attribute domain value "F" for USSGL accounts 416600, 416700, 416800, 417000, 417300, 417500, and 419300	T/L S2 12-03	2014	P&F
V	1134	Revised GTAS Fund Type Code attribute domain value from "ES/ET" to "EG/ES/ET" for USSGL account 439700	T/L S2 12-03	2014	P&F
V	1171	Added USSGL account 411300	T/L S2 12-03	2014	P&F
V	1200	Added USSGL account 411600	T/L S2 12-03	2014	P&F
V	1201	Added USSGL account 411300	T/L S2 12-03	2014	P&F
V	1220	Added Fed/NonFed attribute domain value "F" for USSGL accounts 416600, 416700, 416800, 417000, 417300, 417500, and 419300	T/L S2 12-03	2014	P&F
V	1221	Added Fed/NonFed attribute domain value "F" for USSGL accounts 416600, 416700, 416800, 417000, 417300, 417500, and 419300	T/L S2 12-03	2014	P&F
V	1271	Added USSGL account 411300	T/L S2 12-03	2014	P&F
V	1421	Added USSGL account 414600; Revised Authority Type Code from "B" to blank for USSGL account 414200	T/L S2 12-03	2014	P&F
V	1510	Added Fed/NonFed attribute domain value "F" for USSGL account 413700	T/L S2 12-03	2014	P&F
V	1511	Added Fed/NonFed attribute domain value "F" for USSGL account 413700	T/L S2 12-03	2014	P&F

Section	Item Changed	Change	TFM Release	Reporting FY	Financial Statement or Report
V	1522	Revised Fund Type Code attribute domain value from "ET" to "EG/ES/ET" for USSGL account 439700	T/L S2 12-03	2014	P&F
V	1610	Added Fed/NonFed attribute domain value "F" for USSGL accounts 413700 and 415300	T/L S2 12-03	2014	P&F
V	1611	Added Fed/NonFed attribute domain value "F" for USSGL accounts 413700 and 415300	T/L S2 12-03	2014	P&F
V	1622	Revised Fund Type Code attribute domain value from "ET" to "EG/ES/ET" for USSGL account 439700	T/L S2 12-03	2014	P&F
V	1710	Added Fed/NonFed attribute domain value "F" for USSGL accounts 417000 and 417500	T/L S2 12-03	2014	P&F
V	1711	Added Fed/NonFed attribute domain value "F" for USSGL accounts 417000, 417300, and 417500	T/L S2 12-03	2014	P&F
V	1721	Deleted	T/L S2 12-03	2014	P&F
V	1725	Added Authority Type Code attribute domain value "S" to USSGL account 439800	T/L S2 12-03	2014	P&F
V	1810	Added Fed/NonFed attribute domain value "F" for USSGL accounts 417000, 417300, and 417500	T/L S2 12-03	2014	P&F
V	1811	Added Fed/NonFed attribute domain value "F" for USSGL accounts 417000 and 417500	T/L S2 12-03	2014	P&F
V	1940	Revised Financing Account Code attribute domain value from "D/G/N" to "N" for USSGL accounts 442000, 443000, 445000, 451000, 461000, 462000, 463000, 470000, and 472000	T/L S2 12-03	2014	P&F
V	1941	Revised Financing Account Code attribute domain value from "D/G/N" to "N" for USSGL accounts 442000, 443000, 445000, 451000, 461000, 462000, 463000, 470000, and 472000	T/L S2 12-03	2014	P&F
V	1951	Revised Financing Account Code attribute domain value from "D/G/N" to "N" for USSGL accounts 442000, 443000, 445000, 451000, 461000, 462000, 463000, 470000, and 472000; Revised TAS Status Transitioning Code attribute domain value from "N/X" to "X" for USSGL accounts 442000, 443000, 445000, 451000, 461000, 462000, 463000, 470000, and 472000	T/L S2 12-03	2014	P&F
V	1952	Added Fed/NonFed attribute domain value "F" for USSGL accounts 413700 and 416600; Revised Financing Account Code attribute domain value from "D/G/N" to "N" for USSGL accounts 420100, 422100, 422200, 422500, 425100, 428700, 480100, and 490100; Revised TAS Transitioning Code attribute domain value from "K/N/X" to "K/N" for USSGL accounts 412600, 412700, 413600, 413700, 413900, 414900, 422500, 425100, 428700, 480100, and 490100	T/L S2 12-03	2014	P&F

Section	Item Changed	Change	TFM Release	Reporting FY	Financial Statement or Report
V	1953	Revised Financing Account Code attribute domain value from "D/G/N" to "N" for USSGL account 465000; Revised TAS Status Transitioning Code attribute domain value from "K/N/X" to "K/N" for USSGL account 465000	T/L S2 12-03	2014	P&F
V	1954	Revised TAS Status Transitioning Code attribute domain value from "K/N/X" to "K" for USSGL accounts 435000, 435500, 435600, and 435700	T/L S2 12-03	2014	P&F
V	3001	Added Fed/NonFed attribute domain value "F" for USSGL accounts 483100 and 493100	T/L S2 12-03	2014	P&F
V	3010	Added USSGL accounts 480200, 488200, 490200, and 498200 with Financing Account Code attribute domain value "D/G and Fund Type attribute domain value "EP";" Revised Financing Account Code attribute domain value from "D/G/N" to "N" for USSGL accounts 480200, 488200, 490200, and 498200	T/L S2 12-03	2014	P&F
V	3011	Revised Financing Account Code attribute domain value from "D/G/N" to "N" for USSGL accounts 480100, 480200, 488100, 488200, 490100, 490200, 498100, and 498200	T/L S2 12-03	2014	P&F
V	3020	Added USSGL accounts 480200, 488200 and 490200 with Financing Account Code attribute domain value "D/G and Fund Type attribute domain value "EP";" Revised Financing Account Code attribute domain value from "D/G/N" to "N" for USSGL accounts 480200, 488200 and 490200	T/L S2 12-03	2014	P&F
V	3030	Added Fed/NonFed attribute domain value "F" for USSGL accounts 483100 and 493100	T/L S2 12-03	2014	P&F
V	3031	Added Fed/NonFed attribute domain value "F" for USSGL accounts 483100 and 493100	T/L S2 12-03	2014	P&F
V	3050	Added Fed/NonFed attribute domain value "F" for USSGL accounts 483100 and 493100	T/L S2 12-03	2014	P&F
V	3061	Added Fed/NonFed attribute domain value "F" for USSGL accounts 419900, 423200, and 423400	T/L S2 12-03	2014	P&F
V	3080	Added Fed/NonFed attribute domain value "F" for USSGL accounts 419900, 423200, and 423400	T/L S2 12-03	2014	P&F
V	3081	Added Fed/NonFed attribute domain value "F" for USSGL accounts 419900, 423200, and 423400	T/L S2 12-03	2014	P&F
V	3090	Added Fed/NonFed attribute domain value "F" for USSGL accounts 419900, 423200, and 423400	T/L S2 12-03	2014	P&F
V	3200	Revised calculation	T/L S2 12-03	2014	P&F
V	4020	Revised line title	T/L S2 12-03	2014	P&F
V	4032	Deleted	T/L S2 12-03	2014	P&F
V	4110	Revised line title	T/L S2 12-03	2014	P&F

Section	Item Changed	Change	TFM Release	Reporting FY	Financial Statement or Report
V	4110	Added USSGL accounts 480200, 488200, 490200, and 498200 with Financing Account Indicator attribute domain value "D/G with Fund Type attribute domain value "EP"; Revised Financing Account Code attribute domain value from "D/G/N" to "N" for USSGL accounts 480200, 488200, 490200, and 498200	T/L S2 12-03	2014	P&F
V	4142	Added Additional Information "1" to USSGL account 422200; Revised Debit Indicator from "-" to "+" for USSGL account 422200 with Begin/End attribute domain value "E;" Revised Credit Indicator from "+" to "-" for USSGL account 422200 with Begin/End attribute domain value "E;" Revised Debit Indicator from "+" to "-" for USSGL account 422200 with Begin/End attribute domain value "B;" Revised Credit Indicator from "-" to "+" for USSGL account 422200 with Begin/End attribute domain value "B"	T/L S2 12-03	2014	P&F
V	5000	Revised Financing Account Code attribute domain value from "D/G/N" to "N" for USSGL accounts 161000, 162000 and 163000	T/L S2 12-03	2014	P&F
V	5001	Revised Financing Account Code attribute domain value from "D/G/N" to "N" for USSGL accounts 161000, 162000 and 163000	T/L S2 12-03	2014	P&F
V	5010	Revised Financing Account Code attribute domain value from "D/G/N" to "N" for USSGL accounts 161800 and 162000	T/L S2 12-03	2014	P&F
V	5011	Revised Financing Account Code attribute domain value from "D/G/N" to "N" for USSGL accounts 161800 and 162000	T/L S2 12-03	2014	P&F
V	5080	Added	T/L S2 12-03	2014	P&F
V	5081	Added	T/L S2 12-03	2014	P&F
V	5082	Added	T/L S2 12-03	2014	P&F
V	5090	Added Authority Type Code attribute domain value "S" to USSGL account 439800	T/L S2 12-03	2014	P&F
V	5091	Added Authority Type Code attribute domain value "S" to USSGL account 439800	T/L S2 12-03	2014	P&F
V	5090	Added USSGL accounts 415800, 438200, 438300, 438400, and 439800 with Begin/End attribute domain value "E"	T/L S2 12-03	2014	P&F
	Footnote				
V	None				
	FMS 2108: Yearend Closing Statement:				
	Column				
V	2	Revised Prior Year attribute domain values from "B/X" to blank for USSGL account 101000	T/L S2 12-03	2014	FMS 2108
V	2	Deleted USSGL account 163800	T/L S2 12-03	2014	FMS 2108
V	2	Deleted duplicate USSGL account 414900	T/L S2 12-03	2014	FMS 2108

Section	Item Changed	Change	TFM Release	Reporting FY	Financial Statement or Report
V	2	Revised Business Line from “HOLDSDR” to “RESPOS” for USSGL account 119300	T/L S2 12-03	2014	FMS 2108
V	2	Revised Fed/NonFed attribute domain value from “E/F/N” to “E” for USSGL account 161800	T/L S2 12-03	2014	FMS 2108
V	2	Revised Business Line from “BORFRMPUB” to “BAP” for USSGL account 414900	T/L S2 12-03	2014	FMS 2108
V	2	Revised Business Line from “BORFRMUSTREAS” to “BAT” for USSGL account 414900	T/L S2 12-03	2014	FMS 2108
V	2	Revised Borrowing Source attribute domain value from “T” to “F/T” for USSGL account 414900	T/L S2 12-03	2014	FMS 2108
V	3	Revised Borrowing Source attribute domain value from “F/T” to “P” for USSGL account 414000	T/L S2 12-03	2014	FMS 2108
V	3	Revised Authority Type Code attribute domain value from “B/P/S” to “P/S” for USSGL account 414000	T/L S2 12-03	2014	FMS 2108
V	4	Added USSGL account 414500 with Borrowing Source attribute domain value "P"	T/L S2 12-03	2014	FMS 2108
V	5	Add Authority Type Code attribute domain value “B/P/S” for USSGL account 414000	T/L S2 12-03	2014	FMS 2108
V	5	Revised TAS Status Trasitioning Code attribute domain values from "K/N/X" to "N" for USSGL account 413200	T/L S2 12-03	2014	FMS 2108
V	5	Revised Authority Type Code attribute domain value from “B/P/S” to “P/S” for USSGL account 414000	T/L S2 12-03	2014	FMS 2108
V	5	Revised Prior Year Adjustment attribute domain value from “X” to “B/X for USSGL account 439200	T/L S2 12-03	2014	FMS 2108
V	5	Deleted duplicate USSGL account 439200	T/L S2 12-03	2014	FMS 2108
V	6	Added USSGL accounts 120500,120900, 167000, 167100, 167200 and 167900;	T/L S2 12-03	2014	FMS 2108
V	7	Add Fed/NonFed attribute domain value “F” for USSGL account 413700, 415300, 416600, 416800, 419900, 423200, and 423400	T/L S2 12-03	2014	FMS 2108
V	9	Add Fed/NonFed attribute domain value “F” for USSGL account 483100	T/L S2 12-03	2014	FMS 2108
V	10	Add Fed/NonFed attribute domain value “F” for USSGL account 493100	T/L S2 12-03	2014	FMS 2108
V	11	Added Authority Type Code attribute domain value "S" for USSGL Account 439800; Deleted Authority Type Code attribute domain values "B, C, D, P, R and S" for USSGL account 439600	T/L S2 12-03	2014	FMS 2108
V	11	Revised TAS Status Trasitioning Code attribute domain values from "K/N/X" to "N" for USSGL account 439400	T/L S2 12-03	2014	FMS 2108

Section	Item Changed	Change	TFM Release	Reporting FY	Financial Statement or Report
	Footnote				
V	None				
	Balance Sheet:				
	Line				
V	1 -5, 7 - 14, 17 -19, and 21 - 27	Revised Reporting Type Code attribute domain value "E/F/U" to "E/U" for USSLGL accounts listed on the line with the applicable attribute domain value	T/L S2 12-03	2014	BS
V	2	Deleted USSGL accounts 163800 and 163900	T/L S2 12-03	2014	BS
V	3	Added USSGL account 132100; Revised Fed/NonFed attribute domain value from "F" to "G" for USSGL account 132500	T/L S2 12-03	2014	BS
V	5	Revised Fed/NonFed attribute domain value from "F" to "G" for USSGL account 192100	T/L S2 12-03	2014	BS
V	7	Added USSGL accounts 120500, 120900, 134400, 138400	T/L S2 12-03	2014	BS
V	8	Added USSGL accounts 167000, 167100, 167200, 167900; Deleted USSGL accounts 166000 and 166100	T/L S2 12-03	2014	BS
V	14	Added USSGL account 199500	T/L S2 12-03	2014	BS
V	18	Added USSGL account 253400	T/L S2 12-03	2014	BS
V	19	Revised Fed/NonFed attribute domain value from "F" to "G" for USSGL accounts 241000, 294000, 298000, and 298500	T/L S2 12-03	2014	BS
V	21 - 27	Revised Reporting Type Code attribute domain value "F/U" to "E/U" for USSLGL accounts listed on the line with the applicable attribute domain value	T/L S2 12-03	2014	BS
V	23	Added USSGL account 253400	T/L S2 12-03	2014	BS
V	27	Added USSGL account 219200 and 219300	T/L S2 12-03	2014	BS
V	30	Added Fed/NonFed attribute domain value "F" to USSGL accounts 310200 and 310300	T/L S2 12-03	2014	BS
V	31	Revised Fed/NonFed attribute domain value from "F/G" to "F" for USSGL accounts 310200 and 310300	T/L S2 12-03	2014	BS

Section	Item Changed	Change	TFM Release	Reporting FY	Financial Statement or Report
V	32	Added USSGL account 591900, 633800, 718100, 719100, 728100 and 729100; Revised Fed NonFed attribute domain value from "F/N" to "G/N" for USSGL accounts 532000, 532400, 580000, 580100, 580200, 580300, 580400, 580500, 580600, 582000, 582100, 582200, 582400, 582500, 582600, 583000, 583100, 583200, 583300, 583400, 583500, 583600, 589000, 589100, 589200, 589300, 589400, 589500, 589600, 599000, 599100, 740000, 740100, 740500, and 750000; Revised Fed NonFed attribute domain value from "F" to "G" for USSGL accounts 579000, 579100, 599300, and 599400; Revised Fed NonFed attribute domain value from blank to "G" for USSGL accounts 570000, 570500, 570800 and, 570900; Revised Fed NonFed attribute domain value from "F/N" to "F/G/N" for USSGL accounts 619000, 640000, 719000, and 729000; Revised Fed NonFed attribute domain value from "F" to "F/G" for USSGL accounts 711200 and 721200	T/L S2 12-03	2014	BS
V	33	Added USSGL account 540500, 540600 and 591900; Revised Fed NonFed attribute domain value from "F/N" to "G/N" for USSGL accounts 532000, 532400, 580000, 580100, 580200, 580300, 580400, 580500, 580600, 582000, 582100, 582200, 582400, 582500, 582600, 583000, 583100, 583200, 583300, 583400, 583500, 583600, 589000, 589100, 589200, 589300, 589400, 589500, 589600, 599000, 599100, 740000, 740100, 740500, and 750000; Revised Fed NonFed attribute domain value from "F" to "G" for USSGL accounts 579000, 579100, 599300, and 599400; Revised Fed NonFed attribute domain value from blank to "G" for USSGL accounts 570000, 570500, 570800, and 570900; Revised Fed NonFed attribute domain value from "F/N" to "F/G/N" for USSGL accounts 619000, 640000, 719000, and 729000; Revised Fed NonFed attribute domain value from "F" to "F/G" for USSGL accounts 711200, and 721200	T/L S2 12-03	2014	BS
	Footnote				
V	None				
	Statement of Net Cost:				
	Line				
V	1	Added USSGL accounts 633800, 728100, and 729100; Added Fed/NonFed attribute domain value "G" to USSGL accounts 619000, 640000, 721200, 729000, and 750000	T/L S2 12-03	2014	SNC
V	2	Added USSGL accounts 540500, 540600, 718100 and 719100; Added Fed/NonFed attribute domain value "G" to USSGL account 711200	T/L S2 12-03	2014	SNC

Section	Item Changed	Change	TFM Release	Reporting FY	Financial Statement or Report
V	6	Added Fed/NonFed attribute domain value "G" to USSGL accounts 640000, 721200, 729000, and 750000	T/L S2 12-03	2014	SNC
V	7	Added Fed/NonFed attribute domain value "G" to USSGL accounts 590000, 590900, 711200, and 719000	T/L S2 12-03	2014	SNC
	Footnote				
V	None				
	Statement of Changes in Net Position:				
	Line				
V	4	Added USSGL account 591900	T/L S2 12-03	2014	CNP
	Footnote				
V	None				
	Statement of Budgetary Resources:				
	Column				
V	Debit Credit Indicator	Revised order of domain values	T/L S2 12-03	2014	SF133
V	TAS Status Code	Revised order of domain values	T/L S2 12-03	2014	SF133
	Line				
V	1000	Revised line title	T/L S2 12-03	2014	SBR
V	1000	Added Authority Type Code attribute domain values "B/P" for USSGL account 412600; Added Fed/NonFed attribute domain value "F" for USSGL account 413700, 415300, and 416600; Added Fed/NonFed attribute domain values "E/F/N" for USSGL account 422200; Added Auth Type Code attribute domain values "D/P/S" for USSGL account 438400; Added Auth Type Code attribute domain values "C/P" for USSGL account 439700; Added Authority Type Code attribute domain value "S" to USSGL account 439800	T/L S2 12-03	2014	SBR

Section	Item Changed	Change	TFM Release	Reporting FY	Financial Statement or Report
V	1000	Revised Fund Type Code attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "EG" for USSGL account 412200; Revised Fund Type attribute domain values from "EC/EG/EM/EP/ER/ES/ET/TR" to "ES/ET" for USSGL account 412600; Revised Fund Type attribute domain values from "EC/EG/EM/EP/ER/ES/ET/TR" to "EG/ES/ET" for USSGL account 412700; Revised Fund Type attribute domain values from "EC/EG/EM/EP/ER/ES/ET/TR" to "ET" for USSGL account 413600; Revised Fund Type code attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "EG/EP/ER/ES/ET" for USSGL account 414900; Revised Fund Type code attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "EG/ES/ET" for USSGL	T/L S2 12-03	2014	SBR
V	1000	Revised Fund Type attribute domain values from "EC/EG/EM/EP/ER/ES/ET/TR" to "ET" for USSGL account 413700; Revised Fund Type attribute domain values from "EC/EG/EM/EP/ER/ES/ET/TR" to "ET" for USSGL account 413900; Revised Fund Type attribute domain values from "EC/EG/EM/EP/ER/ES/ET/TR" to "EP/ES/ET" for USSGL account 416600; Revised Fund Type attribute domain values from "EC/EG/EM/EP/ER/ES/ET/TR" to "EP/ES/ET" for USSGL account 417200; Revised Fund Type Code attribute domain value from "EG/ES/ET" to EG/EP/ER/ES/ET" for USSGL account 438400; Revised Fund Type attribute domain values from "EC/EG/EM/EP/ER/ES/ET/TR" to "EG/EP/ER" for USSGL account 439800; Revised Fund Type Code attribute domain values from "EG/EM/EP/ER" to "EG/ER" for USSGL account 490800	T/L S2 12-03	2014	SBR
V	1020	Deleted duplicate lines for USSGL accounts 412300, 412800, 438300 and 438400; Revised Fund Type Code attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "EP/ES/ET" for USSGL account 416600;	T/L S2 12-03	2014	SBR
V	1020	Revised line title	T/L S2 12-03	2013	SBR
V	1020	Added USSGL accounts 411300, 411600, 419600 and 419700	T/L S2 12-03	2014	SBR
V	1020	Added Authority Type Code attribute domain values "D/E/F/P" for USSGL account 411900; Added Authority Type Code attribute domain value "B/P" for USSGL account 412900; Added Authority Type Code attribute domain value "S" for USSGL account 415100 and 439800; Added Authority Type Code attribute domain values "P/S" for USSGL account 419300; Added Authority Type Code attribute domain value "D" for USSGL account 438300; Added Authority Type Code attribute domain values "B/C/D/P/R/S" for USSGL account 439200 and 439300; Added Authority Type Code attributee domain value "D/S" for USSGL account 438400; Revised Authority Type Code domain value from "P" to "C/P" for USSGL account 439700; Revised Authority Type Code attribute domain value from "S" to "P/S" for USSGL account 412300	T/L S2 12-03	2014	SBR

Section	Item Changed	Change	TFM Release	Reporting FY	Financial Statement or Report
V	1020	Added Fed/NonFed attribute domain value "F" for USSGL accounts 413700, 415300, 416600, 416700, 416800, 417000, 417300, 417500, 417600, 419000, 419300, 419900, 423200, 423400, 483100, and 493100; Added Fed/NonFed attribute domain values "E/F/N" for USSGL accounts 421200, 422200, 425200, and 425300; Added Fed/NonFed attribute domain values "E/F" for USSGL accounts 422100, 423000, 423300, and 425100	T/L S2 12-03	2014	SBR
V	1020	Added Fund Type attribute domain value "ES" and Authority Type Code attribute domain value "B" for USSGL account 412800; Revised Fund Type attribute domain value from "EC/EM/EP/ER/ES/ET" to "EG/ET" for USSGL account 412300 with Authority Type Code of "P/S"; Revised Fund Type attribute domain value from "EG/ET" to "ES/ET" for USSGL account 412400; Revised Fund Type attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "ER" for USSGL account 413200; Revised Fund Type domain values from "EC/EG/EM/EP/ER/ES/ET/TR" to "ET" for USSGL account 413600 and 413700; Revised Fund Type attribute domain value from "EC/EM/ES/ET/TR" to "EC/EG/EM/EP/ER/ES/ET/TR" for USSGL account 438300 with Authority Type attribute domain value "D/P/S"; Revised Fund Type attribute domain value "ES/ET" to "EG/EP/ER/ES/ET" for USSGL account 438400 with Authority Type attribute domain value "D/P/S"; Revised Fund Type Code attribute domain value from "EG/EM/EP/ER" to "EG/ER" for USSGL account 490800	T/L S2 12-03	2014	SBR
V	1020	Revised Fund Type Code attribute domain values from "EC/EG/EM/EP/ER/ES/ET/TR" to "EC/EG/EM/EP/ER/ES/ET" for USSGL account 411900	T/L S2 12-03	2014	SBR
V	1020.5	Added calculation line	T/L S2 12-03	2014	SBR
V	1043	Revised line title	T/L S2 12-03	2014	SBR
V	1043	Added USSGL accounts 419600 and 419700; Added Begin/End attribute domain value "E" for USSGL account 414700	T/L S2 12-03	2014	SBR
V	1043	Added USSGL account 415300; Added Federal Non-Federal Code attribute domain value "F" for USSGL account 417600, 419000, 419900, and 431000; Revised Fund Type Code attribute domain value from "EM/ER/ES/ET" to EG/EM/ER/ES/ET/TR" for USSGL account 435000 with TAS Status Code "U"; Revised Fund Type Code attribute domain value from "ER/ES/ET" to "EG/EM/ER/ES/ET/TR" for USSGL account 435000 with TAS Status Code "U"	T/L S2 12-03	2014	SBR
V	1051	Added calculation line	T/L S2 12-03	2014	SBR
V	1290	Added USSGL accounts 411300 and 411600	T/L S2 12-03	2014	SBR

Section	Item Changed	Change	TFM Release	Reporting FY	Financial Statement or Report
V	1290	Added USSGL account 439700 with Begin/End attribute domain value "E" with TAS Status attribute domain value "U/E"; Added USSGL account 439700 with Begin/End attribute domain value "B" with TAS Status attribute domain value "U/E"; Revised Fund Type Code attribute domain value from "EG/ES/ET" to "ES/ET" for USSGL account 439700 with Begin/End attribute domain value "E" and TAS Status attribute domain value "U"; Revised Fund Type Code attribute domain value from "EG/ES/ET" to "ES/ET" for USSGL account 439700 with Begin/End attribute domain value "B" and TAS Status attribute domain value "U"	T/L S2 12-03	2014	SBR
V	1290	Added USSGL account 438400 with Begin/End attribute domain value "B" with Authority Type Code attribute domain value "P"; Added USSGL account 438400 with Begin/End attribute domain value "E" with Authority Type Code attribute domain value "D"; Revised Fund Type Code attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "ET" for USSGL account 413600; Revised Fund Type Code attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "EP/ES/ET" for USSGL account 416600; Revised Fund Type Code attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "ES/ET" for USSGL accounts 438200, 438700 and 438800; Revised Fund Type Code attribute domain value from ""ES/ET" to "ET" for USSGL 438400 with Authority Type Code attribute domain value "P"; Revised Fund Type Code attribute domain value from ""EG/ES/ET" to "EG/ET" for USSGL 438400 with Authority Type Code attribute domain value "D"	T/L S2 12-03	2014	SBR
V	1290	Deleted duplicate lines for USSGL accounts 404700, 411100, 411200, 411400, 411500, 411700, 411800, 411900, 412000, 412100, 412200, 412300, 412400, 412500, 412600, 412700, 412800, 412900, 413000, 413500, 413600, 413800, 414000, 414600, 415000, 415400, 415700, 416000, 146500, 416600, 416700, 416800, 417000, 417100, 417200, 417300, 417500, 418300, 419300, 437000, 438200, 438700, 438800, 439000, 439100, 439200, 439300, 439400, and 439500	T/L S2 12-03	2014	SBR
V	1290	Added Authority Type Code attribute domain value "P/R" to USSGL account 418300	T/L S2 12-03	2014	SBR
V	1290	Added Fed/NonFed attribute domain value "F" for USSGL accounts 416600, 416700, 416800, 417000, 417300, 417500, and 419300; Added Authority Type Code attribute domain values "B/C/D/P/R/S" for USSGL account 416500; Revised Begin/End attribute domain value from "B" to "E" for USSGL account 417200	T/L S2 12-03	2014	SBR

Section	Item Changed	Change	TFM Release	Reporting FY	Financial Statement or Report
V	1290	Revised Fund Type Code attribute domain values from "EC/EG/EM/EP/ER/ES/ET/TR" to "EG" for USSGL 437000; Revised Fund Type Code attribute domain value from "EG" to "EC/EG/EM/EP/ER/ES/ET" for USSGL account 411900 with TAS Status "E"	T/L S2 12-03	2014	SBR
V	1490	Added USSGL accounts 404700 and 414600	T/L S2 12-03	2014	SBR
V	1490	Revised Fund Type Code attribute domain value from "EG/EP/ER/ES/ET/TR" to "EP" for USSGL account 414200	T/L S2 12-03	2014	SBR
V	1490	Deleted Authority Type Code attribute domain value "B" from USSGL account 414200;	T/L S2 12-03	2014	SBR
V	1690	Added Fed/NonFed attribute domain value "F" for USSGL accounts 413700 and 415300	T/L S2 12-03	2014	SBR
V	1690	Revised Fund Type Code attribute domain value from "EC/EG/EM/EP/ER/ES/ET/TR" to "ET" for USSGL account 413700	T/L S2 12-03	2014	SBR
V	1890	Revised line title	T/L S2 12-03	2014	SBR
V	1890	Added USSGL account 418300	T/L S2 12-03	2014	SBR
V	1890	Added Authority Type Code attribute domain value "S" for USSGL account 415100; Added Fed/NonFed attribute domain values "E/F/N" for USSGL account 421200, 425200, 425300 and 497200; Added Fed/NonFed attribute domain value "F" for USSGL accounts 417000, 417300, 417500, and 419300	T/L S2 12-03	2014	SBR
V	1890	Added Authority Type Code attribute domain value "S" to USSGL account 439800; Revised Fund Type attribute domain values from "EC/EG/EM/EP/ER/ES/ET/TR" to "ER" for USSGL account 413200	T/L S2 12-03	2014	SBR
V	1890	Revised Fund Type Code attribute domain values from "EC/EG/EM/EP/ER/ES/ET/TR" to "EG/EP/ER/ET" for USSGL account 438400; Revised Fund Type Code attribute domain values from "EC/EG/EM/EP/ER/ES/ET/TR" to "EG/EP/ER" for USSGL account 439800	T/L S2 12-03	2014	SBR
V	2190	Added subtitle for line 2190; Revised title	T/L S2 12-03	2014	SBR
V	2190	Added title "Unobligated balance, end of year:" under main title for Line 2190	T/L S2 12-03	2014	SBR
V	2304	Added TAS Status attribute domain value "U" for USSGL account 46900	T/L S2 12-03	2014	SBR
V	2404	Added Fed/NonFed attribute domain value "F" for USSGL account 431000	T/L S2 12-03	2014	SBR
V	2490	Revised line title	T/L S2 12-03	2014	SBR
V	3000	Revised line title	T/L S2 12-03	2014	SBR
V	3000	Added subtitle above line 3000	T/L S2 12-03	2014	SBR
V	3006 (New)	Added	T/L S2 12-03	2014	SBR
V	3010	Revised line number to "3060"	T/L S2 12-03	2014	SBR
V	3012	Added	T/L S2 12-03	2014	SBR

Section	Item Changed	Change	TFM Release	Reporting FY	Financial Statement or Report
V	3015	Deleted	T/L S2 12-03	2014	SBR
V	3016	Deleted	T/L S2 12-03	2014	SBR
V	3020 (new)	Added	T/L S2 12-03	2014	SBR
V	3020 (old)	Deleted	T/L S2 12-03	2014	SBR
V	3021	Deleted	T/L S2 12-03	2014	SBR
V	3032 (new)	Added	T/L S2 12-03	2014	SBR
V	3032 (old)	Deleted	T/L S2 12-03	2014	SBR
V	3040	Deleted	T/L S2 12-03	2014	SBR
V	3042	Added	T/L S2 12-03	2014	SBR
V	3050	Added	T/L S2 12-03	2014	SBR
V	3052	Deleted	T/L S2 12-03	2014	SBR
V	3060	Added	T/L S2 12-03	2014	SBR
V	3062	Deleted	T/L S2 12-03	2014	SBR
V	3066	Added	T/L S2 12-03	2014	SBR
V	3072 (new)	Added	T/L S2 12-03	2014	SBR
V	3072 (old)	Deleted	T/L S2 12-03	2014	SBR
V	3082 (new)	Added	T/L S2 12-03	2014	SBR
V	3082 (old)	Deleted	T/L S2 12-03	2014	SBR
V	3090 (new)	Added	T/L S2 12-03	2014	SBR
V	3090 (old)	Deleted	T/L S2 12-03	2014	SBR
V	3091	Added	T/L S2 12-03	2014	SBR
V	3100 (new)	Added	T/L S2 12-03	2014	SBR
V	3100 (old)	Deleted	T/L S2 12-03	2014	SBR
V	3200	Added	T/L S2 12-03	2014	SBR
V	4177	Deleted duplicate line	T/L S2 12-03	2014	SBR
V	4177	Added Fed/NonFed attribute domain values "E/F/N" for USSGL accounts 421200, 422200, 425200, 425300 and 497200	T/L S2 12-03	2014	SBR
V	4177	Revised Fund Type attribute domain values from "EC/EG/EM/EP/ER/ES/ET/TR" to "EG/EP/ER/TR" for USSGL account 427300	T/L S2 12-03	2014	SBR
V	4177	Added USSGL accounts 406000, 407000, 421000 and 421500	T/L S2 12-03	2014	SBR
V	4179	Added Authority Type Code attribute domain value from "S" for USSGL accounts 404700 and 416000	T/L S2 12-03	2014	SBR
V	4180	Added calculation line	T/L S2 12-03	2014	SBR
V	4185	Revised Fund Type Code attribute domain value from "EG/EM/EP/ER" to "EG/ER" for USSGL account 490800	T/L S2 12-03	2014	SBR
V	4187	Added	T/L S2 12-03	2014	SBR

Section	Item Changed	Change	TFM Release	Reporting FY	Financial Statement or Report
V	4190	Revised calculation	T/L S2 12-03	2014	SBR
	Footnote				
V	None				
	Statement of Custodial Activity:				
	Line				
V	8	Revised calculation			
	9	Added USSGL account 137700 with "B" Begin End			
	9	Revised line title			
	10	Added calculation			
	16	Added calculation			
	Footnote				
V	None				
VI	***USSGL Crosswalks to Reclassified Statements:***				
	Reclassfied Balance Sheet:				
	Line				
VI	2.1 - 2.11, 3.1 - 3.10, 6.1 - 6.10, and 7.1 - 7.10	Revised Reporting Type Code attribute domain value from "E/F/U" to "E/U" for USSGL accounts listed on the line with the applicable attribute domain value	T/L S2 12-03	2014	RBS
VI	9.1	Revised Reporting Type Code attribute domain value from "F/U" to "U" for USSGL accounts listed on the line with the applicable attribute domain value	T/L S2 12-03	2014	RBS
VI	2.1	Added USSGL accounts 120500, 120900, 134400, and 138400	T/L S2 12-03	2014	RBS
VI	2.5	Deleted Line	T/L S2 12-03	2014	RBS
VI	2.8	Added USSGL accounts 167000, 167100, 167200, and 167900	T/L S2 12-03	2014	RBS
VI	2.11	Added USSGL account 199500	T/L S2 12-03	2014	RBS
VI	3.2	Deleted USSGL accounts 163800 and 163900	T/L S2 12-03	2014	RBS
VI	3.8	Added USSGL account 132100	T/L S2 12-03	2014	RBS
VI	3.10	Revised Fed NonFed attribute domain value from "F" to "G" to USSGL accounts 132500, 137300, and 192100	T/L S2 12-03	2014	RBS
VI	6.2	Added USSGL account 253400	T/L S2 12-03	2014	RBS
VI	6.10	Added USSGL account 219200, 219300, and 241000	T/L S2 12-03	2014	RBS
VI	7.1 - 7.9	Added footnote 1 to line title			
VI	7.3	Added USSGL account 253400	T/L S2 12-03	2014	RBS

Section	Item Changed	Change	TFM Release	Reporting FY	Financial Statement or Report
VI	7.7	Revised Fed NonFed attribute domain value from "F" to "F/G" to USSGL accounts 221300	T/L S2 12-03	2014	RBS
VI	7.9	Deleted USSGL accounts 298000 and 298500	T/L S2 12-03	2014	RBS
VI	7.1	Added footnote 1 and 10 to line title			
VI	7.10	Added USSGL account 241000; Deleted USSGL account 240000; Revised Fed NonFed attribute domain value from "F" To "G" to USSGL accounts 294000, 298000, and 298500	T/L S2 12-03	2014	RBS
VI	9.1	Add USSGL accounts 540500, 540600, 591900, 717100, 717200, 727100 and, 727200; Revised Fed NonFed attribute domain value from "F/N" to "G/N" for USSGL accounts 532000, 532400, 580000, 580100, 580200, 580300, 580400, 580500, 580600, 582000, 582100, 582200, 582400, 582500, 582600, 583000, 583100, 583200, 583300, 583400, 583500, 583600, 589000, 589100, 589200, 589300, 589400, 589500, 589600, 599000, 5999100, 740000, 740100, 740500, and 750000; Revised Fed NonFed attribute domain value from bland to "G" for USSGL accounts 570000, 570500, 570800 and, 570900; Revised Fed NonFed attribute domain value from "F" to "G" for USSGL accounts 579000, 579100, 599300 and, 599400; Revised Fed NonFed attribute domain value from "F/N" to "F/G/N" for USSGL accounts 590000, 590900, 619000 and, 640000; Revised Fed NonFed attribute domain value from "F" to "F/G" for USSGL accounts 711200, and 721200; Revised Fed NonFed attribute domain value from "N" to "F/G/N" for USSGL accounts 719000, and 729000	T/L S2 12-03	2014	RBS

Section	Item Changed	Change	TFM Release	Reporting FY	Financial Statement or Report
VI	9.2	Added USSGL accounts 591900, 633800, 717100, 717200, 718100, 719100, 727100, 728100, 727200, and 729100; Revised Fed NonFed attribute domain value from "F/G" to "F" for USSGL accounts 310200 and 310300; Revised Fed NonFed attribute domain value from "F/N" to "G/N" for USSGL accounts 532000, 532400, 580000, 580100, 580200, 580300, 580400, 580500, 580600, 582000, 582100, 582200, 582400, 582500, 582600, 583000, 583100, 583200, 583300, 583400, 583500, 583600, 589000, 589100, 589200, 589300, 589400, 589500, 589600, 599000, 5999100, 740000, 740100, 740500, and 750000; Revised Fed NonFed attribute domain value from bland to "G" for USSGL accounts 570000, 570500, 570800 and, 570900; Revised Fed NonFed attribute domain value from "F" to "G" for USSGL accounts 579000, 579100, 599300 and, 599400; Revised Fed NonFed attribute domain value from "F/N" to "F/G/N" for USSGL accounts 590000, 590900, 619000 and, 640000; Revised Fed NonFed attribute domain value from "F" to "F/G" for USSGL accounts 711200, and 721200; Revised Fed NonFed attribute domain value from "N" to "F/G/N" for USSGL accounts 719000, and 729000	T/L S2 12-03	2014	RBS
	Footnote				
VI	None				
	Reclassied Statement of Net Cost:				
	Line				
VI	2	Added USSGL accounts 633800, 728100, and 729100; Deleted footnote "5" from USSGL account 729000	T/L S2 12-03	2014	RSNC
VI	4	Added USSGL accounts 717100, 717200, 727100, and 727200	T/L S2 12-03	2014	RSNC
VI	4	Deleted USSGL accounts 719000 and 729000	T/L S2 12-03	2014	RSNC
VI	6.1	Added footnote "4" to USSGL account 640000	T/L S2 12-03	2014	RSNC
VI	6.2	Deleted footnote "4" from USSGL account 673000; Revised line title	T/L S2 12-03	2014	RSNC
VI	6.3	Deleted footnote "4" from USSGL accounts 610000, 672000, 679000, 680000, and 690000	T/L S2 12-03	2014	RSNC
VI	6.4	Deleted footnote "4" from USSGL accounts 632000, 721100, and 728000; Revised line title	T/L S2 12-03	2014	RSNC
VI	6.5	Revised line title	T/L S2 12-03	2014	RSNC
VI	6.6	Deleted footnote "4" from USSGL accounts 721200 and 729000; Revised line title	T/L S2 12-03	2014	RSNC

Section	Item Changed	Change	TFM Release	Reporting FY	Financial Statement or Report
VI	6.7	Added USSGL accounts 619000 and 640000; Revised Federal NonFederal Code attribute domain value from "F" to "G" for USSGL accounts 61900, 640000, and 750000	T/L S2 12-03	2014	RSNC
VI	10	Added USSGL accounts 718100 and 719100; Deleted footnote "5" from USSGL account 719000	T/L S2 12-03	2014	RSNC
VI	11.1	Added USSGL accounts 540500 and 540600	T/L S2 12-04	2014	RSNC
VI	11.2	Deleted footnote "4" from USSGL accounts 510000, 510900, 520000, 520900, 532500, 532900, 590000, and 590900	T/L S2 12-03	2014	RSNC
VI	11.3	Deleted footnote "4" from USSGL accounts 531100, 531800, 711100, and 718000; Revised line title	T/L S2 12-03	2014	RSNC
VI	11.4	Deleted footnote "4" from USSGL accounts 531000, 531200, 531700, and 531900; Revised line title	T/L S2 12-03	2014	RSNC
VI	11.5	Deleted footnote "4" from USSGL accounts 711200 and 719000; Revised line title	T/L S2 12-03	2014	RSNC
VI	11.6	Revised Federal NonFederal Code attribute domain value from "F" to "G" for USSGL accounts 599000 and 599100	T/L S2 12-03	2014	RSNC
	Footnote				
VI	4	Revised	T/L S2 12-03	2014	RSNC
VI	5	Revised	T/L S2 12-03	2014	RSNC
VI	6	Deleted	T/L S2 12-03	2014	RSNC
	Reclassied Statement of Changes in Net Position				
	Line				
VI	3.1	Added Federal NonFederal attribute domain value "G" for USSGL account 570900; Revised Federal NonFederal attribute domain value from "F" to "G" for USSGL account 740100	T/L S2 12-03	2014	RSCNP
VI	3.2	Added Federal NonFederal attribute domain value "G" for USSGL account 570800; Revised Federal NonFederal attribute domain value from "F" to "G" for USSGL account 740000	T/L S2 12-03	2014	RSCNP
VI	3.3	Added Federal NonFederal attribute domain value "G" for USSGL account 570500; Revised Federal NonFederal attribute domain value from "F" to "G" for USSGL account 740500	T/L S2 12-03	2014	RSCNP
VI	6.4	Revised Federal NonFederal attribute domain value from "F" to "G" for all USSGL accounts on line 6.4	T/L S2 12-03	2014	RSCNP
VI	7.10	Deleted USSGL accounts 599000 and 599300	T/L S2 12-03	2014	RSCNP
VI	7.11	Deleted USSGL accounts 599100 and 599400	T/L S2 12-03	2014	RSCNP

Section	Item Changed	Change	TFM Release	Reporting FY	Financial Statement or Report
VI	7.12	Added USSGL account 591900; Revised Federal NonFederal attribute domain value from "F" to "G" for USSGL accounts 532000, 532400, 570000, 579000, 590000, 590900, 599000, 599100, 599300, 599400, and 750000	T/L S2 12-03	2014	RSCNP
VI	8.4	Deleted USSGL accounts 599000 and 599300	T/L S2 12-03	2014	RSCNP
VI	8.5	Deleted USSGL accounts 599100 and 599400	T/L S2 12-03	2014	RSCNP
VI	8.6	Revised Federal NonFederal attribute domain value from "F" to "G" for USSGL accounts 590000, 590900, 599000, 599100, 599300, and 599400	T/L S2 12-03	2014	RSCNP
	Footnote				
VI	8 (old)	Deleted	T/L S2 12-03	2014	RSCNP
VI	8 (new)	Added	T/L S2 12-03	2014	RSCNP
VI	9 (old)	Deleted	T/L S2 12-03	2014	RSCNP
VI	9 (new)	Added			
VII	***Edits and Validations for Fiscal 2014 Reporting***				
	Edits				
	Edit Number				
VII	2	Added USSGL accounts 411300, 411600, 419600, and 419700	T/L S2 12-03	2014	EDITS
VII	5	Added USSGL accounts 120500 and 120900	T/L S2 12-03	2014	EDITS
	10	Added USSGL accounts 167000, 167100, 167200, and 167900			
VII	13	Deleted USSGL account 163800	T/L S2 12-03	2014	EDITS
VII	14	Added USSGL accounts 411300, 411600, 419600, and 419700	T/L S2 12-03	2014	EDITS
VII	21	Added USSGL accounts 411300, 411600, 419600, and 419700	T/L S2 12-03	2014	EDITS
VII	22	Added USSGL accounts 120500, 120900, 132100, 134400, 138400, 167000, 167100, 167200, 199500, 219200, 219300, and 2534; Deleted USSGL accounts 163800, 163900, 166000 and 166100	T/L S2 12-03	2014	EDITS
VII	23	Added USSGL accounts 120500, 120900, 132100, 134400, 138400, 167000, 167100, 167200, 167900, 199500, 219200, 219300, 253400, 540500, 540600, 591900, 633800, 728100, 728100, 719100, and 729100; Deleted USSGL accounts 163800, 163900, 166000 and 166100	T/L S2 12-03	2014	EDITS
VII	24	Added USSGL accounts 411300, 411600, 419600, and 419700	T/L S2 12-03	2014	EDITS
VII	45	Added USSGL accounts 132100, 199500, 253400, 540500, 540600, and 591900; Deleted USSGL accounts 163800, 163900, 166000, 166100, 411300, 411600, 419600, and 419700	T/L S2 12-03	2014	EDITS
VII	46	Added USSGL accounts 411300, 411600, 419600, and 419700	T/L S2 12-03	2014	EDITS

Section	Item Changed	Change	TFM Release	Reporting FY	Financial Statement or Report
VII	47	Added USSGL accounts 411300, 411600, 419600, and 419700	T/L S2 12-03	2014	EDITS
VII	57	Deleted USSGL account 163800 and 163900	T/L S2 12-03	2014	EDITS
	Validations				
	Validation Number				
VII	55	Added	T/L S2 12-03	2014	VAL

U.S. GOVERNMENT
STANDARD GENERAL LEDGER

Supplement No. S2 Treasury Financial Manual

S2 12-03 August 2012
Revised by TFM Bulletin No. 2013-02

Part 1 -- 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 last USSGL TFM Supplement release (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
1205	**Foreign Currency Denominated Equivalent Assets**	**Debit**
1209	**Uninvested 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
1344	**Interest Receivable on Special Drawing Rights**	**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

U.S. Government Standard General Ledger
Chart of Accounts

Account Number	Title	Normal Balance
1000	**ASSETS (continued)**	
	RECEIVABLES (continued)	
1359	Allowance for Loss on Loans Receivable	Credit
1360	Penalties and Fines Receivable - Not Otherwise Classified	Debit
1361	Penalties and Fines Receivable - Loans	Debit
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
1384	**Interest Receivable - Foreign Currency Denominated Assets**	**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

U.S. Government Standard General Ledger
Chart of Accounts

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

U.S. Government Standard General Ledger
Chart of Accounts

Account Number	Title	Normal Balance
1000	**ASSETS (continued)**	
	INVESTMENTS (continued)	
1612	Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	Debit
1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	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
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

U.S. Government Standard General Ledger
Chart of Accounts

Account Number	Title	Normal Balance
1000	**ASSETS (continued)**	
	INVESTMENTS (continued)	
1651	Market Adjustment - Senior 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
1670	**Foreign Investments**	**Debit**
1671	**Discount on Foreign Investments**	**Credit**
1672	**Premium on Foreign Investments**	**Debit**
1679	**Foreign Exchange Rate Revalue Adjustments - Investments**	**Debit**
1690	Other Investments	Debit
	GENERAL PROPERTY, PLANT, AND EQUIPMENT	
1711	Land and Land Rights	Debit
1712	Improvements to Land	Debit
1719	Accumulated Depreciation on Improvements to Land	Credit
1720	Construction-in-Progress	Debit
1730	Buildings, Improvements, and Renovations	Debit
1739	Accumulated Depreciation on Buildings, Improvements, and Renovations	Credit
1740	Other Structures and Facilities	Debit
1749	Accumulated Depreciation on Other Structures and Facilities	Credit
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

U.S. Government Standard General Ledger
Chart of Accounts

Account Number	Title	Normal Balance
1000	**ASSETS (continued)**	
	GENERAL PROPERTY, PLANT, AND EQUIPMENT (continued)	
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
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
2192	**Special Drawing Right (SDR) Certificates Issued to Federal Reserve Banks**	**Credit**
2193	**Allocation of Special Drawing Rights (SDRs)**	**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

U.S. Government Standard General Ledger
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Account Number	Title	Normal Balance
2000	**LIABILITIES (continued)**	
	ACCRUED LIABILITIES - PAYROLL AND BENEFITS (continued)	
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
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

U.S. Government Standard General Ledger
Chart of Accounts

Account Number	Title	Normal Balance
2000	**LIABILITIES (continued)**	
	ACTUARIAL LIABILITIES (continued)	
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
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	Debit
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

U.S. Government Standard General Ledger
Chart of Accounts

Account Number	Title	Normal Balance
3000	**NET POSITION (continued)**	
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
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

U.S. Government Standard General Ledger
Chart of Accounts

Account Number	Title	Normal Balance
4000	**BUDGETARY (continued)**	
	APPROPRIATIONS REALIZED (continued)	
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
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

U.S. Government Standard General Ledger
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Account Number	Title	Normal Balance
	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
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

U.S. Government Standard General Ledger
Chart of Accounts

Account Number	Title	Normal Balance
4000	**BUDGETARY (continued)**	
	OTHER BUDGETARY RESOURCES (continued)	
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
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

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Account Number	Title	Normal Balance
4000	**BUDGETARY (continued)**	
	OTHER BUDGETARY RESOURCES (continued)	
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	Adjustments to 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
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 Appropriations	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

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Account Number	Title	Normal Balance
4000	**BUDGETARY (continued)**	
	BUDGETARY ADJUSTMENTS AND STATUS OF RESOURCES - UNOBLIGATED (continued)	
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
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

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Account Number	Title	Normal Balance
4000	**BUDGETARY (continued)**	
	BUDGETARY ADJUSTMENTS AND STATUS OF RESOURCES - UNEXPENDED OBLIGATIONS (continued)	
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
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

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Account Number	Title	Normal Balance
5000	**REVENUE AND OTHER FINANCING SOURCES (continued)**	
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
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

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5000	**REVENUE AND OTHER FINANCING SOURCES (continued)**	
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
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

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Account Number	Title	Normal Balance
5000	**REVENUE AND OTHER FINANCING SOURCES (continued)**	
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
6320	Interest Expenses on Securities	Debit
6330	Other Interest Expenses	Debit
6338	**Remuneration Interest**	**Debit**
6340	Interest Expense Accrued on the Liability for Loan Guarantees	Debit

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Account Number	Title	Normal Balance
6000	**EXPENSES (continued)**	
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
7181	**Unrealized Gains - Exchange Stabilization Fund**	**Credit**
7190	Other Gains	Credit
7191	**Other Gains for Accrued Special Drawing Right (SDR) Interest and Charges**	**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
7272	Losses on Changes in Long-Term Assumptions	Debit
7280	Unrealized Losses	Debit
7281	**Unrealized Losses - Exchange Stabilization Fund**	**Debit**
7290	Other Losses	Debit
7291	**Other Losses for Accrued Special Drawing Right (SDR) Interest and Charges**	**Debit**

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

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

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

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

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

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Accounts and Definitions

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

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

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

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

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

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

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

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

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

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

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Accounts and Definitions

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

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

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

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

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

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

Account Title: Foreign Currency Denominated Equivalent Assets
Account Number: 1205
Normal Balance: Debit

Definition: The amount of the U.S. dollar equivalent of foreign currency denominated assets that are short-term, highly liquid investments and are: (1) readily convertible into known amounts of foreign currency, and (2) close to maturity (an investment purchased within 3 monthsof its maturity date) such that a change in interest rate presents an insignificant risk to the value of the investment. This account does not close at yearend. This USSGL account is to be used only by the Department of the Treasury.

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Accounts and Definitions

Account Title: Uninvested Foreign Currency
Account Number: 1209
Normal Balance: Debit

Definition: The amount of the U.S. dollar equivalent of the foreign currency portfolio not invested into a security. This account does not close at yearend. This USSGL account is to be used only by the Department of the Treasury.

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

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

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

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

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

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

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Accounts and Definitions

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

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

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

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

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

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

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

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

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

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

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

Account Title: Interest Receivable on Special Drawing Rights
Account Number: 1344
Normal Balance: Debit

Definition: The amount of accrued interest charges receivable on special drawing rights. This account does not close at yearend. This USSGL account is to be used only by the Department of the Treasury.

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 yearend.

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

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

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

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

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

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

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Accounts and Definitions

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

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

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

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

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

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

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

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

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

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

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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 yearend.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Account Title: Interest Receivable - Foreign Currency Denominated Assets
Account Number: 1384
Normal Balance: Debit

Definition: The amount of U.S. dollar equivalent of accrued interest charges receivable on foreign currency denominated assets. This account does not close at yearend. This USSGL account is to be used only by the Department of the Treasury.

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

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

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

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

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

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

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

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

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

Definition: The cost or value of tangible personal property, such as operating materials and supplies, that will be consumed in normal operations. This account does not close at yearend.

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

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

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

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

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

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

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

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

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

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

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

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

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

Definition: The cost or value of damaged tangible personal property held as inventory that is more economical to repair than to dispose of. This account does not close at yearend.

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

Definition: The cost or value of tangible personal property held as inventory that exceeds the demand for sale, is no longer useful because of obsolescence, or is damaged beyond economical repair. This account does not close at yearend.

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

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

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

Definition: The accumulated cost or value of inventory used in the production process. Work-in-process inventory includes the cost of raw materials, direct labor, and overhead. This account does not close at yearend.

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

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

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

Definition: The amount of estimated cost to repair damaged inventory and the estimated gain or loss on the value of inventory because of unrealized holding gains or losses. This account does not close at yearend.

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

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

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

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

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

Definition: The value of monetary instruments and property intended to be sold that were acquired as a result of forfeiture proceedings, to satisfy a tax liability, or as unclaimed or abandoned merchandise. This account does not close at yearend.

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

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

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

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

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

Definition: The value of assets received in satisfaction of a direct loan receivable or as a result of a claim under a defaulted guaranteed loan. This account does not close at yearend.

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

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

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

Definition: The cost or value of commercial items held to stabilize or support market prices. This account does not close at yearend.

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

Definition: The amount needed to reduce the gross value of commodities to their expected net realizable value. This account does not close at yearend.

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

Definition: The value of strategic and critical materials held because of statutory requirements or for use in national defense, conservation, or national emergencies. This account does not close at yearend.

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

Definition: The value of strategic and critical materials held because of statutory requirements or for use in national defense, conservation, or national emergencies that are authorized to be sold. This account does not close at yearend.

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

Definition: The value of other related property not otherwise classified above, including real property acquired through military base closings. This account does not close at yearend.

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

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

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

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

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

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

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

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

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

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

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

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

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

Definition: The par value of U.S. securities issued by Federal agencies and the par value of securities issued by non-Federal entities. This account does not close at yearend.

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

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

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

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

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

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

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

Definition: The par value of U.S. Treasury Zero Coupon Bonds issued by the Bureau of the Public Debt. This account does not close at yearend.

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

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

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

Definition: The amortization amount of discount on U.S. Treasury Zero Coupon Bonds issued by the Bureau of the Public Debt and held by a Federal agency. FACTS II normal balance assigned to this account is "debit." This account does not close at yearend.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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Account Title: Foreign Investments
Account Number: 1670
Normal Balance: Debit

Definition: The par value of securities issued by foreign entities. This account does not close at yearend. This USSGL account is to be used only by the Department of the Treasury.

Account Title: Discount on Foreign Investments
Account Number: 1671
Normal Balance: Credit

Definition: The full discount on securities issued by foreign entities. This account does not close at yearend. This USSGL account is to be used only by the Department of the Treasury.

Account Title: Premium on Foreign Investments
Account Number: 1672
Normal Balance: Debit

Definition: The full premium on securities issued by foreign entities held. This account does not close at yearend. This USSGL account is to be used only by the Department of the Treasury.

Account Title: Foreign Exchange Rate Revalue Adjustments - Investments
Account Number: 1679
Normal Balance: Debit

Definition: The adjustment for long-term bonds and other foreign currency denominated assets using a foreign exchange rate to revalue the securities at a given date. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance. This account does not close at yearend. This USSGL account is to be used only by the Department of the Treasury.

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

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

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

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

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

Definition: The cost of nonpermanent, depreciable improvements to land used in general operations. Also includes similar costs to land subject to stewardship reporting, as well as land rights of limited duration that are associated with general operations. This account does not close at yearend.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Definition: The amount of assets being leased under terms equivalent to an installment purchase. This account does not close at yearend.

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

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

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

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

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

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

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

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

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

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

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

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

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

Definition: The cost or appraised value of natural resources other than land. This account does not close at yearend.

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

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

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

Definition: The value of general property, plant, and equipment not otherwise classified above. This account does not close at yearend.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

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

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

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

Definition: The amount of subsidy payable from a program account to a financing account for both undisbursed direct loans and undisbursed guaranteed loans. This account does not close at yearend.

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

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

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

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

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

Account Title: Special Drawing Right (SDR) Certificates Issued to Federal Reserve Banks
Account Number: 2192
Normal Balance: Credit

Definition: The amount recorded for monetization/ demonetization of SDRs to the Federal Reserve Bank in exchange for dollars. This account does not close at yearend. This USSGL account is to be only used by the department of the Treasury.

Account Title: Allocation of Special Drawing Rights (SDRs)
Account Number: 2193
Normal Balance: Credit

Definition: The amount of corresponding liability representing the value of the reserve assets (that is, SDRs) allocated by the International Monetary Fund to meet global needs to supplement existing reserve assets. SDRs derive their quality as reserve assets from the undertaking of the members to accept them in exchange for "freely useable" currencies (the U.S. dollar, European euro, Japenese yen, and British pound sterling). This account does not close at yearend. This USSGL account is to be used only by the Department of the Treasury.

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

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

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

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

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

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

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

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

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

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

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

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

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

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

Definition: The amount of loan principal payable to the Bureau of the Public Debt. This account does not close at yearend.

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

Definition: The amount of loan principal owed to the Federal Financing Bank. This account does not close at yearend.

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

Definition: The par value of U.S. securities issued under general and special financing authority. This account does not close at yearend.

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

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

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

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

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

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

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

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

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

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

Definition: The value of liens approved and accepted as being claims against assets acquired through loan defaults. This account does not close at yearend.

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

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

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

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

Definition: The present value of liabilities for assets acquired under a lease agreement that meets the test for capitalizing the assets. This account does not close at yearend.

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

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

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Accounts and Definitions

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

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

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

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

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

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

Definition: The amount of unexpended appropriations after fiscal yearend closing. The balance in this account remains the same during the fiscal year. Activity to increase or decrease unexpended appropriations is reflected in other USSGL accounts in the 3100 series. At yearend, the nominal USSGL accounts in the 3100 series are closed to this USSGL account, including special and trust funds that receive appropriations from the General Fund of the Treasury. During the fiscal year, the net of debit and credit balances in the 3100 series accounts reflects the total remaining balance of unused appropriations. Special and trust funds that receive appropriations from the General Fund of the Treasury are to record this account. This account does not close at yearend.

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

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

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

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

Account Title: Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors
Account Number: 3108
Normal Balance: Debit

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

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

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

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

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

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

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

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

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

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Accounts and Definitions

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

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

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

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

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

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

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

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

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Accounts and Definitions

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

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

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

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

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

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

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

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

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

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

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

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Accounts and Definitions

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

Definition: The amount of budget authority appropriated for direct loan and loan guarantee subsidies based upon reestimates as specified in the Federal Credit Reform Act of 1990.

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

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

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

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

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

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

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Accounts and Definitions

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

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

Account Title: Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction
Account Number: 4123
Normal Balance: Debit

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

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

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

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

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

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

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

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

Account Title: Contract Authority To Be Liquidated by Trust Funds
Account Number: 4136
Normal Balance: Credit

Definition: The appropriation of trust fund receipts from one trust fund to liquidate contract authority in another trust fund, where the nonexpenditure transfer of funds has not yet been accomplished. For cash management purposes, the funds remain invested until needed for disbursement. This account does not close at yearend.

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

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

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

Definition: The amount of liquidating appropriations received during the fiscal year to fund contract authority as specified in the appropriation language.

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

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

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

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

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

Definition: Amounts actually transferred by nonexpenditure transfer during the fiscal year from current-year resources to repay debt. This excludes amounts related to actual repayments of borrowing authority converted to cash.

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

Definition: Amounts actually transferred by nonexpenditure transfer during the fiscal year from prior-year balances to repay debt. This excludes amounts related to actual repayments of borrowing authority converted to cash.

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

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

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

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Accounts and Definitions

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

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

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

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

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

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

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

Definition: The amount of realized nonexpenditure transfers during the fiscal year from an unexpired Treasury Appropriation Fund Symbol (TAFS) to an expired TAFS, for example to minimize the effect of foreign currency fluctuations in order to maintain the budgeted level of operations for such expired TAFS. This transaction is accomplished via an SF 1151: Nonexpenditure Transfer Authorization. Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance.

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

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

Definition: This account is used at yearend closing to consolidate the total amount of actual resources collected from all sources. This account does not close at yearend.

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

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

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

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

Definition: The total amount of unearned reimbursable orders accepted with an advance. This account represents the amount of goods and/or services to be furnished for other Federal Government agencies or the public. It also includes amounts for "jointly supported projects." At the time goods and/or services are furnished, the amount becomes reimbursements earned. This account does not close at yearend.

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

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

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

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

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

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

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Accounts and Definitions

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

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

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

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

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

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

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

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

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

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

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

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

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

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

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

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

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

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

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

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

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

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

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

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

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

Account Title: Adjustments to the Exchange Stabilization Fund
Account Number: 4295
Normal Balance: Debit

Definition: The amount of increase or decrease in the Exchange Stabilization Fund as a result of revaluation, foreign exchange rate adjustments, and special liabilities (general allocations and special drawing right certificates). Although the normal balance in this account is a debit, it is acceptable for this account to have a credit balance when a loss is recognized. This USSGL account is to be used only by the Department of the Treasury.

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

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

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

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

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

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

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

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

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

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

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

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

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

Definition: The amount of offsetting collections that become unavailable for obligation until specific legal requirements are met. This account does not close at yearend.

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

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

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

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

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

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

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

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

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

Definition: Appropriated funds not available for commitment/obligation.

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

Definition: Anticipated amounts in programs exempt from apportionment.

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

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

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

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

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

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

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

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

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

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Accounts and Definitions

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

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

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

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

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

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

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

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

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Accounts and Definitions

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

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

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

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

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

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

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

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

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

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

Definition: The amount of interest revenue earned from investments.

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

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

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

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

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Accounts and Definitions

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

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

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

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

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

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

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

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

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Accounts and Definitions

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

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

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

Definition: The amount of revenue from penalties and fines.

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

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

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

Definition: The amount of revenue earned from administrative fees.

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

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

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Accounts and Definitions

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

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

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

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

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

Definition: Revenue earned from insurance and guarantee premiums.

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

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

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

Definition: The amount of nonfinancial resources donated to a Federal entity from a non-Federal source; for example, land or buildings.

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

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

Account Title: Forfeiture Revenue - Cash and Cash Equivalents
Account Number: 5640
Normal Balance: Credit

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

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

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

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

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Definition: The amount of financing sources of a reporting Federal entity representing funds transferred in, or to be transferred in, occurring as a result of a nonexchange, nonexpenditure capital transfer into a General Fund Receipt Account. Transactions using this account will not have a budgetary impact.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Account Title: Contra Revenue for Taxes - Customs
Account Number: 5836
Normal Balance: Debit

Definition: The amount reflecting a reduction in revenue for customs taxes when realization is not expected, as defined in FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources" and reported by initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service). Initial collectors should record the Federal/non-Federal attribute domain value “N.” Secondary recipients may record this account or USSGL account 5830, “Contra Revenue for Taxes - Not Otherwise Classified,” with the Federal/non-Federal attribute domain value “F.”

Account Title: Tax Revenue Refunds - Not Otherwise Classified
Account Number: 5890
Normal Balance: Debit

Definition: The amount of tax revenue refunds not otherwise identified that are payable or have been paid and reported by initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service). Record this account only if a more specific USSGL tax refund account does not exist. Initial collectors should record the Federal/non-Federal attribute domain value “N.” Secondary recipients may record this account or a more specific USSGL tax refund account with the Federal/non-Federal attribute domain value “F.”

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Account Title: Tax Revenue Refunds - Individual
Account Number: 5891
Normal Balance: Debit

Definition: The amount of individual tax revenue refunds that are payable or have been paid and reported by initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service). Initial collectors should record the Federal/non-Federal attribute domain value "N." Secondary recipients may record this account or USSGL account 5890, "Tax Revenue Refunds - Not Otherwise Classified," with the Federal/non-Federal attribute domain value "F."

Account Title: Tax Revenue Refunds - Corporate
Account Number: 5892
Normal Balance: Debit

Definition: The amount of corporate tax revenue refunds that are payable or have been paid and reported by initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service). Initial collectors should record the Federal/non-Federal attribute domain value "N." Secondary recipients may record this account or USSGL account 5890, "Tax Revenue Refunds - Not Otherwise Classified," with the Federal/non-Federal attribute domain value "F."

Account Title: Tax Revenue Refunds - Unemployment
Account Number: 5893
Normal Balance: Debit

Definition: The amount of unemployment tax revenue refunds that are payable or have been paid and reported by initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service). Initial collectors should record the Federal/non-Federal attribute domain value "N." Secondary recipients may record this account or USSGL account 5890, "Tax Revenue Refunds - Not Otherwise Classified," with the Federal/non-Federal attribute domain value "F."

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Account Title: Tax Revenue Refunds - Excise
Account Number: 5894
Normal Balance: Debit

Definition: The amount of excise tax revenue refunds that are payable or have been paid and reported by initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service). Initial collectors should record the Federal/non-Federal attribute domain value "N." Secondary recipients may record this account or USSGL account 5890, "Tax Revenue Refunds - Not Otherwise Classified," with the Federal/non-Federal attribute domain value "F."

Account Title: Tax Revenue Refunds - Estate and Gift
Account Number: 5895
Normal Balance: Debit

Definition: The amount of estate and gift tax revenue refunds that are payable or have been paid and repored by initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service). Initial collectors should record the Federal/non-Federal attribute domain value "N." Secondary recipients may record this account or USSGL account 5890, "Tax Revenue Refunds - Not Otherwise Classified," with the Federal/non-Federal attribute domain value "F."

Account Title: Tax Revenue Refunds - Customs
Account Number: 5896
Normal Balance: Debit

Definition: The amount of customs tax revenue refunds that are payable or have been paid and reported by initial collectors or Federal custodians (for example, the Internal Revenue Service). Initial collectors should record the Federal/non-Federal attribute domain value "N." Secondary recipients may record this account or USSGL account 5890, "Tax Revenue Refunds - Not Otherwise Classified," with the Federal/non-Federal attribute domain value "F."

Account Title: Other Revenue
Account Number: 5900
Normal Balance: Credit

Definition: The amount of revenue received but not otherwise classified.

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Account Title: Contra Revenue for Other Revenue
Account Number: 5909
Normal Balance: Debit

Definition: The amount reflecting a reduction in revenue received (but not otherwise classified above) when realization is not expected. Amounts recorded are based on adjustments, returns, allowances, price redetermination, and refunds other than taxes where revenue is earned. Credit losses on other nonexchange revenue also are recorded in this account.

Account Title: Valuation Change in Investments - Exchange Stabilization Fund
Account Number: 5921
Normal Balance: Credit

Definition: The accumulated amount of unrealized gain or loss on financial stability and foreign currency investments in the Exchange Stabilization Fund. Unrealized gain or loss is due to adjustments for market value to assets. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance.

Account Title: Valuation Change in Investments for Federal Government Sponsored Enterprise
Account Number: 5922
Normal Balance: Credit

Definition: The accumulated amount of unrealized gain or loss on financial stability investments, generally investments in Government Sponsored Enterprise (GSE) due to adjustments for market value to GSE assets. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance.

Account Title: Valuation Change in Investments - Beneficial Interest in Trust
Account Number: 5923
Normal Balance: Credit

Definition: The accumulated amount of unrealized gain or loss on financial stability investments, generally beneficial interest in trust due to adjustments for market value to beneficial interest in trust assets. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance.

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Account Title: Collections for Others - Statement of Custodial Activity
Account Number: 5990
Normal Balance: Debit

Definition: The amount of custodial revenue collected by a reporting Federal entity for another Federal entity, Federal agency, or non-Federal entity. For amounts collected on behalf of the General Fund of the Treasury, use Federal Agencies' Centralized Trial-Balance System (FACTS I) Federal/non-Federal attribute domain value "F" and transaction partner code "99." For all other amounts, use the appropriate FACTS I attribute domain values. This USSGL account is included on the USSGL crosswalk for the Statement of Custodial Activity or on a custodial footnote.

Account Title: Accrued Collections for Others - Statement of Custodial Activity
Account Number: 5991
Normal Balance: Debit

Definition: The amount of custodial revenue to be collected by a reporting Federal entity for another Federal agency, Federal entity, or non-Federal entity. For amounts to be collected on behalf of the General Fund of the Treasury, use Federal Agencies' Centralized Trial-Balance System (FACTS I) Federal/non-Federal attribute domain value "F" and transaction partner code "99." For all other amounts, use the appropriate FACTS I attribute domain values. This USSGL account is included on the USSGL crosswalk for the Statement of Custodial Activity or on a custodial footnote.

Account Title: Offset to Non-Entity Collections - Statement of Changes in Net Position
Account Number: 5993
Normal Balance: Debit

Definition: The offset to amounts collected for another Federal entity. For amounts collected on behalf of the General Fund of the Treasury, use Federal Agencies' Centralized Trial-Balance System (FACTS I) Federal/non-Federal attribute domain value "F" and transaction partner code "99." For all other amounts, use the appropriate attribute domain value. This USSGL account is included on the USSGL crosswalk for the Statement of Changes in Net Position, but it is not included on the USSGL crosswalk for the Statement of Custodial Activity nor on a custodial footnote.

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Account Title: Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position
Account Number: 5994
Normal Balance: Debit

Definition: The offset to amounts to be collected for another Federal entity. For amounts to be collected on behalf of the General Fund of the Treasury, use Federal Agencies' Centralized Trial-Balance System (FACTS I) Federal/non-Federal attribute domain value "F" and transaction partner code "99." For all other amounts, use the appropriate attribute domain value. This USSGL account is included on the USSGL crosswalk for the Statement of Changes in Net Position, but it is not included on the USSGL crosswalk for the Statement of Custodial Activity nor on a custodial footnote.

Account Title: Financing Sources Transferred In From Custodial Statement Collections
Account Number: 5997
Normal Balance: Credit

Definition: The amount of financing sources transferred in to a Treasury Account Symbol (TAS) from collections previously recorded on the Statement of Custodial Activity. This transfer creates a budgetary resource in the receiving TAS.

Account Title: Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the Treasury
Account Number: 5998
Normal Balance: Debit

Definition: The amount of custodial collections recorded on the Statement of Custodial Activity that is transferred to a Treasury Account Symbol, other than the General Fund of the Treasury.

Account Title: Operating Expenses/Program Costs
Account Number: 6100
Normal Balance: Debit

Definition: Operating expenses and program costs not otherwise classified below. This includes employee benefit expense not specifically defined in USSGL account 6400, "Benefit Expense."

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Account Title: Contra Bad Debt Expense - Incurred for Others
Account Number: 6190
Normal Balance: Credit

Definition: The amount of bad debt expense related to accounts receivable held for others. When recording amounts related to the General Fund of the Treasury, use Federal Agencies' Centralized Trial-Balance System (FACTS I) Federal/non-Federal attribute domain value "F" and transaction partner code "99". For all other amounts, use the appropriate FACTS I attribute domain values.

Account Title: Adjustment to Subsidy Expense
Account Number: 6199
Normal Balance: Credit

Definition: The amount of adjustment to subsidy expense in the program fund reflecting the amount of subsidy funds transferred to a special receipt account by the financing fund as a result of a downward reestimate. This account also will be used for recording the effect of negative subsidy on the program fund.

Account Title: Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank
Account Number: 6310
Normal Balance: Debit

Definition: The amount of interest expense incurred by the Federal agency during the current fiscal year on amounts borrowed from Treasury's Bureau of the Public Debt and/or the Federal Financing Bank. Use Federal Agencies' Centralized Trial-Balance System (FACTS I) Federal/non-Federal attribute domain value "F" and transaction partner code "20."

Account Title: Interest Expenses on Securities
Account Number: 6320
Normal Balance: Debit

Definition: The amount of interest expense incurred by a Federal agency during the current fiscal year on securities.

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Account Title: Other Interest Expenses
Account Number: 6330
Normal Balance: Debit

Definition: The amount of interest expense incurred by a Federal agency from late payment of accounts and loans, and the current interest accruing on amounts owed others that are not otherwise classified.

Account Title: Remuneration Interest
Account Number: 6338
Normal Balance: Debit

Definition: The amount of interest expense, with no budgetary outlay, incurred during the conversion from specail drawing rights to U.S. dollars. This USSGL account is to be used only by the Department of the Treasury.

Account Title: Interest Expense Accrued on the Liability for Loan Guarantees
Account Number: 6340
Normal Balance: Debit

Definition: The amount of interest that is accrued and compounded on the liability of loan guarantees that are subject to the Federal Credit Reform Act of 1990, as amended. The accrued interest is recognized as an adjustment to interest expense. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance. (Refer to FASAB SFFAS No. 2, “Accounting for Direct Loans and Loan Guarantees,” as amended.)

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Account Title: Benefit Expense
Account Number: 6400
Normal Balance: Debit

Definition: Provided below are separate definitions for "program" and "administering" activities included in this account. For "program" activities, record the employer's portion of the contributions to the following employee benefit programs administered by Federal agencies: retirement, life insurance, health insurance, Voluntary Separation Incentive Payment (VSIP), Federal Employees' Compensation Act (FECA), unemployment for Federal employees, Social Security (Old Age and Survivor's Insurance, Supplemental Security Income, Disability insurance, Hospital Insurance (HI-Medicare, Part A). Use Federal Agencies' Centralized Trial-Balance System (FACTS I) Federal/non-Federal attribute domain value "F" and transaction partner code (2-digit agency code) as defined in I TFM 2-4700. Note: Report in USSGL account 6100, "Operating Expenses/Program Costs," the costs for benefits not specifically listed above. In the specific instance of employer contributions to the Thrift Savings Plan, record in USSGL account 6100 with FACTS I Federal/non-Federal attribute domain value "N." For "administering" activities, record the amount of expense incurred for benefit payments to non-Federal entities using a Federal/non-Federal attribute domain value "N" for FACTS I reporting. This includes (but is not limited to) costs for retirement, life insurance, health insurance, VSIP, FECA, unemployment, entitlements (as listed in the definition of USSGL account 2160, "Entitlement Benefits Due and Payable"), and insurance guarantees; for example, flood insurance, crop insurance, and deposit insurance.

Account Title: Cost of Goods Sold
Account Number: 6500
Normal Balance: Debit

Definition: The total cost of inventory sold including raw materials, direct labor, and overhead.

Account Title: Applied Overhead
Account Number: 6600
Normal Balance: Credit

Definition: The amount of overhead cost distributed to work-in-process or construction-in-process.

U.S. Government Standard General Ledger
Accounts and Definitions

Account Title: Cost Capitalization Offset
Account Number: 6610
Normal Balance: Credit

Definition: The amount of any costs originally recorded into another expense account that are directly linked to a specific job or a product. These costs are transferred to an "in-progress" asset account such as inventory-work-in-process, construction-in-progress, internal-use software in development, or a completed asset account.

Account Title: Depreciation, Amortization, and Depletion
Account Number: 6710
Normal Balance: Debit

Definition: Expenses recognized by the process of allocating costs of an asset (tangible or intangible) over the period of time benefited or the asset's useful life.

Account Title: Bad Debt Expense
Account Number: 6720
Normal Balance: Debit

Definition: The amount of bad debt expense related to uncollectible non-credit reform receivables.

Account Title: Imputed Costs
Account Number: 6730
Normal Balance: Debit

Definition: 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."

U.S. Government Standard General Ledger
Accounts and Definitions

Account Title: Other Expenses Not Requiring Budgetary Resources
Account Number: 6790
Normal Balance: Debit

Definition: Other costs that do not require budgetary resources (such as accounting for the issue of operating materials and supplies when the consumption method is used.)

Account Title: Future Funded Expenses
Account Number: 6800
Normal Balance: Debit

Definition: The amount of accrued expenses that are required to be funded from future-year appropriations. Examples include, but are not limited to, accrued annual leave expense and upward subsidy reestimates for credit reform loan programs. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance.

Account Title: Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)
Account Number: 6850
Normal Balance: Debit

Definition: The amount of benefit expense incurred that does not require current-year budget authority (unobligated) by a Federal agency for the employer's portion of contributions to employee benefit programs. This benefit expense includes Federal Employees' Compensation Act and unemployment for Federal employees.

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."

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Accounts and Definitions

Account Title: Gains on Disposition of Assets - Other
Account Number: 7110
Normal Balance: Credit

Definition: The gain on the disposition (such as sale, exchange, disposal, or retirement) of assets not associated with investments or borrowings/loans.

Account Title: Gains on Disposition of Investments
Account Number: 7111
Normal Balance: Credit

Definition: The gain on the disposition (such as sale, exchange, disposal, or retirement) of investments.

Account Title: Gains on Disposition of Borrowings
Account Number: 7112
Normal Balance: Credit

Definition: The amount of gain on early repayment of outstanding borrowings.

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.

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Accounts and Definitions

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: Unrealized Gains - Exchange Stabilization Fund
Account Number: 7181
Normal Balance: Credit

Definition: The accumulated unrealized gain, due to exchange rates, on foreign currency investments and foreign currency denominated assets in the Exchange Stabilization Fund. Unrealized gains are due to adjustments for the market value assets. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance. This USSGL account is to be used only by the Department of the Treasury.

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: Other Gains for Accrued Special Drawing Right (SDR) Interest and Charges
Account Number: 7191
Normal Balance: Credit

Definition: When SDR interest rates change, accrued SDR interest/charges reflect a gain in the following circumstances: if interest rates increase, then a gain is recorded in SDR interest; if interest rates decrease, then a gain is recorded in SDR charges. This USSGL account is to be used only by the Department of the Treasury.

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: 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.

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: Unrealized Losses - Exchange Stabilization Fund
Account Number: 7281
Normal Balance: Debit

Definition: The accumulated unrealized loss, due to exchange rates, on foreign currency investments and foreign currency denominated assets in the Exchange Stabilization Fund. Unrealized losses are due to adjustments for the market value of assets. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance. This USSGL account is to be used only by the Department of the Treasury.

U.S. Government Standard General Ledger
Accounts and Definitions

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: Other Losses for Accrued Special Drawing Right (SDR) Interest and Charges
Account Number: 7291
Normal Balance: Debit

Definition: When SDR interest rates change, accrued interest/charges result in a loss in the following circumstances: if interest rates decrease, then a loss is recorded in SDR interest; if interest rates increase, then a loss is recorded in SDR charges. This USSGL account is to be used only by the Department of the Treasury.

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 certain 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 Federal Agencies' Centralized Trail-Balance System (FACTS I) Federal/non-Federal attribute domain value "F" and transaction partner code "99." For all other amounts, use the appropriate FACTS I attribute domain values.

Account Title: Changes in Actuarial Liability
Account Number: 7600
Normal Balance: Debit

Definition: The amount of increase or decrease in actuarial liability. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance.

Account Title: Guaranteed Loan Level
Account Number: 8010
Normal Balance: Debit

Definition: The amount of guaranteed loan commitments supportable by the subsidy budget authority of new commitments or, in the case of negative subsidies, the amount authorized by appropriation acts. This account does not close at yearend.

Account Title: Guaranteed Loan Level - Unapportioned
Account Number: 8015
Normal Balance: Credit

Definition: The amount of guaranteed loan level not yet apportioned by Office of Management and Budget.

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 yearend.

Account Title: Guaranteed Loan Principal Outstanding
Account Number: 8050
Normal Balance: Debit

Definition: The amount of guaranteed loan principal outstanding with the lender at any given time.

Account Title: Guaranteed Loan New Disbursements by Lender
Account Number: 8053
Normal Balance: Credit

Definition: The amount of guaranteed loan principal disbursed during the current year by lenders.

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 yearend. This account does not close at yearend.

Account Title: Partial or Early Cancellation of Authority
Account Number: 8101
Normal Balance: Credit

Definition: The amount of authority canceled and recorded in USSGL account 4351, "Partial or Early Cancellation of Authority With a U.S. Treasury Warrant." This account will be maintained as a tracking mechanism for the Antideficiency Act. Antideficiency Act provisions continue to apply to canceled Treasury Appropriation Fund Symbols (TAFS) and to partially canceled authority in TAFS that are otherwise still valid, such as partial cancellation of authority in a no-year TAFS. The balance in USSGL account 4351, "Partial or Early Cancellation of Authority With a U.S. Treasury Warrant," is reclassified into this account in a closing entry.

Account Title: Offset for Partial or Early Cancellation of Authority
Account Number: 8102
Normal Balance: Debit

Definition: To offset activity recorded in USSGL account 8101, "Partial or Early Cancellation of Authority." This account will be maintained as a tracking mechanism for the Antideficiency Act. Antideficiency Act provisions continue to apply to canceled Treasury Appropriation Fund Symbols (TAFS) and to partially canceled authority in TAFS that are otherwise still valid, such as partial cancellation of authority in a no-year TAFS.

U.S. Government Standard General Ledger
Accounts and Definitions

Account Title: Offset for Purchases of Assets
Account Number: 8801
Normal Balance: Credit

Definition: The amount recorded to offset activity in USSGL account 8802, “Purchases of Property, Plant, and Equipment," USSGL account 8803, “Purchases of Inventory and Related Property," and USSGL account 8804, “Purchases of Assets - Other.” USSGL accounts 8802, 8803, and 8804 close into this account at yearend. This account does not close at yearend.

Account Title: Purchases of Property, Plant, and Equipment
Account Number: 8802
Normal Balance: Debit

Definition: The amount of capitalized property, plant, and equipment purchased during the fiscal year. This account closes into USSGL account 8801, “Offset for Purchases of Assets,” at yearend.

Account Title: Purchases of Inventory and Related Property
Account Number: 8803
Normal Balance: Debit

Definition: The amount of inventory and related property purchased during the fiscal year. This account closes into USSGL account 8801, “Offset for Purchases of Assets,” at yearend.

Account Title: Purchases of Assets - Other
Account Number: 8804
Normal Balance: Debit

Definition: The amount of other assets purchased during the fiscal year, not otherwise classified in USSGL accounts 8802, “Purchases of Property, Plant, and Equipment,” and 8803, “Purchases of Inventory and Related Property.” Other assets include, but are not limited to, the purchase of investments requiring an outlay. In addition, this account closes into USSGL account 8801, “Offset for Purchases of Assets,” at yearend.

U.S. Government Standard General Ledger
Accounts and Definitions

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U.S. Government Standard General Ledger Account Transactions

This section provides accounting transactions for events occurring throughout the Federal Government. The transactions illustrate both proprietary and budgetary entries for each accounting event. Transactions are grouped under the following categories:

- **A 100-799** 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.

Section III: **Page Number**

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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 including refunds from prior- year amounts that were obligated and outlayed in unexpired Treasury Account Symbol (TAS).
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-out from a parent account to a recipient account representing contract authority previously transferred.
A181	To record a nonexpenditure allocation transfer-in 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.

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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 Direct Loans and 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.

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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.

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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.

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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.

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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.
A501	To record accrual of old IMF Quota Payments to General Fund Receipt Accounts.
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.

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Account Transaction Listing

TRANSACTION CODE	TRANSACTION DESCRIPTION
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.
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."

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TRANSACTION CODE	TRANSACTION DESCRIPTION
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.
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.

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TRANSACTION CODE	TRANSACTION DESCRIPTION
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 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.

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Account Transaction Listing

TRANSACTION CODE	TRANSACTION DESCRIPTION
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.
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.
B141	To record the request from IMF to purchase Special Drawing Rights.
B142	To record the disbursement of foreign currency by a disbursing officer on behalf of the operating fund.
B144	To record the purchase of cash equivalents.
B146	To record a foreign currency rate intervention.
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).
B153	To record the purchase of non-federal securities by the Exchange Stabilization Fund at a premium/discount.
B154	To record a operating expense or program cost from funds in a non-Treasury General Account (TGA) which results in an outlay.

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TRANSACTION CODE	TRANSACTION DESCRIPTION
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.
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.
B210	To record the payment of remuneration.
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.

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TRANSACTION CODE	TRANSACTION DESCRIPTION
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.
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.
B444	To record the IMF annual Special Drawing Right assessment accrual.
B446	To record the IMF Annual Assessment.
B602	To record revenue received in advance.

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TRANSACTION CODE	TRANSACTION DESCRIPTION
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.
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.
C113	To record receipt of coupon payment and interest collection on non-federal securities.
C114	To record unearned revenue collected in advance and deposited to a trust or special fund receipt account.
C115	To record interest payments received from ESF foreign currency investments for Time Deposits, Overnight Deposits, and Reverse Repurchase Agreements.
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.
C119	To record the receipt of remuneration.
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.

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TRANSACTION CODE	TRANSACTION DESCRIPTION
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.
C126	To record maturity and reversing interest accrual for Exchange Stabilization Fund investments.
C127	To record the maturity of non-federal Exchange Stabilization Fund securities (long-term bonds) sold at a PAR and receive a coupon payment.
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, a downward adjustment to prior- year paid delivered orders, for assets purchased and expenses incurred in a prior year that create budgetary resources. These refunds were not previously accrued as receivables.
C134	To record the refunds collected (not previously accrued as receivables) for assets purchased and expenses incurred in the current year.
C136	To record the collection of receivables for assets purchased or expenses incurred in a prior year that create budgetary resources when collected.
C137	To record the restitution of the imprest fund loss.
C138	To record the collection of refunds receivable for assets purchased or expenses incurred in the current year that create budgetary resources when collected.
C139	To record the deduction of an employee's pay for reimbursement of Federal Employees Health Benefits paid by the employer while the employee was in a leave without pay status.
C140	To record the collection of receivables from Federal sources.
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.

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TRANSACTION CODE	TRANSACTION DESCRIPTION
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
C146	To record the collection of previously accrued receivables in a Treasury general fund receipt account.
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.
C148	To record the payback of a bridge loan.
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.
C157	To record the capitalization of interest on Exchange Stabilization Fund foreign currency investments.
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.
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.

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Account Transaction Listing

TRANSACTION CODE	TRANSACTION DESCRIPTION
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.
C403	To record a receivable for Old IMF Quota Payments.
C404	To record contra-revenue in the amount of revenue accrued and establish a 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.
C406	To record receivables for amounts advanced from the financing fund or liquidating fund to cover escrow funds.

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Account Transaction Listing

TRANSACTION CODE	TRANSACTION DESCRIPTION
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, a downward adjustment to prior-year paid delivered orders, from nonFederal sources for assets or expenses that do not create budgetary resources until collected.
C415	To record a receivable for new IMF Quota Payments under Credit Reform.
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.
C419	To record accrual of interest receivable on non-federal securities with a bond premium.
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.
C423	To record accrual of interest receivable on non-federal securities with a bond discount.
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.
C431	To record the issuance of a bridge loan.
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.

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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.
C600	To record the sale of non-federal securities (long-term bonds) by the Exchange Stabilization Fund at a premium.
C601	To record the sale of non-federal securities (long-term bonds) by the Exchange Stabilization Fund at a discount.
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.

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Account Transaction Listing

TRANSACTION CODE	TRANSACTION DESCRIPTION
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.
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.

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TRANSACTION CODE	TRANSACTION DESCRIPTION
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).
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.
C784	To record the monthly redemption, investment and interest with the Bureau of the Public Debt.

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TRANSACTION CODE	TRANSACTION DESCRIPTION
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).
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).

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Account Transaction Listing

TRANSACTION CODE	TRANSACTION DESCRIPTION
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.
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.

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Account Transaction Listing

TRANSACTION CODE	TRANSACTION DESCRIPTION
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.
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).

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TRANSACTION CODE	TRANSACTION DESCRIPTION
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.
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.

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TRANSACTION CODE	TRANSACTION DESCRIPTION
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.
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 realized loss due to foreign exchange rate changes on Exchange Stabilization Fund assets.
D574	To record a gain from the revaluation of foreign currency at the end of an accounting period.
D575	To record a realized gain due to foreign exchange rate changes on Exchange Stabilization Fund assets.
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.

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TRANSACTION CODE	TRANSACTION DESCRIPTION
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 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.
D591	To record the monetization of SDR certificates.
D592	To record fair value adjustments (unrealized gain) of Exchange Stabilization Fund investments.
D594	To record fair value (unrealized loss) of Exchange Stabilization Fund investments.
D595	To record allocations on Special Drawing Rights.
D600	To record the reclassification of Exchange Stabilization Fund asset related activities.
D602	To record an IMF Quota increase due to a new agreement for Special Drawing Rights.
D604	To record the realized gains from the revaluation to US dollar for Special Drawing Rights Holdings.
D606	To record the realized loss from the revaluation to US dollar for Special Drawing Rights Holdings.

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TRANSACTION CODE	TRANSACTION DESCRIPTION
D608	To record the realized loss from the revaluation to US dollars for Special Drawing Right allocations.
D610	To record the realized gain from the revaluation to US dollars for Special Drawing Right allocations.
D612	To record SDR interest and charges accrual with a net effect of an unrealized gain.
D614	To record SDR interest and charges accrual with a net effect of an unrealized loss.
D616	To record the tru up of Special Drawing Right interest accrual and charges for the quarter.
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.
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.

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TRANSACTION CODE	TRANSACTION DESCRIPTION
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.
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.

U.S. Government Standard General Ledger
Account Transaction Listing

TRANSACTION CODE	TRANSACTION DESCRIPTION
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.
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).

U.S. Government Standard General Ledger
Account Transaction Listing

TRANSACTION CODE	TRANSACTION DESCRIPTION
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.
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.

U.S. Government Standard General Ledger
Account Transaction Listing

TRANSACTION CODE	TRANSACTION DESCRIPTION
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.
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.

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TRANSACTION CODE	TRANSACTION DESCRIPTION
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.
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.

U.S. Government Standard General Ledger
Account Transaction Listing

TRANSACTION CODE	TRANSACTION DESCRIPTION
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.
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 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

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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

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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

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

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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

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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 including refunds from prior- year amounts that were obligated and outlayed in unexpired Treasury Account Symbol (TAS).
Comment: See USSGL TC A118 for anticipated resources apportioned but not available for use until they are realized. Refunds that were obligated and outlayed from the prior year in a Treasury Account Symbol (TAS) that has not expired or canceled should use this transaction. This transaction is also applicable to credit card rebates.
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

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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-out 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-in 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

U.S. Government Standard General Ledger
Account Transactions

A187 To record the liquidation of contract authority for collections against reimbursable customer orders that were substituted for contract authority and have now been earned.

Budgetary Entry
Debit 4132 Substitution of Contract Authority
Credit 4135 Contract Authority Liquidated

Proprietary Entry
None

A188 To record revenue to available non-revolving trust funds and special funds, in which the revenue is not immediately available for obligation upon collection. A credit to USSGL account 4394 acts as a contra-resource account. However, these receipts may be available for investment.
Comment: When receipts become available for obligation, see USSGL TC-A190.
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

U.S. Government Standard General Ledger
Account Transactions

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

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

U.S. Government Standard General Ledger
Account Transactions

A194 To record authority made available from offsetting collection balances previously precluded from obligation.
Comment: This transaction is recorded upon legislation making the authority available, or in conjunction with obligations incurred when current-year receipts are not enough to cover current-year obligations. See USSGL TC-A129 for the original entry that precluded the obligation.
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

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

U.S. Government Standard General Ledger
Account Transactions

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

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

U.S. Government Standard General Ledger
Account Transactions

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

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 4120 Anticipated Indefinite Appropriations
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 Direct Loans and 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

U.S. Government Standard General Ledger
Account Transactions

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

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

U.S. Government Standard General Ledger
Account Transactions

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

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

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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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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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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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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

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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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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
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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

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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

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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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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

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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

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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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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

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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

A501 To record accrual of old IMF Quota Payments to General Fund Receipt Accounts.
Comment: For the Department of Treasury use only.
Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry
Debit 4630 Funds Not Available for Commitment/Obligation
Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry
Debit 5760 Expenditure Financing Sources - Transfers-Out
Credit 2110 Accounts 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

U.S. Government Standard General Ledger
Account Transactions

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

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

U.S. Government Standard General Ledger
Account Transactions

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

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

U.S. Government Standard General Ledger
Account 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.
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

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

U.S. Government Standard General Ledger
Account Transactions

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

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

U.S. Government Standard General Ledger
Account Transactions

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

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

U.S. Government Standard General Ledger
Account Transactions

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

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

U.S. Government Standard General Ledger
Account Transactions

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

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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
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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

B141 To record the request from IMF to purchase Special Drawing Rights.
Comment: For the Department of Treasury use only.
Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry
None

Proprietary Entry
Debit 1194 Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights
Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt

U.S. Government Standard General Ledger
Account Transactions

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

B144 To record the purchase of cash equivalents.
Comment: For the Department of Treasury use only.
Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry
None

Proprietary Entry
Debit 1205 Foreign Currency Denominated Equivalent Assets
Debit 1384 Interest Receivable - Foreign Currency Denominated Assets
Credit 1209 Uninvested Foreign Currency
Credit 5311 Interest Revenue - Investments

B146 To record a foreign currency rate intervention.
Comment: For the Department of Treasury use only. Credit USSGL account 1670 if long-term investments are used for interventions.
Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry
None

Proprietary Entry
Debit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1205 Foreign Currency Denominated Equivalent Assets
Credit 1670 Foreign Investments

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

U.S. Government Standard General Ledger
Account Transactions

B153 To record the purchase of non-federal securities by the Exchange Stabilization Fund at a premium/discount.
Comment: For the Department of Treasury use only.
Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry
None

Proprietary Entry
Debit 1342 Interest Receivable - Investments
Debit 1670 Foreign Investments
Debit 1672 Premium on Foreign Investments
Credit 1209 Uninvested Foreign Currency
Credit 1671 Discount on Foreign Investments
Credit 5311 Interest Revenue - Investments

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

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

U.S. Government Standard General Ledger
Account Transactions

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

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

B210 To record the payment of remuneration.
Comment: For the Department of Treasury use only. Due to the unique budgetary reporting by the Exchange Stabilization Fund, no outlay is reported.
Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry
Debit 4630 Funds Not Available for Commitment/Obligation
Debit 4901 Delivered Orders - Obligations, Unpaid
Credit 4266 Other Actual Business-Type Collections From Non-Federal Sources

Proprietary Entry
Debit 2110 Accounts Payable
Debit 6338 Remuneration Interest
Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt

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

U.S. Government Standard General Ledger
Account Transactions

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

B444 To record the IMF annual Special Drawing Right assessment accrual.
Comment: For the Department of Treasury use only.
Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry
Debit 4630 Funds Not Available for Commitment/Obligation
Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry
Debit 6100 Operating Expenses/Program Costs
Credit 2110 Accounts Payable

B446 To record the IMF Annual Assessment.
Comment: For the Department of Treasury use only.
Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry
Debit 4901 Delivered Orders - Obligations, Unpaid
Credit 4266 Other Actual Business-Type Collections From Non-Federal Sources

Proprietary Entry
Debit 2110 Accounts Payable
Debit 6790 Other Expenses Not Requiring Budgetary Resources
Credit 1194 Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights
Credit 6100 Operating Expenses/Program Costs

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

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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

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Account Transactions

Credit 5400 Benefit Program Revenue
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. This transaction is also applicable to credit card rebates.

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

C113 To record receipt of coupon payment and interest collection on non-federal securities.
Comment: For the Department of Treasury use only.
Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry
Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources
Credit 4630 Funds Not Available for Commitment/Obligation

Proprietary Entry
Debit 1209 Uninvested Foreign Currency
Debit 1670 Foreign Investments
Credit 1342 Interest Receivable - Investments

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

C115 To record interest payments received from ESF foreign currency investments for Time Deposits, Overnight Deposits, and Reverse Repurchase Agreements.
Comment: For the Department of Treasury use only.
Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry
Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources
Credit 4630 Funds Not Available for Commitment/Obligation

Proprietary Entry
Debit 1205 Foreign Currency Denominated Equivalent Assets
Credit 1205 Foreign Currency Denominated Equivalent Assets
Credit 1384 Interest Receivable - Foreign Currency Denominated Assets

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

C119 To record the receipt of remuneration.
Comment: For the Department of Treasury use only.
Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry
Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources
Credit 4630 Funds Not Available for Commitment/Obligation

Proprietary Entry
Debit 1194 Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights
Credit 5790 Other Financing Sources

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

C126 To record maturity and reversing interest accrual for Exchange Stabilization Fund investments.
Comment: For the Department of Treasury use only.
Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry
Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources
Credit 4630 Funds Not Available for Commitment/Obligation

Proprietary Entry
Debit 1209 Uninvested Foreign Currency
Credit 1205 Foreign Currency Denominated Equivalent Assets
Credit 1342 Interest Receivable - Investments
Credit 1384 Interest Receivable - Foreign Currency Denominated Assets
Credit 1670 Foreign Investments

C127 To record the maturity of non-federal Exchange Stabilization Fund securities (long-term bonds) sold at a PAR and receive a coupon payment.
Comment: For the Department of Treasury use only.
Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry
Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources
Credit 4630 Funds Not Available for Commitment/Obligation

Proprietary Entry
Debit 1209 Uninvested Foreign Currency
Credit 1342 Interest Receivable - Investments
Credit 1670 Foreign Investments

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.This transaction is also applicable to credit card rebates.
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, a downward adjustment to prior- year paid delivered orders, for assets purchased and expenses incurred in a prior year that create budgetary resources. These refunds were not previously accrued as receivables.
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. This transaction is also applicable to credit card rebates.

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. This transaction is also applicable to credit card rebates.

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. This transaction is also applicable to credit card rebates.

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

C146 To record the collection of previously accrued receivables in a Treasury general fund receipt account.
Comment: Also post D585. For collection of custodial receivable in a Treasury general fund receipt account, see USSGL TC C-143.

Budgetary Entry
None

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
Credit 1344 Interest Receivable on Special Drawing Rights
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

U.S. Government Standard General Ledger
Account Transactions

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

C148 To record the payback of a bridge loan.
Comment: For the Department of Treasury use only.
Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry
Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources
Credit 4630 Funds Not Available for Commitment/Obligation

Proprietary Entry
Debit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1350 Loans Receivable
Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds

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

U.S. Government Standard General Ledger
Account Transactions

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

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

U.S. Government Standard General Ledger
Account Transactions

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

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

U.S. Government Standard General Ledger
Account Transactions

C157 To record the capitalization of interest on Exchange Stabilization Fund foreign currency investments.
Comment: For the Department of Treasury use only.
Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry
Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources
Credit 4630 Funds Not Available for Commitment/Obligation

Proprietary Entry
Debit 1205 Foreign Currency Denominated Equivalent Assets
Credit 1384 Interest Receivable - Foreign Currency Denominated Assets

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

U.S. Government Standard General Ledger
Account Transactions

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

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

U.S. Government Standard General Ledger
Account Transactions

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

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

U.S. Government Standard General Ledger
Account Transactions

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

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

U.S. Government Standard General Ledger
Account Transactions

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

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

U.S. Government Standard General Ledger
Account Transactions

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

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

U.S. Government Standard General Ledger
Account Transactions

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

C403 To record a receivable for Old IMF Quota Payments.
Comment: For the Department of Treasury use only. Also post C405
Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry
None

Proprietary Entry
Debit 1310 Accounts Receivable
Credit 5750 Expenditure Financing Sources - Transfers-In

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, a downward adjustment to prior-year paid delivered orders, 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. This transaction is also applicable to credit card rebates.

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

C415 To record a receivable for new IMF Quota Payments under Credit Reform.
Comment: For the Department of Treasury use only.
Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry
Debit 4287 Other Federal Receivables
Credit 4070 Anticipated Collections From Federal Sources

Proprietary Entry
Debit 1310 Accounts Receivable
Credit 5750 Expenditure Financing Sources - Transfers-In

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

U.S. Government Standard General Ledger
Account Transactions

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

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

C419 To record accrual of interest receivable on non-federal securities with a bond premium.
Comment: For the Department of Treasury use only.
Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry
Debit 4630 Funds Not Available for Commitment/Obligation
Credit 4266 Other Actual Business-Type Collections From Non-Federal Sources

Proprietary Entry
Debit 1342 Interest Receivable - Investments
Credit 1672 Premium on Foreign 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. Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

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
Debit 1384 Interest Receivable - Foreign Currency Denominated Assets
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

C423 To record accrual of interest receivable on non-federal securities with a bond discount.
Comment: For the Department of Treasury use only.
Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry
Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources
Credit 4630 Funds Not Available for Commitment/Obligation

Proprietary Entry
Debit 1342 Interest Receivable - Investments
Debit 1671 Discount on Foreign Investments
Credit 5311 Interest Revenue - Investments

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

U.S. Government Standard General Ledger
Account Transactions

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

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

C431 To record the issuance of a bridge loan.
Comment: For the Department of Treasury use only.
Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry
None

Proprietary Entry
Debit 1350 Loans Receivable
Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt

U.S. Government Standard General Ledger
Account Transactions

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

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

U.S. Government Standard General Ledger
Account Transactions

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

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

U.S. Government Standard General Ledger
Account Transactions

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

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)

C600 To record the sale of non-federal securities (long-term bonds) by the Exchange Stabilization Fund at a premium.
Comment: For the Department of Treasury use only.
Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry
Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources
Credit 4630 Funds Not Available for Commitment/Obligation

Proprietary Entry
Debit 1209 Uninvested Foreign Currency
Credit 1342 Interest Receivable - Investments
Credit 1670 Foreign Investments
Credit 1672 Premium on Foreign Investments

C601 To record the sale of non-federal securities (long-term bonds) by the Exchange Stabilization Fund at a discount.
Comment: For the Department of Treasury use only.
Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry
Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources
Credit 4630 Funds Not Available for Commitment/Obligation

Proprietary Entry
Debit 1209 Uninvested Foreign Currency
Debit 1671 Discount on Foreign Investments
Credit 1342 Interest Receivable - Investments
Credit 1670 Foreign Investments

U.S. Government Standard General Ledger
Account Transactions

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 - Senior 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

U.S. Government Standard General Ledger
Account Transactions

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

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

U.S. Government Standard General Ledger
Account Transactions

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

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

U.S. Government Standard General Ledger
Account Transactions

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

C784 To record the monthly redemption, investment and interest with the Bureau of the Public Debt.
Comment: For the Department of Treasury use only.
Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry
Debit 4273 Interest Collected From Treasury
Credit 4630 Funds Not Available for Commitment/Obligation

Proprietary Entry
Debit 1610 Investments in U.S. Treasury Securities 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 5311 Interest Revenue - Investments

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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

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Account Transactions

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

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

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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

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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

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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

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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

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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
- Credit 1712 Improvements to Land

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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

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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

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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

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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

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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

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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
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

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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

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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

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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

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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

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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

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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 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

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Credit 1525 Inventory - Raw Materials
Credit 1526 Inventory - Work-in-Process
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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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

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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

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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

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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 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

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Debit 1925 Capital Transfers Receivable
Debit 1990 Other Assets
- 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

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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

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Credit 2290 Other Unfunded Employment Related Liability
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

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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

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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

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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

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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

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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

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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 - Senior 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 realized loss due to foreign exchange rate changes on Exchange Stabilization Fund assets.
Comment: For the Department of Treasury use only.
Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry
Debit 4630 Funds Not Available for Commitment/Obligation
Credit 4295 Adjustments to the Exchange Stabilization Fund

Proprietary Entry
Debit 7290 Other Losses
Credit 1205 Foreign Currency Denominated Equivalent Assets
Credit 1679 Foreign Exchange Rate Revalue Adjustments - Investments

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

U.S. Government Standard General Ledger
Account Transactions

D575 To record a realized gain due to foreign exchange rate changes on Exchange Stabilization Fund assets.
Comment: For the Department of Treasury use only.
Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry
Debit 4295 Adjustments to the Exchange Stabilization Fund
Credit 4630 Funds Not Available for Commitment/Obligation

Proprietary Entry
Debit 1205 Foreign Currency Denominated Equivalent Assets
Debit 1679 Foreign Exchange Rate Revalue Adjustments - Investments
Credit 7190 Other Gains

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

U.S. Government Standard General Ledger
Account Transactions

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

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

U.S. Government Standard General Ledger
Account Transactions

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

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 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

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

D591 To record the monetization of SDR certificates.
Comment: For the Department of Treasury use only.
Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry
Debit 4295 Adjustments to the Exchange Stabilization Fund
Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry
Debit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 2192 Special Drawing Right (SDR) Certificates Issued to Federal Reserve Banks

D592 To record fair value adjustments (unrealized gain) of Exchange Stabilization Fund investments.
Comment: For the Department of Treasury use only.
Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry
Debit 4295 Adjustments to the Exchange Stabilization Fund
Credit 4630 Funds Not Available for Commitment/Obligation

Proprietary Entry
Debit 1679 Foreign Exchange Rate Revalue Adjustments - Investments
Credit 7181 Unrealized Gains - Exchange Stabilization Fund

D594 To record fair value (unrealized loss) of Exchange Stabilization Fund investments.
Comment: For the Department of Treasury use only.
Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry
Debit 4630 Funds Not Available for Commitment/Obligation
Credit 4295 Adjustments to the Exchange Stabilization Fund

Proprietary Entry
Debit 7281 Unrealized Losses - Exchange Stabilization Fund
Credit 1679 Foreign Exchange Rate Revalue Adjustments - Investments

U.S. Government Standard General Ledger
Account Transactions

D595 To record allocations on Special Drawing Rights.
Comment: For the Department of Treasury use only.
Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry
Debit 4295 Adjustments to the Exchange Stabilization Fund
Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry
Debit 1194 Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights
Credit 2193 Allocation of Special Drawing Rights (SDRs)

D600 To record the reclassification of Exchange Stabilization Fund asset related activities.
Comment: For the Department of Treasury use only.
Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry
None

Proprietary Entry
Debit 1200 Foreign Currency
Debit 1205 Foreign Currency Denominated Equivalent Assets
Debit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities
Debit 1670 Foreign Investments
Debit 1672 Premium on Foreign Investments
Debit 1679 Foreign Exchange Rate Revalue Adjustments - Investments
Credit 1200 Foreign Currency
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 1670 Foreign Investments
Credit 1671 Discount on Foreign Investments
Credit 1679 Foreign Exchange Rate Revalue Adjustments - Investments

D602 To record an IMF Quota increase due to a new agreement for Special Drawing Rights.
Comment: For the Department of Treasury use only.
Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry
None

Proprietary Entry
Debit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1194 Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights

U.S. Government Standard General Ledger
Account Transactions

D604 To record the realized gains from the revaluation to US dollar for Special Drawing Rights Holdings.
Comment: For the Department of Treasury use only.
Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry
Debit 4295 Adjustments to the Exchange Stabilization Fund
Credit 4630 Funds Not Available for Commitment/Obligation

Proprietary Entry
Debit 1194 Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights
Credit 7190 Other Gains

D606 To record the realized loss from the revaluation to US dollar for Special Drawing Rights Holdings.
Comment: For the Department of Treasury use only.
Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry
Debit 4630 Funds Not Available for Commitment/Obligation
Credit 4295 Adjustments to the Exchange Stabilization Fund

Proprietary Entry
Debit 7290 Other Losses
Credit 1194 Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights

D608 To record the realized loss from the revaluation to US dollars for Special Drawing Right allocations.
Comment: For the Department of Treasury use only.
Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry
Debit 4630 Funds Not Available for Commitment/Obligation
Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry
Debit 7290 Other Losses
Credit 2193 Allocation of Special Drawing Rights (SDRs)

U.S. Government Standard General Ledger
Account Transactions

D610 To record the realized gain from the revaluation to US dollars for Special Drawing Right allocations.
Comment: For the Department of Treasury use only.
Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry
Debit 4901 Delivered Orders - Obligations, Unpaid
Credit 4630 Funds Not Available for Commitment/Obligation

Proprietary Entry
Debit 2193 Allocation of Special Drawing Rights (SDRs)
Credit 7190 Other Gains

D612 To record SDR interest and charges accrual with a net effect of an unrealized gain.
Comment: For the Department of Treasury use only.
Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry
Debit 4630 Funds Not Available for Commitment/Obligation
Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry
Debit 1344 Interest Receivable on Special Drawing Rights
Debit 6330 Other Interest Expenses
Credit 2140 Accrued Interest Payable - Not Otherwise Classified
Credit 5311 Interest Revenue - Investments
Credit 7191 Other Gains for Accrued Special Drawing Right (SDR) Interest and Charges

D614 To record SDR interest and charges accrual with a net effect of an unrealized loss.
Comment: For the Department of Treasury use only.
Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry
Debit 4630 Funds Not Available for Commitment/Obligation
Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry
Debit 1344 Interest Receivable on Special Drawing Rights
Debit 6330 Other Interest Expenses
Debit 7291 Other Losses for Accrued Special Drawing Right (SDR) Interest and Charges
Credit 2140 Accrued Interest Payable - Not Otherwise Classified
Credit 5311 Interest Revenue - Investments

U.S. Government Standard General Ledger
Account Transactions

D616 To record the tru up of Special Drawing Right interest accrual and charges for the quarter.
Comment: For the Department of Treasury use only.
Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry
Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources
Debit 4901 Delivered Orders - Obligations, Unpaid
Credit 4630 Funds Not Available for Commitment/Obligation

Proprietary Entry
Debit 1194 Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights
Debit 2140 Accrued Interest Payable - Not Otherwise Classified
Credit 1344 Interest Receivable on Special Drawing Rights

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

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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

U.S. Government Standard General Ledger
Account Transactions

Credit 1711 Land and Land Rights
Credit 1712 Improvements to Land
Credit 1720 Construction-in-Progress
Credit 1730 Buildings, Improvements, and Renovations
Credit 1740 Other Structures and Facilities
Credit 1750 Equipment
Credit 1810 Assets Under Capital Lease
Credit 1820 Leasehold Improvements
Credit 1830 Internal-Use Software
Credit 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

U.S. Government Standard General Ledger
Account Transactions

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

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

U.S. Government Standard General Ledger
Account Transactions

Credit 1559 Foreclosed Property - Allowance
Credit 1569 Commodities - Allowance
Credit 1599 Other Related Property - Allowance
Credit 1719 Accumulated Depreciation on Improvements to Land
Credit 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations
Credit 1749 Accumulated Depreciation on Other Structures and Facilities
Credit 1759 Accumulated Depreciation on Equipment
Credit 1819 Accumulated Depreciation on Assets Under Capital Lease
Credit 1829 Accumulated Amortization on Leasehold Improvements
Credit 1839 Accumulated Amortization on Internal-Use Software
Credit 1849 Allowance for Depletion
Credit 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment
Credit 5720 Financing Sources Transferred In Without Reimbursement

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 Appropriations

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 Appropriations
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

U.S. Government Standard General Ledger
Account Transactions

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

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

U.S. Government Standard General Ledger
Account Transactions

F114 To record adjustments for anticipated reductions not realized.
Comment: Balances are reduced to zero.

Budgetary Entry
Debit 4034 Anticipated Adjustments to Contract Authority
Debit 4044 Anticipated Reductions to Borrowing Authority
Debit 4047 Anticipated Transfers to the General Fund of the Treasury - 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

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

U.S. Government Standard General Ledger
Account Transactions

F120 To record the cancellation of expired authority and withdraw funds via FMS 2108: Yearend Closing Statement (no warrant).
Comment: Use only at the end of the 5th year after the authority expires.

Budgetary Entry
Debit 4650 Allotments - Expired Authority
Credit 4350 Canceled Authority

Proprietary Entry
Debit 3106 Unexpended Appropriations - Adjustments
Credit 1010 Fund Balance With Treasury

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

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

U.S. Government Standard General Ledger
Account Transactions

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

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

U.S. Government Standard General Ledger
Account Transactions

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

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

U.S. Government Standard General Ledger
Account Transactions

F132 To record the reduction of receipt and appropriation balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as preclosing when the total amount of current-year receipts is greater than the amount needed to cover current-year obligations.
Comment: Refer to USSGL TC-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

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

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Account Transactions

F138 To record the market value adjustment between the amortized cost and the current market value at yearend when a Treasury note is classified as a trading security.
Comment: Unrealized holding gains and losses are included in earnings.
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

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 Appropriations
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
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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Account Transactions

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

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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
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

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Credit 5893 Tax Revenue Refunds - Unemployment
Credit 5894 Tax Revenue Refunds - Excise
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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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 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
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 3106 Unexpended Appropriations - Adjustments
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

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

U.S. Government Standard General Ledger
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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

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

U.S. Government Standard General Ledger
Account Transactions

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

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

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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

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

U.S. Government Standard General Ledger
Account Transactions

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

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

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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

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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

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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

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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

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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 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
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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

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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

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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

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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

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ACCOUNT NUMBER AND TITLE: 1010 FUND BALANCE WITH TREASURY

DEBIT				CREDIT			
A104	A502	C125	C607	A112	A486	B120	B202
A110	A506	C130	C608	A132	A488	B121	B308
A133**AP**	A508	C132	C610	A133	A490	B121**AP**	C149**AP**
A155	A510	C134	C611	A134	A492	B122	C151**AP**
A156	A522	C136	C612	A136	A504	B124	C153**AP**
A157	A524	C137	C614	A141	A512	B124**AP**	C163
A170	A528	C138	C616	A146	A514	B126	C406
A171	A530**R**	C139	C618	A160	A518	B126**AP**	C408
A175	A531	C140	C620	A169	A526	B128	C432
A181	A536	C141	C622	A180	A530	B128**AP**	C780
A184	A540	C141**AP**	C624	A183	A531**R**	B129	D122
A185	A544	C143	C626	A185**AP**	A538	B130	D126
A186	A704	C145	C628	A189	A542	B131	D306
A188	A708	C146	C630	A210	A546	B132	D436
A189**AP**	B121**AP**	C149	C632	A404	A712	B132**AP**	D438
A195	B123	C151	C634	A406	B102	B133	D502
A198	B125	C153	C636	A412	B103	B135**AP**	D506
A199**AP**	B127	C154	C638	A414	B104	B136	D507
A202	B135	C155	C640	A418**AP**	B105	B137	E509
A212	B150**R**	C156	C646	A430	B106	B137**AP**	F106
A408	B602	C158	C647	A432	B107	B138	F108
A410	C103	C172	C702	A434	B108	B150	F110
A420	C106	C176	C704	A440	B109	B160	F120
A436	C107	C182	C706	A442	B110	B160**AP**	F121
A438	C108	C186	C708	A452	B112	B162	F122
A444	C109	C188	D108	A464	B113	B162**AP**	F124
A446	C111	C190	D308**AP**	A466	B114	B163	F128**AP**
A448	C112	C196	D310	A476	B116	B163**AP**	F146
A450	C114	C200	D502**R**	A478	B118	B165	H200
A460	C116	C202	D504	A484	B119	B166	
A462	C117	C204	F107				
A472	C120	C602	F108**R**				
A474	C121	C603	H100				
A480	C122	C604					
A482	C123	C605					
A492**R**	C124	C606					

R = The USSGL transaction mentions "Reverse" in the description.

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AP = The USSGL transaction mentions "Also Post" in the description.

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 C174 D556	C144**R** D306 C176

ACCOUNT NUMBER AND TITLE: 1120 IMPREST FUNDS

DEBIT	CREDIT
D310 D502	D306 D504 D502**R**

ACCOUNT NUMBER AND TITLE: 1125 U.S. DEBIT CARD FUNDS

DEBIT	CREDIT
D502	B309 D502**R** B606

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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		
B141	D310	D616	B446	D602	H200
C119	D595	H100	D306	D606	
C150	D604				

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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	D579	B142	D572	D600
C192	D574	D600	C440	D576	H200
C194	D578	H100	D306	D579**R**	

ACCOUNT NUMBER AND TITLE: 1205 FOREIGN CURRENCY DENOMINATED EQUIVALENT ASSETS

DEBIT		CREDIT	
B144	D575	B146	C126
C115	D600	C115	D573
C157			

ACCOUNT NUMBER AND TITLE: 1209 UNINVESTED FOREIGN CURRENCY

DEBIT		CREDIT	
C113	C600	B144	B153
C126	C601		
C127			

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ACCOUNT NUMBER AND TITLE: 1310 ACCOUNTS RECEIVABLE

DEBIT				CREDIT			
A498	C412	C438	D130	A195	C136	C143	D306
A714	C414	C440	D310	A499	C137	C146	D408
B108**AP**	C415	C610	D578	A502	C138	C178	D576
C402	C416	C644	E604	C106	C139	C186	E508
C403	C420	C648	F144**AP**	C109	C140	C194	F144
C404**AP**	C422	C650	H100	C130	C141**AP**	C647	H200
C406	C430	D128					

ACCOUNT NUMBER AND TITLE: 1319 ALLOWANCE FOR LOSS ON ACCOUNTS RECEIVABLE

DEBIT		CREDIT	
D306	D408	D310	D420
D402**R**	E508	D402	D424
		D404	E604

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	

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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	

ACCOUNT NUMBER AND TITLE: 1335 EXPENDITURE TRANSFERS RECEIVABLE

DEBIT		CREDIT	
A458	D310	A456	D144**R**
A498	E604	A499	D306
D144		A502	E508

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ACCOUNT NUMBER AND TITLE: 1340 INTEREST RECEIVABLE - NOT OTHERWISE CLASSIFIED

DEBIT				CREDIT			
B104**AP**	B160**AP**	C420	E604	A195	C140	C161	D416
B124**AP**	B162**AP**	C422	F144**AP**	A250	C141**AP**	C162	E508
B126**AP**	B163**AP**	C435	H100	A251	C143	C163	H200
B128**AP**	C402	C437**AP**		C109	C146	D306	
B129	C416	D310					

ACCOUNT NUMBER AND TITLE: 1341 INTEREST RECEIVABLE - LOANS

DEBIT				CREDIT			
B124**AP**	B160**AP**	C416	C435	A195	C141**AP**	C163	D414
B126**AP**	B162**AP**	C420	D310	A250	C143	C409	D416
B128**AP**	B163**AP**	C422	E604	A251	C146	C444	D426
B129	C402	C428	H100	C109	C161	C614	E508
				C140	C162	D306	H200

ACCOUNT NUMBER AND TITLE: 1342 INTEREST RECEIVABLE - INVESTMENTS

DEBIT				CREDIT			
B124**AP**	B153	C417	D310	A195	C126	C146	D416
B126**AP**	B160**AP**	C418	E604	A250	C127	C156	E508
B128**AP**	B162**AP**	C419	H100	A251	C140	C600	H200
B129	B163**AP**	C420		C109	C141**AP**	C601	
B132**AP**	C402	C422		C113	C143	D306	
B133	C416	C423					

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ACCOUNT NUMBER AND TITLE: 1343 INTEREST RECEIVABLE - TAXES

DEBIT			CREDIT		
C402	C422	H100	A195	C140	D306
C416	D310		A250	C141**AP**	D416
C420	E604		A251	C143	E508
			C109	C146	H200

ACCOUNT NUMBER AND TITLE: 1344 INTEREST RECEIVABLE ON SPECIAL DRAWING RIGHTS

DEBIT		CREDIT	
D612	D614	C146	D616

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	

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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	C616	H100	C109	C162	D306	E508
C408	C431	D310		C148	C163	D412	H200
C409	C432	E604		C149	C180	D414	
				C161	C614	D426	

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	D406
C416	D310	H100	C109	C146	E508
C420	E604		C141**AP**	D306	H200

ACCOUNT NUMBER AND TITLE: 1361 PENALTIES AND FINES RECEIVABLE - LOANS

DEBIT			CREDIT		
C402	C422	H100	A195	D306	H200
C416	D310		C109	D406	
C420	E604		C146	E508	

ACCOUNT NUMBER AND TITLE: 1363 PENALTIES AND FINES RECEIVABLE - TAXES

DEBIT			CREDIT		
C402	C422	H100	A195	C143	D406
C416	D310		C109	C146	E508
C420	E604		C141**AP**	D306	H200

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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	D407
C416	D310		C109	C146	E508
C420	E604		C141**AP**	D306	H200

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ACCOUNT NUMBER AND TITLE: 1371 ADMINISTRATIVE FEES RECEIVABLE - LOANS

DEBIT			CREDIT		
C402	C422	H100	A195	C143	D407
C416	D310		C109	C146	E508
C420	E604		C141**AP**	D306	H200

ACCOUNT NUMBER AND TITLE: 1373 ADMINISTRATIVE FEES RECEIVABLE - TAXES

DEBIT			CREDIT		
C402	C422	H100	A195	C143	D407
C416	D310		C109	C146	E508
C420	E604		C141**AP**	D306	H200

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: 1384 INTEREST RECEIVABLE - FOREIGN CURRENCY DENOMINATED ASSETS

DEBIT		CREDIT	
B144	C420	C115	C157
		C126	

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	

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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	

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

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ACCOUNT NUMBER AND TITLE: 1519 OPERATING MATERIALS AND SUPPLIES - ALLOWANCE

DEBIT		CREDIT	
C644	D306	D310	E606
C646	D528**R**	D528	
C648	E510		

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

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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				

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	B146	C784	E608	B141	C124	C605	C620
B126	B165	D310	H100	B210	C125	C606	C784
B128	B166	D591		C120	C431	C607	D306
B132	C148	D602		C121	C602	C608	E512
				C122	C603	C611	H200
				C123	C604	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	C607	C618	E512
C123	C605	E117		C125	C608	D306	E608
C602	C620	E512		C606	C611	E117**R**	H200
C603	D310	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	D600
				C124	C607	C752	E512
				C125	C608	C753	H200
				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	D600	B128	D310	H100
C125	C611	E512	B166	E608	
C606	C622	H200			
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	D600
B165	E608		C123	C605	E512
			C602	C624	H200
			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	C706	E512
C123	C624	C708**AP**	E608	C125	C608	C708	E608
C202	C702	D310	H100	C204	C611	D306	H200
C602	C702**AP**	E115		C606	C622	E117**R**	
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	E512
D310	E608	C618	H200
E113	H100	D306	

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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 C202 C704 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 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 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 - SENIOR 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: 1670 FOREIGN INVESTMENTS

DEBIT	CREDIT
B153 D600 C113	B146 C600 C126 C601 C127 D600

ACCOUNT NUMBER AND TITLE: 1671 DISCOUNT ON FOREIGN INVESTMENTS

DEBIT	CREDIT
C423 C601	B153 D600

ACCOUNT NUMBER AND TITLE: 1672 PREMIUM ON FOREIGN INVESTMENTS

DEBIT	CREDIT
B153 D600	C419 C600

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ACCOUNT NUMBER AND TITLE: 1679 FOREIGN EXCHANGE RATE REVALUE ADJUSTMENTS - INVESTMENTS

DEBIT		CREDIT	
D575	D600	D573	D600
D592		D594	

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	D310	E120	E606
C644	D418				
C648	E502				

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**	B446	D308**AP**	A492**R**	B412	B444	D312
B110	B137**AP**	D102	D508	A501	B416	C614	E109
B120	B210	D110	F128	B118**AP**	B428	D106	E204**AP**
B121	B408	D308		B402	B430	D107	E412
				B406	B436	D134	

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	D110	D616	B118**AP**	D106	D312
B440	D308		B416	D107	D612
D102	D308**AP**		B418	D134	D614

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: 2192 SPECIAL DRAWING RIGHT (SDR) CERTIFICATES ISSUED TO FEDERAL RESERVE BANKS

DEBIT	CREDIT
	D591

ACCOUNT NUMBER AND TITLE: 2193 ALLOCATION OF SPECIAL DRAWING RIGHTS (SDRS)

DEBIT	CREDIT	
D610	D595	D608

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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

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	

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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	

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	

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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

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				

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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

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**		

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ACCOUNT NUMBER AND TITLE: 2520 PRINCIPAL PAYABLE TO THE FEDERAL FINANCING BANK

DEBIT	CREDIT
B120 B135**AP** E514 B121 B137**AP** B131 D308	A156 D312 E610

ACCOUNT NUMBER AND TITLE: 2530 SECURITIES ISSUED BY FEDERAL AGENCIES UNDER GENERAL AND SPECIAL FINANCING AUTHORITY

DEBIT	CREDIT
C780 D308	B123 B127 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 E124

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	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

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 D308	B420 D312 B426 E610

ACCOUNT NUMBER AND TITLE: 2670 ACTUARIAL LIABILITIES FOR TREASURY-MANAGED BENEFIT PROGRAMS

DEBIT	CREDIT
B426**R** E514 D308	B420 D312 B426 E610

ACCOUNT NUMBER AND TITLE: 2690 OTHER ACTUARIAL LIABILITIES

DEBIT	CREDIT
B426**R** D570 D308 E514	B420 D571 B426 E610 D312

ACCOUNT NUMBER AND TITLE: 2910 PRIOR LIENS OUTSTANDING ON ACQUIRED COLLATERAL

DEBIT	CREDIT
B114 E514 D308	D312 E610 D426

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ACCOUNT NUMBER AND TITLE: 2920 CONTINGENT LIABILITIES

DEBIT	CREDIT
B424**R** E514 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 B408 E514	B438 E610 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	D503**AP**
C151**AP**	D420**R**	F125	C145**AP**	C420**AP**	E516**AP**
			C147	C435**AP**	
			C403**AP**	C437	

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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

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 A436 A460 A496 A444 A472 A506

ACCOUNT NUMBER AND TITLE: 3103 UNEXPENDED APPROPRIATIONS - TRANSFERS-OUT

DEBIT	CREDIT
A404 A440 A484 A412 A464 A490 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** D306**AP**	D310**R** F342

ACCOUNT NUMBER AND TITLE: 3106 UNEXPENDED APPROPRIATIONS - ADJUSTMENTS

DEBIT	CREDIT
A112 A169 F122 A132 F106 F128**AP** A136 F120	F342

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ACCOUNT NUMBER AND TITLE: 3107 UNEXPENDED APPROPRIATIONS - USED

DEBIT				CREDIT			
A146**AP**	B134	B436**AP**	E104**AP**	C134**R**	C137**R**	C139**R**	F128**R**
A514**AP**	B202**AP**	B438**AP**	E106**AP**	C136**R**	C138**R**	C414**R**	F342
B102**AP**	B402**AP**	B604**AP**	E108**AP**				
B106**AP**	B406**AP**	C138**AP**	E109**AP**				
B107**AP**	B412**AP**	C408**AP**	E204**AP**				
B108**AP**	B416**AP**	D106**AP**	E412**AP**				
B109**AP**	B418**AP**	D114**AP**					
B122**AP**	B428**AP**	D126**AP**					
B130**AP**	B430**AP**	D134**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 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 A159	A164 F118

ACCOUNT NUMBER AND TITLE: 4047 ANTICIPATED TRANSFERS TO THE GENERAL FUND OF THE TREASURY - CURRENT-YEAR AUTHORITY

DEBIT	CREDIT
B119 B136 B120 F114	A142 F118 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	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	C602	D108
C604	C620		C103	C136	C606	D308**AP**
			C106	C412	C618	F112
			C109	C415	C646	
			C124	C416	C648	

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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** A196 F108**R** A197**AP**	A199 F302 F108

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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 ANTICIPATED INDEFINITE APPROPRIATIONS

DEBIT		CREDIT		
A102	C608	A104	A202	C606
C604	F116	A186	A212	F112
		A196	C124	
		A197**AP**	C602	

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 A418**AP** A524 A518 F123**AP**

ACCOUNT NUMBER AND TITLE: 4127 AMOUNTS APPROPRIATED FROM SPECIFIC INVESTED TAFS - PAYABLE

DEBIT	CREDIT
A522 A526 A523	A520

ACCOUNT NUMBER AND TITLE: 4128 AMOUNTS APPROPRIATED FROM SPECIFIC INVESTED TAFS - TRANSFERS-IN

DEBIT	CREDIT
A524 A528	A418**AP** F302 A518

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ACCOUNT NUMBER AND TITLE: 4129 AMOUNTS APPROPRIATED FROM SPECIFIC INVESTED TAFS - TRANSFERS-OUT

DEBIT	CREDIT
A522 A531 A530**R** F302	A526 A531**R** 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 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 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 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 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 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 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** B121 B137**AP** B131

ACCOUNT NUMBER AND TITLE: 4147 ACTUAL REPAYMENTS OF DEBT, PRIOR-YEAR BALANCES

DEBIT	CREDIT
F302	B120 B135**AP** B121 B137**AP** 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 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 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 F318

ACCOUNT NUMBER AND TITLE: 4160 ANTICIPATED TRANSFERS - CURRENT-YEAR AUTHORITY

DEBIT	CREDIT
A468 A478 A476	A470 A532 A472 F104 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 A424	A418**AP** A426 A420 F376 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 A422	A424 F362

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ACCOUNT NUMBER AND TITLE: 4170 TRANSFERS - CURRENT-YEAR AUTHORITY

DEBIT	CREDIT
A157 A480 A472 A482 A474	A160 A484 A476 A486 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 A708 F112 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** C430	C186 F386 F144

ACCOUNT NUMBER AND TITLE: 4252 REIMBURSEMENTS AND OTHER INCOME EARNED - COLLECTED

DEBIT	CREDIT
A251 C186 A708 C753 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 C109	C116 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 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 C612 C628 C614	F302

ACCOUNT NUMBER AND TITLE: 4266 OTHER ACTUAL BUSINESS-TYPE COLLECTIONS FROM NON-FEDERAL SOURCES

DEBIT	CREDIT
C107 C127 C601 C640 C109 C148 C609 C646 C113 C157 C626 D616 C115 C158 C630 C119 C423 C632 C126 C600 C634	A710 B446 C419 B210 C110 F302

ACCOUNT NUMBER AND TITLE: 4267 OTHER ACTUAL "GOVERNMENTAL-TYPE" COLLECTIONS FROM NON-FEDERAL SOURCES

DEBIT	CREDIT
C107 C109	B118 F302 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	C784	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	
C415	C650	C140	F388
C416	F388**R**	C647	
C648			

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 ADJUSTMENTS TO THE EXCHANGE STABILIZATION FUND

DEBIT		CREDIT	
D575	D595	D573	D606
D591	D604	D594	
D592			

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 D144**R**	D142 F334 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 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 F362	A135 A500**AP** A418 A518**AP** A422**AP**

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ACCOUNT NUMBER AND TITLE: 4383 TEMPORARY REDUCTION - PRIOR-YEAR BALANCES

DEBIT	CREDIT
F360 F366 F362	A135 A500**AP** A418 A518**AP** A422**AP**

ACCOUNT NUMBER AND TITLE: 4384 TEMPORARY REDUCTION/CANCELLATION RETURNED BY APPROPRIATION

DEBIT	CREDIT
A108	F360 F368 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 APPROPRIATIONS

DEBIT	CREDIT
F107 F302	F106

ACCOUNT NUMBER AND TITLE: 4392 PERMANENT REDUCTION - NEW BUDGET AUTHORITY

DEBIT	CREDIT
F302 F306 F304	A131 A134 A132 A136 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 F132 F354 F316	A127 F358 F334

ACCOUNT NUMBER AND TITLE: 4398 OFFSETTING COLLECTIONS TEMPORARILY PRECLUDED FROM OBLIGATION

DEBIT	CREDIT
B126 F318 F134 F356	A129 E119 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 A137**R** F312	A137

ACCOUNT NUMBER AND TITLE: 4430 UNAPPORTIONED AUTHORITY - OMB DEFERRAL

DEBIT	CREDIT
A126**R** F312 F308	A126

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ACCOUNT NUMBER AND TITLE: 4450 UNAPPORTIONED AUTHORITY

DEBIT				CREDIT			
A116	A185**AP**	B124**AP**	D126	A102	A197**R**	A516	C634
A118	A189	B126	D136	A104	A198**R**	A528	C636
A125	A199	B126**AP**	D138	A108	A199**R**	A532	C702
A126	A418	B128**AP**	D141**AP**	A110	A202	A702	C706
A127	A422**AP**	B129	D436	A114	A212	B121**AP**	C750
A128	A426	B131	D438	A126**R**	A250	B135	C751
A129	A430	B135**AP**	F104	A128**R**	A251	C106	C752
A130	A440	B137	F106	A137**R**	A402	C114	C753
A131	A442	B137**AP**	F108	A138	A408	C124	C754
A132	A470	B160**AP**	F112	A140	A410	C130	C755
A133	A484	B162	F113	A152	A416	C132	D108
A134	A486	B162**AP**	F118	A161	A420	C136	D110
A135	A499	B163**AP**	F121	A162	A444	C158	D120
A137	A500**AP**	B416	F122	A166	A446	C172	D134
A139	A518**AP**	C604	F123	A167	A448	C176	D136**AP**
A142	A519**AP**	C608	F128**AP**	A176	A450	C190	D138**AP**
A143	A712	C704	F312	A178**R**	A458	C204	D308**AP**
A148	B118	C708	F334	A184	A460	C602	F107
A164	B118**AP**	D107		A186	A462	C606	F108**R**
A174	B121	D114		A190	A468	C609	F114
A178	B121**AP**	D122		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	C708	A116	C109**AP**	C410**AP**	C640**AP**
A163	A514	B160**AP**	D108**R**	A122	C114**AP**	C412**AP**	C650**AP**
A165	A519**AP**	B162	D141**AP**	A177	C116**AP**	C416**AP**	C702
A179	A534	B162**AP**	F106	A186**AP**	C124	C602	C702**AP**
A404	A712**R**	B163**AP**	F108	A212**AP**	C124**AP**	C602**AP**	C704**AP**
A406	B107	B416	F112	A500**R**	C130**AP**	C606	C706
A412	B118**AP**	C106**AP**	F113	A706**AP**	C132**AP**	C606**AP**	C706**AP**
A414	B121**AP**	C132**R**	F121	A708**AP**	C136**AP**	C612**AP**	C708**AP**
A426	B124**AP**	C136**R**	F122	B126**AP**	C154**AP**	C614**AP**	D108**AP**
A430	B126	C604	F123	B162**AP**	C182**AP**	C616**AP**	D134**AP**
A440	B126**AP**	C604**R**	F128**AP**	C106**AP**	C204	C618**AP**	F107
A442	B128**AP**	C608	F308	C107**AP**	C204**AP**	C626**AP**	F108**R**
A499	B129	C608**R**	F312				
A500	B137	C704					

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**	C604**R**	D108**R**
A186**AP**	C116**AP**	C416**AP**	C702**AP**	A712**R**	C136**R**	C608**R**	
A212**AP**	C124**AP**	C602**AP**	C704**AP**				
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	D502	A120	C106**AP**	C139	C626**AP**
A148	A712	B308	E102	A122	C107**AP**	C154**AP**	C640**AP**
A154**AP**	A712**R**	B314	E104	A186**AP**	C109**AP**	C182**AP**	C650**AP**
A163	B102	B406	E106	A212**AP**	C112	C204**AP**	C702**AP**
A165	B104	B412	E108	A500**R**	C114**AP**	C410**AP**	C704**AP**
A168**AP**	B106	B416	E109	A706**AP**	C116**AP**	C412**AP**	C706**AP**
A189	B107	B418	E204**AP**	A708**AP**	C124**AP**	C416**AP**	C708**AP**
A404	B108	B428	E412	B126**AP**	C130**AP**	C602**AP**	D108**AP**
A406	B109	B430	F106	B162**AP**	C132**AP**	C606**AP**	D134**AP**
A412	B114	B436	F108	B302**R**	C134	C612**AP**	D502**R**
A414	B116	C132**R**	F109	B306**R**	C136**AP**	C614**AP**	F107
A426	B118**AP**	C136**R**	F110	B310	C137	C616**AP**	F108**R**
A430	B121**AP**	C406	F113	B404	C138	C618**AP**	F111
A440	B122	C604**R**	F121				
A442	B137	C608**R**	F122				
A499	B138	D108**R**	F123				
A500	B152	D112	F128**AP**				
A512	B154	D141**AP**	F308				
A514	B202	D436	F312				
A519**AP**	B302	D438					

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ACCOUNT NUMBER AND TITLE: 4620 UNOBLIGATED FUNDS EXEMPT FROM APPORTIONMENT

DEBIT				CREDIT			
A119	A426	B126	C708	A102	A444	C114**AP**	C624
A127	A430	B126**AP**	C780	A104	A446	C116**AP**	C626**AP**
A128	A440	B128**AP**	D107	A108	A448	C124	C640
A129	A442	B129	D114	A110	A450	C124**AP**	C640**AP**
A130	A470	B131	D122	A114	A458	C130**AP**	C702
A131	A484	B135**AP**	D126	A123	A460	C132	C702**AP**
A132	A486	B137	D141**AP**	A128**R**	A462	C132**AP**	C704**AP**
A133	A499	B137**AP**	D436	A137**R**	A468	C134	C706
A134	A500	B138	D438	A152	A480	C136	C706**AP**
A135	A500**AP**	B152	E102	A162	A482	C136**AP**	C708**AP**
A136	A512	B154	E104	A166	A498	C138	C750
A137	A514	B160**AP**	E106	A176	A499**AP**	C139	C751
A139	A518**AP**	B162	E108	A177	A500**R**	C154**AP**	C752
A148	A519**AP**	B162**AP**	E109	A178**R**	A510	C158	C753
A154**AP**	A520	B163**AP**	E204**AP**	A186	A516	C172	C754
A164	A530	B304	E412	A186**AP**	A528	C176	C755
A168**AP**	A531**R**	B306	F104	A190	A530**R**	C182**AP**	D108
A174	A534	B308	F106	A192	A531	C190	D108**AP**
A178	A712	B316	F108	A194	A702	C204	D110
A179	A712**R**	B406	F109	A195	A706**AP**	C204**AP**	D120
A185**AP**	B102	B412	F110	A196	B126**AP**	C410**AP**	D134
A189	B103	B416	F113	A197**AP**	B162**AP**	C412**AP**	D134**AP**
A404	B107	B418	F121	A197**R**	B304**R**	C416**AP**	D141
A406	B109	B430	F122	A198**R**	B306**R**	C602	D308**AP**
A412	B118**AP**	C604	F123	A212	B312	C602**AP**	F107
A414	B121	C608	F128**AP**	A212**AP**	B404	C606	F108**R**
A418	B121**AP**	C608**R**	F312	A250	C106**AP**	C612**AP**	F111
A422**AP**	B124**AP**	C704		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			
A501	C419	D606	D614	A138	C126	C600	D604
B210	D573	D608	F308	A140	C127	C601	D610
B444	D594	D612	F312	C113	C148	C784	D616
				C115	C157	D575	
				C119	C423	D592	

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**
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 C112	F328	B308 B309	F326

ACCOUNT NUMBER AND TITLE: 4831 UNDELIVERED ORDERS - OBLIGATIONS TRANSFERRED, UNPAID

DEBIT		CREDIT	
A488 A490	F330	A506 A508	F332

ACCOUNT NUMBER AND TITLE: 4832 UNDELIVERED ORDERS - OBLIGATIONS TRANSFERRED, PREPAID/ADVANCED

DEBIT		CREDIT	
A494 A548	F326	A496 A550	F328

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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** D120 D138**AP** 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**	B112	B446	F325	A500	B428	D591	E108
A504	B113	D610		A501	B430	D595	E109
B110	B210	D616		B118**AP**	B436	D608	E204**AP**
				B402	B438	D612	E412
				B406	B444	D614	F324
				B412	C614	E102	
				B416	D112	E104	
				B418	D134	E106	

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 D110 D308**AP** 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** C136 C755 C751 D108	F322

ACCOUNT NUMBER AND TITLE: 4981 UPWARD ADJUSTMENTS OF PRIOR-YEAR DELIVERED ORDERS - OBLIGATIONS, UNPAID

DEBIT	CREDIT
F324	D106 D140 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			
E117**R**	F336	H301	A186	C141	C419	D612
			A188	C145	C420	D614
			A250	C154	C422	E113
			A251	C188	C423	E117
			B144	C402	C618	E119
			B153	C416	C624	F144**AP**
			C109	C418	C784	

ACCOUNT NUMBER AND TITLE: 5312 INTEREST REVENUE - LOANS RECEIVABLE/UNINVESTED FUNDS

DEBIT		CREDIT			
F336	H301	A186	C145	C416	C437**AP**
		A188	C148	C420	F144**AP**
		C107	C154	C422	
		C109	C188	C435	
		C141	C402	C436	

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ACCOUNT NUMBER AND TITLE: 5313 INTEREST REVENUE - SUBSIDY AMORTIZATION

DEBIT	CREDIT
F336	E118

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 D424 D438	D402**R** H301 F336

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ACCOUNT NUMBER AND TITLE: 5318 CONTRA REVENUE FOR INTEREST REVENUE - INVESTMENTS

DEBIT		CREDIT	
D402	D436	D402**R**	H301
D424	D438	F336	

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			

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ACCOUNT NUMBER AND TITLE: 5325 ADMINISTRATIVE FEES REVENUE

DEBIT		CREDIT		
F336	H301	A186	C145	C420
		A188	C188	C422
		C109	C402	
		C141	C416	

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	

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ACCOUNT NUMBER AND TITLE: 5500 INSURANCE AND GUARANTEE PREMIUM REVENUE

DEBIT		CREDIT	
F336	H301	C109 C420 C422	C424 F144**AP**

ACCOUNT NUMBER AND TITLE: 5509 CONTRA REVENUE FOR INSURANCE AND GUARANTEE PREMIUM REVENUE

DEBIT		CREDIT	
D402 D436	D438	D402**R** F336	H301

ACCOUNT NUMBER AND TITLE: 5600 DONATED REVENUE - FINANCIAL RESOURCES

DEBIT		CREDIT		
F336	H301	A186 A188 C141	C158 C192 C402	C404**AP** C420

ACCOUNT NUMBER AND TITLE: 5609 CONTRA REVENUE FOR DONATIONS - FINANCIAL RESOURCES

DEBIT		CREDIT	
D402 D436	D438	D402**R** F336	H301

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ACCOUNT NUMBER AND TITLE: 5610 DONATED REVENUE - NONFINANCIAL RESOURCES

DEBIT	CREDIT
F336 H301	C102 C164

ACCOUNT NUMBER AND TITLE: 5619 CONTRA DONATED REVENUE - NONFINANCIAL RESOURCES

DEBIT	CREDIT
D402 D438 D436	D402**R** H301 F336

ACCOUNT NUMBER AND TITLE: 5640 FORFEITURE REVENUE - CASH AND CASH EQUIVALENTS

DEBIT	CREDIT
F336	A186 C174 C172 D554

ACCOUNT NUMBER AND TITLE: 5649 CONTRA FORFEITURE REVENUE - CASH AND CASH EQUIVALENTS

DEBIT	CREDIT
D402	D402**R** F336

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ACCOUNT NUMBER AND TITLE: 5650 FORFEITURE REVENUE - FORFEITURES OF PROPERTY

DEBIT	CREDIT
F336	A186 D554 C636 D558

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**	B134	B436**AP**	E104**AP**
C136**R**	C138**R**	C414**R**	F336	A514**AP**	B202**AP**	B438**AP**	E106**AP**
				B102**AP**	B402**AP**	B604**AP**	E108**AP**
				B106**AP**	B406**AP**	C138**AP**	E109**AP**
				B107**AP**	B412**AP**	C408**AP**	E204**AP**
				B108**AP**	B416**AP**	D106**AP**	E412**AP**
				B109**AP**	B418**AP**	D114**AP**	
				B122**AP**	B428**AP**	D126**AP**	
				B130**AP**	B430**AP**	D134**AP**	

U.S. Government Standard General Ledger
Account Transaction Postings

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**

ACCOUNT NUMBER AND TITLE: 5708 EXPENDED APPROPRIATIONS - PRIOR-PERIOD ADJUSTMENTS DUE TO CORRECTIONS OF ERRORS

DEBIT	CREDIT
D310**R** F336	D304 D308**AP** 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** D306**AP**

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Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 5720 FINANCING SOURCES TRANSFERRED IN WITHOUT REIMBURSEMENT

DEBIT	CREDIT
E610 F336	A550 E608 E606

ACCOUNT NUMBER AND TITLE: 5730 FINANCING SOURCES TRANSFERRED OUT WITHOUT REIMBURSEMENT

DEBIT	CREDIT
A548 E512 E510	E514 F336

ACCOUNT NUMBER AND TITLE: 5740 APPROPRIATED EARMARKED RECEIPTS TRANSFERRED IN

DEBIT	CREDIT
F336	A133**AP** A185 A184 A189**AP**

ACCOUNT NUMBER AND TITLE: 5745 APPROPRIATED EARMARKED RECEIPTS TRANSFERRED OUT

DEBIT	CREDIT
A133 A189 A183 F146 A185**AP**	F336

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Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 5750 EXPENDITURE FINANCING SOURCES - TRANSFERS-IN

DEBIT		CREDIT		
A456	D144**R**	A458	C109	D144
A499	F336	A498	C403	
		A510	C415	

ACCOUNT NUMBER AND TITLE: 5755 NONEXPENDITURE FINANCING SOURCES - TRANSFERS-IN - OTHER

DEBIT			CREDIT			
A418**AP**	A519	A546	A161	A410	A450	A508
A422	A531**R**	F123**AP**	A167	A416	A454	A516
A518	A542	F336	A171	A420	A462	A528
			A173	A438	A474	A531
			A177	A446	A482	A532

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**
A501	D140	D141	F336
A512		D142	

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Account Transaction Postings

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					

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
	C420	F144**AP**

ACCOUNT NUMBER AND TITLE: 5776 NONBUDGETARY FINANCING SOURCES TRANSFERRED OUT

DEBIT		CREDIT
D148	E509	F336
E508		

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Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 5780 IMPUTED FINANCING SOURCES

DEBIT	CREDIT
F336	E402

ACCOUNT NUMBER AND TITLE: 5790 OTHER FINANCING SOURCES

DEBIT	CREDIT
F336	A202 C145 C119 C430

ACCOUNT NUMBER AND TITLE: 5791 ADJUSTMENT TO FINANCING SOURCES - DOWNWARD REESTIMATE OR NEGATIVE SUBSIDY

DEBIT	CREDIT
D146 F336 D147**AP**	D147

ACCOUNT NUMBER AND TITLE: 5792 FINANCING SOURCES TO BE TRANSFERRED OUT - CONTINGENT LIABILITY

DEBIT	CREDIT
B425	F336

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Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 5795 SEIGNIORAGE

DEBIT	CREDIT
F336	C145

ACCOUNT NUMBER AND TITLE: 5800 TAX REVENUE COLLECTED - NOT OTHERWISE CLASSIFIED

DEBIT	CREDIT
F336	A186 C143**AP** A188 D586 C141

ACCOUNT NUMBER AND TITLE: 5801 TAX REVENUE COLLECTED - INDIVIDUAL

DEBIT	CREDIT
C143**AP** F336	A188 C404**AP** C141 D586 C143**AP**

ACCOUNT NUMBER AND TITLE: 5802 TAX REVENUE COLLECTED - CORPORATE

DEBIT	CREDIT
F336	A188 C143**AP** C141 D586

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Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 5803 TAX REVENUE COLLECTED - UNEMPLOYMENT

DEBIT	CREDIT
F336	A188 C143**AP** C141 D586

ACCOUNT NUMBER AND TITLE: 5804 TAX REVENUE COLLECTED - EXCISE

DEBIT	CREDIT
F336	A188 C143**AP** C141 D586

ACCOUNT NUMBER AND TITLE: 5805 TAX REVENUE COLLECTED - ESTATE AND GIFT

DEBIT	CREDIT
F336	A188 C143**AP** C141 D586

ACCOUNT NUMBER AND TITLE: 5806 TAX REVENUE COLLECTED - CUSTOMS

DEBIT	CREDIT
F336	A188 C143**AP** C141 D586

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Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 5820 TAX REVENUE ACCRUAL ADJUSTMENT - NOT OTHERWISE CLASSIFIED

DEBIT	CREDIT
C143**AP** F336 D586	C402 C422

ACCOUNT NUMBER AND TITLE: 5821 TAX REVENUE ACCRUAL ADJUSTMENT - INDIVIDUAL

DEBIT	CREDIT
C143**AP** F336 D586	C402 C422

ACCOUNT NUMBER AND TITLE: 5822 TAX REVENUE ACCRUAL ADJUSTMENT - CORPORATE

DEBIT	CREDIT
C143**AP** F336 D586	C402 C422

ACCOUNT NUMBER AND TITLE: 5823 TAX REVENUE ACCRUAL ADJUSTMENT - UNEMPLOYMENT

DEBIT	CREDIT
C143**AP** F336 D586	C402 C422

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 5824 TAX REVENUE ACCRUAL ADJUSTMENT - EXCISE

DEBIT	CREDIT
C143**AP** F336 D586	C402 C422

ACCOUNT NUMBER AND TITLE: 5825 TAX REVENUE ACCRUAL ADJUSTMENT - ESTATE AND GIFT

DEBIT	CREDIT
C143**AP** F336 D586	C402 C422

ACCOUNT NUMBER AND TITLE: 5826 TAX REVENUE ACCRUAL ADJUSTMENT - CUSTOMS

DEBIT	CREDIT
C143**AP** F336 D586	C402 C422

ACCOUNT NUMBER AND TITLE: 5830 CONTRA REVENUE FOR TAXES - NOT OTHERWISE CLASSIFIED

DEBIT	CREDIT
D402 D438 D424	D402**R** F336

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 5831 CONTRA REVENUE FOR TAXES - INDIVIDUAL

DEBIT	CREDIT
D402 D438 D424	D402**R** F336

ACCOUNT NUMBER AND TITLE: 5832 CONTRA REVENUE FOR TAXES - CORPORATE

DEBIT	CREDIT
D402 D438 D424	D402**R** F336

ACCOUNT NUMBER AND TITLE: 5833 CONTRA REVENUE FOR TAXES - UNEMPLOYMENT

DEBIT	CREDIT
D402 D438 D424	D402**R** F336

ACCOUNT NUMBER AND TITLE: 5834 CONTRA REVENUE FOR TAXES - EXCISE

DEBIT	CREDIT
D402 D438 D424	D402**R** F336

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 5835 CONTRA REVENUE FOR TAXES - ESTATE AND GIFT

DEBIT	CREDIT
D402 D438 D424	D402**R** F336

ACCOUNT NUMBER AND TITLE: 5836 CONTRA REVENUE FOR TAXES - CUSTOMS

DEBIT	CREDIT
D402 D438 D424	D402**R** F336

ACCOUNT NUMBER AND TITLE: 5890 TAX REVENUE REFUNDS - NOT OTHERWISE CLASSIFIED

DEBIT	CREDIT
B118 B416 B118**AP**	F336

ACCOUNT NUMBER AND TITLE: 5891 TAX REVENUE REFUNDS - INDIVIDUAL

DEBIT	CREDIT
B118 B416 B118**AP**	F336

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 5892 TAX REVENUE REFUNDS - CORPORATE

DEBIT	CREDIT
B118 B416 B118**AP**	F336

ACCOUNT NUMBER AND TITLE: 5893 TAX REVENUE REFUNDS - UNEMPLOYMENT

DEBIT	CREDIT
B118 B416 B118**AP**	F336

ACCOUNT NUMBER AND TITLE: 5894 TAX REVENUE REFUNDS - EXCISE

DEBIT	CREDIT
B118 B416 B118**AP**	F336

ACCOUNT NUMBER AND TITLE: 5895 TAX REVENUE REFUNDS - ESTATE AND GIFT

DEBIT	CREDIT
B118 B416 B118**AP**	F336

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 5896 TAX REVENUE REFUNDS - CUSTOMS

DEBIT	CREDIT
B118 B416 B118**AP**	F336

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 D424 D438	D402**R** H301 F336

ACCOUNT NUMBER AND TITLE: 5921 VALUATION CHANGE IN INVESTMENTS - EXCHANGE STABILIZATION FUND

DEBIT	CREDIT
D579**R** F336	D579

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 5922 VALUATION CHANGE IN INVESTMENTS FOR FEDERAL GOVERNMENT SPONSORED ENTERPRISE

DEBIT	CREDIT
F336	D503

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** C142 D584	F336

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 5991 ACCRUED COLLECTIONS FOR OTHERS - STATEMENT OF CUSTODIAL ACTIVITY

DEBIT	CREDIT
C404	C143**AP** D424**R** D422 D584 D424**AP** F336

ACCOUNT NUMBER AND TITLE: 5993 OFFSET TO NON-ENTITY COLLECTIONS - STATEMENT OF CHANGES IN NET POSITION

DEBIT	CREDIT
B200**AP** C147 D585 C145**AP** C196**AP** C146**AP** D503**AP**	F336

ACCOUNT NUMBER AND TITLE: 5994 OFFSET TO NON-ENTITY ACCRUED COLLECTIONS - STATEMENT OF CHANGES IN NET POSITION

DEBIT	CREDIT
C403**AP** C420**AP** C405 E516**AP**	C146**AP** D585 C196**AP** F336 D420**R**

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ACCOUNT NUMBER AND TITLE: 5997 FINANCING SOURCES TRANSFERRED IN FROM CUSTODIAL STATEMENT COLLECTIONS

DEBIT	CREDIT
F336	A212

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	C102	E104	B446	C139**AP**	D582	E414
A514	B402	D106	E108	C132	D102	E110	F128
B102	B406	D107	E204**AP**	C134	D108	E112	F336
B104	B412	D126	E412	C136**AP**	D110	E114	H300
B105	B436	D134	E418	C138**AP**	D308**AP**	E116	
B106	B444	D510	E506				
B107	B604	D534					
B138	B606	E102					

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 6190 CONTRA BAD DEBT EXPENSE - INCURRED FOR OTHERS

DEBIT	CREDIT
F336	

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 B418	F336 H300

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Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 6330 OTHER INTEREST EXPENSES

DEBIT		CREDIT	
B109	B418	F336	H300
B118**AP**	D612		
B416	D614		

ACCOUNT NUMBER AND TITLE: 6338 REMUNERATION INTEREST

DEBIT	CREDIT
B210	

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				

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Account Transaction Postings

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			

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
	E112	E404
	E114	F336

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Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 6720 BAD DEBT EXPENSE

DEBIT		CREDIT
D404	D420	F336

ACCOUNT NUMBER AND TITLE: 6730 IMPUTED COSTS

DEBIT	CREDIT
E402	F336

ACCOUNT NUMBER AND TITLE: 6790 OTHER EXPENSES NOT REQUIRING BUDGETARY RESOURCES

DEBIT			CREDIT		
B446	C139**AP**	D582	B108**AP**	D528**R**	F336
C136**AP**	D518	E406	C414	D566**R**	H300
C137	D528	E410	D128	D580	
C138**AP**	D566	E416	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	

U.S. Government Standard General Ledger
Account Transaction Postings

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 B402 B604 D134 B406 D106 E102	B108**AP** D102 F336 C132 D108 H300 C134 D110 C414 D308**AP**

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

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Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 7112 GAINS ON DISPOSITION OF BORROWINGS

DEBIT	CREDIT
F338 H301	B121**AP** B135 B131

ACCOUNT NUMBER AND TITLE: 7171 GAINS ON CHANGES IN LONG-TERM ASSUMPTIONS - FROM EXPERIENCE

DEBIT	CREDIT
F338	D570

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 D590

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Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 7181 UNREALIZED GAINS - EXCHANGE STABILIZATION FUND

DEBIT	CREDIT
	D592

ACCOUNT NUMBER AND TITLE: 7190 OTHER GAINS

DEBIT	CREDIT
F338 H301	D569 D578 D574 D604 D575 D610

ACCOUNT NUMBER AND TITLE: 7191 OTHER GAINS FOR ACCRUED SPECIAL DRAWING RIGHT (SDR) INTEREST AND CHARGES

DEBIT	CREDIT
	D612

ACCOUNT NUMBER AND TITLE: 7210 LOSSES ON DISPOSITION OF ASSETS - OTHER

DEBIT	CREDIT
C161 C628 C648 C609 C634 D418 C610 C644 E502 C626 C646 E602	F340 H300

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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

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Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 7280 UNREALIZED LOSSES

DEBIT		CREDIT	
D589	F138	F340	H300
D590			

ACCOUNT NUMBER AND TITLE: 7281 UNREALIZED LOSSES - EXCHANGE STABILIZATION FUND

DEBIT	CREDIT
D594	

ACCOUNT NUMBER AND TITLE: 7290 OTHER LOSSES

DEBIT				CREDIT			
A202**AP**	C194	D564	D576	B424**R**	C137	F340	H300
A204	D523	D568	D606				
B108	D542	D572	D608				
B424	D548	D573					

ACCOUNT NUMBER AND TITLE: 7291 OTHER LOSSES FOR ACCRUED SPECIAL DRAWING RIGHT (SDR) INTEREST AND CHARGES

DEBIT	CREDIT
D614	

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Account Transaction Postings

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

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

U.S. Government Standard General Ledger
Account Transaction Postings

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

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

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 8025 RESERVED FOR AGENCY USE

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 8030 RESERVED FOR AGENCY USE

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 8035 RESERVED FOR AGENCY USE

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 8040 GUARANTEED LOAN LEVEL - USED AUTHORITY

DEBIT	CREDIT
F344	G106

ACCOUNT NUMBER AND TITLE: 8045 GUARANTEED LOAN LEVEL - UNUSED AUTHORITY

DEBIT	CREDIT
F352	F346

U.S. Government Standard General Ledger
Account Transaction Postings

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

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

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Account Transaction Postings

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

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

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Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 8801 OFFSET FOR PURCHASES OF ASSETS

DEBIT		CREDIT		
C134**R**	C414**R**	B152**AP**	B438**AP**	D134**AP**
C138**R**	F370	B402**AP**	B604**AP**	G120
		B406**AP**	C132**AP**	G122
		B430**AP**	C136**AP**	G124

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.**

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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 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 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 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 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 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 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 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 Q - Not assigned to programs	1/A	OMB Circular A136 & SFFAS No.4	N/A

Attribute Name	Attribute Definition	Domain	System Characters	Reference	Treasury System
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	Budgetary Impact Ind
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			
1205	Foreign Currency Denominated Equivalent Assets	D	N					E			
1209	Uninvested Foreign Currency	D	N					E			
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			
1344	Interest Receivable on Special Drawing Rights	D	N				A	E			
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			

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	Budgetary Impact Ind
1360	Penalties and Fines Receivable - Not Otherwise Classified	D	Y	Y			Y	Y			
1361	Penalties and Fines Receivable - Loans	D	Y	Y			Y	E			
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			
1384	Interest Receivable - Foreign Currency Denominated Assets	D	N				A	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			

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	Budgetary Impact Ind
1524	Inventory - Excess, Obsolete, and Unserviceable	D	N					E			
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 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	Budgetary Impact Ind
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 - Senior 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			
1670	Foreign Investments	D	N					E			
1671	Discount on Foreign Investments	C	N					E			
1672	Premium on Foreign Investments	D	N					E			
1679	Foreign Exchange Rate Revalue Adjustments - Investments	D	N					E			
1690	Other Investments	D	Y	Y				Y			
1711	Land and Land Rights	D	N					E			
1712	Improvements to Land	D	N					E			

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	Budgetary Impact Ind
1719	Accumulated Depreciation on Improvements to Land	C	N					E			
1720	Construction-in-Progress	D	N					E			
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 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	Budgetary Impact Ind
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		
2192	Special Drawing Right (SDR) Certificates Issued to Federal Reserve Banks	C	N					E	C		
2193	Allocation of Special Drawing Rights (SDRs)	C	N					E	C		
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	Y						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		

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	Budgetary Impact Ind
2533	Amortization of Discount and Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	D	Y	Y					Y		
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	D									
3107	Unexpended Appropriations - Used	D									
3108	Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors	D									

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	Budgetary Impact Ind
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				
5610	Donated Revenue - Nonfinancial Resources	C	N		T						
5619	Contra Donated Revenue - Nonfinancial Resources	D	N		T						

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	Budgetary Impact Ind
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							
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

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	Budgetary Impact Ind
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				
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						

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	Budgetary Impact Ind
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				
6338	Remuneration Interest	D	N					E			
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	
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

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	Budgetary Impact Ind
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
7181	Unrealized Gains - Exchange Stabilization Fund	C	N					E			
7190	Other Gains	C	Y	Y	Y	Y				Y	Y
7191	Other Gains for Accrued Special Drawing Right (SDR) Interest and Charges	C	N					E			
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
7281	Unrealized Losses - Exchange Stabilization Fund	D	N					E			
7290	Other Losses	D	Y	Y	Y	Y				Y	Y
7291	Other Losses for Accrued Special Drawing Right (SDR) Interest and Charges	D	N					E			
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

Fiscal 2012 USSGL Proprietary Account Attributes Required for Reporting of Detailed Financial Information/1

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

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 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 P - Advanced in Prior Year 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 B - Category B 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 C - Contract Authority D - Advance Appropriation P - Appropriation R - Re-appropriation 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 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 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 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 P - Public 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 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 P - Adjustments to prior-year reporting not backdated in Treasury's Central Accounting system. 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 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 F - Federal 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 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 B - Category B 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 G - Guaranteed 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 2 - Special Fund 3 - Public Enterprise Revolving Fund 4 - Intra-governmental Revolving or Management Fund 7 - Trust (non-revolving) Fund 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 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 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 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 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/1																				
No.	USSGL Account Title	FACTS II Norm Bal./2	Begin/ End	Debit/ Credit	Reim b. Flag	Apport Cat	Apport Cat B	Progra m 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/Ind ef
1010	Fund Balance With Treasury	D	E	Y															U/E		Y		
1120	Imprest Funds	D	E	Y															U				
1125	U.S. Debit Card Funds	D	E	Y															U				
1130	Funds Held by the Public	D	E	Y															U/E				
1190	Other Cash	D	E	Y															U				
1193	International Monetary Fund Assets - Reserve Position	D	E	Y															U				
1194	Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights	D	E	Y															U				
1195	Other Monetary Assets	D	E	Y															U/E				
1205	Foreign Currency Denominated Equivalent Assets	D	B	Y												Y			U		Y		
1205	Foreign Currency Denominated Equivalent Assets	D	E	Y												Y			U		Y		
1209	Uninvested Foreign Currency	D	B	Y												Y			U		Y		
1209	Uninvested Foreign Currency	D	E	Y												Y			U		Y		
1342	Interest Receivable - Investments	D	E	Y												Y			U				
1610	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	D	B	Y															U				
1610	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	D	E	Y															U				
1611	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	C	E	Y															U				
1612	Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	D	E	Y															U				
1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	D	E	Y															U				
1618	Market Adjustment - Investments	D	B	Y												Y			U				
1618	Market Adjustment - Investments	D	E	Y												Y			U				
1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	D	B	Y												Y			U				
1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	D	E	Y												Y			U				
1621	Discount on Securities Other Than the Bureau of the Public Debt Securities	C	E	Y															U				
1622	Premium on Securities Other Than the Bureau of the Public Debt Securities	D	E	Y															U				
1623	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities	D	E	Y															U				

Fiscal 2012 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information/1

USSGL ACCOUNT			USSGL ACCOUNT ATTRIBUTES/1																				
No.	USSGL Account Title	FACTS II Norm Bal./2	Begin/ End	Debit/ Credit	Reim b. Flag	Apport Cat	Apport Cat B	Progra m 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/Ind ef
1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	D	B	Y															U				
1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	D	E	Y															U				
1631	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	C	E	Y															U				
1633	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	D	E	Y															U				
1638	Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	D	E	Y															U				
1670	Foreign Investments	D	B	Y												Y			U		Y		
1670	Foreign Investments	D	E	Y												Y			U		Y		
1671	Discount on Foreign Investments	C	B	Y												Y			U		Y		
1671	Discount on Foreign Investments	C	E	Y												Y			U		Y		
1672	Premium on Foreign Investments	D	B	Y												Y			U		Y		
1672	Premium on Foreign Investments	D	E	Y												Y			U		Y		
1679	Foreign Exchange Rate Revalue Adjustments - Investments	D	B	Y												Y			U		Y		
1679	Foreign Exchange Rate Revalue Adjustments - Investments	D	E	Y												Y			U		Y		
2510	Principal Payable to the Bureau of the Public Debt	C	B	Y															U		Y		
2510	Principal Payable to the Bureau of the Public Debt	C	E	Y															U		Y		
2590	Other Debt	C	B	Y															U		Y		
2590	Other Debt	C	E	Y															U		Y		
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							Y							U				
4070	Anticipated Collections From Federal Sources	D	E	Y	Y							Y							U				

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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		Y
4120	Anticipated Indefinite Appropriations	D	E	Y								Y							U				
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

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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
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				

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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		
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				

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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			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							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				
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		

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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				
4290	Amortization and Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	D	E	Y								Y						Y	U/E		Y		
4295	Adjustments to the Exchange Stabilization Fund	D	B	Y								Y						Y	U/E				
4295	Adjustments to the Exchange Stabilization Fund	D	E	Y														Y	U/E				
4310	Anticipated Recoveries of Prior-Year Obligations	D	E	Y	Y														U				
4320	Adjustments for Changes in Prior-Year Allocations of Budgetary Resources	D	E	Y														Y	U/E				

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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						Y	E				Y
4391	Adjustments to Indefinite Appropriations	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 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		

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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	Y														U	Y	Y		
4430	Unapportioned Authority - OMB Deferral	C	E	Y	Y														U	Y	Y		
4450	Unapportioned Authority	C	B	Y	Y													Y	U				
4450	Unapportioned Authority	C	E	Y	Y													Y	U/E	Y	Y		
4510	Apportionments	C	E	Y	Y						Y								U	Y	Y		
4590	Apportionments - Anticipated Resources - Programs Subject to Apportionment	C	E	Y	Y						Y								U				
4610	Allotments - Realized Resources	C	E	Y	Y						Y								U	Y	Y		
4620	Unobligated Funds Exempt From Apportionment	C	B	Y	Y													Y	U				
4620	Unobligated Funds Exempt From Apportionment	C	E	Y	Y						Y							Y	U/E	Y	Y		
4630	Funds Not Available for Commitment/Obligation	C	E	Y	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						Y								U				
4700	Commitments - Programs Subject to Apportionment	C	E	Y	Y						Y								U	Y	Y		
4720	Commitments - Programs Exempt From Apportionment	C	E	Y	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				

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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 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 - 39
  - Statement of Net Cost …… V - 63
  - Statement of Changes in Net Position…… V - 69
  - Statement of Budgetary Resources……. V - 75
  - Statement of Custodial Activity……. V - 93

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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				
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				
N	**Y**	**1001**	**Discretionary unobligated balance brought forward, Oct 1**																									
		This line is not required to be supported by the USSGL.																										
		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**	+	-	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				
		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	**N**	**1012**	+	-	4191	Balance Transfers - Extension of Availability Other Than Reappropriations	E															X	E					
Y	**Y**	**1012**	+	-	4192	Balance Transfers - Unexpired to Expired	E															X	U	U				
Y	**N**	**1012**	+	-	4192	Balance Transfers - Unexpired to Expired	E															X	E					
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 -)**																									

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	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
		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															B/P	U/E	U				
Y	Y	1020	+	-	4124	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation	E															B/P	U/E	U		2/7		
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															B/P	U/E	U		1/2/7		
Y	Y	1020	+	-	4129	Amounts Appropriated From Specific Invested TAFS - Transfers-	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				
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				

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	+	-	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	E															B/P	U/E	U				
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 Appropriation Realized for Redemption of 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	U/E	U				
Y	Y	1020	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation	E															P	U	U		1/2/3/4/7		
Y	Y	1020	+	-	4387	Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority	E															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															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	E															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/E	U				
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				
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				

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
		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		1/2/4/7/8		
Y	Y	**1029**	+	-	4351	Partial or Early Cancellation of Authority With a U.S. Treasury	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 excluding line 1001 (P&F).																										
		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		1/2/7		

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	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-	E						P			D						X	U/E	U		2/7		
Y	Y	1101	+	-	4129	Amounts Appropriated From Specific Invested TAFS - Transfers-	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	**Appropriation available from subsequent year**																									
Y	Y	1103	+	-	4119	Other Appropriations Realized	E						P	F		D						X	U	U				
		1104	**Appropriation available in prior year (-)**																									
Y	Y	1104	-	+	4119	Other Appropriations Realized	E						P	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					P			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					P			D		##	####			X	U	U				
			Adjustments:																									
		1130	**Appropriations permanently reduced (-)**																									
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				

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		1134	**Appropriations precluded from obligation (-)**																									
Y	Y	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	E						P			D						X	U/E	U		1		1
Y	Y	1134	-	+	4397	Receipts and Appropriations Temporarily Precluded From	B						P			D						X	U/E	U		1		1
Y	Y	1134	+	-	4397	Receipts and Appropriations Temporarily Precluded From	E						P			D						X	U	U		2/7		1
Y	Y	1134	-	+	4397	Receipts and Appropriations Temporarily Precluded From	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						P/R			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				
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

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	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-	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 Appropriation Realized for Redemption of 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-	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					P			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
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					P			M		##	####			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
			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	E						P			M						X	U	U		1		1
Y	**Y**	**1230**	-	+	4397	Receipts and Appropriations Temporarily Precluded From	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	E						P			M						X	U	U		2/7		1
Y	**Y**	**1235**	-	+	4397	Receipts and Appropriations Temporarily Precluded From	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						P/R			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 through 1239 (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
			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

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	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	
Y	Y	**1421**	+	-	4142	Actual Repayment of Borrowing Authority Converted to Cash	E						B			M						X	U	U		1/3/4/8	N	
Y	Y	**1421**	+	-	4146	Actual Repayments of Debt, Current-Year Authority	E						B			M						X	U	U		3	N	
		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	N	**1430**	+	-	4047	Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority	E						B			M							U			3	N	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	E						C			D						X	U	U		7		1
Y	Y	**1522**	-	+	4397	Receipts and Appropriations Temporarily Precluded From	B						C			D						X	U	U		7		1
		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:																										

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
		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	E						C			M						X	U	U		7		1
Y	Y	**1622**	-	+	4397	Receipts and Appropriations Temporarily Precluded From	B						C			M						X	U	U		7		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				
		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

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	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				
Y	Y	1710	+	-	4193	Balance Transfers - Unobligated Balances - Legislative Change of Purpose	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				
Y	Y	1711	+	-	4193	Balance Transfers - Unobligated Balances - Legislative Change of Purpose	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				
		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
Y	N	1741	+	-	4183	Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose	E						S			D							U					2
		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:																										

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
		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				
Y	**Y**	**1810**	+	-	4193	Balance Transfers - Unobligated Balances - Legislative Change of Purpose	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				
Y	**Y**	**1811**	+	-	4193	Balance Transfers - Unobligated Balances - Legislative Change of Purpose	E	D					S			M		##	####			X	U	U				
			Adjustments:																									
		1820	**Capital transfer of spending authority from offsetting collections to general fund (-)**																									
Y	**Y**	**1820**	+	-	4151	Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority	E									M						X	U	U				
		1823	**Spending authority from offsetting collections temporarily reduced (-)**																									
Y	**Y**	**1823**	+	-	4382	Temporary Reduction - New Budget Authority	E						S			M						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	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
Y	N	1841	+	-	4183	Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose	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			
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	-	+	4355	Cancellation of Appropriation From Unavailable Receipts	E															X		U		2/7		

USSGL Crosswalks for Fiscal 2012 Reporting:
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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	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	-	+	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
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

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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
Y	N	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
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

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	+	-	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					2
		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					2
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																										
		Unpaid obligations:																										
		3000	**Unpaid obligations, brought forward, October 1**																									
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	**Adjustment to unpaid obligations, brought forward, October 1 (+ or -)**																									
Y	Y	3001	-	+	4801	Undelivered Orders - Obligations, Unpaid	E															B/P	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	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	**Obligations incurred, unexpired accounts**																									
Y	Y	3010	-	+	4801	Undelivered Orders - Obligations, Unpaid	E															X	U	U				1
Y	Y	3010	+	-	4801	Undelivered Orders - Obligations, Unpaid	B															X	U	U				1
Y	Y	3010	-	+	4802	Undelivered Orders - Obligations, Prepaid/Advanced	E															X	U	U				1
Y	Y	3010	+	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced	B															X	U	U				1
Y	Y	3010	-	+	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E															X	U	U				
Y	Y	3010	-	+	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E															X	U	U				
Y	Y	3010	-	+	4901	Delivered Orders - Obligations, Unpaid	E															X	U	U				1
Y	Y	3010	+	-	4901	Delivered Orders - Obligations, Unpaid	B															X	U	U				1
Y	Y	3010	-	+	4902	Delivered Orders - Obligations, Paid	E															X	U	U				
Y	Y	3010	-	+	4908	Authority Outlayed Not Yet Disbursed	E															X	U	U				1
Y	Y	3010	+	-	4908	Authority Outlayed Not Yet Disbursed	B															X	U	U				1
Y	Y	3010	-	+	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E															X	U	U				
Y	Y	3010	-	+	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E															X	U	U				
		3011	**Obligations incurred, expired accounts**																									
Y	Y	3011	-	+	4801	Undelivered Orders - Obligations, Unpaid	E															X	E	E				1
Y	Y	3011	+	-	4801	Undelivered Orders - Obligations, Unpaid	B															X	E	E				1
Y	Y	3011	-	+	4802	Undelivered Orders - Obligations, Prepaid/Advanced	E															X	E	E				1
Y	Y	3011	+	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced	B															X	E	E				1
Y	Y	3011	-	+	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E															X	E	E				
Y	Y	3011	-	+	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E															X	E	E				
Y	Y	3011	-	+	4901	Delivered Orders - Obligations, Unpaid	E															X	E	E				1
Y	Y	3011	+	-	4901	Delivered Orders - Obligations, Unpaid	B															X	E	E				1
Y	Y	3011	-	+	4902	Delivered Orders - Obligations, Paid	E															X	E	E				
Y	Y	3011	-	+	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E															X	E	E				
Y	Y	3011	-	+	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E															X	E	E				
		3020	**Outlays (gross) (-)**																									
Y	Y	3020	+	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced	E															X	U/E	U/E				1
Y	Y	3020	-	+	4802	Undelivered Orders - Obligations, Prepaid/Advanced	B															X	U/E	U/E				1
Y	Y	3020	+	-	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E															X	U/E	U/E				
Y	Y	3020	+	-	4902	Delivered Orders - Obligations, Paid	E															X	U/E	U/E				
Y	Y	3020	+	-	4908	Authority Outlayed Not Yet Disbursed	E															X	U	U				1
Y	Y	3020	-	+	4908	Authority Outlayed Not Yet Disbursed	B															X	U	U				1
Y	Y	3020	+	-	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E															X	U/E	U/E				
		3030	**Unpaid obligations transferred to other accounts (-)**																									
Y	Y	3030	-	+	4831	Undelivered Orders - Obligations Transferred, Unpaid	E	D										##	####			X	U/E	U/E				
Y	Y	3030	-	+	4931	Delivered Orders - Obligations Transferred, Unpaid	E	D										##	####			X	U/E	U/E				
		3031	**Unpaid obligations transferred from other accounts**																									
Y	Y	3031	-	+	4831	Undelivered Orders - Obligations Transferred, Unpaid	E	C										##	####			X	U/E	U/E				
Y	Y	3031	-	+	4931	Delivered Orders - Obligations Transferred, Unpaid	E	C										##	####			X	U/E	U/E				
		3040	**Recoveries of unpaid prior year obligations, unexpired accounts (-)**																									
Y	Y	3040	-	+	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	E															X	U	U				
Y	Y	3040	-	+	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	E															X	U	U				
		3041	**Recoveries of unpaid prior year obligations, expired accounts (-)**																									
Y	Y	3041	-	+	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	E															X	E	E				
Y	Y	3041	-	+	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	E															X	E	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
		Obligated balance, end of year (net):																										
		3050	**Unpaid obligations, end of year**																									
Y	Y	3050	-	+	4801	Undelivered Orders - Obligations, Unpaid	E																U/E	U/E				
Y	Y	3050	-	+	4831	Undelivered Orders - Obligations Transferred, Unpaid	E																U/E	U/E				
Y	Y	3050	-	+	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	E																U/E	U/E				
Y	Y	3050	-	+	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E																U/E	U/E				
Y	Y	3050	-	+	4901	Delivered Orders - Obligations, Unpaid	E																U/E	U/E				
Y	Y	3050	-	+	4931	Delivered Orders - Obligations Transferred, Unpaid	E																U/E	U/E				
Y	Y	3050	-	+	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	E																U/E	U/E				
Y	Y	3050	-	+	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E																U/E	U/E				
		Uncollected payments:																										
		3060	**Uncollected pymts, Fed sources, brought forward, Oct 1 (-)**																									
Y	Y	3060	-	+	4221	Unfilled Customer Orders Without Advance	B													F/E		X	U/E	U/E				
Y	Y	3060	-	+	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	B															X	U/E	U/E				
Y	Y	3060	-	+	4251	Reimbursements and Other Income Earned - Receivable	B													F/E		X	U/E	U/E				
Y	Y	3060	-	+	4283	Interest Receivable From Treasury	B															X	U/E	U/E				
Y	Y	3060	-	+	4285	Receivable From the Liquidating Fund	B															X	U/E	U/E				
Y	Y	3060	-	+	4286	Receivable From the Financing Fund	B															X	U/E	U/E				
Y	Y	3060	-	+	4287	Other Federal Receivables	B															X	U/E	U/E				
		3061	**Adjustments to uncollected pymts, Fed sources, brought forward, Oct 1 (+ or -)**																									
Y	Y	3061	-	+	4199	Transfer of Expired Expenditure Transfers - Receivable	E															B/P	U/E	U/E				
Y	Y	3061	-	+	4221	Unfilled Customer Orders Without Advance	E													F/E		B/P	U/E	U/E				
Y	Y	3061	-	+	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	E															B/P	U/E	U/E				
Y	Y	3061	-	+	4230	Unfilled Customer Orders Without Advance - Transferred	E													F/E		B/P	U/E	U/E				
Y	Y	3061	-	+	4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	E															B/P	U/E	U/E				
Y	Y	3061	-	+	4233	Reimbursements and Other Income Earned - Receivable - Transferred	E													F/E		B/P	U/E	U/E				
Y	Y	3061	-	+	4234	Other Federal Receivables - Transferred	E															B/P	U/E	U/E				
Y	Y	3061	-	+	4251	Reimbursements and Other Income Earned - Receivable	E													F/E		B/P	U/E	U/E				
Y	Y	3061	-	+	4283	Interest Receivable From Treasury	E															B/P	U/E	U/E				
Y	Y	3061	-	+	4285	Receivable From the Liquidating Fund	E															B/P	U/E	U/E				
Y	Y	3061	-	+	4286	Receivable From the Financing Fund	E															B/P	U/E	U/E				
Y	Y	3061	-	+	4287	Other Federal Receivables	E															B/P	U/E	U/E				
		3070	**Change in uncollected pymts, Fed sources, unexpired accounts (+ or -)**																									
Y	Y	3070	-	+	4221	Unfilled Customer Orders Without Advance	E													F/E		X	U	U				1
Y	Y	3070	+	-	4221	Unfilled Customer Orders Without Advance	B													F/E		X	U	U				1
Y	Y	3070	-	+	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	E															X	U	U				1
Y	Y	3070	+	-	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	B															X	U	U				1
Y	Y	3070	-	+	4251	Reimbursements and Other Income Earned - Receivable	E													F/E		X	U	U				1
Y	Y	3070	+	-	4251	Reimbursements and Other Income Earned - Receivable	B													F/E		X	U	U				1
Y	Y	3070	-	+	4283	Interest Receivable From Treasury	E															X	U	U				1
Y	Y	3070	+	-	4283	Interest Receivable From Treasury	B															X	U	U				1
Y	Y	3070	-	+	4285	Receivable From the Liquidating Fund	E															X	U	U				1
Y	Y	3070	+	-	4285	Receivable From the Liquidating Fund	B															X	U	U				1
Y	Y	3070	-	+	4286	Receivable From the Financing Fund	E															X	U	U				1
Y	Y	3070	+	-	4286	Receivable From the Financing Fund	B															X	U	U				1
Y	Y	3070	-	+	4287	Other Federal Receivables	E															X	U	U				1
Y	Y	3070	+	-	4287	Other Federal Receivables	B															X	U	U				1
		3071	**Change in uncollected pymts, Fed sources, expired accounts (+ or -)**																									
Y	Y	3071	-	+	4221	Unfilled Customer Orders Without Advance	E													F/E		X	E	E				1
Y	Y	3071	+	-	4221	Unfilled Customer Orders Without Advance	B													F/E		X	E	E				1
Y	Y	3071	-	+	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	E															X	E	E				1
Y	Y	3071	+	-	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	B															X	E	E				1
Y	Y	3071	-	+	4251	Reimbursements and Other Income Earned - Receivable	E													F/E		X	E	E				1
Y	Y	3071	+	-	4251	Reimbursements and Other Income Earned - Receivable	B													F/E		X	E	E				1
Y	Y	3071	-	+	4283	Interest Receivable From Treasury	E															X	E	E				1
Y	Y	3071	+	-	4283	Interest Receivable From Treasury	B															X	E	E				1
Y	Y	3071	-	+	4285	Receivable From the Liquidating Fund	E															X	E	E				1
Y	Y	3071	+	-	4285	Receivable From the Liquidating Fund	B															X	E	E				1
Y	Y	3071	-	+	4286	Receivable From the Financing Fund	E															X	E	E				1
Y	Y	3071	+	-	4286	Receivable From the Financing Fund	B															X	E	E				1
Y	Y	3071	-	+	4287	Other Federal Receivables	E															X	E	E				1
Y	Y	3071	+	-	4287	Other Federal Receivables	B															X	E	E				1
		3080	**Uncollected pymts, Fed sources transferred to other accounts**																									
Y	Y	3080	-	+	4199	Transfer of Expired Expenditure Transfers - Receivable	E	C										##	####			X	U/E	U/E				
Y	Y	3080	-	+	4230	Unfilled Customer Orders Without Advance - Transferred	E	C										##	####	F/E		X	U/E	U/E				
Y	Y	3080	-	+	4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	E	C										##	####			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	3080	-	+	4233	Reimbursements and Other Income Earned - Receivable - Transferred	E	C										##	####	F/E		X	U/E	U/E				
Y	Y	3080	-	+	4234	Other Federal Receivables - Transferred	E	C										##	####			X	U/E	U/E				
		3081	Uncollected pymts, Fed sources transferred from other accounts (-)																									
Y	Y	3081	-	+	4199	Transfer of Expired Expenditure Transfers - Receivable	E	D										##	####			X	U/E	U/E				
Y	Y	3081	-	+	4230	Unfilled Customer Orders Without Advance - Transferred	E	D										##	####	F/E		X	U/E	U/E				
Y	Y	3081	-	+	4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	E	D										##	####			X	U/E	U/E				
Y	Y	3081	-	+	4233	Reimbursements and Other Income Earned - Receivable - Transferred	E	D										##	####	F/E		X	U/E	U/E				
Y	Y	3081	-	+	4234	Other Federal Receivables - Transferred	E	D										##	####			X	U/E	U/E				
		3090	Uncollected pymts, Fed sources, end of year (-)																									
Y	Y	3090	-	+	4199	Transfer of Expired Expenditure Transfers - Receivable	E																U/E	U/E				
Y	Y	3090	-	+	4221	Unfilled Customer Orders Without Advance	E													F/E			U/E	U/E				
Y	Y	3090	-	+	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	E																U/E	U/E				
Y	Y	3090	-	+	4230	Unfilled Customer Orders Without Advance - Transferred	E													F/E			U/E	U/E				
Y	Y	3090	-	+	4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	E																U/E	U/E				
Y	Y	3090	-	+	4233	Reimbursements and Other Income Earned - Receivable - Transferred	E													F/E			U/E	U/E				
Y	Y	3090	-	+	4234	Other Federal Receivables - Transferred	E																U/E	U/E				
Y	Y	3090	-	+	4251	Reimbursements and Other Income Earned - Receivable	E													F/E			U/E	U/E				
Y	Y	3090	-	+	4283	Interest Receivable From Treasury	E																U/E	U/E				
Y	Y	3090	-	+	4285	Receivable From the Liquidating Fund	E																U/E	U/E				
Y	Y	3090	-	+	4286	Receivable From the Financing Fund	E																U/E	U/E				
Y	Y	3090	-	+	4287	Other Federal Receivables	E																U/E	U/E				
		Memorandum (Non-Add) Entries:																										
Y	Y	3100	Obligated balance, start of year																									
		This line is calculated. Equals the sum of lines 3000, 3001, 3060, and 3061.																										
Y	Y	3200	Obligated balance, end of year																									
		This line is calculated. Equals the sum of detailed lines 3000, 3001, 3010, 3011, 3020, 3030, 3031, 3040, 3041, 3060, 3061, 3070, 3071, 3080, and 3081. Also equals the sum of lines 3050 and 3090.																										
		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, Delivered Unpaid	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	Outlays, gross (total)																									
		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				
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				

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	-	+	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		
		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				
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				

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	+	-	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	-	+	4060	Anticipated Collections From Non-Federal Sources	E	D								D							U					2
Y	N	4053	-	+	4070	Anticipated Collections From Federal Sources	E	D								D							U					2
Y	N	4053	-	+	4160	Anticipated Transfers - Current-Year Authority	E						S			D							U					2
Y	N	4053	-	+	4210	Anticipated Reimbursements and Other Income	E	D								D							U					2
Y	N	4053	-	+	4215	Anticipated Appropriation Trust Fund Expenditure Transfers	E									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	**Outlays, gross (total)**																									
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			N	
Y	Y	4110	-	+	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E									M						X	U/E	U/E			D/G	
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			N	1
Y	Y	4110	+	-	4908	Authority Outlayed Not Yet Disbursed	B									M					NEW	X	U	U			N	1
Y	Y	4110	-	+	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E									M					BAL	X	U/E	U/E			N	
Y	Y	4110	-	+	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E									M						X	U/E	U/E			D/G	
			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

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	-	+	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				
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				

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	+	-	4222	Unfilled Customer Orders With Advance	E									M						X		E				
N	Y	4142	-	+	4222	Unfilled Customer Orders With Advance	B									M						X		E				
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	-	+	4060	Anticipated Collections From Non-Federal Sources	E	D								M							U					2
Y	N	4143	-	+	4070	Anticipated Collections From Federal Sources	E	D								M							U					2
Y	N	4143	-	+	4160	Anticipated Transfers - Current-Year Authority	E						S			M							U					2
Y	N	4143	-	+	4210	Anticipated Reimbursements and Other Income	E	D								M							U					2
Y	N	4143	-	+	4215	Anticipated Appropriation Trust Fund Expenditure Transfers	E									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																	U				
N	Y	5000	+	-	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	B													F				U				
N	Y	5000	+	-	1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	B																	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	+	-	1205	Foreign Currency Denominated Equivalent Assets	B																	U		3		
N	Y	5010	+	-	1209	Uninvested Foreign Currency	B																	U		3		
N	Y	5010	+	-	1618	Market Adjustment - Investments	B													X/E				U				
N	Y	5010	+	-	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	B													X/E				U				
N	Y	5010	+	-	1670	Foreign Investments	B																	U		3		
N	Y	5010	-	+	1671	Discount on Foreign Investments	B																	U		3		
N	Y	5010	+	-	1672	Premium on Foreign Investments	B																	U		3		
N	Y	5010	+	-	1679	Foreign Exchange Rate Revalue Adjustments - Investments	B																	U		3		

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
		5011	**Total investments, end of year: non-Federal securities: Market value**																									
N	**Y**	**5011**	+	-	1205	Foreign Currency Denominated Equivalent Assets	E																	U		3		
N	**Y**	**5011**	+	-	1209	Uninvested Foreign Currency	E																	U		3		
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				
N	**Y**	**5011**	+	-	1670	Foreign Investments	E																	U		3		
N	**Y**	**5011**	-	+	1671	Discount on Foreign Investments	E																	U		3		
N	**Y**	**5011**	+	-	1672	Premium on Foreign Investments	E																	U		3		
N	**Y**	**5011**	+	-	1679	Foreign Exchange Rate Revalue Adjustments - Investments	E																	U		3		
		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.																										
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)**																									
		Repayable advances:																										
		5080	**Outstanding debt, SOY: Repayable advances (-)**																									
N	**Y**	**5080**	-	+	2510	Principal Payable to the Bureau of the Public Debt	B																	U		2/7		
N	**Y**	**5080**	-	+	2590	Other Debt	B																	U		2/7		
		5081	**Outstanding debt, EOY: Repayable advances (-)**																									
N	**Y**	**5081**	-	+	2510	Principal Payable to the Bureau of the Public Debt	E																	U		2/7		
N	**Y**	**5081**	-	+	2590	Other Debt	E																	U		2/7		
		5082	**Borrowing: Repayable advances**																									
N	**Y**	**5082**	+	-	4128	Amounts Appropriated From Specific Invested TAFS - Transfers-In	E						B											U		2/7		
N	**Y**	**5082**	-	+	4145	Borrowing Authority Converted to Cash	E																	U		2/7		
		Unavailable offsetting collections:																										
		5090	**Unavailable balance, start of year: Offsetting collections**																									
N	**Y**	**5090**	-	+	4158	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	E															B/P		U		1/3/4		
N	**Y**	**5090**	-	+	4382	Temporary Reduction - New Budget Authority	E						S									B/P		U		1/3/4		
N	**Y**	**5090**	-	+	4383	Temporary Reduction - Prior-Year Balances	E						S									B/P		U		1/3/4		
N	**Y**	**5090**	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	B						S									X		U		1/3/4		
N	**Y**	**5090**	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	E						S									B/P		U		1/3/4		
N	**Y**	**5090**	-	+	4398	Offsetting Collections Temporarily Precluded From Obligation	B															X		U		1/3/4		
N	**Y**	**5090**	-	+	4398	Offsetting Collections Temporarily Precluded From Obligation	E															B/P		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 (-)**																									

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
		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.																										

FOOTNOTES AND ADDITIONAL INFORMATION:

SF 133: Report on Budget Execution and Budgetary Resources and Budget Program and Financing (P&F) Schedule

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.

USSGL Crosswalk - FMS 2108: Yearend Closing Statement - Unexpended Balances, Investments, and Imprest Funds 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 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 Appropriations	E				B/X	
5	**Postclosing Unexpended Balance**								
5		1010	Fund Balance With Treasury	E					
6	**Other Authorizations**								
	For Treasury Appropriation Fund Symbols With Unrealized Discounts:								
6	911	1611	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	E					2
6	911	1621	Discount on Securities Other Than the Bureau of the Public Debt Securities	E					2, 3
	For Treasury Appropriation Fund Symbols With Imprest Funds:								
6	921	1120	Imprest Funds	E					2
6	921	1125	U.S. Debit Card Funds	E					2
6	921	1130	Funds Held by the Public	E					2
6	961	1190	Other Cash	E					2
6	961	1193	International Monetary Fund Assets - Reserve Position	E					2
6	965	1194	Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights	E					2
6	921	1205	Foreign Currency Denominated Equivalent Assets	E					2
6	921	1209	Uninvested Foreign Currency	E					2
	For Treasury Appropriation Fund Symbols With Unamortized Discounts or Premiums:								
6	931	1342	Interest Receivable - Investments	E					4, 5
6	931	1611	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	E					2, 4
6	931	1612	Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	E					2, 4
6	931	1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	E					2, 4
6	931	1631	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	E					2, 4
6	931	1633	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	E					2, 4
6	931	1638	Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	E					2
	For Treasury Appropriation Fund Symbols With Investments in Treasury Securities:								
6	971	1610	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	E					2
6	971	1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	E					2
	For Treasury Appropriation Fund Symbols With Investments in Agency Securities:								
6	972	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	E			F		2, 3

	For Treasury Appropriation Funds Symbols With Investments in NonFederal Securities: NATIONAL RAILROAD RETIREMENT INVESTMENT TRUST FUND ONLY								
6	973	1618	Market Adjustment - Investments	E					2, 3
6	973	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	E			X		2, 3
6	973	1670	Foreign Investments	E					2
6	973	1671	Discount on Foreign Investments	E					2
6	973	1672	Premium on Foreign Investments	E					2
6	973	1679	Foreign Exchange Rate Revalue Adjustments - Investments	E					2

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 Fisc

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
961 Reserve Position
962 Authority To Borrow From the Public
965 Holdings of Special Drawing Rights
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/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/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	
5	E	1921	Receivable From Appropriations	F	

USSGL Crosswalk - Balance Sheet for Fiscal 2012 Reporting

				USSGL Account Attributes/1	
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
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	1205	Foreign Currency Denominated Equivalent Assets	N	
7	E	1209	Uninvested Foreign Currency	N	
7	E	1344	Interest Receivable on Special Drawing Rights	N	
7	E	1384	Interest Receivable - Foreign Currency Denominated Assets	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

USSGL Crosswalk - Balance Sheet for Fiscal 2012 Reporting

			USSGL Account Attributes/1		
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
8	E	1612	Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	N	2
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	1651	Market Adjustment - Senior Preferred Stock in Federal Government Sponsored Enterprise	N	
8	E	1652	Common Stock Warrants in Federal Government Sponsored Enterprise	N	

USSGL Crosswalk - Balance Sheet for Fiscal 2012 Reporting

			USSGL Account Attributes/1		
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
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	
8	E	1670	Foreign Investments	N	
8	E	1671	Discount on Foreign Investments	N	
8	E	1672	Premium on Foreign Investments	N	
8	E	1679	Foreign Exchange Rate Revalue Adjustments - Investments	N	
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	

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			USSGL Account Attributes/1		
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
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	
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	

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			USSGL Account Attributes/1		
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
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	
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	

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			USSGL Account Attributes/1		
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
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	
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	

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			USSGL Account Attributes/1		
Line No.	**Trial Bal.**	**USSGL Acct.**	**USSGL Account Title**	**Fed / NonFed**	**Addl. Info.**
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	
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.				

USSGL Crosswalk - Balance Sheet for Fiscal 2012 Reporting

				USSGL Account Attributes/1	
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
	Liabilities With the Public				
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 14)				
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	

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			USSGL Account Attributes/1		
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
24	E	2630	Actuarial Life Insurance Liability	N	
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, 18, 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	2192	Special Drawing Right (SDR) Certificates Issued to Federal Reserve Banks	N	
27	E	2193	Allocation of Special Drawing Rights (SDRs)	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	

USSGL Crosswalk - Balance Sheet for Fiscal 2012 Reporting

				USSGL Account Attributes/1	
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
27	E	2922	Contingent Liabilities - Federal Government Sponsored Enterprise	N	
27	E	2940	Capital Lease Liability	N	
27	E	2980	Custodial Liability	N	3
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		

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				USSGL Account Attributes/1	
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
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		
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	

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			USSGL Account Attributes/1		
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
32	E	5509	Contra Revenue for Insurance and Guarantee Premium Revenue	N	
32	E	5600	Donated Revenue - Financial Resources	N	
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	

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			USSGL Account Attributes/1		
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
32	E	5791	Adjustment to Financing Sources - Downward Reestimate or Negative Subsidy	F	
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/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	6338	Remuneration Interest	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/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	7181	Unrealized Gains - Exchange Stabilization Fund	N	
32	E	7190	Other Gains	F/N	
32	E	7191	Other Gains for Accrued Special Drawing Right (SDR) Interest and Charges	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	7281	Unrealized Losses - Exchange Stabilization Fund	N	
32	E	7290	Other Losses	F/N	
32	E	7291	Other Losses for Accrued Special Drawing Right (SDR) Interest and Charges	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	

USSGL Crosswalk - Balance Sheet for Fiscal 2012 Reporting

			USSGL Account Attributes/1		
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
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	
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	

USSGL Crosswalk - Balance Sheet for Fiscal 2012 Reporting

			USSGL Account Attributes/1		
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
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		
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	

USSGL Crosswalk - Balance Sheet for Fiscal 2012 Reporting

			USSGL Account Attributes/1		
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
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	
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	

USSGL Crosswalk - Balance Sheet for Fiscal 2012 Reporting

				USSGL Account Attributes/1	
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
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	
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/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/1				
				USSGL Account Attributes for FACTS I				
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	6338	Remuneration Interest	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	7281	Unrealized Losses - Exchange Stabilization Fund	N				
1	E	7290	Other Losses	F/N	X		P	
1	E	7291	Other Losses for Accrued Special Drawing Right (SDR) Interest and	N				
1	E	7300	Extraordinary Items	N	X		P	

SUPPLEMENT SECTION V

USSGL Crosswalk - Statement of Net Cost for Fiscal 2012 Reporting

				USSGL Account Attributes/1				
				USSGL Account Attributes for FACTS I				
Line No.	Trial Bal.	USSGL Account	USSGL Account Title	Fed / NonFed	Exch / Nonexch	Cust / Noncust	Program Indicator	Addl. Info.
1	E	7500	Distribution of Income - Dividend	F/N	X		P	
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			
2	E	5315	Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act	N	X			
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			
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	
2	E	7181	Unrealized Gains - Exchange Stabilization Fund	N	X			

SUPPLEMENT SECTION V

USSGL Crosswalk - Statement of Net Cost for Fiscal 2012 Reporting

				USSGL Account Attributes/1				
				USSGL Account Attributes for FACTS I				
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	
2	E	7191	Other Gains for Accrued Special Drawing Right (SDR) Interest and	N	X			
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	
7	E	5313	Interest Revenue - Subsidy Amortization	N	X		Q	

SUPPLEMENT SECTION V

USSGL Crosswalk - Statement of Net Cost for Fiscal 2012 Reporting

				USSGL Account Attributes/1				
				USSGL Account Attributes for FACTS I				
Line No.	Trial Bal.	USSGL Account	USSGL Account Title	Fed / NonFed	Exch / Nonexch	Cust / Noncust	Program Indicator	Addl. Info.
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.							

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/1			
						USSGL Account Attributes for FACTS I			
Line No.	Trial Bal.	USSGL Accoun	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		
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			

USSGL Crosswalk - Statement of Changes in Net Position for Fiscal 2012 Reporting

						USSGL Account Attributes/1			
						USSGL Account Attributes for FACTS I			
Line No.	Trial Bal.	USSGL Accoun	USSGL Account Title	Earmarked Funds	All Other Funds	Exch / Nonexch	Cust / Noncust	Budgetary Impact Ind	Addl. Info.
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	
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				

USSGL Crosswalk - Statement of Changes in Net Position for Fiscal 2012 Reporting

						USSGL Account Attributes/1			
						USSGL Account Attributes for FACTS I			
Line No.	Trial Bal.	USSGL Accoun	USSGL Account Title	Earmarked Funds	All Other Funds	Exch / Nonexch	Cust / Noncust	Budgetary Impact Ind	Addl. Info.
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				
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	

USSGL Crosswalk - Statement of Changes in Net Position for Fiscal 2012 Reporting

						USSGL Account Attributes/1			
						USSGL Account Attributes for FACTS I			
Line No.	Trial Bal.	USSGL Accoun	USSGL Account Title	Earmarked Funds	All Other Funds	Exch / Nonexch	Cust / Noncust	Budgetary Impact Ind	Addl. Info.
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**								
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				

USSGL Crosswalk - Statement of Changes in Net Position for Fiscal 2012 Reporting

						USSGL Account Attributes/1			
						USSGL Account Attributes for FACTS I			
Line No.	Trial Bal.	USSGL Accoun	USSGL Account Title	Earmarked Funds	All Other Funds	Exch / Nonexch	Cust / Noncust	Budgetary Impact Ind	Addl. Info.
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

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.

USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2012 Reporting				USSGL Account Attributes for FACTS II			TAFS Attributes		
New SBR Line	USSGL Account	USSGL Account Title	Begin / End	Debit / Credit	Auth Type	Trans Partner	TAFS Status	Fund Type	Addl. Info.
Budgetary Resources:									
1000	**Unobligated balance brought forward, Oct 1**								3
1000	4122	Authority Adjusted for Interest on the Bureau of the Public Debt Securities	B				U		
1000	4126	Amounts Appropriated From Specific Invested TAFS - Receivable	B				U/E		
1000	4127	Amounts Appropriated From Specific Invested TAFS - Payable	B				U/E		
1000	4136	Contract Authority To Be Liquidated by Trust Funds	B				U		
1000	4137	Transfers of Contract Authority - Allocation	B				U/E		
1000	4139	Contract Authority Carried Forward	B				U/E		
1000	4149	Borrowing Authority Carried Forward	B				U/E		
1000	4153	Transfers of Contract Authority - Nonallocation	B				U	7	
1000	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	B				U/E		
1000	4171	Nonallocation Transfers of Invested Balances - Receivable	B				U/E		
1000	4172	Nonallocation Transfers of Invested Balances - Payable	B				U/E		
1000	4201	Total Actual Resources - Collected	B				U/E		
1000	4221	Unfilled Customer Orders Without Advance	B			F/E	U/E		
1000	4222	Unfilled Customer Orders With Advance	B				U/E		
1000	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	B				U/E		
1000	4251	Reimbursements and Other Income Earned - Receivable	B			F/E	U/E		
1000	4283	Interest Receivable From Treasury	B				U/E		
1000	4285	Receivable From the Liquidating Fund	B				U/E		
1000	4286	Receivable From the Financing Fund	B				U/E		
1000	4287	Other Federal Receivables	B				U/E		
1000	4295	Revaluation of Foreign Currency in the Exchange Stabilization Fund	B				U		
1000	4384	Temporary Reduction/Cancellation Returned by Appropriation	B				U		
1000	4394	Receipts Unavailable for Obligation Upon Collection	B				U	2/7	
1000	4397	Receipts and Appropriations Temporarily Precluded From Obligation	B				U	2/7	
1000	4397	Receipts and Appropriations Temporarily Precluded From Obligation	B				U/E	1	
1000	4398	Offsetting Collections Temporarily Precluded From Obligation	B				U		
1000	4801	Undelivered Orders - Obligations, Unpaid	B				U/E		
1000	4802	Undelivered Orders - Obligations, Prepaid/Advanced	B				U/E		
1000	4901	Delivered Orders - Obligations, Unpaid	B				U/E		
1000	4908	Authority Outlayed Not Yet Disbursed	B				U		
1020	**Adjustment to unobligated balance brought forward, Oct 1 (+ or -) (Note 28)**								5
1020	4111	Debt Liquidation Appropriations	E		D/P		U/E	1/3/4	
1020	4112	Liquidation of Deficiency - Appropriations	E				U/E	1/3/4	
1020	4114	Appropriated Trust or Special Fund Receipts	E		D/P		U/E	2/7	
1020	4115	Loan Subsidy Appropriation	E		D/P		U/E	1/3/4	
1020	4117	Loan Administrative Expense Appropriation	E		D/P		U/E	1/3/4	
1020	4118	Reestimated Loan Subsidy Appropriation	E				U/E	1/3/4	

USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2012 Reporting				USSGL Account Attributes for FACTS II			TAFS Attributes		
New SBR Line	USSGL Account	USSGL Account Title	Begin / End	Debit / Credit	Auth Type	Trans Partner	TAFS Status	Fund Type	Addl. Info.
1020	4119	Other Appropriations Realized	E				U/E		
1020	4121	Amounts Appropriated From Specific Invested TAFS Reclassified – Receivable - Cancellation	E		P/S		U/E		
1020	4122	Authority Adjusted for Interest on the Bureau of the Public Debt Securities	E				U	1	
1020	4123	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction	E				U/E		
1020	4124	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation	E				U/E	2/7	
1020	4125	Loan Modification Adjustment Transfer Appropriation	E				U/E	1/3/4	
1020	4126	Amounts Appropriated From Specific Invested TAFS - Receivable	E				U/E	7	
1020	4127	Amounts Appropriated From Specific Invested TAFS - Payable	E				U/E	7	
1020	4128	Amounts Appropriated From Specific Invested TAFS - Transfers-In	E				U/E	1/2/7	
1020	4129	Amounts Appropriated From Specific Invested TAFS - Transfers-Out	E				U/E	1/2/7	
1020	4130	Appropriation To Liquidate Contract Authority Withdrawn	E				U/E		
1020	4131	Current-Year Contract Authority Realized	E				U/E		
1020	4132	Substitution of Contract Authority	E		S		U/E		
1020	4133	Decreases to Indefinite Contract Authority	E				U/E		
1020	4134	Contract Authority Withdrawn	E				U/E		
1020	4135	Contract Authority Liquidated	E		P/S		U/E		
1020	4136	Contract Authority To Be Liquidated by Trust Funds	E				U		
1020	4137	Transfers of Contract Authority - Allocation	E				U/E		
1020	4138	Appropriation To Liquidate Contract Authority	E				U/E		
1020	4140	Substitution of Borrowing Authority	E		P/S		U/E		
1020	4141	Current-Year Borrowing Authority Realized	E				U/E		
1020	4143	Current-Year Decreases to Indefinite Borrowing Authority Realized	E				U/E		
1020	4144	Borrowing Authority Withdrawn	E				U/E		
1020	4146	Actual Repayments of Debt, Current-Year Authority	E		B/P/S		U/E		
1020	4147	Actual Repayments of Debt, Prior-Year Balances	E				U/E		
1020	4150	Reappropriations - Transfers-In	E				U/E		
1020	4151	Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority	E				U/E		
1020	4152	Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances	E				U/E		
1020	4153	Transfers of Contract Authority - Nonallocation	E				U	7	
1020	4154	Appropriation To Liquidate Contract Authority - Nonallocation - Transferred	E				U	7	
1020	4158	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	E				U	1/3/4	
1020	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	E				U/E		
1020	4167	Allocations of Realized Authority - Transferred From Invested Balances	E				U/E		
1020	4168	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction	E				U/E		
1020	4170	Transfers - Current-Year Authority	E		P/S		U/E		
1020	4171	Nonallocation Transfers of Invested Balances - Receivable	E				U/E		
1020	4172	Nonallocation Transfers of Invested Balances - Payable	E				U/E		
1020	4173	Nonallocation Transfers of Invested Balances - Transferred	E				U/E		
1020	4175	Allocation Transfers of Current-Year Authority for Noninvested Accounts	E		P/S		U/E		
1020	4176	Allocation Transfers of Prior-Year Balances	E				U/E		
1020	4190	Transfers - Prior-Year Balances	E				U/E		
1020	4191	Balance Transfers - Extension of Availability Other Than Reappropriations	E				U/E		

USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2012 Reporting				USSGL Account Attributes for FACTS II			TAFS Attributes		
New SBR Line	USSGL Account	USSGL Account Title	Begin / End	Debit / Credit	Auth Type	Trans Partner	TAFS Status	Fund Type	Addl. Info.
1020	4192	Balance Transfers - Unexpired to Expired	E				U/E		
1020	4193	Balance Transfers - Unobligated Balances - Legislative Change of Purpose	E				U/E		
1020	4199	Transfer of Expired Expenditure Transfers - Receivable	E				U/E		
1020	4212	Liquidation of Deficiency - Offsetting Collections	E				U/E		
1020	4221	Unfilled Customer Orders Without Advance	E				U/E		
1020	4222	Unfilled Customer Orders With Advance	E				U/E		
1020	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	E				U/E		
1020	4230	Unfilled Customer Orders Without Advance - Transferred	E				U/E		
1020	4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	E				U/E		
1020	4233	Reimbursements and Other Income Earned - Receivable - Transferred	E				U/E		
1020	4234	Other Federal Receivables - Transferred	E				U/E		
1020	4251	Reimbursements and Other Income Earned - Receivable	E				U/E		
1020	4252	Reimbursements and Other Income Earned - Collected	E				U/E		
1020	4253	Prior-Year Unfilled Customer Orders With Advance - Refunds Paid	E				U/E		
1020	4255	Appropriation Trust Fund Expenditure Transfers - Collected	E				U/E		
1020	4260	Actual Collections of "governmental-type" Fees	E				U/E		
1020	4261	Actual Collections of Business-Type Fees	E				U/E		
1020	4262	Actual Collections of Loan Principal	E				U/E		
1020	4263	Actual Collections of Loan Interest	E				U/E		
1020	4264	Actual Collections of Rent	E				U/E		
1020	4265	Actual Collections From Sale of Foreclosed Property	E				U/E		
1020	4266	Other Actual Business-Type Collections From Non-Federal Sources	E				U/E		
1020	4267	Other Actual "governmental-type" Collections From Non-Federal Sources	E				U/E		
1020	4271	Actual Program Fund Subsidy Collected	E				U/E		
1020	4273	Interest Collected From Treasury	E				U		
1020	4275	Actual Collections From Liquidating Fund	E				U/E		
1020	4276	Actual Collections From Financing Fund	E				U/E		
1020	4277	Other Actual Collections - Federal	E				U/E		
1020	4283	Interest Receivable From Treasury	E				U/E		
1020	4285	Receivable From the Liquidating Fund	E				U/E		
1020	4286	Receivable From the Financing Fund	E				U/E		
1020	4287	Other Federal Receivables	E				U/E		
1020	4290	Amortization and Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	E				U/E		
1020	4295	Revaluation of Foreign Currency in the Exchange Stabilization Fund	E				U		
1020	4320	Adjustments for Changes in Prior-Year Allocations of Budgetary Resources	E				U/E		
1020	4350	Canceled Authority	E				E		
1020	4351	Partial or Early Cancellation of Authority With a U.S. Treasury Warrant	E				U/E		
1020	4355	Cancellation of Appropriation From Unavailable Receipts	E				U/E	2/7	
1020	4356	Cancellation of Appropriation From Invested Balances	E				U/E	2/7	
1020	4357	Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds	E				U/E	2/7	
1020	4370	Offset to Appropriation Realized for Redemption of Treasury Securities	E				U/E		
1020	4382	Temporary Reduction - New Budget Authority	E		D/P/S		U/E		
1020	4383	Temporary Reduction - Prior-Year Balances	E				U/E		
1020	4384	Temporary Reduction/Cancellation Returned by Appropriation	E				U	1/2/3/4/7	
1020	4387	Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority	E				U/E		

USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2012 Reporting				USSGL Account Attributes for FACTS II			TAFS Attributes		
New SBR Line	USSGL Account	USSGL Account Title	Begin / End	Debit / Credit	Auth Type	Trans Partner	TAFS Status	Fund Type	Addl. Info.
1020	4388	Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances	E		P		U/E		
1020	4390	Reappropriations - Transfers-Out	E				E		
1020	4391	Adjustments to Indefinite Appropriations	E				U/E	1/3/4	
1020	4392	Permanent Reduction - New Budget Authority	E				U/E		
1020	4393	Permanent Reduction - Prior-Year Balances	E				U/E		
1020	4394	Receipts Unavailable for Obligation Upon Collection	E				U	2/7	
1020	4396	Special and Trust Fund Refunds and Recoveries Temporarily Unavailable – Receipts Unavailable for Obligation Upon Collection	E				U		
1020	4397	Receipts and Appropriations Temporarily Precluded From Obligation	E				U/E	1/2/7	
1020	4398	Offsetting Collections Temporarily Precluded From Obligation	E				U	1/3/4	
1020	4399	Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts and Appropriations Temporarily Precluded From Obligation	E				U/E		
1020	4801	Undelivered Orders - Obligations, Unpaid	E				U/E		
1020	4802	Undelivered Orders - Obligations, Prepaid/Advanced	E				U/E		
1020	4831	Undelivered Orders - Obligations Transferred, Unpaid	E				U/E		
1020	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	E				U/E		
1020	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	E				U/E		
1020	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E				U/E		
1020	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E				U/E		
1020	4901	Delivered Orders - Obligations, Unpaid	E				U/E		
1020	4902	Delivered Orders - Obligations, Paid	E				U/E		
1020	4908	Authority Outlayed Not Yet Disbursed	E				U		
1020	4931	Delivered Orders - Obligations Transferred, Unpaid	E				U/E		
1020	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	E				U/E		
1020	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	E				U/E		
1020	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E				U/E		
1020	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E				U/E		
1020.5	**Unobligated balance brought forward, Oct 1, as adjusted**								
	This line is calculated. Equals sum of lines 1000 and 1020.								
1021	**Recoveries of prior year unpaid obligations**								
1021	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	E				U/E		
1021	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	E				U/E		
1043	**Other changes in unobligated balance (+ or -)**								

USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2012 Reporting				USSGL Account Attributes for FACTS II			TAFS Attributes		
New SBR Line	USSGL Account	USSGL Account Title	Begin / End	Debit / Credit	Auth Type	Trans Partner	TAFS Status	Fund Type	Addl. Info.
1043	4048	Anticipated Transfers to the General Fund of the Treasury - Prior-Year Balances	E				U		2
1043	4134	Contract Authority Withdrawn	E				U		
1043	4144	Borrowing Authority Withdrawn	E				U		
1043	4147	Actual Repayments of Debt, Prior-Year Balances	E				U/E		
1043	4152	Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances	E				U/E		
1043	4153	Transfers of Contract Authority - Nonallocation	E				U	ET	
1043	4153	Transfers of Contract Authority - Nonallocation	B				U	ET	
1043	4176	Allocation Transfers of Prior-Year Balances	E				U/E		
1043	4180	Anticipated Transfers - Prior-Year Balances	E				U		2
1043	4190	Transfers - Prior-Year Balances	E				U		
1043	4191	Balance Transfers - Extension of Availability Other Than Reappropriations	E				U/E		
1043	4192	Balance Transfers - Unexpired to Expired	E				U/E		
1043	4199	Transfer of Expired Expenditure Transfers - Receivable	E	C			E		
1043	4199	Transfer of Expired Expenditure Transfers - Receivable	E	D			U		
1043	4295	Revaluation of Foreign Currency in the Exchange Stabilization Fund	E				U		
1043	4295	Revaluation of Foreign Currency in the Exchange Stabilization Fund	B				U		
1043	4310	Anticipated Recoveries of Prior-Year Obligations	E	D			U		2
1043	4320	Adjustments for Changes in Prior-Year Allocations of Budgetary Resources	E				U/E		
1043	4350	Canceled Authority	E				E		
1043	4350	Canceled Authority	E				U	1/2/4/7/8	
1043	4351	Partial or Early Cancellation of Authority With a U.S. Treasury Warrant	E				U/E		
1043	4355	Cancellation of Appropriation From Unavailable Receipts	E				U/E	2/7	
1043	4356	Cancellation of Appropriation From Invested Balances	E				U/E	2/7	
1043	4357	Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds	E				U/E	2/7	
1043	4396	Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts Unavailable for Obligation Upon Collection	E				U	2/7	
1043	4399	Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts and Appropriations Temporarily Precluded From Obligation	E				U	2/7	
1051	**Unobligated balance from prior year budget authority, net**								
	This line is calculated. Equals sum of SBR lines 1000, 1020, 1021, and 1043								
1290	**Appropriations (discretionary and mandatory)**								
1290	4047	Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority	E		P		U		
1290	4111	Debt Liquidation Appropriations	E		D/P		U	1/3/4	
1290	4112	Liquidation of Deficiency - Appropriations	E				U	1/3/4	
1290	4114	Appropriated Trust or Special Fund Receipts	E		D/P		U	2/7	

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New SBR Line	USSGL Account	USSGL Account Title	Begin / End	Debit / Credit	Auth Type	Trans Partner	TAFS Status	Fund Type	Addl. Info.
1290	4115	Loan Subsidy Appropriation	E		D/P		U	1/3/4	
1290	4117	Loan Administrative Expense Appropriation	E		D/P		U	1/3/4	
1290	4118	Reestimated Loan Subsidy Appropriation	E				U	1/3/4	
1290	4119	Other Appropriations Realized	E		P		E	1	
1290	4119	Other Appropriations Realized	E		D/P		U		
1290	4120	Anticipated Indefinite Appropriations	E				U		2
1290	4121	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation	E		P		U	2/7	
1290	4122	Authority Adjusted for Interest on the Bureau of the Public Debt Securities	E				U	1	1
1290	4122	Authority Adjusted for Interest on the Bureau of the Public Debt Securities	B				U	1	1
1290	4123	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction	E		P		U/E	1/2/7	
1290	4124	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation	E				U	2/7	
1290	4125	Loan Modification Adjustment Transfer Appropriation	E				U	1/3/4	
1290	4126	Amounts Appropriated From Specific Invested TAFS - Receivable	E		P		U/E	7	1
1290	4126	Amounts Appropriated From Specific Invested TAFS - Receivable	B		P		U/E	7	1
1290	4127	Amounts Appropriated From Specific Invested TAFS - Payable	E				U/E	1/7	1
1290	4127	Amounts Appropriated From Specific Invested TAFS - Payable	B				U/E	1/7	1
1290	4128	Amounts Appropriated From Specific Invested TAFS - Transfers-In	E		P		U/E	1/2/7	
1290	4129	Amounts Appropriated From Specific Invested TAFS - Transfers-Out	E		P		U/E	1/2/7	
1290	4130	Appropriation To Liquidate Contract Authority Withdrawn	E				U		
1290	4135	Contract Authority Liquidated	E		P		U		
1290	4136	Contract Authority To Be Liquidated by Trust Funds	E				U		1
1290	4136	Contract Authority To Be Liquidated by Trust Funds	B				U		1
1290	4138	Appropriation To Liquidate Contract Authority	E				U		
1290	4140	Substitution of Borrowing Authority	E		P		U		
1290	4146	Actual Repayments of Debt, Current-Year Authority	E		P		U		
1290	4146	Actual Repayments of Debt, Current-Year Authority	E		B		U	2/7	
1290	4150	Reappropriations - Transfers-In	E				U		
1290	4154	Appropriation To Liquidate Contract Authority - Nonallocation - Transferred	E				U	7	
1290	4157	Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation	E		P		U	1	
1290	4157	Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation	E				U	2/7	
1290	4160	Anticipated Transfers - Current-Year Authority	E		P		U		
1290	4165	Allocations of Authority - Anticipated From Invested Balances	E				U		2
1290	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	E				U/E		1
1290	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	B				U/E		1

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New SBR Line	USSGL Account	USSGL Account Title	Begin / End	Debit / Credit	Auth Type	Trans Partner	TAFS Status	Fund Type	Addl. Info.
1290	4167	Allocations of Realized Authority - Transferred From Invested Balances	E				U/E		
1290	4168	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction	E				U		
1290	4170	Transfers - Current-Year Authority	E		P		U		
1290	4171	Nonallocation Transfers of Invested Balances - Receivable	E	D			U/E	2/7	1
1290	4171	Nonallocation Transfers of Invested Balances - Receivable	B	D			U/E	2/7	1
1290	4172	Nonallocation Transfers of Invested Balances - Payable	E	C			U/E	2/7	1
1290	4172	Nonallocation Transfers of Invested Balances - Payable	B	C			U/E	2/7	1
1290	4173	Nonallocation Transfers of Invested Balances - Transferred	E				U/E	2/7	
1290	4175	Allocation Transfers of Current-Year Authority for Noninvested Accounts	E		P		U		
1290	4183	Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose	E		P/R		U		
1290	4193	Balance Transfers - Unobligated Balances - Legislative Change of Purpose	E		P		U		
1290	4370	Offset to Appropriation Realized for Redemption of Treasury Securities	E				U		
1290	4382	Temporary Reduction - New Budget Authority	E		D/P		U		
1290	4383	Temporary Reduction - Prior-Year Balances	E		D/P		U		
1290	4384	Temporary Reduction/Cancellation Returned by Appropriation	E		P		U	2/7	1
1290	4384	Temporary Reduction/Cancellation Returned by Appropriation	B		P		U	2/7	1
1290	4384	Temporary Reduction/Cancellation Returned by Appropriation	E		D		U	1/2/7	1
1290	4384	Temporary Reduction/Cancellation Returned by Appropriation	B		D		U	1/2/7	1
1290	4387	Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority	E		P		U		
1290	4388	Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances	E		P		U		
1290	4390	Reappropriations - Transfers-Out	E				E		
1290	4391	Adjustments to Indefinite Appropriations	E				E	1	
1290	4391	Adjustments to Indefinite Appropriations	E				U	1/3/4	
1290	4392	Permanent Reduction - New Budget Authority	E		D/P/R		U		
1290	4393	Permanent Reduction - Prior-Year Balances	E		B/D/P/R/S		U/E		
1290	4394	Receipts Unavailable for Obligation Upon Collection	E				U	2/7	1
1290	4394	Receipts Unavailable for Obligation Upon Collection	B				U	2/7	1
1290	4395	Authority Unavailable for Obligation Pursuant to Public Law - Temporary	E		D/P/R		U		
1290	4397	Receipts and Appropriations Temporarily Precluded From Obligation	E		P		U/E	1	1
1290	4397	Receipts and Appropriations Temporarily Precluded From Obligation	B		P		U/E	1	1
1290	4397	Receipts and Appropriations Temporarily Precluded From Obligation	E		P		U	2/7	1
1290	4397	Receipts and Appropriations Temporarily Precluded From Obligation	B		P		U	2/7	1
1490	**Borrowing authority (discretionary and mandatory)**								
1490	4042	Estimated Indefinite Borrowing Authority	E				U		2
1490	4044	Anticipated Reductions to Borrowing Authority	E				U		2
1490	4047	Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority	E		B		U	3	
1490	4126	Amounts Appropriated From Specific Invested TAFS - Receivable	E		B		U	2/7	

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New SBR Line	USSGL Account	USSGL Account Title	Begin / End	Debit / Credit	Auth Type	Trans Partner	TAFS Status	Fund Type	Addl. Info.
1490	4126	Amounts Appropriated From Specific Invested TAFS - Receivable	B		B		U	2/7	
1490	4128	Amounts Appropriated From Specific Invested TAFS - Transfers-In	E		B		U		
1490	4129	Amounts Appropriated From Specific Invested TAFS - Transfers Out	E		B		U	2/7	
1490	4141	Current-Year Borrowing Authority Realized	E				U		
1490	4142	Actual Repayment of Borrowing Authority Converted to Cash	E		B		U		
1490	4143	Current-Year Decreases to Indefinite Borrowing Authority Realized	E				U		
1490	4146	Actual Repayment of Debt, Current-Year Authority	E		B		U	3	
1490	4392	Permanent Reduction - New Budget Authority	E		B		U		
1690	**Contract authority (discretionary and mandatory)**								
1690	4032	Estimated Indefinite Contract Authority	E				U		2
1690	4034	Anticipated Adjustments to Contract Authority	E				U		2
1690	4131	Current-Year Contract Authority Realized	E				U		
1690	4133	Decreases to Indefinite Contract Authority	E				U		
1690	4137	Transfers of Contract Authority - Allocation	E				U/E		1
1690	4137	Transfers of Contract Authority - Allocation	B				U/E		1
1690	4153	Transfers of Contract Authority - Nonallocation	E				U	7	1
1690	4153	Transfers of Contract Authority - Nonallocation	B				U	7	1
1690	4160	Anticipated Transfers - Current-Year Authority	E		C		U		2
1690	4392	Permanent Reduction - New Budget Authority	E		C		U		
1690	4393	Permanent Reduction - Prior-Year Balances	E		C		U		
1690	4395	Authority Unavailable for Obligation Pursuant to Public Law - Temporary	E		C		U		2
1690	4397	Receipts and Appropriations Temporarily Precluded From Obligation	E		C		U	7	1
1690	4397	Receipts and Appropriations Temporarily Precluded From Obligation	B		C		U	7	1
1890	**Spending authority from offsetting collections (discretionary and mandatory)**								
1890	4047	Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority	E		S		U		2
1890	4060	Anticipated Collections From Non-Federal Sources	E	D			U		2
1890	4070	Anticipated Collections From Federal Sources	E	D			U		2
1890	4121	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation	E		S		U		
1890	4123	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction	E		S		U		
1890	4132	Substitution of Contract Authority	E		S		U		
1890	4135	Contract Authority Liquidated	E		S		U		
1890	4140	Substitution of Borrowing Authority	E		S		U		
1890	4146	Actual Repayments of Debt, Current-Year Authority	E		S		U		
1890	4151	Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority	E				U		
1890	4158	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	E				U		

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New SBR Line	USSGL Account	USSGL Account Title	Begin / End	Debit / Credit	Auth Type	Trans Partner	TAFS Status	Fund Type	Addl. Info.
1890	4160	Anticipated Transfers - Current-Year Authority	E		S		U		
1890	4170	Transfers - Current-Year Authority	E		S		U		
1890	4171	Nonallocation Transfers of Invested Balances - Receivable	E	D			U/E	1	1
1890	4171	Nonallocation Transfers of Invested Balances - Receivable	B	D			U/E	1	1
1890	4172	Nonallocation Transfers of Invested Balances - Payable	E	C			U/E	3	1
1890	4172	Nonallocation Transfers of Invested Balances - Payable	B	C			U/E	3	1
1890	4173	Nonallocation Transfers of Invested Balances - Transferred	E				U/E	1/3	
1890	4175	Allocation Transfers of Current-Year Authority for Noninvested Accounts	E		S		U		
1890	4183	Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose	E		S		U		2
1890	4193	Balance Transfers - Unobligated Balances - Legislative Change of Purpose	E		S		U		
1890	4210	Anticipated Reimbursements and Other Income	E	D			U		2
1890	4212	Liquidation of Deficiency - Offsetting Collections	E				U/E		
1890	4215	Anticipated Appropriation Trust Fund Expenditure Transfers	E				U		2
1890	4221	Unfilled Customer Orders Without Advance	E			F/E	U/E		1
1890	4221	Unfilled Customer Orders Without Advance	B			F/E	U/E		1
1890	4222	Unfilled Customer Orders With Advance	E				U/E		1
1890	4222	Unfilled Customer Orders With Advance	B				U/E		1
1890	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	E				U/E		1
1890	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	B				U/E		1
1890	4251	Reimbursements and Other Income Earned - Receivable	E			F/E	U/E		1
1890	4251	Reimbursements and Other Income Earned - Receivable	B			F/E	U/E		1
1890	4252	Reimbursements and Other Income Earned - Collected	E				U/E		
1890	4253	Prior-Year Unfilled Customer Orders with Advance - Refunds Paid	E				U/E		1
1890	4255	Appropriation Trust Fund Expenditure Transfers - Collected	E				U/E		
1890	4260	Actual Collections of "governmental-type" Fees	E				U/E		
1890	4261	Actual Collections of Business-Type Fees	E				U/E		
1890	4262	Actual Collections of Loan Principal	E				U/E		
1890	4263	Actual Collections of Loan Interest	E				U/E		
1890	4264	Actual Collections of Rent	E				U/E		
1890	4265	Actual Collections From Sale of Foreclosed Property	E				U/E		
1890	4266	Other Actual Business-Type Collections From Non-Federal Sources	E				U/E		
1890	4267	Other Actual "governmental-type" Collections From Non-Federal Sources	E				U/E		
1890	4271	Actual Program Fund Subsidy Collected	E				U/E		
1890	4273	Interest Collected From Treasury	E				U		
1890	4275	Actual Collections From Liquidating Fund	E				U/E		
1890	4276	Actual Collections From Financing Fund	E				U/E		
1890	4277	Other Actual Collections - Federal	E				U/E		
1890	4283	Interest Receivable From Treasury	E				U/E		1
1890	4283	Interest Receivable From Treasury	B				U/E		1
1890	4285	Receivable From the Liquidating Fund	E				U/E		1
1890	4285	Receivable From the Liquidating Fund	B				U/E		1
1890	4286	Receivable From the Financing Fund	E				U/E		1
1890	4286	Receivable From the Financing Fund	B				U/E		1
1890	4287	Other Federal Receivables	E				U/E		1
1890	4287	Other Federal Receivables	B				U/E		1

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New SBR Line	USSGL Account	USSGL Account Title	Begin / End	Debit / Credit	Auth Type	Trans Partner	TAFS Status	Fund Type	Addl. Info.
1890	4290	Amortization and Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	E				U		
1890	4382	Temporary Reduction - New Budget Authority	E		S		U		
1890	4383	Temporary Reduction - Prior-Year Balances	E		S		U		
1890	4384	Temporary Reduction/Cancellation Returned by Appropriation	E		S		U		1
1890	4384	Temporary Reduction/Cancellation Returned by Appropriation	B		S		U		1
1890	4392	Permanent Reduction - New Budget Authority	E		S		U		
1890	4395	Authority Unavailable for Obligation Pursuant to Public Law - Temporary	E		S		U		2
1890	4398	Offsetting Collections Temporarily Precluded From Obligation	E				U		1
1890	4398	Offsetting Collections Temporarily Precluded From Obligation	B				U		1
1890	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	E				U/E		
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 (Note 31)**								
2190	4801	Undelivered Orders - Obligations, Unpaid	E				U/E		1
2190	4801	Undelivered Orders - Obligations, Unpaid	B				U/E		1
2190	4802	Undelivered Orders - Obligations, Prepaid/Advanced	E				U/E		1
2190	4802	Undelivered Orders - Obligations, Prepaid/Advanced	B				U/E		1
2190	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E				U/E		
2190	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E				U/E		
2190	4901	Delivered Orders - Obligations, Unpaid	E				U/E		1
2190	4901	Delivered Orders - Obligations, Unpaid	B				U/E		1
2190	4902	Delivered Orders - Obligations, Paid	E				U/E		
2190	4908	Authority Outlayed Not Yet Disbursed	E				U		1
2190	4908	Authority Outlayed Not Yet Disbursed	B				U		1
2190	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E				U/E		
2190	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E				U/E		
	Unobligated balance, end of year:								
2204	**Apportioned**								
2204	4510	Apportionments	E				U		
2204	4590	Apportionments - Anticipated Resources - Programs Subject to Apportionment	E				U		2
2204	4610	Allotments - Realized Resources	E				U		

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New SBR Line	USSGL Account	USSGL Account Title	Begin / End	Debit / Credit	Auth Type	Trans Partner	TAFS Status	Fund Type	Addl. Info.
2204	4700	Commitments - Programs Subject to Apportionment	E				U		
2304	**Exempt from apportionment**								
2304	4620	Unobligated Funds Exempt From Apportionment	E				U		
2304	4690	Anticipated Resources - Programs Exempt From Apportionment	E				U		2
2304	4720	Commitments - Programs Exempt From Apportionment	E				U		
2404	**Unapportioned**								
2404	4060	Anticipated Collections From Non-Federal Sources	E	C			U		2
2404	4070	Anticipated Collections From Federal Sources	E	C			U		2
2404	4210	Anticipated Reimbursements and Other Income	E	C			U		2
2404	4310	Anticipated Recoveries of Prior-Year Obligations	E	C			U		2
2404	4420	Unapportioned Authority - Pending Rescission	E				U		
2404	4430	Unapportioned Authority - OMB Deferral	E				U		
2404	4450	Unapportioned Authority	E				U/E		
2404	4630	Funds Not Available for Commitment/Obligation	E				U		
2404	4650	Allotments - Expired Authority	E				E		
2490	**Total unobligated balance, 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, Oct 1**								
3000	4801	Undelivered Orders - Obligations, Unpaid	B				U/E		
3000	4901	Delivered Orders - Obligations, Unpaid	B				U/E		
3010	**Uncollected customer payments from Federal sources, brought forward, Oct 1 (-)**								
3010	4221	Unfilled Customer Orders Without Advance	B			F/E	U/E		
3010	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	B				U/E		
3010	4251	Reimbursements and Other Income Earned - Receivable	B			F/E	U/E		
3010	4283	Interest Receivable From Treasury	B				U/E		
3010	4285	Receivable From the Liquidating Fund	B				U/E		
3010	4286	Receivable From the Financing Fund	B				U/E		
3010	4287	Other Federal Receivables	B				U/E		

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New SBR Line	USSGL Account	USSGL Account Title	Begin / End	Debit / Credit	Auth Type	Trans Partner	TAFS Status	Fund Type	Addl. Info.
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 -) (Note 28)**								6
3016	4199	Transfer of Expired Expenditure Transfers - Receivable	E				U/E		
3016	4221	Unfilled Customer Orders Without Advance	E			F/E	U/E		
3016	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	E				U/E		
3016	4230	Unfilled Customer Orders Without Advance - Transferred	E			F/E	U/E		
3016	4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	E				U/E		
3016	4233	Reimbursements and Other Income Earned - Receivable - Transferred	E			F/E	U/E		
3016	4234	Other Federal Receivables - Transferred	E				U/E		
3016	4251	Reimbursements and Other Income Earned - Receivable	E			F/E	U/E		
3016	4283	Interest Receivable From Treasury	E				U/E		
3016	4285	Receivable From the Liquidating Fund	E				U/E		
3016	4286	Receivable From the Financing Fund	E				U/E		
3016	4287	Other Federal Receivables	E				U/E		
3016	4801	Undelivered Orders - Obligations, Unpaid	E				U/E		
3016	4831	Undelivered Orders - Obligations Transferred, Unpaid	E				U/E		
3016	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	E				U/E		
3016	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E				U/E		
3016	4901	Delivered Orders - Obligations, Unpaid	E				U/E		
3016	4931	Delivered Orders - Obligations Transferred, Unpaid	E				U/E		
3016	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	E				U/E		
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**								
3032	4801	Undelivered Orders - Obligations, Unpaid	E				U/E		1
3032	4801	Undelivered Orders - Obligations, Unpaid	B				U/E		1
3032	4802	Undelivered Orders - Obligations, Prepaid/Advanced	E				U/E		1
3032	4802	Undelivered Orders - Obligations, Prepaid/Advanced	B				U/E		1
3032	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E				U/E		
3032	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E				U/E		
3032	4901	Delivered Orders - Obligations, Unpaid	E				U/E		1
3032	4901	Delivered Orders - Obligations, Unpaid	B				U/E		1
3032	4902	Delivered Orders - Obligations, Paid	E				U/E		

USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2012 Reporting				USSGL Account Attributes for FACTS II			TAFS Attributes		
New SBR Line	USSGL Account	USSGL Account Title	Begin / End	Debit / Credit	Auth Type	Trans Partner	TAFS Status	Fund Type	Addl. Info.
3032	4908	Authority Outlayed Not Yet Disbursed	E				U		1
3032	4908	Authority Outlayed Not Yet Disbursed	B				U		1
3032	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E				U/E		
3032	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E				U/E		
3040	**Outlays (gross) (-)**								
3040	4802	Undelivered Orders - Obligations, Prepaid/Advanced	E				U/E		1
3040	4802	Undelivered Orders - Obligations, Prepaid/Advanced	B				U/E		1
3040	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E				U/E		
3040	4902	Delivered Orders - Obligations, Paid	E				U/E		
3040	4908	Authority Outlayed Not Yet Disbursed	E				U		1
3040	4908	Authority Outlayed Not Yet Disbursed	B				U		1
3040	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E				U/E		
3052	**Change in uncollected customer payments from Federal sources (+ or -)**								
3052	4221	Unfilled Customer Orders Without Advance	E			F/E	U/E		1
3052	4221	Unfilled Customer Orders Without Advance	B			F/E	U/E		1
3052	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	E				U/E		1
3052	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	B				U/E		1
3052	4251	Reimbursements and Other Income Earned - Receivable	E			F/E	U/E		1
3052	4251	Reimbursements and Other Income Earned - Receivable	B			F/E	U/E		1
3052	4283	Interest Receivable From Treasury	E				U/E		1
3052	4283	Interest Receivable From Treasury	B				U/E		1
3052	4285	Receivable From the Liquidating Fund	E				U/E		1
3052	4285	Receivable From the Liquidating Fund	B				U/E		1
3052	4286	Receivable From the Financing Fund	E				U/E		1
3052	4286	Receivable From the Financing Fund	B				U/E		1
3052	4287	Other Federal Receivables	E				U/E		1
3052	4287	Other Federal Receivables	B				U/E		1
3062	**Actual transfers, unpaid obligations (net) (+ or -)**								
3062	4831	Undelivered Orders - Obligations Transferred, Unpaid	E				U/E		
3062	4931	Delivered Orders - Obligations Transferred, Unpaid	E				U/E		
3072	**Actual transfers, uncollected customer payments from Federal sources (net) (+ or -)**								
3072	4199	Transfer of Expired Expenditure Transfers - Receivable	E				U/E		
3072	4230	Unfilled Customer Orders Without Advance - Transferred	E			F/E	U/E		
3072	4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	E				U/E		
3072	4233	Reimbursements and Other Income Earned - Receivable - Transferred	E			F/E	U/E		
3072	4234	Other Federal Receivables - Transferred	E				U/E		

USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2012 Reporting				USSGL Account Attributes for FACTS II			TAFS Attributes		
New SBR Line	USSGL Account	USSGL Account Title	Begin / End	Debit / Credit	Auth Type	Trans Partner	TAFS Status	Fund Type	Addl. Info.
3082	**Recoveries of prior year unpaid obligations (-)**								
3082	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	E				U/E		
3082	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	E				U/E		
	Obligated balance, end of year								
3090	**Unpaid obligations, end of year (gross)**								
3090	4801	Undelivered Orders - Obligations, Unpaid	E				U/E		
3090	4831	Undelivered Orders - Obligations Transferred, Unpaid	E				U/E		
3090	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	E				U/E		
3090	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E				U/E		
3090	4901	Delivered Orders - Obligations, Unpaid	E				U/E		
3090	4931	Delivered Orders - Obligations Transferred, Unpaid	E				U/E		
3090	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	E				U/E		
3090	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E				U/E		
3091	**Uncollected customer payments from Federal sources, end of year (-)**								
3091	4199	Transfer of Expired Expenditure Transfers - Receivable	E				U/E		
3091	4221	Unfilled Customer Orders Without Advance	E			F/E	U/E		
3091	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	E				U/E		
3091	4230	Unfilled Customer Orders Without Advance - Transferred	E			F/E	U/E		
3091	4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	E				U/E		
3091	4233	Reimbursements and Other Income Earned - Receivable - Transferred	E			F/E	U/E		
3091	4234	Other Federal Receivables - Transferred	E				U/E		
3091	4251	Reimbursements and Other Income Earned - Receivable	E			F/E	U/E		
3091	4283	Interest Receivable From Treasury	E				U/E		
3091	4285	Receivable From the Liquidating Fund	E				U/E		
3091	4286	Receivable From the Financing Fund	E				U/E		
3091	4287	Other Federal Receivables	E				U/E		
3100	**Obligated balance, end of year (net)**								
	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 sum of SBR lines 1290, 1490, 1690 and 1890.								
4177	**Actual offsetting collections (discretionary and mandatory) (-)**								

USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2012 Reporting				USSGL Account Attributes for FACTS II			TAFS Attributes		
New SBR Line	USSGL Account	USSGL Account Title	Begin / End	Debit / Credit	Auth Type	Trans Partner	TAFS Status	Fund Type	Addl. Info.
4177	4212	Liquidation of Deficiency - Offsetting Collections	E				U/E		
4177	4222	Unfilled Customer Orders With Advance	E				U/E		1
4177	4222	Unfilled Customer Orders With Advance	B				U/E		1
4177	4252	Reimbursements and Other Income Earned - Collected	E				U/E		
4177	4253	Prior-Year Unfilled Customer Orders with Advance - Refunds Paid	E				U/E		
4177	4255	Appropriation Trust Fund Expenditure Transfers - Collected	E				U/E		
4177	4260	Actual Collections of "governmental-type" Fees	E				U/E		
4177	4261	Actual Collections of Business-Type Fees	E				U/E		
4177	4262	Actual Collections of Loan Principal	E				U/E		
4177	4263	Actual Collections of Loan Interest	E				U/E		
4177	4264	Actual Collections of Rent	E				U/E		
4177	4265	Actual Collections From Sale of Foreclosed Property	E				U/E		
4177	4266	Other Actual Business-Type Collections From Non-Federal Sources	E				U/E		
4177	4267	Other Actual "governmental-type" Collections From Non-Federal Sources	E				U/E		
4177	4271	Actual Program Fund Subsidy Collected	E				U/E		
4177	4273	Interest Collected From Treasury	E				U		
4177	4275	Actual Collections From Liquidating Fund	E				U/E		
4177	4276	Actual Collections From Financing Fund	E				U/E		
4177	4277	Other Actual Collections - Federal	E				U/E		
4177	4290	Amortization and Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	E				U	3/4/8	
4177	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	E				U/E		
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 -)**								
4178	4221	Unfilled Customer Orders Without Advance	E			F/E	U/E		
4178	4221	Unfilled Customer Orders Without Advance	B			F/E	U/E		
4178	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	E				U/E		
4178	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	B				U/E		
4178	4251	Reimbursements and Other Income Earned - Receivable	E			F/E	U/E		
4178	4251	Reimbursements and Other Income Earned - Receivable	B			F/E	U/E		
4178	4283	Interest Receivable From Treasury	E				U/E		
4178	4283	Interest Receivable From Treasury	B				U/E		
4178	4285	Receivable From the Liquidating Fund	E				U/E		
4178	4285	Receivable From the Liquidating Fund	B				U/E		
4178	4286	Receivable From the Financing Fund	E				U/E		
4178	4286	Receivable From the Financing Fund	B				U/E		
4178	4287	Other Federal Receivables	E				U/E		
4178	4287	Other Federal Receivables	B				U/E		
4179	**Anticipated offsetting collections (discretionary and mandatory) (+ or -)**								

USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2012 Reporting				USSGL Account Attributes for FACTS II			TAFS Attributes		
New SBR Line	USSGL Account	USSGL Account Title	Begin / End	Debit / Credit	Auth Type	Trans Partner	TAFS Status	Fund Type	Addl. Info.
4179	4047	Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority	E		S		U		
4179	4060	Anticipated Collections From Non-Federal Sources	E	D			U		
4179	4070	Anticipated Collections From Federal Sources	E	D			U		
4179	4160	Anticipated Transfers - Current-Year Authority	E		S		U		
4179	4210	Anticipated Reimbursements and Other Income	E	D			U		
4179	4215	Anticipated Appropriation Trust Fund Expenditure Transfers	E				U		
4180	**Budget authority, net (discretionary and mandatory)**								
	This line is calculated. Equals sum of SBR lines 4175, 4177, 4178 and 4179.								
4185	**Outlays, gross (discretionary and mandatory)**								
4185	4802	Undelivered Orders - Obligations, Prepaid/Advanced	E				U/E		1
4185	4802	Undelivered Orders - Obligations, Prepaid/Advanced	B				U/E		1
4185	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E				U/E		
4185	4902	Delivered Orders - Obligations, Paid	E				U/E		
4185	4908	Authority Outlayed Not Yet Disbursed	E				U		1
4185	4908	Authority Outlayed Not Yet Disbursed	B				U		1
4185	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E				U/E		
4187	**Actual offsetting collections (discretionary and mandatory) (-)**								
4187	4212	Liquidation of Deficiency - Offsetting Collections	E				U/E		
4187	4222	Unfilled Customer Orders With Advance	E				U/E		1
4187	4222	Unfilled Customer Orders With Advance	B				U/E		1
4187	4252	Reimbursements and Other Income Earned - Collected	E				U/E		
4187	4253	Prior-Year Unfilled Customer Orders with Advance - Refunds Paid	E				U/E		
4187	4255	Appropriation Trust Fund Expenditure Transfers - Collected	E				U/E		
4187	4260	Actual Collections of "governmental-type" Fees	E				U/E		
4187	4261	Actual Collections of Business-Type Fees	E				U/E		
4187	4262	Actual Collections of Loan Principal	E				U/E		
4187	4263	Actual Collections of Loan Interest	E				U/E		
4187	4264	Actual Collections of Rent	E				U/E		
4187	4265	Actual Collections From Sale of Foreclosed Property	E				U/E		
4187	4266	Other Actual Business-Type Collections From Non-Federal Sources	E				U/E		
4187	4267	Other Actual "governmental-type" Collections From Non-Federal Sources	E				U/E		
4187	4271	Actual Program Fund Subsidy Collected	E				U/E		
4187	4273	Interest Collected From Treasury	E				U		
4187	4275	Actual Collections From Liquidating Fund	E				U/E		
4187	4276	Actual Collections From Financing Fund	E				U/E		
4187	4277	Other Actual Collections - Federal	E				U/E		
4187	4290	Amortization and Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	E				U		

USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2012 Reporting				USSGL Account Attributes for FACTS II			TAFS Attributes		
New SBR Line	USSGL Account	USSGL Account Title	Begin / End	Debit / Credit	Auth Type	Trans Partner	TAFS Status	Fund Type	Addl. Info.
4187	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	E				U/E		
4187	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 4185 and 4187.								
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.

SUPPLEMENT SECTION V

USSGL Crosswalk - Statement of Custodial Activity for Fiscal 2012 Reporting

				USSGL Account Attributes/1	
				USSGL Account Attributes for FACTS I	
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

SUPPLEMENT SECTION V

USSGL Crosswalk - Statement of Custodial Activity for Fiscal 2012 Reporting

				USSGL Account Attributes/1	
				USSGL Account Attributes for FACTS I	
Line No.	Trial Bal.	Acct. No.	USSGL Account Title	Cust / Noncust	Addl. Info.
7	E-B	1347	Allowance for Loss on Interest Receivable - Not Otherwise Classified	S	2, 3
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	

SUPPLEMENT SECTION V

USSGL Crosswalk - Statement of Custodial Activity for Fiscal 2012 Reporting

				USSGL Account Attributes/1	
				USSGL Account Attributes for FACTS I	
Line No.	Trial Bal.	Acct. No.	USSGL Account Title	Cust / Noncust	Addl. Info.
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	
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 7.				
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	

SUPPLEMENT SECTION V

USSGL Crosswalk - Statement of Custodial Activity for Fiscal 2012 Reporting

				USSGL Account Attributes/1	
				USSGL Account Attributes for FACTS I	
Line No.	Trial Bal.	Acct. No.	USSGL Account Title	Cust / Noncust	Addl. Info.
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	
9	E-B	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):**				

SUPPLEMENT SECTION V

USSGL Crosswalk - Statement of Custodial Activity for Fiscal 2012 Reporting

				USSGL Account Attributes/1	
				USSGL Account Attributes for FACTS I	
Line No.	Trial Bal.	Acct. No.	USSGL Account Title	Cust / Noncust	Addl. Info.
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
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 Amounts 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	**Total Disposition of Collections**				
15	This line is calculated. Equals total of lines 11+12+13+14.				
"Optional Method"					
15	This line is calculated. Equals total of lines 11-12+13+14.				

SUPPLEMENT SECTION V

USSGL Crosswalk - Statement of Custodial Activity for Fiscal 2012 Reporting

				USSGL Account Attributes/1	
				USSGL Account Attributes for FACTS I	
Line No.	Trial Bal.	Acct. No.	USSGL Account Title	Cust / Noncust	Addl. Info.
16	Net Custodial Activity				
16	This line is calculated. Equals sum of lines 10 minus 15.				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,

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

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.

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U.S. Government Standard General Ledger

SECTION VI. USSGL Crosswalks - Reclassified Statements

This section includes crosswalks for use in fiscal 2012. 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 684, dated May 15, 2012.

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 2012 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 - 35

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USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2012 Reporting

				USSGL Account Attribute/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	1205	Foreign Currency Denominated Equivalent Assets	N	
2.1	E	1209	Uninvested Foreign Currency	N	
2.1	E	1344	Interest Receivable on Special Drawing Rights	N	
2.1	E	1384	Interest Receivable - Foreign Currency Denominated Assets	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	

USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2012 Reporting

				USSGL Account Attribute/1	
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
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	
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	

USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2012 Reporting

				USSGL Account Attribute/1	
Line No.	**Trial Bal.**	**USSGL Acct.**	**USSGL Account Title**	**Fed / NonFed**	**Addl. Info.**
2.4	E	1643	Allowance for Subsidy - Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act	N	
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	
2.6	**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	
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	

USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2012 Reporting

				USSGL Account Attribute/1	
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
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	
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	

USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2012 Reporting

				USSGL Account Attribute/1	
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
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	1660	Beneficial Interest in Trust	N	
2.8	E	1661	Market Adjustment - Beneficial Interest in Trust	N	
2.8	E	1670	Foreign Investments	N	
2.8	E	1671	Discount on Foreign Investments	N	
2.8	E	1672	Premium on Foreign Investments	N	
2.8	E	1679	Foreign Exchange Rate Revalue Adjustments - Investments	N	
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	1651	Market Adjustment - Senior 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**				

USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2012 Reporting

				USSGL Account Attribute/1	
Line No.	**Trial Bal.**	**USSGL Acct.**	**USSGL Account Title**	**Fed / NonFed**	**Addl. Info.**
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
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	

USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2012 Reporting

				USSGL Account Attribute/1	
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
3.2	E	1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	F	
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

USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2012 Reporting

				USSGL Account Attribute/1	
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
3.6	E	1351	Capitalized Loan Interest Receivable - Non-Credit Reform	F	10
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 2012 Reporting

				USSGL Account Attribute/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 2012 Reporting

				USSGL Account Attribute/1	
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	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	2192	Special Drawing Right (SDR) Certificates Issued to Federal Reserve Banks	N	
6.10	E	2193	Allocation of Special Drawing Rights (SDRs)	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	
6.10	E	2400	Liability for Nonfiduciary Deposit Funds and Undeposited Collections	N	

USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2012 Reporting

				USSGL Account Attribute/1	
Line No.	**Trial Bal.**	**USSGL Acct.**	**USSGL Account Title**	**Fed / NonFed**	**Addl. Info.**
6.10	E	2410	Liability for Clearing Accounts	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
7.3	E	2530	Securities Issued by Federal Agencies Under General and Special Financing Authority	F	10

USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2012 Reporting

				USSGL Account Attribute/1	
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
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	
7.8	**Advances From Others and Deferred Credits (RC 23)**				2
7.8	E	2310	Liability for Advances and Prepayments	F	10

USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2012 Reporting

				USSGL Account Attribute/1	
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
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	2410	Liability for Clearing Accounts	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 - Non-Earmarked 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		
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		

USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2012 Reporting

				USSGL Account Attribute/1	
Line No.	**Trial Bal.**	**USSGL Acct.**	**USSGL Account Title**	**Fed / NonFed**	**Addl. Info.**
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	
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	

USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2012 Reporting

				USSGL Account Attribute/1	
Line No.	**Trial Bal.**	**USSGL Acct.**	**USSGL Account Title**	**Fed / NonFed**	**Addl. Info.**
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	
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	

USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2012 Reporting

				USSGL Account Attribute/1	
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
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	
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	

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				USSGL Account Attribute/1	
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
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	
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	7171	Gains on Changes in Long-Term Assumptions - From Experience	N	
9.1	E	7172	Losses on Changes in Long-Term Assumptions - From Experience	N	

USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2012 Reporting

				USSGL Account Attribute/1	
Line No.	**Trial Bal.**	**USSGL Acct.**	**USSGL Account Title**	**Fed / NonFed**	**Addl. Info.**
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	7271	Gains on Changes in Long-Term Assumptions	N	
9.1	E	7272	Losses on Changes in Long-Term Assumptions	N	
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		
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		

USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2012 Reporting

				USSGL Account Attribute/1	
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
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	
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	

USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2012 Reporting

				USSGL Account Attribute/1	
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
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	
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	

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				USSGL Account Attribute/1	
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
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	
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	

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				USSGL Account Attribute/1	
Line No.	**Trial Bal.**	**USSGL Acct.**	**USSGL Account Title**	**Fed / NonFed**	**Addl. Info.**
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	6338	Remuneration Interest	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	
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	7171	Gains on Changes in Long-Term Assumptions - From Experience	N	
9.2	E	7172	Losses on Changes in Long-Term Assumptions - From Experience	N	
9.2	E	7180	Unrealized Gains	F/N	

USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2012 Reporting

				USSGL Account Attribute/1	
Line No.	**Trial Bal.**	**USSGL Acct.**	**USSGL Account Title**	**Fed / NonFed**	**Addl. Info.**
9.2	E	7181	Unrealized Gains - Exchange Stabilization Fund	N	
9.2	E	7190	Other Gains	F/N	
9.2	E	7191	Other Gains for Accrued Special Drawing Right (SDR) Interest and Charges	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	7271	Gains on Changes in Long-Term Assumptions	N	
9.2	E	7272	Losses on Changes in Long-Term Assumptions	N	
9.2	E	7280	Unrealized Losses	F/N	
9.2	E	7281	Unrealized Losses - Exchange Stabilization Fund	N	
9.2	E	7290	Other Losses	F/N	
9.2	E	7291	Other Losses for Accrued Special Drawing Right (SDR) Interest and Charges	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 2014, 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.

SUPPLEMENT SECTION VI

USSGL Crosswalk - Reclassified Statement of Net Cost for the Closing Package for Fiscal 2012 Reporting

				USSGL Account Attribute /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	6338	Remuneration Interest	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	7281	Unrealized Losses - Exchange Stabilization Fund	N		
2	E	7290	Other Losses	N	X	
2	E	7291	Other Losses for Accrued Special Drawing Right (SDR) Interest and Charges	N		
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		

SUPPLEMENT SECTION VI

USSGL Crosswalk - Reclassified Statement of Net Cost for the Closing Package for Fiscal 2012 Reporting

				USSGL Account Attribute /1		
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Exch / Nonexch	Addl. Info.
4	**Gains/Losses From Changes in Actuarial Assumptions**					
4	E	7171	Gains on Changes in Long-Term Assumptions - From Experience			
4	E	7172	Losses on Changes in Long-Term Assumptions - From Experience			
4	E	7271	Gains on Changes in Long-Term Assumptions			
4	E	7272	Losses on Changes in Long-Term Assumptions			
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		5
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		
6.3	**Buy/Sell Costs (RC 24)**					3
6.3	E	6100	Operating Expenses/Program Costs	F		
6.3	E	6190	Contra Bad Debt Expense - Incurred for Others	F		5
6.3	E	6720	Bad Debt Expense	F		
6.3	E	6790	Other Expenses Not Requiring Budgetary Resources	F		
6.3	E	6800	Future Funded Expenses	F		
6.3	E	6900	Nonproduction Costs	F		
6.4	**Federal Securities Interest Expense (RC 03)**					3
6.4	E	6320	Interest Expenses on Securities	F		4
6.4	E	7211	Losses on Disposition of Investments	F	X	
6.4	E	7280	Unrealized Losses	F	X	
6.5	**Borrowing and Other Interest Expense (RC 05)**					3

SUPPLEMENT SECTION VI

USSGL Crosswalk - Reclassified Statement of Net Cost for the Closing Package for Fiscal 2012 Reporting

				USSGL Account Attribute /1		
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Exch / Nonexch	Addl. Info.
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
6.6	E	7212	Losses on Disposition of Borrowings	F	X	4
6.6	E	7290	Other Losses	F	X	
6.7	**Other Expenses (without reciprocals) (RC 29)**					
6.7	E	6190	Contra Bad Debt Expense - Incurred for Others			6
6.7	E	6400	Benefit Expense			6
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	

USSGL Crosswalk - Reclassified Statement of Net Cost for the Closing Package for Fiscal 2012 Reporting

				USSGL Account Attribute /1		
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Exch / Nonexch	Addl. Info.
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	
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	7181	Unrealized Gains - Exchange Stabilization Fund	N		
10	E	7190	Other Gains	N	X	
10	E	7191	Other Gains for Accrued Special Drawing Right (SDR) Interest and Charges	N		
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	

SUPPLEMENT SECTION VI

USSGL Crosswalk - Reclassified Statement of Net Cost for the Closing Package for Fiscal 2012 Reporting

				USSGL Account Attribute /1		
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Exch / Nonexch	Addl. Info.
11.2	E	5109	Contra Revenue for Goods Sold	F	X	
11.2	E	5200	Revenue From Services Provided	F	X	
11.2	E	5209	Contra Revenue for Services Provided	F	X	
11.2	E	5325	Administrative Fees Revenue	F	X	
11.2	E	5329	Contra Revenue for Administrative Fees	F	X	
11.2	E	5900	Other Revenue	F	X	
11.2	E	5909	Contra Revenue for Other Revenue	F	X	
11.3	**Federal Securities Interest Revenue (RC 03)**					3
11.3	E	5311	Interest Revenue - Investments	F	X	
11.3	E	5318	Contra Revenue for Interest Revenue - Investments	F	X	
11.3	E	7111	Gains on Disposition of Investments	F	X	
11.3	E	7180	Unrealized Gains	F	X	
11.4	**Borrowing and Other Interest Revenue (RC 05)**					3
11.4	E	5310	Interest Revenue - Other	F	X	
11.4	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds	F	X	4
11.4	E	5317	Contra Revenue for Interest Revenue - Loans Receivable	F	X	
11.4	E	5319	Contra Revenue for Interest Revenue - Other	F	X	
11.5	**Borrowing Gains (RC 06)**					3
11.5	E	7112	Gains on Disposition of Borrowings	F	X	4
11.5	E	7190	Other Gains	F	X	
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					

SUPPLEMENT SECTION VI

USSGL Crosswalk - Reclassified Statement of Net Cost for the Closing Package for Fiscal 2012 Reporting

				USSGL Account Attribute /1		
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Exch / Nonexch	Addl. Info.
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 non-reciprocating activity (i.e. RC 29 activity).

6/ Include non-reciprocating activity (i.e. RC 29 activity).

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USSGL Crosswalk - Reclassified Statement of Changes in Net Position for the Closing Package for Fiscal 2012 Reporting

				USSGL Account Attribute/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 2012 Reporting

				USSGL Account Attribute/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	
5.3	E	5893	Tax Revenue Refunds - Unemployment	N	T	

USSGL Crosswalk - Reclassified Statement of Changes in Net Position for the Closing Package for Fiscal 2012 Reporting

				USSGL Account Attribute/1		
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Exch / Nonexch	Addl. Info.
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	
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	

USSGL Crosswalk - Reclassified Statement of Changes in Net Position for the Closing Package for Fiscal 2012 Reporting

				USSGL Account Attribute/1		
Line No.	**Trial Bal.**	**USSGL Acct.**	**USSGL Account Title**	**Fed / NonFed**	**Exch / Nonexch**	**Addl. Info.**
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.					
6	**Federal Nonexchange Revenue:**					
6.1	**Federal Securities Interest Revenue (Nonexchange) (RC 03)**					2
6.1	E	5311	Interest Revenue - Investments	F	T	6

USSGL Crosswalk - Reclassified Statement of Changes in Net Position for the Closing Package for Fiscal 2012 Reporting

				USSGL Account Attribute/1		
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Exch / Nonexch	Addl. Info.
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	
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	

USSGL Crosswalk - Reclassified Statement of Changes in Net Position for the Closing Package for Fiscal 2012 Reporting

				USSGL Account Attribute/1		
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Exch / Nonexch	Addl. Info.
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
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

USSGL Crosswalk - Reclassified Statement of Changes in Net Position for the Closing Package for Fiscal 2012 Reporting

				USSGL Account Attribute/1		
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Exch / Nonexch	Addl. Info.
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
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

USSGL Crosswalk - Reclassified Statement of Changes in Net Position for the Closing Package for Fiscal 2012 Reporting

				USSGL Account Attribute/1		
Line No.	**Trial Bal.**	**USSGL Acct.**	**USSGL Account Title**	**Fed / NonFed**	**Exch / Nonexch**	**Addl. Info.**
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		
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

USSGL Crosswalk - Reclassified Statement of Changes in Net Position for the Closing Package for Fiscal 2012 Reporting

				USSGL Account Attribute/1		
Line No.	**Trial Bal.**	**USSGL Acct.**	**USSGL Account Title**	**Fed / NonFed**	**Exch / Nonexch**	**Addl. Info.**
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 12-03 August 2012
Revised by TFM Bulletin No. 2013-05

Part 2 -- Fiscal 2013 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 last USSGL TFM Supplement release (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
1205	Foreign Currency Denominated Equivalent Assets	Debit
1209	Uninvested Foreign Currency	Debit
	RECEIVABLES	
1310	Accounts Receivable	Debit
1319	Allowance for Loss on Accounts Receivable	Credit
1320	Funded Employment Benefit Contributions Receivable	Debit
1321	Unfunded FECA 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
1344	Interest Receivable on Special Drawing Rights	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

U.S. Government Standard General Ledger
Chart of Accounts

Account Number	Title	Normal Balance
1000	**ASSETS (continued)**	
	RECEIVABLES (continued)	
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
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
1384	Interest Receivable - Foreign Currency Denominated Assets	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

U.S. Government Standard General Ledger
Chart of Accounts

Account Number	Title	Normal Balance
1000	**ASSETS (continued)**	
	INVENTORY AND RELATED PROPERTY (continued)	
1524	Inventory - Excess, Obsolete, and Unserviceable	Debit
1525	Inventory - Raw Materials	Debit
1526	Inventory - Work-in-Process	Debit
1527	Inventory - Finished Goods	Debit
1529	Inventory - Allowance	Credit
	SEIZED MONETARY ASSETS	
1531	Seized Monetary Instruments	Debit
1532	Seized Cash Deposited	Debit
	FORFEITED PROPERTY	
1541	Forfeited Property Held for Sale	Debit
1542	Forfeited Property Held for Donation or Use	Debit
1549	Forfeited Property - Allowance	Credit
	FORECLOSED PROPERTY	
1551	Foreclosed Property	Debit
1559	Foreclosed Property - Allowance	Credit
	COMMODITIES	
1561	Commodities Held Under Price Support and Stabilization Support Programs	Debit
1569	Commodities - Allowance	Credit
	STOCKPILE MATERIALS	
1571	Stockpile Materials Held in Reserve	Debit
1572	Stockpile Materials Held for Sale	Debit
	OTHER RELATED PROPERTY	
1591	Other Related Property	Debit
1599	Other Related Property - Allowance	Credit
	INVESTMENTS	
1610	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	Debit
1611	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	Credit

U.S. Government Standard General Ledger
Chart of Accounts

Account Number	Title	Normal Balance
1000	**ASSETS (continued)**	
	INVESTMENTS (continued)	
1612	Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	Debit
1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	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
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
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 - Senior Preferred Stock in Federal Government Sponsored Enterprise	Debit
1652	Common Stock Warrants in Federal Government Sponsored Enterprise	Debit

U.S. Government Standard General Ledger
Chart of Accounts

Account Number	Title	Normal Balance
1000	**ASSETS (continued)**	
	INVESTMENTS (continued)	
1653	Market Adjustment - Common Stock Warrants in Federal Government Sponsored Enterprise	Debit
1670	Foreign Investments	Debit
1671	Discount on Foreign Investments	Credit
1672	Premium on Foreign Investments	Debit
1679	Foreign Exchange Rate Revalue Adjustments - Investments	Debit
1690	Other Investments	Debit
	GENERAL PROPERTY, PLANT, AND EQUIPMENT	
1711	Land and Land Rights	Debit
1712	Improvements to Land	Debit
1719	Accumulated Depreciation on Improvements to Land	Credit
1720	Construction-in-Progress	Debit
1730	Buildings, Improvements, and Renovations	Debit
1739	Accumulated Depreciation on Buildings, Improvements, and Renovations	Credit
1740	Other Structures and Facilities	Debit
1749	Accumulated Depreciation on Other Structures and Facilities	Credit
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

U.S. Government Standard General Ledger
Chart of Accounts

Account Number	Title	Normal Balance
1000	**ASSETS (continued)**	
	OTHER ASSETS (continued)	
1925	Capital Transfers Receivable	Debit
1990	Other Assets	Debit
1995	General Property, Plant, and Equipment Permanently Removed but Not Yet Disposed	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
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
2192	Special Drawing Right (SDR) Certificates Issued to Federal Reserve Banks	Credit
2193	Allocation of Special Drawing Rights (SDRs)	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

U.S. Government Standard General Ledger
Chart of Accounts

Account Number	Title	Normal Balance
	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
2532	Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	Credit
2533	**Amortization of Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority**	**Credit**
2534	Amortization of 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

U.S. Government Standard General Ledger
Chart of Accounts

Account Number	Title	Normal Balance
2000	**LIABILITIES (continued)**	
	OTHER LIABILITIES (continued)	
2923	Contingent Liability for Capital Transfers	Credit
2940	Capital Lease Liability	Credit
2960	Accounts Payable From Canceled Appropriations	Credit
2970	Liability for Capital Transfers	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
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	Debit
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

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Chart of Accounts

Account Number	Title	Normal Balance
4000	**BUDGETARY (continued)**	
	ANTICIPATED RESOURCES (continued)	
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
4112	Liquidation of Deficiency - Appropriations	Debit
4113	Appropriated Receipts Derived from Unavailable Trust or Special Fund Receipts	Debit
4114	Appropriated Receipts Derived from Available Trust or Special Fund Receipts	Debit
4115	Loan Subsidy Appropriation	Debit
4116	Debt Forgiveness 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

U.S. Government Standard General Ledger
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Account Number	Title	Normal Balance
4000	**BUDGETARY (continued)**	
	APPROPRIATIONS REALIZED (continued)	
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
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

U.S. Government Standard General Ledger
Chart of Accounts

Account Number	Title	Normal Balance
4000	**BUDGETARY (continued)**	
	OTHER BUDGETARY RESOURCES (continued)	
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
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
4196	Balance Transfers-In - Expired to Expired	Debit
4197	Balance Transfers-Out - Expired to Expired	Credit

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Account Number	Title	Normal Balance
4000	**BUDGETARY (continued)**	
	OTHER BUDGETARY RESOURCES (continued)	
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 Expenditure Transfers from Trust Funds	Debit
4221	Unfilled Customer Orders Without Advance	Debit
4222	Unfilled Customer Orders With Advance	Debit
4225	Expenditure Transfers from Trust Funds - 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	Expenditure Transfers from Trust Funds - Collected	Debit
4260	Actual Collections of "governmental-type" Fees	Debit
4261	Actual Collections of Business-Type Fees	Debit
4262	Actual Collections of Loan Principal	Debit
4263	Actual Collections of Loan Interest	Debit
4264	Actual Collections of Rent	Debit
4265	Actual Collections From Sale of Foreclosed Property	Debit
4266	Other Actual Business-Type Collections From Non-Federal Sources	Debit
4267	Other Actual "governmental-type" Collections From Non-Federal Sources	Debit
4271	Actual Program Fund Subsidy Collected	Debit
4273	Interest Collected From Treasury	Debit
4275	Actual Collections From Liquidating Fund	Debit
4276	Actual Collections From Financing Fund	Debit

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Account Number	Title	Normal Balance
4000	**BUDGETARY (continued)**	
	OTHER BUDGETARY RESOURCES (continued)	
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 of 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
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 Appropriations	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

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4000	**BUDGETARY (continued)**	
	BUDGETARY ADJUSTMENTS AND STATUS OF RESOURCES - UNOBLIGATED (continued)	
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
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

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Account Number	Title	Normal Balance
4000	**BUDGETARY (continued)**	
	BUDGETARY ADJUSTMENTS AND STATUS OF RESOURCES - UNEXPENDED OBLIGATIONS (continued)	
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
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

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Account Number	Title	Normal Balance
5000	**REVENUE AND OTHER FINANCING SOURCES (continued)**	
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	Funded Benefit Program Revenue	Credit
5405	Unfunded FECA Benefit Revenue	Credit
5406	Contra Revenue for Unfunded FECA Benefit Revenue	Debit
5409	Contra Revenue for Funded 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
5720	Financing Sources Transferred In Without Reimbursement	Credit
5730	Financing Sources Transferred Out Without Reimbursement	Debit
5740	Appropriated Earmarked Receipts Transferred In	Credit

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5000	**REVENUE AND OTHER FINANCING SOURCES (continued)**	
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
5832	Contra Revenue for Taxes - Corporate	Debit
5833	Contra Revenue for Taxes - Unemployment	Debit
5834	Contra Revenue for Taxes - Excise	Debit

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Account Number	Title	Normal Balance
5000	**REVENUE AND OTHER FINANCING SOURCES (continued)**	
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
5919	Revenue and Other Financing Sources - Cancellations	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
6320	Interest Expenses on Securities	Debit

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Account Number	Title	Normal Balance
6000	**EXPENSES (continued)**	
6330	Other Interest Expenses	Debit
6338	Remuneration Interest	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
7181	Unrealized Gains - Exchange Stabilization Fund	Credit
7190	Other Gains	Credit
7191	Other Gains for Accrued Special Drawing Right (SDR) Interest and Charges	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
7272	Losses on Changes in Long-Term Assumptions	Debit
7280	Unrealized Losses	Debit

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Account Number	Title	Normal Balance
7000	**GAINS/LOSSES/MISCELLANEOUS ITEMS (continued)**	
	LOSSES (continued)	
7281	Unrealized Losses - Exchange Stabilization Fund	Debit
7290	Other Losses	Debit
7291	Other Losses for Accrued Special Drawing Right (SDR) Interest and Charges	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

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Account Number	Title	Normal Balance
8000	**MEMORANDUM (continued)**	
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

U.S. Government Standard General Ledger
Chart of Accounts

Account Number	Title	Normal Balance

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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 the U.S. Department of the Treasury, excluding seized cash deposited. Fund Balance With Treasury (FBWT) is increased by (1) receiving appropriations, reappropriations, continuing resolutions, appropriation restorations, and allocations; and (2) receiving transfers and reimbursements from other Federal agencies. It also is increased by amounts borrowed from the Bureau of the Public Debt (BPD), the Federal Financing Bank, or other Federal entities, and amounts collected and credited to appropriation or fund accounts. FBWT is reduced by (1) disbursements made to pay liabilities or to purchase assets, goods, and services; (2) investments in U.S. securities (securities issued by BPD or other Federal agencies); (3) cancellation of expired appropriations; (4) transfers and reimbursements to other Federal entities or non-Federal entities or to the General Fund of the Treasury; and (5) sequestration or rescission of appropriations. (See USSGL account 1532, "Seized Cash Deposited.") This account does not close at yearend.

Account Title: Fund Balance With Treasury Under a Continuing Resolution
Account Number: 1090
Normal Balance: Debit

Definition: The amount equal to the funding provided under a continuing resolution and apportioned in accordance with Office of Management and Budget's automatic apportionment bulletin. The balance in this account will adjust to zero when the U.S. Department of the Treasury's Financial Management Service processes a warrant and must adjust to zero by yearend. This account does not close at yearend.

Account Title: Undeposited Collections
Account Number: 1110
Normal Balance: Debit

Definition: The amount of collections on hand, not yet deposited within the same accounting period. This account does not close at yearend.

U.S. Government Standard General Ledger
Accounts and Definitions

Account Title: Imprest Funds
Account Number: 1120
Normal Balance: Debit

Definition: The amount of cash authorized to be held by agency cashiers at personal risk. This account does not close at yearend.

Account Title: U.S. Debit Card Funds
Account Number: 1125
Normal Balance: Debit

Definition: The amount of cash authorized to be placed on U.S. Federal Government debit cards by Federal agencies and held at personal risk by a Federal agency representative. This account does not close at yearend.

Account Title: Funds Held by the Public
Account Number: 1130
Normal Balance: Debit

Definition: The amount of funds held by the public that the Office of Management and Budget has determined will be included in the Budget of the United States Government: Appendix. This account does not close at yearend.

Account Title: Other Cash
Account Number: 1190
Normal Balance: Debit

Definition: The amount of cash holdings not otherwise classified above. This account does not close at yearend.

Account Title: International Monetary Fund Assets - Reserve Position
Account Number: 1193
Normal Balance: Debit

Definition: The balance of assets held in the International Monetary Fund excluding holdings of Special Drawing Rights. This account does not close at yearend.

U.S. Government Standard General Ledger
Accounts and Definitions

Account Title: Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights
Account Number: 1194
Normal Balance: Debit

Definition: Special Drawing Rights held in the Exchange Stabilization Fund. This account does not close at yearend.

Account Title: Other Monetary Assets
Account Number: 1195
Normal Balance: Debit

Definition: The balance of monetary assets for which a specific USSGL account has not been established. This includes gold (valued at market). It excludes monetary assets seized, (see USSGL account 1531, "Seized Monetary Instruments"), special drawing rights, U.S. reserves in the International Monetary Fund, and all Exchange Stabilization Fund activity. This account does not close at yearend.

Account Title: Foreign Currency
Account Number: 1200
Normal Balance: Debit

Definition: The amount of the U.S. dollar equivalent of foreign government currency. This account does not close at yearend.

Account Title: Foreign Currency Denominated Equivalent Assets
Account Number: 1205
Normal Balance: Debit

Definition: The amount of the U.S. dollar equivalent of foreign currency denominated assets that are short-term, highly liquid investments and are: (1) readily convertible into known amounts of foreign currency, and (2) close to maturity (an investment purchased within 3 monthsof its maturity date) such that a change in interest rate presents an insignificant risk to the value of the investment. This account does not close at yearend. This USSGL account is to be used only by the Department of the Treasury.

U.S. Government Standard General Ledger
Accounts and Definitions

Account Title: Uninvested Foreign Currency
Account Number: 1209
Normal Balance: Debit

Definition: The amount of the U.S. dollar equivalent of the foreign currency portfolio not invested into a security. This account does not close at yearend. This USSGL account is to be used only by the Department of the Treasury.

Account Title: Accounts Receivable
Account Number: 1310
Normal Balance: Debit

Definition: The amount due from others when the right to receive funds accrues. This may result from the performance of services, the delivery of goods, or court-ordered assessment. This account does not close at yearend.

Account Title: Allowance for Loss on Accounts Receivable
Account Number: 1319
Normal Balance: Credit

Definition: The estimated amount of uncollectible accounts receivable. Increase the account by the amount estimated to be uncollectible each accounting period. Decrease the account by the actual amount subsequently written off. The amount should consider outstanding advances. This account does not close at yearend.

Account Title: Funded Employment Benefit Contributions Receivable
Account Number: 1320
Normal Balance: Debit

Definition: The amount recorded by administering Federal agencies for funded 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. When the Federal paying agency records the actual budgetary obligation, the associated FECA liability and receivable are considered funded. This account does not close at yearend.

U.S. Government Standard General Ledger
Accounts and Definitions

Account Title: Unfunded FECA Benefit Contributions Receivable
Account Number: 1321
Normal Balance: Debit

Definition: The amount recorded by the Department of Labor for unfunded FECA contributions due from Federal employers. Until the Federal paying agency records the actual budgetary obligation, the associated FECA liability and receivable are considered unfunded. This account does not close at yearend.

Account Title: Taxes Receivable
Account Number: 1325
Normal Balance: Debit

Definition: The amount of identifiable, measurable, and legally enforceable taxes due from Federal entities and non-Federal entities. This includes claims to cash or other assets through established assessment processes as defined by FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources." This account does not close at yearend.

Account Title: Allowance for Loss on Taxes Receivable
Account Number: 1329
Normal Balance: Credit

Definition: The estimated amount of uncollectible taxes receivable. This account does not close at yearend.

Account Title: Receivable for Transfers of Currently Invested Balances
Account Number: 1330
Normal Balance: Debit

Definition: The amount representing transfers receivable from balances that are currently invested. To accommodate cash management practices, funds will remain invested until needed for disbursement. At such time, the receiving Federal entity will request a transfer of funds. The investing Federal entity will disinvest and transfer necessary funds via an SF 1151: Nonexpenditure Transfer Authorization. The budget authority from the transfer is realized, and obligations may be incurred before the actual transfer of funds. This account does not close at yearend.

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 a Federal fund (as defined by the Office of Management and Budget) resulting from a nonexchange transaction. This account does not close a yearend.

Account Title: Interest Receivable - Not Otherwise Classified
Account Number: 1340
Normal Balance: Debit

Definition: The amount of accrued interest receivable not otherwise identified. This account does not close at yearend.

Account Title: Interest Receivable - Loans
Account Number: 1341
Normal Balance: Debit

Definition: The amount of accrued interest charges receivable on loans. This account does not close at yearend.

Account Title: Interest Receivable - Investments
Account Number: 1342
Normal Balance: Debit

Definition: The amount of accrued interest charges receivable on investment securities. This account does not close at yearend.

Account Title: Interest Receivable - Taxes
Account Number: 1343
Normal Balance: Debit

Definition: The amount of accrued interest charges receivable on taxes. This account does not close at yearend.

U.S. Government Standard General Ledger
Accounts and Definitions

Account Title: Interest Receivable on Special Drawing Rights
Account Number: 1344
Normal Balance: Debit

Definition: The amount of accrued interest charges receivable on special drawing rights. This account does not close at yearend. This USSGL account is to be used only by the Department of the Treasury.

Account Title: Allowance for Loss on Interest Receivable - Loans
Account Number: 1345
Normal Balance: Credit

Definition: The estimated amount of loss due to uncollectible interest receivable on loans. This account excludes the allowances on loans subject to credit reform, which are recorded in USSGL account 1399, "Allowance for Subsidy." This account does not close at yearend.

Account Title: Allowance for Loss on Interest Receivable - Investments
Account Number: 1346
Normal Balance: Credit

Definition: The estimated amount of loss due to uncollectible interest receivable on investment securities. This account does not close at yearend.

Account Title: Allowance for Loss on Interest Receivable - Not Otherwise Classified
Account Number: 1347
Normal Balance: Credit

Definition: The estimated amount of loss due to uncollectible interest receivable from credit programs before fiscal 1992 and other interest receivable for all years not otherwise identified. This account excludes the allowances for loans subject to credit reform, which are recorded in USSGL account 1399, "Allowance for Subsidy." This account does not close at yearend.

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Account Title: Allowance for Loss on Interest Receivable - Taxes
Account Number: 1348
Normal Balance: Credit

Definition: The estimated amount of loss due to uncollectible interest receivable on taxes. This account does not close at yearend.

Account Title: Loans Receivable
Account Number: 1350
Normal Balance: Debit

Definition: The amount loaned to another Federal account or fund, individuals, private sector organizations, State and local governments, or foreign governments. This account does not close at yearend.

Account Title: Capitalized Loan Interest Receivable - Non-Credit Reform
Account Number: 1351
Normal Balance: Debit

Definition: The amount of accrued interest due on a non-credit reform loan that has been capitalized. Capitalized interest, like loan principal, is subject to interest charges until such time as the debt is paid or otherwise settled. This account does not close at yearend.

Account Title: Allowance for Loss on Loans Receivable
Account Number: 1359
Normal Balance: Credit

Definition: The estimated amounts of uncollectible loans receivable. Increase the account by the amount estimated to be uncollectible each accounting period. Decrease the account by the actual amount subsequently written off. This account does not close at yearend.

Account Title: Penalties and Fines Receivable - Not Otherwise Classified
Account Number: 1360
Normal Balance: Debit

Definition: The amount of penalties and fines on receivables that is not otherwise identified. This account does not close at yearend.

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Account Title: Penalties and Fines Receivable - Loans
Account Number: 1361
Normal Balance: Debit

Definition: The amount of penalties and fines on loans receivable. This account does not close at yearend.

Account Title: Penalties and Fines Receivable - Taxes
Account Number: 1363
Normal Balance: Debit

Definition: The amount of penalties and fines on taxes receivable. This account does not close at yearend.

Account Title: Allowance for Loss on Penalties and Fines Receivable - Loans
Account Number: 1365
Normal Balance: Credit

Definition: The estimated amount of loss due to uncollectible penalties and fines receivable on loans. This account excludes the allowances on loans subject to credit reform, which are recorded in USSGL account 1399, "Allowance for Subsidy." This account does not close at yearend.

Account Title: Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified
Account Number: 1367
Normal Balance: Credit

Definition: The estimated amount of loss due to uncollectible penalties and fines receivable that are not otherwise identified. This account excludes allowances for loans subject to credit reform. This account does not close at yearend.

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Account Title: Allowance for Loss on Penalties and Fines Receivable - Taxes
Account Number: 1368
Normal Balance: Credit

Definition: The estimated amount of loss due to uncollectible penalties and fines receivable associated with taxes. This account does not close at yearend.

Account Title: Administrative Fees Receivable - Not Otherwise Classified
Account Number: 1370
Normal Balance: Debit

Definition: The amount of administrative fees receivable that is not otherwise identified. This account does not close at yearend.

Account Title: Administrative Fees Receivable - Loans
Account Number: 1371
Normal Balance: Debit

Definition: The amount of administrative fees on loans receivable. This account does not close at yearend.

Account Title: Administrative Fees Receivable - Taxes
Account Number: 1373
Normal Balance: Debit

Definition: The amount of administrative fees on taxes receivable. This account does not close at yearend.

Account Title: Allowance for Loss on Administrative Fees Receivable - Loans
Account Number: 1375
Normal Balance: Credit

Definition: The estimated amount of loss due to uncollectible administrative fees receivable associated with loans. This account excludes the allowance for loans subject to credit reform, which is recorded in USSGL account 1399, "Allowance for Subsidy." This account does not close at yearend.

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Account Title: Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified
Account Number: 1377
Normal Balance: Credit

Definition: The estimated amount of loss due to uncollectible administrative fees receivable that is not otherwise identified. This account does not close at yearend.

Account Title: Allowance for Loss on Administrative Fees Receivable - Taxes
Account Number: 1378
Normal Balance: Credit

Definition: The estimated amount of loss due to uncollectible administrative fees receivable associated with taxes. This account does not close at yearend.

Account Title: Loans Receivable - Troubled Assets Relief Program
Account Number: 1380
Normal Balance: Debit

Definition: The amount of loans issued by the Troubled Assets Relief Program accounted for under the provisions of the Federal Credit Reform Act of 1990. This account does not close at yearend.

Account Title: Interest Receivable - Loans - Troubled Assets Relief Program
Account Number: 1381
Normal Balance: Debit

Definition: The amount of accrued interest charges receivable on loans issued by the Troubled Assets Relief Program accounted for under the provisions of the Federal Credit Reform Act of 1990. This account does not close at yearend.

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Account Title: Interest Receivable - Foreign Currency Denominated Assets
Account Number: 1384
Normal Balance: Debit

Definition: The amount of U.S. dollar equivalent of accrued interest charges receivable on foreign currency denominated assets. This account does not close at yearend. This USSGL account is to be used only by the Department of the Treasury.

Account Title: Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program
Account Number: 1385
Normal Balance: Credit

Definition: The amount of loss estimated as a result of the uncollectible interest receivable on loans related to the Troubled Assets Relief Program (TARP) accounted for under the provisions of the Federal Credit Reform Act of 1990. This account excludes all other allowances on these TARP loans, which are recorded in USSGL account 1389, "Allowance for Subsidy - Loans - Troubled Assets Relief Program." This account does not close at yearend.

Account Title: Allowance for Subsidy - Loans - Troubled Assets Relief Program
Account Number: 1389
Normal Balance: Credit

Definition: The amount of unamortized subsidy for loans related to the Troubled Assets Relief Program accounted for under the provisions of the Federal Credit Reform Act of 1990. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance. This account does not close at yearend.

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Account Title: Allowance for Subsidy
Account Number: 1399
Normal Balance: Credit

Definition: The amount of unamortized credit reform subsidy for direct loans and for defaulted guaranteed loans assumed for collection by the U.S. Federal Government. It appears in the financing fund of the direct loan or loan guarantee program involved and is subtracted from loans receivable (USSGL account 1350, "Loans Receivable") on the statement of financial position. Record all transactions that affect the subsidy in this account. The first transaction normally would be the transfer of subsidy monies from the program fund to the financing fund. Additional transactions record upward and downward adjustments to the account. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance. This account does not close at yearend.

Account Title: Advances and Prepayments
Account Number: 1410
Normal Balance: Debit

Definition: The amount of payments made in contemplation of the future performance of services, receipt of goods, incurrence of expenditures, or receipt of other assets. Advances are expenditures that are often not recurrent in nature. Prepayments are expenditures that are generally recurrent in nature. Prepayments are made to cover certain periodic expenses before those expenses are incurred. Common examples of advances are travel advances and advances to contractors. Common examples of prepayments are amounts prepaid for rent and insurance. This account does not close at yearend.

Account Title: Operating Materials and Supplies Held for Use
Account Number: 1511
Normal Balance: Debit

Definition: The cost or value of tangible personal property, such as operating materials and supplies, that will be consumed in normal operations. This account does not close at yearend.

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Account Title: Operating Materials and Supplies Held in Reserve for Future Use
Account Number: 1512
Normal Balance: Debit

Definition: The cost or value of tangible personal property, such as operating materials and supplies, held in reserve because it is not readily available or because it will be needed. This account does not close at yearend.

Account Title: Operating Materials and Supplies - Excess, Obsolete, and Unserviceable
Account Number: 1513
Normal Balance: Debit

Definition: The value of tangible personal property, such as operating materials and supplies, that exceeds the amount expected to be used; is no longer needed because of changes in technology, laws, customs, or operations; or is damaged physically and cannot be consumed in operations. This account does not close at yearend.

Account Title: Operating Materials and Supplies Held for Repair
Account Number: 1514
Normal Balance: Debit

Definition: The cost or value of damaged personal property held as operating materials and supplies that is more economical to repair than to dispose of. Federal agencies with immaterial amounts of operating materials and supplies held for repair may report these amounts in USSGL account 1511, “Operating Materials and Supplies Held for Use.” This account does not close at yearend.

Account Title: Operating Materials and Supplies - Allowance
Account Number: 1519
Normal Balance: Credit

Definition: The amount of estimated repairs needed for damaged operating materials and supplies and the estimated gain or loss on the value of inventory due to unrealized holding gains and losses. This account does not close at yearend.

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Account Title: Inventory Purchased for Resale
Account Number: 1521
Normal Balance: Debit

Definition: The cost or value of tangible personal property purchased by a Federal agency for resale. This account does not close at yearend.

Account Title: Inventory Held in Reserve for Future Sale
Account Number: 1522
Normal Balance: Debit

Definition: The cost or value of tangible personal property held in reserve as inventory for future sale because it is not readily available or because it will be needed. This account does not close at yearend.

Account Title: Inventory Held for Repair
Account Number: 1523
Normal Balance: Debit

Definition: The cost or value of damaged tangible personal property held as inventory that is more economical to repair than to dispose of. This account does not close at yearend.

Account Title: Inventory - Excess, Obsolete, and Unserviceable
Account Number: 1524
Normal Balance: Debit

Definition: The cost or value of tangible personal property held as inventory that exceeds the demand for sale, is no longer useful because of obsolescence, or is damaged beyond economical repair. This account does not close at yearend.

Account Title: Inventory - Raw Materials
Account Number: 1525
Normal Balance: Debit

Definition: The cost or value of raw materials purchased or donated for use as a component part of inventory. This account does not close at yearend.

U.S. Government Standard General Ledger
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Account Title: Inventory - Work-in-Process
Account Number: 1526
Normal Balance: Debit

Definition: The accumulated cost or value of inventory used in the production process. Work-in-process inventory includes the cost of raw materials, direct labor, and overhead. This account does not close at yearend.

Account Title: Inventory - Finished Goods
Account Number: 1527
Normal Balance: Debit

Definition: The accumulated cost or value of completed products. This account does not close at yearend.

Account Title: Inventory - Allowance
Account Number: 1529
Normal Balance: Credit

Definition: The amount of estimated cost to repair damaged inventory and the estimated gain or loss on the value of inventory because of unrealized holding gains or losses. This account does not close at yearend.

Account Title: Seized Monetary Instruments
Account Number: 1531
Normal Balance: Debit

Definition: The value of all seized monetary instruments, including undeposited cash, that are in the process of forfeiture proceedings or held as evidence. Upon obtaining judgment, reclassify the amount held in this account to the appropriate forfeited property accounts or to the fund balance with Treasury account. (See USSGL accounts 1541, “Forfeited Property Held for Sale,” and 1542, “Forfeited Property Held for Donation or Use.”) This account does not close at yearend.

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Account Title: Seized Cash Deposited
Account Number: 1532
Normal Balance: Debit

Definition: The amount of cash seized by law enforcement activity and deposited to the U.S. Department of the Treasury in banks or other financial institutions pending forfeiture judgment. This account does not close at yearend.

Account Title: Forfeited Property Held for Sale
Account Number: 1541
Normal Balance: Debit

Definition: The value of monetary instruments and property intended to be sold that were acquired as a result of forfeiture proceedings, to satisfy a tax liability, or as unclaimed or abandoned merchandise. This account does not close at yearend.

Account Title: Forfeited Property Held for Donation or Use
Account Number: 1542
Normal Balance: Debit

Definition: The value of monetary instruments and property intended to be donated or used by the Federal agency that were acquired as a result of forfeiture proceedings, to satisfy a tax liability, or as unclaimed or abandoned merchandise. This account does not close at yearend.

Account Title: Forfeited Property - Allowance
Account Number: 1549
Normal Balance: Credit

Definition: The estimated amount of third-party liens and claims against forfeited property. This account does not close at yearend.

Account Title: Foreclosed Property
Account Number: 1551
Normal Balance: Debit

Definition: The value of assets received in satisfaction of a direct loan receivable or as a result of a claim under a defaulted guaranteed loan. This account does not close at yearend.

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Account Title: Foreclosed Property - Allowance
Account Number: 1559
Normal Balance: Credit

Definition: The estimated amount of third-party liens and claims against foreclosed property and pre-credit reform property. The additional amount necessary to reduce the value of the property to net realized value. This account does not close at yearend.

Account Title: Commodities Held Under Price Support and Stabilization Support Programs
Account Number: 1561
Normal Balance: Debit

Definition: The cost or value of commercial items held to stabilize or support market prices. This account does not close at yearend.

Account Title: Commodities - Allowance
Account Number: 1569
Normal Balance: Credit

Definition: The amount needed to reduce the gross value of commodities to their expected net realizable value. This account does not close at yearend.

Account Title: Stockpile Materials Held in Reserve
Account Number: 1571
Normal Balance: Debit

Definition: The value of strategic and critical materials held because of statutory requirements or for use in national defense, conservation, or national emergencies. This account does not close at yearend.

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Account Title: Stockpile Materials Held for Sale
Account Number: 1572
Normal Balance: Debit

Definition: The value of strategic and critical materials held because of statutory requirements or for use in national defense, conservation, or national emergencies that are authorized to be sold. This account does not close at yearend.

Account Title: Other Related Property
Account Number: 1591
Normal Balance: Debit

Definition: The value of other related property not otherwise classified above, including real property acquired through military base closings. This account does not close at yearend.

Account Title: Other Related Property - Allowance
Account Number: 1599
Normal Balance: Credit

Definition: The estimated amount of loss for third-party liens and claims or for other changes in the value of other related property. This account does not close at yearend.

Account Title: Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Account Number: 1610
Normal Balance: Debit

Definition: The par value of U.S. Treasury securities issued by the Bureau of the Public Debt. This includes marketable U.S. Treasury securities, nonmarketable U.S. Treasury securities, and market-based U.S. Treasury securities. This account does not close at yearend.

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Account Title: Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Account Number: 1611
Normal Balance: Credit

Definition: The full discount amount on U.S. Treasury securities issued by the Bureau of the Public Debt and held by a Federal agency. This account does not close at yearend.

Account Title: Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Account Number: 1612
Normal Balance: Debit

Definition: The full premium amount on U.S. Treasury securities issued by the Bureau of the Public Debt and held by a Federal agency. This account does not close at yearend.

Account Title: Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Account Number: 1613
Normal Balance: Debit

Definition: The amortization amount of discounts and premiums on U.S. Treasury securities issued by the Bureau of the Public Debt and held by a Federal agency. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance. This account does not close at yearend.

Account Title: Market Adjustment - Investments
Account Number: 1618
Normal Balance: Debit

Definition: The accumulated unrealized gain or loss on investments due to adjustments for market value. Do not include market adjustments on investments in fixed value securities. In accordance with Federal Accounting Standards Advisory Board (FASAB) SFFAS No. 5, "Accounting for Liabilities of the Federal Government," paragraph 50, entities not reporting under FASAB generally accepted accounting principles also could use this account to record certain investments at market value. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance. This account does not close at yearend.

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Account Title: Investments in Securities Other Than the Bureau of the Public Debt Securities
Account Number: 1620
Normal Balance: Debit

Definition: The par value of U.S. securities issued by Federal agencies and the par value of securities issued by non-Federal entities. This account does not close at yearend.

Account Title: Discount on Securities Other Than the Bureau of the Public Debt Securities
Account Number: 1621
Normal Balance: Credit

Definition: The full discount on securities other than the Bureau of the Public Debt securities held by an agency and does not include Troubled Assets Relief Program related securities. This account does not close at yearend.

Account Title: Premium on Securities Other Than the Bureau of the Public Debt Securities
Account Number: 1622
Normal Balance: Debit

Definition: The full premium amount on securities other than the Bureau of the Public Debt securities held by a Federal agency and does not include Troubled Assets Relief Program related securities. This account does not close at yearend.

Account Title: Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Account Number: 1623
Normal Balance: Debit

Definition: The amortization amount of discount and premium on securities other than the Bureau of the Public Debt securities held by a Federal agency. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance. This account does not close at yearend.

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Account Title: Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Account Number: 1630
Normal Balance: Debit

Definition: The par value of U.S. Treasury Zero Coupon Bonds issued by the Bureau of the Public Debt. This account does not close at yearend.

Account Title: Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Account Number: 1631
Normal Balance: Credit

Definition: The full discount amount of U.S. Treasury Zero Coupon Bonds issued by the Bureau of the Public Debt and held by a Federal agency. This account does not close at yearend.

Account Title: Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Account Number: 1633
Normal Balance: Debit

Definition: The amortization amount of discount on U.S. Treasury Zero Coupon Bonds issued by the Bureau of the Public Debt and held by a Federal agency. FACTS II normal balance assigned to this account is “debit.” This account does not close at yearend.

Account Title: Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act
Account Number: 1642
Normal Balance: Debit

Definition: The amount disbursed for securities accounted for under the provisions of the Federal Credit Reform Act of 1990 that have preference over common stock in the payment of dividends and liquidation of assets. The Department of the Treasury records the initial amount when it purchases the equity. This account does not close at yearend.

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Account Title: Allowance for Subsidy - Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act
Account Number: 1643
Normal Balance: Credit

Definition: The estimated amount of unamortized credit reform subsidy for preferred stock accounted for under the provisions of the Federal Credit Reform Act of 1990. The Department of the Treasury records the initial amount when it purchases the equity. Although the normal balance in this account is credit, it is acceptable in certain instances for this account to have a debit balance. This account does not close at yearend.

Account Title: Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act
Account Number: 1644
Normal Balance: Debit

Definition: The amount disbursed for common stock that represents equity ownership in a corporation and is accounted for under the provisions of the Federal Credit Reform Act of 1990. The Department of the Treasury records the initial amount when it purchases the equity. If common stock is received as the result of the conversion of another financial instrument, for example stock warrant, the amount of the initial disbursement less any repayments of the converted instrument should be transferred to this account. This account does not close at yearend.

Account Title: Allowance for Subsidy - Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act
Account Number: 1645
Normal Balance: Credit

Definition: The estimated amount of unamortized credit reform subsidy for common stocks accounted for under the provisions of the Federal Credit Reform Act of 1990. The Department of the Treasury records the initial amount when it purchases the equity. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have debit balance. This account does not close at yearend.

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Account Title: Discount on Securities Accounted for Under the Provisions of the Federal Credit Reform Act
Account Number: 1646
Normal Balance: Credit

Definition: The full discount amount on Troubled Assets Relief Program securities accounted for under the provisions of the Federal Credit Reform Act of 1990. This account does not close at yearend.

Account Title: Premium on Securities Accounted for Under the Provisions of the Federal Credit Reform Act
Account Number: 1647
Normal Balance: Debit

Definition: The full premium amount on Troubled Assets Relief Program securities accounted for under the provisions of the Federal Credit Reform Act of 1990. This account does not close at yearend.

Account Title: Preferred Stock in Federal Government Sponsored Enterprise
Account Number: 1650
Normal Balance: Debit

Definition: The value of shares of Government Sponsored Enterprise (GSE) non-voting variable liquidation senior preferred stock. The initial amount is recorded when the Department of the Treasury makes a liquidity payment to a GSE. This account does not close at yearend.

Account Title: Market Adjustment - Senior Preferred Stock in Federal Government Sponsored Enterprise
Account Number: 1651
Normal Balance: Debit

Definition: The accumulated unrealized gain or loss on the value of Government Sponsored Enterprise non-voting variable liquidation senior preferred stock due to adjustments for market value. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance. This account does not close at yearend.

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Account Title: Common Stock Warrants in Federal Government Sponsored Enterprise
Account Number: 1652
Normal Balance: Debit

Definition: The value of shares of Government Sponsored Enterprise (GSE) common stock warrants. The initial amount is recorded when the Department of the Treasury makes a liquidity payment to a GSE. This account does not close at yearend.

Account Title: Market Adjustment - Common Stock Warrants in Federal Government Sponsored Enterprise
Account Number: 1653
Normal Balance: Debit

Definition: The accumulated unrealized gain or loss on Government Sponsored Enterprise common stock warrants due to adjustments for market value. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance. This account does not close at yearend.

Account Title: Foreign Investments
Account Number: 1670
Normal Balance: Debit

Definition: The par value of securities issued by foreign entities. This account does not close at yearend. This USSGL account is to be used only by the Department of the Treasury.

Account Title: Discount on Foreign Investments
Account Number: 1671
Normal Balance: Credit

Definition: The full discount on securities issued by foreign entities. This account does not close at yearend. This USSGL account is to be used only by the Department of the Treasury.

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Account Title: Premium on Foreign Investments
Account Number: 1672
Normal Balance: Debit

Definition: The full premium on securities issued by foreign entities held. This account does not close at yearend. This USSGL account is to be used only by the Department of the Treasury.

Account Title: Foreign Exchange Rate Revalue Adjustments - Investments
Account Number: 1679
Normal Balance: Debit

Definition: The adjustment for long-term bonds and other foreign currency denominated assets using a foreign exchange rate to revalue the securities at a given date. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance. This account does not close at yearend. This USSGL account is to be used only by the Department of the Treasury.

Account Title: Other Investments
Account Number: 1690
Normal Balance: Debit

Definition: The value of other investments owned by a Federal agency. This account does not close at yearend.

Account Title: Land and Land Rights
Account Number: 1711
Normal Balance: Debit

Definition: The amount of identifiable cost of land and land rights of unlimited duration acquired for or in connection with general property, plant, and equipment used in general operations and permanent improvements. Stewardship land (national park or forest and land in public domain), materials beneath or above the surface, and Outer Continental Shelf resources are excluded. This account does not close at yearend.

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Account Title: Improvements to Land
Account Number: 1712
Normal Balance: Debit

Definition: The cost of nonpermanent, depreciable improvements to land used in general operations. Also includes similar costs to land subject to stewardship reporting, as well as land rights of limited duration that are associated with general operations. This account does not close at yearend.

Account Title: Accumulated Depreciation on Improvements to Land
Account Number: 1719
Normal Balance: Credit

Definition: The amount of accumulated depreciation charged to expense for improvements to land. This account does not close at yearend.

Account Title: Construction-in-Progress
Account Number: 1720
Normal Balance: Debit

Definition: The amount of direct labor, direct material, and overhead incurred in the construction of general property, plant, and equipment (except information technology software) for which the Federal agency will be accountable. Upon completion, these costs will be transferred to the proper capital asset account as the acquisition cost of the item. This account does not close at yearend.

Account Title: Buildings, Improvements, and Renovations
Account Number: 1730
Normal Balance: Debit

Definition: The cost of U.S. Federal Government-owned buildings acquired for and used in providing general U.S. Federal Government services or goods. Includes the cost of renovation, improvement, restoration, or reconstruction of multiuse heritage assets when those costs are directly tied to the conduct of U.S. Federal Government operations. This account does not close at yearend.

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Account Title: Accumulated Depreciation on Buildings, Improvements, and Renovations
Account Number: 1739
Normal Balance: Credit

Definition: The amount of accumulated depreciation charged to expense for buildings, improvements, and renovations. This account does not close at yearend.

Account Title: Other Structures and Facilities
Account Number: 1740
Normal Balance: Debit

Definition: The cost or appraised value of U.S. Federal Government-owned structures and facilities other than buildings purchased by general and trust fund appropriations and under Federal agency control. This account does not close at yearend.

Account Title: Accumulated Depreciation on Other Structures and Facilities
Account Number: 1749
Normal Balance: Credit

Definition: The amount of accumulated depreciation charged to expense for structures and facilities. This account does not close at yearend.

Account Title: Equipment
Account Number: 1750
Normal Balance: Debit

Definition: The amount of capitalized cost of tangible equipment items of a durable nature used by the Federal agency in providing goods and services. This excludes computer software. This account does not close at yearend.

Account Title: Accumulated Depreciation on Equipment
Account Number: 1759
Normal Balance: Credit

Definition: The amount of accumulated depreciation charged to expense for equipment. This account does not close at yearend.

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Account Title: Assets Under Capital Lease
Account Number: 1810
Normal Balance: Debit

Definition: The amount of assets being leased under terms equivalent to an installment purchase. This account does not close at yearend.

Account Title: Accumulated Depreciation on Assets Under Capital Lease
Account Number: 1819
Normal Balance: Credit

Definition: The amount of accumulated depreciation charged to expense for assets under capital lease. This account does not close at yearend.

Account Title: Leasehold Improvements
Account Number: 1820
Normal Balance: Debit

Definition: The cost of improvements to leased land, buildings, structures, and facilities occupied by the U.S. Federal Government as a lessee, as well as easements and right-of-way. This account does not close at yearend.

Account Title: Accumulated Amortization on Leasehold Improvements
Account Number: 1829
Normal Balance: Credit

Definition: The amount of accumlated amortization charged to expense for leasehold improvements. This account does not close at yearend.

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Account Title: Internal-Use Software
Account Number: 1830
Normal Balance: Debit

Definition: The amount of capitalized cost of internal-use software including (1) purchased off-the-shelf software, (2) contractor-developed software subject to amortization, and (3) internally developed software subject to amortization. This account does not close at yearend.

Account Title: Internal-Use Software in Development
Account Number: 1832
Normal Balance: Debit

Definition: The full cost amount incurred during the software development stage of (1) contractor-developed software, and (2) internally developed software, (as defined in FASAB SFFAS No. 10, "Accounting for Internal Use Software"). Upon completion, these costs will be transferred to USSGL account 1830, “Internal-Use Software.” This account does not close at yearend.

Account Title: Accumulated Amortization on Internal-Use Software
Account Number: 1839
Normal Balance: Credit

Definition: The accumulated amount of amortization charges to expense for internal-use software. Internal-use software will be amortized in a systematic and rational manner over the estimated useful life of the software. Software acquired for research and development with no alternative future use will be amortized over the period of the project as opposed to the normal life-cycle amortization. This account does not close at yearend.

Account Title: Other Natural Resources
Account Number: 1840
Normal Balance: Debit

Definition: The cost or appraised value of natural resources other than land. This account does not close at yearend.

U.S. Government Standard General Ledger
Accounts and Definitions

Account Title: Allowance for Depletion
Account Number: 1849
Normal Balance: Credit

Definition: The reduction of an estimated available quantity of other natural resources. This account does not close at yearend.

Account Title: Other General Property, Plant, and Equipment
Account Number: 1890
Normal Balance: Debit

Definition: The value of general property, plant, and equipment not otherwise classified above. This account does not close at yearend.

Account Title: Accumulated Depreciation on Other General Property, Plant, and Equipment
Account Number: 1899
Normal Balance: Credit

Definition: The amount of accumulated depreciation charged to expense for other general property, plant, and equipment. This account does not close at yearend.

Account Title: Receivable From Appropriations
Account Number: 1921
Normal Balance: Debit

Definition: The amount to be received from an appropriation to fund current or future expenses for which the appropriation has already been authorized by law. Note: The U.S. Department of the Treasury and the Office of Management and Budget must approve use of this account. This account does not close at yearend.

U.S. Government Standard General Ledger
Accounts and Definitions

Account Title: Contingent Receivable for Capital Transfers
Account Number: 1923
Normal Balance: Debit

Definition: The amount of contingent capital transfer due from Federal entities to a General Fund Receipt Account. This account offsets USSGL account 2923, "Contingent Liability for Capital Transfers." This account does not close at yearend.

Account Title: Capital Transfers Receivable
Account Number: 1925
Normal Balance: Debit

Definition: The amount of capital transfers due to a General Fund Receipt Account from Federal entities. This account does not close at yearend.

Account Title: Other Assets
Account Number: 1990
Normal Balance: Debit

Definition: Other assets not otherwise classified above. This account does not close at yearend.

Account Title: General Property, Plant, and Equipment Permanently Removed but Not Yet Disposed
Account Number: 1995
Normal Balance: Debit

Definition: The net realizable value of general property, plant, and equipment that is permanently removed from service but not yet disposed and is reclassified in accordance with Federal Accounting Standards Advisory Board (FASAB), Federal Financial Accounting Technical Release No. 14, paragraphs 10 and 12.

U.S. Government Standard General Ledger
Accounts and Definitions

Account Title: Accounts Payable
Account Number: 2110
Normal Balance: Credit

Definition: The amount owed to another Federal agency, Federal entity, or non-Federal entity for goods and other property ordered and received, and for services rendered by other than employees. This account does not close at yearend.

Account Title: Accounts Payable for Federal Government Sponsored Enterprise
Account Number: 2112
Normal Balance: Credit

Definition: The amount owed to a Government Sponsored Enterprise (GSE) for excess of the GSE's liabilities over its assets. This account does not close at yearend.

Account Title: Disbursements in Transit
Account Number: 2120
Normal Balance: Credit

Definition: The amount of a voucher schedule payments transmitted to the regional disbursing office for payment but not processed by the regional disbursing office. This account does not close at yearend.

Account Title: Contract Holdbacks
Account Number: 2130
Normal Balance: Credit

Definition: The amount withheld from grantees or contractors pending completion of related contracts. This account does not close at yearend.

Account Title: Accrued Interest Payable - Not Otherwise Classified
Account Number: 2140
Normal Balance: Credit

Definition: The amount of interest accrued and owed to others that is not otherwise identified. This account does not close at yearend.

U.S. Government Standard General Ledger
Accounts and Definitions

Account Title: Accrued Interest Payable - Debt
Account Number: 2141
Normal Balance: Credit

Definition: The amount of interest accrued and owed to others that is the result of loans and securities issued under general and special financing authority, including securities issued by the Bureau of the Public Debt. This account does not close at yearend.

Account Title: Payable for Transfers of Currently Invested Balances
Account Number: 2150
Normal Balance: Credit

Definition: The amount representing transfers payable from balances that are currently invested. To accommodate cash management practices, funds will remain invested until needed for disbursement. At such time, the receiving Federal entity will request a transfer of funds. The investing Federal entity will disinvest and transfer necessary funds via an SF 1151: Nonexpenditure Transfer Authorization. The budget authority from the transfer is realized, and obligations may be incurred before the actual transfer of funds. This account does not close at yearend.

Account Title: Expenditure Transfers Payable
Account Number: 2155
Normal Balance: Credit

Definition: The amount of financing sources payable to a trust fund or a Federal fund (as defined by the Office of Management and Budget) that occurs as a result of a nonexchange transaction. This account does not close at yearend.

U.S. Government Standard General Ledger
Accounts and Definitions

Account Title: Entitlement Benefits Due and Payable
Account Number: 2160
Normal Balance: Credit

Definition: The amount of any unpaid entitlement benefits due to any qualifying entity, State, local, or tribal government as authorized by law as of the reporting date. This excludes loans, grants, or employee benefits. Entitlement benefits include but are not limited to: Federal Old-Age and Survivor's Insurance, Supplemental Security Income, Federal Disability Insurance, Federal Hospital Insurance (HI-Medicare, Part A), Federal Supplemental Medical Insurance (SMI-Medicare, Part B), Medicaid, Temporary Assistance to Needy Families, U.S. Department of Agriculture Nutrition Assistance Programs, unemployment to non-Federal employees, Black Lung Benefits, U.S. Department of Veterans Affairs Pension, and Railroad Retirement Pension Benefits, etc. This account does not close at yearend.

Account Title: Subsidy Payable to the Financing Account
Account Number: 2170
Normal Balance: Credit

Definition: The amount of subsidy payable from a program account to a financing account for both undisbursed direct loans and undisbursed guaranteed loans. This account does not close at yearend.

Account Title: Loan Guarantee Liability
Account Number: 2180
Normal Balance: Credit

Definition: The expected present value amount of cash flows to and from the U.S. Federal Government from loan guarantees. This account is the financing fund for loan guarantee programs. Record all transactions that affect the subsidy for loan guarantees in this account. The initial transaction transfers the subsidy monies from the program fund to the financing fund. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance. This account does not close at yearend.

Account Title: Other Liabilities With Related Budgetary Obligations
Account Number: 2190
Normal Balance: Credit

Definition: The amount of liabilities, not otherwise classified above, for which there is a related budgetary obligation (USSGL account 49X1). This account does not close at yearend.

U.S. Government Standard General Ledger
Accounts and Definitions

Account Title: Employee Health Care Liability Incurred but Not Reported
Account Number: 2191
Normal Balance: Credit

Definition: The amount of claims or benefits that occurred during a particular time period but that have not yet been reported or submitted to an insurer. This account does not close at yearend.

Account Title: Special Drawing Right (SDR) Certificates Issued to Federal Reserve Banks
Account Number: 2192
Normal Balance: Credit

Definition: The amount recorded for monetization/ demonetization of SDRs to the Federal Reserve Bank in exchange for dollars. This account does not close at yearend. This USSGL account is to be only used by the department of the Treasury.

Account Title: Allocation of Special Drawing Rights (SDRs)
Account Number: 2193
Normal Balance: Credit

Definition: The amount of corresponding liability representing the value of the reserve assets (that is, SDRs) allocated by the International Monetary Fund to meet global needs to supplement existing reserve assets. SDRs derive their quality as reserve assets from the undertaking of the members to accept them in exchange for "freely useable" currencies (the U.S. dollar, European euro, Japenese yen, and British pound sterling). This account does not close at yearend. This USSGL account is to be used only by the Department of the Treasury.

Account Title: Accrued Funded Payroll and Leave
Account Number: 2210
Normal Balance: Credit

Definition: The estimated amount of liability for salaries, wages, and funded annual leave and sick leave that have been earned but are unpaid. (Refer to FASAB SFFAS No. 1, “Accounting for Selected Assets and Liabilities,” paragraph 84.) This account does not close at yearend.

U.S. Government Standard General Ledger
Accounts and Definitions

Account Title: Withholdings Payable
Account Number: 2211
Normal Balance: Credit

Definition: The amount withheld from employees' salaries for taxes, employee benefit contributions, wage garnishments, and other withholdings. This account does not close at yearend.

Account Title: Employer Contributions and Payroll Taxes Payable
Account Number: 2213
Normal Balance: Credit

Definition: The amount of the employer portion of payroll taxes and benefit contributions, such as retirement, including the Federal agency's contribution to the Thrift Savings Plan (Federal/non-Federal attribute domain value "N"), and health and life insurance for covered employees. This account does not close at yearend.

Account Title: Other Post Employment Benefits Due and Payable
Account Number: 2215
Normal Balance: Credit

Definition: The amount due to former or inactive employees (not retired) and/or beneficiaries. Other post employment benefits can include salary continuation, severance benefits, counseling, training, funded unemployment liability for Federal employees, funded Federal Employees' Compensation Act liability, and the current portion of veterans' disability compensation benefits. This is not an actuarial liability. This account does not close at yearend.

Account Title: Pension Benefits Due and Payable to Beneficiaries
Account Number: 2216
Normal Balance: Credit

Definition: The amount of pension benefits, excluding Railroad Retirement Benefits and U.S. Department of Veterans Affairs Pension, due from the administering Federal agencies to eligible Federal civilian employees, military employees, or their beneficiaries. This is not an actuarial liability. (Refer to FASAB SFFAS No. 1, "Accounting for Selected Assets and Liabilities," paragraph 84.) This account does not close at yearend.

U.S. Government Standard General Ledger
Accounts and Definitions

Account Title: Benefit Premiums Payable to Carriers
Account Number: 2217
Normal Balance: Credit

Definition: The amount due from the administering Federal agencies to the benefit carriers for providing health insurance employment benefits. (Refer to FASAB SFFAS No. 1, "Accounting for Selected Assets and Liabilities," paragraph 84.) This account does not close at yearend.

Account Title: Life Insurance Benefits Due and Payable to Beneficiaries
Account Number: 2218
Normal Balance: Credit

Definition: The amount of life insurance benefits due from the administering plans to eligible beneficiaries. This is not an actuarial liability. (Refer to FASAB SFFAS No. 1, “Accounting for Selected Assets and Liabilities,” paragraph 84.) This account does not close at yearend.

Account Title: Unfunded Leave
Account Number: 2220
Normal Balance: Credit

Definition: The amount recorded by an employer Federal agency for unpaid leave earned that an employee is entitled to upon separation and that will be funded by future years' budgetary resources. This account does not close at yearend.

Account Title: Unfunded FECA Liability
Account Number: 2225
Normal Balance: Credit

Definition: The amount of Federal Employees’ Compensation Act (FECA) liability billed to Federal agencies by the Department of Labor for FECA payments made on the Federal agencies' behalves. This liability will be funded by future years' budgetary resources. This is not an actuarial liability. This account does not close at yearend.

U.S. Government Standard General Ledger
Accounts and Definitions

Account Title: Other Unfunded Employment Related Liability
Account Number: 2290
Normal Balance: Credit

Definition: The amount of unfunded employment related liabilities not otherwise classified above that will be funded by future years' budgetary resources. Include the unfunded liability for unemployment for Federal employees in this account. This account does not close at yearend.

Account Title: Liability for Advances and Prepayments
Account Number: 2310
Normal Balance: Credit

Definition: The amount of payments received in advance of performance of activities for which revenue has not been earned. This account does not close at yearend.

Account Title: Other Deferred Revenue
Account Number: 2320
Normal Balance: Credit

Definition: The amount of revenue or income received but not yet earned from non-Federal sources not otherwise classified as advances or prepayments. An example is deferred revenue related to the pending sale of a forfeited asset. This account does not close at yearend.

Account Title: Liability for Nonfiduciary Deposit Funds and Undeposited Collections
Account Number: 2400
Normal Balance: Credit

Definition: The amount offsetting undeposited collections and collections deposited in nonfiduciary deposit funds awaiting disposition. This account does not close at yearend.

Account Title: Liability for Clearing Accounts
Account Number: 2410
Normal Balance: Credit

Definition: The amount that offsets collections deposited in clearing accounts awaiting disposition or reclassification. This account does not close at yearend.

U.S. Government Standard General Ledger
Accounts and Definitions

Account Title: Principal Payable to the Bureau of the Public Debt
Account Number: 2510
Normal Balance: Credit

Definition: The amount of loan principal payable to the Bureau of the Public Debt. This account does not close at yearend.

Account Title: Capitalized Loan Interest Payable - Non-Credit Reform
Account Number: 2511
Normal Balance: Credit

Definition: The amount of accrued interest owed on a non-credit reform loan that has been capitalized. Capitalized interest, like loan principal, is subject to interest charges until such time as the debt is paid or otherwise settled. This account does not close at yearend.

Account Title: Principal Payable to the Federal Financing Bank
Account Number: 2520
Normal Balance: Credit

Definition: The amount of loan principal owed to the Federal Financing Bank. This account does not close at yearend.

Account Title: Securities Issued by Federal Agencies Under General and Special Financing Authority
Account Number: 2530
Normal Balance: Credit

Definition: The par value of U.S. securities issued under general and special financing authority. This account does not close at yearend.

U.S. Government Standard General Ledger
Accounts and Definitions

Account Title: Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority
Account Number: 2531
Normal Balance: Debit

Definition: The discount amount on U.S. securities issued under general and special financing authority. This account does not close at yearend.

Account Title: Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority
Account Number: 2532
Normal Balance: Credit

Definition: The premium amount on U.S. securities issued under general and special financing authority. This account does not close at yearend.

Account Title: Amortization of Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority
Account Number: 2533
Normal Balance: Credit

Definition: The amortization amount of discount on securities issued under general and special financing authority. This account does not close at yearend.

Account Title: Amortization of Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority
Account Number: 2534
Normal Balance: Debit

Definition: The amortization amount of premium on securities issued under gerneral and special financing authority. This account does not close at yearend.

U.S. Government Standard General Ledger
Accounts and Definitions

Account Title: Participation Certificates
Account Number: 2540
Normal Balance: Credit

Definition: The amount of liability for a Federal agency's share of participation certificates. This account does not close at yearend.

Account Title: Other Debt
Account Number: 2590
Normal Balance: Credit

Definition: All other forms of U.S. Federal Government obligations, secured and unsecured, not otherwise classified above. This account does not close at yearend.

Account Title: Actuarial Pension Liability
Account Number: 2610
Normal Balance: Credit

Definition: The amount recorded by the administering Federal agencies for actuarial present value of all future retirement benefits, based on projected salaries and total projected services less the actuarial present value of future normal cost contributions that would be made for and by the employees under the plan. (Refer to FASAB SFFAS No. 5, "Accounting for Liabilities of the Federal Government," paragraph 71.) This account does not close at yearend.

Account Title: Actuarial Health Insurance Liability
Account Number: 2620
Normal Balance: Credit

Definition: The amount recorded by the administering Federal agencies for actuarial present value of all future health insurance benefits less the actuarial present value of future normal cost contributions that would be made for and by the employees under the plan. (Refer to FASAB SFFAS No. 5, "Accounting for Liabilities of the Federal Government," paragraphs 79 and 88.) This account does not close at yearend.

U.S. Government Standard General Ledger
Accounts and Definitions

Account Title: Actuarial Life Insurance Liability
Account Number: 2630
Normal Balance: Credit

Definition: The amount recorded by administering Federal agencies for the expected present value of future outflows to be paid to, or on behalf of, existing policy holders, less expected present value of future net premiums to be collected. (Refer to FASAB SFFAS No. 5, "Accounting for Liabilities of the Federal Government," paragraph 113.) This account does not close at yearend.

Account Title: Actuarial FECA Liability
Account Number: 2650
Normal Balance: Credit

Definition: The amount recorded by employer Federal agencies for the actuarial present value of future Federal Employees' Compensation Act benefits provided to Federal employees or their beneficiaries as a result of work-related deaths, disability, or occupational disease. (Refer to FASAB SFFAS No. 5, "Accounting for Liabilities of the Federal Government," paragraphs 95 and 96.) This account does not close at yearend.

Account Title: Actuarial Liabilities for Federal Insurance and Guarantee Programs
Account Number: 2660
Normal Balance: Credit

Definition: The amount recorded by administering Federal agencies for estimated losses on Federal insurance and guarantee program claims (except social insurance and loan guarantee programs). This account does not close at yearend.

Account Title: Actuarial Liabilities for Treasury-Managed Benefit Programs
Account Number: 2670
Normal Balance: Credit

Definition: The amount recorded by the Department of the Treasury for actuarial liabilities of future benefit payments to be paid from programs such as the D.C. Federal Pension Fund and the D.C. Judicial Retirement Fund. This account does not close at yearend.

U.S. Government Standard General Ledger
Accounts and Definitions

Account Title: Other Actuarial Liabilities
Account Number: 2690
Normal Balance: Credit

Definition: The amount recorded by administering Federal agencies for actuarial liability of future benefit payments that is not otherwise classified above. Include other post employment benefit actuarial liability here; for example, actuarial liability for the Department of Veterans Affairs burial and compensation. This account does not close at yearend.

Account Title: Prior Liens Outstanding on Acquired Collateral
Account Number: 2910
Normal Balance: Credit

Definition: The value of liens approved and accepted as being claims against assets acquired through loan defaults. This account does not close at yearend.

Account Title: Contingent Liabilities
Account Number: 2920
Normal Balance: Credit

Definition: The amount that is recognized as a result of a past event where a future outflow or other sacrifice of resource is probable and measurable. Record a contingent liability related to environmental cleanup cost in USSGL account 2995, “Estimated Cleanup Cost Liability.” This account does not close at yearend.

Account Title: Contingent Liabilities - Federal Government Sponsored Enterprise
Account Number: 2922
Normal Balance: Credit

Definition: The amount of liquidity accruals and/or markup of liquidity preference accrued in a prior year for Government Sponsored Enterprise. It is probable that the amount will result in a measurable future outflow or other sacrifice of resources. This account does not close at yearend.

U.S. Government Standard General Ledger
Accounts and Definitions

Account Title: Contingent Liability for Capital Transfers
Account Number: 2923
Normal Balance: Credit

Definition: The amount recognized as a result of past events where a capital transfer to a General Fund Receipt Account is probable and measurable. This account offsets USSGL account 1923, "Contingent Receivable for Capital Transfers." This account does not close at yearend.

Account Title: Capital Lease Liability
Account Number: 2940
Normal Balance: Credit

Definition: The present value of liabilities for assets acquired under a lease agreement that meets the test for capitalizing the assets. This account does not close at yearend.

Account Title: Accounts Payable From Canceled Appropriations
Account Number: 2960
Normal Balance: Credit

Definition: The amount of reinstated valid accounts payable that were canceled. This account does not close at yearend.

Account Title: Liability for Capital Transfers
Account Number: 2970
Normal Balance: Credit

Definition: The amount to be transferred to a General Fund Receipt Account. This includes excess amounts in liquidating funds. This account does not close at yearend.

U.S. Government Standard General Ledger
Accounts and Definitions

Account Title: Custodial Liability
Account Number: 2980
Normal Balance: Credit

Definition: The amount of custodial revenue, as defined by FASAB SFFAS No. 7, yet to be transferred to another entity. For amounts collected or to be collected on behalf of the General Fund of the Treasury, use the Federal Agencies' Centralized Trial-Balance System (FACTS I) Federal/non-Federal attribute domain value "F" and transaction partner code "99." For all other amounts, use the appropriate attribute domain value. This USSGL account is included on the USSGL crosswalk for the Statement of Custodial Activity or on a custodial footnote. This account does not close at yearend.

Account Title: Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity
Account Number: 2985
Normal Balance: Credit

Definition: The amount of non-entity assets held in a General Fund Receipt Account or other Department of the Treasury account symbol for transfer to other Federal entities. This account excludes amounts defined as custodial in FASAB SFFAS No. 7. For amounts collected or to be collected on behalf of the General Fund of the Treasury that are not on the Statement of Custodial Activity or on a custodial footnote, use Federal Agencies' Centralized Trial-Balance System (FACTS I) Federal/non-Federal attribute domain value "F" and transaction partner code "99." This USSGL account is included on the USSGL crosswalk for the Balance Sheet, but it is not included on the USSGL crosswalk for the Statement of Custodial Activity nor on a custodial footnote. This account does not close at yearend.

Account Title: Other Liabilities Without Related Budgetary Obligations
Account Number: 2990
Normal Balance: Credit

Definition: Other liabilities not otherwise classified, for which there is not a related budgetary obligation. This account does not close at yearend.

U.S. Government Standard General Ledger
Accounts and Definitions

Account Title: Estimated Cleanup Cost Liability
Account Number: 2995
Normal Balance: Credit

Definition: The estimated amount of liability for projected future cleanup costs (not yet due and payable) associated with removing, containing, and/or disposing of (1) hazardous waste from property, or (2) material and/or property consisting of hazardous waste at permanent or temporary closure or shutdown of the associated property, plant, and equipment. This account does not close at yearend.

Account Title: Unexpended Appropriations - Cumulative
Account Number: 3100
Normal Balance: Credit

Definition: The amount of unexpended appropriations after fiscal yearend closing. The balance in this account remains the same during the fiscal year. Activity to increase or decrease unexpended appropriations is reflected in other USSGL accounts in the 3100 series. At yearend, the nominal USSGL accounts in the 3100 series are closed to this USSGL account, including special and trust funds that receive appropriations from the General Fund of the Treasury. During the fiscal year, the net of debit and credit balances in the 3100 series accounts reflects the total remaining balance of unused appropriations. Special and trust funds that receive appropriations from the General Fund of the Treasury are to record this account. This account does not close at yearend.

Account Title: Unexpended Appropriations - Appropriations Received
Account Number: 3101
Normal Balance: Credit

Definition: The amount of new appropriations received during the fiscal year. Special and trust funds do not use this USSGL account to record appropriations of dedicated and earmarked receipts. However, special and trust funds that receive appropriations from the General Fund of the Treasury are to use this account.

U.S. Government Standard General Ledger
Accounts and Definitions

Account Title: Unexpended Appropriations - Transfers-In
Account Number: 3102
Normal Balance: Credit

Definition: The amount of unexpended appropriations, from current or prior years, transferred in during the fiscal year. Special and trust funds that receive appropriations from the General Fund of the Treasury are to use this account for transfers of unexpended appropriations.

Account Title: Unexpended Appropriations - Transfers-Out
Account Number: 3103
Normal Balance: Debit

Definition: The amount of unexpended appropriations, from current or prior years, transferred out during the fiscal year. Special and trust funds that receive appropriations from the General Fund of the Treasury are to use this account for transfers of unexpended appropriations.

Account Title: Unexpended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year
Account Number: 3105
Normal Balance: Debit

Definition: The amount of net increase or decrease to unexpended appropriations due to errors in years preceding the prior-year's financial statements that resulted from mathematical mistakes, mistakes in the application of accounting principles, or oversight or misuse of facts that existed at the time the financial statements were prepared. Use only when comparative financial statements are being presented. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance.

Account Title: Unexpended Appropriations - Adjustments
Account Number: 3106
Normal Balance: Debit

Definition: The amount of adjustments during the fiscal year to unexpended appropriations from current or prior years. Examples of adjustments include rescissions, and cancellations of expired appropriations. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance.

U.S. Government Standard General Ledger
Accounts and Definitions

Account Title: Unexpended Appropriations - Used
Account Number: 3107
Normal Balance: Debit

Definition: The amount of reduction during the fiscal year to unexpended appropriations from current or prior years that is paired with USSGL account 5700, "Expended Appropriations," when goods and services are received or benefits provided. Special and trust funds that receive appropriations from the General Fund of the Treasury are to use this account.

Account Title: Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors
Account Number: 3108
Normal Balance: Debit

Definition: The amount of net increase or decrease to unexpended appropriations due to errors in prior-period financial statements that resulted from mathematical mistakes, mistakes in the application of accounting principles, or oversight or misuse of facts that existed at the time the financial statements were prepared. Use USSGL account 3105, "Unexpended Appropriations – Prior Period Adjustments Due to Corrections of Errors – Years Preceding the Prior Year" for the amount of net increase or decrease to unexpended appropriations due to errors occurring in years preceding the prior year's financial statements. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance.

Account Title: Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles
Account Number: 3109
Normal Balance: Debit

Definition: The amount of net increase or decrease to unexpended appropriations from a prior period due to a change from one generally accepted accounting principle to another one that can be justified as preferable or the adoption of a new FASAB standard. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance.

U.S. Government Standard General Ledger
Accounts and Definitions

Account Title: Cumulative Results of Operations
Account Number: 3310
Normal Balance: Credit

Definition: The amount of net difference since the inception of the activity between (1) expenses and losses, and (2) financing sources including appropriations, revenues, and gains. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance. This account does not close at yearend.

Account Title: Fiduciary Net Assets
Account Number: 3400
Normal Balance: Credit

Definition: The value of beneficiaries' equity. Fiduciary activities generally do not crosswalk to the Federal entity's financial statements, but they should be included in the Federal entity's notes to the financial statements, as required by FASAB SFFAS No. 31, "Accounting for Fiduciary Activities." This account does not close at yearend.

Account Title: Contributions to Fiduciary Net Assets
Account Number: 3410
Normal Balance: Credit

Definition: Contributions increase fiduciary net assets. Contributions include cash collected from and on behalf of beneficiaries and directly increase a beneficiary's equity. Fiduciary activities generally do not crosswalk to the Federal entity's financial statements, but they should be included in the Federal entity's notes to the financial statements, as required by FASAB SFFAS No. 31, "Accounting for Fiduciary Activities."

Account Title: Withdrawals or Distributions of Fiduciary Net Assets
Account Number: 3420
Normal Balance: Debit

Definition: Disbursements to and on behalf of beneficiaries decrease fiduciary net assets. Disbursements are equity distributions to or on behalf of beneficiaries. Fiduciary activities generally do not crosswalk to the Federal entity's financial statements, but they should be included in the Federal entity's notes to the financial statements, as required by FASAB SFFAS No. 31, "Accounting for Fiduciary Activities."

U.S. Government Standard General Ledger
Accounts and Definitions

Account Title: Estimated Indefinite Contract Authority
Account Number: 4032
Normal Balance: Debit

Definition: The estimated amount of indefinite contract authority during the fiscal year that permits a Federal agency to incur obligations in advance of liquidating authority.

Account Title: Anticipated Adjustments to Contract Authority
Account Number: 4034
Normal Balance: Credit

Definition: Estimated amounts of reductions or increases during the fiscal year to contract authority. This also includes the estimated liquidation of contract authority from offsetting collections. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance.

Account Title: Estimated Indefinite Borrowing Authority
Account Number: 4042
Normal Balance: Debit

Definition: The amount of estimated indefinite borrowing authority required to finance estimated obligations during the current year. The balance in this account will be adjusted to zero at yearend.

Account Title: Anticipated Reductions to Borrowing Authority
Account Number: 4044
Normal Balance: Credit

Definition: Estimated amounts of reductions during the fiscal year to borrowing authority.

U.S. Government Standard General Ledger
Accounts and Definitions

Account Title: Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority
Account Number: 4047
Normal Balance: Credit

Definition: Anticipated amounts to be transferred from current-year resources to the General Fund of the Treasury during the fiscal year via nonexpenditure transfers.

Account Title: Anticipated Transfers to the General Fund of the Treasury - Prior-Year Balances
Account Number: 4048
Normal Balance: Credit

Definition: Anticipated amounts to be transferred from prior-year balances to the General Fund of the Treasury during the fiscal year via nonexpenditure tranfers.

Account Title: Anticipated Collections From Non-Federal Sources
Account Number: 4060
Normal Balance: Debit

Definition: The amount of non-Federal entity collections, excluding reimbursables, expected in the current fiscal year.

Account Title: Anticipated Collections From Federal Sources
Account Number: 4070
Normal Balance: Debit

Definition: The amount of Federal agency collections, excluding reimbursables, expected in the current fiscal year.

U.S. Government Standard General Ledger
Accounts and Definitions

Account Title: Amounts Appropriated From a Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred
Account Number: 4081
Normal Balance: Credit

Definition: The amount in USSGL account 4126, "Amounts Appropriated From Specific Invested TAFS - Receivable," transferred from one Treasury Appropriation Fund Symbol to another. Although the normal balance for this account is credit, it is acceptable for this account to have a debit balance.

Account Title: Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred
Account Number: 4082
Normal Balance: Credit

Definition: The amount in USSGL account 4166, "Allocations of Realized Authority - To Be Transferred From Invested Balances," transferred from one Treasury Appropriation Fund Symbol to another. Although the normal balance for this account is credit, it is acceptable for this account to have a debit balance.

Account Title: Transfers - Current-Year Authority - Receivable - Transferred
Account Number: 4083
Normal Balance: Credit

Definition: The amount in USSGL account 4171, "Nonallocation Transfers of Invested Balances - Receivable," transferred from one Treasury Appropriation Fund Symbol to another. Although the normal balance for this account is credit, it is acceptable for this account to have a debit balance.

Account Title: Debt Liquidation Appropriations
Account Number: 4111
Normal Balance: Debit

Definition: The amount appropriated to liquidate debt as specified in the appropriation language.

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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 Receipts Derived from Unavailable Trust or Special Fund Receipts
Account Number: 4113
Normal Balance: Debit

Definition: The amount of receipts appropriated from an "unavailable" trust or special fund receipt account to a corresponding trust or special fund expenditure account. (Amounts deposited into trust or special fund receipt accounts designated by Department of the Treasury as "unavailable" are appropriated via Treasury warrant, upon legislative action, to the corresponding expenditure account.) This budgetary resource account does not correspond with proprietary USSGL account 3101, "Unexpended Appropriations - Appropriations Received."

Account Title: Appropriated Receipts Derived from Available Trust or Special Fund Receipts
Account Number: 4114
Normal Balance: Debit

Definition: The amount of receipts appropriated from an "available" trust or special fund receipt account to a corresponding trust or special fund expenditure account. (Amounts designated by the Department of the 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.

U.S. Government Standard General Ledger
Accounts and Definitions

Account Title: Debt Forgiveness Appropriation
Account Number: 4116
Normal Balance: Debit

Definition: The amount of budget authority that Congress provides equivalent to an inferred appropriation to retire debt as specified in a public law. This excludes debt subject to credit reform.

Account Title: Loan Administrative Expense Appropriation
Account Number: 4117
Normal Balance: Debit

Definition: The amount of new budget authority appropriated by law for administrative expenses in direct loan and loan guarantee programs.

Account Title: Reestimated Loan Subsidy Appropriation
Account Number: 4118
Normal Balance: Debit

Definition: The amount of budget authority appropriated for direct loan and loan guarantee subsidies based upon reestimates as specified in the Federal Credit Reform Act of 1990.

Account Title: Other Appropriations Realized
Account Number: 4119
Normal Balance: Debit

Definition: The amount of budget authority appropriated as specified in the appropriation language for all other appropriations not otherwise classified.

Account Title: Anticipated Indefinite Appropriations
Account Number: 4120
Normal Balance: Debit

Definition: The current estimate of anticipated indefinite amounts to become available under either a standing provision of law or a new appropriation that provides budget authority.

U.S. Government Standard General Ledger
Accounts and Definitions

Account Title: Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation
Account Number: 4121
Normal Balance: Debit

Definition: The amount of authority reclassified from USSGL account 4126, "Amounts Appropriated From Specific Invested TAFS - Receivable," because of a cancellation. Since this is a reclassification of a receivable, there is no impact on fund balance. Use this account only in a specific Federal agency expenditure account where the receivable is from an invested expenditure account.

Account Title: Authority Adjusted for Interest on the Bureau of the Public Debt Securities
Account Number: 4122
Normal Balance: Debit

Definition: The amount receivable for interest on the Bureau of the Public Debt securities to be paid in the future. Only the Bureau of the Public Debt may use this account. This account does not close at yearend.

Account Title: Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction
Account Number: 4123
Normal Balance: Debit

Definition: The amount of authority reclassified from USSGL account 4126, “Amounts Appropriated From Specific Invested TAFS - Receivable,” because of a temporary reduction. Since this is a reclassification of a receivable, there is no impact on fund balance. Use this account only in a specific Federal agency expenditure account where the receivable is from an invested expenditure account.

U.S. Government Standard General Ledger
Accounts and Definitions

Account Title: Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation
Account Number: 4124
Normal Balance: Credit

Definition: The amount of authority reclassified from USSGL account 4127, "Amounts Appropriated From Specific Invested TAFS - Payable," because of a temporary reduction or cancellation. Since this is a reclassification of a payable, there is no impact on fund balance. Use this account only in an invested expenditure account where the payable is to a specific Federal agency expenditure account.

Account Title: Loan Modification Adjustment Transfer Appropriation
Account Number: 4125
Normal Balance: Debit

Definition: The amount appropriated to a financing account from a permanent indefinite appropriation to cover the cost of a modification adjustment transfer. Modification costs are calculated using a current discount rate at which a cohort pays or earns interest. When the cost of a modification is less when calculated at the current discount rate than at the discount rate at which the cohort pays or earns interest, a modification adjustment transfer appropriation is required.

Account Title: Amounts Appropriated From Specific Invested TAFS - Receivable
Account Number: 4126
Normal Balance: Debit

Definition: Amounts appropriated in an appropriation or authorization act from an invested Treasury Appropriation Fund Symbol (TAFS) to a specific Federal agency account. The amounts appropriated to the Federal agency will be accomplished via nonexpenditure transfer; however, the amounts are reflected in the Budget of the United States Government: Appendix as an appropriation rather than as a transfer. For cash management purposes, the funds remain invested until needed for disbursement; therefore, a receivable is required to reflect the total budget authority. This account does not close at yearend.

U.S. Government Standard General Ledger
Accounts and Definitions

Account Title: Amounts Appropriated From Specific Invested TAFS - Payable
Account Number: 4127
Normal Balance: Credit

Definition: Amounts appropriated in an appropriation or authorization act from an invested Treasury Appropriation Fund Symbol (TAFS) to a specific expenditure account. The amounts appropriated to the Federal agency will be accomplished via nonexpenditure transfer; however, the amounts are reflected in the Budget of the United States Government: Appendix as an appropriation rather than as a transfer. For cash management purposes, the funds remain invested until needed for disbursement; therefore, a payable is required to reflect the total budget authority. This account does not close at yearend.

Account Title: Amounts Appropriated From Specific Invested TAFS - Transfers-In
Account Number: 4128
Normal Balance: Debit

Definition: Amounts appropriated in an appropriation or authorization act from a Federal agency Treasury Appropriation Fund Symbol (TAFS) to a specific Federal agency expenditure account and transferred in via nonexpenditure transfer. However, the amounts are reflected in the Budget of the United States Government: Appendix as an appropriation rather than a transfer. Exceptions for use of this account, in the absence of investment authority, include the transfers-in of special fund user fees to a Nuclear Regulatory Commission or Internal Revenue Service general fund expenditure account.

Account Title: Amounts Appropriated From Specific Invested TAFS - Transfers-Out
Account Number: 4129
Normal Balance: Credit

Definition: Amounts appropriated in an appropriation or authorization act from an invested Treasury Appropriation Fund Symbol (TAFS) to a specific Federal agency expenditure account, and then transferred out via nonexpenditure transfer. However, the amounts are reflected in the Budget of the United States Government: Appendix as an appropriation rather than a transfer. Exceptions for use of this account, in the absence of investment authority, include the transfers-out of special fund user fees to a Nuclear Regulatory Commission or Internal Revenue Service general fund expenditure account.

U.S. Government Standard General Ledger
Accounts and Definitions

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.

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.

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Accounts and Definitions

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 yearend.

Account Title: Transfers of Contract Authority - Allocation
Account Number: 4137
Normal Balance: Debit

Definition: The amount of contract authority transferred between parent and allocation (child) Treasury Appropriation Fund Symbols based upon an approved letter. This occurs before the actual transfer of funds, which is to be accomplished as a nonexpenditure allocation transfer. Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance. This account does not close at yearend.

Account Title: Appropriation To Liquidate Contract Authority
Account Number: 4138
Normal Balance: Debit

Definition: The amount of liquidating appropriations received during the fiscal year to fund contract authority as specified in the appropriation language.

U.S. Government Standard General Ledger
Accounts and Definitions

Account Title: Contract Authority Carried Forward
Account Number: 4139
Normal Balance: Debit

Definition: The amount of contract authority carried forward into the next fiscal year. This account does not close at yearend.

Account Title: Substitution of Borrowing Authority
Account Number: 4140
Normal Balance: Credit

Definition: The amount of borrowing authority replaced by appropriations or offsetting collections that were initially used to liquidate obligations incurred against authority to borrow.

Account Title: Current-Year Borrowing Authority Realized
Account Number: 4141
Normal Balance: Debit

Definition: The authorized amount of new authority to expend monies borrowed from the Bureau of the Public Debt or other investors. Report authority borrowed for such obligations even though the Federal agency ultimately will use subsequent appropriations or offsetting collections to liquidate the obligations.

Account Title: Actual Repayment of Borrowing Authority Converted to Cash
Account Number: 4142
Normal Balance: Credit

Definition: Amounts transferred to the General Fund of the Treasury by a nonexpenditure transfer for unused or excess borrowing amounts to repay debt. The borrowing authority has been exercised but has not been used to liquidate obligations.

U.S. Government Standard General Ledger
Accounts and Definitions

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. This also includes amounts actually transferred by nonexpenditure transfer during the fiscal year to repay debt forgiven. This excludes amounts related to actual repayments of borrowing authority converted to cash.

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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. 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.

Account Title: Borrowing Authority Carried Forward
Account Number: 4149
Normal Balance: Debit

Definition: The amount of borrowing authority carried forward into the next fiscal year for definite borrowing authority. For indefinite borrowing authority, this will be the amount that is supported by unpaid obligations (undelivered orders and expended authority). This account does not close at yearend.

Account Title: Reappropriations - Transfers-In
Account Number: 4150
Normal Balance: Debit

Definition: The amount of new budget authority transferred in based on a law that extends the availability of unobligated balances of budget authority that have expired, as a result of legislation enacted subsequent to the law that provided the budget authority. This transaction is accomplished via an SF 1151: Nonexpenditure Transfer Authorization.

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: 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.

U.S. Government Standard General Ledger
Accounts and Definitions

Account Title: Appropriation To Liquidate Contract Authority - Nonallocation - Transferred
Account Number: 4154
Normal Balance: Debit

Definition: The amount of liquidating appropriations received during the fiscal year to fund contract authority transferred from one nonallocation Treasury Appropriation Fund Symbol to another. The transfer is accomplished via an SF 1151: Nonexpenditure Transfer Authorization. Only the Department of Transportation may use this account. Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance.

Account Title: Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation
Account Number: 4157
Normal Balance: Debit

Definition: The amount of budget authority that becomes available for obligation from balances of receipts or appropriations previously precluded from obligation. This occurs when current-year receipts or appropriations do not cover current-year obligations or when certain legal requirements are met. The balance in this account closes into USSGL account 4397, "Receipts and Appropriations Temporarily Precluded From Obligation."

Account Title: Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation
Account Number: 4158
Normal Balance: Debit

Definition: The amount of budget authority that becomes available for obligation from balances of offsetting collections previously precluded from obligation. This occurs when current-year offsetting collections do not cover current-year obligations or when certain legal requirements are met. The balance in this account closes into USSGL account 4398, "Offsetting Collections Temporarily Precluded From Obligation."

U.S. Government Standard General Ledger
Accounts and Definitions

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."

Account Title: Allocations of Realized Authority - To Be Transferred From Invested Balances
Account Number: 4166
Normal Balance: Debit

Definition: The amount of undistributed funds to be allocated between two Treasury Appropriation Fund Symbols (TAFS) where the parent TAFS maintains invested balances. The parent TAFS would record a normal credit to this account and the receiving TAFS would record a normal debit to this account. For cash management purposes, the funds remain invested until needed for disbursement. This USSGL account is to be recorded mainly by trust funds and special funds, which typically have investment authority. (This occurs before the request for an SF 1151: Nonexpenditure Transfer Authorization and is only permissible under specific circumstances.) Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance. This account does not close at yearend.

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Accounts and Definitions

Account Title: Allocations of Realized Authority - Transferred From Invested Balances
Account Number: 4167
Normal Balance: Debit

Definition: The net amount of realized authority and accomplished nonexpenditure transfers during the fiscal year of current-year or prior-year obligated authority. Use this USSGL allocation account when the parent Treasury Appropriation Fund Symbol has investment authority; most commonly associated with trust and special funds. Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance.

Account Title: Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction
Account Number: 4168
Normal Balance: Debit

Definition: The amount of authority reclassified from USSGL account 4166, "Allocations of Realized Authority - To Be Transferred From Invested Balances," because of a temporary reduction. The amount is equal to the amount of the temporary reduction. Since this is a reclassification of an amount that is either receivable or payable there is no impact on fund balance. Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance.

Account Title: Transfers - Current-Year Authority
Account Number: 4170
Normal Balance: Debit

Definition: The amount of realized nonexpenditure transfers between two Treasury Appropriation Fund Symbols during the fiscal year of current-year unobligated authority. This amount excludes transfers of amounts from invested balances. Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance.

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Accounts and Definitions

Account Title: Nonallocation Transfers of Invested Balances - Receivable
Account Number: 4171
Normal Balance: Debit

Definition: The amount to be transferred in of unrealized nonexpenditure transfers of invested balances, excluding allocation transfers, between two trust funds or between two Federal funds (as defined by the Office of Management and Budget), when investment authority is involved. For cash management purposes, the funds remain invested until needed for disbursement. (This occurs before the request for an SF 1151: Nonexpenditure Transfer Authorization, and is only permissible under specific circumstances.) Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance. This account does not close at yearend.

Account Title: Nonallocation Transfers of Invested Balances - Payable
Account Number: 4172
Normal Balance: Credit

Definition: The amount to be transferred out of unrealized nonexpenditure transfers of invested balances, excluding allocation transfers, between two trust funds or between two Federal funds (as defined by Office of Management and Budget), when investment authority is involved. For cash management purposes, the funds remain invested until needed for disbursement. (This occurs before the request for an SF 1151: Nonexpenditure Transfer Authorization, and is only permissible under specific circumstances.) Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance. This account does not close at yearend.

Account Title: Nonallocation Transfers of Invested Balances - Transferred
Account Number: 4173
Normal Balance: Debit

Definition: The amount of nonexpenditure transfers of invested balances accomplished via an SF 1151: Nonexpenditure Transfer Authorization, that reduce previously established USSGL accounts 4171, "Nonallocation Transfers of Invested Balances - Receivable" or 4172, "Nonallocation Transfers of Invested Balances - Payable." Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance.

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Accounts and Definitions

Account Title: Allocation Transfers of Current-Year Authority for Noninvested Accounts
Account Number: 4175
Normal Balance: Debit

Definition: The amount of new budget authority transferred between a parent Treasury Appropriation Fund Symbol (TAFS) and a receiving TAFS via an accomplished nonexpenditure transfer, during the fiscal year, when no investment authority is involved. This USSGL account is to be recorded mainly by general funds and revolving funds, which typically do not have investment authority. Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance.

Account Title: Allocation Transfers of Prior-Year Balances
Account Number: 4176
Normal Balance: Debit

Definition: The amount of unobligated prior-year balances transferred between a parent Treasury Appropriation Fund Symbol (TAFS) and a receiving TAFS via an accomplished nonexpenditure transfer. Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance.

Account Title: Anticipated Transfers - Prior-Year Balances
Account Number: 4180
Normal Balance: Debit

Definition: The net amount of anticipated nonexpenditure transfers of prior-year unobligated balances to or from appropriations and funds. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance.

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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 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 an SF 1151: Nonexpenditure Transfer Authorization. Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance.

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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 for this account to have a credit balance.

Account Title: Balance Transfers - Unobligated Balances - Legislative Change of Purpose
Account Number: 4193
Normal Balance: Debit

Definition: The amount of realized nonexpenditure transfers during the fiscal year of prior-year unobligated balances between two unexpired Treasury Appropriation Fund Symbols resulting from legislation that changed the purpose for which the balances are available for obligation. These balance transfers are reflected as transfers of new budget authority on the SF 133: Report on Budget Execution and Budgetary Resources and the Office of Management and Budget Program and Financing Schedule. Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance.

Account Title: Transfer of Obligated Balances
Account Number: 4195
Normal Balance: Debit

Definition: The amount of resources with obligations transferred to or from appropriations and funds recorded via nonexpenditure transfer during the fiscal year. Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance.

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Accounts and Definitions

Account Title: Balance Transfers-In - Expired to Expired
Account Number: 4196
Normal Balance: Debit

Definition: The amount of realized nonexpenditure transfers-in during the fiscal year of unobligated balances to an expired Treasury Appropriation Fund Symbol (TAFS) from another expired TAFS. Examples include when it is required that an expired recipient TAFS return unobligated authority back to the originating TAFS, which also is expired. This transaction is accomplished via SF 1151: Nonexpenditure Transfer Authorization.

Account Title: Balance Transfers-Out - Expired to Expired
Account Number: 4197
Normal Balance: Credit

Definition: The amount of realized nonexpenditure transfers-out during the fiscal year of unobligated balances from an expired Treasury Appropriation Fund Symbol (TAFS) to another expired TAFS. Examples include when it is required that an expired recipient TAFS return unobligated authority back to the originating TAFS, which also is expired. This transaction is accomplished via SF 1151: Nonexpenditure Transfer Authorization.

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 yearend.

U.S. Government Standard General Ledger
Accounts and Definitions

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.

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 Expenditure Transfers from Trust Funds
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) and anticipated expenditure transfers from a special fund (for example where the paying account is the Treasury Forfeiture Fund).

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Accounts and Definitions

Account Title: Unfilled Customer Orders Without Advance
Account Number: 4221
Normal Balance: Debit

Definition: The total amount of unearned reimbursable orders accepted without an advance. This account represents the amount of goods and/or services to be furnished for other Federal Government agencies and for the public, if permitted by law and by long-standing, generally accepted practice. It also includes amounts for "jointly supported projects." At the time goods and/or services are furnished, the amount becomes reimbursements earned. In addition, this account is used in the credit financing fund to record the subsidy that will be received when previously obligated loans are disbursed. This account does not close at yearend.

Account Title: Unfilled Customer Orders With Advance
Account Number: 4222
Normal Balance: Debit

Definition: The total amount of unearned reimbursable orders accepted with an advance. This account represents the amount of goods and/or services to be furnished for other Federal Government agencies or the public. It also includes amounts for "jointly supported projects." At the time goods and/or services are furnished, the amount becomes reimbursements earned. This account does not close at yearend.

Account Title: Expenditure Transfers from Trust Funds - 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) and expenditure transfers receivable from a special fund (for example, where the paying account is the Treasury Forfeiture Fund). This account does not close at yearend.

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Accounts and Definitions

Account Title: Unfilled Customer Orders Without Advance - Transferred
Account Number: 4230
Normal Balance: Debit

Definition: The amount in USSGL account 4221, "Unfilled Customer Orders Without Advance," transferred from one Treasury Appropriation Fund Symbol to another. Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance.

Account Title: Unfilled Customer Orders With Advance - Transferred
Account Number: 4231
Normal Balance: Credit

Definition: The amount in USSGL account 4222, "Unfilled Customer Orders With Advance," transferred from one Treasury Appropriation Fund Symbol to another. Although the normal balance for this account is credit, it is acceptable for this account to have a debit balance.

Account Title: Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred
Account Number: 4232
Normal Balance: Debit

Definition: The amount in USSGL account 4225, "Appropriation Trust Fund Expenditure Transfers - Receivable," transferred from one Treasury Appropriation Fund Symbol to another. Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance.

Account Title: Reimbursements and Other Income Earned - Receivable - Transferred
Account Number: 4233
Normal Balance: Debit

Definition: The amount in USSGL account 4251, "Reimbursements and Other Income Earned - Receivable," transferred from one Treasury Appropriation Fund Symbol to another. Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance.

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Account Title: Other Federal Receivables - Transferred
Account Number: 4234
Normal Balance: Debit

Definition: The amount in USSGL account 4287, "Other Federal Receivables," transferred from one Treasury Appropriation Fund Symbol to another. Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance.

Account Title: Reimbursements and Other Income Earned - Receivable
Account Number: 4251
Normal Balance: Debit

Definition: The amount of reimbursements and other income earned but not collected to date through the delivery of goods and performance of services. This account does not close at yearend.

Account Title: Reimbursements and Other Income Earned - Collected
Account Number: 4252
Normal Balance: Debit

Definition: The amount of reimbursements and other income earned and collected to date through the provision of goods and performance of services.

Account Title: Prior-Year Unfilled Customer Orders With Advance - Refunds Paid
Account Number: 4253
Normal Balance: Debit

Definition: The total amount of prior-year reimbursable orders accepted with an advance and subsequently returned to the ordering entity as obligations and outlays.

U.S. Government Standard General Ledger
Accounts and Definitions

Account Title: Expenditure Transfers from Trust Funds - 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) and expenditure transfers from a special fund (e.g. where the paying account is the Treasury Forfeiture 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.

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.

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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 U.S. Federal Government's exercise of its sovereign or governmental powers.

Account Title: Actual Program Fund Subsidy Collected
Account Number: 4271
Normal Balance: Debit

Definition: The amount of subsidy for loan programs collected during the fiscal year by the financing fund from the program fund.

U.S. Government Standard General Ledger
Accounts and Definitions

Account Title: Interest Collected From Treasury
Account Number: 4273
Normal Balance: Debit

Definition: The amount of interest collected during the fiscal year from the U.S. Department of the Treasury.

Account Title: Actual Collections From Liquidating Fund
Account Number: 4275
Normal Balance: Debit

Definition: The amount the financing fund collects during the fiscal year from the liquidating fund for assuming pre-credit reform loans for which the terms have been modified.

Account Title: Actual Collections From Financing Fund
Account Number: 4276
Normal Balance: Debit

Definition: The amount collected by the program fund or liquidating fund from the financing fund during the year. This will include liquidating fund collections for modified direct loans transferred to the financing fund, program fund collections for negative subsidies, downward reestimates in mandatory loan programs, or other interfund collections paid from the financing fund.

Account Title: Other Actual Collections - Federal
Account Number: 4277
Normal Balance: Debit

Definition: The amount collected during the fiscal year from Federal agencies or Federal entities for which a specific USSGL account has not been established.

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 U.S. Department of the Treasury. This account does not close at yearend.

Account Title: Receivable From the Liquidating Fund
Account Number: 4285
Normal Balance: Debit

Definition: The amount due to the financing fund but not collected from the liquidating fund for assuming pre-credit reform loans for which the terms have been modified. This account does not close at yearend.

Account Title: Receivable From the Financing Fund
Account Number: 4286
Normal Balance: Debit

Definition: The amount due but not yet collected by the program fund or liquidating fund from the financing fund during the year. This will include liquidating fund collections for modified direct loans transferred to the financing fund, program fund collections for negative subsidies, downward reestimates in mandatory loan programs, or other interfund collections paid from the financing fund. This account does not close at yearend.

Account Title: Other Federal Receivables
Account Number: 4287
Normal Balance: Debit

Definition: The amount of uncollected amounts due from Federal agencies or Federal entities for which a specific USSGL account has not been established. This could include refunds receivable from Federal sources because of overpayments. This account does not close at yearend.

U.S. Government Standard General Ledger
Accounts and Definitions

Account Title: Amortization of Investments in U.S. Treasury Zero Coupon Bonds
Account Number: 4290
Normal Balance: Debit

Definition: The amount of amortized discount in Treasury Appropriation Fund Symbols that invest offsetting collections in U.S. Treasury Zero Coupon Bonds.

Account Title: Revaluation of Foreign Currency in the Exchange Stabilization Fund
Account Number: 4295
Normal Balance: Debit

Definition: The amount of unrealized gains and losses in the Exchange Stabilization Fund. Although the normal balance in this account is a debit, it is acceptable for this account to have a credit balance (when a foreign currency loss is recognized).

Account Title: Anticipated Recoveries of Prior-Year Obligations
Account Number: 4310
Normal Balance: Debit

Definition: Estimated cancellations or downward adjustments of prior-year obligations anticipated for recovery in the current fiscal year (only use in unexpired multi-year or no-year funds).

Account Title: Adjustments for Changes in Prior-Year Allocations of Budgetary Resources
Account Number: 4320
Normal Balance: Debit

Definition: The amount of adjustments made for the change in the allocation of budgetary resources between certain trust fund and Federal agency general fund funding sources and performing accounts. Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance.

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 Treasury warrant. This account does not close at yearend.

Account Title: Partial or Early Cancellation of Authority With a U.S. Treasury Warrant
Account Number: 4351
Normal Balance: Credit

Definition: The amount of annual, multi-year, or no-year appropriation authority that is canceled early by administrative action in a definite account or by early cancellation of the entire appropriation. The cancellation will be accomplished with a Treasury warrant.

Account Title: Cancellation of Appropriation From Unavailable Receipts
Account Number: 4355
Normal Balance: Credit

Definition: The amount of appropriated receipts in an expenditure account that is canceled and returned to the associated trust or special fund unavailable receipt account from which the amount was originally derived. The amounts are to be returned via Treasury warrant.

Account Title: Cancellation of Appropriation From Invested Balances
Account Number: 4356
Normal Balance: Credit

Definition: The amount of appropriated receipts in a trust or special fund expenditure account that is canceled and returned to the originating invested trust or special fund from which the amount was originally derived. The amounts are to be returned via an SF 1151: Nonexpenditure Transfer Authorization.

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 U.S. 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 the U.S. Department of the Treasury as "available." This account also may be used in revolving funds or for reductions of spending authority from offsetting collections only if it is deemed appropriate by Office of Management and Budget and/or a specific legislative action. For permanent reductions, refer to USSGL account 4392, "Permanent Reduction - New Budget Authority."

Account Title: Temporary Reduction - Prior-Year Balances
Account Number: 4383
Normal Balance: Credit

Definition: The amount of prior-year balances temporarily reduced by enacted legislation in special and nonrevolving trust Treasury Appropriation Fund Symbols associated with a receipt account designated by the U.S. Department of the Treasury as "available." This account also may be used in revolving funds or for reductions of spending authority from offsetting collections but only if it is deemed appropriate by Office of Management and Budget and/or a specific legislative action. For permanent reductions, refer to USSGL account 4393, "Permanent Reduction - Prior-Year Balances."

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 yearend.

Account Title: Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority
Account Number: 4387
Normal Balance: Credit

Definition: The amount of new budget authority temporarily reduced by enacted legislation in a special or nonrevolving trust Treasury Appropriation Fund Symbol associated with a receipt account designated by the U.S. Department of the Treasury as "unavailable."

Account Title: Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances
Account Number: 4388
Normal Balance: Credit

Definition: The amount of prior-year balances temporarily reduced by enacted legislation in a special or nonrevolving trust Treasury Appropriation Fund Symbol associated with a receipt account designated by the U.S. Department of the Treasury as “unavailable.”

Account Title: Reappropriations - Transfers-Out
Account Number: 4390
Normal Balance: Credit

Definition: The amount of budgetary resources transferred out based on a law that extends the availability of unobligated balances of budget authority that have expired, as a result of legislation enacted subsequent to the law that provided the budget authority. This transaction is accomplished via an SF 1151: Nonexpenditure Transfer Authorization.

U.S. Government Standard General Ledger
Accounts and Definitions

Account Title: Adjustments to Indefinite Appropriations
Account Number: 4391
Normal Balance: Credit

Definition: The amount necessary to reconcile obligations with resources for indefinite appropriations derived from the General Fund of the Treasury that is reportable on the FMS 2108: Yearend Closing Statement. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance.

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 appropriation lines on the SF 133: Report on Budget Execution and Budgetary Resouces/Budget Program and Financing Schedule, for a net-zero effect. This USSGL account also will crosswalk to column 11 of the FMS 2108: Yearend Closing Statement, to support the balances of the fund balance with the U.S. Department of the Treasury and/or investments. This account does not close at yearend.

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 Special and Trust Fund Receipt Schedule (Schedule N). This account does not close at yearend.

Account Title: Offsetting Collections Temporarily Precluded From Obligation
Account Number: 4398
Normal Balance: Credit

Definition: The amount of offsetting collections that become unavailable for obligation until specific legal requirements are met. This account does not close at yearend.

Account Title: Special and Trust Fund Refunds and Recoveries Temp. Unavailable - Receipts and Appropriations Temp. Precluded From Obligation
Account Number: 4399
Normal Balance: Credit

Definition: The amount of authority in a special or trust Treasury Appropriation Fund Symbol temporarily unavailable as a result of a refund collected or recovery of a prior-year obligation that is unavailable for obligation and is to be reclassified as "Receipts and Appropriations Temporarily Precluded From Obligation" at yearend.

Account Title: Unapportioned Authority - Pending Rescission
Account Number: 4420
Normal Balance: Credit

Definition: The total amount of budgetary resources withheld pending rescission action by the United States Congress.

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.

Account Title: Apportionments
Account Number: 4510
Normal Balance: Credit

Definition: The amounts apportioned by the Office of Management and Budget that are available for allotment in a current or subsequent period.

Account Title: Apportionments - Anticipated Resources - Programs Subject to Apportionment
Account Number: 4590
Normal Balance: Credit

Definition: Anticipated amounts apportioned for the current or subsequent periods, for programs subject to apportionment. These amounts are unavailable for obligation.

Account Title: Allotments - Realized Resources
Account Number: 4610
Normal Balance: Credit

Definition: The current-period amount available for obligation or commitment. Allowances or suballotments may be established at the Federal agency level.

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 yearend.

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 yearend.

Account Title: Undelivered Orders - Obligations, Prepaid/Advanced
Account Number: 4802
Normal Balance: Credit

Definition: The amount of goods and/or services ordered, which have not been actually or constructively received but have been prepaid or advanced. This includes amounts specified in other contracts or agreements such as grants, program subsidies, undisbursed loans and claims, and similar events for which an advance or prepayment has occurred. This account does not close at yearend.

Account Title: Undelivered Orders - Obligations Transferred, Unpaid
Account Number: 4831
Normal Balance: Credit

Definition: The amount of goods and/or services ordered and obligated in one Treasury Appropriation Fund Symbol (TAFS) and transferred to or from another TAFS, which have not been actually or constructively received and not prepaid or advanced at the time of transfer. This includes amounts specified in other contracts or agreements such as grants, program subsidies, undisbursed loans and claims, and similar events for which an advance or prepayment has not occurred. Although the normal balance for this account is credit, it is acceptable for this account to have a debit balance.

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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 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."

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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 yearend.

Account Title: Delivered Orders - Obligations, Paid
Account Number: 4902
Normal Balance: Credit

Definition: The amount paid/outlayed for: (1) services performed by employees, contractors, vendors, carriers, grantees, lessors, and other government funds; (2) goods and tangible property received; and (3) programs for which no current service performance is required such as annuities, insurance claims, benefit payments, loans, etc.

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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 yearend.

Account Title: Delivered Orders - Obligations Transferred, Unpaid
Account Number: 4931
Normal Balance: Credit

Definition: The amount in USSGL account 4901, "Delivered Orders - Obligations, Unpaid," transferred during the fiscal year to or from another Treasury Appropriation Fund Symbol. This includes amounts accrued or due for: (1) services performed by employees, contractors, vendors, carriers, grantees, lessors, and other government funds; (2) goods and tangible property received; and (3) programs for which no current service performance is required such as annuities, insurance claims, benefit payments, loans, etc. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance.

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.

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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: The amount of revenue earned from the sale of any purchased or finished goods processed for sale or use under a program of trading, manufacturing, etc.

Account Title: Contra Revenue for Goods Sold
Account Number: 5109
Normal Balance: Debit

Definition: The amount reflecting a reduction in revenue for goods sold when collection of amounts of revenue accrued is not expected. Amounts recorded are based on adjustments, returns, allowances, price redetermination, and refunds other than taxes where revenue is earned, but does not include credit losses.

U.S. Government Standard General Ledger
Accounts and Definitions

Account Title: Revenue From Services Provided
Account Number: 5200
Normal Balance: Credit

Definition: The amount of revenue earned from the sale of services provided, including sale of power, transportation, etc.

Account Title: Contra Revenue for Services Provided
Account Number: 5209
Normal Balance: Debit

Definition: The amount reflecting a reduction in revenue for services provided when collection of amounts of revenue accrued is not expected. Amounts recorded are based on adjustments, returns, allowances, price redetermination, and refunds other than taxes where revenue is earned, but does not include credit losses.

Account Title: Interest Revenue - Other
Account Number: 5310
Normal Balance: Credit

Definition: The amount of revenue earned from interest not associated with investments or from borrowings/loans.

Account Title: Interest Revenue - Investments
Account Number: 5311
Normal Balance: Credit

Definition: The amount of interest revenue earned from investments.

Account Title: Interest Revenue - Loans Receivable/Uninvested Funds
Account Number: 5312
Normal Balance: Credit

Definition: The amount of interest revenue earned for credit reform and non-credit reform loans receivable and uninvested balances in credit reform financing funds.

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 Federal Credit Reform Act of 1990, as amended. The amortized amount is recognized as an increase or decrease in interest revenue. This revenue needs to be tracked separately from interest revenue collected from borrowers for reporting purposes. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance. (Refer to FASAB SFFAS No. 2, "Accounting for Direct Loans and Loan Guarantees," as amended.)

Account Title: Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act
Account Number: 5314
Normal Balance: Credit

Definition: The amount of revenue earned from declared dividends and associated distributions on equity investments accounted for under the provisions of the Federal Credit Reform Act of 1990.

Account Title: Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act
Account Number: 5315
Normal Balance: Debit

Definition: The amount reflecting a reduction in revenue earned from declared dividends and associated distributions on equity investments accounted for under the provisions of the Federal Credit Reform Act of 1990.

Account Title: Contra Revenue for Interest Revenue - Loans Receivable
Account Number: 5317
Normal Balance: Debit

Definition: The amount reflecting a reduction in revenue for interest accrued on non-credit reform loans receivable when realization is not expected.

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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.

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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 administrative fees when realization is not expected as defined in FASAB SFFAS No. 7, paragraph 41.

Account Title: Funded Benefit Program Revenue
Account Number: 5400
Normal Balance: Credit

Definition: The amount of funded revenue recorded by administering agencies for retirement plans, insurance plans, and other annuities.

Account Title: Unfunded FECA Benefit Revenue
Account Number: 5405
Normal Balance: Credit

Definition: The amount of unfunded FECA accrued revenue recorded by the Department of Labor due from Federal employers.

Account Title: Contra Revenue for Unfunded FECA Benefit Revenue
Account Number: 5406
Normal Balance: Debit

Definition: The amount reflecting a reduction in unfunded FECA revenue for a benefit program based on adjustments as stipulated by law.

Account Title: Contra Revenue for Funded Benefit Program Revenue
Account Number: 5409
Normal Balance: Debit

Definition: The amount reflecting a reduction in funded revenue for a benefit program based on adjustments as stipulated by law.

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Account Title: Insurance and Guarantee Premium Revenue
Account Number: 5500
Normal Balance: Credit

Definition: Revenue earned from insurance and guarantee premiums.

Account Title: Contra Revenue for Insurance and Guarantee Premium Revenue
Account Number: 5509
Normal Balance: Debit

Definition: The amount reflecting a reduction in revenue for an insurance and guarantee premium based on adjustments stipulated by law not including credit losses.

Account Title: Donated Revenue - Financial Resources
Account Number: 5600
Normal Balance: Credit

Definition: The amount of financial resources donated to a Federal entity from a non-Federal source; for example, cash or securities.

Account Title: Contra Revenue for Donations - Financial Resources
Account Number: 5609
Normal Balance: Debit

Definition: The amount reflecting a reduction in revenue for donated financial resources that are returned; for example, cash or securities.

Account Title: Donated Revenue - Nonfinancial Resources
Account Number: 5610
Normal Balance: Credit

Definition: The amount of nonfinancial resources donated to a Federal entity from a non-Federal source; for example, land or buildings.

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Account Title: Contra Donated Revenue - Nonfinancial Resources
Account Number: 5619
Normal Balance: Debit

Definition: The amount reflecting a reduction in revenue for donated nonfinancial resources that are returned; for example, land or buildings.

Account Title: Forfeiture Revenue - Cash and Cash Equivalents
Account Number: 5640
Normal Balance: Credit

Definition: The amount of revenue received related to forfeitures of cash and cash equivalents.

Account Title: Contra Forfeiture Revenue - Cash and Cash Equivalents
Account Number: 5649
Normal Balance: Debit

Definition: The amount reflecting a reduction in revenue received related to forfeitures of cash and cash equivalents when realization is not expected. Amounts recorded are based on adjustments, returns, allowances, price redetermination, and refunds other than taxes where revenue is earned.

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.

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Account Title: Expended Appropriations
Account Number: 5700
Normal Balance: Credit

Definition: The amount of appropriations used during the fiscal year when goods and services are received or benefits are provided. Special and trust funds that receive appropriations from the General Fund of the Treasury are to use this account.

Account Title: Expended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year
Account Number: 5705
Normal Balance: Credit

Definition: The amount of net increase or decrease to expended appropriations due to errors in years preceding the prior-year's financial statements that resulted from mathematical mistakes, mistakes in the application of accounting principles, or oversight or misuse of facts that existed at the time the financial statements were prepared. Use only when comparative financial statements are being presented. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance.

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.

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Account Title: Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles
Account Number: 5709
Normal Balance: Credit

Definition: The amount of net increase or decrease to expended appropriations from a prior-period due to a change from one generally accepted accounting principle to another one that can be justified as preferable or the adoption of a new FASAB standard. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance.

Account Title: Financing Sources Transferred In Without Reimbursement
Account Number: 5720
Normal Balance: Credit

Definition: The amount determined to increase the financing source of a reporting Federal entity that occurs as a result of an asset being transferred in. The amount of the asset is recorded at book value of the transferring Federal entity.

Account Title: Financing Sources Transferred Out Without Reimbursement
Account Number: 5730
Normal Balance: Debit

Definition: The amount determined to decrease the financing source of a reporting Federal entity that occurs as a result of an asset being transferred out. The amount of the asset is recorded at book value as of the transfer date.

Account Title: Appropriated Earmarked Receipts Transferred In
Account Number: 5740
Normal Balance: Credit

Definition: The amount in the expenditure account of earmarked receipts appropriated, via warrant, from an unavailable receipt account. Transactions using this account will have a budgetary impact.

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Account Title: Appropriated Earmarked Receipts Transferred Out
Account Number: 5745
Normal Balance: Debit

Definition: The amount in the unavailable receipt account of earmarked receipts appropriated, via warrant, to an expenditure account.

Account Title: Expenditure Financing Sources - Transfers-In
Account Number: 5750
Normal Balance: Credit

Definition: The amount of financing sources of a reporting Federal entity representing funds transferred in, or to be transferred in, occurring as a result of a nonexchange expenditure transfer-in from a trust or Federal fund (as defined by Office of Management and Budget). Transactions using this account will have a budgetary impact.

Account Title: Nonexpenditure Financing Sources - Transfers-In - Other
Account Number: 5755
Normal Balance: Credit

Definition: The amount of financing sources of a reporting Federal entity representing funds transferred in, or to be transferred in, occurring as a result of a nonexchange, nonexpenditure transfer-in between two trust funds or two Federal funds (as defined by the Office of Management and Budget) where a credit to unexpended appropriations is not valid. This USSGL account excludes nonexpenditure transfers classified as capital transfers. Transactions using this account will have a budgetary impact.

Account Title: Nonexpenditure Financing Sources - Transfers-In - Capital Transfers
Account Number: 5756
Normal Balance: Credit

Definition: The amount of financing sources of a reporting Federal entity representing funds transferred in, or to be transferred in, occurring as a result of a nonexchange, nonexpenditure capital transfer into a General Fund Receipt Account. Transactions using this account will not have a budgetary impact.

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Account Title: Expenditure Financing Sources - Transfers-Out
Account Number: 5760
Normal Balance: Debit

Definition: The amount of financing sources of a reporting Federal entity representing funds transferred out, or to be transferred out, occurring as a result of a nonexchange expenditure transfer-out to a trust or Federal fund (as defined by Office of Management and Budget). Transactions using this account will have a budgetary impact.

Account Title: Nonexpenditure Financing Sources - Transfers-Out - Other
Account Number: 5765
Normal Balance: Debit

Definition: The amount of financing sources of a reporting Federal entity representing funds transferred out, or to be transferred out, occurring as a result of a nonexchange, nonexpenditure transfer-out between two trust funds or two Federal funds (as defined by the Office of Management and Budget) where a debit to unexpended appropriations is not valid. This USSGL account excludes nonexpenditure transfers classified as capital transfers. Transactions using this account will have a budgetary impact.

Account Title: Nonexpenditure Financing Sources - Transfers-Out - Capital Transfers
Account Number: 5766
Normal Balance: Debit

Definition: The amount of financing sources of a reporting Federal entity representing funds transferred out, or to be transferred out, occurring as a result of a nonexchange, nonexpenditure capital transfer to a General Fund Receipt Account. Transactions using this account will have a budgetary impact.

Account Title: Nonbudgetary Financing Sources Transferred In
Account Number: 5775
Normal Balance: Credit

Definition: The amount of financing sources transferred in or to be transferred in to an account such as a General Fund Receipt Account or a clearing account. The transfer has no budgetary impact. This USSGL account is on the USSGL crosswalk for the Statement of Changes in Net Position, but it is not included on the USSGL crosswalk for the Statement of Custodial Activity nor on a custodial footnote.

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Account Title: Nonbudgetary Financing Sources Transferred Out
Account Number: 5776
Normal Balance: Debit

Definition: The amount of financing sources transferred out or to be transferred out to an account such as a General Fund Receipt Account or a clearing account. The transfer has no budgetary impact. This USSGL account is on the USSGL crosswalk for the Statement of Changes in Net Position, but it is not included on the USSGL crosswalk for the Statement of Custodial Activity nor on a custodial footnote.

Account Title: Imputed Financing Sources
Account Number: 5780
Normal Balance: Credit

Definition: The amount of financing sources recorded by the receiving Federal entity to cover imputed costs. The balance in this account must equal the balance in USSGL account 6730, "Imputed Costs."

Account Title: Other Financing Sources
Account Number: 5790
Normal Balance: Credit

Definition: This account is used to record financing sources (as opposed to revenues earned for provision of goods and services) not provided for in other accounts. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance.

Account Title: Adjustment to Financing Sources - Downward Reestimate or Negative Subsidy
Account Number: 5791
Normal Balance: Debit

Definition: The amount of adjustment to financing sources for a downward reestimate of subsidy expense or negative subsidy. Record as a debit in the credit reform program account to offset the negative (credit) subsidy expense. Record as a credit in the credit reform financing account to offset the debit to the loan guarantee liability or direct loan allowance for subsidy.

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Account Title: Financing Sources To Be Transferred Out - Contingent Liability
Account Number: 5792
Normal Balance: Debit

Definition: The amount of future financing sources that will be transferred out as a capital transfer to a General Fund Receipt Account. 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 a General Fund Receipt Account. Transactions using this account will not have a budgetary impact.

Account Title: Seigniorage
Account Number: 5795
Normal Balance: Credit

Definition: The amount of increase in the net position of the U.S. Federal Government for the face value of newly minted coins less the cost of production, which includes the cost of metal, manufacturing, and transportation. Seigniorage results from the sovereign power of the U.S. Federal Government to directly create money and, although it is not an inflow of resources from the public, it does increase the U.S. Federal Government's net position in the same manner as an inflow of resources. It is not demanded, earned, or donated; therefore, it is recognized as a financing source rather than revenue. An example is coins delivered to a Federal Reserve Bank in return for deposits. This account is used only by the United States Mint.

Account Title: Tax Revenue Collected - Not Otherwise Classified
Account Number: 5800
Normal Balance: Credit

Definition: The amount of taxes collected that are not otherwise identified resulting from the exercise of the U.S. Federal Government's sovereign powers to tax. Initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service) may record this account only if a more specific USSGL tax account does not exist. Initial collectors should record the Federal/non-Federal attribute domain value "N." Secondary recipients may record this account or a more specific USSGL tax account with the Federal/non-Federal attribute domain value "F."

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Account Title: Tax Revenue Collected - Individual
Account Number: 5801
Normal Balance: Credit

Definition: The amount of taxes collected from individuals resulting from the U.S. Federal Government‘s sovereign power to tax. Initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service) of tax revenue collected for individuals should report using this specific USSGL account. Initial collectors should record the Federal/non-Federal attribute domain value “N.” Secondary recipients may record this account or USSGL account 5800, “Tax Revenue Collected - Not Otherwise Classified,” with the Federal/non-Federal attribute domain value “F.”

Account Title: Tax Revenue Collected - Corporate
Account Number: 5802
Normal Balance: Credit

Definition: The amount of taxes and fees collected from corporations resulting from the U.S. Federal Government‘s sovereign power to tax. Initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service) of corporate taxes should report using this specific USSGL account. Initial collectors should record the Federal/non-Federal attribute domain value “N.” Secondary recipients may record this account or USSGL account 5800, “Tax Revenue Collected - Not Otherwise Classified,” with the Federal/non-Federal attribute domain value “F.”

Account Title: Tax Revenue Collected - Unemployment
Account Number: 5803
Normal Balance: Credit

Definition: The amount of unemployment taxes collected from employers resulting from the U.S. Federal Government‘s sovereign power to tax. Initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service) of unemployment taxes should report using this specific USSGL account. Initial collectors should record the Federal/non-Federal attribute domain value “N.” Secondary recipients may record this account or USSGL account 5800, “Tax Revenue Collected - Not Otherwise Classified,” with the Federal/non-Federal attribute domain value “F.”

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Account Title: Tax Revenue Collected - Excise
Account Number: 5804
Normal Balance: Credit

Definition: The amount of excise tax collected on the manufacture or purchase of commodities or services resulting from the U.S. Federal Government‘s sovereign power to tax. Initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service) of excise taxes should report using this specific USSGL account. Initial collectors should record the Federal/non-Federal attribute domain value “N.” Secondary recipients may record this account or USSGL account 5800, “Tax Revenue Collected - Not Otherwise Classified,” with the Federal/non-Federal attribute domain value “F.”

Account Title: Tax Revenue Collected - Estate and Gift
Account Number: 5805
Normal Balance: Credit

Definition: The amount of estate and gift tax collected from individuals on the excess of a predetermined amount received from an estate or a gift resulting from the U.S. Federal Government's sovereign power to tax. Initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service) of estate and gift taxes should report using this specific USSGL account. Initial collectors should record the Federal/non-Federal attribute domain value “N.” Secondary recipients may record this account or USSGL account 5800, “Tax Revenue Collected - Not Otherwise Classified,” with the Federal/non-Federal attribute domain value “F.”

Account Title: Tax Revenue Collected - Customs
Account Number: 5806
Normal Balance: Credit

Definition: The amount of duties (taxes) collected from the import of foreign goods resulting from the U.S. Federal Government‘s sovereign power to tax. Initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service) of customs taxes should report using this specific USSGL account. Initial collectors should record the Federal/non-Federal attribute domain value “N.” Secondary recipients may record this account or USSGL account 5800, “Tax Revenue Collected - Not Otherwise Classified,” with the Federal/non-Federal attribute domain value “F.”

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Account Title: Tax Revenue Accrual Adjustment - Not Otherwise Classified
Account Number: 5820
Normal Balance: Credit

Definition: The amount of accrual adjustment related to taxes and fees due not otherwise identified that result from the U.S. Federal Government‘s sovereign power to tax and reported by initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service). Record this account only if a more specific USSGL tax revenue accrual account does not exist. Initial collectors should record the Federal/non-Federal attribute domain value “N.” Secondary recipients may record this account or a more specific USSGL tax revenue accrual account with the Federal/non-Federal attribute domain value “F.”

Account Title: Tax Revenue Accrual Adjustment - Individual
Account Number: 5821
Normal Balance: Credit

Definition: The amount of accrual adjustment related to taxes and fees due from individuals resulting from the U.S. Federal Government‘s sovereign power to tax and reported by initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service). Initial collectors should record the Federal/non-Federal attribute domain value “N.” Secondary recipients may record this account or USSGL account 5820, “Tax Revenue Accrual Adjustment - Not Otherwise Classified,” with the Federal/non-Federal attribute domain value “F.”

Account Title: Tax Revenue Accrual Adjustment - Corporate
Account Number: 5822
Normal Balance: Credit

Definition: The amount of accrual adjustment related to taxes and fees due from corporations resulting from the U.S. Federal Government‘s sovereign power to tax and reported by initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service). Initial collectors should record the Federal/non-Federal attribute domain value “N.” Secondary recipients may record this account or USSGL account 5820, “Tax Revenue Accrual Adjustment - Not Otherwise Classified,” with the Federal/non-Federal attribute domain value “F.”

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Account Title: Tax Revenue Accrual Adjustment - Unemployment
Account Number: 5823
Normal Balance: Credit

Definition: The amount of accrual adjustment related to unemployment taxes due from currently employed individuals resulting from the U.S. Federal Government‘s sovereign power to tax and reported by initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service). Initial collectors should record the Federal/non-Federal attribute domain value “N.” Secondary recipients may record this account or USSGL account 5820, “Tax Revenue Accrual Adjustment - Not Otherwise Classified,” with the Federal/non-Federal attribute domain value “F.”

Account Title: Tax Revenue Accrual Adjustment - Excise
Account Number: 5824
Normal Balance: Credit

Definition: The amount of accrual adjustment related to excise tax collected on the manufacture or purchase of commodities or services resulting from the U.S. Federal Government‘s sovereign power to tax and reported by initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service). Initial collectors should record the Federal/non-Federal attribute domain value “N.” Secondary recipients may record this account or USSGL account 5820, “Tax Revenue Accrual Adjustment - Not Otherwise Classified,” with the Federal/non-Federal attribute domain value “F.”

Account Title: Tax Revenue Accrual Adjustment - Estate and Gift
Account Number: 5825
Normal Balance: Credit

Definition: The amount of accrual adjustment related to estate and gift tax collected from individuals on the excess of a predetermined amount received from an estate or a gift resulting from the U.S. Federal Government‘s sovereign power to tax and reported by initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service). Initial collectors should record the Federal/non-Federal attribute domain value “N.” Secondary recipients may record this account or USSGL account 5820, “Tax Revenue Accrual Adjustment - Not Otherwise Classified,” with the Federal/non-Federal attribute domain value “F.”

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Account Title: Tax Revenue Accrual Adjustment - Customs
Account Number: 5826
Normal Balance: Credit

Definition: The amount of accrual adjustment related to duties (taxes) collected from the import of foreign goods resulting from the U.S. Federal Government‘s sovereign power to tax and reported by initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service). Initial collectors should record the Federal/non-Federal attribute domain value “N.” Secondary recipients may record this account or USSGL account 5820, “Tax Revenue Accrual Adjustment - Not Otherwise Classified,” with the Federal/non-Federal attribute domain value “F.”

Account Title: Contra Revenue for Taxes - Not Otherwise Classified
Account Number: 5830
Normal Balance: Debit

Definition: The amount reflecting a reduction in revenue for taxes not otherwise identified when realization is not expected, as defined in FASAB SFFAS No.7, "Accounting for Revenue and Other Financing Sources" and reported by initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service). Record this account only if a more specific USSGL contra revenue tax account does not exist. Initial collectors should record the Federal/non-Federal attribute domain value “N.” Secondary recipients may record this account or a more specific USSGL contra revenue tax account with the Federal/non-Federal attribute domain value “F.”

Account Title: Contra Revenue for Taxes - Individual
Account Number: 5831
Normal Balance: Debit

Definition: The amount reflecting a reduction in revenue for individual taxes when realization is not expected, as defined in FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources" and reported by initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service). Initial collectors should record the Federal/non-Federal attribute domain value “N.” Secondary recipients may record this account or USSGL account 5830, “Contra Revenue for Taxes - Not Otherwise Classified,” with the Federal/non-Federal attribute domain value “F.”

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Account Title: Contra Revenue for Taxes - Corporate
Account Number: 5832
Normal Balance: Debit

Definition: The amount reflecting a reduction in revenue for corporate taxes when realization is not expected, as defined in FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources" and reported by initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service). Initial collectors should record the Federal/non-Federal attribute domain value “N.” Secondary recipients may record this account or USSGL account 5830, “Contra Revenue for Taxes - Not Otherwise Classified,” with the Federal/non-Federal attribute domain value “F.”

Account Title: Contra Revenue for Taxes - Unemployment
Account Number: 5833
Normal Balance: Debit

Definition: The amount reflecting a reduction in revenue for unemployment taxes when realization is not expected, as defined in FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources" and reported by initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service). Initial collectors should record the Federal/non-Federal attribute domain value “N.” Secondary recipients may record this account or USSGL account 5830, “Contra Revenue for Taxes - Not Otherwise Classified,” with the Federal/non-Federal attribute domain value “F.”

Account Title: Contra Revenue for Taxes - Excise
Account Number: 5834
Normal Balance: Debit

Definition: The amount reflecting a reduction in revenue for excise taxes when realization is not expected, as defined in FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources" and reported by initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service). Initial collectors should record the Federal/non-Federal attribute domain value “N.” Secondary recipients may record this account or USSGL account 5830, “Contra Revenue for Taxes - Not Otherwise Classified,” with the Federal/non-Federal attribute domain value “F.”

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Account Title: Contra Revenue for Taxes - Estate and Gift
Account Number: 5835
Normal Balance: Debit

Definition: The amount reflecting a reduction in revenue for estate and gift taxes when realization is not expected, as defined in FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources" reported by initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service). Initial collectors should record the Federal/non-Federal attribute domain value “N.” Secondary recipients may record this account or USSGL account 5830, “Contra Revenue for Taxes - Not Otherwise Classified,” with the Federal/non-Federal attribute domain value “F.”

Account Title: Contra Revenue for Taxes - Customs
Account Number: 5836
Normal Balance: Debit

Definition: The amount reflecting a reduction in revenue for customs taxes when realization is not expected, as defined in FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources" and reported by initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service). Initial collectors should record the Federal/non-Federal attribute domain value “N.” Secondary recipients may record this account or USSGL account 5830, “Contra Revenue for Taxes - Not Otherwise Classified,” with the Federal/non-Federal attribute domain value “F.”

Account Title: Tax Revenue Refunds - Not Otherwise Classified
Account Number: 5890
Normal Balance: Debit

Definition: The amount of tax revenue refunds not otherwise identified that are payable or have been paid and reported by initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service). Record this account only if a more specific USSGL tax refund account does not exist. Initial collectors should record the Federal/non-Federal attribute domain value “N.” Secondary recipients may record this account or a more specific USSGL tax refund account with the Federal/non-Federal attribute domain value “F.”

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Account Title: Tax Revenue Refunds - Individual
Account Number: 5891
Normal Balance: Debit

Definition: The amount of individual tax revenue refunds that are payable or have been paid and reported by initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service). Initial collectors should record the Federal/non-Federal attribute domain value "N." Secondary recipients may record this account or USSGL account 5890, "Tax Revenue Refunds - Not Otherwise Classified," with the Federal/non-Federal attribute domain value "F."

Account Title: Tax Revenue Refunds - Corporate
Account Number: 5892
Normal Balance: Debit

Definition: The amount of corporate tax revenue refunds that are payable or have been paid and reported by initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service). Initial collectors should record the Federal/non-Federal attribute domain value "N." Secondary recipients may record this account or USSGL account 5890, "Tax Revenue Refunds - Not Otherwise Classified," with the Federal/non-Federal attribute domain value "F."

Account Title: Tax Revenue Refunds - Unemployment
Account Number: 5893
Normal Balance: Debit

Definition: The amount of unemployment tax revenue refunds that are payable or have been paid and reported by initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service). Initial collectors should record the Federal/non-Federal attribute domain value "N." Secondary recipients may record this account or USSGL account 5890, "Tax Revenue Refunds - Not Otherwise Classified," with the Federal/non-Federal attribute domain value "F."

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Account Title: Tax Revenue Refunds - Excise
Account Number: 5894
Normal Balance: Debit

Definition: The amount of excise tax revenue refunds that are payable or have been paid and reported by initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service). Initial collectors should record the Federal/non-Federal attribute domain value "N." Secondary recipients may record this account or USSGL account 5890, "Tax Revenue Refunds - Not Otherwise Classified," with the Federal/non-Federal attribute domain value "F."

Account Title: Tax Revenue Refunds - Estate and Gift
Account Number: 5895
Normal Balance: Debit

Definition: The amount of estate and gift tax revenue refunds that are payable or have been paid and repored by initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service). Initial collectors should record the Federal/non-Federal attribute domain value "N." Secondary recipients may record this account or USSGL account 5890, "Tax Revenue Refunds - Not Otherwise Classified," with the Federal/non-Federal attribute domain value "F."

Account Title: Tax Revenue Refunds - Customs
Account Number: 5896
Normal Balance: Debit

Definition: The amount of customs tax revenue refunds that are payable or have been paid and reported by initial collectors or Federal custodians (for example, the Internal Revenue Service). Initial collectors should record the Federal/non-Federal attribute domain value "N." Secondary recipients may record this account or USSGL account 5890, "Tax Revenue Refunds - Not Otherwise Classified," with the Federal/non-Federal attribute domain value "F."

Account Title: Other Revenue
Account Number: 5900
Normal Balance: Credit

Definition: The amount of revenue received but not otherwise classified.

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Account Title: Contra Revenue for Other Revenue
Account Number: 5909
Normal Balance: Debit

Definition: The amount reflecting a reduction in revenue received (but not otherwise classified above) when realization is not expected. Amounts recorded are based on adjustments, returns, allowances, price redetermination, and refunds other than taxes where revenue is earned. Credit losses on other nonexchange revenue also are recorded in this account.

Account Title: Revenue and Other Financing Sources - Cancellations
Account Number: 5919
Normal Balance: Debit

Definition: The amount of canceled authority returned to the General Fund of the Treasury that was originally derived from revenue or other financing sources. Examples include spending authority from offsetting collections and special or trust fund receipts that are administratively withdrawn, for example, cancellations pursuant to 31 U.S.C. 1555. Do not include amounts in special or trust fund expenditure accounts that are rescinded or returned to a specific General Fund Receipt Account.

Account Title: Valuation Change in Investments - Exchange Stabilization Fund
Account Number: 5921
Normal Balance: Credit

Definition: The accumulated amount of unrealized gain or loss on financial stability and foreign currency investments in the Exchange Stabilization Fund. Unrealized gain or loss is due to adjustments for market value to assets. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance.

Account Title: Valuation Change in Investments for Federal Government Sponsored Enterprise
Account Number: 5922
Normal Balance: Credit

Definition: The accumulated amount of unrealized gain or loss on financial stability investments, generally investments in Government Sponsored Enterprise (GSE) due to adjustments for market value to GSE assets. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance.

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Account Title: Valuation Change in Investments - Beneficial Interest in Trust
Account Number: 5923
Normal Balance: Credit

Definition: The accumulated amount of unrealized gain or loss on financial stability investments, generally beneficial interest in trust due to adjustments for market value to beneficial interest in trust assets. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance.

Account Title: Collections for Others - Statement of Custodial Activity
Account Number: 5990
Normal Balance: Debit

Definition: The amount of custodial revenue collected by a reporting Federal entity for another Federal entity, Federal agency, or non-Federal entity. For amounts collected on behalf of the General Fund of the Treasury, use Federal Agencies' Centralized Trial-Balance System (FACTS I) Federal/non-Federal attribute domain value “F” and transaction partner code “99.” For all other amounts, use the appropriate FACTS I attribute domain values. This USSGL account is included on the USSGL crosswalk for the Statement of Custodial Activity or on a custodial footnote.

Account Title: Accrued Collections for Others - Statement of Custodial Activity
Account Number: 5991
Normal Balance: Debit

Definition: The amount of custodial revenue to be collected by a reporting Federal entity for another Federal agency, Federal entity, or non-Federal entity. For amounts to be collected on behalf of the General Fund of the Treasury, use Federal Agencies' Centralized Trial-Balance System (FACTS I) Federal/non-Federal attribute domain value “F” and transaction partner code “99.” For all other amounts, use the appropriate FACTS I attribute domain values. This USSGL account is included on the USSGL crosswalk for the Statement of Custodial Activity or on a custodial footnote.

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Account Title: Offset to Non-Entity Collections - Statement of Changes in Net Position
Account Number: 5993
Normal Balance: Debit

Definition: The offset to amounts collected for another Federal entity. For amounts collected on behalf of the General Fund of the Treasury, use Federal Agencies' Centralized Trial-Balance System (FACTS I) Federal/non-Federal attribute domain value "F" and transaction partner code "99." For all other amounts, use the appropriate attribute domain value. This USSGL account is included on the USSGL crosswalk for the Statement of Changes in Net Position, but it is not included on the USSGL crosswalk for the Statement of Custodial Activity nor on a custodial footnote.

Account Title: Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position
Account Number: 5994
Normal Balance: Debit

Definition: The offset to amounts to be collected for another Federal entity. For amounts to be collected on behalf of the General Fund of the Treasury, use Federal Agencies' Centralized Trial-Balance System (FACTS I) Federal/non-Federal attribute domain value "F" and transaction partner code "99." For all other amounts, use the appropriate attribute domain value. This USSGL account is included on the USSGL crosswalk for the Statement of Changes in Net Position, but it is not included on the USSGL crosswalk for the Statement of Custodial Activity nor on a custodial footnote.

Account Title: Financing Sources Transferred In From Custodial Statement Collections
Account Number: 5997
Normal Balance: Credit

Definition: The amount of financing sources transferred in to a Treasury Account Symbol (TAS) from collections previously recorded on the Statement of Custodial Activity. This transfer creates a budgetary resource in the receiving TAS.

U.S. Government Standard General Ledger
Accounts and Definitions

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.”

Account Title: Contra Bad Debt Expense - Incurred for Others
Account Number: 6190
Normal Balance: Credit

Definition: The amount of bad debt expense related to accounts receivable held for others. When recording amounts related to the General Fund of the Treasury, use Federal Agencies' Centralized Trial-Balance System (FACTS I) Federal/non-Federal attribute domain value “F” and transaction partner code “99”. For all other amounts, use the appropriate FACTS I attribute domain values.

Account Title: Adjustment to Subsidy Expense
Account Number: 6199
Normal Balance: Credit

Definition: The amount of adjustment to subsidy expense in the program fund reflecting the amount of subsidy funds transferred to a special receipt account by the financing fund as a result of a downward reestimate. This account also will be used for recording the effect of negative subsidy on the program fund.

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Accounts and Definitions

Account Title: Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank
Account Number: 6310
Normal Balance: Debit

Definition: The amount of interest expense incurred by the Federal agency during the current fiscal year on amounts borrowed from Treasury's Bureau of the Public Debt and/or the Federal Financing Bank. Use Federal Agencies' Centralized Trial-Balance System (FACTS I) Federal/non-Federal attribute domain value "F" and transaction partner code "20."

Account Title: Interest Expenses on Securities
Account Number: 6320
Normal Balance: Debit

Definition: The amount of interest expense incurred by a Federal agency during the current fiscal year on securities.

Account Title: Other Interest Expenses
Account Number: 6330
Normal Balance: Debit

Definition: The amount of interest expense incurred by a Federal agency from late payment of accounts and loans, and the current interest accruing on amounts owed others that are not otherwise classified.

Account Title: Remuneration Interest
Account Number: 6338
Normal Balance: Debit

Definition: The amount of interest expense, with no budgetary outlay, incurred during the conversion from specail drawing rights to U.S. dollars. This USSGL account is to be used only by the Department of the Treasury.

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Accounts and Definitions

Account Title: Interest Expense Accrued on the Liability for Loan Guarantees
Account Number: 6340
Normal Balance: Debit

Definition: The amount of interest that is accrued and compounded on the liability of loan guarantees that are subject to the Federal Credit Reform Act of 1990, as amended. The accrued interest is recognized as an adjustment to interest expense. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance. (Refer to FASAB SFFAS No. 2, "Accounting for Direct Loans and Loan Guarantees," as amended.)

Account Title: Benefit Expense
Account Number: 6400
Normal Balance: Debit

Definition: Provided below are separate definitions for "program" and "administering" activities included in this account. For "program" activities, record the employer's portion of the contributions to the following employee benefit programs administered by Federal agencies: retirement, life insurance, health insurance, Voluntary Separation Incentive Payment (VSIP), Federal Employees' Compensation Act (FECA), unemployment for Federal employees, Social Security (Old Age and Survivor's Insurance, Supplemental Security Income, Disability insurance, Hospital Insurance (HI-Medicare, Part A). Use Federal Agencies' Centralized Trial-Balance System (FACTS I) Federal/non-Federal attribute domain value "F" and transaction partner code (2-digit agency code) as defined in I TFM 2-4700. Note: Report in USSGL account 6100, "Operating Expenses/Program Costs," the costs for benefits not specifically listed above. In the specific instance of employer contributions to the Thrift Savings Plan, record in USSGL account 6100 with FACTS I Federal/non-Federal attribute domain value "N." For "administering" activities, record the amount of expense incurred for benefit payments to non-Federal entities using a Federal/non-Federal attribute domain value "N" for FACTS I reporting. This includes (but is not limited to) costs for retirement, life insurance, health insurance, VSIP, FECA, unemployment, entitlements (as listed in the definition of USSGL account 2160, "Entitlement Benefits Due and Payable"), and insurance guarantees; for example, flood insurance, crop insurance, and deposit insurance.

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.

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Accounts and Definitions

Account Title: Applied Overhead
Account Number: 6600
Normal Balance: Credit

Definition: The amount of overhead cost distributed to work-in-process or construction-in-process.

Account Title: Cost Capitalization Offset
Account Number: 6610
Normal Balance: Credit

Definition: The amount of any costs originally recorded into another expense account that are directly linked to a specific job or a product. These costs are transferred to an "in-progress" asset account such as inventory-work-in-process, construction-in-progress, internal-use software in development, or a completed asset account.

Account Title: Depreciation, Amortization, and Depletion
Account Number: 6710
Normal Balance: Debit

Definition: Expenses recognized by the process of allocating costs of an asset (tangible or intangible) over the period of time benefited or the asset's useful life.

Account Title: Bad Debt Expense
Account Number: 6720
Normal Balance: Debit

Definition: The amount of bad debt expense related to uncollectible non-credit reform receivables.

Account Title: Imputed Costs
Account Number: 6730
Normal Balance: Debit

Definition: 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."

U.S. Government Standard General Ledger
Accounts and Definitions

Account Title: Other Expenses Not Requiring Budgetary Resources
Account Number: 6790
Normal Balance: Debit

Definition: Other costs that do not require budgetary resources (such as accounting for the issue of operating materials and supplies when the consumption method is used.)

Account Title: Future Funded Expenses
Account Number: 6800
Normal Balance: Debit

Definition: The amount of accrued expenses that are required to be funded from future-year appropriations. Examples include, but are not limited to, accrued annual leave expense and upward subsidy reestimates for credit reform loan programs. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance.

Account Title: Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)
Account Number: 6850
Normal Balance: Debit

Definition: The amount of benefit expense incurred that does not require current-year budget authority (unobligated) by a Federal agency for the employer's portion of contributions to employee benefit programs. This benefit expense includes Federal Employees' Compensation Act and unemployment for Federal employees.

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."

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Accounts and Definitions

Account Title: Gains on Disposition of Assets - Other
Account Number: 7110
Normal Balance: Credit

Definition: The gain on the disposition (such as sale, exchange, disposal, or retirement) of assets not associated with investments or borrowings/loans.

Account Title: Gains on Disposition of Investments
Account Number: 7111
Normal Balance: Credit

Definition: The gain on the disposition (such as sale, exchange, disposal, or retirement) of investments.

Account Title: Gains on Disposition of Borrowings
Account Number: 7112
Normal Balance: Credit

Definition: The amount of gain on early repayment of outstanding borrowings.

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.

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Accounts and Definitions

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, unrealized gains on investments of defined benefit pension plans under FAS 35; deferred gains on qualified hedges under FAS 133, and qualified foreign currency translation adjustments under FAS 52.

Account Title: Unrealized Gains - Exchange Stabilization Fund
Account Number: 7181
Normal Balance: Credit

Definition: The accumulated unrealized gain, due to exchange rates, on foreign currency investments and foreign currency denominated assets in the Exchange Stabilization Fund. Unrealized gains are due to adjustments for the market value assets. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance. This USSGL account is to be used only by the Department of the Treasury.

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: Other Gains for Accrued Special Drawing Right (SDR) Interest and Charges
Account Number: 7191
Normal Balance: Credit

Definition: When SDR interest rates change, accrued SDR interest/charges reflect a gain in the following circumstances: if interest rates increase, then a gain is recorded in SDR interest; if interest rates decrease, then a gain is recorded in SDR charges. This USSGL account is to be used only by the Department of the Treasury.

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: 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.

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, unrealized losses on investments of defined benefit pension plans under FAS 35, deferred losses on qualified hedges under FAS 133, and qualified foreign currency translation adjustments under FAS 52.

Account Title: Unrealized Losses - Exchange Stabilization Fund
Account Number: 7281
Normal Balance: Debit

Definition: The accumulated unrealized loss, due to exchange rates, on foreign currency investments and foreign currency denominated assets in the Exchange Stabilization Fund. Unrealized losses are due to adjustments for the market value of assets. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance. This USSGL account is to be used only by the Department of the Treasury.

U.S. Government Standard General Ledger
Accounts and Definitions

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: Other Losses for Accrued Special Drawing Right (SDR) Interest and Charges
Account Number: 7291
Normal Balance: Debit

Definition: When SDR interest rates change, accrued interest/charges result in a loss in the following circumstances: if interest rates decrease, then a loss is recorded in SDR interest; if interest rates increase, then a loss is recorded in SDR charges. This USSGL account is to be used only by the Department of the Treasury.

Account Title: Extraordinary Items
Account Number: 7300
Normal Balance: Credit

Definition: Costs or income so unusual in type or amount as to be accorded special treatment in the accounts or separate disclosure in financial statements. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance.

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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 certain instances for this account to have a debit balance.

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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 Federal Agencies' Centralized Trail-Balance System (FACTS I) Federal/non-Federal attribute domain value "F" and transaction partner code "99." For all other amounts, use the appropriate FACTS I attribute domain values.

Account Title: Changes in Actuarial Liability
Account Number: 7600
Normal Balance: Debit

Definition: The amount of increase or decrease in actuarial liability. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance.

Account Title: Guaranteed Loan Level
Account Number: 8010
Normal Balance: Debit

Definition: The amount of guaranteed loan commitments supportable by the subsidy budget authority of new commitments or, in the case of negative subsidies, the amount authorized by appropriation acts. This account does not close at yearend.

Account Title: Guaranteed Loan Level - Unapportioned
Account Number: 8015
Normal Balance: Credit

Definition: The amount of guaranteed loan level not yet apportioned by Office of Management and Budget.

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Account Title: Guaranteed Loan Level - Apportioned
Account Number: 8020
Normal Balance: Credit

Definition: The amount of category A and B guaranteed loan levels approved by Office of Management and Budget on the SF 132: Apportionment and Reapportionment Schedule.

Account Title: Guaranteed Loan Level - Used Authority
Account Number: 8040
Normal Balance: Credit

Definition: The amount of category A and B guaranteed loan principal obligated by lenders and reported to the agency.

Account Title: Guaranteed Loan Level - Unused Authority
Account Number: 8045
Normal Balance: Credit

Definition: The amount of category A and B guaranteed loan levels for which contracts have not been signed. This account does not close at yearend.

Account Title: Guaranteed Loan Principal Outstanding
Account Number: 8050
Normal Balance: Debit

Definition: The amount of guaranteed loan principal outstanding with the lender at any given time.

Account Title: Guaranteed Loan New Disbursements by Lender
Account Number: 8053
Normal Balance: Credit

Definition: The amount of guaranteed loan principal disbursed during the current year by lenders.

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Account Title: Guaranteed Loan Collections, Defaults, and Adjustments
Account Number: 8065
Normal Balance: Debit

Definition: The amount of guaranteed loan collections, defaults, or any other type of adjustments that reduce the amount of loan principal outstanding with the lender.

Account Title: Guaranteed Loan Cumulative Disbursements by Lenders
Account Number: 8070
Normal Balance: Credit

Definition: The amount of guaranteed loan disbursements by lenders, net of collections, defaults, or adjustments, after USSGL accounts 8053, "Guaranteed Loan New Disbursements by Lender," and 8065, "Guaranteed Loan Collections, Defaults, and Adjustments," are closed into this account at yearend. This account does not close at yearend.

Account Title: Partial or Early Cancellation of Authority
Account Number: 8101
Normal Balance: Credit

Definition: The amount of authority canceled and recorded in USSGL account 4351, "Partial or Early Cancellation of Authority With a U.S. Treasury Warrant." This account will be maintained as a tracking mechanism for the Antideficiency Act. Antideficiency Act provisions continue to apply to canceled Treasury Appropriation Fund Symbols (TAFS) and to partially canceled authority in TAFS that are otherwise still valid, such as partial cancellation of authority in a no-year TAFS. The balance in USSGL account 4351, "Partial or Early Cancellation of Authority With a U.S. Treasury Warrant," is reclassified into this account in a closing entry.

Account Title: Offset for Partial or Early Cancellation of Authority
Account Number: 8102
Normal Balance: Debit

Definition: To offset activity recorded in USSGL account 8101, "Partial or Early Cancellation of Authority." This account will be maintained as a tracking mechanism for the Antideficiency Act. Antideficiency Act provisions continue to apply to canceled Treasury Appropriation Fund Symbols (TAFS) and to partially canceled authority in TAFS that are otherwise still valid, such as partial cancellation of authority in a no-year TAFS.

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Account Title: Offset for Purchases of Assets
Account Number: 8801
Normal Balance: Credit

Definition: The amount recorded to offset activity in USSGL account 8802, “Purchases of Property, Plant, and Equipment," USSGL account 8803, “Purchases of Inventory and Related Property," and USSGL account 8804, “Purchases of Assets - Other.” USSGL accounts 8802, 8803, and 8804 close into this account at yearend. This account does not close at yearend.

Account Title: Purchases of Property, Plant, and Equipment
Account Number: 8802
Normal Balance: Debit

Definition: The amount of capitalized property, plant, and equipment purchased during the fiscal year. This account closes into USSGL account 8801, “Offset for Purchases of Assets,” at yearend.

Account Title: Purchases of Inventory and Related Property
Account Number: 8803
Normal Balance: Debit

Definition: The amount of inventory and related property purchased during the fiscal year. This account closes into USSGL account 8801, “Offset for Purchases of Assets,” at yearend.

Account Title: Purchases of Assets - Other
Account Number: 8804
Normal Balance: Debit

Definition: The amount of other assets purchased during the fiscal year, not otherwise classified in USSGL accounts 8802, “Purchases of Property, Plant, and Equipment,” and 8803, “Purchases of Inventory and Related Property.” Other assets include, but are not limited to, the purchase of investments requiring an outlay. In addition, this account closes into USSGL account 8801, “Offset for Purchases of Assets,” at yearend.

U.S. Government Standard General Ledger
Accounts and Definitions

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U.S. Government Standard General Ledger Account Transactions

This section provides accounting transactions for events occurring throughout the Federal Government. The transactions illustrate both proprietary and budgetary entries for each accounting event. Transactions are grouped under the following categories:

- **A 100-799** 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 including refunds from prior- year amounts that were obligated and outlayed in unexpired Treasury Account Symbol (TAS).
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 a General Fund Receipt Account.
A143	To record anticipated capital transfers to a 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).

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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).

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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-out from a parent account to a recipient account representing contract authority previously transferred.
A181	To record a nonexpenditure allocation transfer-in 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.

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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 Direct Loans and 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.

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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.

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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.

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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.
A467	To record the nonexpenditure transfer-in of expired unobligated balances from another expired Treasury Appropriation Fund Symbol.
A468	To record in the receiving agency the anticipated transfer-in of current-year authority or prior-year balances.
A469	To record the nonexpenditure transfer-out of expired unobligated balances to another expired Treasury Appropriation Fund Symbol.
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.

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TRANSACTION CODE	TRANSACTION DESCRIPTION
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.
A501	To record accrual of old IMF Quota Payments to General Fund Receipt Accounts.
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.

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TRANSACTION CODE	TRANSACTION DESCRIPTION
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.
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.

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TRANSACTION CODE	TRANSACTION DESCRIPTION
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.
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.
A715	To record funded FECA revenue by the Department of Labor.

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TRANSACTION CODE	TRANSACTION DESCRIPTION
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 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.

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TRANSACTION CODE	TRANSACTION DESCRIPTION
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 Federal 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.
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 Federal securities acquired at par value by a nonfiduciary deposit fund.
B133	To record the purchase of accrued interest on Federal 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.
B139	To record actual capital transfers to a General Fund Receipt Account that were not previously anticipated.
B140	To record the purchase of foreign currency by a disbursing officer.
B141	To record the request from IMF to purchase Special Drawing Rights.
B142	To record the disbursement of foreign currency by a disbursing officer on behalf of the operating fund.
B144	To record the purchase of cash equivalents.
B146	To record a foreign currency rate intervention.

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TRANSACTION CODE	TRANSACTION DESCRIPTION
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).
B153	To record the purchase of non-federal securities by the Exchange Stabilization Fund at a premium/discount.
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 Federal securities acquired at a premium by a nonfiduciary deposit fund.
B166	To record the purchase of Federal securities acquired at a discount by a nonfiduciary deposit fund.
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.
B210	To record the payment of remuneration.
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.

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TRANSACTION CODE	TRANSACTION DESCRIPTION
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.
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.

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Account Transaction Listing

TRANSACTION CODE	TRANSACTION DESCRIPTION
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.
B444	To record the IMF annual Special Drawing Right assessment accrual.
B446	To record the IMF Annual Assessment.
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.
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.
C113	To record receipt of coupon payment and interest collection on non-federal securities.
C114	To record unearned revenue collected in advance and deposited to a trust or special fund receipt account.
C115	To record interest payments received from ESF foreign currency investments for Time Deposits, Overnight Deposits, and Reverse Repurchase Agreements.
C116	To record in the financing fund unearned fees collected for undisbursed loans.

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Account Transaction Listing

TRANSACTION CODE	TRANSACTION DESCRIPTION
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.
C119	To record the receipt of remuneration.
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 Federal securities acquired at a discount in a nonfiduciary deposit fund.
C126	To record maturity and reversing interest accrual for Exchange Stabilization Fund investments.
C127	To record the maturity of non-federal Exchange Stabilization Fund securities (long-term bonds) sold at a PAR and receive a coupon payment.
C128	To record the maturity of a U.S. Treasury Zero Coupon Bond by a Treasury Appropriation Fund Symbol (TAFS)
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, a downward adjustment to prior- year paid delivered orders, for assets purchased and expenses incurred in a prior year that create budgetary resources. These refunds were not previously accrued as receivables.
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.

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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 other than for reimbursables, non-revolving trust and special funds, custodial activity, and interest on Treasury securities.
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
C146	To record the collection of previously accrued receivables in a Treasury general fund receipt account.
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.
C148	To record the payback of a bridge loan.
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.
C157	To record the capitalization of interest on Exchange Stabilization Fund foreign currency investments.
C158	To record cash donations collected in an expenditure account, as allowed by law.

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TRANSACTION CODE	TRANSACTION DESCRIPTION
C161	To record an adjustment to loans and interest receivable based on acquired collateral property without recourse.
C162	To record an adjustment to loans and interest receivable based on acquired collateral property with recourse.
C163	To record an adjustment to loans and interest receivable based on acquired collateral property without recourse.
C164	To record non-cash assets donated by the public.
C166	To record a monetary instrument, including undeposited seized cash.
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 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.

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Account Transaction Listing

TRANSACTION CODE	TRANSACTION DESCRIPTION
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.
C403	To record a receivable for Old IMF Quota Payments.
C404	To record contra-revenue in the amount of revenue accrued and establish a 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.
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, a downward adjustment to prior-year paid delivered orders, from nonFederal sources for assets or expenses that do not create budgetary resources until collected.
C415	To record a receivable for new IMF Quota Payments under Credit Reform.
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.
C419	To record accrual of interest receivable on non-federal securities with a bond premium.
C420	To record accrued revenue or other financing sources without budgetary impact.
C421	To accrue unfunded FECA revenue from Federal source by the Department of Labor
C422	To record accrued revenue from Federal or non-Federal sources for non-revolving trust funds and special funds.
C423	To record accrual of interest receivable on non-federal securities with a bond discount.
C424	To record establishment of current-period earnings on income received in advance.

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Account Transaction Listing

TRANSACTION CODE	TRANSACTION DESCRIPTION
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.
C431	To record the issuance of a bridge loan.
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.
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.
C600	To record the sale of non-federal securities (long-term bonds) by the Exchange Stabilization Fund at a premium.
C601	To record the sale of non-federal securities (long-term bonds) by the Exchange Stabilization Fund at a discount.

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TRANSACTION CODE	TRANSACTION DESCRIPTION
C602	To record the sale of Federal securities purchased at a premium and sold at a premium by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund. The sale may result in a gain or loss.
C603	To record the sale of Federal securities purchased at a premium and sold at a premium by a nonfidcuary deposit fund. The sale may result in a gain or a loss
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 Federal securities purchased at a premium and sold at a discount by a nonfiduciary deposit fund. The sale will result in a loss.
C606	To record the sale of Federal securities purchased at a discount and sold at a premium 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 Federal securities purchased at a discount and sold at a premium by a nonfiducairy deposit fund. The sale will result in a gain.
C608	To record the sale of Federal securities purchased at a discount and sold at a discount by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund. The sale may result in a gain or 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 Federal securities purchased at a discount and sold at a discount by a nonfiduciary deposit fund. The sale may result in a gain or loss.
C612	To record the loss (or gain) from sale of foreclosed property without recourse.
C613	To record general property, plant and equipment permanently removed but not yet disposed.
C614	To record the gain on property sold with recourse.
C615	To record the disposition of general property, plant and equipment that was permanently removed.
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 U.S. Treasury Zero Coupon Bonds issued by the Bureau of the Public Debt to a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit 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.

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Account Transaction Listing

TRANSACTION CODE	TRANSACTION DESCRIPTION
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.
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.

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TRANSACTION CODE	TRANSACTION DESCRIPTION
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.
C784	To record the monthly redemption, investment and interest with the Bureau of the Public Debt.
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.

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Account Transaction Listing

TRANSACTION CODE	TRANSACTION DESCRIPTION
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).
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.

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TRANSACTION CODE	TRANSACTION DESCRIPTION
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.
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.

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TRANSACTION CODE	TRANSACTION DESCRIPTION
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.
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.

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TRANSACTION CODE	TRANSACTION DESCRIPTION
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.
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.

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TRANSACTION CODE	TRANSACTION DESCRIPTION
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 realized loss due to foreign exchange rate changes on Exchange Stabilization Fund assets.
D574	To record a gain from the revaluation of foreign currency at the end of an accounting period.
D575	To record a realized gain due to foreign exchange rate changes on Exchange Stabilization Fund assets.
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.

U.S. Government Standard General Ledger
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TRANSACTION CODE	TRANSACTION DESCRIPTION
D588	To record the movement of seized cash from a nonfiduciary deposit fund to a special receipt account upon forfeiture.
D589	To record the market value adjustment between the amortized cost and the current market value of investments. In accordance with Federal Accounting Standards Advisory Board (FASAB) SFFAS No. 5, "Accounting for Liabilities of the Federal Government," paragraph 50, do not use this transaction for market adjustments for fixed value securities.
D591	To record the monetization of SDR certificates.
D592	To record fair value adjustments (unrealized gain) of Exchange Stabilization Fund investments.
D594	To record fair value (unrealized loss) of Exchange Stabilization Fund investments.
D595	To record allocations on Special Drawing Rights.
D600	To record the reclassification of Exchange Stabilization Fund asset related activities.
D602	To record an IMF Quota increase due to a new agreement for Special Drawing Rights.
D604	To record the realized gains from the revaluation to US dollar for Special Drawing Rights Holdings.
D606	To record the realized loss from the revaluation to US dollar for Special Drawing Rights Holdings.
D608	To record the realized loss from the revaluation to US dollars for Special Drawing Right allocations.
D610	To record the realized gain from the revaluation to US dollars for Special Drawing Right allocations.
D612	To record SDR interest and charges accrual with a net effect of an unrealized gain.
D614	To record SDR interest and charges accrual with a net effect of an unrealized loss.
D616	To record the tru up of Special Drawing Right interest accrual and charges for the quarter.
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.

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Account Transaction Listing

TRANSACTION CODE	TRANSACTION DESCRIPTION
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 Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.
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 Federal 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 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 nonfiduciary deposit 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.
E126	To record in the issuing entity, the amortization of premium 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.

U.S. Government Standard General Ledger
Account Transaction Listing

TRANSACTION CODE	TRANSACTION DESCRIPTION
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 in a 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).

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Account Transaction Listing

TRANSACTION CODE	TRANSACTION DESCRIPTION
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.
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.

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Account Transaction Listing

TRANSACTION CODE	TRANSACTION DESCRIPTION
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.
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.

U.S. Government Standard General Ledger
Account Transaction Listing

TRANSACTION CODE	TRANSACTION DESCRIPTION
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.
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.

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Account Transaction Listing

TRANSACTION CODE	TRANSACTION DESCRIPTION
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.
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.

U.S. Government Standard General Ledger
Account Transaction Listing

TRANSACTION CODE	TRANSACTION DESCRIPTION
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.

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Account Transaction Listing

TRANSACTION CODE	TRANSACTION DESCRIPTION

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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 4116 Debt Forgiveness 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 Expenditure Transfers from Trust Funds
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
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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
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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

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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 including refunds from prior- year amounts that were obligated and outlayed in unexpired Treasury Account Symbol (TAS).
Comment: See USSGL TC A118 for anticipated resources apportioned but not available for use until they are realized. Refunds that were obligated and outlayed from the prior year in a Treasury Account Symbol (TAS) that has not expired or canceled should use this transaction. This transaction is also applicable to credit card rebates.
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 a General Fund Receipt Account.
Comment: See USSGL TC-A143 to record anticipated capital transfers to a General Fund Receipt Account.

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 a 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

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-out 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-in 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 4113 Appropriated Receipts Derived from Unavailable 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 Receipts Derived from Available 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 Funded 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 Receipts Derived from Available 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 or C418 for accrual entry and USSGL TC-A186 if not accrued.

Budgetary Entry
Debit 4114 Appropriated Receipts Derived from Available 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 Funded 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 4116 Debt Forgiveness 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 4116 Debt Forgiveness Appropriation
Credit 4117 Loan Administrative Expense Appropriation
Credit 4119 Other Appropriations Realized

Proprietary Entry
None

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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 4120 Anticipated Indefinite Appropriations
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 Direct Loans and 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 Receipts Derived from Available 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 Receipts Derived from Available 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

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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

A467 To record the nonexpenditure transfer-in of expired unobligated balances from another expired Treasury Appropriation Fund Symbol.
Comment: Record a credit to USSGL account 3102 if the source of the transfer is derived from unexpended appropriations. Record a credit to USSGL account 5755 if the source of the transfer is derived from appropriated receipts. Transfer partners must use USSGL TC-A469. Refer to conventions and limitations listed on the coversheet at the beginning of this section.

Budgetary Entry
Debit 4196 Balance Transfers-In - Expired to Expired
Credit 4650 Allotments - Expired Authority

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 3102 Unexpended Appropriations - Transfers-In
Credit 5755 Nonexpenditure Financing Sources - Transfers-In - Other

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

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A469 To record the nonexpenditure transfer-out of expired unobligated balances to another expired Treasury Appropriation Fund Symbol.
Comment: Record a debit to USSGL account 3103 if the source of the transfer is derived from unexpended appropriations. Record a debit to USSGL account 5765 if the source of the transfer is derived from appropriated receipts. Transfer partners must use USSGL TC-A467. Refer to conventions and limitations listed on the coversheet at the beginning of this section.

Budgetary Entry
Debit 4650 Allotments - Expired Authority
Credit 4197 Balance Transfers-Out - Expired to Expired

Proprietary Entry
Debit 3103 Unexpended Appropriations - Transfers-Out
Debit 5765 Nonexpenditure Financing Sources - Transfers-Out - Other
Credit 1010 Fund Balance With Treasury

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

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

U.S. Government Standard General Ledger
Account Transactions

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

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

U.S. Government Standard General Ledger
Account Transactions

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

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

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Account Transactions

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

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

U.S. Government Standard General Ledger
Account Transactions

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

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

U.S. Government Standard General Ledger
Account Transactions

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

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

U.S. Government Standard General Ledger
Account Transactions

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

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 Expenditure Transfers from Trust Funds - Receivable
Credit 4215 Anticipated Expenditure Transfers from Trust Funds
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

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Account Transactions

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 Expenditure Transfers from Trust Funds - Receivable

Proprietary Entry
Debit 5750 Expenditure Financing Sources - Transfers-In
Credit 1310 Accounts Receivable
Credit 1335 Expenditure Transfers Receivable

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

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Account Transactions

A501 To record accrual of old IMF Quota Payments to General Fund Receipt Accounts.
Comment: For the Department of Treasury use only.
Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry
Debit 4630 Funds Not Available for Commitment/Obligation
Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry
Debit 5760 Expenditure Financing Sources - Transfers-Out
Credit 2110 Accounts 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 Expenditure Transfers from Trust Funds - Collected
Credit 4225 Expenditure Transfers from Trust Funds - 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 Receipts Derived from Available 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 4450 Unapportioned Authority
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

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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

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

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Account Transactions

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

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

U.S. Government Standard General Ledger
Account Transactions

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

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

U.S. Government Standard General Ledger
Account Transactions

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

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

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Account Transactions

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

A715 To record funded FECA revenue by the Department of Labor.
Comment: None
Reference: USSGL implementation guidance, Federal Employees' Compensation Act (Workers' Compensation)

Budgetary Entry
Debit 4251 Reimbursements and Other Income Earned - Receivable
Credit 4221 Unfilled Customer Orders Without Advance

Proprietary Entry
Debit 1320 Funded Employment Benefit Contributions Receivable
Credit 5400 Funded Benefit Program Revenue

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
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. If repayment is a result of a debt forgiveness appropriation, also post USSGL TC-B134.

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: 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. Fiduciary deposit funds would not record the budgetary entry. 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 Receipts Derived from Available 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. Fiduciary deposit funds would not record the budgetary entry. See USSGL TC-B166 for securities acquired 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 Federal securities by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.
Comment: Fiduciary deposit funds would not record the budgetary entry. See USSGL TC-B133 for purchase of accrued interest on securities by a nonfiduciary deposit fund.

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 Receipts Derived from Available Trust or Special Fund Receipts
Credit 4273 Interest Collected From Treasury

Proprietary Entry
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 Federal securities acquired at par value 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 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 Federal 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
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

B139 To record actual capital transfers to a General Fund Receipt Account that were not previously anticipated.
Comment: If previously anticipated, see USSGL B136.
Reference: USSGL implementation guidance: Capital Transfers guidance

Budgetary Entry
Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Exempt From Apportionment
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 5766 Nonexpenditure Financing Sources - Transfers-Out - Capital Transfers
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

U.S. Government Standard General Ledger
Account Transactions

B141 To record the request from IMF to purchase Special Drawing Rights.
Comment: For the Department of Treasury use only.
Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry
None

Proprietary Entry
Debit 1194 Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights
Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt

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

B144 To record the purchase of cash equivalents.
Comment: For the Department of Treasury use only.
Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry
None

Proprietary Entry
Debit 1205 Foreign Currency Denominated Equivalent Assets
Debit 1384 Interest Receivable - Foreign Currency Denominated Assets
Credit 1209 Uninvested Foreign Currency
Credit 5311 Interest Revenue - Investments

U.S. Government Standard General Ledger
Account Transactions

B146 To record a foreign currency rate intervention.
Comment: For the Department of Treasury use only. Credit USSGL account 1670 if long-term investments are used for interventions.
Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry
None

Proprietary Entry
Debit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1205 Foreign Currency Denominated Equivalent Assets
Credit 1670 Foreign Investments

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

U.S. Government Standard General Ledger
Account Transactions

B153 To record the purchase of non-federal securities by the Exchange Stabilization Fund at a premium/discount.
Comment: For the Department of Treasury use only.
Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry
None

Proprietary Entry
Debit 1342 Interest Receivable - Investments
Debit 1670 Foreign Investments
Debit 1672 Premium on Foreign Investments
Credit 1209 Uninvested Foreign Currency
Credit 1671 Discount on Foreign Investments
Credit 5311 Interest Revenue - Investments

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

B165 To record the purchase of Federal securities acquired at a premium 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 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

B166 To record the purchase of Federal 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
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

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
Credit 5900 Other Revenue

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

B210 To record the payment of remuneration.
Comment: For the Department of Treasury use only. Due to the unique budgetary reporting by the Exchange Stabilization Fund, no outlay is reported.
Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry
Debit 4630 Funds Not Available for Commitment/Obligation
Debit 4901 Delivered Orders - Obligations, Unpaid
Credit 4266 Other Actual Business-Type Collections From Non-Federal Sources

Proprietary Entry
Debit 2110 Accounts Payable
Debit 6338 Remuneration Interest
Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt

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: Record USSGL account 6790 when pending litigation related to the Treasury Judgment Fund is not required to be paid back by the agency. 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 6790 Other Expenses Not Requiring Budgetary Resources
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

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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

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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

B444 To record the IMF annual Special Drawing Right assessment accrual.
Comment: For the Department of Treasury use only.
Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry
Debit 4630 Funds Not Available for Commitment/Obligation
Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry
Debit 6100 Operating Expenses/Program Costs
Credit 2110 Accounts Payable

B446 To record the IMF Annual Assessment.
Comment: For the Department of Treasury use only.
Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry
Debit 4901 Delivered Orders - Obligations, Unpaid
Credit 4266 Other Actual Business-Type Collections From Non-Federal Sources

Proprietary Entry
Debit 2110 Accounts Payable
Debit 6790 Other Expenses Not Requiring Budgetary Resources
Credit 1194 Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights
Credit 6100 Operating Expenses/Program Costs

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

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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

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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. See USSGL TC-C156 for the collection of interest receivable from securities held by a nonfiduciary deposit fund. Fiduciary deposit funds would not record a budgetary entry.
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 Funded 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

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Account Transactions

Credit 5400 Funded Benefit Program Revenue
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. This transaction is also applicable to credit card rebates.

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

C113 To record receipt of coupon payment and interest collection on non-federal securities.
Comment: For the Department of Treasury use only.
Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry
Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources
Credit 4630 Funds Not Available for Commitment/Obligation

Proprietary Entry
Debit 1209 Uninvested Foreign Currency
Debit 1670 Foreign Investments
Credit 1342 Interest Receivable - Investments

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 Receipts Derived from Available 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

C115 To record interest payments received from ESF foreign currency investments for Time Deposits, Overnight Deposits, and Reverse Repurchase Agreements.
Comment: For the Department of Treasury use only.
Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry
Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources
Credit 4630 Funds Not Available for Commitment/Obligation

Proprietary Entry
Debit 1205 Foreign Currency Denominated Equivalent Assets
Credit 1205 Foreign Currency Denominated Equivalent Assets
Credit 1384 Interest Receivable - Foreign Currency Denominated Assets

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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

C119 To record the receipt of remuneration.
Comment: For the Department of Treasury use only.
Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry
Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources
Credit 4630 Funds Not Available for Commitment/Obligation

Proprietary Entry
Debit 1194 Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights
Credit 5790 Other Financing Sources

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-A195, TC-C109 or TC-C140 to record the collection of interest received on the maturity. See USSGL TC-C121 to record the maturity of securities acquired at par value by a nonfiduciary deposit fund.
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.
Comment: See USSGL TC-C156 to record the collection of interest received on the maturity.

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: Prior to maturity, an entry is made to complete the amortization of the premium. See USSGL TC-A195, TC-C109 or TC-C140 to record the collection of interest received on the maturity. See USSGL TC-C123 for recording the maturity of securities acquired at a premium by a nonfiduciary deposit fund.
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.
Comment: See USSGL TC-C156 to record the collection of interest received on the maturity.

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: Prior to maturity an entry is made to complete the amortization of a discount. 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. Fiduciary deposit funds would not record the budgetary entry. See USSGL TC-A195, TC-C109 or TC-C140 to record the collection of interest received on the maturity. 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 Receipts Derived from Available 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

U.S. Government Standard General Ledger
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C125 To record the maturity of Federal securities acquired at a discount in a nonfiduciary deposit fund.
Comment: See USSGL TC-C156 to record the collection of interest received on the maturity. See USSGL TC-C128 to record the maturity of a U.S. Treasury Zero Coupon Bond issued by the Bureau of the Public Debt

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

C126 To record maturity and reversing interest accrual for Exchange Stabilization Fund investments.
Comment: For the Department of Treasury use only.
Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry
Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources
Credit 4630 Funds Not Available for Commitment/Obligation

Proprietary Entry
Debit 1209 Uninvested Foreign Currency
Credit 1205 Foreign Currency Denominated Equivalent Assets
Credit 1342 Interest Receivable - Investments
Credit 1384 Interest Receivable - Foreign Currency Denominated Assets
Credit 1670 Foreign Investments

C127 To record the maturity of non-federal Exchange Stabilization Fund securities (long-term bonds) sold at a PAR and receive a coupon payment.
Comment: For the Department of Treasury use only.
Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry
Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources
Credit 4630 Funds Not Available for Commitment/Obligation

Proprietary Entry
Debit 1209 Uninvested Foreign Currency
Credit 1342 Interest Receivable - Investments
Credit 1670 Foreign Investments

U.S. Government Standard General Ledger
Account Transactions

C128 To record the maturity of a U.S. Treasury Zero Coupon Bond by a Treasury Appropriation Fund Symbol (TAFS)

Budgetary Entry
None

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Debit 1631 Discount on U.S. Treasury Zero Coupon Bonds 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

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.This transaction is also applicable to credit card rebates.
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

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Account Transactions

C132 To record the refunds collected, a downward adjustment to prior- year paid delivered orders, for assets purchased and expenses incurred in a prior year that create budgetary resources. These refunds were not previously accrued as receivables.
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. This transaction is also applicable to credit card rebates.

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. This transaction is also applicable to credit card rebates.

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

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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. This transaction is also applicable to credit card rebates.

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 other than for reimbursables, non-revolving trust and special funds, custodial activity, and interest on Treasury securities.

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

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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

C146 To record the collection of previously accrued receivables in a Treasury general fund receipt account.
Comment: Also post D585. For collection of custodial receivable in a Treasury general fund receipt account, see USSGL TC C-143.

Budgetary Entry
None

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
Credit 1344 Interest Receivable on Special Drawing Rights
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

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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

C148 To record the payback of a bridge loan.
Comment: For the Department of Treasury use only.
Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry
Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources
Credit 4630 Funds Not Available for Commitment/Obligation

Proprietary Entry
Debit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1350 Loans Receivable
Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds

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

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Account Transactions

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

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

U.S. Government Standard General Ledger
Account Transactions

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

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

U.S. Government Standard General Ledger
Account Transactions

C157 To record the capitalization of interest on Exchange Stabilization Fund foreign currency investments.
Comment: For the Department of Treasury use only.
Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry
Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources
Credit 4630 Funds Not Available for Commitment/Obligation

Proprietary Entry
Debit 1205 Foreign Currency Denominated Equivalent Assets
Credit 1384 Interest Receivable - Foreign Currency Denominated Assets

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 Receipts Derived from Available 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 Receipts Derived from Available 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

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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 Receipts Derived from Available 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 Funded 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 General Fund Receipt Account.
Comment: When a receivable was previously established, credit USSGL account 1925 and also post USSGL TC-D585. When no receivable was previously established, credit USSGL account 5756 and also post TC-C147. 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
Credit 5756 Nonexpenditure Financing Sources - Transfers-In - Capital Transfers

U.S. Government Standard General Ledger
Account Transactions

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

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

U.S. Government Standard General Ledger
Account Transactions

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

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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

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Account Transactions

C403 To record a receivable for Old IMF Quota Payments.
Comment: For the Department of Treasury use only. Also post C405
Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry
None

Proprietary Entry
Debit 1310 Accounts Receivable
Credit 5750 Expenditure Financing Sources - Transfers-In

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

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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

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Account Transactions

C414 To record refund receivables, a downward adjustment to prior-year paid delivered orders, 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. This transaction is also applicable to credit card rebates.

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

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Account Transactions

C415 To record a receivable for new IMF Quota Payments under Credit Reform.
Comment: For the Department of Treasury use only.
Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry
Debit 4287 Other Federal Receivables
Credit 4070 Anticipated Collections From Federal Sources

Proprietary Entry
Debit 1310 Accounts Receivable
Credit 5750 Expenditure Financing Sources - Transfers-In

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 Funded 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 Funded Benefit Program Revenue
Credit 5900 Other Revenue

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Account Transactions

C417 To record interest receivable on securities held by a nonfiduciary deposit fund.
Comment: A nonfiduciary deposit fund should not have net position. Also, use this entry to record the accrual of inflation earned on Treasury Inflation Protected Securities (TIPS). Reverse this entry to record the accrual of deflation.
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

C418 To record interest receivable on securities held by Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.
Comment: Also, use this entry to record the accrual of inflation earned on Treasury Inflation Protected Securities (TIPS). Reverse this entry to record the accrual of deflation. 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

C419 To record accrual of interest receivable on non-federal securities with a bond premium.
Comment: For the Department of Treasury use only.
Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry
Debit 4630 Funds Not Available for Commitment/Obligation
Credit 4266 Other Actual Business-Type Collections From Non-Federal Sources

Proprietary Entry
Debit 1342 Interest Receivable - Investments
Credit 1672 Premium on Foreign 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. Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry
None

Proprietary Entry
Debit 1310 Accounts Receivable
Debit 1320 Funded 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
Debit 1384 Interest Receivable - Foreign Currency Denominated Assets
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 Funded 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

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Account Transactions

C421 To accrue unfunded FECA revenue from Federal source by the Department of Labor
Reference: USSGL implementation guidance; Federal Employees' Compensation Act (Workers' Compensation)

Budgetary Entry
None

Proprietary Entry
Debit 1321 Unfunded FECA Benefit Contributions Receivable
Credit 5405 Unfunded FECA Benefit Revenue

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 Funded 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 Funded 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

C423 To record accrual of interest receivable on non-federal securities with a bond discount.
Comment: For the Department of Treasury use only.
Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry
Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources
Credit 4630 Funds Not Available for Commitment/Obligation

Proprietary Entry
Debit 1342 Interest Receivable - Investments
Debit 1671 Discount on Foreign Investments
Credit 5311 Interest Revenue - Investments

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

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Account Transactions

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

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

C431 To record the issuance of a bridge loan.
Comment: For the Department of Treasury use only.
Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry
None

Proprietary Entry
Debit 1350 Loans Receivable
Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt

U.S. Government Standard General Ledger
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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

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

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Account Transactions

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

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

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Account Transactions

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

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

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Account Transactions

C600 - C799 COLLECTIONS AND RECEIVABLES - Asset Sale and Disposition (Gains and Losses)

C600 To record the sale of non-federal securities (long-term bonds) by the Exchange Stabilization Fund at a premium.
Comment: For the Department of Treasury use only.
Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry
Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources
Credit 4630 Funds Not Available for Commitment/Obligation

Proprietary Entry
Debit 1209 Uninvested Foreign Currency
Credit 1342 Interest Receivable - Investments
Credit 1670 Foreign Investments
Credit 1672 Premium on Foreign Investments

C601 To record the sale of non-federal securities (long-term bonds) by the Exchange Stabilization Fund at a discount.
Comment: For the Department of Treasury use only.
Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry
Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources
Credit 4630 Funds Not Available for Commitment/Obligation

Proprietary Entry
Debit 1209 Uninvested Foreign Currency
Debit 1671 Discount on Foreign Investments
Credit 1342 Interest Receivable - Investments
Credit 1670 Foreign Investments

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Account Transactions

C602 To record the sale of Federal securities purchased at a premium and sold at a premium by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund. The sale may result in a gain or loss.
Comment: Prior to making the entry for the sale, make an entry to amortize the premium to the point of sale. The budgetary entry is recorded for the premium on the sale. 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. Fiduciary deposit funds would not record the collection of interest received on the sale. See USSGL TC-C603 for sale of securities purchased at a premium and sold at a premium by a nonfiduciary deposit fund.
Reference: USSGL implementation guidance; FACTS II, Investments in Treasury and Agency Securities

Budgetary Entry
Debit 4114 Appropriated Receipts Derived from Available 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
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
Credit 7111 Gains on Disposition of Investments

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Account Transactions

C603 To record the sale of Federal securities purchased at a premium and sold at a premium by a nonfidcuary deposit fund. The sale may result in a gain or a loss
Comment: See USSGL TC-C156 to record the colleciton of interest received on the sale. 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: Prior to the time of sale, make an entry to amortize the premium to the point of sale. The budgetary entry is recorded for the discount on the sale. 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. Fiduciary deposit funds would not record the budgetary entry. See USSGL TC-A195, TC-C109 or TC-C140 to record the collection of interest received on the sale. See USSGL TC-C605 for the sale of securities purchased at a premium and sold at a discount by a nonfiduciary deposit fund.
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 Receipts Derived from Available 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

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C605 To record the sale of Federal securities purchased at a premium and sold at a discount by a nonfiduciary deposit fund. The sale will result in a loss.
Comment: See USSGL TC-C156 to record the collection of interest received on the sale. 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 and sold at a premium by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund. The sale results in a gain.
Comment: Prior to recording the sale, an entry is made to amortize the discount to the point of sale. The budgetary entry is recorded for the purchase discount plus the premium on the sale. 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. Fiduciary deposit funds would not record the budgetary entry. See USSGL TC-A195, TC-C109 or TC-C140 to record the collection of interest received on the sale. USSGL TC-C607 for the sale of securities purchased at a discount and sold at a premium by a nonfiduciary deposit fund.
Reference: USSGL implementation guidance; FACTS II, Investments in Treasury and Agency Securities

Budgetary Entry
Debit 4114 Appropriated Receipts Derived from Available 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 Federal securities purchased at a discount and sold at a premium by a nonfiducairy deposit fund. The sale will result in a gain.
Comment: See USSGL TC-C156 to record the collection of interest received on the sale. 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
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 and sold at a discount by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund. The sale may result in a gain or a loss.
Comment: Prior to the sale, an entry is made to amortize the discount to the point of sale. The budgetary entry is recorded for the purchase discount less the discount on the sale. If the discount on the sale is greater than th purchase discount, the budgetary entry will be reversed. 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. Fiduciary deposit funds would not record the budgetary entry. See USSGL TC-A195, TC-C109 or TC-C140 to record the collection of interest received on the sale. See USSGL TC-C618 to record the sale prior to maturity of investments in U.S. Treasury Zero Coupon Bonds. See USSGL TC-C611 for the sale of securities purchased at a discount and sold at a discount by a nonfiduciary deposit fund.
Reference: USSGL implementation guidance; FACTS II, Investments in Treasury and Agency Securities

Budgetary Entry
Debit 4114 Appropriated Receipts Derived from Available 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 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 7111 Gains on Disposition of Investments

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 - Senior 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 Federal securities purchased at a discount and sold at a discount by a nonfiduciary deposit fund. The sale may result in a gain or loss.
Comment: Use this entry to also record the sale of U.S. Treasury Zero Coupon Bonds by a nonfiduciary deposit fund. See USSGL TC-C156 to record the collection of interest received on the sale. USSGL account 2400 would be a credit if the sale results in a gain. 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 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
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
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

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

C613 To record general property, plant and equipment permanently removed but not yet disposed.
Reference: Implementation Guidance: Accounting for the Disposal of General Property, Plant and Equipment - FASAB FFATR No. 14.

Budgetary Entry
None

Proprietary Entry
Debit 1759 Accumulated Depreciation on Equipment
Debit 1995 General Property, Plant, and Equipment Permanently Removed but Not Yet Disposed
Debit 7290 Other Losses
Credit 1750 Equipment
Credit 7190 Other Gains

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

C615 To record the disposition of general property, plant and equipment that was permanently removed.
Reference: Implementation Guidance: Accounting for the Disposal of General Property, Plant and Equipment - FASAB FFATR No. 14.

Budgetary Entry
None

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Debit 7210 Losses on Disposition of Assets - Other
Credit 1995 General Property, Plant, and Equipment Permanently Removed but Not Yet Disposed
Credit 7110 Gains on Disposition of Assets - Other

U.S. Government Standard General Ledger
Account Transactions

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

C618 To record the sale prior to maturity of investments in U.S. Treasury Zero Coupon Bonds issued by the Bureau of the Public Debt to a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit 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. Fiduciary deposit funds would not record the budgetary entry. See USSGL TC-C611 to record the sale prior to maturity of investments in U.S. Treasury Zero Coupon Bonds issued by the Bureau of the Public Debt to a nonfiduciary deposit fund.

Budgetary Entry
Debit 4114 Appropriated Receipts Derived from Available 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 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 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 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 Receipts Derived from Available 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 Receipts Derived from Available 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 Receipts Derived from Available 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 Receipts Derived from Available 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 Receipts Derived from Available 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 Receipts Derived from Available 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

C784 To record the monthly redemption, investment and interest with the Bureau of the Public Debt.
Comment: For the Department of Treasury use only.
Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry
Debit 4273 Interest Collected From Treasury
Credit 4630 Funds Not Available for Commitment/Obligation

Proprietary Entry
Debit 1610 Investments in U.S. Treasury Securities 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 5311 Interest Revenue - Investments

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
- Credit 1712 Improvements to Land
- Credit 1720 Construction-in-Progress

U.S. Government Standard General Ledger
Account Transactions

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

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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

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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

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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 Expenditure Transfers from Trust Funds - 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

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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

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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

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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 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

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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 Funded 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
Credit 1527 Inventory - Finished Goods

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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 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

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Debit 2533 Amortization of Discount 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
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 on Securities Issued by Federal Agencies Under General and Special Financing Authority
Credit 2534 Amortization of 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

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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 Funded 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

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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 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
Credit 1319 Allowance for Loss on Accounts Receivable

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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 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

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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 2534 Amortization of 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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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 2533 Amortization of Discount 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
Credit 2980 Custodial Liability
Credit 2990 Other Liabilities Without Related Budgetary Obligations
Credit 2995 Estimated Cleanup Cost Liability

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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 Funded 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

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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

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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

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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

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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
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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

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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

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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 Funded 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 Receipts Derived from Available 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 Funded 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 - Senior Preferred Stock in Federal Government Sponsored Enterprise
Debit 1653 Market Adjustment - Common Stock Warrants in Federal Government Sponsored Enterprise
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 realized loss due to foreign exchange rate changes on Exchange Stabilization Fund assets.
Comment: For the Department of Treasury use only.
Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

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 1205 Foreign Currency Denominated Equivalent Assets
Credit 1679 Foreign Exchange Rate Revalue Adjustments - Investments

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

U.S. Government Standard General Ledger
Account Transactions

D575 To record a realized gain due to foreign exchange rate changes on Exchange Stabilization Fund assets.
Comment: For the Department of Treasury use only.
Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry
Debit 4295 Revaluation of Foreign Currency in the Exchange Stabilization Fund
Credit 4630 Funds Not Available for Commitment/Obligation

Proprietary Entry
Debit 1205 Foreign Currency Denominated Equivalent Assets
Debit 1679 Foreign Exchange Rate Revalue Adjustments - Investments
Credit 7190 Other Gains

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

U.S. Government Standard General Ledger
Account Transactions

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

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

U.S. Government Standard General Ledger
Account Transactions

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

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 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

D589 To record the market value adjustment between the amortized cost and the current market value of investments. In accordance with Federal Accounting Standards Advisory Board (FASAB) SFFAS No. 5, "Accounting for Liabilities of the Federal Government," paragraph 50, do not use this transaction for market adjustments for fixed value securities.
Comment: For an unrealized gain, USSGL account 1618 would be a debit.
Reference: USSGL implementation guidance: Investments Not Held to Maturity

Budgetary Entry
None

Proprietary Entry
Debit 7280 Unrealized Losses
Credit 1618 Market Adjustment - Investments
Credit 7180 Unrealized Gains

D591 To record the monetization of SDR certificates.
Comment: For the Department of Treasury use only.
Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry
Debit 4295 Revaluation of Foreign Currency in the Exchange Stabilization Fund
Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry
Debit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 2192 Special Drawing Right (SDR) Certificates Issued to Federal Reserve Banks

U.S. Government Standard General Ledger
Account Transactions

D592 To record fair value adjustments (unrealized gain) of Exchange Stabilization Fund investments.
Comment: For the Department of Treasury use only.
Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry
Debit 4295 Revaluation of Foreign Currency in the Exchange Stabilization Fund
Credit 4630 Funds Not Available for Commitment/Obligation

Proprietary Entry
Debit 1679 Foreign Exchange Rate Revalue Adjustments - Investments
Credit 7181 Unrealized Gains - Exchange Stabilization Fund

D594 To record fair value (unrealized loss) of Exchange Stabilization Fund investments.
Comment: For the Department of Treasury use only.
Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry
Debit 4630 Funds Not Available for Commitment/Obligation
Credit 4295 Revaluation of Foreign Currency in the Exchange Stabilization Fund

Proprietary Entry
Debit 7281 Unrealized Losses - Exchange Stabilization Fund
Credit 1679 Foreign Exchange Rate Revalue Adjustments - Investments

D595 To record allocations on Special Drawing Rights.
Comment: For the Department of Treasury use only.
Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry
Debit 4295 Revaluation of Foreign Currency in the Exchange Stabilization Fund
Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry
Debit 1194 Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights
Credit 2193 Allocation of Special Drawing Rights (SDRs)

U.S. Government Standard General Ledger
Account Transactions

D600 To record the reclassification of Exchange Stabilization Fund asset related activities.
Comment: For the Department of Treasury use only.
Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry
None

Proprietary Entry
Debit 1200 Foreign Currency
Debit 1205 Foreign Currency Denominated Equivalent Assets
Debit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities
Debit 1670 Foreign Investments
Debit 1672 Premium on Foreign Investments
Debit 1679 Foreign Exchange Rate Revalue Adjustments - Investments
Credit 1200 Foreign Currency
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 1670 Foreign Investments
Credit 1671 Discount on Foreign Investments
Credit 1679 Foreign Exchange Rate Revalue Adjustments - Investments

D602 To record an IMF Quota increase due to a new agreement for Special Drawing Rights.
Comment: For the Department of Treasury use only.
Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry
None

Proprietary Entry
Debit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1194 Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights

D604 To record the realized gains from the revaluation to US dollar for Special Drawing Rights Holdings.
Comment: For the Department of Treasury use only.
Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry
Debit 4295 Revaluation of Foreign Currency in the Exchange Stabilization Fund
Credit 4630 Funds Not Available for Commitment/Obligation

Proprietary Entry
Debit 1194 Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights
Credit 7190 Other Gains

U.S. Government Standard General Ledger
Account Transactions

D606 To record the realized loss from the revaluation to US dollar for Special Drawing Rights Holdings.
Comment: For the Department of Treasury use only.
Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

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 1194 Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights

D608 To record the realized loss from the revaluation to US dollars for Special Drawing Right allocations.
Comment: For the Department of Treasury use only.
Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry
Debit 4630 Funds Not Available for Commitment/Obligation
Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry
Debit 7290 Other Losses
Credit 2193 Allocation of Special Drawing Rights (SDRs)

D610 To record the realized gain from the revaluation to US dollars for Special Drawing Right allocations.
Comment: For the Department of Treasury use only.
Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry
Debit 4901 Delivered Orders - Obligations, Unpaid
Credit 4630 Funds Not Available for Commitment/Obligation

Proprietary Entry
Debit 2193 Allocation of Special Drawing Rights (SDRs)
Credit 7190 Other Gains

U.S. Government Standard General Ledger
Account Transactions

D612 To record SDR interest and charges accrual with a net effect of an unrealized gain.
Comment: For the Department of Treasury use only.
Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry
Debit 4630 Funds Not Available for Commitment/Obligation
Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry
Debit 1344 Interest Receivable on Special Drawing Rights
Debit 6330 Other Interest Expenses
Credit 2140 Accrued Interest Payable - Not Otherwise Classified
Credit 5311 Interest Revenue - Investments
Credit 7191 Other Gains for Accrued Special Drawing Right (SDR) Interest and Charges

D614 To record SDR interest and charges accrual with a net effect of an unrealized loss.
Comment: For the Department of Treasury use only.
Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry
Debit 4630 Funds Not Available for Commitment/Obligation
Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry
Debit 1344 Interest Receivable on Special Drawing Rights
Debit 6330 Other Interest Expenses
Debit 7291 Other Losses for Accrued Special Drawing Right (SDR) Interest and Charges
Credit 2140 Accrued Interest Payable - Not Otherwise Classified
Credit 5311 Interest Revenue - Investments

D616 To record the tru up of Special Drawing Right interest accrual and charges for the quarter.
Comment: For the Department of Treasury use only.
Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry
Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources
Debit 4901 Delivered Orders - Obligations, Unpaid
Credit 4630 Funds Not Available for Commitment/Obligation

Proprietary Entry
Debit 1194 Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights
Debit 2140 Accrued Interest Payable - Not Otherwise Classified
Credit 1344 Interest Receivable on Special Drawing Rights

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 Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.
Comment: Fiduciary deposit funds would not record the budgetary entry. See USSGL TC-E119 for amortization of a U.S. Treasury Zero Coupon Bond issued by the Bureau of the Public Debt in a nonfiduciary deposit fund.

Budgetary Entry
Debit 4114 Appropriated Receipts Derived from Available Trust or Special Fund Receipts
Debit 4290 Amortization of Investments in U.S. Treasury Zero Coupon Bonds
Credit 4394 Receipts Unavailable for Obligation Upon Collection
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

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

U.S. Government Standard General Ledger
Account Transactions

E115 To record the amortization of the discount on Federal securities in 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 to a nonfiduciary deposit fund see USSGL TC-E119. 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

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 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. See USSGL TC-E115 for amortization of the discount on Federal securities in a 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

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 nonfiduciary deposit fund.
Comment: A nonfiduciary deposit fund should not have net position.

Budgetary Entry
None

Proprietary Entry
Debit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Credit 2400 Liability for Nonfiduciary Deposit Funds and Undeposited Collections

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

E124 To record in the issuing entity, the amortization of discount on securities held by a nonfiduciary deposit fund.
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 on Securities Issued by Federal Agencies Under General and Special Financing Authority

E126 To record in the issuing entity, the amortization of premium on securities held by a nonfiduciary deposit fund.
Reference: USSGL Implementation Guide: Nonfiduciary Deposit Fund with Investment Authority and Clearing Account Guidance

Budgetary Entry
None

Proprietary Entry
Debit 2534 Amortization of Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority
Credit 6320 Interest Expenses on Securities

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 Funded 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

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 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 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
Debit 2990 Other Liabilities Without Related Budgetary Obligations
Debit 2995 Estimated Cleanup Cost Liability
Credit 5730 Financing Sources Transferred Out Without Reimbursement

U.S. Government Standard General Ledger
Account Transactions

E516 To record a capital transfer receivable in a General Fund Receipt Account.
Comment: For liquidating accounts, debit USSGL account 1925. Also post USSGL TC-C405
Reference: USSGL implementation guidance; Capital Transfers.

Budgetary Entry
None

Proprietary Entry
Debit 1923 Contingent Receivable for Capital Transfers
Debit 1925 Capital Transfers Receivable
Credit 5756 Nonexpenditure Financing Sources - Transfers-In - Capital Transfers

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 Funded 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

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 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 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
- Credit 2990 Other Liabilities Without Related Budgetary Obligations
- Credit 2995 Estimated Cleanup Cost Liability

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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 Appropriations

Proprietary Entry
Debit 3106 Unexpended Appropriations - Adjustments
Credit 1010 Fund Balance With Treasury

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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 Appropriations
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

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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 Expenditure Transfers from Trust Funds
Credit 4310 Anticipated Recoveries of Prior-Year Obligations

Proprietary Entry
None

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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 Expenditure Transfers from Trust Funds
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
Debit 5919 Revenue and Other Financing Sources - Cancellations
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
Debit 5919 Revenue and Other Financing Sources - Cancellations
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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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

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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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

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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 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 4197 Balance Transfers-Out - Expired to Expired
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 Appropriations
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 4113 Appropriated Receipts Derived from Unavailable Trust or Special Fund Receipts
Credit 4114 Appropriated Receipts Derived from Available Trust or Special Fund Receipts
Credit 4115 Loan Subsidy Appropriation
Credit 4116 Debt Forgiveness 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 4196 Balance Transfers-In - Expired to Expired

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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 Expenditure Transfers from Trust Funds - 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 of 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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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

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

U.S. Government Standard General Ledger
Account Transactions

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

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

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Account Transactions

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

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

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Account Transactions

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

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

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Account Transactions

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

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 Funded Benefit Program Revenue
Debit 5405 Unfunded FECA Benefit 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

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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
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 5406 Contra Revenue for Unfunded FECA Benefit Revenue
Credit 5409 Contra Revenue for Funded 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

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Credit 5893 Tax Revenue Refunds - Unemployment
Credit 5894 Tax Revenue Refunds - Excise
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
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 3106 Unexpended Appropriations - Adjustments
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 Expenditure Transfers from Trust Funds - 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 Expenditure Transfers from Trust Funds - Receivable

Proprietary Entry
None

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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

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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

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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

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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 Funded 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

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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 3410 Contributions to Fiduciary Net Assets

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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 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 Funded 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
Credit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt

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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

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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 Funded 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 Funded 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

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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

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ACCOUNT NUMBER AND TITLE: 1010 FUND BALANCE WITH TREASURY

DEBIT				CREDIT			
A104	A492**R**	C124	C605	A112	A486	B121	B308
A110	A502	C125	C606	A132	A488	B121**AP**	C149**AP**
A133**AP**	A506	C128	C607	A133	A490	B122	C151**AP**
A155	A508	C130	C608	A134	A492	B124	C153**AP**
A156	A510	C132	C610	A136	A504	B124**AP**	C163
A157	A522	C134	C611	A141	A512	B126	C406
A170	A524	C136	C612	A146	A514	B126**AP**	C408
A171	A528	C137	C614	A160	A518	B128	C432
A175	A530**R**	C138	C615	A169	A526	B128**AP**	C780
A181	A531	C139	C616	A180	A530	B129	D122
A184	A536	C140	C618	A183	A531**R**	B130	D126
A185	A540	C141	C622	A185**AP**	A538	B131	D306
A186	A544	C141**AP**	C624	A189	A542	B132	D436
A188	A704	C143	C626	A210	A546	B132**AP**	D438
A189**AP**	A708	C145	C628	A404	A712	B133	D502
A195	B121**AP**	C146	C630	A406	B102	B135**AP**	D506
A198	B123	C149	C632	A412	B103	B136	D507
A199**AP**	B125	C151	C634	A414	B104	B137	E509
A202	B127	C153	C636	A418**AP**	B105	B137**AP**	F106
A212	B135	C154	C638	A430	B106	B138	F108
A408	B150**R**	C155	C640	A432	B107	B139	F110
A410	B602	C156	C646	A434	B108	B150	F120
A420	C103	C158	C647	A440	B109	B160	F121
A436	C106	C172	C702	A442	B110	B160**AP**	F122
A438	C107	C176	C704	A452	B112	B162	F124
A444	C108	C182	C706	A464	B113	B162**AP**	F128**AP**
A446	C109	C186	C708	A466	B114	B163	F146
A448	C111	C188	D108	A469	B116	B163**AP**	H200
A450	C112	C190	D308**AP**	A476	B118	B165	
A460	C114	C196	D310	A478	B119	B166	
A462	C116	C200	D502**R**	A484	B120	B202	
A467	C117	C202	D504				
A472	C120	C204	F107				
A474	C121	C602	F108**R**				
A480	C122	C603	H100				
A482	C123	C604					

R = The USSGL transaction mentions "Reverse" in the description.

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AP = The USSGL transaction mentions "Also Post" in the description.

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 C174 D556	C144**R** D306 C176

ACCOUNT NUMBER AND TITLE: 1120 IMPREST FUNDS

DEBIT	CREDIT
D310 D502	D306 D504 D502**R**

ACCOUNT NUMBER AND TITLE: 1125 U.S. DEBIT CARD FUNDS

DEBIT	CREDIT
D502	B309 D502**R** B606

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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		
B141	D310	D616	B446	D602	H200
C119	D595	H100	D306	D606	
C150	D604				

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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	D579	B142	D572	D600
C192	D574	D600	C440	D576	H200
C194	D578	H100	D306	D579**R**	

ACCOUNT NUMBER AND TITLE: 1205 FOREIGN CURRENCY DENOMINATED EQUIVALENT ASSETS

DEBIT		CREDIT	
B144	D575	B146	C126
C115	D600	C115	D573
C157			

ACCOUNT NUMBER AND TITLE: 1209 UNINVESTED FOREIGN CURRENCY

DEBIT		CREDIT	
C113	C600	B144	B153
C126	C601		
C127			

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ACCOUNT NUMBER AND TITLE: 1310 ACCOUNTS RECEIVABLE

DEBIT				CREDIT			
A498	C412	C438	D130	A195	C136	C143	D306
A714	C414	C440	D310	A499	C137	C146	D408
B108**AP**	C415	C610	D578	A502	C138	C178	D576
C402	C416	C644	E604	C106	C139	C186	E508
C403	C420	C648	F144**AP**	C109	C140	C194	F144
C404**AP**	C422	C650	H100	C130	C141**AP**	C647	H200
C406	C430	D128					

ACCOUNT NUMBER AND TITLE: 1319 ALLOWANCE FOR LOSS ON ACCOUNTS RECEIVABLE

DEBIT		CREDIT	
D306	D408	D310	D420
D402**R**	E508	D402	D424
		D404	E604

ACCOUNT NUMBER AND TITLE: 1320 FUNDED EMPLOYMENT BENEFIT CONTRIBUTIONS RECEIVABLE

DEBIT			CREDIT		
A715	C422	F144**AP**	A195	D306	H200
C416	D310	H100	C109	E508	
C420	E604				

ACCOUNT NUMBER AND TITLE: 1321 UNFUNDED FECA BENEFIT CONTRIBUTIONS RECEIVABLE

DEBIT	CREDIT
C421	A715**R**

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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	

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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**	B162**AP**	C422	F144**AP**	A195	C140	C161	D416
B124**AP**	B163**AP**	C435	H100	A250	C141**AP**	C162	E508
B126**AP**	C402	C437**AP**		A251	C143	C163	H200
B128**AP**	C416	D310		C109	C146	D306	
B160**AP**	C420	E604					

ACCOUNT NUMBER AND TITLE: 1341 INTEREST RECEIVABLE - LOANS

DEBIT				CREDIT			
B124**AP**	B162**AP**	C420	D310	A195	C141**AP**	C163	D414
B126**AP**	B163**AP**	C422	E604	A250	C143	C409	D416
B128**AP**	C402	C428	H100	A251	C146	C444	D426
B160**AP**	C416	C435		C109	C161	C614	E508
				C140	C162	D306	H200

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ACCOUNT NUMBER AND TITLE: 1342 INTEREST RECEIVABLE - INVESTMENTS

DEBIT				CREDIT			
B124**AP**	B153	C417	D310	A195	C126	C146	D416
B126**AP**	B160**AP**	C418	E604	A250	C127	C156	E508
B128**AP**	B162**AP**	C419	H100	A251	C140	C600	H200
B129	B163**AP**	C420		C109	C141**AP**	C601	
B132**AP**	C402	C422		C113	C143	D306	
B133	C416	C423					

ACCOUNT NUMBER AND TITLE: 1343 INTEREST RECEIVABLE - TAXES

DEBIT			CREDIT		
C402	C422	H100	A195	C140	D306
C416	D310		A250	C141**AP**	D416
C420	E604		A251	C143	E508
			C109	C146	H200

ACCOUNT NUMBER AND TITLE: 1344 INTEREST RECEIVABLE ON SPECIAL DRAWING RIGHTS

DEBIT		CREDIT	
D612	D614	C146	D616

ACCOUNT NUMBER AND TITLE: 1345 ALLOWANCE FOR LOSS ON INTEREST RECEIVABLE - LOANS

DEBIT		CREDIT	
D306	D426	D310	D424
D416	E508	D404	E604
		D420	

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ACCOUNT NUMBER AND TITLE: 1346 ALLOWANCE FOR LOSS ON INTEREST RECEIVABLE - INVESTMENTS

DEBIT		CREDIT	
D306	E508	D310	D424
D416		D404	E604
		D420	

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	

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ACCOUNT NUMBER AND TITLE: 1350 LOANS RECEIVABLE

DEBIT				CREDIT			
B104**AP**	C428	C616	H100	C109	C162	D306	E508
C408	C431	D310		C148	C163	D412	H200
C409	C432	E604		C149	C180	D414	
				C161	C614	D426	

ACCOUNT NUMBER AND TITLE: 1351 CAPITALIZED LOAN INTEREST RECEIVABLE - NON-CREDIT REFORM

DEBIT		CREDIT	
C444	H100	C151	H200

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	D406
C416	D310	H100	C109	C146	E508
C420	E604		C141**AP**	D306	H200

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ACCOUNT NUMBER AND TITLE: 1361 PENALTIES AND FINES RECEIVABLE - LOANS

DEBIT			CREDIT		
C402	C422	H100	A195	D306	H200
C416	D310		C109	D406	
C420	E604		C146	E508	

ACCOUNT NUMBER AND TITLE: 1363 PENALTIES AND FINES RECEIVABLE - TAXES

DEBIT			CREDIT		
C402	C422	H100	A195	C143	D406
C416	D310		C109	C146	E508
C420	E604		C141**AP**	D306	H200

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

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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	D407
C416	D310		C109	C146	E508
C420	E604		C141**AP**	D306	H200

ACCOUNT NUMBER AND TITLE: 1371 ADMINISTRATIVE FEES RECEIVABLE - LOANS

DEBIT			CREDIT		
C402	C422	H100	A195	C143	D407
C416	D310		C109	C146	E508
C420	E604		C141**AP**	D306	H200

ACCOUNT NUMBER AND TITLE: 1373 ADMINISTRATIVE FEES RECEIVABLE - TAXES

DEBIT			CREDIT		
C402	C422	H100	A195	C143	D407
C416	D310		C109	C146	E508
C420	E604		C141**AP**	D306	H200

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ACCOUNT NUMBER AND TITLE: 1375 ALLOWANCE FOR LOSS ON ADMINISTRATIVE FEES RECEIVABLE - LOANS

DEBIT		CREDIT	
D306	E508	D310	D424
D407		D420	E604

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

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ACCOUNT NUMBER AND TITLE: 1380 LOANS RECEIVABLE - TROUBLED ASSETS RELIEF PROGRAM

DEBIT		CREDIT	
C408	D310	C107	D413
C433	E604	C153	E508
C446		D306	

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: 1384 INTEREST RECEIVABLE - FOREIGN CURRENCY DENOMINATED ASSETS

DEBIT		CREDIT	
B144	C420	C115	C157
		C126	

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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	

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

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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

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

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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				

ACCOUNT NUMBER AND TITLE: 1524 INVENTORY - EXCESS, OBSOLETE, AND UNSERVICEABLE

DEBIT		CREDIT	
D310	E602	C626	D428
D523	E606	D306	E510

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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	

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

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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	

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

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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	

ACCOUNT NUMBER AND TITLE: 1559 FORECLOSED PROPERTY - ALLOWANCE

DEBIT		CREDIT	
B114	E510	D310	D518
D306		D426	E606

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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				

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	

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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	B146	C784	E608	B141	C124	C605	D306
B126	B165	D310	H100	B210	C125	C606	E512
B128	B166	D591		C120	C431	C607	H200
B132	C148	D602		C121	C602	C608	
				C122	C603	C611	
				C123	C604	C784	

ACCOUNT NUMBER AND TITLE: 1611 DISCOUNT ON U.S. TREASURY SECURITIES ISSUED BY THE BUREAU OF THE PUBLIC DEBT

DEBIT			CREDIT		
C124	C607	D306	B128	D310	H100
C125	C608	E512	B166	E608	
C606	C611	H200			

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	C603	D306
B165	E608		C123	C604	E512
			C602	C605	H200

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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	E117	C124	C608	E512
C123	C605	E512	C125	C611	E608
C602	D310	E608	C606	D306	H200
C603	E115	H100	C607	E117**R**	

ACCOUNT NUMBER AND TITLE: 1618 MARKET ADJUSTMENT - INVESTMENTS

DEBIT		CREDIT	
D310	E608	D306	E608
E512	H100	D589	H200
		E512	

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	D600
				C124	C607	C752	E512
				C125	C608	C753	H200
				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	D600	B128	D310	H100
C125	C611	E512	B166	E608	
C606	C622	H200			
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	D600
B165	E608		C123	C605	E512
			C602	C624	H200
			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	C706	E512
C123	C624	C708**AP**	E608	C125	C608	C708	E608
C202	C702	D310	H100	C204	C611	D306	H200
C602	C702**AP**	E115		C606	C622	E117**R**	
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	C128	D306
B166	H100	C611	E512
D310		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	
C128	D306	B128	E608
C611	E512	B166	H100
C618	H200	D310	

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	
D310	E608	C128	D306
E113	H100	C611	E512
E119		C618	H200

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ACCOUNT NUMBER AND TITLE: 1642 PREFERRED STOCK ACCOUNTED FOR UNDER THE PROVISIONS OF THE FEDERAL CREDIT REFORM ACT

DEBIT			CREDIT		
B160	B162	B163	C200 C202 C204	C702 C704 C706	C708

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 C202 C204	C702 C704 C706	C708

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ACCOUNT NUMBER AND TITLE: 1645 ALLOWANCE FOR SUBSIDY - COMMON STOCK ACCOUNTED FOR UNDER THE PROVISIONS OF THE FEDERAL CREDIT REFORM ACT

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 1646 DISCOUNT ON SECURITIES ACCOUNTED FOR UNDER THE PROVISIONS OF THE FEDERAL CREDIT REFORM ACT

DEBIT	CREDIT
C204 C708 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 C702

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ACCOUNT NUMBER AND TITLE: 1650 PREFERRED STOCK IN FEDERAL GOVERNMENT SPONSORED ENTERPRISE

DEBIT	CREDIT
B200	C609

ACCOUNT NUMBER AND TITLE: 1651 MARKET ADJUSTMENT - SENIOR 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

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ACCOUNT NUMBER AND TITLE: 1670 FOREIGN INVESTMENTS

DEBIT		CREDIT	
B153	D600	B146	C600
C113		C126	C601
		C127	D600

ACCOUNT NUMBER AND TITLE: 1671 DISCOUNT ON FOREIGN INVESTMENTS

DEBIT		CREDIT	
C423	C601	B153	D600

ACCOUNT NUMBER AND TITLE: 1672 PREMIUM ON FOREIGN INVESTMENTS

DEBIT		CREDIT	
B153	D600	C419	C600

ACCOUNT NUMBER AND TITLE: 1679 FOREIGN EXCHANGE RATE REVALUE ADJUSTMENTS - INVESTMENTS

DEBIT		CREDIT	
D575	D600	D573	D600
D592		D594	

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ACCOUNT NUMBER AND TITLE: 1690 OTHER INVESTMENTS

DEBIT		CREDIT	
D310	H100	C622	E512
E608		C624	H200
		D306	

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

ACCOUNT NUMBER AND TITLE: 1719 ACCUMULATED DEPRECIATION ON IMPROVEMENTS TO LAND

DEBIT			CREDIT		
C644	D306	E510	D310	E120	E606
C646	D418				
C648	E502				

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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

ACCOUNT NUMBER AND TITLE: 1739 ACCUMULATED DEPRECIATION ON BUILDINGS, IMPROVEMENTS, AND RENOVATIONS

DEBIT			CREDIT		
C644	D306	E510	D310	E120	E606
C646	D418				
C648	E502				

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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			

ACCOUNT NUMBER AND TITLE: 1750 EQUIPMENT

DEBIT				CREDIT			
B402	D106	D310	H100	B108**AP**	C610	D110	E502
B406	D107	D510		C132	C613	D306	E510
B604	D126	D560		C134	D102	D308**AP**	H200
C164	D134	E606		C414	D108	D418	

ACCOUNT NUMBER AND TITLE: 1759 ACCUMULATED DEPRECIATION ON EQUIPMENT

DEBIT		CREDIT	
C610	D418	D310	E606
C613	E502	E120	
D306	E510		

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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		

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		

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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	

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	

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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

ACCOUNT NUMBER AND TITLE: 1899 ACCUMULATED DEPRECIATION ON OTHER GENERAL PROPERTY, PLANT, AND EQUIPMENT

DEBIT			CREDIT		
C610	D306	E510	D310	E120	E606
C644	D418				
C648	E502				

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.	

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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	E516	C196	D306

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: 1995 GENERAL PROPERTY, PLANT, AND EQUIPMENT PERMANENTLY REMOVED BUT NOT YET DISPOSED

DEBIT	CREDIT
C613	C615

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ACCOUNT NUMBER AND TITLE: 2110 ACCOUNTS PAYABLE

DEBIT				CREDIT			
A492	B135**AP**	B446	D308**AP**	A492**R**	B412	B444	D312
B110	B137**AP**	D102	D508	A501	B416	C614	E109
B120	B210	D110	F128	B118**AP**	B428	D106	E204**AP**
B121	B408	D308		B402	B430	D107	E412
				B406	B436	D134	

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	

ACCOUNT NUMBER AND TITLE: 2130 CONTRACT HOLDBACKS

DEBIT			CREDIT		
B110	D102	D308	B402	D107	D508
B408	D110	D308**AP**	B406	D134	
			D106	D312	

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ACCOUNT NUMBER AND TITLE: 2140 ACCRUED INTEREST PAYABLE - NOT OTHERWISE CLASSIFIED

DEBIT			CREDIT		
B112	D110	D616	B118**AP**	D106	D312
B440	D308		B416	D107	D612
D102	D308**AP**		B418	D134	D614

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					

ACCOUNT NUMBER AND TITLE: 2155 EXPENDITURE TRANSFERS PAYABLE

DEBIT			CREDIT	
A500**R**	D142	F123**AP**	A500	D312
A504	D308		D140	E610
D141	E514			

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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

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	

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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: 2192 SPECIAL DRAWING RIGHT (SDR) CERTIFICATES ISSUED TO FEDERAL RESERVE BANKS

DEBIT	CREDIT
	D591

ACCOUNT NUMBER AND TITLE: 2193 ALLOCATION OF SPECIAL DRAWING RIGHTS (SDRS)

DEBIT	CREDIT	
D610	D595	D608

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

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ACCOUNT NUMBER AND TITLE: 2211 WITHHOLDINGS PAYABLE

DEBIT		CREDIT	
B110	D110	B402	D134
B408	D308	D106	D312
D102	D308**AP**	D107	E102

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	

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ACCOUNT NUMBER AND TITLE: 2217 BENEFIT PREMIUMS PAYABLE TO CARRIERS

DEBIT		CREDIT	
D102	D308	D106	D312
D110	D308**AP**	D107	E106
		D134	

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	

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ACCOUNT NUMBER AND TITLE: 2290 OTHER UNFUNDED EMPLOYMENT RELATED LIABILITY

DEBIT		CREDIT	
D308	E514	B420	D312
		B422	E610

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	E119
			C170	C607	

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ACCOUNT NUMBER AND TITLE: 2410 LIABILITY FOR CLEARING ACCOUNTS

DEBIT	CREDIT
D507	C111

ACCOUNT NUMBER AND TITLE: 2510 PRINCIPAL PAYABLE TO THE BUREAU OF THE PUBLIC DEBT

DEBIT	CREDIT
B120 B135**AP** E514 B121 B137**AP** B131 D308	A156 D312 E610

ACCOUNT NUMBER AND TITLE: 2511 CAPITALIZED LOAN INTEREST PAYABLE - NON-CREDIT REFORM

DEBIT	CREDIT
B113 B135**AP** B121 B137**AP**	A156 B440

ACCOUNT NUMBER AND TITLE: 2520 PRINCIPAL PAYABLE TO THE FEDERAL FINANCING BANK

DEBIT	CREDIT
B120 B135**AP** E514 B121 B137**AP** B131 D308	A156 D312 E610

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Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 2530 SECURITIES ISSUED BY FEDERAL AGENCIES UNDER GENERAL AND SPECIAL FINANCING AUTHORITY

DEBIT	CREDIT
C780 D308	B123 B127 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

ACCOUNT NUMBER AND TITLE: 2532 PREMIUM ON SECURITIES ISSUED BY FEDERAL AGENCIES UNDER GENERAL AND SPECIAL FINANCING AUTHORITY

DEBIT	CREDIT
D308	B125 D312

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Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 2533 AMORTIZATION OF DISCOUNT ON SECURITIES ISSUED BY FEDERAL AGENCIES UNDER GENERAL AND SPECIAL FINANCING AUTHORITY

DEBIT	CREDIT
D308	D308 E124 D312

ACCOUNT NUMBER AND TITLE: 2534 AMORTIZATION OF PREMIUM ON SECURITIES ISSUED BY FEDERAL AGENCIES UNDER GENERAL AND SPECIAL FINANCING AUTHORITY

DEBIT	CREDIT
D312 E126	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	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

ACCOUNT NUMBER AND TITLE: 2650 ACTUARIAL FECA LIABILITY

DEBIT		CREDIT	
B426**R**	E514	B426	E610
D308		D312	

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Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 2660 ACTUARIAL LIABILITIES FOR FEDERAL INSURANCE AND GUARANTEE PROGRAMS

DEBIT	CREDIT
B426**R** E514 D308	B420 D312 B426 E610

ACCOUNT NUMBER AND TITLE: 2670 ACTUARIAL LIABILITIES FOR TREASURY-MANAGED BENEFIT PROGRAMS

DEBIT	CREDIT
B426**R** E514 D308	B420 D312 B426 E610

ACCOUNT NUMBER AND TITLE: 2690 OTHER ACTUARIAL LIABILITIES

DEBIT	CREDIT
B426**R** D570 D308 E514	B420 D571 B426 E610 D312

ACCOUNT NUMBER AND TITLE: 2910 PRIOR LIENS OUTSTANDING ON ACQUIRED COLLATERAL

DEBIT	CREDIT
B114 E514 D308	D312 E610 D426

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ACCOUNT NUMBER AND TITLE: 2920 CONTINGENT LIABILITIES

DEBIT	CREDIT
B424**R** E514 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 B408 E514	B438 E610 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

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	D503**AP**
C151**AP**	D420**R**	F125	C145**AP**	C420**AP**	E516**AP**
			C147	C435**AP**	
			C403**AP**	C437	

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Account Transaction Postings

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

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 Transaction Postings

ACCOUNT NUMBER AND TITLE: 3102 UNEXPENDED APPROPRIATIONS - TRANSFERS-IN

DEBIT	CREDIT
F342	A408 A460 A496 A436 A467 A506 A444 A472 A448 A480

ACCOUNT NUMBER AND TITLE: 3103 UNEXPENDED APPROPRIATIONS - TRANSFERS-OUT

DEBIT	CREDIT
A404 A464 A490 A412 A469 A494 A432 A476 A440 A484	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** D306**AP**	D310**R** F342

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ACCOUNT NUMBER AND TITLE: 3106 UNEXPENDED APPROPRIATIONS - ADJUSTMENTS

DEBIT			CREDIT
A112	A169	F122	F342
A132	F106	F128**AP**	
A136	F120		

ACCOUNT NUMBER AND TITLE: 3107 UNEXPENDED APPROPRIATIONS - USED

DEBIT				CREDIT			
A146**AP**	B134	B436**AP**	E104**AP**	C134**R**	C137**R**	C139**R**	F128**R**
A514**AP**	B202**AP**	B438**AP**	E106**AP**	C136**R**	C138**R**	C414**R**	F342
B102**AP**	B402**AP**	B604**AP**	E108**AP**				
B106**AP**	B406**AP**	C138**AP**	E109**AP**				
B107**AP**	B412**AP**	C408**AP**	E204**AP**				
B108**AP**	B416**AP**	D106**AP**	E412**AP**				
B109**AP**	B418**AP**	D114**AP**					
B122**AP**	B428**AP**	D126**AP**					
B130**AP**	B430**AP**	D134**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**			

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ACCOUNT NUMBER AND TITLE: 3109 UNEXPENDED APPROPRIATIONS - PRIOR-PERIOD ADJUSTMENTS DUE TO CHANGES IN ACCOUNTING PRINCIPLES

DEBIT	CREDIT
D302 D308**AP** 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

ACCOUNT NUMBER AND TITLE: 3410 CONTRIBUTIONS TO FIDUCIARY NET ASSETS

DEBIT	CREDIT
H310	H100

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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 A178**R**	A178 F118

ACCOUNT NUMBER AND TITLE: 4042 ESTIMATED INDEFINITE BORROWING AUTHORITY

DEBIT	CREDIT
A162	A154 F112

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ACCOUNT NUMBER AND TITLE: 4044 ANTICIPATED REDUCTIONS TO BORROWING AUTHORITY

DEBIT		CREDIT	
A158	F114	A164	F118
A159			

ACCOUNT NUMBER AND TITLE: 4047 ANTICIPATED TRANSFERS TO THE GENERAL FUND OF THE TREASURY - CURRENT-YEAR AUTHORITY

DEBIT		CREDIT	
B119	B136	A142	F118
B120	F114	A143	

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	C614	C646
		C109	C136	C616	D108
		C116	C154	C626	D308**AP**
		C117	C609	C628	F112
		C130	C612	C640	

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ACCOUNT NUMBER AND TITLE: 4070 ANTICIPATED COLLECTIONS FROM FEDERAL SOURCES

DEBIT			CREDIT			
A140	C604	F116	C101	C132	C602	C648
			C103	C136	C606	D108
			C106	C412	C608	D308**AP**
			C109	C415	C618	F112
			C124	C416	C646	

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

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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**		

ACCOUNT NUMBER AND TITLE: 4113 APPROPRIATED RECEIPTS DERIVED FROM UNAVAILABLE TRUST OR SPECIAL FUND RECEIPTS

DEBIT	CREDIT
A184	F302

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ACCOUNT NUMBER AND TITLE: 4114 APPROPRIATED RECEIPTS DERIVED FROM AVAILABLE TRUST OR SPECIAL FUND RECEIPTS

DEBIT				CREDIT			
A186	C114	C606	C750	B124**AP**	B128**AP**	B162**AP**	D438
A188	C124	C608	C752	B126	B129	B163**AP**	F302
A195	C172	C618	C754	B126**AP**	B160**AP**	C604	
A212	C176	C622	E113				
A250	C190	C624					
A510	C602	C636					

ACCOUNT NUMBER AND TITLE: 4115 LOAN SUBSIDY APPROPRIATION

DEBIT		CREDIT	
A104	A197**AP**	A199	F302
A196	A199**R**		

ACCOUNT NUMBER AND TITLE: 4116 DEBT FORGIVENESS APPROPRIATION

DEBIT		CREDIT	
A104	A199**R**	A199	F302
A196			

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 ANTICIPATED INDEFINITE APPROPRIATIONS

DEBIT			CREDIT		
A102	C604	F116	A104	A202	C606
			A186	A212	C608
			A196	C124	C618
			A197**AP**	C602	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

U.S. Government Standard General Ledger
Account Transaction Postings

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 A418**AP** A524 A518 F123**AP**

ACCOUNT NUMBER AND TITLE: 4127 AMOUNTS APPROPRIATED FROM SPECIFIC INVESTED TAFS - PAYABLE

DEBIT	CREDIT
A522 A526 A523	A520

ACCOUNT NUMBER AND TITLE: 4128 AMOUNTS APPROPRIATED FROM SPECIFIC INVESTED TAFS - TRANSFERS-IN

DEBIT	CREDIT
A524 A528	A418**AP** F302 A518

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ACCOUNT NUMBER AND TITLE: 4129 AMOUNTS APPROPRIATED FROM SPECIFIC INVESTED TAFS - TRANSFERS-OUT

DEBIT	CREDIT
A522 A531 A530**R** F302	A526 A531**R** 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 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 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 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 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 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 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** B121 B137**AP** B131

ACCOUNT NUMBER AND TITLE: 4147 ACTUAL REPAYMENTS OF DEBT, PRIOR-YEAR BALANCES

DEBIT	CREDIT
F302	B120 B135**AP** B121 B137**AP** 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 B139 B136

ACCOUNT NUMBER AND TITLE: 4152 ACTUAL CAPITAL TRANSFERS TO THE GENERAL FUND OF THE TREASURY, PRIOR-YEAR BALANCES

DEBIT	CREDIT
F302	B119 B139 B136

U.S. Government Standard General Ledger
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ACCOUNT NUMBER AND TITLE: 4153 TRANSFERS OF CONTRACT AUTHORITY - NONALLOCATION

DEBIT	CREDIT
A161 F305 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 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 F318

ACCOUNT NUMBER AND TITLE: 4160 ANTICIPATED TRANSFERS - CURRENT-YEAR AUTHORITY

DEBIT	CREDIT
A468 A478 A476	A470 A532 A472 F104 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 A424	A418**AP** A426 A420 F376 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 A422	A424 F362

U.S. Government Standard General Ledger
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ACCOUNT NUMBER AND TITLE: 4170 TRANSFERS - CURRENT-YEAR AUTHORITY

DEBIT	CREDIT
A157 A480 A472 A482 A474	A160 A484 A476 A486 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: 4196 BALANCE TRANSFERS-IN - EXPIRED TO EXPIRED

DEBIT	CREDIT
A467	F302

ACCOUNT NUMBER AND TITLE: 4197 BALANCE TRANSFERS-OUT - EXPIRED TO EXPIRED

DEBIT	CREDIT
F302	A469

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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

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 C182 A708 C650 A715**AP** F112

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ACCOUNT NUMBER AND TITLE: 4212 LIQUIDATION OF DEFICIENCY - OFFSETTING COLLECTIONS

DEBIT	CREDIT
C110	F302

ACCOUNT NUMBER AND TITLE: 4215 ANTICIPATED EXPENDITURE TRANSFERS FROM TRUST FUNDS

DEBIT	CREDIT
A114 F116	A498 F112

ACCOUNT NUMBER AND TITLE: 4221 UNFILLED CUSTOMER ORDERS WITHOUT ADVANCE

DEBIT	CREDIT
A704 A715**AP** F380**R** A706 C101	A714 C182 F380 A715 C430 C103 F109

ACCOUNT NUMBER AND TITLE: 4222 UNFILLED CUSTOMER ORDERS WITH ADVANCE

DEBIT	CREDIT
A704 F382**R** C182	A710 F110 B610 F382

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ACCOUNT NUMBER AND TITLE: 4225 EXPENDITURE TRANSFERS FROM TRUST FUNDS - 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**

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**

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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**

ACCOUNT NUMBER AND TITLE: 4251 REIMBURSEMENTS AND OTHER INCOME EARNED - RECEIVABLE

DEBIT		CREDIT	
A714	C430	C186	F386
A715	F386**R**	F144	

ACCOUNT NUMBER AND TITLE: 4252 REIMBURSEMENTS AND OTHER INCOME EARNED - COLLECTED

DEBIT		CREDIT
A251	C186	F302
A708	C753	
A710		

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ACCOUNT NUMBER AND TITLE: 4253 PRIOR-YEAR UNFILLED CUSTOMER ORDERS WITH ADVANCE - REFUNDS PAID

DEBIT	CREDIT
B610	F302

ACCOUNT NUMBER AND TITLE: 4255 EXPENDITURE TRANSFERS FROM TRUST FUNDS - COLLECTED

DEBIT	CREDIT
A502	F302

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 C116 C109 C117	C110 F302

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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 C109	C154	F302

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 C612 C614	C616 C628	F302

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ACCOUNT NUMBER AND TITLE: 4266 OTHER ACTUAL BUSINESS-TYPE COLLECTIONS FROM NON-FEDERAL SOURCES

DEBIT				CREDIT		
C107	C127	C601	C640	A710	B446	C419
C109	C148	C609	C646	B210	C110	F302
C113	C157	C626	D616			
C115	C158	C630				
C119	C423	C632				
C126	C600	C634				

ACCOUNT NUMBER AND TITLE: 4267 OTHER ACTUAL "GOVERNMENTAL-TYPE" COLLECTIONS FROM NON-FEDERAL SOURCES

DEBIT		CREDIT	
C107	C109	B118	F302
		C110	

ACCOUNT NUMBER AND TITLE: 4271 ACTUAL PROGRAM FUND SUBSIDY COLLECTED

DEBIT		CREDIT
C103	C106	F302

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ACCOUNT NUMBER AND TITLE: 4273 INTEREST COLLECTED FROM TREASURY

DEBIT				CREDIT			
C107	C140	C606	C702	B124**AP**	B129	B163**AP**	F302
C109	C204	C608	C706	B126	B160**AP**	C604	
C124	C602	C618	C784	B126**AP**	B162	C704	
				B128**AP**	B162**AP**	C708	

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

ACCOUNT NUMBER AND TITLE: 4277 OTHER ACTUAL COLLECTIONS - FEDERAL

DEBIT			CREDIT	
B121**AP**	C109	C647	C110	F302
B135	C140			
C107	C646			

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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

ACCOUNT NUMBER AND TITLE: 4287 OTHER FEDERAL RECEIVABLES

DEBIT	CREDIT
C415 C650 C416 F388**R** C648	C140 F388 C647

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ACCOUNT NUMBER AND TITLE: 4290 AMORTIZATION OF INVESTMENTS IN U.S. TREASURY ZERO COUPON BONDS

DEBIT	CREDIT
E113	F302

ACCOUNT NUMBER AND TITLE: 4295 REVALUATION OF FOREIGN CURRENCY IN THE EXCHANGE STABILIZATION FUND

DEBIT	CREDIT
D575 D595 D591 D604 D592	D573 D606 D594

ACCOUNT NUMBER AND TITLE: 4310 ANTICIPATED RECOVERIES OF PRIOR-YEAR OBLIGATIONS

DEBIT	CREDIT
A138 F116	D110 D308**AP** D134 F112

ACCOUNT NUMBER AND TITLE: 4320 ADJUSTMENTS FOR CHANGES IN PRIOR-YEAR ALLOCATIONS OF BUDGETARY RESOURCES

DEBIT	CREDIT
D140 F334 D144**R**	D142 F334 D144

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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

ACCOUNT NUMBER AND TITLE: 4356 CANCELLATION OF APPROPRIATION FROM INVESTED BALANCES

DEBIT	CREDIT
F302	F121

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ACCOUNT NUMBER AND TITLE: 4357 CANCELLATION OF APPROPRIATED AMOUNTS RECEIVABLE FROM INVESTED TRUST OR SPECIAL FUNDS

DEBIT	CREDIT
F369	A519**AP** F123 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 F362	A135 A500**AP** A418 A518**AP** A422**AP**

ACCOUNT NUMBER AND TITLE: 4383 TEMPORARY REDUCTION - PRIOR-YEAR BALANCES

DEBIT	CREDIT
F360 F366 F362	A135 A500**AP** A418 A518**AP** A422**AP**

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ACCOUNT NUMBER AND TITLE: 4384 TEMPORARY REDUCTION/CANCELLATION RETURNED BY APPROPRIATION

DEBIT	CREDIT
A108	F360 F368 F364 F369

ACCOUNT NUMBER AND TITLE: 4387 TEMPORARY REDUCTION OF APPROPRIATION FROM UNAVAILABLE RECEIPTS, NEW BUDGET AUTHORITY

DEBIT	CREDIT
F302	A189

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

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ACCOUNT NUMBER AND TITLE: 4391 ADJUSTMENTS TO INDEFINITE APPROPRIATIONS

DEBIT		CREDIT
F107	F302	F106

ACCOUNT NUMBER AND TITLE: 4392 PERMANENT REDUCTION - NEW BUDGET AUTHORITY

DEBIT		CREDIT	
F302	F306	A131	A134
F304		A132	A136
		A133	A185**AP**

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	A531**R**	B126**AP**	C604	A108	A531	C608	C752
A520	B124**AP**	B128**AP**		A188	C114	C618	C754
A530	B126	B129		A195	C124	C622	E113
				A250	C602	C624	F359
				A530**R**	C606	C750	

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ACCOUNT NUMBER AND TITLE: 4395 AUTHORITY UNAVAILABLE FOR OBLIGATION PURSUANT TO PUBLIC LAW - TEMPORARY

DEBIT			CREDIT
A128**R**	B126**AP**	B163**AP**	A128
A197**R**	B128**AP**	F126	
A198**R**	B160**AP**		
B124**AP**	B162**AP**		

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		
B124**AP**	B128**AP**	F316	A127	F334	F358
B126	B129	F334			
B126**AP**	F132	F354			

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ACCOUNT NUMBER AND TITLE: 4398 OFFSETTING COLLECTIONS TEMPORARILY PRECLUDED FROM OBLIGATION

DEBIT	CREDIT
B124**AP** B128**AP** F318 B126 B129 F356 B126**AP** F134	A129 E113

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 A137**R** F312	A137

ACCOUNT NUMBER AND TITLE: 4430 UNAPPORTIONED AUTHORITY - OMB DEFERRAL

DEBIT	CREDIT
A126**R** F312 F308	A126

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ACCOUNT NUMBER AND TITLE: 4450 UNAPPORTIONED AUTHORITY

DEBIT				CREDIT			
A116	A185**AP**	B121**AP**	D122	A102	A198**R**	A532	C636
A118	A189	B124**AP**	D126	A104	A199**R**	A702	C702
A125	A199	B126	D136	A108	A202	B121**AP**	C706
A126	A418	B126**AP**	D138	A110	A212	B135	C750
A127	A422**AP**	B128**AP**	D141**AP**	A114	A250	C106	C751
A128	A426	B129	D436	A126**R**	A251	C114	C752
A129	A430	B131	D438	A128**R**	A402	C124	C753
A130	A440	B135**AP**	F104	A137**R**	A408	C130	C754
A131	A442	B137	F106	A138	A410	C132	C755
A132	A470	B137**AP**	F108	A140	A416	C136	D108
A133	A484	B139	F112	A152	A420	C158	D110
A134	A486	B160**AP**	F113	A161	A444	C172	D120
A135	A499	B162	F118	A162	A446	C176	D134
A137	A500**AP**	B162**AP**	F121	A166	A448	C190	D136**AP**
A139	A514	B163**AP**	F122	A167	A450	C204	D138**AP**
A142	A518**AP**	B416	F123	A176	A458	C602	D308**AP**
A143	A519**AP**	C604	F128**AP**	A178**R**	A460	C606	F107
A148	A712	C704	F312	A184	A462	C608	F108**R**
A164	B118	C708	F334	A186	A468	C609	F114
A174	B118**AP**	D107		A190	A480	C618	F116
A178	B121	D114		A192	A482	C622	F126
				A194	A498	C624	F128
				A195	A499**AP**	C626	F308
				A196	A510	C630	F334
				A197**AP**	A516	C632	
				A197**R**	A528	C634	

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ACCOUNT NUMBER AND TITLE: 4510 APPORTIONMENTS

DEBIT				CREDIT			
A120	A512	B138	D108**R**	A116	C109**AP**	C412**AP**	C640**AP**
A163	A514	B160**AP**	D141**AP**	A122	C114**AP**	C416**AP**	C650**AP**
A165	A519**AP**	B162	F106	A177	C116**AP**	C602	C702
A179	A534	B162**AP**	F108	A186**AP**	C124	C602**AP**	C702**AP**
A404	A712**R**	B163**AP**	F112	A212**AP**	C124**AP**	C606	C704**AP**
A406	B107	B416	F113	A500**R**	C130**AP**	C606**AP**	C706
A412	B118**AP**	C106**AP**	F121	A706**AP**	C132**AP**	C608	C706**AP**
A414	B121**AP**	C132**R**	F122	A708**AP**	C136**AP**	C612**AP**	C708**AP**
A426	B124**AP**	C136**R**	F123	A715**AP**	C154**AP**	C614**AP**	D108**AP**
A430	B126	C604	F128**AP**	B126**AP**	C182**AP**	C616**AP**	D134**AP**
A440	B126**AP**	C604**R**	F308	B162**AP**	C204	C618	F107
A442	B128**AP**	C608**R**	F312	C106**AP**	C204**AP**	C618**AP**	F108**R**
A499	B129	C704		C107**AP**	C410**AP**	C626**AP**	
A500	B137	C708					

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	C109**AP**	C410**AP**	C640**AP**	A118	C132**R**	C604**R**	D108**R**
A186**AP**	C114**AP**	C412**AP**	C650**AP**	A712**R**	C136**R**	C608**R**	
A212**AP**	C116**AP**	C416**AP**	C702**AP**				
A706**AP**	C124**AP**	C602**AP**	C704**AP**				
A708**AP**	C130**AP**	C606**AP**	C706**AP**				
A715**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**					

ACCOUNT NUMBER AND TITLE: 4610 ALLOTMENTS - REALIZED RESOURCES

DEBIT				CREDIT			
A135	A534	B306	D502	A120	C106**AP**	C154**AP**	C650**AP**
A148	A712	B308	E102	A122	C107**AP**	C182**AP**	C702**AP**
A154**AP**	A712**R**	B314	E104	A186**AP**	C109**AP**	C204**AP**	C704**AP**
A163	B102	B406	E106	A212**AP**	C112	C410**AP**	C706**AP**
A165	B104	B412	E108	A500**R**	C114**AP**	C412**AP**	C708**AP**
A168**AP**	B106	B416	E109	A706**AP**	C116**AP**	C416**AP**	D108**AP**
A189	B107	B418	E204**AP**	A708**AP**	C124**AP**	C602**AP**	D134**AP**
A404	B108	B428	E412	A715**AP**	C130**AP**	C606**AP**	D502**R**
A406	B109	B430	F106	B126**AP**	C132**AP**	C612**AP**	F107
A412	B114	B436	F108	B162**AP**	C134	C614**AP**	F108**R**
A414	B116	C132**R**	F109	B302**R**	C136**AP**	C616**AP**	F111
A426	B118**AP**	C136**R**	F110	B306**R**	C137	C618**AP**	
A430	B121**AP**	C406	F113	B310	C138	C626**AP**	
A440	B122	C604**R**	F121	B404	C139	C640**AP**	
A442	B137	C608**R**	F122				
A499	B138	D108**R**	F123				
A500	B152	D112	F128**AP**				
A512	B154	D141**AP**	F308				
A514	B202	D436	F312				
A519**AP**	B302	D438					

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ACCOUNT NUMBER AND TITLE: 4620 UNOBLIGATED FUNDS EXEMPT FROM APPORTIONMENT

DEBIT				CREDIT			
A119	A426	B126	C708	A102	A444	C114**AP**	C618**AP**
A127	A430	B126**AP**	C780	A104	A446	C116**AP**	C622
A128	A440	B128**AP**	D107	A108	A448	C124	C624
A129	A442	B129	D114	A110	A450	C124**AP**	C626**AP**
A130	A470	B131	D122	A114	A458	C130**AP**	C640
A131	A484	B135**AP**	D126	A123	A460	C132	C640**AP**
A132	A486	B137	D141**AP**	A128**R**	A462	C132**AP**	C702
A133	A499	B137**AP**	D436	A137**R**	A468	C134	C702**AP**
A134	A500	B138	D438	A152	A480	C136	C704**AP**
A135	A500**AP**	B139	E102	A162	A482	C136**AP**	C706
A136	A512	B152	E104	A166	A498	C138	C706**AP**
A137	A514	B154	E106	A176	A499**AP**	C139	C708**AP**
A139	A518**AP**	B160**AP**	E108	A177	A500**R**	C154**AP**	C750
A148	A519**AP**	B162	E109	A178**R**	A510	C158	C751
A154**AP**	A520	B162**AP**	E204**AP**	A186	A516	C172	C752
A164	A530	B163**AP**	E412	A186**AP**	A528	C176	C753
A168**AP**	A531**R**	B304	F104	A190	A530**R**	C182**AP**	C754
A174	A534	B306	F106	A192	A531	C190	C755
A178	A712	B308	F108	A194	A702	C204	D108
A179	A712**R**	B316	F109	A195	A706**AP**	C204**AP**	D108**AP**
A185**AP**	B102	B406	F110	A196	B126**AP**	C410**AP**	D110
A189	B103	B412	F113	A197**AP**	B162**AP**	C412**AP**	D120
A404	B107	B416	F121	A197**R**	B304**R**	C416**AP**	D134
A406	B109	B418	F122	A198**R**	B306**R**	C602	D134**AP**
A412	B118**AP**	B430	F123	A212	B312	C602**AP**	D141
A414	B121	C604	F128**AP**	A212**AP**	B404	C606	D308**AP**
A418	B121**AP**	C608**R**	F312	A250	C106**AP**	C608	F107
A422**AP**	B124**AP**	C704		A251	C107**AP**	C612**AP**	F108**R**
				A402	C109**AP**	C614**AP**	F111
				A416	C112	C616**AP**	F123**AP**
				A420	C114	C618	F310

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ACCOUNT NUMBER AND TITLE: 4630 FUNDS NOT AVAILABLE FOR COMMITMENT/OBLIGATION

DEBIT				CREDIT			
A501	C419	D606	D614	A138	C126	C600	D604
B210	D573	D608	F308	A140	C127	C601	D610
B444	D594	D612	F312	C113	C148	C784	D616
				C115	C157	D575	
				C119	C423	D592	

ACCOUNT NUMBER AND TITLE: 4650 ALLOTMENTS - EXPIRED AUTHORITY

DEBIT				CREDIT			
A112	A469	D122	F123	A408	A467	C136	D138**AP**
A432	A484	D126	F128**AP**	A410	A480	D102	D308**AP**
A434	A499	D141**AP**	F144	A436	A499**AP**	D108	F128
A452	A519**AP**	D436	F146	A438	C130	D120	F312
A456	A712	D438		A454	C132	D136**AP**	
A464	D106	F120					
A466	D114	F121					

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**
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 C112	F328	B308 B309	F326

ACCOUNT NUMBER AND TITLE: 4831 UNDELIVERED ORDERS - OBLIGATIONS TRANSFERRED, UNPAID

DEBIT		CREDIT	
A488 A490	F330	A506 A508	F332

ACCOUNT NUMBER AND TITLE: 4832 UNDELIVERED ORDERS - OBLIGATIONS TRANSFERRED, PREPAID/ADVANCED

DEBIT		CREDIT	
A494 A548	F326	A496 A550	F328

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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** D120 D138**AP** 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**	B112	B446	F325	A500	B428	D591	E108
A504	B113	D610		A501	B430	D595	E109
B110	B210	D616		B118**AP**	B436	D608	E204**AP**
				B402	B438	D612	E412
				B406	B444	D614	F324
				B412	C614	E102	
				B416	D112	E104	
				B418	D134	E106	

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 D110 D308**AP** 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** C136 C755 C751 D108	F322

ACCOUNT NUMBER AND TITLE: 4981 UPWARD ADJUSTMENTS OF PRIOR-YEAR DELIVERED ORDERS - OBLIGATIONS, UNPAID

DEBIT	CREDIT
F324	D106 D140 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			
E117**R**	F336	H301	A186	C141	C419	D614
			A188	C145	C420	E113
			A250	C154	C422	E117
			A251	C188	C423	F144**AP**
			B144	C402	C624	
			B153	C416	C784	
			C109	C418	D612	

ACCOUNT NUMBER AND TITLE: 5312 INTEREST REVENUE - LOANS RECEIVABLE/UNINVESTED FUNDS

DEBIT		CREDIT			
F336	H301	A186	C145	C416	C437**AP**
		A188	C148	C420	F144**AP**
		C107	C154	C422	
		C109	C188	C435	
		C141	C402	C436	

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ACCOUNT NUMBER AND TITLE: 5313 INTEREST REVENUE - SUBSIDY AMORTIZATION

DEBIT	CREDIT
F336	E118

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 D424 D438	D402**R** H301 F336

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ACCOUNT NUMBER AND TITLE: 5318 CONTRA REVENUE FOR INTEREST REVENUE - INVESTMENTS

DEBIT		CREDIT	
D402	D436	D402**R**	H301
D424	D438	F336	

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			

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ACCOUNT NUMBER AND TITLE: 5325 ADMINISTRATIVE FEES REVENUE

DEBIT		CREDIT		
F336	H301	A186	C145	C420
		A188	C188	C422
		C109	C402	
		C141	C416	

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 FUNDED BENEFIT PROGRAM REVENUE

DEBIT		CREDIT		
F336	H301	A186	C190	C422
		A715	C416	F144**AP**
		C109	C420	

ACCOUNT NUMBER AND TITLE: 5405 UNFUNDED FECA BENEFIT REVENUE

DEBIT		CREDIT
A715**R**	F336	C421

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ACCOUNT NUMBER AND TITLE: 5406 CONTRA REVENUE FOR UNFUNDED FECA BENEFIT REVENUE

DEBIT	CREDIT
	F336

ACCOUNT NUMBER AND TITLE: 5409 CONTRA REVENUE FOR FUNDED BENEFIT PROGRAM REVENUE

DEBIT	CREDIT
D402 D438 D436	D402**R** H301 F336

ACCOUNT NUMBER AND TITLE: 5500 INSURANCE AND GUARANTEE PREMIUM REVENUE

DEBIT	CREDIT
F336 H301	C109 C424 C420 F144**AP** C422

ACCOUNT NUMBER AND TITLE: 5509 CONTRA REVENUE FOR INSURANCE AND GUARANTEE PREMIUM REVENUE

DEBIT	CREDIT
D402 D438 D436	D402**R** H301 F336

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ACCOUNT NUMBER AND TITLE: 5600 DONATED REVENUE - FINANCIAL RESOURCES

DEBIT		CREDIT		
F336	H301	A186	C158	C404**AP**
		A188	C192	C420
		C141	C402	

ACCOUNT NUMBER AND TITLE: 5609 CONTRA REVENUE FOR DONATIONS - FINANCIAL RESOURCES

DEBIT		CREDIT	
D402	D438	D402**R**	H301
D436		F336	

ACCOUNT NUMBER AND TITLE: 5610 DONATED REVENUE - NONFINANCIAL RESOURCES

DEBIT		CREDIT	
F336	H301	C102	C164

ACCOUNT NUMBER AND TITLE: 5619 CONTRA DONATED REVENUE - NONFINANCIAL RESOURCES

DEBIT		CREDIT	
D402	D438	D402**R**	H301
D436		F336	

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ACCOUNT NUMBER AND TITLE: 5640 FORFEITURE REVENUE - CASH AND CASH EQUIVALENTS

DEBIT	CREDIT
F336	A186 C174 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 C636 D558

ACCOUNT NUMBER AND TITLE: 5659 CONTRA FORFEITURE REVENUE - FORFEITURES OF PROPERTY

DEBIT	CREDIT
D402	D402**R** F336

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ACCOUNT NUMBER AND TITLE: 5700 EXPENDED APPROPRIATIONS

DEBIT				CREDIT			
C134**R**	C137**R**	C139**R**	F128**R**	A146**AP**	B134	B436**AP**	E104**AP**
C136**R**	C138**R**	C414**R**	F336	A514**AP**	B202**AP**	B438**AP**	E106**AP**
				B102**AP**	B402**AP**	B604**AP**	E108**AP**
				B106**AP**	B406**AP**	C138**AP**	E109**AP**
				B107**AP**	B412**AP**	C408**AP**	E204**AP**
				B108**AP**	B416**AP**	D106**AP**	E412**AP**
				B109**AP**	B418**AP**	D114**AP**	
				B122**AP**	B428**AP**	D126**AP**	
				B130**AP**	B430**AP**	D134**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**	

ACCOUNT NUMBER AND TITLE: 5708 EXPENDED APPROPRIATIONS - PRIOR-PERIOD ADJUSTMENTS DUE TO CORRECTIONS OF ERRORS

DEBIT		CREDIT	
D310**R**	F336	D304	D308**AP**
		D306**AP**	

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ACCOUNT NUMBER AND TITLE: 5709 EXPENDED APPROPRIATIONS - PRIOR-PERIOD ADJUSTMENTS DUE TO CHANGES IN ACCOUNTING PRINCIPLES

DEBIT	CREDIT
D310**R** F336	D302 D308**AP** D306**AP**

ACCOUNT NUMBER AND TITLE: 5720 FINANCING SOURCES TRANSFERRED IN WITHOUT REIMBURSEMENT

DEBIT	CREDIT
E610 F336	A550 E608 E606

ACCOUNT NUMBER AND TITLE: 5730 FINANCING SOURCES TRANSFERRED OUT WITHOUT REIMBURSEMENT

DEBIT	CREDIT
A548 E512 E510	E514 F336

ACCOUNT NUMBER AND TITLE: 5740 APPROPRIATED EARMARKED RECEIPTS TRANSFERRED IN

DEBIT	CREDIT
F336	A133**AP** A185 A184 A189**AP**

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ACCOUNT NUMBER AND TITLE: 5745 APPROPRIATED EARMARKED RECEIPTS TRANSFERRED OUT

DEBIT		CREDIT
A133	A189	F336
A183	F146	
A185**AP**		

ACCOUNT NUMBER AND TITLE: 5750 EXPENDITURE FINANCING SOURCES - TRANSFERS-IN

DEBIT		CREDIT		
A456	D144**R**	A458	C109	D144
A499	F336	A498	C403	
		A510	C415	

ACCOUNT NUMBER AND TITLE: 5755 NONEXPENDITURE FINANCING SOURCES - TRANSFERS-IN - OTHER

DEBIT			CREDIT			
A418**AP**	A519	A546	A161	A416	A462	A528
A422	A531**R**	F123**AP**	A167	A420	A467	A531
A518	A542	F336	A171	A438	A474	A532
			A173	A446	A482	
			A177	A450	A508	
			A410	A454	A516	

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ACCOUNT NUMBER AND TITLE: 5756 NONEXPENDITURE FINANCING SOURCES - TRANSFERS-IN - CAPITAL TRANSFERS

DEBIT	CREDIT
F336	C196 E516

ACCOUNT NUMBER AND TITLE: 5760 EXPENDITURE FINANCING SOURCES - TRANSFERS-OUT

DEBIT	CREDIT
A500 A514 A501 D140 A512	A500**R** F123**AP** D141 F336 D142

ACCOUNT NUMBER AND TITLE: 5765 NONEXPENDITURE FINANCING SOURCES - TRANSFERS-OUT - OTHER

DEBIT	CREDIT
A134 A414 A452 A488 A163 A426 A466 A520 A165 A430 A469 A530 A179 A434 A478 A534 A406 A442 A486 F121	A424 A523 A540 F336 A522 A530**R** A544

ACCOUNT NUMBER AND TITLE: 5766 NONEXPENDITURE FINANCING SOURCES - TRANSFERS-OUT - CAPITAL TRANSFERS

DEBIT	CREDIT
A143 B139	F336

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ACCOUNT NUMBER AND TITLE: 5775 NONBUDGETARY FINANCING SOURCES TRANSFERRED IN

DEBIT	CREDIT
F336	C155 E604 C420 F144**AP**

ACCOUNT NUMBER AND TITLE: 5776 NONBUDGETARY FINANCING SOURCES TRANSFERRED OUT

DEBIT	CREDIT
D148 E509 E508	F336

ACCOUNT NUMBER AND TITLE: 5780 IMPUTED FINANCING SOURCES

DEBIT	CREDIT
F336	E402

ACCOUNT NUMBER AND TITLE: 5790 OTHER FINANCING SOURCES

DEBIT	CREDIT
F336	A202 C145 C119 C430

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ACCOUNT NUMBER AND TITLE: 5791 ADJUSTMENT TO FINANCING SOURCES - DOWNWARD REESTIMATE OR NEGATIVE SUBSIDY

DEBIT	CREDIT
D146 F336 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

ACCOUNT NUMBER AND TITLE: 5800 TAX REVENUE COLLECTED - NOT OTHERWISE CLASSIFIED

DEBIT	CREDIT
F336	A186 C143**AP** A188 D586 C141

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ACCOUNT NUMBER AND TITLE: 5801 TAX REVENUE COLLECTED - INDIVIDUAL

DEBIT	CREDIT
C143**AP** F336	A188 C404**AP** C141 D586 C143**AP**

ACCOUNT NUMBER AND TITLE: 5802 TAX REVENUE COLLECTED - CORPORATE

DEBIT	CREDIT
F336	A188 C143**AP** C141 D586

ACCOUNT NUMBER AND TITLE: 5803 TAX REVENUE COLLECTED - UNEMPLOYMENT

DEBIT	CREDIT
F336	A188 C143**AP** C141 D586

ACCOUNT NUMBER AND TITLE: 5804 TAX REVENUE COLLECTED - EXCISE

DEBIT	CREDIT
F336	A188 C143**AP** C141 D586

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ACCOUNT NUMBER AND TITLE: 5805 TAX REVENUE COLLECTED - ESTATE AND GIFT

DEBIT	CREDIT
F336	A188 C143**AP** C141 D586

ACCOUNT NUMBER AND TITLE: 5806 TAX REVENUE COLLECTED - CUSTOMS

DEBIT	CREDIT
F336	A188 C143**AP** C141 D586

ACCOUNT NUMBER AND TITLE: 5820 TAX REVENUE ACCRUAL ADJUSTMENT - NOT OTHERWISE CLASSIFIED

DEBIT	CREDIT
C143**AP** F336 D586	C402 C422

ACCOUNT NUMBER AND TITLE: 5821 TAX REVENUE ACCRUAL ADJUSTMENT - INDIVIDUAL

DEBIT	CREDIT
C143**AP** F336 D586	C402 C422

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ACCOUNT NUMBER AND TITLE: 5822 TAX REVENUE ACCRUAL ADJUSTMENT - CORPORATE

DEBIT	CREDIT
C143**AP** F336 D586	C402 C422

ACCOUNT NUMBER AND TITLE: 5823 TAX REVENUE ACCRUAL ADJUSTMENT - UNEMPLOYMENT

DEBIT	CREDIT
C143**AP** F336 D586	C402 C422

ACCOUNT NUMBER AND TITLE: 5824 TAX REVENUE ACCRUAL ADJUSTMENT - EXCISE

DEBIT	CREDIT
C143**AP** F336 D586	C402 C422

ACCOUNT NUMBER AND TITLE: 5825 TAX REVENUE ACCRUAL ADJUSTMENT - ESTATE AND GIFT

DEBIT	CREDIT
C143**AP** F336 D586	C402 C422

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ACCOUNT NUMBER AND TITLE: 5826 TAX REVENUE ACCRUAL ADJUSTMENT - CUSTOMS

DEBIT	CREDIT
C143**AP** F336 D586	C402 C422

ACCOUNT NUMBER AND TITLE: 5830 CONTRA REVENUE FOR TAXES - NOT OTHERWISE CLASSIFIED

DEBIT	CREDIT
D402 D438 D424	D402**R** F336

ACCOUNT NUMBER AND TITLE: 5831 CONTRA REVENUE FOR TAXES - INDIVIDUAL

DEBIT	CREDIT
D402 D438 D424	D402**R** F336

ACCOUNT NUMBER AND TITLE: 5832 CONTRA REVENUE FOR TAXES - CORPORATE

DEBIT	CREDIT
D402 D438 D424	D402**R** F336

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ACCOUNT NUMBER AND TITLE: 5833 CONTRA REVENUE FOR TAXES - UNEMPLOYMENT

DEBIT	CREDIT
D402 D438 D424	D402**R** F336

ACCOUNT NUMBER AND TITLE: 5834 CONTRA REVENUE FOR TAXES - EXCISE

DEBIT	CREDIT
D402 D438 D424	D402**R** F336

ACCOUNT NUMBER AND TITLE: 5835 CONTRA REVENUE FOR TAXES - ESTATE AND GIFT

DEBIT	CREDIT
D402 D438 D424	D402**R** F336

ACCOUNT NUMBER AND TITLE: 5836 CONTRA REVENUE FOR TAXES - CUSTOMS

DEBIT	CREDIT
D402 D438 D424	D402**R** F336

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ACCOUNT NUMBER AND TITLE: 5890 TAX REVENUE REFUNDS - NOT OTHERWISE CLASSIFIED

DEBIT	CREDIT
B118 B416 B118**AP**	F336

ACCOUNT NUMBER AND TITLE: 5891 TAX REVENUE REFUNDS - INDIVIDUAL

DEBIT	CREDIT
B118 B416 B118**AP**	F336

ACCOUNT NUMBER AND TITLE: 5892 TAX REVENUE REFUNDS - CORPORATE

DEBIT	CREDIT
B118 B416 B118**AP**	F336

ACCOUNT NUMBER AND TITLE: 5893 TAX REVENUE REFUNDS - UNEMPLOYMENT

DEBIT	CREDIT
B118 B416 B118**AP**	F336

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ACCOUNT NUMBER AND TITLE: 5894 TAX REVENUE REFUNDS - EXCISE

DEBIT	CREDIT
B118 B416 B118**AP**	F336

ACCOUNT NUMBER AND TITLE: 5895 TAX REVENUE REFUNDS - ESTATE AND GIFT

DEBIT	CREDIT
B118 B416 B118**AP**	F336

ACCOUNT NUMBER AND TITLE: 5896 TAX REVENUE REFUNDS - CUSTOMS

DEBIT	CREDIT
B118 B416 B118**AP**	F336

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

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ACCOUNT NUMBER AND TITLE: 5909 CONTRA REVENUE FOR OTHER REVENUE

DEBIT	CREDIT
D402 D436 D424 D438	D402**R** H301 F336

ACCOUNT NUMBER AND TITLE: 5919 REVENUE AND OTHER FINANCING SOURCES - CANCELLATIONS

DEBIT	CREDIT
F120 F122	

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** C142 D584	F336

ACCOUNT NUMBER AND TITLE: 5991 ACCRUED COLLECTIONS FOR OTHERS - STATEMENT OF CUSTODIAL ACTIVITY

DEBIT	CREDIT
C404	C143**AP** D424**R** D422 D584 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** C147 D585 C145**AP** C196**AP** C146**AP** D503**AP**	F336

ACCOUNT NUMBER AND TITLE: 5994 OFFSET TO NON-ENTITY ACCRUED COLLECTIONS - STATEMENT OF CHANGES IN NET POSITION

DEBIT	CREDIT
C403**AP** C420**AP** C405 E516**AP**	C146**AP** D585 C196**AP** F336 D420**R**

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	C102	E104	B446	C139**AP**	D582	E414
A514	B402	D106	E108	C132	D102	E110	F128
B102	B406	D107	E204**AP**	C134	D108	E112	F336
B104	B412	D126	E412	C136**AP**	D110	E114	H300
B105	B436	D134	E418	C138**AP**	D308**AP**	E116	
B106	B444	D510	E506				
B107	B604	D534					
B138	B606	E102					

ACCOUNT NUMBER AND TITLE: 6190 CONTRA BAD DEBT EXPENSE - INCURRED FOR OTHERS

DEBIT	CREDIT
F336	

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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 B418	E126 H300 F336

ACCOUNT NUMBER AND TITLE: 6330 OTHER INTEREST EXPENSES

DEBIT	CREDIT
B109 B418 B118**AP** D612 B416 D614	F336 H300

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ACCOUNT NUMBER AND TITLE: 6338 REMUNERATION INTEREST

DEBIT	CREDIT
B210	

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	

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ACCOUNT NUMBER AND TITLE: 6600 APPLIED OVERHEAD

DEBIT	CREDIT
E110 E116 E112 F336 E114	D514 E404

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 E112 E404 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

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ACCOUNT NUMBER AND TITLE: 6790 OTHER EXPENSES NOT REQUIRING BUDGETARY RESOURCES

DEBIT				CREDIT			
B424	C138**AP**	D566	E416	B108**AP**	D128	D566**R**	F336
B446	C139**AP**	D582		B424**R**	D526	D580	H300
C136**AP**	D518	E406		C414	D528**R**	E109**R**	
C137	D528	E410					

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**	

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ACCOUNT NUMBER AND TITLE: 7110 GAINS ON DISPOSITION OF ASSETS - OTHER

DEBIT		CREDIT		
F338	H301	C161	C628	C648
		C610	C632	E602
		C615	C644	
		C626	C646	

ACCOUNT NUMBER AND TITLE: 7111 GAINS ON DISPOSITION OF INVESTMENTS

DEBIT		CREDIT		
F338	H301	C602	C622	C752
		C606	C624	C753
		C608	C702	
		C618	C706	

ACCOUNT NUMBER AND TITLE: 7112 GAINS ON DISPOSITION OF BORROWINGS

DEBIT		CREDIT	
F338	H301	B121**AP**	B135
		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

ACCOUNT NUMBER AND TITLE: 7181 UNREALIZED GAINS - EXCHANGE STABILIZATION FUND

DEBIT	CREDIT
	D592

ACCOUNT NUMBER AND TITLE: 7190 OTHER GAINS

DEBIT	CREDIT
F338 H301	C613 D575 D610 D569 D578 D574 D604

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ACCOUNT NUMBER AND TITLE: 7191 OTHER GAINS FOR ACCRUED SPECIAL DRAWING RIGHT (SDR) INTEREST AND CHARGES

DEBIT	CREDIT
	D612

ACCOUNT NUMBER AND TITLE: 7210 LOSSES ON DISPOSITION OF ASSETS - OTHER

DEBIT				CREDIT	
C161	C626	C646	E602	F340	H300
C609	C628	C648			
C610	C634	D418			
C615	C644	E502			

ACCOUNT NUMBER AND TITLE: 7211 LOSSES ON DISPOSITION OF INVESTMENTS

DEBIT			CREDIT	
C602	C622	C754	F340	H300
C604	C624	C755		
C608	C704			
C618	C708			

ACCOUNT NUMBER AND TITLE: 7212 LOSSES ON DISPOSITION OF BORROWINGS

DEBIT		CREDIT	
B121**AP**	C149	F340	H300
B131	C153		
B137			

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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

ACCOUNT NUMBER AND TITLE: 7280 UNREALIZED LOSSES

DEBIT	CREDIT
D589	F340 H300

ACCOUNT NUMBER AND TITLE: 7281 UNREALIZED LOSSES - EXCHANGE STABILIZATION FUND

DEBIT	CREDIT
D594	

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ACCOUNT NUMBER AND TITLE: 7290 OTHER LOSSES

DEBIT				CREDIT			
A202**AP**	C194	D548	D573	B424**R**	C137	F340	H300
A204	C613	D564	D576				
B108	D523	D568	D606				
B424	D542	D572	D608				

ACCOUNT NUMBER AND TITLE: 7291 OTHER LOSSES FOR ACCRUED SPECIAL DRAWING RIGHT (SDR) INTEREST AND CHARGES

DEBIT	CREDIT
D614	

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

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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

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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

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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** C138**R** F370	B152**AP** B438**AP** D134**AP** B402**AP** B604**AP** G120 B406**AP** C132**AP** G122 B430**AP** C136**AP** G124

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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
Account Transaction Postings

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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.**

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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 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 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 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 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 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 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 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 Q - Not assigned to programs	1/A	OMB Circular A136 & SFFAS No.4	N/A

Attribute Name	Attribute Definition	Domain	System Characters	Reference	Treasury System
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 2013 USSGL Proprietary Account Attributes Required for Reporting of Detailed Financial Information/1

USSGL Account			USSGL Account Attributes for 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	Budgetary Impact Ind
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			
1205	Foreign Currency Denominated Equivalent Assets	D	N					E			
1209	Uninvested Foreign Currency	D	N					E			
1310	Accounts Receivable	D	Y	Y			Y	Y			
1319	Allowance for Loss on Accounts Receivable	C	Y	Y			Y	Y			
1320	Funded Employment Benefit Contributions Receivable	D	Y	Y				E			
1321	Unfunded FECA Benefit Contributions Receivable	D	F	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			
1344	Interest Receivable on Special Drawing Rights	D	N				A	E			
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			

Fiscal 2013 USSGL Proprietary Account Attributes Required for Reporting of Detailed Financial Information/1

USSGL Account			USSGL Account Attributes for 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	Budgetary Impact Ind
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			
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			
1384	Interest Receivable - Foreign Currency Denominated Assets	D	N				A	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			

Fiscal 2013 USSGL Proprietary Account Attributes Required for Reporting of Detailed Financial Information/1

USSGL Account			USSGL Account Attributes for 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	Budgetary Impact Ind
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			
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			

Fiscal 2013 USSGL Proprietary Account Attributes Required for Reporting of Detailed Financial Information/1

USSGL Account			USSGL Account Attributes for 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	Budgetary Impact Ind
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			
1633	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	D	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 - Senior 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			
1670	Foreign Investments	D	N					E			
1671	Discount on Foreign Investments	C	N					E			
1672	Premium on Foreign Investments	D	N					E			
1679	Foreign Exchange Rate Revalue Adjustments - Investments	D	N					E			
1690	Other Investments	D	Y	Y				Y			
1711	Land and Land Rights	D	N					E			
1712	Improvements to Land	D	N					E			

Fiscal 2013 USSGL Proprietary Account Attributes Required for Reporting of Detailed Financial Information/1

USSGL Account			USSGL Account Attributes for 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	Budgetary Impact Ind
1719	Accumulated Depreciation on Improvements to Land	C	N					E			
1720	Construction-in-Progress	D	N					E			
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			
1995	General Property, Plant, and Equipment Permanently Removed but Not Yet Disposed	D	N					E			
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		

Fiscal 2013 USSGL Proprietary Account Attributes Required for Reporting of Detailed Financial Information/1

USSGL Account			USSGL Account Attributes for 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	Budgetary Impact Ind
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		
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		
2192	Special Drawing Right (SDR) Certificates Issued to Federal Reserve Banks	C	N					E	C		
2193	Allocation of Special Drawing Rights (SDRs)	C	N					E	C		
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		

Fiscal 2013 USSGL Proprietary Account Attributes Required for Reporting of Detailed Financial Information/1

USSGL Account			USSGL Account Attributes for 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	Budgetary Impact Ind
2532	Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	C	Y	Y					Y		
2533	Amortization of Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority	C	Y	Y					Y		
2534	Amortization of Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	D	Y	Y					Y		
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	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									

Fiscal 2013 USSGL Proprietary Account Attributes Required for Reporting of Detailed Financial Information/1

USSGL Account			USSGL Account Attributes for 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	Budgetary Impact Ind
3106	Unexpended Appropriations - Adjustments	D									
3107	Unexpended Appropriations - Used	D									
3108	Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors	D									
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	Funded Benefit Program Revenue	C	Y	Y	Y	Y					
5405	Unfunded FECA Benefit Revenue	C	F	Y	X	Y					
5406	Contra Revenue for Unfunded FECA Benefit Revenue	D	F	Y	X	Y					
5409	Contra Revenue for Funded Benefit Program Revenue	D	Y	Y	Y	Y					
5500	Insurance and Guarantee Premium Revenue	C	N		X	Y					

Fiscal 2013 USSGL Proprietary Account Attributes Required for Reporting of Detailed Financial Information/1

USSGL Account			USSGL Account Attributes for 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	Budgetary Impact Ind
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				
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							

Fiscal 2013 USSGL Proprietary Account Attributes Required for Reporting of Detailed Financial Information/1

USSGL Account			USSGL Account Attributes for 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	Budgetary Impact Ind
5775	Nonbudgetary Financing Sources Transferred In	C	F	Y							
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 2013 USSGL Proprietary Account Attributes Required for Reporting of Detailed Financial Information/1

USSGL Account			USSGL Account Attributes for 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	Budgetary Impact Ind
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
5919	Revenue and Other Financing Sources - Cancellations	D									
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				
6338	Remuneration Interest	D	N					E			
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	

Fiscal 2013 USSGL Proprietary Account Attributes Required for Reporting of Detailed Financial Information/1

USSGL Account			USSGL Account Attributes for 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	Budgetary Impact Ind
6710	Depreciation, Amortization, and Depletion	D	N			Y				P	
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
7181	Unrealized Gains - Exchange Stabilization Fund	C	N					E			
7190	Other Gains	C	Y	Y	Y	Y				Y	Y
7191	Other Gains for Accrued Special Drawing Right (SDR) Interest and Charges	C	N					E			
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
7281	Unrealized Losses - Exchange Stabilization Fund	D	N					E			
7290	Other Losses	D	Y	Y	Y	Y				Y	Y
7291	Other Losses for Accrued Special Drawing Right (SDR) Interest and Charges	D	N					E			
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

Fiscal 2013 USSGL Proprietary Account Attributes Required for Reporting of Detailed Financial Information/1

USSGL Account			USSGL Account Attributes for 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	Budgetary Impact Ind
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 2013 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

Fiscal 2013 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 2013 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 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 P - Advanced in Prior Year 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 B - Category B 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 C - Contract Authority D - Advance Appropriation P - Appropriation R - Re-appropriation 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 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 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 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 P - Public 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 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 P - Adjustments to prior-year reporting not backdated in Treasury's Central Accounting system. 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 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 F - Federal 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 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 B - Category B 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 G - Guaranteed 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 2 - Special Fund 3 - Public Enterprise Revolving Fund 4 - Intra-governmental Revolving or Management Fund 7 - Trust (non-revolving) Fund 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 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 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 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 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 2013 USSGL Account Attributes Required for FACTS II Reporting/1

USSGL ACCOUNT			USSGL ACCOUNT ATTRIBUTES/1																				
No.	USSGL Account Title	FACTS II Norm Bal./2	Begin/ End	Debit/ Credit	Reim b. Flag	Apport Cat	Apport Cat B	Progra m 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/Ind ef
1010	Fund Balance With Treasury	D	E	Y															U/E		Y		
1120	Imprest Funds	D	E	Y															U				
1125	U.S. Debit Card Funds	D	E	Y															U				
1130	Funds Held by the Public	D	E	Y															U/E				
1190	Other Cash	D	E	Y															U				
1193	International Monetary Fund Assets - Reserve Position	D	E	Y															U				
1194	Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights	D	E	Y															U				
1195	Other Monetary Assets	D	E	Y															U/E				
1205	Foreign Currency Denominated Equivalent Assets	D	B	Y												Y			U		Y		
1205	Foreign Currency Denominated Equivalent Assets	D	E	Y												Y			U		Y		
1209	Uninvested Foreign Currency	D	B	Y												Y			U		Y		
1209	Uninvested Foreign Currency	D	E	Y												Y			U		Y		
1610	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	D	B	Y															U				
1610	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	D	E	Y															U				
1611	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	C	E	Y															U				
1618	Market Adjustment - Investments	D	B	Y												Y			U				
1618	Market Adjustment - Investments	D	E	Y												Y			U				
1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	D	B	Y												Y			U				
1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	D	E	Y												Y			U				
1621	Discount on Securities Other Than the Bureau of the Public Debt Securities	C	E	Y															U				
1622	Premium on Securities Other Than the Bureau of the Public Debt Securities	D	E	Y															U				
1623	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities	D	E	Y															U				
1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	D	B	Y															U				
1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	D	E	Y															U				

Fiscal 2013 USSGL Account Attributes Required for FACTS II Reporting/1

USSGL ACCOUNT			USSGL ACCOUNT ATTRIBUTES/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	Expiration 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															U				
1633	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	D	E	Y															U				
1670	Foreign Investments	D	B	Y												Y			U		Y		
1670	Foreign Investments	D	E	Y												Y			U		Y		
1671	Discount on Foreign Investments	C	B	Y												Y			U		Y		
1671	Discount on Foreign Investments	C	E	Y												Y			U		Y		
1672	Premium on Foreign Investments	D	B	Y												Y			U		Y		
1672	Premium on Foreign Investments	D	E	Y												Y			U		Y		
1679	Foreign Exchange Rate Revalue Adjustments - Investments	D	B	Y												Y			U		Y		
1679	Foreign Exchange Rate Revalue Adjustments - Investments	D	E	Y												Y			U		Y		
2510	Principal Payable to the Bureau of the Public Debt	C	B	Y															U		Y		
2510	Principal Payable to the Bureau of the Public Debt	C	E	Y															U		Y		
2590	Other Debt	C	B	Y															U		Y		
2590	Other Debt	C	E	Y															U		Y		
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	Y						Y							U				
4070	Anticipated Collections From Federal Sources	D	E	Y	Y	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				

Fiscal 2013 USSGL Account Attributes Required for FACTS II Reporting/1

USSGL ACCOUNT			USSGL ACCOUNT ATTRIBUTES/1																				
No.	USSGL Account Title	FACTS II Norm Bal./2	Begin/ End	Debit/ Credit	Reim b. Flag	Apport Cat	Apport Cat B	Progra m 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/Ind ef
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		
4113	Appropriated Receipts Derived from Unavailable Trust or Special Fund Receipts	D	E	Y					Y			Y						Y	U/E		Y		
4114	Appropriated Receipts Derived from Available 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		
4116	Debt Forgiveness 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		Y
4120	Anticipated Indefinite Appropriations	D	E	Y								Y							U				
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

Fiscal 2013 USSGL Account Attributes Required for FACTS II Reporting/1

USSGL ACCOUNT			USSGL ACCOUNT ATTRIBUTES/1																				
No.	USSGL Account Title	FACTS II Norm Bal./2	Begin/ End	Debit/ Credit	Reim b. Flag	Apport Cat	Apport Cat B	Progra m 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/Ind ef
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
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

Fiscal 2013 USSGL Account Attributes Required for FACTS II Reporting/1

USSGL ACCOUNT			USSGL ACCOUNT ATTRIBUTES/1																				
No.	USSGL Account Title	FACTS II Norm Bal./2	Begin/ End	Debit/ Credit	Reim b. Flag	Apport Cat	Apport Cat B	Progra m 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/Ind ef
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		
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			Y							U				
4190	Transfers - Prior-Year Balances	D	E	Y										Y	Y			Y	U/E				

Fiscal 2013 USSGL Account Attributes Required for FACTS II Reporting/1

USSGL ACCOUNT			USSGL ACCOUNT ATTRIBUTES/1																				
No.	USSGL Account Title	FACTS II Norm Bal./2	Begin/ End	Debit/ Credit	Reim b. Flag	Apport Cat	Apport Cat B	Progra m 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/Ind ef
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			Y	U/E				
4195	Transfer of Obligated Balances	D	E	Y															U/E				
4196	Balance Transfers-In - Expired to Expired	D	E	Y														Y	E		Y		
4197	Balance Transfers-Out - Expired to Expired	C	E	Y														Y	E		Y		
4199	Transfer of Expired Expenditure Transfers - Receivable	D	E	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	Y						Y							U				
4212	Liquidation of Deficiency - Offsetting Collections	D	E	Y								Y				Y		Y	U/E				
4215	Anticipated Expenditure Transfers from Trust Funds	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	Expenditure Transfers from Trust Funds - Receivable	D	B	Y								Y						Y	U/E		Y		
4225	Expenditure Transfers from Trust Funds - 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		

Fiscal 2013 USSGL Account Attributes Required for FACTS II Reporting/1

USSGL ACCOUNT			USSGL ACCOUNT ATTRIBUTES/1																				
No.	USSGL Account Title	FACTS II Norm Bal./2	Begin/ End	Debit/ Credit	Reim b. Flag	Apport Cat	Apport Cat B	Progra m 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/Ind ef
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	Expenditure Transfers from Trust Funds - 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				
4290	Amortization of 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	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	Y	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		

Fiscal 2013 USSGL Account Attributes Required for FACTS II Reporting/1

USSGL ACCOUNT			USSGL ACCOUNT ATTRIBUTES/1																				
No.	USSGL Account Title	FACTS II Norm Bal./2	Begin/ End	Debit/ Credit	Reim b. Flag	Apport Cat	Apport Cat B	Progra m 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/Ind ef
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						Y	E				Y
4391	Adjustments to Indefinite Appropriations	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 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		

Fiscal 2013 USSGL Account Attributes Required for FACTS II Reporting/1

USSGL ACCOUNT			USSGL ACCOUNT ATTRIBUTES/1																				
No.	USSGL Account Title	FACTS II Norm Bal./2	Begin/ End	Debit/ Credit	Reim b. Flag	Apport Cat	Apport Cat B	Progra m 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/Ind ef
4398	Offsetting Collections Temporarily Precluded From Obligation	C	B	Y					Y			Y						Y	U		Y		
4398	Offsetting Collections Temporarily Precluded From Obligation	C	E	Y					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	Y														U	Y	Y		
4430	Unapportioned Authority - OMB Deferral	C	E	Y	Y														U	Y	Y		
4450	Unapportioned Authority	C	B	Y	Y													Y	U				
4450	Unapportioned Authority	C	E	Y	Y													Y	U/E	Y	Y		
4510	Apportionments	C	E	Y	Y						Y								U	Y	Y		
4590	Apportionments - Anticipated Resources - Programs Subject to Apportionment	C	E	Y	Y						Y								U				
4610	Allotments - Realized Resources	C	E	Y	Y						Y								U	Y	Y		
4620	Unobligated Funds Exempt From Apportionment	C	B	Y	Y													Y	U				
4620	Unobligated Funds Exempt From Apportionment	C	E	Y	Y						Y							Y	U/E	Y	Y		
4630	Funds Not Available for Commitment/Obligation	C	E	Y	Y	Y													U	Y	Y		
4650	Allotments - Expired Authority	C	B	Y	Y	Y												Y	E				
4650	Allotments - Expired Authority	C	E	Y	Y	Y												Y	E		Y		
4690	Anticipated Resources - Programs Exempt From Apportionment	C	E	Y	Y						Y								U				
4700	Commitments - Programs Subject to Apportionment	C	E	Y	Y						Y								U	Y	Y		
4720	Commitments - Programs Exempt From Apportionment	C	E	Y	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				

Fiscal 2013 USSGL Account Attributes Required for FACTS II Reporting/1

USSGL ACCOUNT			USSGL ACCOUNT ATTRIBUTES/1																				
No.	USSGL Account Title	FACTS II Norm Bal./2	Begin/ End	Debit/ Credit	Reim b. Flag	Apport Cat	Apport Cat B	Progra m 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/Ind ef
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 2013 Footnotes and Additional Information for FACTS II Reporting

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 2013 Footnotes and Additional Information for FACTS II Reporting

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 2013. 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 - 41
  - Statement of Net Cost …… V - 65
  - Statement of Changes in Net Position…… V - 71
  - Statement of Budgetary Resources……. V - 77
  - Statement of Custodial Activity……. V - 95

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USSGL Crosswalks for Fiscal 2013 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				
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	Adjustments to the Exchange Stabilization Fund	B															X	U	U				
Y	**Y**	**1000**	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation	B															X	U	U				
Y	**Y**	**1000**	+	-	4394	Receipts Unavailable for Obligation Upon Collection	B															X	U	U				
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				
N	**Y**	**1001**	**Discretionary unobligated balance brought forward, Oct 1**																									
		This line is not required to be supported by the USSGL.																										
		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**	+	-	4197	Balance Transfer-Out - Expired to Expired	E	C														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**	+	-	4196	Balance Transfer-In - Expired to Expired	E	D														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	**N**	**1012**	+	-	4191	Balance Transfers - Extension of Availability Other Than Reappropriations	E															X	E					

USSGL Crosswalks for Fiscal 2013 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	1012	+	-	4192	Balance Transfers - Unexpired to Expired	E															X	U	U				
Y	N	1012	+	-	4192	Balance Transfers - Unexpired to Expired	E															X	E					
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
		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	+	-	4113	Appropriated Receipts Derived from Unavailable Trust or Special Fund Receipts	E						P/D									B/P	U/E	U		2/7		
Y	Y	1020	+	-	4114	Appropriated Receipts Derived from Available 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	+	-	4116	Debt Forgiveness Appropriation	E															B/P	U/E	U				
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															B/P	U/E	U				
Y	Y	1020	+	-	4124	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation	E															B/P	U/E	U		2/7		
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															B/P	U/E	U		1/2/7		
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				

USSGL Crosswalks for Fiscal 2013 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	+	-	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	N	1020	+	-	4196	Balance Transfer-In - Expired to Expired	E															B/P	E					
Y	N	1020	+	-	4197	Balance Transfer-Out - Expired to Expired	E															B/P	E					
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				
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	Adjustments to 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	E															B/P	U/E	U				
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 Appropriation Realized for Redemption of 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	U/E	U				
Y	Y	1020	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation	E															P	U	U				
Y	Y	1020	+	-	4387	Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority	E															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															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	E															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/E	U				
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				
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				

USSGL Crosswalks for Fiscal 2013 Reporting:
SF 133: Report on Budget Execution and Budgetary Resources
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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	+	-	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	Adjustments to the Exchange Stabilization Fund	E															X	U	U				
Y	Y	1026	-	+	4295	Adjustments to 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		1/2/4/7/8		
Y	Y	1029	+	-	4351	Partial or Early Cancellation of Authority With a U.S. Treasury	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 excluding line 1001 (P&F).																										
		Budget authority:																										
		Appropriations:																										
		Discretionary:																										

USSGL Crosswalks for Fiscal 2013 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
		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**	+	-	4116	Debt Forgiveness Appropriation	E						P			D						X	U	U				
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**	+	-	4113	Appropriated Receipts Derived from Unavailable Trust or Special Fund Receipts	E						P			D						X	U	U		2/7		
Y	Y	**1101**	+	-	4114	Appropriated Receipts Derived from Available 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		1/2/7		
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	**Appropriation available from subsequent year**																									
Y	Y	**1103**	+	-	4119	Other Appropriations Realized	E						P	F		D						X	U	U				
		1104	**Appropriation available in prior year (-)**																									
Y	Y	**1104**	-	+	4119	Other Appropriations Realized	E						P	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					P			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

USSGL Crosswalks for Fiscal 2013 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	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					P			D		##	####			X	U	U				
			Adjustments:																									
		1130	**Appropriations permanently reduced (-)**																									
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 (-)**																									
Y	Y	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	E						P			D						X	U/E	U		1		1
Y	Y	1134	-	+	4397	Receipts and Appropriations Temporarily Precluded From	B						P			D						X	U/E	U		1		1
Y	Y	1134	+	-	4397	Receipts and Appropriations Temporarily Precluded From	E						P			D						X	U	U		2/7		1
Y	Y	1134	-	+	4397	Receipts and Appropriations Temporarily Precluded From	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						P/R			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)**																									

USSGL Crosswalks for Fiscal 2013 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	1171	+	-	4113	Appropriated Receipts Derived from Unavailable Trust or Special Fund Receipts	E						D			D						X	U	U		2/7		
Y	Y	1171	+	-	4114	Appropriated Receipts Derived from Available 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				
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	+	-	4116	Debt Forgiveness Appropriation	E						P			M						X	U	U				
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 Appropriation Realized for Redemption of 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	+	-	4113	Appropriated Receipts Derived from Unavailable Trust or Special Fund Receipts	E						P			M						X	U	U		2/7		
Y	Y	1201	+	-	4114	Appropriated Receipts Derived from Available 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				

USSGL Crosswalks for Fiscal 2013 Reporting:
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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
			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					P			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
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					P			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	E						P			M						X	U	U		1		1
Y	**Y**	**1230**	-	+	4397	Receipts and Appropriations Temporarily Precluded From	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	E						P			M						X	U	U		2/7		1
Y	**Y**	**1235**	-	+	4397	Receipts and Appropriations Temporarily Precluded From	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 -)**																									

USSGL Crosswalks for Fiscal 2013 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	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						P/R			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 through 1239 (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	+	-	4113	Appropriated Receipts Derived from Unavailable Trust or Special Fund Receipts	E						D			M						X	U	U		2/7		
Y	Y	1271	+	-	4114	Appropriated Receipts Derived from Available 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
			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	
Y	Y	1421	+	-	4142	Actual Repayment of Borrowing Authority Converted to Cash	E						B			M						X	U	U		1/3/4/8	N	
Y	Y	1421	+	-	4146	Actual Repayments of Debt, Current-Year Authority	E						B			M						X	U	U		3	N	
		Anticipated borrowing authority:																										
		1430	**Anticipated reductions to current fiscal year borrowing authority (-)**																									

USSGL Crosswalks for Fiscal 2013 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	1430	+	-	4044	Anticipated Reductions to Borrowing Authority	E									M							U					2
Y	N	1430	+	-	4047	Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority	E						B			M							U			3	N	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	E						C			D						X	U	U		1/2/7		1
Y	Y	1522	-	+	4397	Receipts and Appropriations Temporarily Precluded From	B						C			D						X	U	U		1/2/7		1
		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	E						C			M						X	U	U		1/2/7		1
Y	Y	1622	-	+	4397	Receipts and Appropriations Temporarily Precluded From	B						C			M						X	U	U		1/2/7		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

USSGL Crosswalks for Fiscal 2013 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	**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				
		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				
Y	Y	**1710**	+	-	4193	Balance Transfers - Unobligated Balances - Legislative Change of Purpose	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				
Y	Y	**1711**	+	-	4193	Balance Transfers - Unobligated Balances - Legislative Change of Purpose	E	D					S			D		##	####			X	U	U				
			Adjustments:																									
		1720	**Capital transfer of spending authority from offsetting collections to general fund (-)**																									

USSGL Crosswalks for Fiscal 2013 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	1720	+	-	4151	Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority	E									D						X	U	U				
		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
Y	N	1741	+	-	4183	Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose	E						S			D							U					2
		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

USSGL Crosswalks for Fiscal 2013 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	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				
Y	Y	1810	+	-	4193	Balance Transfers - Unobligated Balances - Legislative Change of Purpose	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				
Y	Y	1811	+	-	4193	Balance Transfers - Unobligated Balances - Legislative Change of Purpose	E	D					S			M		##	####			X	U	U				
			Adjustments:																									
		1820	**Capital transfer of spending authority from offsetting collections to general fund (-)**																									
Y	Y	1820	+	-	4151	Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority	E									M						X	U	U				
		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
Y	N	1841	+	-	4183	Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose	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).																										

USSGL Crosswalks for Fiscal 2013 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	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			
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	-	+	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		7		
N	Y	1952	+	-	4137	Transfers of Contract Authority - Allocation	B															X		E		7		
N	Y	1952	+	-	4139	Contract Authority Carried Forward	B																	E		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		

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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	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	-	+	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
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

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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	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
Y	N	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
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					2
		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					2

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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	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																									
Y	N	2501	-	+	4060	Anticipated Collections From Non-Federal Sources	E	C		A/B													U					2
Y	N	2501	-	+	4070	Anticipated Collections From Federal Sources	E	C		A/B													U					2
Y	N	2501	-	+	4210	Anticipated Reimbursements and Other Income	E	C		A/B													U					2
Y	N	2501	-	+	4310	Anticipated Recoveries of Prior-Year Obligations	E	C		A/B													U					2
Y	N	2501	-	+	4420	Unapportioned Authority - Pending Rescission	E																U					
Y	N	2501	-	+	4430	Unapportioned Authority - OMB Deferral	E																U					
Y	N	2501	-	+	4450	Unapportioned Authority	E																U					
Y	N	2501	-	+	4450	Unapportioned Authority	E															B/P	E					
Y	N	2501	-	+	4510	Apportionments	E																U					
Y	N	2501	-	+	4590	Apportionments - Anticipated Resources - Programs Subject to Apportionment	E																U					2
Y	N	2501	-	+	4610	Allotments - Realized Resources	E																U					
Y	N	2501	-	+	4630	Funds Not Available for Commitment/Obligation	E			A/B													U					
Y	N	2501	-	+	4650	Allotments - Expired Authority	E			A/B													E					
Y	N	2501	-	+	4700	Commitments - Programs Subject to Apportionment	E																U					
Y	N	2501	-	+	4801	Undelivered Orders - Obligations, Unpaid	E			A/B												X	U/E					1
Y	N	2501	+	-	4801	Undelivered Orders - Obligations, Unpaid	B			A/B												X	U/E					1
Y	N	2501	-	+	4802	Undelivered Orders - Obligations, Prepaid/Advanced	E			A/B												X	U/E					1
Y	N	2501	+	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced	B			A/B												X	U/E					1
Y	N	2501	-	+	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E			A/B												X	U/E					
Y	N	2501	-	+	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E			A/B												X	U/E					
Y	N	2501	-	+	4901	Delivered Orders - Obligations, Unpaid	E			A/B												X	U/E					1
Y	N	2501	+	-	4901	Delivered Orders - Obligations, Unpaid	B			A/B												X	U/E					1
Y	N	2501	-	+	4902	Delivered Orders - Obligations, Paid	E			A/B												X	U/E					
Y	N	2501	-	+	4908	Authority Outlayed Not Yet Disbursed	E			A/B												X	U					1
Y	N	2501	+	-	4908	Authority Outlayed Not Yet Disbursed	B			A/B												X	U					1
Y	N	2501	-	+	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E			A/B												X	U/E					
Y	N	2501	-	+	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E			A/B												X	U/E					
Y	N	2502	Exempt from apportionment																									
Y	N	2502	-	+	4060	Anticipated Collections From Non-Federal Sources	E	C		E													U					2
Y	N	2502	-	+	4070	Anticipated Collections From Federal Sources	E	C		E													U					2
Y	N	2502	-	+	4210	Anticipated Reimbursements and Other Income	E	C		E													U					2
Y	N	2502	-	+	4310	Anticipated Recoveries of Prior-Year Obligations	E	C		E													U					2
Y	N	2502	-	+	4620	Unobligated Funds Exempt From Apportionment	E																U					
Y	N	2502	-	+	4630	Funds Not Available for Commitment/Obligation	E			E													U					
Y	N	2502	-	+	4650	Allotments - Expired Authority	E			E													E					
Y	N	2502	-	+	4690	Anticipated Resources - Programs Exempt From Apportionment	E																U					2
Y	N	2502	-	+	4720	Commitments - Programs Exempt From Apportionment	E																U					
Y	N	2502	-	+	4801	Undelivered Orders - Obligations, Unpaid	E			E												X	U/E					1
Y	N	2502	+	-	4801	Undelivered Orders - Obligations, Unpaid	B			E												X	U/E					1
Y	N	2502	-	+	4802	Undelivered Orders - Obligations, Prepaid/Advanced	E			E												X	U/E					1
Y	N	2502	+	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced	B			E												X	U/E					1
Y	N	2502	-	+	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E			E												X	U/E					

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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	2502	-	+	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E			E												X	U/E					
Y	N	2502	-	+	4901	Delivered Orders - Obligations, Unpaid	E			E												X	U/E					1
Y	N	2502	+	-	4901	Delivered Orders - Obligations, Unpaid	B			E												X	U/E					1
Y	N	2502	-	+	4902	Delivered Orders - Obligations, Paid	E			E												X	U/E					
Y	N	2502	-	+	4908	Authority Outlayed Not Yet Disbursed	E			E												X	U					1
Y	N	2502	+	-	4908	Authority Outlayed Not Yet Disbursed	B			E												X	U					1
Y	N	2502	-	+	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E			E												X	U/E					
Y	N	2502	-	+	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E			E												X	U/E					
Y	N	2503	Direct unobligated balance, end of year																									
Y	N	2503	-	+	4060	Anticipated Collections From Non-Federal Sources	E	C	D														U					2
Y	N	2503	-	+	4070	Anticipated Collections From Federal Sources	E	C	D														U					2
Y	N	2503	-	+	4210	Anticipated Reimbursements and Other Income	E	C	D														U					2
Y	N	2503	-	+	4310	Anticipated Recoveries of Prior-Year Obligations	E	C	D														U					2
Y	N	2503	-	+	4420	Unapportioned Authority - Pending Rescission	E		D														U					
Y	N	2503	-	+	4430	Unapportioned Authority - OMB Deferral	E		D														U					
Y	N	2503	-	+	4450	Unapportioned Authority	E		D														U					
Y	N	2503	-	+	4450	Unapportioned Authority	E		D													B/P	E					
Y	N	2503	-	+	4510	Apportionments	E		D														U					
Y	N	2503	-	+	4590	Apportionments - Anticipated Resources - Programs Subject to Apportionment	E		D														U					2
Y	N	2503	-	+	4610	Allotments - Realized Resources	E		D														U					
Y	N	2503	-	+	4620	Unobligated Funds Exempt From Apportionment	E		D														U					
Y	N	2503	-	+	4630	Funds Not Available for Commitment/Obligation	E		D														U					
Y	N	2503	-	+	4650	Allotments - Expired Authority	E		D														E					
Y	N	2503	-	+	4690	Anticipated Resources - Programs Exempt From Apportionment	E		D														U					2
Y	N	2503	-	+	4700	Commitments - Programs Subject to Apportionment	E		D														U					
Y	N	2503	-	+	4720	Commitments - Programs Exempt From Apportionment	E		D														U					
Y	N	2504	Reimbursable unobligated balance, end of year																									
Y	N	2504	-	+	4060	Anticipated Collections From Non-Federal Sources	E	C	R														U					2
Y	N	2504	-	+	4070	Anticipated Collections From Federal Sources	E	C	R														U					2
Y	N	2504	-	+	4210	Anticipated Reimbursements and Other Income	E	C	R														U					2
Y	N	2504	-	+	4310	Anticipated Recoveries of Prior-Year Obligations	E	C	R														U					2
Y	N	2504	-	+	4420	Unapportioned Authority - Pending Rescission	E		R														U					
Y	N	2504	-	+	4430	Unapportioned Authority - OMB Deferral	E		R														U					
Y	N	2504	-	+	4450	Unapportioned Authority	E		R														U					
Y	N	2504	-	+	4450	Unapportioned Authority	E		R													B/P	E					
Y	N	2504	-	+	4510	Apportionments	E		R														U					
Y	N	2504	-	+	4590	Apportionments - Anticipated Resources - Programs Subject to Apportionment	E		R														U					2
Y	N	2504	-	+	4610	Allotments - Realized Resources	E		R														U					
Y	N	2504	-	+	4620	Unobligated Funds Exempt From Apportionment	E		R														U					
Y	N	2504	-	+	4630	Funds Not Available for Commitment/Obligation	E		R														U					
Y	N	2504	-	+	4650	Allotments - Expired Authority	E		R														E					
Y	N	2504	-	+	4690	Anticipated Resources - Programs Exempt From Apportionment	E		R														U					2
Y	N	2504	-	+	4700	Commitments - Programs Subject to Apportionment	E		R														U					
Y	N	2504	-	+	4720	Commitments - Programs Exempt From Apportionment	E		R														U					
		CHANGE IN OBLIGATED BALANCE																										
		Unpaid obligations:																										
		3000	Unpaid obligations, brought forward, October 1																									
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	Adjustment 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	Obligations incurred, unexpired accounts																									
Y	Y	3010	-	+	4801	Undelivered Orders - Obligations, Unpaid	E															X	U	U				1
Y	Y	3010	+	-	4801	Undelivered Orders - Obligations, Unpaid	B															X	U	U				1
Y	Y	3010	-	+	4802	Undelivered Orders - Obligations, Prepaid/Advanced	E															X	U	U				1
Y	Y	3010	+	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced	B															X	U	U				1

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Y	Y	3010	-	+	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E															X	U	U				
Y	Y	3010	-	+	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E															X	U	U				
Y	Y	3010	-	+	4901	Delivered Orders - Obligations, Unpaid	E															X	U	U				1
Y	Y	3010	+	-	4901	Delivered Orders - Obligations, Unpaid	B															X	U	U				1
Y	Y	3010	-	+	4902	Delivered Orders - Obligations, Paid	E															X	U	U				
Y	Y	3010	-	+	4908	Authority Outlayed Not Yet Disbursed	E															X	U	U				1
Y	Y	3010	+	-	4908	Authority Outlayed Not Yet Disbursed	B															X	U	U				1
Y	Y	3010	-	+	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E															X	U	U				
Y	Y	3010	-	+	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E															X	U	U				
		3011	Obligations incurred, expired accounts																									
Y	Y	3011	-	+	4801	Undelivered Orders - Obligations, Unpaid	E															X	E	E				1
Y	Y	3011	+	-	4801	Undelivered Orders - Obligations, Unpaid	B															X	E	E				1
Y	Y	3011	-	+	4802	Undelivered Orders - Obligations, Prepaid/Advanced	E															X	E	E				1
Y	Y	3011	+	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced	B															X	E	E				1
Y	Y	3011	-	+	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E															X	E	E				
Y	Y	3011	-	+	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E															X	E	E				
Y	Y	3011	-	+	4901	Delivered Orders - Obligations, Unpaid	E															X	E	E				1
Y	Y	3011	+	-	4901	Delivered Orders - Obligations, Unpaid	B															X	E	E				1
Y	Y	3011	-	+	4902	Delivered Orders - Obligations, Paid	E															X	E	E				
Y	Y	3011	-	+	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E															X	E	E				
Y	Y	3011	-	+	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E															X	E	E				
		3020	Outlays (gross) (-)																									
Y	Y	3020	+	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced	E															X	U/E	U/E				1
Y	Y	3020	-	+	4802	Undelivered Orders - Obligations, Prepaid/Advanced	B															X	U/E	U/E				1
Y	Y	3020	+	-	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E															X	U/E	U/E				
Y	Y	3020	+	-	4902	Delivered Orders - Obligations, Paid	E															X	U/E	U/E				
Y	Y	3020	+	-	4908	Authority Outlayed Not Yet Disbursed	E															X	U	U				1
Y	Y	3020	-	+	4908	Authority Outlayed Not Yet Disbursed	B															X	U	U				1
Y	Y	3020	+	-	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E															X	U/E	U/E				
		3030	Unpaid obligations transferred to other accounts (-)																									
Y	Y	3030	-	+	4831	Undelivered Orders - Obligations Transferred, Unpaid	E	D										##	####			X	U/E	U/E				
Y	Y	3030	-	+	4931	Delivered Orders - Obligations Transferred, Unpaid	E	D										##	####			X	U/E	U/E				
		3031	Unpaid obligations transferred from other accounts																									
Y	Y	3031	-	+	4831	Undelivered Orders - Obligations Transferred, Unpaid	E	C										##	####			X	U/E	U/E				
Y	Y	3031	-	+	4931	Delivered Orders - Obligations Transferred, Unpaid	E	C										##	####			X	U/E	U/E				
		3040	Recoveries of unpaid prior year obligations, unexpired accounts (-)																									
Y	Y	3040	-	+	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	E															X	U	U				
Y	Y	3040	-	+	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	E															X	U	U				
		3041	Recoveries of unpaid prior year obligations, expired accounts (-)																									
Y	Y	3041	-	+	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	E															X	E	E				
Y	Y	3041	-	+	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	E															X	E	E				
		Obligated balance, end of year (net):																										
		3050	Unpaid obligations, end of year																									
Y	Y	3050	-	+	4801	Undelivered Orders - Obligations, Unpaid	E																U/E	U/E				
Y	Y	3050	-	+	4831	Undelivered Orders - Obligations Transferred, Unpaid	E																U/E	U/E				
Y	Y	3050	-	+	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	E																U/E	U/E				
Y	Y	3050	-	+	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E																U/E	U/E				
Y	Y	3050	-	+	4901	Delivered Orders - Obligations, Unpaid	E																U/E	U/E				
Y	Y	3050	-	+	4931	Delivered Orders - Obligations Transferred, Unpaid	E																U/E	U/E				
Y	Y	3050	-	+	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	E																U/E	U/E				
Y	Y	3050	-	+	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E																U/E	U/E				
		Uncollected payments:																										
		3060	Uncollected pymts, Fed sources, brought forward, Oct 1 (-)																									

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Y	Y	3060	-	+	4221	Unfilled Customer Orders Without Advance	B													F/E		X	U/E	U/E				
Y	Y	3060	-	+	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	B															X	U/E	U/E				
Y	Y	3060	-	+	4251	Reimbursements and Other Income Earned - Receivable	B													F/E		X	U/E	U/E				
Y	Y	3060	-	+	4283	Interest Receivable From Treasury	B															X	U/E	U/E				
Y	Y	3060	-	+	4285	Receivable From the Liquidating Fund	B															X	U/E	U/E				
Y	Y	3060	-	+	4286	Receivable From the Financing Fund	B															X	U/E	U/E				
Y	Y	3060	-	+	4287	Other Federal Receivables	B															X	U/E	U/E				
		3061	**Adjustments to uncollected pymts, Fed sources, brought forward, Oct 1 (+ or -)**																									
Y	Y	3061	-	+	4199	Transfer of Expired Expenditure Transfers - Receivable	E															B/P	U/E	U/E				
Y	Y	3061	-	+	4221	Unfilled Customer Orders Without Advance	E													F/E		B/P	U/E	U/E				
Y	Y	3061	-	+	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	E															B/P	U/E	U/E				
Y	Y	3061	-	+	4230	Unfilled Customer Orders Without Advance - Transferred	E													F/E		B/P	U/E	U/E				
Y	Y	3061	-	+	4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	E															B/P	U/E	U/E				
Y	Y	3061	-	+	4233	Reimbursements and Other Income Earned - Receivable - Transferred	E													F/E		B/P	U/E	U/E				
Y	Y	3061	-	+	4234	Other Federal Receivables - Transferred	E															B/P	U/E	U/E				
Y	Y	3061	-	+	4251	Reimbursements and Other Income Earned - Receivable	E													F/E		B/P	U/E	U/E				
Y	Y	3061	-	+	4283	Interest Receivable From Treasury	E															B/P	U/E	U/E				
Y	Y	3061	-	+	4285	Receivable From the Liquidating Fund	E															B/P	U/E	U/E				
Y	Y	3061	-	+	4286	Receivable From the Financing Fund	E															B/P	U/E	U/E				
Y	Y	3061	-	+	4287	Other Federal Receivables	E															B/P	U/E	U/E				
		3070	**Change in uncollected pymts, Fed sources, unexpired accounts (+ or -)**																									
Y	Y	3070	-	+	4221	Unfilled Customer Orders Without Advance	E													F/E		X	U	U				1
Y	Y	3070	+	-	4221	Unfilled Customer Orders Without Advance	B													F/E		X	U	U				1
Y	Y	3070	-	+	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	E															X	U	U				1
Y	Y	3070	+	-	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	B															X	U	U				1
Y	Y	3070	-	+	4251	Reimbursements and Other Income Earned - Receivable	E													F/E		X	U	U				1
Y	Y	3070	+	-	4251	Reimbursements and Other Income Earned - Receivable	B													F/E		X	U	U				1
Y	Y	3070	-	+	4283	Interest Receivable From Treasury	E															X	U	U				1
Y	Y	3070	+	-	4283	Interest Receivable From Treasury	B															X	U	U				1
Y	Y	3070	-	+	4285	Receivable From the Liquidating Fund	E															X	U	U				1
Y	Y	3070	+	-	4285	Receivable From the Liquidating Fund	B															X	U	U				1
Y	Y	3070	-	+	4286	Receivable From the Financing Fund	E															X	U	U				1
Y	Y	3070	+	-	4286	Receivable From the Financing Fund	B															X	U	U				1
Y	Y	3070	-	+	4287	Other Federal Receivables	E															X	U	U				1
Y	Y	3070	+	-	4287	Other Federal Receivables	B															X	U	U				1
		3071	**Change in uncollected pymts, Fed sources, expired accounts (+ or -)**																									
Y	Y	3071	-	+	4221	Unfilled Customer Orders Without Advance	E													F/E		X	E	E				1
Y	Y	3071	+	-	4221	Unfilled Customer Orders Without Advance	B													F/E		X	E	E				1
Y	Y	3071	-	+	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	E															X	E	E				1
Y	Y	3071	+	-	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	B															X	E	E				1
Y	Y	3071	-	+	4251	Reimbursements and Other Income Earned - Receivable	E													F/E		X	E	E				1
Y	Y	3071	+	-	4251	Reimbursements and Other Income Earned - Receivable	B													F/E		X	E	E				1
Y	Y	3071	-	+	4283	Interest Receivable From Treasury	E															X	E	E				1
Y	Y	3071	+	-	4283	Interest Receivable From Treasury	B															X	E	E				1
Y	Y	3071	-	+	4285	Receivable From the Liquidating Fund	E															X	E	E				1
Y	Y	3071	+	-	4285	Receivable From the Liquidating Fund	B															X	E	E				1
Y	Y	3071	-	+	4286	Receivable From the Financing Fund	E															X	E	E				1
Y	Y	3071	+	-	4286	Receivable From the Financing Fund	B															X	E	E				1
Y	Y	3071	-	+	4287	Other Federal Receivables	E															X	E	E				1
Y	Y	3071	+	-	4287	Other Federal Receivables	B															X	E	E				1
		3080	**Uncollected pymts, Fed sources transferred to other accounts**																									
Y	Y	3080	-	+	4199	Transfer of Expired Expenditure Transfers - Receivable	E	C										##	####			X	U/E	U/E				
Y	Y	3080	-	+	4230	Unfilled Customer Orders Without Advance - Transferred	E	C										##	####	F/E		X	U/E	U/E				
Y	Y	3080	-	+	4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	E	C										##	####			X	U/E	U/E				
Y	Y	3080	-	+	4233	Reimbursements and Other Income Earned - Receivable - Transferred	E	C										##	####	F/E		X	U/E	U/E				
Y	Y	3080	-	+	4234	Other Federal Receivables - Transferred	E	C										##	####			X	U/E	U/E				
		3081	**Uncollected pymts, Fed sources transferred from other accounts (-)**																									
Y	Y	3081	-	+	4199	Transfer of Expired Expenditure Transfers - Receivable	E	D										##	####			X	U/E	U/E				
Y	Y	3081	-	+	4230	Unfilled Customer Orders Without Advance - Transferred	E	D										##	####	F/E		X	U/E	U/E				
Y	Y	3081	-	+	4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	E	D										##	####			X	U/E	U/E				
Y	Y	3081	-	+	4233	Reimbursements and Other Income Earned - Receivable - Transferred	E	D										##	####	F/E		X	U/E	U/E				
Y	Y	3081	-	+	4234	Other Federal Receivables - Transferred	E	D										##	####			X	U/E	U/E				
		3090	**Uncollected pymts, Fed sources, end of year (-)**																									
Y	Y	3090	-	+	4199	Transfer of Expired Expenditure Transfers - Receivable	E																U/E	U/E				
Y	Y	3090	-	+	4221	Unfilled Customer Orders Without Advance	E													F/E			U/E	U/E				
Y	Y	3090	-	+	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	E																U/E	U/E				
Y	Y	3090	-	+	4230	Unfilled Customer Orders Without Advance - Transferred	E													F/E			U/E	U/E				

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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	3090	-	+	4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	E																U/E	U/E				
Y	Y	3090	-	+	4233	Reimbursements and Other Income Earned - Receivable - Transferred	E													F/E			U/E	U/E				
Y	Y	3090	-	+	4234	Other Federal Receivables - Transferred	E																U/E	U/E				
Y	Y	3090	-	+	4251	Reimbursements and Other Income Earned - Receivable	E													F/E			U/E	U/E				
Y	Y	3090	-	+	4283	Interest Receivable From Treasury	E																U/E	U/E				
Y	Y	3090	-	+	4285	Receivable From the Liquidating Fund	E																U/E	U/E				
Y	Y	3090	-	+	4286	Receivable From the Financing Fund	E																U/E	U/E				
Y	Y	3090	-	+	4287	Other Federal Receivables	E																U/E	U/E				
		Memorandum (Non-Add) Entries:																										
Y	Y	3100	**Obligated balance, start of year**																									
		This line is calculated. Equals the sum of lines 3000, 3001, 3060, and 3061.																										
Y	Y	3200	**Obligated balance, end of year**																									
		This line is calculated. Equals the sum of detailed lines 3000, 3001, 3010, 3011, 3020, 3030, 3031, 3040, 3041, 3060, 3061, 3070, 3071, 3080, and 3081. Also equals the sum of lines 3050 and 3090.																										
		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				1
Y	Y	4011	+	-	4908	Authority Outlayed Not Yet Disbursed	B									D					BAL	X	U	U				1
Y	Y	4011	-	+	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E									D					BAL	X	U/E	U/E				
Y	Y	4020	**Outlays, gross (total)**																									
		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				
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		
		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				

USSGL Crosswalks for Fiscal 2013 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	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				
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**																									

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Y	N	4053	-	+	4047	Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority	E						S			D							U					2
Y	N	4053	-	+	4060	Anticipated Collections From Non-Federal Sources	E	D								D							U					2
Y	N	4053	-	+	4070	Anticipated Collections From Federal Sources	E	D								D							U					2
Y	N	4053	-	+	4160	Anticipated Transfers - Current-Year Authority	E						S			D							U					2
Y	N	4053	-	+	4210	Anticipated Reimbursements and Other Income	E	D								D							U					2
Y	N	4053	-	+	4215	Anticipated Appropriation Trust Fund Expenditure Transfers	E									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	**Outlays, gross (total)**																									
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			N	
Y	Y	4110	-	+	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E									M						X	U/E	U/E		3	D/G	
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			N	1
Y	Y	4110	+	-	4908	Authority Outlayed Not Yet Disbursed	B									M					NEW	X	U	U			N	1
Y	Y	4110	-	+	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E									M					BAL	X	U/E	U/E			N	
Y	Y	4110	-	+	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E									M						X	U/E	U/E		3	D/G	
			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				
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 (-)**																									

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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	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				1
N	Y	4142	-	+	4222	Unfilled Customer Orders With Advance	B									M						X		E				1
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				

USSGL Crosswalks for Fiscal 2013 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	+	-	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	-	+	4060	Anticipated Collections From Non-Federal Sources	E	D								M							U					2
Y	N	4143	-	+	4070	Anticipated Collections From Federal Sources	E	D								M							U					2
Y	N	4143	-	+	4160	Anticipated Transfers - Current-Year Authority	E						S			M							U					2
Y	N	4143	-	+	4210	Anticipated Reimbursements and Other Income	E	D								M							U					2
Y	N	4143	-	+	4215	Anticipated Appropriation Trust Fund Expenditure Transfers	E									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																	U				
N	Y	5000	+	-	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	B													F				U				
N	Y	5000	+	-	1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	B																	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	+	-	1205	Foreign Currency Denominated Equivalent Assets	B																	U		3		
N	Y	5010	+	-	1209	Uninvested Foreign Currency	B																	U		3		
N	Y	5010	+	-	1618	Market Adjustment - Investments	B													X/E				U				
N	Y	5010	+	-	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	B													X/E				U				
N	Y	5010	+	-	1670	Foreign Investments	B																	U		3		
N	Y	5010	+	-	1671	Discount on Foreign Investments	B																	U		3		
N	Y	5010	+	-	1672	Premium on Foreign Investments	B																	U		3		
N	Y	5010	+	-	1679	Foreign Exchange Rate Revalue Adjustments - Investments	B																	U		3		
		5011	**Total investments, end of year: non-Federal securities: Market value**																									
N	Y	5011	+	-	1205	Foreign Currency Denominated Equivalent Assets	E																	U		3		
N	Y	5011	+	-	1209	Uninvested Foreign Currency	E																	U		3		
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				
N	Y	5011	+	-	1670	Foreign Investments	E																	U		3		
N	Y	5011	+	-	1671	Discount on Foreign Investments	E																	U		3		
N	Y	5011	+	-	1672	Premium on Foreign Investments	E																	U		3		
N	Y	5011	+	-	1679	Foreign Exchange Rate Revalue Adjustments - Investments	E																	U		3		
		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 2013 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.																										
		Repayable advances:																										
		5080	Outstanding debt, SOY: Repayable advances (-)																									
N	Y	5080	-	+	2510	Principal Payable to the Bureau of the Public Debt	B																	U		2/7		
N	Y	5080	-	+	2590	Other Debt	B																	U		2/7		
		5081	Outstanding debt, EOY: Repayable advances (-)																									
N	Y	5081	-	+	2510	Principal Payable to the Bureau of the Public Debt	E																	U		2/7		
N	Y	5081	-	+	2590	Other Debt	E																	U		2/7		
		5082	Borrowing: Repayable advances																									
N	Y	5082	+	-	4128	Amounts Appropriated From Specific Invested TAFS - Transfers-In	E						B											U		2/7		
N	Y	5082	-	+	4145	Borrowing Authority Converted to Cash	E																	U		2/7		
		Unavailable offsetting collections:																										
		5090	Unavailable balance, start of year: Offsetting collections																									
N	Y	5090	-	+	4158	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	E															B/P		U		1/3/4		
N	Y	5090	-	+	4382	Temporary Reduction - New Budget Authority	E						S									B/P		U		1/3/4		
N	Y	5090	-	+	4383	Temporary Reduction - Prior-Year Balances	E						S									B/P		U		1/3/4		
N	Y	5090	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	B						S									X		U		1/3/4		
N	Y	5090	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	E						S									B/P		U		1/3/4		
N	Y	5090	-	+	4398	Offsetting Collections Temporarily Precluded From Obligation	B															X		U		1/3/4		
N	Y	5090	-	+	4398	Offsetting Collections Temporarily Precluded From Obligation	E															B/P		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.																										

FOOTNOTES AND ADDITIONAL INFORMATION:

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 2013 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 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 Appropriations	E				B/X	
5	**Postclosing Unexpended Balance**								
5		1010	Fund Balance With Treasury	E					
6	**Other Authorizations**								
	For Treasury Appropriation Fund Symbols With Unrealized Discounts:								
6	911	1611	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	E					2
6	911	1621	Discount on Securities Other Than the Bureau of the Public Debt Securities	E					2, 3
	For Treasury Appropriation Fund Symbols With Imprest Funds:								
6	921	1120	Imprest Funds	E					2
6	921	1125	U.S. Debit Card Funds	E					2
6	921	1130	Funds Held by the Public	E					2
6	961	1190	Other Cash	E					2
6	961	1193	International Monetary Fund Assets - Reserve Position	E					2
6	965	1194	Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights	E					2
6	921	1205	Foreign Currency Denominated Equivalent Assets	E					2
6	921	1209	Uninvested Foreign Currency	E					2
	For Treasury Appropriation Fund Symbols With Unamortized Discounts or Premiums:								
6	931	1631	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	E					2, 4
6	931	1633	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	E					2, 4
	For Treasury Appropriation Fund Symbols With Investments in Treasury Securities:								
6	971	1610	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	E					2
6	971	1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	E					2
	For Treasury Appropriation Fund Symbols With Investments in Agency Securities:								
6	972	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	E			F		2, 3
	For Treasury Appropriation Funds Symbols With Investments in NonFederal Securities: NATIONAL RAILROAD RETIREMENT INVESTMENT TRUST FUND ONLY								
6	973	1618	Market Adjustment - Investments	E					2, 3
6	973	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	E			X		2, 3
6	973	1670	Foreign Investments	E					2
6	973	1671	Discount on Foreign Investments	E					2

6	973	1672	Premium on Foreign Investments	E					2
6	973	1679	Foreign Exchange Rate Revalue Adjustments - Investments	E					2

USSGL Crosswalk - FMS 2108: Yearend Closing Statement - Definite Borrowing Authority for Fiscal 2013 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	P/S	F/T		B/X	2
3	962	4140	Substitution of Borrowing Authority	E	P/S	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 2013 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	P/S	F/T		B/P/X	2
5	962	4140	Substitution of Borrowing Authority	E	P/S	P		B/P/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 2013 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 2013 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 2013 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			F	B/P/X	
7		4153	Transfers of Contract Authority - Nonallocation	E			F	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			F	B/P/X	
7		4168	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction	E			F	B/P/X	
7		4171	Nonallocation Transfers of Invested Balances - Receivable	E				B/P/X	
7		4199	Transfer of Expired Expenditure Transfers - Receivable	E			F	P/X	
7		4225	Expenditure Transfers from Trust Funds - Receivable	E				B/P/X	
7		4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	E			F	B/P/X	
7		4233	Reimbursements and Other Income Earned - Receivable - Transferred	E				B/P/X	
7		4234	Other Federal Receivables - Transferred	E			F	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			F	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 2013 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			F	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	S			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 Fisc

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
961 Reserve Position
962 Authority To Borrow From the Public
965 Holdings of Special Drawing Rights
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 2013 Reporting

				USSGL Account Attributes/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 2013 Reporting

			USSGL Account Attributes/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	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	Funded Employment Benefit Contributions Receivable	F	
3	E	1321	Unfunded FECA 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	
5	E	1921	Receivable From Appropriations	F	
5	E	1990	Other Assets	F	
6	**Total Intragovernmental**				

USSGL Crosswalk - Balance Sheet for Fiscal 2013 Reporting

				USSGL Account Attributes/1	
Line No.	**Trial Bal.**	**USSGL Acct.**	**USSGL Account Title**	**Fed / NonFed**	**Addl. Info.**
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	1205	Foreign Currency Denominated Equivalent Assets	N	
7	E	1209	Uninvested Foreign Currency	N	
7	E	1344	Interest Receivable on Special Drawing Rights	N	
7	E	1384	Interest Receivable - Foreign Currency Denominated Assets	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
8	E	1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	N	2

USSGL Crosswalk - Balance Sheet for Fiscal 2013 Reporting

			USSGL Account Attributes/1		
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
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 - Senior 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	1670	Foreign Investments	N	
8	E	1671	Discount on Foreign Investments	N	
8	E	1672	Premium on Foreign Investments	N	
8	E	1679	Foreign Exchange Rate Revalue Adjustments - Investments	N	
8	E	1690	Other Investments	N	

USSGL Crosswalk - Balance Sheet for Fiscal 2013 Reporting

			USSGL Account Attributes/1		
Line No.	**Trial Bal.**	**USSGL Acct.**	**USSGL Account Title**	**Fed / NonFed**	**Addl. Info.**
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	Funded 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	
11	E	1365	Allowance for Loss on Penalties and Fines Receivable - Loans	N	
11	E	1371	Administrative Fees Receivable - Loans	N	

USSGL Crosswalk - Balance Sheet for Fiscal 2013 Reporting

			USSGL Account Attributes/1		
Line No.	**Trial Bal.**	**USSGL Acct.**	**USSGL Account Title**	**Fed / NonFed**	**Addl. Info.**
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	
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	

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			USSGL Account Attributes/1		
Line No.	**Trial Bal.**	**USSGL Acct.**	**USSGL Account Title**	**Fed / NonFed**	**Addl. Info.**
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	
14	**Other (Note 12)**				
14	E	1410	Advances and Prepayments	N	
14	E	1990	Other Assets	N	

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				USSGL Account Attributes/1	
Line No.	**Trial Bal.**	**USSGL Acct.**	**USSGL Account Title**	**Fed / NonFed**	**Addl. Info.**
14	E	1995	General Property, Plant, and Equipment Permanently Removed but Not Yet Disposed	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	
18	E	2532	Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	F	

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				USSGL Account Attributes/1	
Line No.	**Trial Bal.**	**USSGL Acct.**	**USSGL Account Title**	**Fed / NonFed**	**Addl. Info.**
18	E	2533	Amortization of Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority	F	
18	E	2534	Amortization of 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	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**				
21	E	2110	Accounts Payable	N	
21	E	2120	Disbursements in Transit	N	
21	E	2140	Accrued Interest Payable - Not Otherwise Classified	N	

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			USSGL Account Attributes/1		
Line No.	**Trial Bal.**	**USSGL Acct.**	**USSGL Account Title**	**Fed / NonFed**	**Addl. Info.**
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 14)**				
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 on Securities Issued by Federal Agencies Under General and Special Financing Authority	N	
23	E	2534	Amortization of 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	
24	E	2690	Other Actuarial Liabilities	N	
25	**Environmental and Disposal Liabilities (Note 16)**				

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				USSGL Account Attributes/1	
Line No.	**Trial Bal.**	**USSGL Acct.**	**USSGL Account Title**	**Fed / NonFed**	**Addl. Info.**
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, 18, 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	2192	Special Drawing Right (SDR) Certificates Issued to Federal Reserve Banks	N	
27	E	2193	Allocation of Special Drawing Rights (SDRs)	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
27	E	2990	Other Liabilities Without Related Budgetary Obligations	N	

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				USSGL Account Attributes/1	
Line No.	**Trial Bal.**	**USSGL Acct.**	**USSGL Account Title**	**Fed / NonFed**	**Addl. Info.**
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		
31	E	3108	Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors		

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			USSGL Account Attributes/1		
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
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	Funded Benefit Program Revenue	F/N	
32	E	5409	Contra Revenue for Funded 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	
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	

USSGL Crosswalk - Balance Sheet for Fiscal 2013 Reporting

			USSGL Account Attributes/1		
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
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	
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	

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			USSGL Account Attributes/1		
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
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	
32	E	5919	Revenue and Other Financing Sources - Cancellations		
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	

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			USSGL Account Attributes/1		
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
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	6338	Remuneration Interest	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	
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	

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			USSGL Account Attributes/1		
Line No.	**Trial Bal.**	**USSGL Acct.**	**USSGL Account Title**	**Fed / NonFed**	**Addl. Info.**
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	7181	Unrealized Gains - Exchange Stabilization Fund	N	
32	E	7190	Other Gains	F/N	
32	E	7191	Other Gains for Accrued Special Drawing Right (SDR) Interest and Charges	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	7281	Unrealized Losses - Exchange Stabilization Fund	N	
32	E	7290	Other Losses	F/N	
32	E	7291	Other Losses for Accrued Special Drawing Right (SDR) Interest and Charges	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/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	Funded Benefit Program Revenue	F/N	
33	E	5405	Unfunded FECA Benefit Revenue	F	
33	E	5406	Contra Revenue for Unfunded FECA Benefit Revenue	F	
33	E	5409	Contra Revenue for Funded 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	

USSGL Crosswalk - Balance Sheet for Fiscal 2013 Reporting

			USSGL Account Attributes/1		
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
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		
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 2013 Reporting

			USSGL Account Attributes/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	5919	Revenue and Other Financing Sources - Cancellations		
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 2013 Reporting

			USSGL Account Attributes/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	
33	E	7171	Gains on Changes in Long-Term Assumptions - From Experience	N	

USSGL Crosswalk - Balance Sheet for Fiscal 2013 Reporting

				USSGL Account Attributes/1	
Line No.	**Trial Bal.**	**USSGL Acct.**	**USSGL Account Title**	**Fed / NonFed**	**Addl. Info.**
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 2013 Reporting

				USSGL Account Attributes/1				
				USSGL Account Attributes for FACTS I				
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		A		
1	E	6338	Remuneration Interest	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	7281	Unrealized Losses - Exchange Stabilization Fund	N				
1	E	7290	Other Losses	F/N	X		P	
1	E	7291	Other Losses for Accrued Special Drawing Right (SDR) Interest and	N				
1	E	7300	Extraordinary Items	N	X		P	

SUPPLEMENT SECTION V

USSGL Crosswalk - Statement of Net Cost for Fiscal 2013 Reporting

				USSGL Account Attributes/1				
				USSGL Account Attributes for FACTS I				
Line No.	Trial Bal.	USSGL Account	USSGL Account Title	Fed / NonFed	Exch / Nonexch	Cust / Noncust	Program Indicator	Addl. Info.
1	E	7500	Distribution of Income - Dividend	F/N	X		P	
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	5400	Funded Benefit Program Revenue	F/N	X			
2	E	5405	Unfunded FECA Benefit Revenue	F	X			
2	E	5406	Contra Revenue for Unfunded FECA Benefit Revenue	F	X			
2	E	5409	Contra Revenue for Benefit Program Revenue	F/N	X			
2	E	5409	Contra Revenue for Funded 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	

SUPPLEMENT SECTION V

USSGL Crosswalk - Statement of Net Cost for Fiscal 2013 Reporting

				USSGL Account Attributes/1				
				USSGL Account Attributes for FACTS I				
Line No.	Trial Bal.	USSGL Account	USSGL Account Title	Fed / NonFed	Exch / Nonexch	Cust / Noncust	Program Indicator	Addl. Info.
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	
2	E	7181	Unrealized Gains - Exchange Stabilization Fund	N				
2	E	7190	Other Gains	F/N	X		P	
2	E	7191	Other Gains for Accrued Special Drawing Right (SDR) Interest and	N				
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	A	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**							

SUPPLEMENT SECTION V

USSGL Crosswalk - Statement of Net Cost for Fiscal 2013 Reporting

				USSGL Account Attributes/1				
				USSGL Account Attributes for FACTS I				
Line No.	Trial Bal.	USSGL Account	USSGL Account Title	Fed / NonFed	Exch / Nonexch	Cust / Noncust	Program Indicator	Addl. Info.
7	E	5310	Interest Revenue - Other	F/N	X	A	Q	
7	E	5311	Interest Revenue - Investments	F/N	X	A	Q	
7	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds	F/N	X	A	Q	
7	E	5313	Interest Revenue - Subsidy Amortization	N	X	A	Q	
7	E	5317	Contra Revenue for Interest Revenue - Loans Receivable	F/N	X	A	Q	
7	E	5318	Contra Revenue for Interest Revenue - Investments	F/N	X	A	Q	
7	E	5319	Contra Revenue for Interest Revenue - Other	F/N	X	A	Q	
7	E	5900	Other Revenue	F/N	X	A	Q	
7	E	5909	Contra Revenue for Other Revenue	F/N	X	A	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.							

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 2013 Reporting

						USSGL Account Attributes/1			
						USSGL Account Attributes for FACTS I			
Line No.	Trial Bal.	USSGL Accoun	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
4	E	5919	Revenue and Other Financing Sources - Cancellations	X	X				
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		
6	E	5324	Contra Revenue for Penalties and Fines	X	X	T	A		
6	E	5400	Funded Benefit Program Revenue	X	X	T			

USSGL Crosswalk - Statement of Changes in Net Position for Fiscal 2013 Reporting

						USSGL Account Attributes/1			
						USSGL Account Attributes for FACTS I			
Line No.	Trial Bal.	USSGL Accoun	USSGL Account Title	Earmarked Funds	All Other Funds	Exch / Nonexch	Cust / Noncust	Budgetary Impact Ind	Addl. Info.
6	E	5409	Contra Revenue for Funded 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	
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				

USSGL Crosswalk - Statement of Changes in Net Position for Fiscal 2013 Reporting

						USSGL Account Attributes/1			
						USSGL Account Attributes for FACTS I			
Line No.	Trial Bal.	USSGL Accoun	USSGL Account Title	Earmarked Funds	All Other Funds	Exch / Nonexch	Cust / Noncust	Budgetary Impact Ind	Addl. Info.
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				
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	

USSGL Crosswalk - Statement of Changes in Net Position for Fiscal 2013 Reporting

						USSGL Account Attributes/1			
						USSGL Account Attributes for FACTS I			
Line No.	Trial Bal.	USSGL Accoun	USSGL Account Title	Earmarked Funds	All Other Funds	Exch / Nonexch	Cust / Noncust	Budgetary Impact Ind	Addl. Info.
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**								
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				

USSGL Crosswalk - Statement of Changes in Net Position for Fiscal 2013 Reporting

						USSGL Account Attributes/1			
						USSGL Account Attributes for FACTS I			
Line No.	Trial Bal.	USSGL Accoun	USSGL Account Title	Earmarked Funds	All Other Funds	Exch / Nonexch	Cust / Noncust	Budgetary Impact Ind	Addl. Info.
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

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.

USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2013 Reporting				USSGL Account Attributes for FACTS II			TAFS Attributes		
SBR Line No.	USSGL Account	USSGL Account Title	Begin / End	Debit / Credit	Auth Type	Trans Partner	TAFS Status	Fund Type	Addl. Info.
Budgetary Resources:									
1000	**Unobligated balance brought forward, October 1**								3
1000	4122	Authority Adjusted for Interest on the Bureau of the Public Debt Securities	B				U		
1000	4126	Amounts Appropriated From Specific Invested TAFS - Receivable	B				U/E		
1000	4127	Amounts Appropriated From Specific Invested TAFS - Payable	B				U/E		
1000	4136	Contract Authority To Be Liquidated by Trust Funds	B				U		
1000	4137	Transfers of Contract Authority - Allocation	B				U/E		
1000	4139	Contract Authority Carried Forward	B				U/E		
1000	4149	Borrowing Authority Carried Forward	B				U/E		
1000	4153	Transfers of Contract Authority - Nonallocation	B				U	7	
1000	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	B				U/E		
1000	4171	Nonallocation Transfers of Invested Balances - Receivable	B				U/E		
1000	4172	Nonallocation Transfers of Invested Balances - Payable	B				U/E		
1000	4201	Total Actual Resources - Collected	B				U/E		
1000	4221	Unfilled Customer Orders Without Advance	B			F/E	U/E		
1000	4222	Unfilled Customer Orders With Advance	B				U/E		
1000	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	B				U/E		
1000	4251	Reimbursements and Other Income Earned - Receivable	B			F/E	U/E		
1000	4283	Interest Receivable From Treasury	B				U/E		
1000	4285	Receivable From the Liquidating Fund	B				U/E		
1000	4286	Receivable From the Financing Fund	B				U/E		
1000	4287	Other Federal Receivables	B				U/E		
1000	4295	Revaluation of Foreign Currency in the Exchange Stabilization Fund	B				U		
1000	4384	Temporary Reduction/Cancellation Returned by Appropriation	B				U		
1000	4394	Receipts Unavailable for Obligation Upon Collection	B				U	2/7	
1000	4397	Receipts and Appropriations Temporarily Precluded From Obligation	B				U	2/7	
1000	4397	Receipts and Appropriations Temporarily Precluded From Obligation	B				U/E	1	
1000	4398	Offsetting Collections Temporarily Precluded From Obligation	B				U		
1000	4801	Undelivered Orders - Obligations, Unpaid	B				U/E		
1000	4802	Undelivered Orders - Obligations, Prepaid/Advanced	B				U/E		
1000	4901	Delivered Orders - Obligations, Unpaid	B				U/E		
1000	4908	Authority Outlayed Not Yet Disbursed	B				U		
1020	**Adjustment to unobligated balance brought forward, October 1 (+ or -) (Note 28)**								5
1020	4111	Debt Liquidation Appropriations	E		D/P		U/E	1/3/4	
1020	4112	Liquidation of Deficiency - Appropriations	E				U/E	1/3/4	
1020	4113	Appropriated Receipts Derived from Unavailable Trust or Special Fund Receipts	E		D/P		U/E	2/7	
1020	4114	Appropriated Trust or Special Fund Receipts	E		D/P		U/E	2/7	
1020	4115	Loan Subsidy Appropriation	E		D/P		U/E	1/3/4	

USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2013 Reporting				USSGL Account Attributes for FACTS II			TAFS Attributes		
SBR Line No.	USSGL Account	USSGL Account Title	Begin / End	Debit / Credit	Auth Type	Trans Partner	TAFS Status	Fund Type	Addl. Info.
1020	4116	Debt Forgiveness Appropriation	E				U/E		
1020	4117	Loan Administrative Expense Appropriation	E		D/P		U/E	1/3/4	
1020	4118	Reestimated Loan Subsidy Appropriation	E				U/E	1/3/4	
1020	4119	Other Appropriations Realized	E				U/E		
1020	4121	Amounts Appropriated From Specific Invested TAFS Reclassified – Receivable - Cancellation	E		P/S		U/E		
1020	4122	Authority Adjusted for Interest on the Bureau of the Public Debt Securities	E				U	1	
1020	4123	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction	E				U/E		
1020	4124	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation	E				U/E	2/7	
1020	4125	Loan Modification Adjustment Transfer Appropriation	E				U/E	1/3/4	
1020	4126	Amounts Appropriated From Specific Invested TAFS - Receivable	E				U/E	7	
1020	4127	Amounts Appropriated From Specific Invested TAFS - Payable	E				U/E	7	
1020	4128	Amounts Appropriated From Specific Invested TAFS - Transfers-In	E				U/E	1/2/7	
1020	4129	Amounts Appropriated From Specific Invested TAFS - Transfers-Out	E				U/E	1/2/7	
1020	4130	Appropriation To Liquidate Contract Authority Withdrawn	E				U/E		
1020	4131	Current-Year Contract Authority Realized	E				U/E		
1020	4132	Substitution of Contract Authority	E		S		U/E		
1020	4133	Decreases to Indefinite Contract Authority	E				U/E		
1020	4134	Contract Authority Withdrawn	E				U/E		
1020	4135	Contract Authority Liquidated	E		P/S		U/E		
1020	4136	Contract Authority To Be Liquidated by Trust Funds	E				U		
1020	4137	Transfers of Contract Authority - Allocation	E				U/E		
1020	4138	Appropriation To Liquidate Contract Authority	E				U/E		
1020	4140	Substitution of Borrowing Authority	E		P/S		U/E		
1020	4141	Current-Year Borrowing Authority Realized	E				U/E		
1020	4143	Current-Year Decreases to Indefinite Borrowing Authority Realized	E				U/E		
1020	4144	Borrowing Authority Withdrawn	E				U/E		
1020	4146	Actual Repayments of Debt, Current-Year Authority	E		B/P/S		U/E		
1020	4147	Actual Repayments of Debt, Prior-Year Balances	E				U/E		
1020	4150	Reappropriations - Transfers-In	E				U/E		
1020	4151	Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority	E				U/E		
1020	4152	Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances	E				U/E		
1020	4153	Transfers of Contract Authority - Nonallocation	E				U	7	
1020	4154	Appropriation To Liquidate Contract Authority - Nonallocation - Transferred	E				U	7	
1020	4158	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	E				U	1/3/4	
1020	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	E				U/E		
1020	4167	Allocations of Realized Authority - Transferred From Invested Balances	E				U/E		
1020	4168	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction	E				U/E		
1020	4170	Transfers - Current-Year Authority	E		P/S		U/E		
1020	4171	Nonallocation Transfers of Invested Balances - Receivable	E				U/E		
1020	4172	Nonallocation Transfers of Invested Balances - Payable	E				U/E		
1020	4173	Nonallocation Transfers of Invested Balances - Transferred	E				U/E		
1020	4175	Allocation Transfers of Current-Year Authority for Noninvested Accounts	E		P/S		U/E		
1020	4176	Allocation Transfers of Prior-Year Balances	E				U/E		
1020	4190	Transfers - Prior-Year Balances	E				U/E		
1020	4191	Balance Transfers - Extension of Availability Other Than Reappropriations	E				U/E		

USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2013 Reporting				USSGL Account Attributes for FACTS II			TAFS Attributes		
SBR Line No.	USSGL Account	USSGL Account Title	Begin / End	Debit / Credit	Auth Type	Trans Partner	TAFS Status	Fund Type	Addl. Info.
1020	4192	Balance Transfers - Unexpired to Expired	E				U/E		
1020	4193	Balance Transfers - Unobligated Balances - Legislative Change of Purpose	E				U/E		
1020	4196	Balance Transfer-In - Expired to Expired	E				E		
1020	4197	Balance Transfer-Out - Expired to Expired	E				E		
1020	4199	Transfer of Expired Expenditure Transfers - Receivable	E				U/E		
1020	4212	Liquidation of Deficiency - Offsetting Collections	E				U/E		
1020	4221	Unfilled Customer Orders Without Advance	E				U/E		
1020	4222	Unfilled Customer Orders With Advance	E				U/E		
1020	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	E				U/E		
1020	4230	Unfilled Customer Orders Without Advance - Transferred	E				U/E		
1020	4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	E				U/E		
1020	4233	Reimbursements and Other Income Earned - Receivable - Transferred	E				U/E		
1020	4234	Other Federal Receivables - Transferred	E				U/E		
1020	4251	Reimbursements and Other Income Earned - Receivable	E				U/E		
1020	4252	Reimbursements and Other Income Earned - Collected	E				U/E		
1020	4253	Prior-Year Unfilled Customer Orders With Advance - Refunds Paid	E				U/E		
1020	4255	Appropriation Trust Fund Expenditure Transfers - Collected	E				U/E		
1020	4260	Actual Collections of "governmental-type" Fees	E				U/E		
1020	4261	Actual Collections of Business-Type Fees	E				U/E		
1020	4262	Actual Collections of Loan Principal	E				U/E		
1020	4263	Actual Collections of Loan Interest	E				U/E		
1020	4264	Actual Collections of Rent	E				U/E		
1020	4265	Actual Collections From Sale of Foreclosed Property	E				U/E		
1020	4266	Other Actual Business-Type Collections From Non-Federal Sources	E				U/E		
1020	4267	Other Actual "governmental-type" Collections From Non-Federal Sources	E				U/E		
1020	4271	Actual Program Fund Subsidy Collected	E				U/E		
1020	4273	Interest Collected From Treasury	E				U		
1020	4275	Actual Collections From Liquidating Fund	E				U/E		
1020	4276	Actual Collections From Financing Fund	E				U/E		
1020	4277	Other Actual Collections - Federal	E				U/E		
1020	4283	Interest Receivable From Treasury	E				U/E		
1020	4285	Receivable From the Liquidating Fund	E				U/E		
1020	4286	Receivable From the Financing Fund	E				U/E		
1020	4287	Other Federal Receivables	E				U/E		
1020	4290	Amortization and Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	E				U/E		
1020	4295	Revaluation of Foreign Currency in the Exchange Stabilization Fund	E				U		
1020	4320	Adjustments for Changes in Prior-Year Allocations of Budgetary Resources	E				U/E		
1020	4350	Canceled Authority	E				E		
1020	4351	Partial or Early Cancellation of Authority With a U.S. Treasury Warrant	E				U/E		
1020	4355	Cancellation of Appropriation From Unavailable Receipts	E				U/E	2/7	
1020	4356	Cancellation of Appropriation From Invested Balances	E				U/E	2/7	
1020	4357	Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds	E				U/E	2/7	
1020	4370	Offset to Appropriation Realized for Redemption of Treasury Securities	E				U/E		
1020	4382	Temporary Reduction - New Budget Authority	E		D/P/S		U/E		
1020	4383	Temporary Reduction - Prior-Year Balances	E				U/E		
1020	4384	Temporary Reduction/Cancellation Returned by Appropriation	E				U	1/2/3/4/7	
1020	4387	Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority	E				U/E		
1020	4388	Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances	E		P		U/E		

USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2013 Reporting				USSGL Account Attributes for FACTS II			TAFS Attributes		
SBR Line No.	USSGL Account	USSGL Account Title	Begin / End	Debit / Credit	Auth Type	Trans Partner	TAFS Status	Fund Type	Addl. Info.
1020	4390	Reappropriations - Transfers-Out	E				E		
1020	4391	Adjustments to Indefinite Appropriations	E				U/E	1/3/4	
1020	4392	Permanent Reduction - New Budget Authority	E				U/E		
1020	4393	Permanent Reduction - Prior-Year Balances	E				U/E		
1020	4394	Receipts Unavailable for Obligation Upon Collection	E				U	2/7	
1020	4396	Special and Trust Fund Refunds and Recoveries Temporarily Unavailable – Receipts Unavailable for Obligation Upon Collection	E				U		
1020	4397	Receipts and Appropriations Temporarily Precluded From Obligation	E				U/E	1/2/7	
1020	4398	Offsetting Collections Temporarily Precluded From Obligation	E				U	1/3/4	
1020	4399	Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts and Appropriations Temporarily Precluded From Obligation	E				U/E		
1020	4801	Undelivered Orders - Obligations, Unpaid	E				U/E		
1020	4802	Undelivered Orders - Obligations, Prepaid/Advanced	E				U/E		
1020	4831	Undelivered Orders - Obligations Transferred, Unpaid	E				U/E		
1020	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	E				U/E		
1020	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	E				U/E		
1020	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E				U/E		
1020	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E				U/E		
1020	4901	Delivered Orders - Obligations, Unpaid	E				U/E		
1020	4902	Delivered Orders - Obligations, Paid	E				U/E		
1020	4908	Authority Outlayed Not Yet Disbursed	E				U		
1020	4931	Delivered Orders - Obligations Transferred, Unpaid	E				U/E		
1020	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	E				U/E		
1020	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	E				U/E		
1020	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E				U/E		
1020	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E				U/E		
1020.5	**Unobligated balance brought forward, October 1, as adjusted**								
	This line is calculated. Equals sum of lines 1000 and 1020.								
1021	**Recoveries of prior year unpaid obligations**								
1021	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	E				U/E		
1021	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	E				U/E		
1043	**Other changes in unobligated balance (+ or -)**								
1043	4048	Anticipated Transfers to the General Fund of the Treasury - Prior-Year Balances	E				U		2
1043	4134	Contract Authority Withdrawn	E				U		
1043	4144	Borrowing Authority Withdrawn	E				U		
1043	4147	Actual Repayments of Debt, Prior-Year Balances	E				U/E		

USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2013 Reporting				USSGL Account Attributes for FACTS II			TAFS Attributes		
SBR Line No.	USSGL Account	USSGL Account Title	Begin / End	Debit / Credit	Auth Type	Trans Partner	TAFS Status	Fund Type	Addl. Info.
1043	4152	Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances	E				U/E		
1043	4153	Transfers of Contract Authority - Nonallocation	E				U	ET	
1043	4153	Transfers of Contract Authority - Nonallocation	B				U	ET	
1043	4176	Allocation Transfers of Prior-Year Balances	E				U/E		
1043	4180	Anticipated Transfers - Prior-Year Balances	E				U		2
1043	4190	Transfers - Prior-Year Balances	E				U		
1043	4191	Balance Transfers - Extension of Availability Other Than Reappropriations	E				U/E		
1043	4192	Balance Transfers - Unexpired to Expired	E				U/E		
1043	4196	Balance Transfer-In - Expired to Expired	E				E		
1043	4197	Balance Transfer-Out - Expired to Expired	E				E		
1043	4199	Transfer of Expired Expenditure Transfers - Receivable	E	C			E		
1043	4199	Transfer of Expired Expenditure Transfers - Receivable	E	D			U		
1043	4295	Revaluation of Foreign Currency in the Exchange Stabilization Fund	E				U		
1043	4295	Revaluation of Foreign Currency in the Exchange Stabilization Fund	B				U		
1043	4310	Anticipated Recoveries of Prior-Year Obligations	E	D			U		2
1043	4320	Adjustments for Changes in Prior-Year Allocations of Budgetary Resources	E				U/E		
1043	4350	Canceled Authority	E				E		
1043	4350	Canceled Authority	E				U	1/2/4/7/8	
1043	4351	Partial or Early Cancellation of Authority With a U.S. Treasury Warrant	E				U/E		
1043	4355	Cancellation of Appropriation From Unavailable Receipts	E				U/E	2/7	
1043	4356	Cancellation of Appropriation From Invested Balances	E				U/E	2/7	
1043	4357	Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds	E				U/E	2/7	
1043	4396	Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts Unavailable for Obligation Upon Collection	E				U	2/7	
1043	4399	Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts and Appropriations Temporarily Precluded From Obligation	E				U	2/7	
1051	**Unobligated balance from prior year budget authority, net**								
	This line is calculated. Equals sum of SBR lines 1000, 1020, 1021, and 1043								
1290	**Appropriations (discretionary and mandatory)**								
1290	4047	Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority	E		P		U		
1290	4111	Debt Liquidation Appropriations	E		D/P		U	1/3/4	
1290	4112	Liquidation of Deficiency - Appropriations	E				U	1/3/4	
1290	4113	Appropriated Receipts Derived from Unavailable Trust or Special Fund Receipts	E		P		U	2/7	
1290	4114	Appropriated Trust or Special Fund Receipts	E		D/P		U	2/7	
1290	4115	Loan Subsidy Appropriation	E		D/P		U	1/3/4	
1290	4116	Debt Forgiveness Appropriation	E		P		U		
1290	4117	Loan Administrative Expense Appropriation	E		D/P		U	1/3/4	

USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2013 Reporting				USSGL Account Attributes for FACTS II			TAFS Attributes		
SBR Line No.	USSGL Account	USSGL Account Title	Begin / End	Debit / Credit	Auth Type	Trans Partner	TAFS Status	Fund Type	Addl. Info.
1290	4118	Reestimated Loan Subsidy Appropriation	E				U	1/3/4	
1290	4119	Other Appropriations Realized	E		P		E	1	
1290	4119	Other Appropriations Realized	E		D/P		U		
1290	4120	Anticipated Indefinite Appropriations	E				U		2
1290	4121	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation	E		P		U	2/7	
1290	4122	Authority Adjusted for Interest on the Bureau of the Public Debt Securities	E				U	1	1
1290	4122	Authority Adjusted for Interest on the Bureau of the Public Debt Securities	B				U	1	1
1290	4123	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction	E		P		U/E	1/2/7	
1290	4124	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation	E				U	2/7	
1290	4125	Loan Modification Adjustment Transfer Appropriation	E				U	1/3/4	
1290	4126	Amounts Appropriated From Specific Invested TAFS - Receivable	E		P		U/E	7	1
1290	4126	Amounts Appropriated From Specific Invested TAFS - Receivable	B		P		U/E	7	1
1290	4127	Amounts Appropriated From Specific Invested TAFS - Payable	E				U/E	1/7	1
1290	4127	Amounts Appropriated From Specific Invested TAFS - Payable	B				U/E	1/7	1
1290	4128	Amounts Appropriated From Specific Invested TAFS - Transfers-In	E		P		U/E	1/2/7	
1290	4129	Amounts Appropriated From Specific Invested TAFS - Transfers-Out	E		P		U/E	1/2/7	
1290	4130	Appropriation To Liquidate Contract Authority Withdrawn	E				U		
1290	4135	Contract Authority Liquidated	E		P		U		
1290	4136	Contract Authority To Be Liquidated by Trust Funds	E				U		1
1290	4136	Contract Authority To Be Liquidated by Trust Funds	B				U		1
1290	4138	Appropriation To Liquidate Contract Authority	E				U		
1290	4140	Substitution of Borrowing Authority	E		P		U		
1290	4146	Actual Repayments of Debt, Current-Year Authority	E		P		U		
1290	4146	Actual Repayments of Debt, Current-Year Authority	E		B		U	2/7	
1290	4150	Reappropriations - Transfers-In	E				U		
1290	4154	Appropriation To Liquidate Contract Authority - Nonallocation - Transferred	E				U	7	
1290	4157	Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation	E		P		U	1	
1290	4157	Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation	E				U	2/7	
1290	4160	Anticipated Transfers - Current-Year Authority	E		P		U		
1290	4165	Allocations of Authority - Anticipated From Invested Balances	E				U		2
1290	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	E				U/E		1
1290	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	B				U/E		1
1290	4167	Allocations of Realized Authority - Transferred From Invested Balances	E				U/E		
1290	4168	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction	E				U		
1290	4170	Transfers - Current-Year Authority	E		P		U		
1290	4171	Nonallocation Transfers of Invested Balances - Receivable	E	D			U/E	2/7	1
1290	4171	Nonallocation Transfers of Invested Balances - Receivable	B	D			U/E	2/7	1

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SBR Line No.	USSGL Account	USSGL Account Title	Begin / End	Debit / Credit	Auth Type	Trans Partner	TAFS Status	Fund Type	Addl. Info.
1290	4172	Nonallocation Transfers of Invested Balances - Payable	E	C			U/E	2/7	1
1290	4172	Nonallocation Transfers of Invested Balances - Payable	B	C			U/E	2/7	1
1290	4173	Nonallocation Transfers of Invested Balances - Transferred	E				U/E	2/7	
1290	4175	Allocation Transfers of Current-Year Authority for Noninvested Accounts	E		P		U		
1290	4183	Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose	E		P/R		U		
1290	4193	Balance Transfers - Unobligated Balances - Legislative Change of Purpose	E		P		U		
1290	4370	Offset to Appropriation Realized for Redemption of Treasury Securities	E				U		
1290	4382	Temporary Reduction - New Budget Authority	E		D/P		U		
1290	4383	Temporary Reduction - Prior-Year Balances	E		D/P		U		
1290	4384	Temporary Reduction/Cancellation Returned by Appropriation	E		P		U	2/7	1
1290	4384	Temporary Reduction/Cancellation Returned by Appropriation	B		P		U	2/7	1
1290	4384	Temporary Reduction/Cancellation Returned by Appropriation	E		D		U	1/2/7	1
1290	4384	Temporary Reduction/Cancellation Returned by Appropriation	B		D		U	1/2/7	1
1290	4387	Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority	E		P		U		
1290	4388	Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances	E		P		U		
1290	4390	Reappropriations - Transfers-Out	E				E		
1290	4391	Adjustments to Indefinite Appropriations	E				E	1	
1290	4391	Adjustments to Indefinite Appropriations	E				U	1/3/4	
1290	4392	Permanent Reduction - New Budget Authority	E		D/P/R		U		
1290	4393	Permanent Reduction - Prior-Year Balances	E		B/D/P/R/S		U/E		
1290	4394	Receipts Unavailable for Obligation Upon Collection	E				U	2/7	1
1290	4394	Receipts Unavailable for Obligation Upon Collection	B				U	2/7	1
1290	4395	Authority Unavailable for Obligation Pursuant to Public Law - Temporary	E		D/P/R		U		
1290	4397	Receipts and Appropriations Temporarily Precluded From Obligation	E		P		U/E	1	1
1290	4397	Receipts and Appropriations Temporarily Precluded From Obligation	B		P		U/E	1	1
1290	4397	Receipts and Appropriations Temporarily Precluded From Obligation	E		P		U	2/7	1
1290	4397	Receipts and Appropriations Temporarily Precluded From Obligation	B		P		U	2/7	1
1490	**Borrowing authority (discretionary and mandatory)**								
1490	4042	Estimated Indefinite Borrowing Authority	E				U		2
1490	4044	Anticipated Reductions to Borrowing Authority	E				U		2
1490	4047	Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority	E		B		U	3	
1490	4126	Amounts Appropriated From Specific Invested TAFS - Receivable	E		B		U	2/7	
1490	4126	Amounts Appropriated From Specific Invested TAFS - Receivable	B		B		U	2/7	
1490	4128	Amounts Appropriated From Specific Invested TAFS - Transfers-In	E		B		U		
1490	4129	Amounts Appropriated From Specific Invested TAFS - Transfers Out	E		B		U	2/7	
1490	4141	Current-Year Borrowing Authority Realized	E				U		
1490	4142	Actual Repayment of Borrowing Authority Converted to Cash	E		B		U		
1490	4143	Current-Year Decreases to Indefinite Borrowing Authority Realized	E				U		

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SBR Line No.	USSGL Account	USSGL Account Title	Begin / End	Debit / Credit	Auth Type	Trans Partner	TAFS Status	Fund Type	Addl. Info.
1490	4146	Actual Repayment of Debt, Current-Year Authority	E		B		U	3	
1490	4392	Permanent Reduction - New Budget Authority	E		B		U		
1690	**Contract authority (discretionary and mandatory)**								
1690	4032	Estimated Indefinite Contract Authority	E				U		2
1690	4034	Anticipated Adjustments to Contract Authority	E				U		2
1690	4131	Current-Year Contract Authority Realized	E				U		
1690	4133	Decreases to Indefinite Contract Authority	E				U		
1690	4137	Transfers of Contract Authority - Allocation	E				U/E		1
1690	4137	Transfers of Contract Authority - Allocation	B				U/E		1
1690	4153	Transfers of Contract Authority - Nonallocation	E				U	7	1
1690	4153	Transfers of Contract Authority - Nonallocation	B				U	7	1
1690	4160	Anticipated Transfers - Current-Year Authority	E		C		U		2
1690	4392	Permanent Reduction - New Budget Authority	E		C		U		
1690	4393	Permanent Reduction - Prior-Year Balances	E		C		U		
1690	4395	Authority Unavailable for Obligation Pursuant to Public Law - Temporary	E		C		U		2
1690	4397	Receipts and Appropriations Temporarily Precluded From Obligation	E		C		U	1/2/7	1
1690	4397	Receipts and Appropriations Temporarily Precluded From Obligation	B		C		U	1/2/7	1
1890	**Spending authority from offsetting collections (discretionary and mandatory)**								
1890	4047	Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority	E		S		U		2
1890	4060	Anticipated Collections From Non-Federal Sources	E	D			U		2
1890	4070	Anticipated Collections From Federal Sources	E	D			U		2
1890	4121	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation	E		S		U		
1890	4123	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction	E		S		U		
1890	4132	Substitution of Contract Authority	E		S		U		
1890	4135	Contract Authority Liquidated	E		S		U		
1890	4140	Substitution of Borrowing Authority	E		S		U		
1890	4146	Actual Repayments of Debt, Current-Year Authority	E		S		U		
1890	4151	Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority	E				U		
1890	4158	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	E				U		
1890	4160	Anticipated Transfers - Current-Year Authority	E		S		U		
1890	4170	Transfers - Current-Year Authority	E		S		U		
1890	4171	Nonallocation Transfers of Invested Balances - Receivable	E	D			U/E	1	1
1890	4171	Nonallocation Transfers of Invested Balances - Receivable	B	D			U/E	1	1
1890	4172	Nonallocation Transfers of Invested Balances - Payable	E	C			U/E	3	1
1890	4172	Nonallocation Transfers of Invested Balances - Payable	B	C			U/E	3	1

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SBR Line No.	USSGL Account	USSGL Account Title	Begin / End	Debit / Credit	Auth Type	Trans Partner	TAFS Status	Fund Type	Addl. Info.
1890	4173	Nonallocation Transfers of Invested Balances - Transferred	E				U/E	1/3	
1890	4175	Allocation Transfers of Current-Year Authority for Noninvested Accounts	E		S		U		
1890	4183	Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose	E		S		U		2
1890	4193	Balance Transfers - Unobligated Balances - Legislative Change of Purpose	E		S		U		
1890	4210	Anticipated Reimbursements and Other Income	E	D			U		2
1890	4212	Liquidation of Deficiency - Offsetting Collections	E				U/E		
1890	4215	Anticipated Appropriation Trust Fund Expenditure Transfers	E				U		2
1890	4221	Unfilled Customer Orders Without Advance	E			F/E	U/E		1
1890	4221	Unfilled Customer Orders Without Advance	B			F/E	U/E		1
1890	4222	Unfilled Customer Orders With Advance	E				U/E		1
1890	4222	Unfilled Customer Orders With Advance	B				U/E		1
1890	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	E				U/E		1
1890	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	B				U/E		1
1890	4251	Reimbursements and Other Income Earned - Receivable	E			F/E	U/E		1
1890	4251	Reimbursements and Other Income Earned - Receivable	B			F/E	U/E		1
1890	4252	Reimbursements and Other Income Earned - Collected	E				U/E		
1890	4253	Prior-Year Unfilled Customer Orders with Advance - Refunds Paid	E				U/E		1
1890	4255	Appropriation Trust Fund Expenditure Transfers - Collected	E				U/E		
1890	4260	Actual Collections of "governmental-type" Fees	E				U/E		
1890	4261	Actual Collections of Business-Type Fees	E				U/E		
1890	4262	Actual Collections of Loan Principal	E				U/E		
1890	4263	Actual Collections of Loan Interest	E				U/E		
1890	4264	Actual Collections of Rent	E				U/E		
1890	4265	Actual Collections From Sale of Foreclosed Property	E				U/E		
1890	4266	Other Actual Business-Type Collections From Non-Federal Sources	E				U/E		
1890	4267	Other Actual "governmental-type" Collections From Non-Federal Sources	E				U/E		
1890	4271	Actual Program Fund Subsidy Collected	E				U/E		
1890	4273	Interest Collected From Treasury	E				U		
1890	4275	Actual Collections From Liquidating Fund	E				U/E		
1890	4276	Actual Collections From Financing Fund	E				U/E		
1890	4277	Other Actual Collections - Federal	E				U/E		
1890	4283	Interest Receivable From Treasury	E				U/E		1
1890	4283	Interest Receivable From Treasury	B				U/E		1
1890	4285	Receivable From the Liquidating Fund	E				U/E		1
1890	4285	Receivable From the Liquidating Fund	B				U/E		1
1890	4286	Receivable From the Financing Fund	E				U/E		1
1890	4286	Receivable From the Financing Fund	B				U/E		1
1890	4287	Other Federal Receivables	E				U/E		1
1890	4287	Other Federal Receivables	B				U/E		1
1890	4290	Amortization and Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	E				U		
1890	4382	Temporary Reduction - New Budget Authority	E		S		U		
1890	4383	Temporary Reduction - Prior-Year Balances	E		S		U		
1890	4384	Temporary Reduction/Cancellation Returned by Appropriation	E		S		U		1
1890	4384	Temporary Reduction/Cancellation Returned by Appropriation	B		S		U		1
1890	4392	Permanent Reduction - New Budget Authority	E		S		U		
1890	4395	Authority Unavailable for Obligation Pursuant to Public Law - Temporary	E		S		U		2

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SBR Line No.	USSGL Account	USSGL Account Title	Begin / End	Debit / Credit	Auth Type	Trans Partner	TAFS Status	Fund Type	Addl. Info.
1890	4398	Offsetting Collections Temporarily Precluded From Obligation	E				U		1
1890	4398	Offsetting Collections Temporarily Precluded From Obligation	B				U		1
1890	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	E				U/E		
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 (Note 31)**								
	Unobligated balance, end of year:								
2190	4801	Undelivered Orders - Obligations, Unpaid	E				U/E		1
2190	4801	Undelivered Orders - Obligations, Unpaid	B				U/E		1
2190	4802	Undelivered Orders - Obligations, Prepaid/Advanced	E				U/E		1
2190	4802	Undelivered Orders - Obligations, Prepaid/Advanced	B				U/E		1
2190	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E				U/E		
2190	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E				U/E		
2190	4901	Delivered Orders - Obligations, Unpaid	E				U/E		1
2190	4901	Delivered Orders - Obligations, Unpaid	B				U/E		1
2190	4902	Delivered Orders - Obligations, Paid	E				U/E		
2190	4908	Authority Outlayed Not Yet Disbursed	E				U		1
2190	4908	Authority Outlayed Not Yet Disbursed	B				U		1
2190	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E				U/E		
2190	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E				U/E		
2204	**Apportioned**								
2204	4510	Apportionments	E				U		
2204	4590	Apportionments - Anticipated Resources - Programs Subject to Apportionment	E				U		2
2204	4610	Allotments - Realized Resources	E				U		
2204	4700	Commitments - Programs Subject to Apportionment	E				U		
2304	**Exempt from apportionment**								
2304	4620	Unobligated Funds Exempt From Apportionment	E				U		
2304	4690	Anticipated Resources - Programs Exempt From Apportionment	E				U		2
2304	4720	Commitments - Programs Exempt From Apportionment	E				U		

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SBR Line No.	USSGL Account	USSGL Account Title	Begin / End	Debit / Credit	Auth Type	Trans Partner	TAFS Status	Fund Type	Addl. Info.
2404	**Unapportioned**								
2404	4060	Anticipated Collections From Non-Federal Sources	E	C			U		2
2404	4070	Anticipated Collections From Federal Sources	E	C			U		2
2404	4210	Anticipated Reimbursements and Other Income	E	C			U		2
2404	4310	Anticipated Recoveries of Prior-Year Obligations	E	C			U		2
2404	4420	Unapportioned Authority - Pending Rescission	E				U		
2404	4430	Unapportioned Authority - OMB Deferral	E				U		
2404	4450	Unapportioned Authority	E				U/E		
2404	4630	Funds Not Available for Commitment/Obligation	E				U		
2404	4650	Allotments - Expired Authority	E				E		
2490	**Unobligated balance, 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:									
	Unpaid obligations:								
3000	**Unpaid obligations, brought forward, Oct 1**								
3000	4801	Undelivered Orders - Obligations, Unpaid	B				U/E		
3000	4901	Delivered Orders - Obligations, Unpaid	B				U/E		
3006	**Adjustments to unpaid obligations, start of year (+ or -) (Note 28)**								
3006	4801	Undelivered Orders - Obligations, Unpaid	E				U/E		
3006	4831	Undelivered Orders - Obligations Transferred, Unpaid	E				U/E		
3006	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	E				U/E		
3006	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E				U/E		
3006	4901	Delivered Orders - Obligations, Unpaid	E				U/E		
3006	4931	Delivered Orders - Obligations Transferred, Unpaid	E				U/E		
3006	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	E				U/E		
3006	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E				U/E		
3012	**Obligations incurred**								
3012	4801	Undelivered Orders - Obligations, Unpaid	E				U/E		1
3012	4801	Undelivered Orders - Obligations, Unpaid	B				U/E		1
3012	4802	Undelivered Orders - Obligations, Prepaid/Advanced	E				U/E		1
3012	4802	Undelivered Orders - Obligations, Prepaid/Advanced	B				U/E		1
3012	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E				U/E		
3012	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E				U/E		
3012	4901	Delivered Orders - Obligations, Unpaid	E				U/E		1

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SBR Line No.	USSGL Account	USSGL Account Title	Begin / End	Debit / Credit	Auth Type	Trans Partner	TAFS Status	Fund Type	Addl. Info.
3012	4901	Delivered Orders - Obligations, Unpaid	B				U/E		1
3012	4902	Delivered Orders - Obligations, Paid	E				U/E		
3012	4908	Authority Outlayed Not Yet Disbursed	E				U		1
3012	4908	Authority Outlayed Not Yet Disbursed	B				U		1
3012	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E				U/E		
3012	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E				U/E		
3020	**Outlays (gross) (-)**								
3020	4802	Undelivered Orders - Obligations, Prepaid/Advanced	E				U/E		1
3020	4802	Undelivered Orders - Obligations, Prepaid/Advanced	B				U/E		1
3020	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E				U/E		
3020	4902	Delivered Orders - Obligations, Paid	E				U/E		
3020	4908	Authority Outlayed Not Yet Disbursed	E				U		1
3020	4908	Authority Outlayed Not Yet Disbursed	B				U		1
3020	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E				U/E		
3032	**Actual transfers, unpaid obligations (net) (+ or -)**								
3032	4831	Undelivered Orders - Obligations Transferred, Unpaid	E				U/E		
3032	4931	Delivered Orders - Obligations Transferred, Unpaid	E				U/E		
3042	**Recoveries of prior year unpaid obligations (-)**								
3042	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	E				U/E		
3042	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	E				U/E		
3050	**Unpaid obligations, end of year**								
3050	4801	Undelivered Orders - Obligations, Unpaid	E				U/E		
3050	4831	Undelivered Orders - Obligations Transferred, Unpaid	E				U/E		
3050	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	E				U/E		
3050	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E				U/E		
3050	4901	Delivered Orders - Obligations, Unpaid	E				U/E		
3050	4931	Delivered Orders - Obligations Transferred, Unpaid	E				U/E		
3050	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	E				U/E		
3050	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E				U/E		
	Uncollected payments:								
3060	**Uncollected pymts, Fed sources, brought forward, Oct 1 (-)**								
3060	4221	Unfilled Customer Orders Without Advance	B			F/E	U/E		
3060	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	B				U/E		
3060	4251	Reimbursements and Other Income Earned - Receivable	B			F/E	U/E		
3060	4283	Interest Receivable From Treasury	B				U/E		
3060	4285	Receivable From the Liquidating Fund	B				U/E		
3060	4286	Receivable From the Financing Fund	B				U/E		
3060	4287	Other Federal Receivables	B				U/E		

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SBR Line No.	USSGL Account	USSGL Account Title	Begin / End	Debit / Credit	Auth Type	Trans Partner	TAFS Status	Fund Type	Addl. Info.
3066	**Adjustment to uncollected pymts, Fed sources, start of year (+ or -) (Note 28)**								
3066	4199	Transfer of Expired Expenditure Transfers - Receivable	E				U/E		
3066	4221	Unfilled Customer Orders Without Advance	E				U/E		
3066	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	E				U/E		
3066	4230	Unfilled Customer Orders Without Advance - Transferred	E				U/E		
3066	4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	E				U/E		
3066	4233	Reimbursements and Other Income Earned - Receivable - Transferred	E				U/E		
3066	4234	Other Federal Receivables - Transferred	E				U/E		
3066	4251	Reimbursements and Other Income Earned - Receivable	E				U/E		
3066	4283	Interest Receivable From Treasury	E				U/E		
3066	4285	Receivable From the Liquidating Fund	E				U/E		
3066	4286	Receivable From the Financing Fund	E				U/E		
3066	4287	Other Federal Receivables	E				U/E		
3072	**Change in uncollected pymts, Fed sources (+ or -)**								
3072	4221	Unfilled Customer Orders Without Advance	E			F/E	U/E		1
3072	4221	Unfilled Customer Orders Without Advance	B			F/E	U/E		1
3072	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	E				U/E		1
3072	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	B				U/E		1
3072	4251	Reimbursements and Other Income Earned - Receivable	E			F/E	U/E		1
3072	4251	Reimbursements and Other Income Earned - Receivable	B			F/E	U/E		1
3072	4283	Interest Receivable From Treasury	E				U/E		1
3072	4283	Interest Receivable From Treasury	B				U/E		1
3072	4285	Receivable From the Liquidating Fund	E				U/E		1
3072	4285	Receivable From the Liquidating Fund	B				U/E		1
3072	4286	Receivable From the Financing Fund	E				U/E		1
3072	4286	Receivable From the Financing Fund	B				U/E		1
3072	4287	Other Federal Receivables	E				U/E		1
3072	4287	Other Federal Receivables	B				U/E		1
3082	**Actual transfers, uncollected pymts, Fed sources (net) (+ or -)**								
3082	4199	Transfer of Expired Expenditure Transfers - Receivable	E				U/E		
3082	4230	Unfilled Customer Orders Without Advance - Transferred	E			F/E	U/E		
3082	4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	E				U/E		
3082	4233	Reimbursements and Other Income Earned - Receivable - Transferred	E			F/E	U/E		
3082	4234	Other Federal Receivables - Transferred	E				U/E		
3090	**Uncollected pymts, Fed sources, end of year (-)**								
3090	4199	Transfer of Expired Expenditure Transfers - Receivable	E				U/E		
3090	4221	Unfilled Customer Orders Without Advance	E			F/E	U/E		
3090	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	E				U/E		
3090	4230	Unfilled Customer Orders Without Advance - Transferred	E			F/E	U/E		
3090	4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	E				U/E		
3090	4233	Reimbursements and Other Income Earned - Receivable - Transferred	E			F/E	U/E		
3090	4234	Other Federal Receivables - Transferred	E				U/E		
3090	4251	Reimbursements and Other Income Earned - Receivable	E			F/E	U/E		
3090	4283	Interest Receivable From Treasury	E				U/E		

USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2013 Reporting				USSGL Account Attributes for FACTS II			TAFS Attributes		
SBR Line No.	USSGL Account	USSGL Account Title	Begin / End	Debit / Credit	Auth Type	Trans Partner	TAFS Status	Fund Type	Addl. Info.
3090	4285	Receivable From the Liquidating Fund	E				U/E		
3090	4286	Receivable From the Financing Fund	E				U/E		
3090	4287	Other Federal Receivables	E				U/E		
	Memorandum (non-add) entries:								
3100	**Obligated balance, start of year (+ or -)**								
	This line is calculated. Equals sum of SBR lines 3000, 3006, 3060 and 3066.								
3200	**Obligated balance, end of year (net)**								
	This line is calculated. Equals sum of detailed SBR lines 3000, 3006, 3012, 3020, 3032, 3042, 3060, 3066, 3072 and 3082. Line 3200 also equals the sum of SBR lines 3050 and 3090.								
Budget Authority and Outlays, Net:									
4175	**Budget authority, gross (discretionary and mandatory)**								
	This line is calculated. Equals sum of SBR lines 1290, 1490, 1690 and 1890.								
4177	**Actual offsetting collections (discretionary and mandatory) (-)**								
4177	4212	Liquidation of Deficiency - Offsetting Collections	E				U/E		
4177	4222	Unfilled Customer Orders With Advance	E				U/E		1
4177	4222	Unfilled Customer Orders With Advance	B				U/E		1
4177	4252	Reimbursements and Other Income Earned - Collected	E				U/E		
4177	4253	Prior-Year Unfilled Customer Orders with Advance - Refunds Paid	E				U/E		
4177	4255	Appropriation Trust Fund Expenditure Transfers - Collected	E				U/E		
4177	4260	Actual Collections of "governmental-type" Fees	E				U/E		
4177	4261	Actual Collections of Business-Type Fees	E				U/E		
4177	4262	Actual Collections of Loan Principal	E				U/E		
4177	4263	Actual Collections of Loan Interest	E				U/E		
4177	4264	Actual Collections of Rent	E				U/E		
4177	4265	Actual Collections From Sale of Foreclosed Property	E				U/E		
4177	4266	Other Actual Business-Type Collections From Non-Federal Sources	E				U/E		
4177	4267	Other Actual "governmental-type" Collections From Non-Federal Sources	E				U/E		
4177	4271	Actual Program Fund Subsidy Collected	E				U/E		
4177	4273	Interest Collected From Treasury	E				U		
4177	4275	Actual Collections From Liquidating Fund	E				U/E		
4177	4276	Actual Collections From Financing Fund	E				U/E		
4177	4277	Other Actual Collections - Federal	E				U/E		
4177	4290	Amortization and Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	E				U	3/4/8	
4177	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	E				U/E		
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**								
4178	4221	Unfilled Customer Orders Without Advance	E			F/E	U/E		

USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2013 Reporting				USSGL Account Attributes for FACTS II			TAFS Attributes		
SBR Line No.	USSGL Account	USSGL Account Title	Begin / End	Debit / Credit	Auth Type	Trans Partner	TAFS Status	Fund Type	Addl. Info.
4178	4221	Unfilled Customer Orders Without Advance	B			F/E	U/E		
4178	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	E				U/E		
4178	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	B				U/E		
4178	4251	Reimbursements and Other Income Earned - Receivable	E			F/E	U/E		
4178	4251	Reimbursements and Other Income Earned - Receivable	B			F/E	U/E		
4178	4283	Interest Receivable From Treasury	E				U/E		
4178	4283	Interest Receivable From Treasury	B				U/E		
4178	4285	Receivable From the Liquidating Fund	E				U/E		
4178	4285	Receivable From the Liquidating Fund	B				U/E		
4178	4286	Receivable From the Financing Fund	E				U/E		
4178	4286	Receivable From the Financing Fund	B				U/E		
4178	4287	Other Federal Receivables	E				U/E		
4178	4287	Other Federal Receivables	B				U/E		
4179	**Anticipated offsetting collections (discretionary and mandatory) (+ or -)**								
4179	4047	Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority	E		S		U		
4179	4060	Anticipated Collections From Non-Federal Sources	E	D			U		
4179	4070	Anticipated collections From Federal Sources	E	D			U		
4179	4210	Anticipated Reimbursements and Other Income	E	D			U		
4179	4215	Anticipated Appropriation Trust Fund Expenditure Transfers	E				U		
4179	4160	Anticipated Transfers - Current-Year Authority	E		S		U		
4180	**Budget Authority, net (discretionary and mandatory)**								
	This line is calculated. Equals sum of SBR lines 4175, 4177, 4178 and 4179.								
4185	**Outlays, gross (discretionary and mandatory)**								
4185	4802	Undelivered Orders - Obligations, Prepaid/Advanced	E				U/E		1
4185	4802	Undelivered Orders - Obligations, Prepaid/Advanced	B				U/E		1
4185	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E				U/E		
4185	4902	Delivered Orders - Obligations, Paid	E				U/E		
4185	4908	Authority Outlayed Not Yet Disbursed	E				U		1
4185	4908	Authority Outlayed Not Yet Disbursed	B				U		1
4185	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E				U/E		
4187	**Actual offsetting collections (discretionary and mandatory) (-)**								
4187	4212	Liquidation of Deficiency - Offsetting Collections	E				U/E		
4187	4222	Unfilled Customer Orders With Advance	E				U/E		1
4187	4222	Unfilled Customer Orders With Advance	B				U/E		1
4187	4252	Reimbursements and Other Income Earned - Collected	E				U/E		
4187	4253	Prior-Year Unfilled Customer Orders with Advance - Refunds Paid	E				U/E		
4187	4255	Appropriation Trust Fund Expenditure Transfers - Collected	E				U/E		
4187	4260	Actual Collections of "governmental-type" Fees	E				U/E		
4187	4261	Actual Collections of Business-Type Fees	E				U/E		
4187	4262	Actual Collections of Loan Principal	E				U/E		

USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2013 Reporting				USSGL Account Attributes for FACTS II			TAFS Attributes		
SBR Line No.	USSGL Account	USSGL Account Title	Begin / End	Debit / Credit	Auth Type	Trans Partner	TAFS Status	Fund Type	Addl. Info.
4187	4263	Actual Collections of Loan Interest	E				U/E		
4187	4264	Actual Collections of Rent	E				U/E		
4187	4265	Actual Collections From Sale of Foreclosed Property	E				U/E		
4187	4266	Other Actual Business-Type Collections From Non-Federal Sources	E				U/E		
4187	4267	Other Actual "governmental-type" Collections From Non-Federal Sources	E				U/E		
4187	4271	Actual Program Fund Subsidy Collected	E				U/E		
4187	4273	Interest Collected From Treasury	E				U		
4187	4275	Actual Collections From Liquidating Fund	E				U/E		
4187	4276	Actual Collections From Financing Fund	E				U/E		
4187	4277	Other Actual Collections - Federal	E				U/E		
4187	4290	Amortization and Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	E				U		
4187	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	E				U/E		
4187	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 4185 and 4187.								
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.

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SUPPLEMENT SECTION V

USSGL Crosswalk - Statement of Custodial Activity for Fiscal 2013 Reporting

				USSGL Account Attributes/1	
				USSGL Account Attributes for FACTS I	
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

SUPPLEMENT SECTION V

USSGL Crosswalk - Statement of Custodial Activity for Fiscal 2013 Reporting

				USSGL Account Attributes/1	
				USSGL Account Attributes for FACTS I	
Line No.	Trial Bal.	Acct. No.	USSGL Account Title	Cust / Noncust	Addl. Info.
7	E-B	1347	Allowance for Loss on Interest Receivable - Not Otherwise Classified	S	2, 3
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	

SUPPLEMENT SECTION V

USSGL Crosswalk - Statement of Custodial Activity for Fiscal 2013 Reporting

				USSGL Account Attributes/1	
				USSGL Account Attributes for FACTS I	
Line No.	Trial Bal.	Acct. No.	USSGL Account Title	Cust / Noncust	Addl. Info.
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	
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 7.				
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	

SUPPLEMENT SECTION V

USSGL Crosswalk - Statement of Custodial Activity for Fiscal 2013 Reporting

				USSGL Account Attributes/1	
				USSGL Account Attributes for FACTS I	
Line No.	Trial Bal.	Acct. No.	USSGL Account Title	Cust / Noncust	Addl. Info.
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	
9	E-B	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):**				

SUPPLEMENT SECTION V

USSGL Crosswalk - Statement of Custodial Activity for Fiscal 2013 Reporting

				USSGL Account Attributes/1	
				USSGL Account Attributes for FACTS I	
Line No.	Trial Bal.	Acct. No.	USSGL Account Title	Cust / Noncust	Addl. Info.
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
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 Amounts 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	**Total Disposition of Collections**				
15	This line is calculated. Equals total of lines 11+12+13+14.				
"Optional Method"					
15	This line is calculated. Equals total of lines 11-12+13+14.				

SUPPLEMENT SECTION V

USSGL Crosswalk - Statement of Custodial Activity for Fiscal 2013 Reporting

				USSGL Account Attributes/1	
				USSGL Account Attributes for FACTS I	
Line No.	Trial Bal.	Acct. No.	USSGL Account Title	Cust / Noncust	Addl. Info.
16	Net Custodial Activity				
16	This line is calculated. Equals sum of lines 10 minus 15.				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.

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U.S. GOVERNMENT
STANDARD GENERAL LEDGER

Supplement No. S2 Treasury Financial Manual

S2 12-03 August 2012
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Part 3 -- Fiscal 2014 for GTAS Implementation Testing

U.S. Standard General Ledger Division

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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 6-digit USSGL account numbers provided. Therefore, the USSGL Board developed attributes containing various domain values that, when added to a basic 6-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 6-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 6-digit USSGL accounts are classified as follows:

- **100000 Assets**
- **200000 Liabilities**
- **300000 Net Position**
- **400000 Budgetary**
- **500000 Revenue and Other Financing Sources**
- **600000 Expenses**
- **700000 Gains/Losses/Miscellaneous Items**
- **800000 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 6-digit USSGL accounts plus any related attributes as defined herein.

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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Account Number	Title	Normal Balance
100000	**ASSETS**	
101000	Fund Balance With Treasury	Debit
109000	Fund Balance With Treasury Under a Continuing Resolution	Debit
	CASH	
110100	General Fund Operating Cash	Debit
110300	Restricted Operating Cash	Debit
110900	Checks Outstanding	Credit
111000	Undeposited Collections	Debit
112000	Imprest Funds	Debit
112500	U.S. Debit Card Funds	Debit
113000	Funds Held by the Public	Debit
114500	Cash Held by U.S. Disburing Officers Outside the Treasury's General Account	Debit
119000	Other Cash	Debit
119300	International Monetary Fund Assets - Reserve Position	Debit
119400	Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights	Debit
119500	Other Monetary Assets	Debit
120000	Foreign Currency	Debit
120500	Foreign Currency Denominated Equivalent Assets	Debit
120900	Uninvested Foreign Currency	Debit
125000	Central Accounting/Agency Reconciliation Account	Debit
	RECEIVABLES	
131000	Accounts Receivable	Debit
131900	Allowance for Loss on Accounts Receivable	Credit
132000	Employment Benefit Contributions Receivable	Debit
132100	Unfunded FECA Benefit Contributions Receivable	Debit
132500	Taxes Receivable	Debit
132900	Allowance for Loss on Taxes Receivable	Credit
133000	Receivable for Transfers of Currently Invested Balances	Debit
133500	Expenditure Transfers Receivable	Debit
134000	Interest Receivable - Not Otherwise Classified	Debit

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Account Number	Title	Normal Balance
	RECEIVABLES *(continued)*	
134100	Interest Receivable - Loans	Debit
134200	Interest Receivable - Investments	Debit
134300	Interest Receivable - Taxes	Debit
134400	Interest Receivable on Special Drawing Rights	Debit
134500	Allowance for Loss on Interest Receivable - Loans	Credit
134600	Allowance for Loss on Interest Receivable - Investments	Credit
134700	Allowance for Loss on Interest Receivable - Not Otherwise Classified	Credit
134800	Allowance for Loss on Interest Receivable - Taxes	Credit
135000	Loans Receivable	Debit
135100	Capitalized Loan Interest Receivable - Non-Credit Reform	Debit
135900	Allowance for Loss on Loans Receivable	Credit
136000	Penalties and Fines Receivable - Not Otherwise Classified	Debit
136100	Penalties and Fines Receivable - Loans	Debit
136300	Penalties and Fines Receivable - Taxes	Debit
136500	Allowance for Loss on Penalties and Fines Receivable - Loans	Credit
136700	Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified	Credit
136800	Allowance for Loss on Penalties and Fines Receivable - Taxes	Credit
137000	Administrative Fees Receivable - Not Otherwise Classified	Debit
137100	Administrative Fees Receivable - Loans	Debit
137300	Administrative Fees Receivable - Taxes	Debit
137500	Allowance for Loss on Administrative Fees Receivable - Loans	Credit
137700	Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified	Credit
137800	Allowance for Loss on Administrative Fees Receivable - Taxes	Credit
138000	Loans Receivable - Troubled Assets Relief Program	Debit
138100	Interest Receivable - Loans - Troubled Assets Relief Program	Debit
138400	Interest Receivable - Foreign Currency Denominated Assets	Debit
138500	Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program	Credit

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Account Number	Title	Normal Balance
	RECEIVABLES *(continued)*	
138900	Allowance for Subsidy - Loans - Troubled Assets Relief Program	Credit
139900	Allowance for Subsidy	Credit
141000	Advances and Prepayments	Debit
	INVENTORY AND RELATED PROPERTY	
151100	Operating Materials and Supplies Held for Use	Debit
151200	Operating Materials and Supplies Held in Reserve for Future Use	Debit
151300	Operating Materials and Supplies - Excess, Obsolete, and Unserviceable	Debit
151400	Operating Materials and Supplies Held for Repair	Debit
151900	Operating Materials and Supplies - Allowance	Credit
152100	Inventory Purchased for Resale	Debit
152200	Inventory Held in Reserve for Future Sale	Debit
152300	Inventory Held for Repair	Debit
152400	Inventory - Excess, Obsolete, and Unserviceable	Debit
152500	Inventory - Raw Materials	Debit
152600	Inventory - Work-in-Process	Debit
152700	Inventory - Finished Goods	Debit
152900	Inventory - Allowance	Credit
	SEIZED MONETARY ASSETS	
153100	Seized Monetary Instruments	Debit
153200	Seized Cash Deposited	Debit
	FORFEITED PROPERTY	
154100	Forfeited Property Held for Sale	Debit
154200	Forfeited Property Held for Donation or Use	Debit
154900	Forfeited Property - Allowance	Credit
155100	Foreclosed Property	Debit
155900	Foreclosed Property - Allowance	Credit
	COMMODITIES	
156100	Commodities Held Under Price Support and Stabilization Support Programs	Debit
157100	Stockpile Materials Held in Reserve	Debit
157200	Stockpile Materials Held for Sale	Debit

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Account Number	Title	Normal Balance
	OTHER RELATED PROPERTY	
159100	Other Related Property	Debit
159900	Other Related Property - Allowance	Credit
	INVESTMENTS	
161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	Debit
161100	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	Credit
161200	Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	Debit
161300	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	Debit
161800	Market Adjustment - Investments	Debit
162000	Investments in Securities Other Than the Bureau of the Public Debt Securities	Debit
162100	Discount on Securities Other Than the Bureau of the Public Debt Securities	Credit
162200	Premium on Securities Other Than the Bureau of the Public Debt Securities	Debit
162300	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities	Debit
163000	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	Debit
163100	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	Credit
163300	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	Debit
164200	Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act	Debit
164300	Allowance for Subsidy - Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act	Credit
164400	Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act	Debit
164500	Allowance for Subsidy - Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act	Credit
164600	Discount on Securities Account for Under the Provisions of the Federal Credit Reform Act	Credit
164700	Premium on Securities Accounted for Under the Provisions of the Federal Credit Reform Act	Debit
165000	Preferred Stock in Federal Government Sponsored Enterprise	Debit
165100	Market Adjustment - Senior Preferred Stock in Federal Government Sponsored Enterprise	Debit
165200	Common Stock Warrants in Federal Government Sponsored Enterprise	Debit
165300	Market Adjustment - Common Stock Warrants in Federal Government Sponsored Enterprise	Debit
167000	Foreign Investments	Debit
167100	Discount on Foreign Investments	Credit

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Account Number	Title	Normal Balance
	INVESTMENTS *(continued)*	
167200	Premium on Foreign Investments	Debit
167900	Foreign Exchange Rate Revalue Adjustments - Investments	Debit
169000	Other Investments	Debit
	GENERAL PROPERTY, PLANT, AND EQUIPMENT	
171100	Land and Land Rights	Debit
171200	Improvements to Land	Debit
171900	Accumulated Depreciation on Improvements to Land	Credit
172000	Construction-in-Progress	Debit
173000	Buildings, Improvements, and Renovations	Debit
173900	Accumulated Depreciation on Buildings, Improvements, and Renovations	Credit
174000	Other Structures and Facilities	Debit
174900	Accumulated Depreciation on Other Structures and Facilities	Credit
175000	Equipment	Debit
175900	Accumulated Depreciation on Equipment	Credit
181000	Assets Under Capital Lease	Debit
181900	Accumulated Depreciation on Assets Under Capital Lease	Credit
182000	Leasehold Improvements	Debit
182900	Accumulated Amortization on Leasehold Improvements	Credit
183000	Internal-Use Software	Debit
183200	Internal-Use Software in Development	Debit
183900	Accumulated Amortization on Internal-Use Software	Credit
184000	Other Natural Resources	Debit
184900	Allowance for Depletion	Credit
189000	Other General Property, Plant, and Equipment	Debit
189900	Accumulated Depreciation on Other General Property, Plant, and Equipment	Credit
	OTHER ASSETS	
192100	Receivable From Appropriations	Debit
192300	Contingent Receivable for Capital Transfers	Debit
192500	Capital Transfers Receivable	Debit
198000	Asset for Agency's Custodial and Non-Entity Liabilities	Debit
199000	Other Assets	Debit
199500	General Property, Plant, and Equipment Permanently Removed but Not Yet Disposed	Debit
199900	Central Accounting Control Account	Debit

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Account Number	Title	Normal Balance
200000	**LIABILITIES**	
201000	Liability for Fund Balance With Treasury	Credit
	ACCRUED LIABILITIES - OTHER	
211000	Accounts Payable	Credit
211200	Accounts Payable for Federal Government Sponsored Enterprise	Credit
212000	Disbursements in Transit	Credit
213000	Contract Holdbacks	Credit
214000	Accrued Interest Payable - Not Otherwise Classified	Credit
214100	Accrued Interest Payable - Debt	Credit
215000	Payable for Transfers of Currently Invested Balances	Credit
215500	Expenditure Transfers Payable	Credit
216000	Entitlement Benefits Due and Payable	Credit
217000	Subsidy Payable to the Financing Account	Credit
218000	Loan Guarantee Liability	Credit
219000	Other Liabilities With Related Budgetary Obligations	Credit
219100	Employee Health Care Liability Incurred but Not Reported	Credit
219200	Special Drawing Right (SDR) Certificates Issued to Federal Reserve Banks	Credit
219300	Allocation of Special Drawing Rights (SDRs)	Credit
	ACCRUED LIABILITIES - PAYROLL AND BENEFITS	
221000	Accrued Funded Payroll and Leave	Credit
221100	Withholdings Payable	Credit
221300	Employer Contributions and Payroll Taxes Payable	Credit
221500	Other Post Employment Benefits Due and Payable	Credit
221600	Pension Benefits Due and Payable to Beneficiaries	Credit
221700	Benefit Premiums Payable to Carriers	Credit
221800	Life Insurance Benefits Due and Payable to Beneficiaries	Credit
222000	Unfunded Leave	Credit
222500	Unfunded FECA Liability	Credit
229000	Other Unfunded Employment Related Liability	Credit
	UNEARNED REVENUE	
231000	Liability for Advances and Prepayments	Credit
232000	Other Deferred Revenue	Credit

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	UNEARNED REVENUE *(continued)*	
240000	Liability for Nonfiduciary Deposit Funds and Undeposited Collections	Credit
241000	Liability for Clearing Accounts	Credit
	DEBT	
251000	Principal Payable to the Bureau of the Public Debt	Credit
251100	Capitalized Loan Interest Payable - Non-Credit Reform	Credit
252000	Principal Payable to the Federal Financing Bank	Credit
253000	Securities Issued by Federal Agencies Under General and Special Financing Authority	Credit
253100	Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority	Debit
253200	Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	Credit
253300	**Amortization of Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority**	**Credit**
253400	Amortization of Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	Debit
254000	Participation Certificates	Credit
259000	Other Debt	Credit
	ACTUARIAL LIABILITIES	
261000	Actuarial Pension Liability	Credit
262000	Actuarial Health Insurance Liability	Credit
263000	Actuarial Life Insurance Liability	Credit
265000	Actuarial FECA Liability	Credit
266000	Actuarial Liabilities for Federal Insurance and Guarantee Programs	Credit
267000	Actuarial Liabilities for Treasury-Managed Benefit Programs	Credit
269000	Other Actuarial Liabilities	Credit
	OTHER LIABILITIES	
291000	Prior Liens Outstanding on Acquired Collateral	Credit
292000	Contingent Liabilities	Credit
292200	Contingent Liabilities - Federal Government Sponsored Enterprise	Credit
292300	Contingent Liability for Capital Transfers	Credit
294000	Capital Lease Liability	Credit

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Account Number	Title	Normal Balance
	OTHER LIABILITIES *(continued)*	
296000	Accounts Payable From Canceled Appropriations	Credit
297000	Liability for Capital Transfers	Credit
298000	Custodial Liability	Credit
298500	Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity	Credit
299000	Other Liabilities Without Related Budgetary Obligations	Credit
299500	Estimated Cleanup Cost Liability	Credit
300000	**NET POSITION**	
310000	Unexpended Appropriations - Cumulative	Credit
310100	Unexpended Appropriations - Appropriations Received	Credit
310200	Unexpended Appropriations - Transfers-In	Credit
310300	Unexpended Appropriations - Transfers-Out	Debit
310500	Unexpended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year	Debit
310600	Unexpended Appropriations - Adjustments	Debit
310700	Unexpended Appropriations - Used	Debit
310800	Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors	Debit
310900	Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles	Debit
320000	Appropriations Outstanding - Cumulative	Debit
320100	Appropriations Outstanding - Warrants Issued	Debit
320600	Appropriations Outstanding - Adjustments	Credit
331000	Cumulative Results of Operations	Credit
340000	Fiduciary Net Assets	Credit
341000	Contributions to Fiduciary Net Assets	Credit
342000	Withdrawals or Distributions of Fiduciary Net Assets	Debit
400000	**BUDGETARY**	
	ANTICIPATED RESOURCES	
403200	Estimated Indefinite Contract Authority	Debit
403400	Anticipated Adjustments to Contract Authority	Credit

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Account Number	Title	Normal Balance
	ANTICIPATED RESOURCES *(continued)*	
404200	Estimated Indefinite Borrowing Authority	Debit
404400	Anticipated Reductions to Borrowing Authority	Credit
404700	Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority	Credit
404800	Anticipated Transfers to the General Fund of the Treasury - Prior-Year Balances	Credit
406000	Anticipated Collections From Non-Federal Sources	Debit
407000	Anticipated Collections From Federal Sources	Debit
	TRANSFERS OF RECEIVABLES FROM INVESTED BALANCES	
408100	Amounts Appropriated From a Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred	Credit
408200	Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred	Credit
408300	Transfers - Current-Year Authority - Receivable - Transferred	Credit
	APPROPRIATIONS REALIZED	
411100	Debt Liquidation Appropriations	Debit
411200	Liquidation of Deficiency - Appropriations	Debit
411300	Appropriated Receipts Derived from Unavailable Trust or Special Fund Receipts	Debit
411400	Appropriated Receipts Derived from Available Trust or Special Fund Receipts	Debit
411500	Loan Subsidy Appropriation	Debit
411600	Debt Forgiveness Appropriation	Debit
411700	Loan Administrative Expense Appropriation	Debit
411800	Reestimated Loan Subsidy Appropriation	Debit
411900	Other Appropriations Realized	Debit
412000	Anticipated Indefinite Appropriations	Debit
412100	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation	Debit
412200	Authority Adjusted for Interest on the Bureau of the Public Debt Securities	Debit
412300	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction	Debit
412400	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation	Credit
412500	Loan Modification Adjustment Transfer Appropriation	Debit
412600	Amounts Appropriated From Specific Invested TAFS - Receivable	Debit
412700	Amounts Appropriated From Specific Invested TAFS - Payable	Credit
412800	Amounts Appropriated From Specific Invested TAFS - Transfers-In	Debit
412900	Amounts Appropriated From Specific Invested TAFS - Transfers-Out	Credit

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Account Number	Title	Normal Balance
	CONTRACT AUTHORITY	
413000	Appropriation To Liquidate Contract Authority Withdrawn	Credit
413100	Current-Year Contract Authority Realized	Debit
413200	Substitution of Contract Authority	Credit
413300	Decreases to Indefinite Contract Authority	Credit
413400	Contract Authority Withdrawn	Credit
413500	Contract Authority Liquidated	Credit
413600	Contract Authority To Be Liquidated by Trust Funds	Credit
413700	Transfers of Contract Authority - Allocation	Debit
413800	Appropriation To Liquidate Contract Authority	Debit
413900	Contract Authority Carried Forward	Debit
	BORROWING AUTHORITY	
414000	Substitution of Borrowing Authority	Credit
414100	Current-Year Borrowing Authority Realized	Debit
414200	Actual Repayment of Borrowing Authority Converted to Cash	Credit
414300	Current-Year Decreases to Indefinite Borrowing Authority Realized	Credit
414400	Borrowing Authority Withdrawn	Credit
414500	Borrowing Authority Converted to Cash	Credit
414600	Actual Repayments of Debt, Current-Year Authority	Credit
414700	Actual Repayments of Debt, Prior-Year Balances	Credit
414800	Resources Realized From Borrowing Authority	Debit
414900	Borrowing Authority Carried Forward	Debit
	OTHER BUDGETARY RESOURCES	
415000	Reappropriations - Transfers-In	Debit
415100	Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority	Credit
415200	Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances	Credit
415300	Transfers of Contract Authority - Nonallocation	Debit
415400	Appropriation To Liquidate Contract Authority - Nonallocation - Transferred	Debit
415700	Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation	Debit
415800	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	Debit
416000	Anticipated Transfers - Current-Year Authority	Debit
416500	Allocations of Authority - Anticipated From Invested Balances	Debit
416600	Allocations of Realized Authority - To Be Transferred From Invested Balances	Debit
416700	Allocations of Realized Authority - Transferred From Invested Balances	Debit

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	OTHER BUDGETARY RESOURCES *(continued)*	
416800	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction	Debit
417000	Transfers - Current-Year Authority	Debit
417100	Nonallocation Transfers of Invested Balances - Receivable	Debit
417200	Nonallocation Transfers of Invested Balances – Payable	Credit
417300	Nonallocation Transfers of Invested Balances - Transferred	Debit
417500	Allocation Transfers of Current-Year Authority for Noninvested Accounts	Debit
417600	Allocation Transfers of Prior-Year Balances	Debit
418000	Anticipated Transfers - Prior-Year Balances	Debit
418300	Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose	Debit
419000	Transfers - Prior-Year Balances	Debit
419100	Balance Transfers - Extension of Availability Other Than Reappropriations	Debit
419200	Balance Transfers - Unexpired to Expired	Debit
419300	Balance Transfers - Unobligated Balances - Legislative Change of Purpose	Debit
419500	Transfer of Obligated Balances	Debit
419600	Balance Transfer-In - Expired to Expired	Debit
419700	Balance Transfer-Out - Expired to Expired	Credit
419900	Transfer of Expired Expenditure Transfers - Receivable	Debit
420100	Total Actual Resources - Collected	Debit
420800	Adjustment to Total Resources - Disposition of Canceled Payables	Credit
421000	Anticipated Reimbursements and Other Income	Debit
421200	Liquidation of Deficiency - Offsetting Collections	Debit
421500	Anticipated Expenditure Transfers from Trust Funds	Debit
422100	Unfilled Customer Orders Without Advance	Debit
422200	Unfilled Customer Orders With Advance	Debit
422500	Expenditure Transfers from Trust Funds - Receivable	Debit
423000	Unfilled Customer Orders Without Advance - Transferred	Debit
423100	Unfilled Customer Orders With Advance - Transferred	Credit
423200	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	Debit
423300	Reimbursements and Other Income Earned - Receivable - Transferred	Debit
423400	Other Federal Receivables - Transferred	Debit
425100	Reimbursements and Other Income Earned - Receivable	Debit
425200	Reimbursements and Other Income Earned - Collected	Debit
425300	Prior-Year Unfilled Customer Orders With Advance - Refunds Paid	Debit
425500	Expenditure Transfers from Trust Funds - Collected	Debit
426000	Actual Collections of "governmental-type" Fees	Debit
426100	Actual Collections of Business-Type Fees	Debit
426200	Actual Collections of Loan Principal	Debit
426300	Actual Collections of Loan Interest	Debit

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	OTHER BUDGETARY RESOURCES *(continued)*	
426400	Actual Collections of Rent	Debit
426500	Actual Collections From Sale of Foreclosed Property	Debit
426600	Other Actual Business-Type Collections From Non-Federal Sources	Debit
426700	Other Actual "governmental-type" Collections From Non-Federal Sources	Debit
427100	Actual Program Fund Subsidy Collected	Debit
427300	Interest Collected From Treasury	Debit
427500	Actual Collections From Liquidating Fund	Debit
427600	Actual Collections From Financing Fund	Debit
427700	Other Actual Collections - Federal	Debit
428300	Interest Receivable From Treasury	Debit
428500	Receivable From the Liquidating Fund	Debit
428600	Receivable From the Financing Fund	Debit
428700	Other Federal Receivables	Debit
429000	Amortization of Investments in U.S. Treasury Zero Coupon Bonds	Debit
429500	Adjustments to the Exchange Stabilization Fund	Debit
	BUDGETARY ADJUSTMENTS AND STATUS OF RESOURCES - UNOBLIGATED	
431000	Anticipated Recoveries of Prior-Year Obligations	Debit
432000	Adjustments for Changes in Prior-Year Allocations of Budgetary Resources	Debit
435000	Canceled Authority	Credit
435100	Partial or Early Cancellation of Authority With a U.S. Treasury Warrant	Credit
435500	Cancellation of Appropriation From Unavailable Receipts	Credit
435600	Cancellation of Appropriation From Invested Balances	Credit
435700	Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds	Credit
437000	Offset to Appropriation Realized for Redemption of Treasury Securities	Credit
438200	Temporary Reduction - New Budget Authority	Credit
438300	Temporary Reduction - Prior-Year Balances	Credit
438400	Temporary Reduction/Cancellation Returned by Appropriation	Credit
438700	Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority	Credit
438800	Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances	Credit
439000	Reappropriations - Transfers-Out	Credit
439100	Adjustments to Indefinite Appropriations	Credit
439200	Permanent Reduction - New Budget Authority	Credit
439300	Permanent Reduction - Prior-Year Balances	Credit
439400	Receipts Unavailable for Obligation Upon Collection	Credit

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	BUDGETARY ADJUSTMENTS AND STATUS OF RESOURCES - UNOBLIGATED *(continued)*	
439500	Authority Unavailable for Obligation Pursuant to Public Law - Temporary	Credit
439600	Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts Unavailable for Obligation Upon Collection	Credit
439700	Receipts and Appropriations Temporarily Precluded From Obligation	Credit
439800	Offsetting Collections Temporarily Precluded From Obligation	Credit
439900	Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts and Appropriations Temporarily Precluded From Obligation	Credit
442000	Unapportioned Authority - Pending Rescission	Credit
443000	Unapportioned Authority - OMB Deferral	Credit
445000	Unapportioned Authority	Credit
451000	Apportionments	Credit
459000	Apportionments - Anticipated Resources - Programs Subject to Apportionment	Credit
461000	Allotments - Realized Resources	Credit
462000	Unobligated Funds Exempt From Apportionment	Credit
463000	Funds Not Available for Commitment/Obligation	Credit
465000	Allotments - Expired Authority	Credit
469000	Anticipated Resources - Programs Exempt From Apportionment	Credit
470000	Commitments - Programs Subject to Apportionment	Credit
472000	Commitments - Programs Exempt From Apportionment	Credit
	BUDGETARY ADJUSTMENTS AND STATUS OF RESOURCES - UNEXPENDED OBLIGATIONS	
480100	Undelivered Orders - Obligations, Unpaid	Credit
480200	Undelivered Orders - Obligations, Prepaid/Advanced	Credit
483100	Undelivered Orders - Obligations Transferred, Unpaid	Credit
483200	Undelivered Orders - Obligations Transferred, Prepaid/Advanced	Credit
487100	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	Debit
487200	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	Debit
488100	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	Credit
488200	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	Credit
	BUDGETARY ADJUSTMENTS AND STATUS OF RESOURCES - EXPENDED AUTHORITY	
490100	Delivered Orders - Obligations, Unpaid	Credit
490200	Delivered Orders - Obligations, Paid	Credit

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Account Number	Title	Normal Balance
	BUDGETARY ADJUSTMENTS AND STATUS OF RESOURCES - EXPENDED AUTHORITY *(continued)*	
490800	Authority Outlayed Not Yet Disbursed	Credit
493100	Delivered Orders - Obligations Transferred, Unpaid	Credit
497100	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	Debit
497200	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	Debit
498100	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	Credit
498200	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	Credit
500000	**REVENUE AND OTHER FINANCING SOURCES**	
510000	Revenue From Goods Sold	Credit
510900	Contra Revenue for Goods Sold	Debit
20000	Revenue From Services Provided	Credit
520900	Contra Revenue for Services Provided	Debit
531000	Interest Revenue - Other	Credit
531100	Interest Revenue - Investments	Credit
531200	Interest Revenue - Loans Receivable/Uninvested Funds	Credit
531300	Interest Revenue - Subsidy Amortization	Credit
531400	Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act	Credit
531500	Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act	Debit
531700	Contra Revenue for Interest Revenue - Loans Receivable	Debit
531800	Contra Revenue for Interest Revenue - Investments	Debit
531900	Contra Revenue for Interest Revenue - Other	Debit
532000	Penalties and Fines Revenue	Credit
532400	Contra Revenue for Penalties and Fines	Debit
532500	Administrative Fees Revenue	Credit
532900	Contra Revenue for Administrative Fees	Debit
540000	Funded Benefit Program Revenue	Credit
540500	Unfunded FECA Benefit Revenue	Credit
540600	Contra Revenue for Unfunded FECA Benefit Revenue	Debit
540900	Contra Revenue for Funded Benefit Program Revenue	Debit
550000	Insurance and Guarantee Premium Revenue	Credit
550900	Contra Revenue for Insurance and Guarantee Premium Revenue	Debit
560000	Donated Revenue - Financial Resources	Credit
560900	Contra Revenue for Donations - Financial Resources	Debit
500000	**REVENUE AND OTHER FINANCING SOURCES** *(continued)*	

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Chart of Accounts

Account Number	Title	Normal Balance
561000	Donated Revenue - Nonfinancial Resources	Credit
561900	Contra Donated Revenue - Nonfinancial Resources	Debit
564000	Forfeiture Revenue - Cash and Cash Equivalents	Credit
564900	Contra Forfeiture Revenue - Cash and Cash Equivalents	Debit
565000	Forfeiture Revenue - Forfeitures of Property	Credit
565900	Contra Forfeiture Revenue - Forfeitures of Property	Debit
570000	Expended Appropriations	Credit
570500	Expended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year	Credit
570800	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors	Credit
570900	Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles	Credit
571000	Transfer in of Agency Unavailable Custodial and Non-Entity Collections	Credit
571200	Accrual of Agency Amount To Be Collected - Custodial and Non-Entity	Credit
572000	Financing Sources Transferred In Without Reimbursement	Credit
573000	Financing Sources Transferred Out Without Reimbursement	Debit
574000	Appropriated Earmarked Receipts Transferred In	Credit
574500	Appropriated Earmarked Receipts Transferred Out	Debit
575000	Expenditure Financing Sources - Transfers-In	Credit
575500	Nonexpenditure Financing Sources - Transfers-In - Other	Credit
575600	Nonexpenditure Financing Sources - Transfers-In - Capital Transfers	Credit
576000	Expenditure Financing Sources - Transfers-Out	Debit
576500	Nonexpenditure Financing Sources - Transfers-Out - Other	Debit
576600	Nonexpenditure Financing Sources - Transfers-Out - Capital Transfers	Debit
577500	Nonbudgetary Financing Sources Transferred In	Credit
577600	Nonbudgetary Financing Sources Transferred Out	Debit
578000	Imputed Financing Sources	Credit
579000	Other Financing Sources	Credit
579100	Adjustment to Financing Sources - Downward Reestimate or Negative Subsidy	Debit
579200	Financing Sources To Be Transferred Out - Contingent Liability	Debit
579500	Seigniorage	Credit
580000	Tax Revenue Collected - Not Otherwise Classified	Credit
580100	Tax Revenue Collected - Individual	Credit
580200	Tax Revenue Collected - Corporate	Credit
580300	Tax Revenue Collected - Unemployment	Credit
580400	Tax Revenue Collected - Excise	Credit
580500	Tax Revenue Collected - Estate and Gift	Credit
580600	Tax Revenue Collected - Customs	Credit
582000	Tax Revenue Accrual Adjustment - Not Otherwise Classified	Credit
500000	**REVENUE AND OTHER FINANCING SOURCES** *(continued)*	

U.S. Government Standard General Ledger
Chart of Accounts

Account Number	Title	Normal Balance
582100	Tax Revenue Accrual Adjustment - Individual	Credit
582200	Tax Revenue Accrual Adjustment - Corporate	Credit
582300	Tax Revenue Accrual Adjustment - Unemployment	Credit
582400	Tax Revenue Accrual Adjustment - Excise	Credit
582500	Tax Revenue Accrual Adjustment - Estate and Gift	Credit
582600	Tax Revenue Accrual Adjustment - Customs	Credit
583000	Contra Revenue for Taxes - Not Otherwise Classified	Debit
583100	Contra Revenue for Taxes - Individual	Debit
583200	Contra Revenue for Taxes - Corporate	Debit
583300	Contra Revenue for Taxes - Unemployment	Debit
583400	Contra Revenue for Taxes - Excise	Debit
583500	Contra Revenue for Taxes - Estate and Gift	Debit
583600	Contra Revenue for Taxes - Customs	Debit
589000	Tax Revenue Refunds - Not Otherwise Classified	Debit
589100	Tax Revenue Refunds - Individual	Debit
589200	Tax Revenue Refunds - Corporate	Debit
589300	Tax Revenue Refunds - Unemployment	Debit
589400	Tax Revenue Refunds - Excise	Debit
589500	Tax Revenue Refunds - Estate and Gift	Debit
589600	Tax Revenue Refunds - Customs	Debit
590000	Other Revenue	Credit
590900	Contra Revenue for Other Revenue	Debit
591900	Revenue and Other Financing Sources - Cancellations	Debit
592100	Valuation Change in Investments - Exchange Stablization Fund	Credit
592200	Valuation Change in Investments for Federal Government Sponsored Enterprise	Credit
592300	Valuation Change in Investments - Beneficial Interest in Trust	Credit
599000	Collections for Others - Statement of Custodial Activity	Debit
599100	Accrued Collections for Others - Statement of Custodial Activity	Debit
599300	Offset to Non-Entity Collections - Statement of Changes in Net Position	Debit
599400	Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position	Debit
599700	Financing Sources Transferred In From Custodial Statement Collections	Credit
599800	Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the Treasury	Debit
600000	**EXPENSES**	
610000	Operating Expenses/Program Costs	Debit
619000	Contra Bad Debt Expense - Incurred for Others	Credit
619900	Adjustment to Subsidy Expense	Credit

600000 **EXPENSES** *(continued)*

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Chart of Accounts

Account Number	Title	Normal Balance
631000	Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank	Debit
632000	Interest Expenses on Securities	Debit
633000	Other Interest Expenses	Debit
633800	Remuneration Interest	Debit
634000	Interest Expense Accrued on the Liability for Loan Guarantees	Debit
640000	Benefit Expense	Debit
650000	Cost of Goods Sold	Debit
660000	Applied Overhead	Credit
661000	Cost Capitalization Offset	Credit
671000	Depreciation, Amortization, and Depletion	Debit
672000	Bad Debt Expense	Debit
673000	Imputed Costs	Debit
679000	Other Expenses Not Requiring Budgetary Resources	Debit
680000	Future Funded Expenses	Debit
685000	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	Debit
690000	Nonproduction Costs	Debit
700000	**GAINS/LOSSES/MISCELLANEOUS ITEMS**	
	GAINS	
711000	Gains on Disposition of Assets - Other	Credit
711100	Gains on Disposition of Investments	Credit
711200	Gains on Disposition of Borrowings	Credit
717100	Gains on Changes in Long-Term Assumptions - From Experience	Credit
717200	Losses on Changes in Long-Term Assumptions - From Experience	Debit
718000	Unrealized Gains	Credit
718100	Unrealized Gain - Exchange Stabilization Fund	Credit
719000	Other Gains	Credit
719100	Other Gains for Accrued Special Drawing Right (SDR) Interest and Charges	Credit
	LOSSES	
721000	Losses on Disposition of Assets - Other	Debit
721100	Losses on Disposition of Investments	Debit
721200	Losses on Disposition of Borrowings	Debit
727100	Gains on Changes in Long-Term Assumptions	Credit

LOSSES *(continued)*

U.S. Government Standard General Ledger
Chart of Accounts

Account Number	Title	Normal Balance
727200	Losses on Changes in Long-Term Assumptions	Debit
728000	Unrealized Losses	Debit
728100	Unrealized Losses - Exchange Stabilization Fund	Debit
729000	Other Losses	Debit
729100	Other Losses for Accrued Special Drawing Right (SDR) Interest and Charges	Debit
	MISCELLANEOUS ITEMS	
730000	Extraordinary Items	Credit
740000	Prior-Period Adjustments Due to Corrections of Errors	Credit
740100	Prior-Period Adjustments Due to Changes in Accounting Principles	Credit
740500	Prior Period Adjustments Due to Corrections of Errors -Years Preceding the Prior Year	Credit
750000	Distribution of Income - Dividend	Debit
760000	Changes in Actuarial Liability	Debit
771000	Trust Fund Warrant Journal Vouchers Issued Net of Adjustments	Debit
800000	**MEMORANDUM**	
801000	Guaranteed Loan Level	Debit
801500	Guaranteed Loan Level - Unapportioned	Credit
802000	Guaranteed Loan Level - Apportioned	Credit
804000	Guaranteed Loan Level - Used Authority	Credit
804500	Guaranteed Loan Level - Unused Authority	Credit
805000	Guaranteed Loan Principal Outstanding	Debit
805300	Guaranteed Loan New Disbursements by Lender	Credit
806500	Guaranteed Loan Collections, Defaults, and Adjustments	Debit
807000	Guaranteed Loan Cumulative Disbursements by Lenders	Credit
809100	Partial or Early Cancellation of Authority	Credit
809200	Offset for Partial or Early Cancellation of Authority	Debit
880100	Offset for Purchases of Assets	Credit
880200	Purchases of Property, Plant, and Equipment	Debit
880300	Purchases of Inventory and Related Property	Debit
880400	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**

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U.S. Government Standard General Ledger
Accounts and Definitions

Account Title: Fund Balance With Treasury
Account Number: 101000
Normal Balance: Debit
Definition: The aggregate amount of funds on deposit with the U.S. Department of the Treasury, excluding seized cash deposited. Fund Balance With Treasury (FBWT) is increased by (1) receiving appropriations, reappropriations, continuing resolutions, appropriation restorations, and allocations; and (2) receiving transfers and reimbursements from other Federal agencies. It also is increased by amounts borrowed from the Bureau of the Public Debt (BPD), the Federal Financing Bank, or other Federal entities, and amounts collected and credited to appropriation or fund accounts. FBWT is reduced by (1) disbursements made to pay liabilities or to purchase assets, goods, and services; (2) investments in U.S. securities (securities issued by BPD or other Federal agencies); (3) cancellation of expired appropriations; (4) transfers and reimbursements to other Federal entities or non-Federal entities or to the General Fund of the Treasury; and (5) sequestration or rescission of appropriations. (See USSGL account 1532, "Seized Cash Deposited.") This account does not close at yearend.

Account Title: Fund Balance With Treasury Under a Continuing Resolution
Account Number: 109000
Normal Balance: Debit
Definition: The amount equal to the funding provided under a continuing resolution and apportioned in accordance with Office of Management and Budget's automatic apportionment bulletin. The balance in this account will adjust to zero when the U.S. Department of the Treasury's Financial Management Service processes a warrant and must adjust to zero by yearend. This account does not close at yearend.

Account Title: General Fund Operating Cash
Account Number: 110100
Normal Balance: Debit
Definition: The amount of cash available for the U.S. Treasury to meet its daily operations. This account includes balances from tax collections, other revenue, Federal debt receipts, and other various receipts net of cash outflows for budget outlays and other payments. This account is for the General Fund of the Treasury use only. This account does not close at yearend.

U.S. Government Standard General Ledger
Accounts and Definitions

Account Title: Restricted Operating Cash
Account Number: 110300
Normal Balance: Debit
Definition: The amount of cash that is restricted due to the imposition on cash deposits by law, regulation, or agreement. Restricted cash mainly consists of the Supplementary Financial Program cash account. This account is for the General Fund of the Treasury use only.

Account Title: Checks Outstanding
Account Number: 110900
Normal Balance: Credit
Definition: The amount of checks issued by U.S. Disbursing Officers (for example includes Treasury Disbursing Officers and Non-Treasury Disbursing Officers) that have not been matched against a payment record in the Treasury Check Information System. This account is for the General Fund of the Treasury use only. This account does not close at yearend.

Account Title: Undeposited Collections
Account Number: 111000
Normal Balance: Debit
Definition: The amount of collections on hand, not yet deposited within the same accounting period. This account does not close at yearend.

Account Title: Imprest Funds
Account Number: 112000
Normal Balance: Debit
Definition: The amount of cash authorized to be held by agency cashiers at personal risk. This account does not close at yearend.

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Accounts and Definitions

Account Title: U.S. Debit Card Funds
Account Number: 112500
Normal Balance: Debit
Definition: The amount of cash authorized to be placed on U.S. Federal Government debit cards by Federal agencies and held at personal risk by a Federal agency representative. This account does not close at yearend.

Account Title: Funds Held by the Public
Account Number: 113000
Normal Balance: Debit
Definition: The amount of funds held by the public that the Office of Management and Budget has determined will be included in the Budget of the United States Government: Appendix. This account does not close at yearend.

Account Title: Cash Held by U.S. Disburing Officers Outside the Treasury's General Account
Account Number: 114500
Normal Balance: Debit
Definition: The amount of U.S. dollars held by U.S. Disbursing Officers outside of the Treasury_s General Account. This account is for the General Fund of the Treasury use only. This account does not close at yearend.

Account Title: Other Cash
Account Number: 119000
Normal Balance: Debit
Definition: The amount of cash holdings not otherwise classified above. This account does not close at yearend.

Account Title: International Monetary Fund Assets - Reserve Position
Account Number: 119300
Normal Balance: Debit
Definition: The balance of assets held in the International Monetary Fund excluding holdings of Special Drawing Rights. This account does not close at yearend.

U.S. Government Standard General Ledger
Accounts and Definitions

Account Title: Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights
Account Number: 119400
Normal Balance: Debit
Definition: Special Drawing Rights held in the Exchange Stabilization Fund. This account does not close at yearend.

Account Title: Other Monetary Assets
Account Number: 119500
Normal Balance: Debit
Definition: The balance of monetary assets for which a specific USSGL account has not been established. This includes gold (valued at market). It excludes monetary assets seized, (see USSGL account 1531, "Seized Monetary Instruments"), special drawing rights, U.S. reserves in the International Monetary Fund, and all Exchange Stabilization Fund activity. This account does not close at yearend.

Account Title: Foreign Currency
Account Number: 120000
Normal Balance: Debit
Definition: The amount of U.S. dollar equivalent of foreign government currency. This account does not close at yearend.

Account Title: Foreign Currency Denominated Equivalent Assets
Account Number: 120500
Normal Balance: Debit
Definition: The amount of the U.S. dollar equivalent of foreign currency denominated assets that are short-term, highly liquid investments and are: (1) readily convertible into known amounts of foreign currency, and (2) close to maturity (an investment purchased within 3 months of its maturity date) such that a change in interest rate presents an insignificant risk to the value of the investment. This account does not close at yearend. This USSGL account is to be used only by the Department of the Treasury.

U.S. Government Standard General Ledger
Accounts and Definitions

Account Title: Uninvested Foreign Currency
Account Number: 120900
Normal Balance: Debit
Definition: The amount of the U.S. dollar equivalent of the foreign currency portfolio not invested into a security. This account does not close at yearend. This USSGL account is to be used only by the Department of the Treasury.

Account Title: Central Accounting/Agency Reconciliation Account
Account Number: 125000
Normal Balance: Debit
Definition: The net amount of unreconciled deposit and disbursement differences. The Statement of Differences (reconciliations for deposits) compares monthly totals of agency deposits presented or mailed to the bank with total deposits submitted through the banking system via SF 215: Deposit Ticket/SF 5515: Debit Voucher (CashLink II System). The Statement of Differences (reconciliations for disbursements) compares monthly totals of Regional Finance Centers (RFCs) and/or transactions through Intra-governmental Payment and Collection (IPAC) with agency-reported payments and collections. This account is for the General Fund of the Treasury use only. This account does not close at yearend.

Account Title: Accounts Receivable
Account Number: 131000
Normal Balance: Debit
Definition: The amount due from others when the right to receive funds accrues. This may result from the performance of services, the delivery of goods, or court-ordered assessment. This account does not close at yearend.

Account Title: Allowance for Loss on Accounts Receivable
Account Number: 131900
Normal Balance: Credit
Definition: The estimated amount of uncollectible accounts receivable. Increase the account by the amount estimated to be uncollectible each accounting period. Decrease the account by the actual amount subsequently written off. The amount should consider outstanding advances. This account does not close at yearend.

U.S. Government Standard General Ledger
Accounts and Definitions

Account Title: Employment Benefit Contributions Receivable
Account Number: 132000
Normal Balance: Debit
Definition: The amount recorded by administering Federal agencies for funded 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. When the Federal paying agency records the actual budgetary obligation, the associated FECA liability and receivable are considered funded. This account does not close at yearend.

Account Title: Unfunded FECA Benefit Contributions Receivable
Account Number: 132100
Normal Balance: Debit
Definition: The amount recorded by the Department of Labor for unfunded FECA contributions due from Federal employers. Until the Federal paying agency records the actual budgetary obligation, the associated FECA liability and receivable are considered unfunded. This account does not close at yearend.

Account Title: Taxes Receivable
Account Number: 132500
Normal Balance: Debit
Definition: The amount of identifiable, measurable, and legally enforceable taxes due from Federal entities and non-Federal entities. This includes claims to cash or other assets through established assessment processes as defined by FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources." This account does not close at yearend.

Account Title: Allowance for Loss on Taxes Receivable
Account Number: 132900
Normal Balance: Credit
Definition: The estimated amount of uncollectible taxes receivable. This account does not close at yearend.

U.S. Government Standard General Ledger
Accounts and Definitions

Account Title: Receivable for Transfers of Currently Invested Balances
Account Number: 133000
Normal Balance: Debit
Definition: The amount representing transfers receivable from balances that are currently invested. To accommodate cash management practices, funds will remain invested until needed for disbursement. At such time, the receiving Federal entity will request a transfer of funds. The investing Federal entity will disinvest and transfer necessary funds via an SF 1151: Nonexpenditure Transfer Authorization. The budget authority from the transfer is realized, and obligations may be incurred before the actual transfer of funds. This account does not close at yearend.

Account Title: Expenditure Transfers Receivable
Account Number: 133500
Normal Balance: Debit
Definition: The amount of financing sources receivable from a trust fund or a Federal fund (as defined by the Office of Management and Budget) resulting from a nonexchange transaction. This account does not close at yearend.

Account Title: Interest Receivable - Not Otherwise Classified
Account Number: 134000
Normal Balance: Debit
Definition: The amount of accrued interest receivable not otherwise identified. This account does not close at yearend.

Account Title: Interest Receivable - Loans
Account Number: 134100
Normal Balance: Debit
Definition: The amount of accrued interest charges receivable on loans. This account does not close at yearend.

U.S. Government Standard General Ledger
Accounts and Definitions

Account Title: Interest Receivable - Investments
Account Number: 134200
Normal Balance: Debit
Definition: The amount of accrued interest charges receivable on investment securities. This account does not close at yearend.

Account Title: Interest Receivable - Taxes
Account Number: 134300
Normal Balance: Debit
Definition: The amount of accrued interest charges receivable on taxes. This account does not close at yearend.

Account Title: Interest Receivable on Special Drawing Rights
Account Number: 134400
Normal Balance: Debit
Definition: The amount of accrued interest charges receivable on special drawing rights. This account does not close at yearend. This USSGL account is to be used only by the Department of the Treasury.

Account Title: Allowance for Loss on Interest Receivable - Loans
Account Number: 134500
Normal Balance: Credit
Definition: The estimated amount of loss due to uncollectible interest receivable on loans. This account excludes the allowances on loans subject to credit reform, which are recorded in USSGL account 1399, "Allowance for Subsidy." This account does not close at yearend.

Account Title: Allowance for Loss on Interest Receivable - Investments
Account Number: 134600
Normal Balance: Credit
Definition: The estimated amount of loss due to uncollectible interest receivable on investment securities. This account does not close at yearend.

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Accounts and Definitions

Account Title: Allowance for Loss on Interest Receivable - Not Otherwise Classified
Account Number: 134700
Normal Balance: Credit
Definition: The estimated amount of loss due to uncollectible interest receivable from credit programs before fiscal 1992 and other interest receivable for all years not otherwise identified. This account excludes the allowances for loans subject to credit reform, which are recorded in USSGL account 1399, "Allowance for Subsidy." This account does not close at yearend.

Account Title: Allowance for Loss on Interest Receivable - Taxes
Account Number: 134800
Normal Balance: Credit
Definition: The estimated amount of loss due to uncollectible interest receivable on taxes. This account does not close at yearend.

Account Title: Loans Receivable
Account Number: 135000
Normal Balance: Debit
Definition: The amount loaned to another Federal account or fund, individuals, private sector organizations, State and local governments, or foreign governments. This account does not close at yearend.

Account Title: Capitalized Loan Interest Receivable - Non-Credit Reform
Account Number: 135100
Normal Balance: Debit
Definition: The amount of accrued interest due on a non-credit reform loan that has been capitalized. Capitalized interest, like loan principal, is subject to interest charges until such time as the debt is paid or otherwise settled. This account does not close at yearend.

U.S. Government Standard General Ledger
Accounts and Definitions

Account Title: Allowance for Loss on Loans Receivable
Account Number: 135900
Normal Balance: Credit
Definition: The estimated amounts of uncollectible loans receivable. Increase the account by the amount estimated to be uncollectible each accounting period. Decrease the account by the actual amount subsequently written off. This account does not close at yearend.

Account Title: Penalties and Fines Receivable - Not Otherwise Classified
Account Number: 136000
Normal Balance: Debit
Definition: The amount of penalties and fines on receivables that is not otherwise identified. This account does not close at yearend.

Account Title: Penalties and Fines Receivable - Loans
Account Number: 136100
Normal Balance: Debit
Definition: The amount of penalties and fines on loans receivable. This account does not close at yearend.

Account Title: Penalties and Fines Receivable - Taxes
Account Number: 136300
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: 136500
Normal Balance: Credit
Definition: The estimated amount of loss due to uncollectible penalties and fines receivable on loans. This account excludes the allowances on loans subject to credit reform, which are recorded in USSGL account 1399, "Allowance for Subsidy." This account does not close at yearend.

U.S. Government Standard General Ledger
Accounts and Definitions

Account Title: Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified
Account Number: 136700
Normal Balance: Credit
Definition: The estimated amount of loss due to uncollectible penalties and fines receivable that are not otherwise identified. This account excludes allowances for loans subject to credit reform. This account does not close at yearend.

Account Title: Allowance for Loss on Penalties and Fines Receivable - Taxes
Account Number: 136800
Normal Balance: Credit
Definition: The estimated amount of loss due to uncollectible penalties and fines receivable associated with taxes. This account does not close at yearend.

Account Title: Administrative Fees Receivable - Not Otherwise Classified
Account Number: 137000
Normal Balance: Debit
Definition: The amount of administrative fees receivable that is not otherwise identified. This account does not close at yearend.

Account Title: Administrative Fees Receivable - Loans
Account Number: 137100
Normal Balance: Debit
Definition: The amount of administrative fees on loans receivable. This account does not close at yearend.

Account Title: Administrative Fees Receivable - Taxes
Account Number: 137300
Normal Balance: Debit
Definition: The amount of administrative fees on taxes receivable. This account does not close at yearend.

U.S. Government Standard General Ledger
Accounts and Definitions

Account Title: Allowance for Loss on Administrative Fees Receivable - Loans
Account Number: 137500
Normal Balance: Credit
Definition: The estimated amount of loss due to uncollectible administrative fees receivable associated with loans. This account excludes the allowance for loans subject to credit reform, which is recorded in USSGL account 1399, "Allowance for Subsidy." This account does not close at yearend.

Account Title: Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified
Account Number: 137700
Normal Balance: Credit
Definition: The estimated amount of loss due to uncollectible administrative fees receivable that is not otherwise identified. This account does not close at yearend.

Account Title: Allowance for Loss on Administrative Fees Receivable - Taxes
Account Number: 137800
Normal Balance: Credit
Definition: The estimated amount of loss due to uncollectible administrative fees receivable associated with taxes. This account does not close at yearend.

Account Title: Loans Receivable - Troubled Assets Relief Program
Account Number: 138000
Normal Balance: Debit
Definition: The amount of loans issued by the Troubled Assets Relief Program accounted for under the provisions of the Federal Credit Reform Act of 1990. This account does not close at yearend.

Account Title: Interest Receivable - Loans - Troubled Assets Relief Program
Account Number: 138100
Normal Balance: Debit
Definition: The amount of accrued interest charges receivable on loans issued by the Troubled Assets Relief Program accounted for under the provisions of the Federal Credit Reform Act of 1990. This account does not close at yearend.

U.S. Government Standard General Ledger
Accounts and Definitions

Account Title: Interest Receivable - Foreign Currency Denominated Assets
Account Number: 138400
Normal Balance: Debit
Definition: The amount of the U.S. dollar equivalent of accrued interest charges receivable on foreign currency denominated assets. This account does not close at yearend. This USSGL account is to be used only by the Department of the Treasury.

Account Title: Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program
Account Number: 138500
Normal Balance: Credit
Definition: The amount of loss estimated as a result of the uncollectible interest receivable on loans related to the Troubled Assets Relief Program (TARP) accounted for under the provisions of the Federal Credit Reform Act of 1990. This account excludes all other allowances on these TARP loans, which are recorded in USSGL account 1389, "Allowance for Subsidy - Loans - Troubled Assets Relief Program." This account does not close at yearend.

Account Title: Allowance for Subsidy - Loans - Troubled Assets Relief Program
Account Number: 138900
Normal Balance: Credit
Definition: The amount of unamortized subsidy for loans related to the Troubled Assets Relief Program accounted for under the provisions of the Federal Credit Reform Act of 1990. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance. This account does not close at yearend.

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Accounts and Definitions

Account Title: Allowance for Subsidy
Account Number: 139900
Normal Balance: Credit
Definition: The amount of unamortized credit reform subsidy for direct loans and for defaulted guaranteed loans assumed for collection by the U.S. Federal Government. It appears in the financing fund of the direct loan or loan guarantee program involved and is subtracted from loans receivable (USSGL account 1350, "Loans Receivable") on the statement of financial position. Record all transactions that affect the subsidy in this account. The first transaction normally would be the transfer of subsidy monies from the program fund to the financing fund. Additional transactions record upward and downward adjustments to the account. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance. This account does not close at yearend.

Account Title: Advances and Prepayments
Account Number: 141000
Normal Balance: Debit
Definition: The amount of payments made in contemplation of the future performance of services, receipt of goods, incurrence of expenditures, or receipt of other assets. Advances are expenditures that are often not recurrent in nature. Prepayments are expenditures that are generally recurrent in nature. Prepayments are made to cover certain periodic expenses before those expenses are incurred. Common examples of advances are travel advances and advances to contractors. Common examples of prepayments are amounts prepaid for rent and insurance. This account does not close at yearend.

Account Title: Operating Materials and Supplies Held for Use
Account Number: 151100
Normal Balance: Debit
Definition: The cost or value of tangible personal property, such as operating materials and supplies that will be consumed in normal operations. This account does not close at yearend.

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Account Title: Operating Materials and Supplies Held in Reserve for Future Use
Account Number: 151200
Normal Balance: Debit
Definition: The cost or value of tangible personal property, such as operating materials and supplies, held in reserve because it is not readily available or because it will be needed. This account does not close at yearend

Account Title: Operating Materials and Supplies - Excess, Obsolete, and Unserviceable
Account Number: 151300
Normal Balance: Debit
Definition: The value of tangible personal property, such as operating materials and supplies, that exceeds the amount expected to be used; is no longer needed because of changes in technology, laws, customs, or operations; or is damaged physically and cannot be consumed in operations. This account does not close at yearend.

Account Title: Operating Materials and Supplies Held for Repair
Account Number: 151400
Normal Balance: Debit
Definition: The cost or value of damaged personal property held as operating materials and supplies that is more economical to repair than to dispose of. Federal agencies with immaterial amounts of operating materials and supplies held for repair may report these amounts in USSGL account 1511, "Operating Materials and Supplies Held for Use." This account does not close at yearend.

Account Title: Operating Materials and Supplies - Allowance
Account Number: 151900
Normal Balance: Credit
Definition: The amount of estimated repairs needed for damaged operating materials and supplies and the estimated gain or loss on the value of inventory due to unrealized holding gains and losses. This account does not close at yearend.

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Account Title: Inventory Purchased for Resale
Account Number: 152100
Normal Balance: Debit
Definition: The cost or value of tangible personal property purchased by a Federal agency for resale. This account does not close at yearend.

Account Title: Inventory Held in Reserve for Future Sale
Account Number: 152200
Normal Balance: Debit
Definition: The cost or value of tangible personal property held in reserve as inventory for future sale because it is not readily available or because it will be needed. This account does not close at yearend.

Account Title: Inventory Held for Repair
Account Number: 152300
Normal Balance: Debit
Definition: The cost or value of damaged tangible personal property held as inventory that is more economical to repair than to dispose of. This account does not close at yearend.

Account Title: Inventory - Excess, Obsolete, and Unserviceable
Account Number: 152400
Normal Balance: Debit
Definition: The cost or value of tangible personal property held as inventory that exceeds the demand for sale, is no longer useful because of obsolescence, or is damaged beyond economical repair. This account does not close at yearend.

Account Title: Inventory - Raw Materials
Account Number: 152500
Normal Balance: Debit
Definition: The cost or value of raw materials purchased or donated for use as a component part of inventory. This account does not close at yearend.

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Account Title: Inventory - Work-in-Process
Account Number: 152600
Normal Balance: Debit
Definition: The accumulated cost or value of inventory used in the production process. Work-in-process inventory includes the cost of raw materials, direct labor, and overhead. This account does not close at yearend.

Account Title: Inventory - Finished Goods
Account Number: 152700
Normal Balance: Debit
Definition: The accumulated cost or value of completed products. This account does not close at yearend.

Account Title: Inventory - Allowance
Account Number: 152900
Normal Balance: Credit
Definition: The amount of estimated cost to repair damaged inventory and the estimated gain or loss on the value of inventory because of unrealized holding gains or losses. This account does not close at yearend.

Account Title: Seized Monetary Instruments
Account Number: 153100
Normal Balance: Debit
Definition: The value of all seized monetary instruments, including undeposited cash, that are in the process of forfeiture proceedings or held as evidence. Upon obtaining judgment, reclassify the amount held in this account to the appropriate forfeited property accounts or to the fund balance with Treasury account. (See USSGL accounts 1541, "Forfeited Property Held for Sale," and 1542, "Forfeited Property Held for Donation or Use.") This account does not close at yearend.

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Account Title: Seized Cash Deposited
Account Number: 153200
Normal Balance: Debit
Definition: The amount of cash seized by law enforcement activity and deposited to the U.S. Department of the Treasury in banks or other financial institutions pending forfeiture judgment. This account does not close at yearend.

Account Title: Forfeited Property Held for Sale
Account Number: 154100
Normal Balance: Debit
Definition: The value of monetary instruments and property intended to be sold that were acquired as a result of forfeiture proceedings, to satisfy a tax liability, or as unclaimed or abandoned merchandise. This account does not close at yearend.

Account Title: Forfeited Property Held for Donation or Use
Account Number: 154200
Normal Balance: Debit
Definition: The value of monetary instruments and property intended to be donated or used by the Federal agency that were acquired as a result of forfeiture proceedings, to satisfy a tax liability, or as unclaimed or abandoned merchandise. This account does not close at yearend.

Account Title: Forfeited Property - Allowance
Account Number: 154900
Normal Balance: Credit
Definition: The estimated amount of third-party liens and claims against forfeited property. This account does not close at yearend.

Account Title: Foreclosed Property
Account Number: 155100
Normal Balance: Debit
Definition: The value of assets received in satisfaction of a direct loan receivable or as a result of a claim under a defaulted guaranteed loan. This account does not close at yearend.

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Account Title: Foreclosed Property - Allowance
Account Number: 155900
Normal Balance: Credit
Definition: The estimated amount of third-party liens and claims against foreclosed property and pre-credit reform property. The additional amount necessary to reduce the value of the property to net realized value. This account does not close at yearend.

Account Title: Commodities Held Under Price Support and Stabilization Support Programs
Account Number: 156100
Normal Balance: Debit
Definition: The cost or value of commercial items held to stabilize or support market prices. This account does not close at yearend.

Account Title: Commodities - Allowance
Account Number: 156900
Normal Balance: Credit
Definition: The amount needed to reduce the gross value of commodities to their expected net realizable value. This account does not close at yearend.

Account Title: Stockpile Materials Held in Reserve
Account Number: 157100
Normal Balance: Debit
Definition: The value of strategic and critical materials held because of statutory requirements or for use in national defense, conservation, or national emergencies. This account does not close at yearend.

Account Title: Stockpile Materials Held for Sale
Account Number: 157200
Normal Balance: Debit
Definition: The value of strategic and critical materials held because of statutory requirements or for use in national defense, conservation, or national emergencies that are authorized to be sold. This account does not close at yearend.

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Account Title: Other Related Property
Account Number: 159100
Normal Balance: Debit
Definition: The value of other related property not otherwise classified above, including real property acquired through military base closings. This account does not close at yearend.

Account Title: Other Related Property - Allowance
Account Number: 159900
Normal Balance: Credit
Definition: The estimated amount of loss for third-party liens and claims or for other changes in the value of other related property. This account does not close at yearend.

Account Title: Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Account Number: 161000
Normal Balance: Debit
Definition: The par value of U.S. Treasury securities issued by the Bureau of the Public Debt. This includes marketable U.S. Treasury securities, nonmarketable U.S. Treasury securities, and market-based U.S. Treasury securities. This account does not close at yearend.

Account Title: Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Account Number: 161100
Normal Balance: Credit
Definition: The full discount amount on U.S. Treasury securities issued by the Bureau of the Public Debt and held by a Federal agency. This account does not close at yearend.

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Account Title: Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Account Number: 161200
Normal Balance: Debit
Definition: The full premium amount on U.S. Treasury securities issued by the Bureau of the Public Debt and held by a Federal agency. This account does not close at yearend.

Account Title: Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Account Number: 161300
Normal Balance: Debit
Definition: The amortization amount of discounts and premiums on U.S. Treasury securities issued by the Bureau of the Public Debt and held by a Federal agency. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance. This account does not close at yearend.

Account Title: Market Adjustment - Investments
Account Number: 161800
Normal Balance: Debit
Definition: The accumulated unrealized gain or loss on investments due to adjustments for market value. Do not include market adjustments on investments in fixed value securities. In accordance with Federal Accounting Standards Advisory Board (FASAB) SFFAS No, 5, "Accounting for Liabilities of the Federal Government," paragraph 50, entities not reporting under FASAB generally accepted accounting principles could also use this account to record certain investments at maarket value. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance. This account does not close at yearend.

Account Title: Investments in Securities Other Than the Bureau of the Public Debt Securities
Account Number: 162000
Normal Balance: Debit
Definition: The par value of U.S. securities issued by Federal agencies and the par value of securities issued by non-Federal entities. This account does not close at yearend.

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Account Title: Discount on Securities Other Than the Bureau of the Public Debt Securities
Account Number: 162100
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: 162200
Normal Balance: Debit
Definition: The full premium amount on securities other than the Bureau of the Public Debt securities held by a Federal agency and does not include Troubled Assets Relief Program related securities. This account does not close at yearend.

Account Title: Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Account Number: 162300
Normal Balance: Debit
Definition: The amortization amount of discount and premium on securities other than the Bureau of the Public Debt securities held by a Federal agency. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance. This account does not close at yearend.

Account Title: Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Account Number: 163000
Normal Balance: Debit
Definition: The par value of U.S. Treasury Zero Coupon Bonds issued by the Bureau of the Public Debt. This account does not close at yearend.
Account Title: Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt

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Account Number: 163100
Normal Balance: Credit
Definition: The full discount amount of U.S. Treasury Zero Coupon Bonds issued by the Bureau of the Public Debt and held by a Federal agency. This account does not close at yearend.

Account Title: Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Account Number: 163300
Normal Balance: Debit
Definition: The amortization amount of discount on U.S. Treasury Zero Coupon Bonds issued by the Bureau of the Public Debt and held by a Federal agency. This account does not close at yearend.

Account Title: Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act
Account Number: 164200
Normal Balance: Debit
Definition: The amount disbursed for securities accounted for under the provisions of the Federal Credit Reform Act of 1990 that have preference over common stock in the payment of dividends and liquidation of assets. The Department of the Treasury records the initial amount when it purchases the equity. This account does not close at yearend.

Account Title: Allowance for Subsidy - Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act
Account Number: 164300
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 a credit, it is acceptable in certain instances for this account to have a debit balance. This account does not close yearend.

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Account Title: Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act
Account Number: 164400
Normal Balance: Debit
Definition: The amount disbursed for common stock that represents equity ownership in a corporation and is accounted for under the provisions of the Federal Credit Reform Act of 1990. The Department of the Treasury records the initial amount when it purchases the equity. If common stock is received as the result of the conversion of another financial instrument, for example stock warrant, the amount of the initial disbursement less any repayments of the converted instrument should be transferred to this account. This account does not close at yearend.

Account Title: Allowance for Subsidy - Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act
Account Number: 164500
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 in this account is a credit, it is acceptable in certain instances for this account to have a debit balance. This account does not close at yearend.

Account Title: Discount on Securities Account for Under the Provisions of the Federal Credit Reform Act
Account Number: 164600
Normal Balance: Credit
Definition: The full discount amount on Troubled Assets Relief Program securities accounted for under the provisions of the Federal Credit Reform Act of 1990. This account does not close at yearend.

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Account Title: Premium on Securities Accounted for Under the Provisions of the Federal Credit Reform Act
Account Number: 164700
Normal Balance: Debit
Definition: The full premium amount on Troubled Assets Relief Program securities accounted for under the provisions of the Federal Credit Reform Act of 1990. This account does not close at yearend.

Account Title: Preferred Stock in Federal Government Sponsored Enterprise
Account Number: 165000
Normal Balance: Debit
Definition: The value of shares of Government Sponsored Enterprise (GSE) non-voting variable liquidation senior preferred stock. The initial amount is recorded when the Department of the Treasury makes a liquidity payment to a GSE. This account does not close at yearend.

Account Title: Market Adjustment - Senior Preferred Stock in Federal Government Sponsored Enterprise
Account Number: 165100
Normal Balance: Debit
Definition: The accumulated unrealized gain or loss on the value of Government Sponsored Enterprise
non-voting variable liquidation senior preferred stock due to adjustments for market value. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance. This account does not close at yearend.

Account Title: Common Stock Warrants in Federal Government Sponsored Enterprise
Account Number: 165200
Normal Balance: Debit
Definition: The value of shares of Government Sponsored Enterprise (GSE) common stock warrants. The initial amount is recorded when the Department of the Treasury makes a liquidity payment to a GSE. This account does not close at yearend.

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Account Title: Market Adjustment - Common Stock Warrants in Federal Government Sponsored Enterprise
Account Number: 165300
Normal Balance: Debit
Definition: The accumulated unrealized gain or loss on Government Sponsored Enterprise common stock warrants due to adjustments for market value. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance. This account does not close at yearend.

Account Title: Foreign Investments
Account Number: 167000
Normal Balance: Debit
Definition: The par value of securities issued by foreign entities. This account does not close at yearend. This USSGL account is to be used only by the Department of the Treasury.

Account Title: Discount on Foreign Investments
Account Number: 167100
Normal Balance: Credit
Definition: The full discount on securities issued by foreign entities. This account does not at yearend. This USSGL account is to be used only by the Deparment of the Treasury.

Account Title: Premium on Foreign Investments
Account Number: 167200
Normal Balance: Debit
Definition: The full premium on securities issued by foreign entities held. This account does not close at yearend. This USSGL account is to be used only by the Department of the Treasury.

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Account Title: Foreign Exchange Rate Revalue Adjustments - Investments
Account Number: 167900
Normal Balance: Debit
Definition: The adjustment for long-term bonds and other foreign currency denominated assets using a foreign exchange rate to revalue the securities at a given date. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance. This account does not close at yearend. This USSGL account is to be used only by the Department of the Treasury.

Account Title: Other Investments
Account Number: 169000
Normal Balance: Debit
Definition: The value of other investments owned by a Federal agency. This account does not close at yearend.

Account Title: Land and Land Rights
Account Number: 171100
Normal Balance: Debit
Definition: The amount of identifiable cost of land and land rights of unlimited duration acquired for or in connection with general property, plant, and equipment used in general operations and permanent improvements. Stewardship land (national park or forest and land in public domain), materials beneath or above the surface, and Outer Continental Shelf resources are excluded. This account does not close at yearend.

Account Title: Improvements to Land
Account Number: 171200
Normal Balance: Debit
Definition: The cost of nonpermanent, depreciable improvements to land used in general operations. Also includes similar costs to land subject to stewardship reporting, as well as land rights of limited duration that are associated with general operations. This account does not close at yearend.

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Account Title: Accumulated Depreciation on Improvements to Land
Account Number: 171900
Normal Balance: Credit
Definition: The amount of accumulated depreciation charged to expense for improvements to land. This account does not close at yearend.

Account Title: Construction-in-Progress
Account Number: 172000
Normal Balance: Debit
Definition: The amount of direct labor, direct material, and overhead incurred in the construction of general property, plant, and equipment (except information technology software) for which the Federal agency will be accountable. Upon completion, these costs will be transferred to the proper capital asset account as the acquisition cost of the item. This account does not close at yearend.

Account Title: Buildings, Improvements, and Renovations
Account Number: 173000
Normal Balance: Debit
Definition: The cost of U.S. Federal Government-owned buildings acquired for and used in providing general U.S. Federal Government services or goods. Includes the cost of renovation, improvement, restoration, or reconstruction of multiuse heritage assets when those costs are directly tied to the conduct of U.S. Federal Government operations. This account does not close at yearend.

Account Title: Accumulated Depreciation on Buildings, Improvements, and Renovations
Account Number: 173900
Normal Balance: Credit
Definition: The amount of accumulated depreciation charged to expense for buildings, improvements, and renovations. This account does not close at yearend.

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Account Title: Other Structures and Facilities
Account Number: 174000
Normal Balance: Debit
Definition: The cost or appraised value of U.S. Federal Government-owned structures and facilities other than buildings purchased by general and trust fund appropriations and under Federal agency control. This account does not close at yearend.

Account Title: Accumulated Depreciation on Other Structures and Facilities
Account Number: 174900
Normal Balance: Credit
Definition: The amount of accumulated depreciation charged to expense for structures and facilities. This account does not close at yearend.

Account Title: Equipment
Account Number: 175000
Normal Balance: Debit
Definition: The amount of capitalized cost of tangible equipment items of a durable nature used by the Federal agency in providing goods and services. This excludes computer software. This account does not close at yearend.

Account Title: Accumulated Depreciation on Equipment
Account Number: 175900
Normal Balance: Credit
Definition: The amount of accumulated depreciation charged to expense for equipment. This account does not close at yearend.

Account Title: Assets Under Capital Lease
Account Number: 181000
Normal Balance: Debit
Definition: The amount of assets being leased under terms equivalent to an installment purchase. This account does not close at yearend.

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Account Title: Accumulated Depreciation on Assets Under Capital Lease
Account Number: 181900
Normal Balance: Credit
Definition: The amount of accumulated depreciation charged to expense for assets under capital lease. This account does not close at yearend.

Account Title: Leasehold Improvements
Account Number: 182000
Normal Balance: Debit
Definition: The cost of improvements to leased land, buildings, structures, and facilities occupied by the U.S. Federal Government as a lessee, as well as easements and right-of-way. This account does not close at yearend.

Account Title: Accumulated Amortization on Leasehold Improvements
Account Number: 182900
Normal Balance: Credit
Definition: The amount of accumulated amortization charged to expense for leasehold improvements. This account does not close at yearend.

Account Title: Internal-Use Software
Account Number: 183000
Normal Balance: Debit
Definition: The amount of capitalized cost of internal-use software including (1) purchased off-the-shelf software, (2) contractor-developed software subject to amortization, and (3) internally developed software subject to amortization. This account does not close at yearend.

Account Title: Internal-Use Software in Development
Account Number: 183200
Normal Balance: Debit
Definition: The full cost amount incurred during the software development stage of (1) contractor-developed software, and (2) internally developed software, (as defined in FASAB SFFAS No. 10, "Accounting for Internal Use Software"). Upon completion, these costs will be transferred to USSGL account 1830, "Internal-Use Software." This

account does not close at yearend.

Account Title: Accumulated Amortization on Internal-Use Software
Account Number: 183900
Normal Balance: Credit
Definition: The accumulated amount of amortization charges to expense for internal-use software. Internal-use software will be amortized in a systematic and rational manner over the estimated useful life of the software. Software acquired for research and development with no alternative future use will be amortized over the period of the project as opposed to the normal life-cycle amortization. This account does not close at yearend.

Account Title: Other Natural Resources
Account Number: 184000
Normal Balance: Debit
Definition: The cost or appraised value of natural resources other than land. This account does not close at yearend.

Account Title: Allowance for Depletion
Account Number: 184900
Normal Balance: Credit
Definition: The reduction of an estimated available quantity of other natural resources. This account does not close at yearend.

Account Title: Other General Property, Plant, and Equipment
Account Number: 189000
Normal Balance: Debit
Definition: The value of general property, plant, and equipment not otherwise classified above. This account does not close at yearend.

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Account Title: Accumulated Depreciation on Other General Property, Plant, and Equipment
Account Number: 189900
Normal Balance: Credit
Definition: The amount of accumulated depreciation charged to expense for other general property, plant, and equipment. This account does not close at yearend.

Account Title: Receivable From Appropriations
Account Number: 192100
Normal Balance: Debit
Definition: The amount to be received from an appropriation to fund current or future expenses for which the appropriation has already been authorized by law. Note: The U.S. Department of the Treasury and the Office of Management and Budget must approve use of this account. This account does not close at yearend.

Account Title: Contingent Receivable for Capital Transfers
Account Number: 192300
Normal Balance: Debit
Definition: The amount of contingent capital transfer due from Federal entities to a General Fund Receipt Account. This account offsets USSGL account 2923, "Contingent Liability for Capital Transfers."
This account does not close at yearend.

Account Title: Capital Transfers Receivable
Account Number: 192500
Normal Balance: Debit
Definition: The amount of capital transfers due to a General Fund Receipt Account from Federal entities. This account does not close at yearend.

Account Title: Asset for Agency's Custodial and Non-Entity Liabilities

Account Number: 198000
Normal Balance: Debit
Definition: The total amount of non-entity custodial assets for collections, or amounts to be collected, by Federal agencies on behalf of the General Fund of the Treasury. This amount will be reduced, at yearend, by the amount of associated Fund Balance With Treasury that is transferred (swept). These assets are a direct offset to the collecting entity's Custodial Liability (USSGL account 298000) and Liability for Non-entity Assets Not Reported on the Statement of Custodial Liability (USSGL account 298500). This account is for the General Fund of the Treasury use only. This account does not close at yearend.

Account Title: Other Assets
Account Number: 199000
Normal Balance: Debit
Definition: Other assets not otherwise classified above. This account does not close at yearend.

Account Title: General Property, Plant, and Equipment Permanently Removed but Not Yet Disposed
Account Number: 199500
Normal Balance: Debit
Definition: The net realizable value of general property, plant, and equipment that is permanently removed from service but not yet disposed and is reclassified in accordance with Federal Accounting Standards Advisory Board (FASAB), Federal Financial Accounting Technical Release No. 14, paragraphs 10 and 12.

Account Title: Central Accounting Control Account
Account Number: 199900
Normal Balance: Debit
Definition: This is a control account to reconcile activity related to the Statement of Transactions and Accountability (FMS 224, FMS 1219/1220, and FMS 1218/1221),

Authority Transaction Module, and daily transcript reporting. This account is for the General Fund of the Treasury use only. This account does not close at yearend.

Account Title: Liability for Fund Balance With Treasury
Account Number: 201000
Normal Balance: Credit
Definition: The General Fund of the Treasury's liability for Fund Balance with Treasury. This account corresponds to the Federal reporting entities Fund Balance With Treasury (USSGL account 101000). This account is for the General Fund of the Treasury use only. This account does not close at yearend.

Account Title: Accounts Payable
Account Number: 211000
Normal Balance: Credit
Definition: The amount owed to another Federal agency, Federal entity, or non-Federal entity for goods and other property ordered and received, and for services rendered by other than employees. This account does not close at yearend.

Account Title: Accounts Payable for Federal Government Sponsored Enterprise
Account Number: 211200
Normal Balance: Credit
Definition: The amount owed to a Government Sponsored Enterprise (GSE) for excess of the GSE's liabilities over its assets. This account does not close at yearend.

Account Title: Disbursements in Transit
Account Number: 212000
Normal Balance: Credit
Definition: The amount of a voucher schedule payments transmitted to the regional disbursing office for payment but not processed by the regional disbursing office. This account does not close at yearend.

Account Title: Contract Holdbacks
Account Number: 213000

Normal Balance: Credit
Definition: The amount withheld from grantees or contractors pending completion of related contracts. This account does not close at yearend.

Account Title: Accrued Interest Payable - Not Otherwise Classified
Account Number: 214000
Normal Balance: Credit
Definition: The amount of interest accrued and owed to others that is not otherwise identified. This account does not close at yearend.

Account Title: Accrued Interest Payable - Debt
Account Number: 214100
Normal Balance: Credit
Definition: The amount of interest accrued and owed to others that is the result of loans and securities issued under general and special financing authority, including securities issued by the Bureau of the Public Debt. This account does not close at yearend.

Account Title: Payable for Transfers of Currently Invested Balances
Account Number: 215000
Normal Balance: Credit
Definition: The amount representing transfers payable from balances that are currently invested. To accommodate cash management practices, funds will remain invested until needed for disbursement. At such time, the receiving Federal entity will request a transfer of funds. The investing Federal entity will disinvest and transfer necessary funds via an SF 1151: Nonexpenditure Transfer Authorization. The budget authority from the transfer is realized, and obligations may be incurred before the actual transfer of funds. This account does not close at yearend.

Account Title: Expenditure Transfers Payable
Account Number: 215500
Normal Balance: Credit
Definition: The amount of financing sources payable to a trust fund or a Federal fund (as defined by the Office of Management and Budget) that occurs as a result of a nonexchange transaction. This account does not close at yearend.

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Account Title: Entitlement Benefits Due and Payable
Account Number: 216000
Normal Balance: Credit
Definition: The amount of any unpaid entitlement benefits due to any qualifying entity, State, local, or tribal government as authorized by law as of the reporting date. This excludes loans, grants, or employee benefits. Entitlement benefits include but are not limited to: Federal Old-Age and Survivor's Insurance, Supplemental Security Income, Federal Disability Insurance, Federal Hospital Insurance (HI-Medicare, Part A), Federal Supplemental Medical Insurance (SMI-Medicare, Part B), Medicaid, Temporary Assistance to Needy Families, U.S. Department of Agriculture Nutrition Assistance Programs, unemployment to non-Federal employees, Black Lung Benefits, U.S. Department of Veterans Affairs Pension, and Railroad Retirement Pension Benefits, etc. This account does not close at yearend.

Account Title: Subsidy Payable to the Financing Account
Account Number: 217000
Normal Balance: Credit
Definition: The amount of subsidy payable from a program account to a financing account for both undisbursed direct loans and undisbursed guaranteed loans. This account does not close at yearend.

Account Title: Loan Guarantee Liability
Account Number: 218000
Normal Balance: Credit
Definition: The expected present value amount of cash flows to and from the U.S. Federal Government from loan guarantees. This account is the financing fund for loan guarantee programs. Record all transactions that affect the subsidy for loan guarantees in this account. The initial transaction transfers the subsidy monies from the program fund to the financing fund. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance. This account does not close at yearend.

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Account Title: Other Liabilities With Related Budgetary Obligations
Account Number: 219000
Normal Balance: Credit
Definition: The amount of liabilities, not otherwise classified above, for which there is a related budgetary obligation (USSGL account 49X1). This account does not close at yearend.

Account Title: Employee Health Care Liability Incurred but Not Reported
Account Number: 219100
Normal Balance: Credit
Definition: The amount of claims or benefits that occurred during a particular time period but that have not yet been reported or submitted to an insurer. This account does not close at yearend.

Account Title: Special Drawing Right (SDR) Certificates Issued to Federal Reserve Banks
Account Number: 219200
Normal Balance: Credit
Definition: The amount recorded for monetization/demonetization of SDRs to the Federal Reserve Bank in exchange for dollars. This account does not close at yearend. This USSGL account is to be used only by the Department of the Treasury.

Account Title: Allocation of Special Drawing Rights (SDRs)
Account Number: 219300
Normal Balance: Credit
Definition: The amount of corresponding liability representing the value of the reserve assets (that is, SDRs) allocated by the International Monetary Fund to meet global needs to supplement existing reserve assets. SDRs derive their quality as reserve assets from the undertakings of the members to accept them in exchange for "freely useable" currencies (the U.S. dollar, European euro, Japanese yen, and British pound sterling). This account does not close at yearend. This USSGL account is to be used only by the Department of the Treasury.

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Account Title: Accrued Funded Payroll and Leave
Account Number: 221000
Normal Balance: Credit
Definition: The estimated amount of liability for salaries, wages, and funded annual leave and sick leave that have been earned but are unpaid. (Refer to FASAB SFFAS No. 1, "Accounting for Selected Assets and Liabilities," paragraph 84.) This account does not close at yearend.

Account Title: Withholdings Payable
Account Number: 221100
Normal Balance: Credit
Definition: The amount withheld from employees' salaries for taxes, employee benefit contributions, wage garnishments, and other withholdings. This account does not close at yearend.

Account Title: Employer Contributions and Payroll Taxes Payable
Account Number: 221300
Normal Balance: Credit
Definition: The amount of the employer portion of payroll taxes and benefit contributions, such as retirement, including the Federal agency's contribution to the Thrift Savings Plan (Federal/Non-Federal Code attribute domain value "N"), and health and life insurance for covered employees. This account does not close at yearend.

Account Title: Other Post-Employment Benefits Due and Payable
Account Number: 221500
Normal Balance: Credit
Definition: The amount due to former or inactive employees (not retired) and/or beneficiaries. Other post-employment benefits can include salary continuation, severance benefits, counseling, training, funded unemployment liability for Federal employees, funded Federal Employees' Compensation Act liability, and the current portion of veterans' disability compensation benefits. This is not an actuarial liability. This account does not close at yearend.

Account Title: Pension Benefits Due and Payable to Beneficiaries

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Account Number: 221600
Normal Balance: Credit
Definition: The amount of pension benefits, excluding Railroad Retirement Benefits and U.S. Department of Veterans Affairs Pension, due from the administering Federal agencies to eligible Federal civilian employees, military employees, or their beneficiaries. This is not an actuarial liability. (Refer to FASAB SFFAS No. 1, "Accounting for Selected Assets and Liabilities," paragraph 84.) This account does not close at yearend.

Account Title: Benefit Premiums Payable to Carriers
Account Number: 221700
Normal Balance: Credit
Definition: The amount due from the administering Federal agencies to the benefit carriers for providing health insurance employment benefits. (Refer to FASAB SFFAS No. 1 "Accounting for Selected Assets and Liabilities," paragraph 84.) This account does not close at yearend.

Account Title: Life Insurance Benefits Due and Payable to Beneficiaries
Account Number: 221800
Normal Balance: Credit
Definition: The amount of life insurance benefits due from the administering plans to eligible beneficiaries. This is not an actuarial liability. (Refer to FASAB SFFAS No. 1, "Accounting for Selected Assets and Liabilities," paragraph 84.) This account does not close at yearend.

Account Title: Unfunded Leave
Account Number: 222000
Normal Balance: Credit
Definition: The amount recorded by an employer Federal agency for unpaid leave earned that an employee is entitled to upon separation and that will be funded by future years' budgetary resources. This account does not close at yearend.

Account Title: Unfunded FECA Liability
Account Number: 222500

Normal Balance: Credit
Definition: The amount of Federal Employees' Compensation Act (FECA) liability billed to Federal agencies by the Department of Labor for FECA payments made on the Federal agencies' behalves. This liability will be funded by future years' budgetary resources. This is not an actuarial liability. This account does not close at yearend.

Account Title: Other Unfunded Employment Related Liability
Account Number: 229000
Normal Balance: Credit
Definition: The amount of unfunded employment related liabilities not otherwise classified above that will be funded by future years' budgetary resources. Include the unfunded liability for unemployment for Federal employees in this account. This account does not close at yearend.

Account Title: Liability for Advances and Prepayments
Account Number: 231000
Normal Balance: Credit
Definition: The amount of payments received in advance of performance of activities for which revenue has not been earned. This account does not close at yearend.

Account Title: Other Deferred Revenue
Account Number: 232000
Normal Balance: Credit
Definition: The amount of revenue or income received but not yet earned from non-Federal sources not otherwise classified as advances or prepayments. An example is deferred revenue related to the pending sale of a forfeited asset. This account does not close at yearend.

Account Title: Liability for Nonfiduciary Deposit Funds and Undeposited Collections
Account Number: 240000
Normal Balance: Credit

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Definition: The amount offsetting undeposited collections and collections deposited in nonfiduciary deposit funds awaiting disposition. This account does not close at yearend.

Account Title: Liability for Clearing Accounts
Account Number: 241000
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: 251000
Normal Balance: Credit
Definition: The amount of loan principal payable to the Bureau of the Public Debt. This account does not close at yearend.

Account Title: Capitalized Loan Interest Payable - Non-Credit Reform
Account Number: 251100
Normal Balance: Credit
Definition: The amount of accrued interest owed on a non-credit reform loan that has been capitalized. Capitalized interest, like loan principal, is subject to interest charges until such time as the debt is paid or otherwise settled. This account does not close at yearend.

Account Title: Principal Payable to the Federal Financing Bank
Account Number: 252000
Normal Balance: Credit
Definition: The amount of loan principal owed to the Federal Financing Bank. This account does not close at yearend.

Account Title: Securities Issued by Federal Agencies Under General and Special Financing Authority
Account Number: 253000
Normal Balance: Credit

Definition: The par value of U.S. securities issued under general and special financing authority. This account does not close at yearend.

Account Title: Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority
Account Number: 253100
Normal Balance: Debit
Definition: The discount amount on U.S. securities issued under general and special financing authority. This account does not close at yearend.

Account Title: Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority
Account Number: 253200
Normal Balance: Credit
Definition: The premium amount on U.S. securities issued under general and special financing authority. This account does not close at yearend.

Account Title: Amortization of Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority
Account Number: 253300
Normal Balance: Credit
Definition: The amortization amount of discount on securities issued under general and special financing authority. This account does not close at yearend.

Account Title: Amortization of Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority
Account Number: 253400
Normal Balance: Debit
Definition: The amortization amount of premium on securities issued under general and special financing authority. This account does not close at yearend.

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Account Title: Participation Certificates
Account Number: 254000
Normal Balance: Credit
Definition: The amount of liability for a Federal agency's share of participation certificates. This account does not close at yearend.

Account Title: Other Debt
Account Number: 259000
Normal Balance: Credit
Definition: All other forms of U.S. Federal Government obligations, secured and unsecured, not otherwise classified above. This account does not close at yearend.

Account Title: Actuarial Pension Liability
Account Number: 261000
Normal Balance: Credit
Definition: The amount recorded by the administering Federal agencies for actuarial present value of all future retirement benefits, based on projected salaries and total projected services less the actuarial present value of future normal cost contributions that would be made for and by the employees under the plan. (Refer to FASAB SFFAS No. 5, "Accounting for Liabilities of the Federal Government," paragraph 71.) This account does not close at yearend.

Account Title: Actuarial Health Insurance Liability
Account Number: 262000
Normal Balance: Credit
Definition: The amount recorded by the administering Federal agencies for actuarial present value of all future health insurance benefits less the actuarial present value of future normal cost contributions that would be made for and by the employees under the plan. (Refer to FASAB SFFAS No. 5, "Accounting for Liabilities of the Federal Government," paragraphs 79 and 88.) This account does not close at yearend.

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Account Title: Actuarial Life Insurance Liability
Account Number: 263000
Normal Balance: Credit
Definition: The amount recorded by administering Federal agencies for the expected present value of future outflows to be paid to, or on behalf of, existing policy holders, less expected present value of future net premiums to be collected. (Refer to FASAB SFFAS No. 5, "Accounting for Liabilities of the Federal Government," paragraph 113.) This account does not close at yearend.

Account Title: Actuarial FECA Liability
Account Number: 265000
Normal Balance: Credit
Definition: The amount recorded by employer Federal agencies for the actuarial present value of future Federal Employees' Compensation Act benefits provided to Federal employees or their beneficiaries as a result of work-related deaths, disability, or occupational disease. (Refer to FASAB SFFAS No. 5, "Accounting for Liabilities of the Federal Government," paragraphs 95 and 96.) This account does not close at yearend.

Account Title: Actuarial Liabilities for Federal Insurance and Guarantee Programs
Account Number: 266000
Normal Balance: Credit
Definition: The amount recorded by administering Federal agencies for estimated losses on Federal insurance and guarantee program claims (except social insurance and loan guarantee programs). This account does not close at yearend.
Account Title: Actuarial Liabilities for Treasury-Managed Benefit Programs

Account Number: 267000
Normal Balance: Credit
Definition: The amount recorded by the Department of the Treasury for actuarial liabilities of future benefit payments to be paid from programs such as the D.C. Federal Pension Fund and the D.C. Judicial Retirement Fund. This account does not close at yearend.

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Account Title: Other Actuarial Liabilities
Account Number: 269000
Normal Balance: Credit
Definition: The amount recorded by administering Federal agencies for actuarial liability of future benefit payments that are not otherwise classified above. Include other post-employment benefit actuarial liability here; for example, actuarial liability for the Department of Veterans Affairs burial and compensation. This account does not close at yearend.

Account Title: Prior Liens Outstanding on Acquired Collateral
Account Number: 291000
Normal Balance: Credit
Definition: The value of liens approved and accepted as being claims against assets acquired through loan defaults. This account does not close at yearend.

Account Title: Contingent Liabilities
Account Number: 292000
Normal Balance: Credit
Definition: The amount that is recognized as a result of a past event where a future outflow or other sacrifice of resource is probable and measurable. Record a contingent liability related to environmental cleanup cost in USSGL account 2995, "Estimated Cleanup Cost Liability." This account does not close at yearend.

Account Title: Contingent Liabilities - Federal Government Sponsored Enterprise
Account Number: 292200
Normal Balance: Credit
Definition: The amount of liquidity accruals and/or markup of liquidity preference accrued in a prior year for Government Sponsored Enterprise. It is probable that the amount will result in a measurable future outflow or other sacrifice of resources. This account does not close at yearend.

Account Title: Contingent Liability for Capital Transfers

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Account Number: 292300
Normal Balance: Credit
Definition: The amount recognized as a result of past events where a capital transfer to a General Fund Receipt Account is probable and measurable. This account offsets USSGL account 192300, "Contingent Receivable for Capital Transfers." This account does not close at yearend.

Account Title: Capital Lease Liability
Account Number: 294000
Normal Balance: Credit
Definition: The present value of liabilities for assets acquired under a lease agreement that meets the test for capitalizing the assets. This account does not close at yearend.

Account Title: Accounts Payable From Canceled Appropriations
Account Number: 296000
Normal Balance: Credit
Definition: The amount of reinstated valid accounts payable that were canceled. This account does not close at yearend.

Account Title: Liability for Capital Transfers
Account Number: 297000
Normal Balance: Credit
Definition: The amount to be transferred to a General Fund Receipt Account. This includes excess amounts in liquidating funds. This account does not close at yearend.

Account Title: Custodial Liability
Account Number: 298000
Normal Balance: Credit
Definition: The amount of custodial revenue, as defined by FASAB SFFAS No. 7, 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/Non-Federal Code attribute domain value "G" and Transaction Partner Agency Identifier attribute domain value "99." For all other amounts, use the appropriate attribute domain value. This USSGL account is included on the USSGL crosswalk for the Statement of Custodial Activity or on a custodial footnote.

This account does not close at yearend.

Account Title: Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity
Account Number: 298500
Normal Balance: Credit
Definition: The amount of non-entity assets held in a General Fund Receipt Account or other Department of the Treasury account symbol for transfer to other Federal entities. This account excludes amounts defined as custodial in FASAB SFFAS No. 7. 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/Non-Federal Code attribute domain value "G" and Transaction Partner Agency Identifier attribute domain value "099." This USSGL account is included on the USSGL crosswalk for the Balance Sheet, but it is not included on the USSGL crosswalk for the Statement of Custodial Activity nor on a custodial footnote. This account does not close at yearend.

Account Title: Other Liabilities Without Related Budgetary Obligations
Account Number: 299000
Normal Balance: Credit
Definition: Other liabilities not otherwise classified, for which there is not a related budgetary obligation. This account does not close at yearend.

Account Title: Estimated Cleanup Cost Liability
Account Number: 299500
Normal Balance: Credit
Definition: The estimated amount of liability for projected future cleanup costs (not yet due and payable) associated with removing, containing, and/or disposing of (1) hazardous waste from property, or (2) material and/or property consisting of hazardous waste at permanent or temporary closure or shutdown of the associated property, plant, and equipment. This account does not close at yearend.

Account Title: Unexpended Appropriations - Cumulative
Account Number: 310000

Normal Balance: Credit
Definition: The amount of unexpended appropriations after fiscal yearend closing. The balance in this account remains the same during the fiscal year. Activity to increase or decrease unexpended appropriations is reflected in other USSGL accounts in the 3100 series. At yearend, the nominal USSGL accounts in the 3100 series are closed to this USSGL account, including special and trust funds that receive appropriations from the General Fund of the Treasury. During the fiscal year, the net of debit and credit balances in the 3100 series accounts reflects the total remaining balance of unused appropriations. Special and trust funds that receive appropriations from the General Fund of the Treasury are to record this account. This account does not close at yearend.

Account Title: Unexpended Appropriations - Appropriations Received
Account Number: 310100
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: 310200
Normal Balance: Credit
Definition: The amount of unexpended appropriations, from current or prior years, transferred in during the fiscal year. Special and trust funds that receive appropriations from the General Fund of the Treasury are to use this account for transfers of unexpended appropriations.

Account Title: Unexpended Appropriations - Transfers-Out
Account Number: 310300
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.

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Account Title: Unexpended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year
Account Number: 310500
Normal Balance: Debit
Definition: The amount of net increase or decrease to unexpended appropriations due to errors in years preceding the prior-year's financial statements that resulted from mathematical mistakes, mistakes in the application of accounting principles, or oversight or misuse of facts that existed at the time the financial statements were prepared. Use only when comparative financial statements are being presented. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance.

Account Title: Unexpended Appropriations - Adjustments
Account Number: 310600
Normal Balance: Debit
Definition: The amount of adjustments during the fiscal year to unexpended appropriations from current or prior years. Examples of adjustments include rescissions, and cancellations of expired appropriations. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance.

Account Title: Unexpended Appropriations - Used
Account Number: 310700
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: 310800
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: 310900
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.

Account Title: Appropriations Outstanding - Cumulative
Account Number: 320000
Normal Balance: Debit
Definition: The cumulative amount of appropriation outstanding for warrants issued and adjustments for appropriations. The balance in this account remains the same during the fiscal year. Activity to increase or decrease appropriations outstanding is reflected in other USSGL accounts in the 320000 series which will close into this USSGL account at yearend. This account is for the General Fund of the Treasury use only. This account does not close at yearend.

Account Title: Appropriations Outstanding - Warrants Issued
Account Number: 320100
Normal Balance: Debit
Definition: The amount of appropriations outstanding for warrants issued to Federal agencies during the fiscal year by the General Fund of the Treasury. Warrants issued to

special or trust funds, other than dedicated and earmarked receipts, are included in this account. This account corresponds to the Federal reporting entities Unexpended Appropriations- Appropriations Received (USSGL account 310100). This account is for the General Fund of the Treasury use only.

Account Title: Appropriations Outstanding - Adjustments
Account Number: 320600
Normal Balance: Credit
Definition: The amount of adjustments during the fiscal year to appropriations outstanding from current or prior years. Examples of adjustments include rescissions and cancellation of expired appropriations. Although the normal balance for this account is a credit, it is acceptable in certain instances for this account to have a debit balance. This account corresponds to the Federal reporting entities Unexpended Appropriations- Adjustments (USSGL account 310600). This account is for the General Fund of the Treasury use only.

Account Title: Cumulative Results of Operations
Account Number: 331000
Normal Balance: Credit
Definition: The amount of net difference since the inception of the activity between (1) expenses and losses, and (2) financing sources including appropriations, revenues, and gains. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance. This account does not close at yearend.

Account Title: Fiduciary Net Assets
Account Number: 340000
Normal Balance: Credit
Definition: The value of beneficiaries' equity. Fiduciary activities generally do not crosswalk to the Federal entity's financial statements, but they should be included in the Federal entity's notes to the financial statements, as required by FASAB SFFAS No. 31, "Accounting for Fiduciary Activities." This account does not close at yearend.

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Account Title: Contributions to Fiduciary Net Assets
Account Number: 341000
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: 342000
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."

Account Title: Estimated Indefinite Contract Authority
Account Number: 403200
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: 403400
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

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Account Number: 404200
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: 404400
Normal Balance: Credit
Definition: Estimated amounts of reductions during the fiscal year to borrowing authority.

Account Title: Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority
Account Number: 404700
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: 404800
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: 406000
Normal Balance: Debit
Definition: The amount of non-Federal entity collections, excluding reimbursables, expected in the current fiscal year.

Account Title: Anticipated Collections From Federal Sources
Account Number: 407000

Normal Balance: Debit
Definition: The amount of Federal agency collections, excluding reimbursables, expected in the current fiscal year.

Account Title: Amounts Appropriated From a Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred
Account Number: 408100
Normal Balance: Credit
Definition: The amount in USSGL account 4126, "Amounts Appropriated From Specific Invested TAFS - Receivable," transferred from one Treasury Appropriation Fund Symbol to another. Although the normal balance for this account is credit, it is acceptable for this account to have a debit balance.

Account Title: Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred
Account Number: 408200
Normal Balance: Credit
Definition: The amount in USSGL account 4166, "Allocations of Realized Authority - To Be Transferred From Invested Balances," transferred from one Treasury Appropriation Fund Symbol to another. Although the normal balance for this account is credit, it is acceptable for this account to have a debit balance.

Account Title: Transfers - Current-Year Authority - Receivable - Transferred
Account Number: 408300
Normal Balance: Credit
Definition: The amount in USSGL account 4171, "Nonallocation Transfers of Invested Balances - Receivable," transferred from one Treasury Appropriation Fund Symbol to another. Although the normal balance for this account is credit, it is acceptable for this account to have a debit balance.

Account Title: Debt Liquidation Appropriations
Account Number: 411100
Normal Balance: Debit

Definition: The amount appropriated to liquidate debt as specified in the appropriation language.

Account Title: Liquidation of Deficiency - Appropriations
Account Number: 411200
Normal Balance: Debit
Definition: The amount appropriated to liquidate a prior-year deficiency.

Account Title: Appropriated Receipts Derived from Unavailable Trust or Special Fund Receipts
Account Number: 411300
Normal Balance: Debit
Definition: The amount of receipts appropriated from an "unavailable" trust or special fund receipt account to a corresponding trust or special fund expenditure account. (Amounts deposited into trust or special fund receipt accounts designated by the Department of the Treasury as "unavailable" are appropriated via Treasury warrant, upon legislative action, to the corresponding expenditure account.) This budgetary resource account does not correspond with proprietary USSGL account 310100, "Unexpended Appropriations - Appropriations Received."

Account Title: Appropriated Receipts Derived from Available Trust or Special Fund Receipts
Account Number: 411400
Normal Balance: Debit
Definition: The amount of receipts appropriated from an "available" trust or special fund receipt account to a corresponding trust or special fund expenditure account. (Amounts designated by the Department of the Treasury as "available" are immediately transferred without further action.) This budgetary resource account does not correspond with proprietary USSGL account 310100, "Unexpended Appropriations - Appropriations Received."
Account Title: Loan Subsidy Appropriation
Account Number: 411500
Normal Balance: Debit
Definition: The amount of budget authority appropriated by law for loan subsidies in

direct loan and loan guarantee programs.

Account Title: Debt Forgiveness Appropriation
Account Number: 411600
Normal Balance: Debit
Definition: The amount of budget authority that Congress provides equivalent to an inferred appropriation to retire debt as specified in a public law. This excludes debt subject to credit reform.

Account Title: Loan Administrative Expense Appropriation
Account Number: 411700
Normal Balance: Debit
Definition: The amount of new budget authority appropriated by law for administrative expenses in direct loan and loan guarantee programs.

Account Title: Reestimated Loan Subsidy Appropriation
Account Number: 411800
Normal Balance: Debit
Definition: The amount of budget authority appropriated for direct loan and loan guarantee subsidies based upon reestimates as specified in the Federal Credit Reform Act of 1990.

Account Title: Other Appropriations Realized
Account Number: 411900
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: 412000
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: 412100
Normal Balance: Debit
Definition: The amount of authority reclassified from USSGL account 4126, "Amounts Appropriated From Specific Invested TAFS - Receivable," because of a cancellation. Since this is a reclassification of a receivable, there is no impact on fund balance. Use this account only in a specific Federal agency expenditure account where the receivable is from an invested expenditure account.

Account Title: Authority Adjusted for Interest on the Bureau of the Public Debt Securities
Account Number: 412200
Normal Balance: Debit
Definition: The amount receivable for interest on the Bureau of the Public Debt securities to be paid in the future. Only the Bureau of the Public Debt may use this account. This account does not close at yearend

Account Title: Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction
Account Number: 412300
Normal Balance: Debit
Definition: The amount of authority reclassified from USSGL account 4126, "Amounts Appropriated From Specific Invested TAFS - Receivable," because of a temporary reduction. Since this is a reclassification of a receivable, there is no impact on fund balance. Use this account only in a specific Federal agency expenditure account where the receivable is from an invested expenditure account.

Account Title: Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation
Account Number: 412400
Normal Balance: Credit

Definition: The amount of authority reclassified from USSGL account 4127, "Amounts Appropriated From Specific Invested TAFS - Payable," because of a temporary reduction or cancellation. Since this is a reclassification of a payable, there is no impact on fund balance. Use this account only in an invested expenditure account where the payable is to a specific Federal agency expenditure account.

Account Title: Loan Modification Adjustment Transfer Appropriation
Account Number: 412500
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: 412600
Normal Balance: Debit
Definition: Amounts appropriated in an appropriation or authorization act from an invested Treasury Appropriation Fund Symbol (TAFS) to a specific Federal agency account. The amounts appropriated to the Federal agency will be accomplished via nonexpenditure transfer; however, the amounts are reflected in the Budget of the United States Government: Appendix as an appropriation rather than as a transfer. For cash management purposes, the funds remain invested until needed for disbursement; therefore, a receivable is required to reflect the total budget authority. This account does not close at yearend.

Account Title: Amounts Appropriated From Specific Invested TAFS - Payable
Account Number: 412700
Normal Balance: Credit
Definition: Amounts appropriated in an appropriation or authorization act from an invested Treasury Appropriation Fund Symbol (TAFS) to a specific expenditure account. The amounts appropriated to the Federal agency will be accomplished via nonexpenditure transfer; however, the amounts are reflected in the Budget of the United

States Government: Appendix as an appropriation rather than as a transfer. For cash management purposes, the funds remain invested until needed for disbursement; therefore, a payable is required to reflect the total budget authority. This account does not close at yearend.

Account Title: Amounts Appropriated From Specific Invested TAFS - Transfers-In
Account Number: 412800
Normal Balance: Debit
Definition: Amounts appropriated in an appropriation or authorization act from a Federal 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 Budget of the United States Government: Appendix as an appropriation rather than a transfer. Exceptions for use of this account, in the absence of investment authority, include the transfers-in of special fund user fees to a Nuclear Regulatory Commission or Internal Revenue Service general fund expenditure account.

Account Title: Amounts Appropriated From Specific Invested TAFS - Transfers-Out
Account Number: 412900
Normal Balance: Credit
Definition: Amounts appropriated in an appropriation or authorization act from an invested Treasury Appropriation Fund Symbol (TAFS) to a specific Federal agency expenditure account, and then transferred out via nonexpenditure transfer. However, the amounts are reflected in the Budget of the United States Government: Appendix as an appropriation rather than a transfer. Exceptions for use of this account, in the absence of investment authority, include the transfers-out of special fund user fees to a Nuclear Regulatory Commission or Internal Revenue Service general fund expenditure account.

Account Title: Appropriation To Liquidate Contract Authority Withdrawn
Account Number: 413000
Normal Balance: Credit
Definition: The amount of the excess portion of an appropriation to liquidate obligations incurred against contract authority that is no longer required.

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Account Title: Current-Year Contract Authority Realized
Account Number: 413100
Normal Balance: Debit
Definition: The amount of new authority to incur obligations in advance of a separate appropriation of liquidating cash or collections.

Account Title: Substitution of Contract Authority
Account Number: 413200
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: 413300
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: 413400
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: 413500
Normal Balance: Credit
Definition: The amount of funds received during the fiscal year from appropriations, nonexpenditure transfers, or offsetting collections that liquidate contract authority.

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Account Title: Contract Authority To Be Liquidated by Trust Funds
Account Number: 413600
Normal Balance: Credit
Definition: The appropriation of trust fund receipts from one trust fund to liquidate contract authority in another trust fund, where the nonexpenditure transfer of funds has not yet been accomplished. For cash management purposes, the funds remain invested until needed for disbursement. This account does not close at yearend

Account Title: Transfers of Contract Authority - Allocation
Account Number: 413700
Normal Balance: Debit
Definition: The amount of contract authority transferred between parent and allocation (child) Treasury Appropriation Fund Symbols based upon an approved letter. This occurs before the actual transfer of funds, which is to be accomplished as a nonexpenditure allocation transfer. Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance. This account does not close at yearend.

Account Title: Appropriation To Liquidate Contract Authority
Account Number: 413800
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: 413900
Normal Balance: Debit
Definition: The amount of contract authority carried forward into the next fiscal year. This account does not close at yearend.

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Account Title: Substitution of Borrowing Authority
Account Number: 414000
Normal Balance: Credit
Definition: The amount of borrowing authority replaced by appropriations or offsetting collections that were initially used to liquidate obligations incurred against authority to borrow.

Account Title: Current-Year Borrowing Authority Realized
Account Number: 414100
Normal Balance: Debit
Definition: The authorized amount of new authority to expend monies borrowed from the Bureau of the Public Debt or other investors. Report authority borrowed for such obligations even though the Federal agency ultimately will use subsequent appropriations or offsetting collections to liquidate the obligations.

Account Title: Actual Repayment of Borrowing Authority Converted to Cash
Account Number: 414200
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: 414300
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.

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Account Title: Borrowing Authority Withdrawn
Account Number: 414400
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: 414500
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: 414600
Normal Balance: Credit
Definition: Amounts actually transferred by nonexpenditure transfer during the fiscal year from current-year resources to repay debt. This also includes amounts actually transferred by nonexpenditure transfer during the fiscal year to repay debt forgiven. This excludes amounts related to actual repayments of borrowing authority converted to cash.

Account Title: Actual Repayments of Debt, Prior-Year Balances
Account Number: 414700
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: 414800
Normal Balance: Debit
Definition: The amount drawn during the fiscal year to fund borrowing authority at the time of disbursement.

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Account Title: Borrowing Authority Carried Forward
Account Number: 414900
Normal Balance: Debit
Definition: The amount of borrowing authority carried forward into the next fiscal year for definite borrowing authority. For indefinite borrowing authority, this will be the amount that is supported by unpaid obligations (undelivered orders and expended authority). This account does not close at yearend.

Account Title: Reappropriations - Transfers-In
Account Number: 415000
Normal Balance: Debit
Definition: The amount of new budget authority transferred in based on a law that extends the availability of unobligated balances of budget authority that have expired, as a result of legislation enacted subsequent to the law that provided the budget authority. This transaction is accomplished via an SF 1151: Nonexpenditure Transfer Authorization.

Account Title: Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority
Account Number: 415100
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: 415200
Normal Balance: Credit
Definition: Amounts actually transferred by nonexpenditure transfer during the fiscal year of prior- year unobligated balances to capital transfer miscellaneous receipt accounts, such as Treasury Appropriation Fund Symbols series 1610, "Earnings of

Government-Owned Enterprises," and 2810 "Repayments of Capital Investment, Government-Owned Enterprises."

Account Title: Transfers of Contract Authority - Nonallocation
Account Number: 415300
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: 415400
Normal Balance: Debit
Definition: The amount of liquidating appropriations received during the fiscal year to fund contract authority transferred from one nonallocation Treasury Appropriation Fund Symbol to another. The transfer is accomplished via an SF 1151: Nonexpenditure Transfer Authorization. Only the Department of Transportation may use this account. Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance.

Account Title: Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation
Account Number: 415700
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."

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Account Title: Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation
Account Number: 415800
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: 416000
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: 416500
Normal Balance: Debit
Definition: The amount of new budget authority anticipated by a receiving allocation Treasury Appropriation Fund Symbol (TAFS), based on an apportionment request by the receiving TAFS, to be distributed from the parent TAFS via nonexpenditure transfer, during the fiscal year. Use this USSGL account in conjunction with USSGL accounts 4166, "Allocations of Realized Authority - To Be Transferred From Invested Balances," and/or 4167, "Allocations of Realized Authority - Transferred From Invested Balances."

Account Title: Allocations of Realized Authority - To Be Transferred From Invested Balances
Account Number: 416600
Normal Balance: Debit
Definition: The amount of undistributed funds to be allocated between two Treasury

Appropriation Fund Symbols (TAFS) where the parent TAFS maintains invested balances. The parent TAFS would record a normal credit to this account, and the receiving TAFS would record a normal debit to this account. For cash management purposes, the funds remain invested until needed for disbursement. This USSGL account is to be recorded mainly by trust funds and special funds, which typically have investment authority. (This occurs before the request for an SF 1511: Nonexpenditure Transfer Authorization and is only permissible under specific circumstances.) Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance. This account does not close at yearend.

Account Title: Allocations of Realized Authority - Transferred From Invested Balances
Account Number: 416700
Normal Balance: Debit
Definition: The net amount of realized authority and accomplished nonexpenditure transfers during the fiscal year of current-year or prior-year obligated authority. Use this USSGL allocation account when the parent Treasury Appropriation Fund Symbol has investment authority; most commonly associated with trust and special funds. Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance.

Account Title: Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction
Account Number: 416800
Normal Balance: Debit
Definition: The amount of authority reclassified from USSGL account 4166, "Allocations of Realized Authority - To Be Transferred From Invested Balances," because of a temporary reduction. The amount is equal to the amount of the temporary reduction. Since this is a reclassification of an amount that is either receivable or payable there is no impact on fund balance. Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance.

Account Title: Transfers - Current-Year Authority
Account Number: 417000
Normal Balance: Debit

Definition: The amount of realized nonexpenditure transfers between two Treasury Appropriation Fund Symbols during the fiscal year of current-year unobligated authority. This amount excludes transfers of amounts from invested balances. Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance.

Account Title: Nonallocation Transfers of Invested Balances - Receivable
Account Number: 417100
Normal Balance: Debit
Definition: The amount to be transferred in of unrealized nonexpenditure transfers of invested balances, excluding allocation transfers, between two trust funds or between two Federal funds (as defined by the Office of Management and Budget), when investment authority is involved. For cash management purposes, the funds remain invested until needed for disbursement. (This occurs before the request for an SF 1151: Nonexpenditure Transfer Authorization, and is only permissible under specific circumstances.) Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance. This account does not close at yearend.

Account Title: Nonallocation Transfers of Invested Balances - Payable
Account Number: 417200
Normal Balance: Credit
Definition: The amount to be transferred out of unrealized nonexpenditure transfers of invested balances, excluding allocation transfers, between two trust funds or between two Federal funds (as defined by Office of Management and Budget), when investment authority is involved. For cash management purposes, the funds remain invested until needed for disbursement. (This occurs before the request for an SF 1151: Nonexpenditure Transfer Authorization, and is only permissible under specific circumstances.) Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance. This account does not close at yearend.

Account Title: Nonallocation Transfers of Invested Balances - Transferred
Account Number: 417300
Normal Balance: Debit
Definition: The amount of nonexpenditure transfers of invested balances accomplished via an SF 1151: Nonexpenditure Transfer Authorization that reduce previously established USSGL accounts 4171, "Nonallocation Transfers of Invested Balances -

Receivable" or 4172, "Nonallocation Transfers of Invested Balances - Payable." Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance.

Account Title: Allocation Transfers of Current-Year Authority for Noninvested Accounts
Account Number: 417500
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 for this account to have a credit balance.

Account Title: Allocation Transfers of Prior-Year Balances
Account Number: 417600
Normal Balance: Debit
Definition: The amount of unobligated prior-year balances transferred between a parent Treasury Appropriation Fund Symbol (TAFS) and a receiving TAFS via an accomplished nonexpenditure transfer. Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance.

Account Title: Anticipated Transfers - Prior-Year Balances
Account Number: 418000
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.

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Account Title: Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose
Account Number: 418300
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: 419000
Normal Balance: Debit
Definition: The net amount of realized nonexpenditure transfers during the fiscal year of prior-year unobligated balances to or from appropriations and funds. Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance.

Account Title: Balance Transfers - Extension of Availability Other Than Reappropriations
Account Number: 419100
Normal Balance: Debit
Definition: The amount of realized nonexpenditure transfers during the fiscal year from an expired Treasury Appropriation Fund Symbol (TAFS) to an unexpired TAFS as a result of authority to extend the period of availability of the expired balances that does not meet the definition of a reappropriation. This transaction is accomplished via an SF 1151: Nonexpenditure Transfer Authorization. Use only with Office of Management and Budget approval. Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance.

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Account Title: Balance Transfers - Unexpired to Expired
Account Number: 419200
Normal Balance: Debit
Definition: The amount of realized nonexpenditure transfers during the fiscal year from an unexpired Treasury Appropriation Fund Symbol (TAFS) to an expired TAFS, for example to minimize the effect of foreign currency fluctuations in order to maintain the budgeted level of operations for such expired TAFS. This transaction is accomplished via an SF 1151: Nonexpenditure Transfer Authorization. Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance.

Account Title: Balance Transfers - Unobligated Balances - Legislative Change of Purpose
Account Number: 419300
Normal Balance: Debit
Definition: The amount of realized nonexpenditure transfers during the fiscal year of prior-year unobligated balances between two unexpired Treasury Appropriation Fund Symbols resulting from legislation that changed the purpose for which the balances are available for obligation. These balance transfers are reflected as transfers of new budget authority on the SF 133: Report on Budget Execution and Budgetary Resources and the Office of Management and Budget Program and Financing Schedule. Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance.

Account Title: Transfer of Obligated Balances
Account Number: 419500
Normal Balance: Debit
Definition: The amount of resources with obligations transferred to or from appropriations and funds recorded via nonexpenditure transfer during the fiscal year. Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance.

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Account Title: Balance Transfer-In - Expired to Expired
Account Number: 419600
Normal Balance: Debit
Definition: The amount of realized nonexpenditure transfers-in during the fiscal year of unobligated balances to an expired Treasury Appropriation Fund Symbol (TAFS) from another expired TAFS. Examples include when it is required that an expired recipient TAFS return unobligated authority back to the originating TAFS, which also is expired. This transaction is accomplished via SF 1151: Nonexpenditure Transfer Authorization.

Account Title: Balance Transfer-Out - Expired to Expired
Account Number: 419700
Normal Balance: Credit
Definition: The amount of realized nonexpenditure transfers-out during the fiscal year of unobligated balances from an expired Treasury Appropriation Fund Symbol (TAFS) to another expired TAFS. Examples include when it is required that an expired recipient TAFS return unobligated authority back to the originating TAFS, which also is expired. This transaction is accomplished via SF 1151: Nonexpenditure Transfer Authorization.

Account Title: Transfer of Expired Expenditure Transfers - Receivable
Account Number: 419900
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: 420100
Normal Balance: Debit
Definition: This account is used at yearend closing to consolidate the total amount of actual resources collected from all sources. This account does not close at yearend.

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Account Title: Adjustment to Total Resources - Disposition of Canceled Payables
Account Number: 420800
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: 421000
Normal Balance: Debit
Definition: The estimate of reimbursements expected to be earned during the current fiscal year, subject to Office of Management and Budget apportionment, other authorized reimbursements, and/or other income for which current fiscal year obligational authority is automatically established based on customer orders received.

Account Title: Liquidation of Deficiency - Offsetting Collections
Account Number: 421200
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 Expenditure Transfers from Trust Funds
Account Number: 421500
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) and anticipated expenditure transfers from a special fund (for example where the paying account is the Treasury Forfeiture Fund).

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Account Title: Unfilled Customer Orders Without Advance
Account Number: 422100
Normal Balance: Debit
Definition: The total amount of unearned reimbursable orders accepted without an advance. This account represents the amount of goods and/or services to be furnished for other Federal Government agencies and for the public, if permitted by law and by long-standing, generally accepted practice. It also includes amounts for "jointly supported projects." At the time goods and/or services are furnished, the amount becomes reimbursements earned. In addition, this account is used in the credit financing fund to record the subsidy that will be received when previously obligated loans are disbursed. This account does not close at yearend.

Account Title: Unfilled Customer Orders With Advance
Account Number: 422200
Normal Balance: Debit
Definition: The total amount of unearned reimbursable orders accepted with an advance. This account represents the amount of goods and/or services to be furnished for other Federal Government agencies or the public. It also includes amounts for "jointly supported projects." At the time goods and/or services are furnished, the amount becomes reimbursements earned. This account does not close at yearend.

Account Title: Expenditure Transfers from Trust Funds - Receivable
Account Number: 422500
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) and expenditure transfers receivable from a special fund (for example where the paying account is the Treasury Forfeiture Fund). This account does not close at yearend.

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Account Title: Unfilled Customer Orders Without Advance - Transferred
Account Number: 423000
Normal Balance: Debit
Definition: The amount in USSGL account 4221, "Unfilled Customer Orders Without Advance," transferred from one Treasury Appropriation Fund Symbol to another. Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance.

Account Title: Unfilled Customer Orders With Advance - Transferred
Account Number: 423100
Normal Balance: Credit
Definition: The amount in USSGL account 4222, "Unfilled Customer Orders With Advance," transferred from one Treasury Appropriation Fund Symbol to another. Although the normal balance for this account is credit, it is acceptable for this account to have a debit balance.

Account Title: Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred
Account Number: 423200
Normal Balance: Debit
Definition: The amount in USSGL account 4225, "Appropriation Trust Fund Expenditure Transfers - Receivable," transferred from one Treasury Appropriation Fund Symbol to another. Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance.

Account Title: Reimbursements and Other Income Earned - Receivable - Transferred
Account Number: 423300
Normal Balance: Debit
Definition: The amount in USSGL account 4251, "Reimbursements and Other Income Earned - Receivable," transferred from one Treasury Appropriation Fund Symbol to another. Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance.

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Account Title: Other Federal Receivables - Transferred
Account Number: 423400
Normal Balance: Debit
Definition: The amount in USSGL account 4287, "Other Federal Receivables," transferred from one Treasury Appropriation Fund Symbol to another. Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance.

Account Title: Reimbursements and Other Income Earned - Receivable
Account Number: 425100
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: 425200
Normal Balance: Debit
Definition: The amount of reimbursements and other income earned and collected to date through the provision of goods and performance of services.

Account Title: Prior-Year Unfilled Customer Orders With Advance - Refunds Paid
Account Number: 425300
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.

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Account Title: Expenditure Transfers from Trust Funds - Collected
Account Number: 425500
Normal Balance: Debit
Definition: The amount of expenditure transfers collected by a general fund from a trust 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) and expenditure transfers from a special fund (e.g. where the paying account is the Treasury Forfeiture Fund).

Account Title: Actual Collections of "governmental-type" Fees
Account Number: 426000
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: 426100
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: 426200
Normal Balance: Debit
Definition: The total amount of loan principal collected during the fiscal year from non-Federal sources.

Account Title: Actual Collections of Loan Interest
Account Number: 426300
Normal Balance: Debit
Definition: The total amount of loan interest collected during the fiscal year from non-Federal sources.

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Account Title: Actual Collections of Rent
Account Number: 426400
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: 426500
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: 426600
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: 426700
Normal Balance: Debit
Definition: The amount collected during the fiscal year from non-Federal sources for which a specific USSGL account does not exist. These collections arise from the U.S. Federal Government's exercise of its sovereign or governmental powers.

Account Title: Actual Program Fund Subsidy Collected
Account Number: 427100
Normal Balance: Debit
Definition: The amount of subsidy for loan programs collected during the fiscal year by the financing fund from the program fund.

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Account Title: Interest Collected From Treasury
Account Number: 427300
Normal Balance: Debit
Definition: The amount of interest collected during the fiscal year from the U.S. Department of the Treasury.

Account Title: Actual Collections From Liquidating Fund
Account Number: 427500
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: 427600
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: 427700
Normal Balance: Debit
Definition: The amount collected during the fiscal year from Federal agencies or Federal entities for which a specific USSGL account has not been established.

Account Title: Interest Receivable From Treasury
Account Number: 428300
Normal Balance: Debit
Definition: The amount of interest due but not collected from U.S. Department of the Treasury. This account does not close at yearend.

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Account Title: Receivable From the Liquidating Fund
Account Number: 428500
Normal Balance: Debit
Definition: The amount due to the financing fund but not collected from the liquidating fund for assuming pre-credit reform loans for which the terms have been modified. This account does not close at yearend.

Account Title: Receivable From the Financing Fund
Account Number: 428600
Normal Balance: Debit
Definition: The amount due but not yet collected by the program fund or liquidating fund from the financing fund during the year. This will include liquidating fund collections for modified direct loans transferred to the financing fund, program fund collections for negative subsidies, downward reestimates in mandatory loan programs, or other interfund collections paid from the financing fund. This account does not close at yearend.

Account Title: Other Federal Receivables
Account Number: 428700
Normal Balance: Debit
Definition: The amount of uncollected amounts due from Federal agencies or Federal entities for which a specific USSGL account has not been established. This could include refunds receivable from Federal sources because of overpayments. This account does not close at yearend.

Account Title: Amortization of Investments in U.S. Treasury Zero Coupon Bonds
Account Number: 429000
Normal Balance: Debit
Definition: The amount of amortized discount in Treasury Appropriation Fund Symbols that invest offsetting collections in U.S. Treasury Zero Coupon Bonds.

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Account Title: Adjustments to the Exchange Stabilization Fund
Account Number: 429500
Normal Balance: Debit
Definition: The amount of increase or decrease in the Exchange Stabilization Fund as a result of revaluation, foreign exchange rate adjustments, and special liabilities (general allocations and special drawing rights certificates). 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 loss is recognized. This USSGL account is to be used only by the Department of the Treasury.

Account Title: Anticipated Recoveries of Prior-Year Obligations
Account Number: 431000
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: 432000
Normal Balance: Debit
Definition: The amount of adjustments made for the change in the allocation of budgetary resources between certain trust fund and Federal agency general fund funding sources and performing accounts. Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance.

Account Title: Canceled Authority
Account Number: 435000
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 yearend.

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Account Title: Partial or Early Cancellation of Authority With a U.S. Treasury Warrant
Account Number: 435100
Normal Balance: Credit
Definition: The amount of annual, multi-year, or no-year appropriation authority that is canceled early by administrative action in a definite account or by early cancellation of the entire appropriation. The cancellation will be accomplished with a Treasury warrant.

Account Title: Cancellation of Appropriation From Unavailable Receipts
Account Number: 435500
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: 435600
Normal Balance: Credit
Definition: The amount of appropriated receipts in a trust or special fund expenditure account that is canceled and returned to the originating invested trust or special fund from which the amount was originally derived. The amounts are to be returned via an SF 1151: Nonexpenditure Transfer Authorization.

Account Title: Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds
Account Number: 435700
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.

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Account Title: Offset to Appropriation Realized for Redemption of Treasury Securities
Account Number: 437000
Normal Balance: Credit
Definition: The offset to appropriations received for the redemption of U.S. Treasury securities.

Account Title: Temporary Reduction - New Budget Authority
Account Number: 438200
Normal Balance: Credit
Definition: The amount of new budget authority temporarily reduced by enacted legislation in special and nonrevolving trust Treasury Appropriation Fund Symbols associated with a receipt account designated by the U.S. Department of the Treasury as "available." This account also may be used in revolving funds or for reductions of spending authority from offsetting collections only if it is deemed appropriate by Office of Management and Budget and/or a specific legislative action. For permanent reductions, refer to USSGL account 4392, "Permanent Reduction - New Budget Authority."

Account Title: Temporary Reduction - Prior-Year Balances
Account Number: 438300
Normal Balance: Credit
Definition: The amount of prior-year balances temporarily reduced by enacted legislation in special and nonrevolving trust Treasury Appropriation Fund Symbols associated with a receipt account designated by the U.S. Department of the Treasury as "available." This account also may be used in revolving funds or for reductions of spending authority from offsetting collections but only if it is deemed appropriate by Office of Management and Budget and/or a specific legislative action. For permanent reductions, refer to USSGL account 4393, "Permanent Reduction - Prior-Year Balances."

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Account Title: Temporary Reduction/Cancellation Returned by Appropriation
Account Number: 438400
Normal Balance: Credit
Definition: The amount of a temporary reduction or cancellation reclassified at yearend closing. Use only for Treasury Appropriation Fund Symbol (TAFS) receiving a temporary reduction or a cancellation of amounts payable from invested trust or special fund balances. Also use for the amount subsequently recorded as new budget authority and returned as an appropriation to a TAFS in the next year. This account does not close at yearend.

Account Title: Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority
Account Number: 438700
Normal Balance: Credit
Definition: The amount of new budget authority temporarily reduced by enacted legislation in a special or nonrevolving trust Treasury Appropriation Fund Symbol associated with a receipt account designated by the U.S. Department of the Treasury as "unavailable."

Account Title: Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances
Account Number: 438800
Normal Balance: Credit
Definition: The amount of prior-year balances temporarily reduced by enacted legislation in a special or nonrevolving trust Treasury Appropriation Fund Symbol associated with a receipt account designated by the U.S. Department of the Treasury as "unavailable."

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Account Title: Reappropriations - Transfers-Out
Account Number: 439000
Normal Balance: Credit
Definition: The amount of budgetary resources transferred out based on a law that extends the availability of unobligated balances of budget authority that have expired, as a result of legislation enacted subsequent to the law that provided the budget authority. This transaction is accomplished via an SF 1151: Nonexpenditure Transfer Authorization.

Account Title: Adjustments to Indefinite Appropriations
Account Number: 439100
Normal Balance: Credit
Definition: The amount necessary to reconcile obligations with resources for indefinite appropriations derived from the General Fund of the Treasury that is reportable on the FMS 2108: Yearend Closing Statement. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance.

Account Title: Permanent Reduction - New Budget Authority
Account Number: 439200
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."

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Account Title: Permanent Reduction - Prior-Year Balances
Account Number: 439300
Normal Balance: Credit
Definition: The amount of prior-year balances permanently reduced by enacted legislation. For amounts appropriated from the General Fund of the Treasury or from unavailable receipts, there is an impact on fund balance. However, for reductions to contract authority and borrowing authority, there is no impact on fund balance. Also use this account to record permanent reductions in special or nonrevolving trust fund expenditure Treasury Appropriation Fund Symbols funded by special or nonrevolving trust fund unavailable receipt accounts. Amounts classified as temporary reductions of prior-year budgetary resources are posted to USSGL account 4383, "Temporary Reduction - Prior-Year Balances."

Account Title: Receipts Unavailable for Obligation Upon Collection
Account Number: 439400
Normal Balance: Credit
Definition: The amount of receipts which, immediately upon collection, are not available for obligation. For example, the authorizing legislation may specify the receipts are not available for obligation until a specified time in the future. These receipts, or a portion thereof, may be available for investment before becoming available for obligation. This USSGL account will offset the budgetary resource appropriation lines on the SF 133: Report on Budget Execution and Budgetary Resources/Budget Program and Financing Schedule, for a net-zero effect. This USSGL account also will crosswalk to column 11 of the FMS 2108: Yearend Closing Statement, to support the balances of the fund balance with the U.S. Department of the Treasury and/or investments. This account does not close at yearend.

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Account Title: Authority Unavailable for Obligation Pursuant to Public Law - Temporary
Account Number: 439500
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 adjusted trial balance submission.

Account Title: Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts Unavailable for Obligation Upon Collection
Account Number: 439600
Normal Balance: Credit
Definition: The amount of authority in a special or trust Treasury Appropriation Fund Symbol temporarily unavailable as a result of a refund collected or recovery of a prior-year obligation that is unavailable for obligation and is to be reclassified as "Receipts Unavailable for Obligation Upon Collection" at yearend.

Account Title: Receipts and Appropriations Temporarily Precluded From Obligation
Account Number: 439700
Normal Balance: Credit
Definition: The amount of receipts and appropriations that become unavailable for obligation until specific legal requirements are met. For example, the portion of appropriated trust fund or special fund receipts collected in the current fiscal year that is precluded from obligation at yearend because of a provision of law (such as a limitation on obligations or a benefit formula). The ending balance of this account will be part of the end-of-year balance in the Special and Trust Fund Receipt Schedule (Schedule N). This account does not close at yearend.

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Account Title: Offsetting Collections Temporarily Precluded From Obligation
Account Number: 439800
Normal Balance: Credit
Definition: The amount of offsetting collections that become unavailable for obligation until specific legal requirements are met. This account does not close at yearend.

Account Title: Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts and Appropriations Temporarily Precluded From Obligation
Account Number: 439900
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: 442000
Normal Balance: Credit
Definition: The total amount of budgetary resources withheld pending rescission action by the United States Congress.

Account Title: Unapportioned Authority - OMB Deferral
Account Number: 443000
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: 445000
Normal Balance: Credit
Definition: The amount of unobligated budgetary resources not yet apportioned. These funds are not available for obligation.

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Account Title: Apportionments
Account Number: 451000
Normal Balance: Credit
Definition: The amounts apportioned by 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: 459000
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: 461000
Normal Balance: Credit
Definition: The current-period amount available for obligation or commitment. Allowances or suballotments may be established at the Federal agency level.

Account Title: Unobligated Funds Exempt From Apportionment
Account Number: 462000
Normal Balance: Credit
Definition: The amount of unobligated budgetary resources in programs exempt from apportionment that is available for commitment and obligation. This account does not close at yearend.

Account Title: Funds Not Available for Commitment/Obligation
Account Number: 463000
Normal Balance: Credit
Definition: Appropriated funds not available for commitment/obligation.

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Account Title: Allotments - Expired Authority
Account Number: 465000
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: 469000
Normal Balance: Credit
Definition: Anticipated amounts in programs exempt from apportionment.

Account Title: Commitments - Programs Subject to Apportionment
Account Number: 470000
Normal Balance: Credit
Definition: The amount of allotment or lower-level authority committed in anticipation of obligation for programs subject to apportionment.

Account Title: Commitments - Programs Exempt From Apportionment
Account Number: 472000
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: 480100
Normal Balance: Credit
Definition: The amount of goods and/or services ordered, which have not been actually or constructively received and for which amounts have not been prepaid or advanced. This includes amounts specified in other contracts or agreements such as grants, program subsidies, undisbursed loans and claims, and similar events for which an advance or prepayment has not occurred. This account does not close at yearend.

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Account Title: Undelivered Orders - Obligations, Prepaid/Advanced
Account Number: 480200
Normal Balance: Credit
Definition: The amount of goods and/or services ordered, which have not been actually or constructively received but have been prepaid or advanced. This includes amounts specified in other contracts or agreements such as grants, program subsidies, undisbursed loans and claims, and similar events for which an advance or prepayment has occurred. This account does not close at yearend.

Account Title: Undelivered Orders - Obligations Transferred, Unpaid
Account Number: 483100
Normal Balance: Credit
Definition: The amount of goods and/or services ordered and obligated in one Treasury Appropriation Fund Symbol (TAFS) and transferred to or from another TAFS, which have not been actually or constructively received and not prepaid or advanced at the time of transfer. This includes amounts specified in other contracts or agreements such as grants, program subsidies, undisbursed loans and claims, and similar events for which an advance or prepayment has not occurred. Although the normal balance for this account is credit, it is acceptable for this account to have a debit balance.

Account Title: Undelivered Orders - Obligations Transferred, Prepaid/Advanced
Account Number: 483200
Normal Balance: Credit
Definition: The amount of goods and/or services ordered and obligated in one Treasury Appropriation Fund Symbol (TAFS) and transferred to or from another TAFS, which have not been actually or constructively received but have been prepaid or advanced at the time of transfer. This includes amounts specified in other contracts or agreements such as grants, program subsidies, undisbursed loans and claims, and similar events for which an advance or prepayment has not occurred. Although the normal balance for this account is credit, it is acceptable for this account to have a debit balance.

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Account Title: Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries
Account Number: 487100
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: 487200
Normal Balance: Debit
Definition: The amount of cash refunds during the current fiscal year resulting from downward adjustments to obligations that were originally recorded in a prior fiscal year in USSGL account 4802, "Undelivered Orders - Obligations, Prepaid/Advanced."

Account Title: Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid
Account Number: 488100
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: 488200
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."

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Account Title: Delivered Orders - Obligations, Unpaid
Account Number: 490100
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: 490200
Normal Balance: Credit
Definition: The amount paid/outlayed for: (1) services performed by employees, contractors, vendors, carriers, grantees, lessors, and other government funds; (2) goods and tangible property received; and (3) programs for which no current service performance is required such as annuities, insurance claims, benefit payments, loans, etc.

Account Title: Authority Outlayed Not Yet Disbursed
Account Number: 490800
Normal Balance: Credit
Definition: The amount of authority outlayed but not yet disbursed. Use only in specific circumstances, such as for interest on certain Bureau of the Public Debt securities. This account does not close at yearend.

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Account Title: Delivered Orders - Obligations Transferred, Unpaid
Account Number: 493100
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: 497100
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: 497200
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.

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Account Title: Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid
Account Number: 498100
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: 498200
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: 510000
Normal Balance: Credit
Definition: The amount of revenue earned from the sale of any purchased or finished goods processed for sale or use under a program of trading, manufacturing, etc.

Account Title: Contra Revenue for Goods Sold
Account Number: 510900
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.

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Account Title: Revenue From Services Provided
Account Number: 520000
Normal Balance: Credit
Definition: The amount of revenue earned from the sale of services provided, including sale of power, transportation, etc.

Account Title: Contra Revenue for Services Provided
Account Number: 520900
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: 531000
Normal Balance: Credit
Definition: The amount of revenue earned from interest not associated with investments or from borrowings/loans.

Account Title: Interest Revenue - Investments
Account Number: 531100
Normal Balance: Credit
Definition: The amount of interest revenue earned from investments.

Account Title: Interest Revenue - Loans Receivable/Uninvested Funds
Account Number: 531200
Normal Balance: Credit
Definition: The amount of interest revenue earned for credit reform and non-credit reform loans receivable and uninvested balances in credit reform financing funds.

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Account Title: Interest Revenue - Subsidy Amortization
Account Number: 531300
Normal Balance: Credit
Definition: The amortized amount of subsidy cost allowance for direct loans that are subject to the Federal Credit Reform Act of 1990, as amended. The amortized amount is recognized as an increase or decrease in interest revenue. This revenue needs to be tracked separately from interest revenue collected from borrowers for reporting purposes. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance. (Refer to FASAB SFFAS No. 2, "Accounting for Direct Loans and Loan Guarantees," as amended.)

Account Title: Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act
Account Number: 531400
Normal Balance: Credit
Definition: The amount of revenue earned from declared dividends and associated distributions on equity investments accounted for under the provisions of the Federal Credit Reform Act of 1990.

Account Title: Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act
Account Number: 531500
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: 531700
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: 531800
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: 531900
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: 532000
Normal Balance: Credit
Definition: The amount of revenue from penalties and fines.

Account Title: Contra Revenue for Penalties and Fines
Account Number: 532400
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: 532500
Normal Balance: Credit
Definition: The amount of revenue earned from administrative fees.

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Account Title: Contra Revenue for Administrative Fees
Account Number: 532900
Normal Balance: Debit
Definition: The amount reflecting a reduction in revenue for administrative fees when realization is not expected as defined in FASAB SFFAS No. 7, paragraph 41.

Account Title: Funded Benefit Program Revenue
Account Number: 540000
Normal Balance: Credit
Definition: The amount of funded revenue recorded by administering agencies for retirement plans, insurance plans, and other annuities.

Account Title: Unfunded FECA Benefit Revenue
Account Number: 540500
Normal Balance: Credit
Definition: The amount of unfunded FECA accrued revenue recorded by the Department of Labor due from Federal employers.

Account Title: Contra Revenue for Unfunded FECA Benefit Revenue
Account Number: 540600
Normal Balance: Debit
Definition: The amount reflecting a reduction in unfunded FECA revenue for a benefit program based on adjustments as stipulated by law.

Account Title: Contra Revenue for Funded Benefit Program Revenue
Account Number: 540900
Normal Balance: Debit
Definition: The amount reflecting a reduction in funded revenue for a benefit program based on adjustments as stipulated by law.

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Account Title: Insurance and Guarantee Premium Revenue
Account Number: 550000
Normal Balance: Credit
Definition: Revenue earned from insurance and guarantee premiums.

Account Title: Contra Revenue for Insurance and Guarantee Premium Revenue
Account Number: 550900
Normal Balance: Debit
Definition: The amount reflecting a reduction in revenue for an insurance and guarantee premium based on adjustments stipulated by law not including credit losses.

Account Title: Donated Revenue - Financial Resources
Account Number: 560000
Normal Balance: Credit
Definition: The amount of financial resources donated to a Federal entity from a non-Federal source; for example, cash or securities.

Account Title: Contra Revenue for Donations - Financial Resources
Account Number: 560900
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: 561000
Normal Balance: Credit
Definition: The amount of nonfinancial resources donated to a Federal entity from a non-Federal source; for example, land or buildings.

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Account Title: Contra Donated Revenue - Nonfinancial Resources
Account Number: 561900
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: 564000
Normal Balance: Credit
Definition: The amount of revenue received related to forfeitures of cash and cash equivalents.

Account Title: Contra Forfeiture Revenue - Cash and Cash Equivalents
Account Number: 564900
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: 565000
Normal Balance: Credit
Definition: The amount of revenue received related to forfeitures of property.

Account Title: Contra Forfeiture Revenue - Forfeitures of Property
Account Number: 565900
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.

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Account Title: Expended Appropriations
Account Number: 570000
Normal Balance: Credit
Definition: The amount of appropriations used during the fiscal year when goods and services are received or benefits are provided. Special and trust funds that receive appropriations from the General Fund of the Treasury are to use this account.

Account Title: Expended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year
Account Number: 570500
Normal Balance: Credit
Definition: The amount of net increase or decrease to expended appropriations due to errors in years preceding the prior-year's financial statements that resulted from mathematical mistakes, mistakes in the application of accounting principles, or oversight or misuse of facts that existed at the time the financial statements were prepared. Use only when comparative financial statements are being presented. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance.

Account Title: Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors
Account Number: 570800
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.

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Account Title: Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles
Account Number: 570900
Normal Balance: Credit
Definition: The amount of net increase or decrease to expended appropriations from a prior-period due to a change from one generally accepted accounting principle to another one that can be justified as preferable or the adoption of a new FASAB standard. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance.

Account Title: Transfer in of Agency Unavailable Custodial and Non-Entity Collections
Account Number: 571000
Normal Balance: Credit
Definition: The amount of Federal agency non-entity and custodial collections transferred in by a reporting entity on behalf of the General Fund of the Treasury. This account corresponds to the Federal reporting entity_s Collections for Others _ Statement of Custodial Activity (USSGL account 599000) and Offset to Non-Entity Collections _ Statement of Changes in Net Position (USSGL account 599300). This account is for the General Fund of the Treasury use only.

Account Title: Accrual of Agency Amount To Be Collected - Custodial and Non-Entity
Account Number: 571200
Normal Balance: Credit
Definition: The accrued amount of non-entity, custodial collections and custodial revenues to be collected by a reporting entity on behalf of the General Fund of the Treasury. This account corresponds to the Federal reporting entity_s Accrual Collections for Others _ Statement of Custodial Activity (USSGL account 599100) and Offset to Non-Entity Accrued Collections _ Statement of Changes in Net Position (USSGL account 599400). This account is for the General Fund of the Treasury use only.

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Account Title: Financing Sources Transferred In Without Reimbursement
Account Number: 572000
Normal Balance: Credit
Definition: The amount determined to increase the financing source of a reporting Federal entity that occurs as a result of an asset being transferred in. The amount of the asset is recorded at book value of the transferring Federal entity.

Account Title: Financing Sources Transferred Out Without Reimbursement
Account Number: 573000
Normal Balance: Debit
Definition: The amount determined to decrease the financing source of a reporting Federal entity that occurs as a result of an asset being transferred out. The amount of the asset is recorded at book value as of the transfer date.

Account Title: Appropriated Earmarked Receipts Transferred In
Account Number: 574000
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: 574500
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: 575000
Normal Balance: Credit
Definition: The amount of financing sources of a reporting Federal entity representing funds transferred in, or to be transferred in, occurring as a result of a nonexchange expenditure transfer-in from a trust or Federal fund (as defined by Office of Management and Budget). Transactions using this account will have a budgetary impact.

Account Title: Nonexpenditure Financing Sources - Transfers-In - Other
Account Number: 575500
Normal Balance: Credit
Definition: The amount of financing sources of a reporting Federal entity representing funds transferred in, or to be transferred in, occurring as a result of a nonexchange, nonexpenditure transfer-in between two trust funds or two Federal funds (as defined by Office of Management and Budget) where a credit to unexpended appropriations is not valid. This USSGL account excludes nonexpenditure transfers classfied as capital transers. Transactions using this account will have a budgetary impact.

Account Title: Nonexpenditure Financing Sources - Transfers-In - Capital Transfers
Account Number: 575600
Normal Balance: Credit
Definition: The amount of financing sources of a reporting Federal entity representing funds transferred in, or to be transferred in, occurring as a result of a nonexchange, nonexpenditure capital transfer into a General Fund Receipt Account. Transactions using this account will not have a budgetary impact.

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Accounts and Definitions

Account Title: Expenditure Financing Sources - Transfers-Out
Account Number: 576000
Normal Balance: Debit
Definition: The amount of financing sources of a reporting Federal entity representing funds transferred out, or to be transferred out, occurring as a result of a nonexchange expenditure transfer-out to a trust or Federal fund (as defined by Office of Management and Budget). Transactions using this account will have a budgetary impact.

Account Title: Nonexpenditure Financing Sources - Transfers-Out - Other
Account Number: 576500
Normal Balance: Debit
Definition: The amount of financing sources of a reporting Federal entity representing funds transferred out, or to be transferred out, occurring as a result of a nonexchange, nonexpenditure transfer-out between two trust funds or two Federal funds (as defined by 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: 576600
Normal Balance: Debit
Definition: The amount of financing sources of a reporting Federal entity representing funds transferred out, or to be transferred out, occurring as a result of a nonexchange, nonexpenditure capital transfer to a General Fund Receipt Account. Transactions using this account will have a budgetary impact.

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Accounts and Definitions

Account Title: Nonbudgetary Financing Sources Transferred In
Account Number: 577500
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.

Account Title: Nonbudgetary Financing Sources Transferred Out
Account Number: 577600
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: 578000
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: 579000
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.

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Accounts and Definitions

Account Title: Adjustment to Financing Sources - Downward Reestimate or Negative Subsidy
Account Number: 579100
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.

Account Title: Financing Sources To Be Transferred Out - Contingent Liability
Account Number: 579200
Normal Balance: Debit
Definition: The amount of future financing sources that will be transferred out as a capital transfer to a General Fund Receipt Account. 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 a General Fund Receipt Account. Transactions using this account will not have a budgetary impact.

Account Title: Seigniorage
Account Number: 579500
Normal Balance: Credit
Definition: The amount of increase in the net position of the U.S. Federal Government for the face value of newly minted coins less the cost of production, which includes the cost of metal, manufacturing, and transportation. Seigniorage results from the sovereign power of the U.S. Federal Government to directly create money and, although it is not an inflow of resources from the public, it does increase the U.S. Federal Government's net position in the same manner as an inflow of resources. It is not demanded, earned, or donated; therefore, it is recognized as a financing source rather than revenue. An example is coins delivered to a Federal Reserve Bank in return for deposits. This account is used only by the United States Mint.

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Account Title: Tax Revenue Collected - Not Otherwise Classified
Account Number: 580000
Normal Balance: Credit
Definition: The amount of taxes collected that are not otherwise identified resulting from the exercise of the U.S. Federal Government's sovereign powers to tax. Initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service) may record this account only if a more specific USSGL tax account does not exist. Initial collectors should record the Federal/Non-Federal Code attribute domain value "N."

Account Title: Tax Revenue Collected - Individual
Account Number: 580100
Normal Balance: Credit
Definition: The amount of taxes collected from individuals resulting from the U.S. Federal Government's sovereign power to tax. Initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service) of tax revenue collected for individuals should report using this specific USSGL account with the Federal/Non-Federal Code attribute domain value "N."

Account Title: Tax Revenue Collected - Corporate
Account Number: 580200
Normal Balance: Credit
Definition: The amount of taxes and fees collected from corporations resulting from the U.S. Federal Government's sovereign power to tax. Initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service) of corporate taxes should report using this specific USSGL account with the Federal/Non-Federal Code attribute domain value "N."

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Accounts and Definitions

Account Title: Tax Revenue Collected - Unemployment
Account Number: 580300
Normal Balance: Credit
Definition: The amount of unemployment taxes collected from employers resulting from the U.S. Federal Government's sovereign power to tax. Initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service) of unemployment taxes should report using this specific USSGL account with the Federal/Non-Federal Code attribute domain value "N."

Account Title: Tax Revenue Collected - Excise
Account Number: 580400
Normal Balance: Credit
Definition: The amount of excise tax collected on the manufacture or purchase of commodities or services resulting from the U.S. Federal Government's sovereign power to tax. Initial collectors or U.S Federal Government custodians (for example, the Internal Revenue Service) of excise taxes should report using this specific USSGL account with the Federal/Non-Federal Code attribute domain value "N."

Account Title: Tax Revenue Collected - Estate and Gift
Account Number: 580500
Normal Balance: Credit
Definition: The amount of estate and gift tax collected from individuals on the excess of a predetermined amount received from an estate or a gift resulting from the U.S. Federal Government's sovereign power to tax. Initial collectors or U.S Federal Government custodians (for example, the Internal Revenue Service) of estate and gift taxes should report using this specific USSGL account with the Federal/Non-Federal Code attribute domain value "N."

U.S. Government Standard General Ledger
Accounts and Definitions

Account Title: Tax Revenue Collected - Customs
Account Number: 580600
Normal Balance: Credit
Definition: The amount of duties (taxes) collected from the import of foreign goods resulting from the U.S. Federal Government's sovereign power to tax. Initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service) of customs taxes should report using this specific USSGL account with the Federal/Non-Federal Code attribute domain value "N."

Account Title: Tax Revenue Accrual Adjustment - Not Otherwise Classified
Account Number: 582000
Normal Balance: Credit
Definition: The amount of accrual adjustment related to taxes and fees due not otherwise identified that result from the U.S. Federal Government's sovereign power to tax and reported by initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service). Record this account only if a more specific USSGL tax revenue accrual account does not exist. Initial collectors should record the Federal/Non-Federal Code attribute domain value "N."

Account Title: Tax Revenue Accrual Adjustment - Individual
Account Number: 582100
Normal Balance: Credit
Definition: The amount of accrual adjustment related to taxes and fees due from individuals resulting from the U.S. Federal Government's sovereign power to tax. Initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service) should report using this specific USSGL account with the Federal/Non-Federal Code attribute domain value "N."

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Accounts and Definitions

Account Title: Tax Revenue Accrual Adjustment - Corporate
Account Number: 582200
Normal Balance: Credit
Definition: The amount of accrual adjustment related to taxes and fees due from corporations resulting from the U.S. Federal Government's sovereign power to tax. Initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service) should report using this specific USSGL account with the Federal/Non-Federal Code attribute domain value "N."

Account Title: Tax Revenue Accrual Adjustment - Unemployment
Account Number: 582300
Normal Balance: Credit
Definition: The amount of accrual adjustment related to unemployment taxes due from currently employed individuals resulting from the U.S. Federal Government's sovereign power to tax and reported by initial collectors or Federal custodians (for example, the Internal Revenue Service). Initial collectors should record the Federal/Non-Federal Code attribute domain value "N."

Account Title: Tax Revenue Accrual Adjustment - Excise
Account Number: 582400
Normal Balance: Credit
Definition: The amount of accrual adjustment related to excise tax collected on the manufacture or purchase of commodities or services resulting from the U.S. Federal Government's sovereign power to tax and reported by initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service). Initial collectors should record the Federal/Non-Federal Code attribute domain value "N."

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 310300, "Unexpended Appropriations - Transfers-Out," or

  - Financing sources that impact cumulative results of operations - USSGL account 576500, "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 310200, "Unexpended Appropriations - Transfers-In" corresponds to USSGL account 3103. USSGL account 575500, "Nonexpenditure Financing Sources – Transfers-In" corresponds to USSGL account 576500. Failure of both entities to record the matching proprietary USSGL account category (310200/310300 or 575500/576500) 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 600000 series expense account. Use USSGL account 661000, "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 88XXXX 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 6-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 6-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.

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U.S. Government Standard General Ledger
Account Transaction Listing

TRANSACTION CODE		TRANSACTION DESCRIPTION
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	.	Other

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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).

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Account Transaction Listing

TRANSACTION CODE	TRANSACTION DESCRIPTION
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.
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.

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Account Transaction Listing

TRANSACTION CODE	TRANSACTION DESCRIPTION
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 including refunds from prior- year amounts that were obligated and outlayed in unexpired Treasury Account Symbol (TAS).
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 a General Fund Receipt Account.
A143	To record anticipated capital transfers to a 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).
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.

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Account Transaction Listing

TRANSACTION CODE	TRANSACTION DESCRIPTION
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.

U.S. Government Standard General Ledger
Account Transaction Listing

TRANSACTION CODE	TRANSACTION DESCRIPTION
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 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-out from a parent account to a recipient account representing contract authority previously transferred.
A181	To record a nonexpenditure allocation transfer-in 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 439400 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 439400 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.

U.S. Government Standard General Ledger
Account Transaction Listing

TRANSACTION CODE	TRANSACTION DESCRIPTION
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 Direct Loans and 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.

U.S. Government Standard General Ledger
Account Transaction Listing

TRANSACTION CODE	TRANSACTION DESCRIPTION
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.
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.

U.S. Government Standard General Ledger
Account Transaction Listing

TRANSACTION CODE	TRANSACTION DESCRIPTION
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.

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TRANSACTION CODE	TRANSACTION DESCRIPTION
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.
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.

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Account Transaction Listing

TRANSACTION CODE	TRANSACTION DESCRIPTION
A467	To record the nonexpenditure transfer-in of expired unobligated balances from another expired Treasury Appropriation Fund Symbol.
A468	To record in the receiving agency the anticipated transfer-in of current-year authority or prior-year balances.
A469	To record the nonexpenditure transfer-out of expired unobligated balances to another expired Treasury Appropriation Fund Symbol.
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.

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Account Transaction Listing

TRANSACTION CODE	TRANSACTION DESCRIPTION
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.

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Account Transaction Listing

TRANSACTION CODE	TRANSACTION DESCRIPTION
A501	To record accrual of old IMF Quota Payments to General Fund Receipt Accounts.
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.

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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.

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Account Transaction Listing

TRANSACTION CODE	TRANSACTION DESCRIPTION
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 417100 "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 417200 "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.

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Account Transaction Listing

TRANSACTION CODE	TRANSACTION DESCRIPTION
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.
B109	To record payment of interest not previously accrued.

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Account Transaction Listing

TRANSACTION CODE	TRANSACTION DESCRIPTION
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.

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Account Transaction Listing

TRANSACTION CODE	TRANSACTION DESCRIPTION
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 Federal 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.
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 Federal securities acquired at par value by a nonfiduciary deposit fund.
B133	To record the purchase of accrued interest on Federal 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.

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Account Transaction Listing

TRANSACTION CODE	TRANSACTION DESCRIPTION
B138	To record in a trust fund payments made to a Federal fund relating to exchange transactions.
B139	To record actual capital transfers to a General Fund Receipt Account that were not previously anticipated.
B140	To record the purchase of foreign currency by a disbursing officer.
B141	To record the request from IMF to purchase Special Drawing Rights.
B142	To record the disbursement of foreign currency by a disbursing officer on behalf of the operating fund.
B144	To record the purchase of cash equivalents.
B146	To record a foreign currency rate intervention.
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).
B153	To record the purchase of non-federal securities by the Exchange Stabilization Fund at a premium/discount.
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 Federal securities acquired at a premium by a nonfiduciary deposit fund.

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Account Transaction Listing

TRANSACTION CODE	TRANSACTION DESCRIPTION
B166	To record the purchase of Federal securities acquired at a discount by a nonfiduciary deposit fund.
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.
B210	To record the payment of remuneration.
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.

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TRANSACTION CODE	TRANSACTION DESCRIPTION
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.
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 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.

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Account Transaction Listing

TRANSACTION CODE	TRANSACTION DESCRIPTION
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.
B444	To record the IMF annual Special Drawing Right assessment accrual.
B446	To record the IMF Annual Assessment.
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.

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Account Transaction Listing

TRANSACTION CODE	TRANSACTION DESCRIPTION
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.
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.
C113	To record receipt of coupon payment and interest collection on non-federal securities.
C114	To record unearned revenue collected in advance and deposited to a trust or special fund receipt account.
C115	To record interest payments received from ESF foreign currency investments for Time Deposits, Overnight Deposits, and Reverse Repurchase Agreements.
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.
C119	To record the receipt of remuneration.
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 Federal securities acquired at par value by a nonfiduciary deposit fund.

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Account Transaction Listing

TRANSACTION CODE	TRANSACTION DESCRIPTION
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 Federal 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 Federal securities acquired at a discount in a nonfiduciary deposit fund.
C126	To record maturity and reversing interest accrual for Exchange Stabilization Fund investments.
C127	To record the maturity of non-federal Exchange Stabilization Fund securities (long-term bonds) sold at PAR and receive a coupon payment.
C128	To record the maturity of a U.S. Treasury Zero Coupon Bond by a Treasury Appropriation Fund Symbol (TAFS)
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, a downward adjustment to prior- year paid delivered orders, for assets purchased and expenses incurred in a prior year that create budgetary resources. These refunds were not previously accrued as receivables.
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.

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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
C146	To record the collection of previously accrued receivables in a Treasury general fund receipt account.
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.
C148	To record the payback of a bridge loan.
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.

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Account Transaction Listing

TRANSACTION CODE	TRANSACTION DESCRIPTION
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.
C157	To record the capitalization of interest on Exchange Stabilization Fund foreign currency investments.
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.
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 153100) to deposited.
C172	To record a revenue for forfeited cash deposited to the forfeiture fund.
C174	To record undeposited cash that was forfeited.

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Account Transaction Listing

TRANSACTION CODE	TRANSACTION DESCRIPTION
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 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.

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Account Transaction Listing

TRANSACTION CODE	TRANSACTION DESCRIPTION
C403	To record a receivable for Old IMF Quota Payments.
C404	To record contra-revenue in the amount of revenue accrued and establish a 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.
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 direct 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, a downward adjustment to prior-year paid delivered orders, from nonFederal sources for assets or expenses that do not create budgetary resources until collected.
C415	To record a receivable for new IMF Quota Payments under Credit Reform.
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.
C419	To record accrual of interest receivable on non-federal securities with a bond premium.
C420	To record accrued revenue or other financing sources without budgetary impact.

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TRANSACTION CODE	TRANSACTION DESCRIPTION
C422	To record accrued revenue from Federal or non-Federal sources for non-revolving trust funds and special funds.
C423	To record accrual of interest receivable on non-federal securities with a bond discount.
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.
C431	To record the issuance of a bridge loan.
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 298500 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 298500 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.

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Account Transaction Listing

TRANSACTION CODE	TRANSACTION DESCRIPTION
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.
C600	To record the sale of non-federal securities (long-term bonds) by the Exchange Stabilization Fund at a premium
C601	To record the sale of non-federal securities (long-term bonds) by the Exchange Stabilization Fund at a discount.
C602	To record the sale of Federal securities purchased at a premium and sold at a premium by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund. The sale may result in a gain or a loss.
C603	To record the sale of Federal securities purchased at a premium and sold at a premium by a nonfidcuary deposit fund. The sale may result in a gain or a loss.
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 Federal securities purchased at a premium and sold at a discount by a nonfiduciary deposit fund. The sale will result in a loss.
C606	To record the sale of Federal securities purchased at a discount and sold at a premium by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund. The sale results in a gain.

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Account Transaction Listing

TRANSACTION CODE	TRANSACTION DESCRIPTION
C607	To record the sale of Federal securities purchased at a discount and sold at a premium by a nonfiducairy deposit fund. The sale will result in a gain.
C608	To record the sale of Federal securities purchased at a discount and sold at a discount by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund. The sale may result in a gain or a loss.
C609	To record amounts owed to a Federal Government Sponsored Enterprise (GSE) for excess of the GSE?ÇÖs liabilities over its assets.
C610	To record the sale or disposition of personal property collected for replacement property.
C611	To record the sale of Federal securities purchased at a discount and sold at a discount by a nonfiduciary deposit fund. The sale may result in a gain or a loss.
C612	To record the loss (or gain) from sale of foreclosed property without recourse.
C613	To record general property, plant and equipment permanently removed but not yet disposed.
C614	To record the gain on property sold with recourse.
C615	To record the disposition of general property, plant and equipment that was permanently removed.
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 U.S. Treasury Zero Coupon Bonds issued by the Bureau of the Public Debt to a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit 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.

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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 Credity Reform Act, purchased at a premium. The sale results in a gain.

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Account Transaction Listing

TRANSACTION CODE	TRANSACTION DESCRIPTION
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.

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TRANSACTION CODE	TRANSACTION DESCRIPTION
C784	To record the monthly redemption, investment and interest with the Bureau of the Public Debt.
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 740000 or 740100). 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 740000 or 740100). 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 740000 or 740100). 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 740000 or 740100).
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 740000 or 740100). 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 740000 or 740100).
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.

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Account Transaction Listing

TRANSACTION CODE	TRANSACTION DESCRIPTION
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.

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TRANSACTION CODE	TRANSACTION DESCRIPTION
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.

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Account Transaction Listing

TRANSACTION CODE	TRANSACTION DESCRIPTION
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.
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.

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Account Transaction Listing

TRANSACTION CODE	TRANSACTION DESCRIPTION
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.
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.

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Account Transaction Listing

TRANSACTION CODE	TRANSACTION DESCRIPTION
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.

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TRANSACTION CODE	TRANSACTION DESCRIPTION
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.
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.

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TRANSACTION CODE	TRANSACTION DESCRIPTION
D573	To record a loss due to foreign exchange rate changes on Exchange Stabilization Fund assets.
D574	To record a gain from the revaluation of foreign currency at the end of an accounting period.
D575	To record a realized gain due to foreign exchange rate changes on Exchange Stabilization Fund assets.
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 movement of seized cash from a nonfiduciary deposit fund to a special receipt account upon forfeiture.

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TRANSACTION CODE	TRANSACTION DESCRIPTION
D589	To record the market value adjustment between the amortized cost and the current market value of investments. In accordance with Federal accounting Standards Advisory Board (FASAB) SFFAS No. 5, "Accounting for Liabilities of the Federal Government," paragraph 50, do not use this transaction for market adjustments for fixed value securities.
D591	To record the monetization of SDR certificates.
D592	To record fair value adjustments (unrealized gain) of Exchange Stabilization Fund investments.
D594	To record fair value (unrealized loss) of Exchange Stabilization Fund investments.
D595	To record allocations on Special Drawing Rights.
D600	To record the reclassification of Exchange Stabilization Fund investment.
D601	To record reclassification of Exchange Stabilization Fund foreign currency rate adjustment.
D602	To record an IMF Quota increase due to a new agreement for Special Drawing Rights.
D603	To record the reclassification of rate adjustment for Fixed rate investment with the Bank of International Settlement.
D604	To record the realized gains from the revaluation to US dollar for Speical Drawing Rights Holdings.
D606	To record the realized loss from the revaluation to US dollar for Special Drawing Rights Holdings.
D608	To record the realized loss from the revaluation to US dollars for Special Drawing Right allocations.
D610	To record the realized gain from the revaluation to US dollars for Special Drawing Right allocations.

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TRANSACTION CODE	TRANSACTION DESCRIPTION
D612	To record SDR interest and charges accrual with a net effect of an unrealized gain.
D614	To record SDR interest and charges accrual with a net effect of an unrealized loss.
D616	To record the tru up of Special Drawing right interest accrual and charges for the Quarter.
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 Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.
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 Federal securities in a nonfiduciary deposit fund.

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TRANSACTION CODE	TRANSACTION DESCRIPTION
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 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 nonfiduciary deposit 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.
E126	To record in the issuing entity, the amortization of premium 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.

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TRANSACTION CODE	TRANSACTION DESCRIPTION
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 in a 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.

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TRANSACTION CODE	TRANSACTION DESCRIPTION
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.
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.

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TRANSACTION CODE	TRANSACTION DESCRIPTION
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 750000 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.

U.S. Government Standard General Ledger
Account Transaction Listing

TRANSACTION CODE	TRANSACTION DESCRIPTION
F134	To record the reduction of offsetting collections balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as preclosing when the total amount of current-year collections is greater than the amount needed to cover current-year obligations.
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.

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.

U.S. Government Standard General Ledger
Account Transaction Listing

TRANSACTION CODE	TRANSACTION DESCRIPTION
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 408100 back to the original budgetary resource receivable.
F376	To record the closing of USSGL account 408200 back to the original budgetary resource receivable.
F378	To record the closing of USSGL account 408300 back to the original budgetary resource receivable.
F380	To record the closing of USSGL account 423000 back to the original budgetary resource receivable.
F382	To record the closing of USSGL account 423100 back to the original budgetary resource receivable.
F384	To record the closing of USSGL account 423200 back to the original budgetary resource receivable.
F386	To record the closing of USSGL account 423300 back to the original budgetary resource receivable.

U.S. Government Standard General Ledger
Account Transaction Listing

TRANSACTION CODE	TRANSACTION DESCRIPTION
F388	To record the closing of USSGL account 423400 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.
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.

U.S. Government Standard General Ledger
Account Transaction Listing

TRANSACTION CODE	TRANSACTION DESCRIPTION
H312	To close equity withdrawals or disbursements to fiduciary net assets.

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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	412000	Anticipated Indefinite Appropriations
Credit	445000	Unapportioned Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry

None

A104 To record the enactment of appropriations.

Comment: If appropriations were anticipated, credit USSGL account 412000. For anticipated appropriations, see USSGL TC-A102. Use USSGL account 462000 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	411100	Debt Liquidation Appropriations
Debit	411200	Liquidation of Deficiency - Appropriations
Debit	411500	Loan Subsidy Appropriation
Debit	411600	Debt Forgiveness Appropriation
Debit	411700	Loan Administrative Expense Appropriation
Debit	411800	Reestimated Loan Subsidy Appropriation
Debit	411900	Other Appropriations Realized
Credit	412000	Anticipated Indefinite Appropriations
Credit	445000	Unapportioned Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	310100	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	438400	Temporary Reduction/Cancellation Returned by Appropriation
Credit	439400	Receipts Unavailable for Obligation Upon Collection
Credit	445000	Unapportioned Authority
Credit	462000	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	415000	Reappropriations - Transfers-In
Credit	445000	Unapportioned Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	310100	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 310000 series.

Budgetary Entry

Debit	465000	Allotments - Expired Authority
Credit	439000	Reappropriations - Transfers-Out

Proprietary Entry

Debit	310600	Unexpended Appropriations - Adjustments
Credit	101000	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	421500	Anticipated Expenditure Transfers from Trust Funds
Credit	445000	Unapportioned Authority
Credit	462000	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	445000	Unapportioned Authority
Credit	451000	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	445000	Unapportioned Authority
Credit	459000	Apportionments - Anticipated Resources - Programs Subject to Apportionment

Proprietary Entry
None

U.S. Government Standard General Ledger
Account Transactions

A119 To record anticipated resources in programs exempt from apportionment.

Comment: USSGL account 469000 is used as a funds control mechanism.

Budgetary Entry

Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	469000	Anticipated Resources - Programs Exempt From Apportionment

Proprietary Entry

None

A120 To record the allotment of authority.

Budgetary Entry

Debit	451000	Apportionments
Credit	461000	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	459000	Apportionments - Anticipated Resources - Programs Subject to Apportionment
Credit	451000	Apportionments
Credit	461000	Allotments - Realized Resources

Proprietary Entry

None

U.S. Government Standard General Ledger
Account Transactions

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	469000	Anticipated Resources - Programs Exempt From Apportionment
Credit	462000	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	445000	Unapportioned Authority
Credit	411900	Other Appropriations Realized

Proprietary Entry

None

A126 To record amounts specifically withheld from apportionment by the Office of Management and Budget (OMB).

Comment: Reverse this transaction when authority is released.

Budgetary Entry

Debit	445000	Unapportioned Authority
Credit	443000	Unapportioned Authority - OMB Deferral

Proprietary Entry

None

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Account Transactions

A127 To record budget authority (that is appropriated receipts) temporarily precluded from obligation.

Comment: The balance in USSGL accounts 439700 and 439800 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	445000	Unapportioned Authority
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	439700	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	445000	Unapportioned Authority
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	439500	Authority Unavailable for Obligation Pursuant to Public Law - Temporary

Proprietary Entry

None

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Account Transactions

A129 To record spending authority from offsetting collections temporarily precluded from obligation.

Comment: The balance in USSGL accounts 439700 and 439800 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	445000	Unapportioned Authority
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	439800	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	445000	Unapportioned Authority
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	439600	Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts Unavailable for Obligation Upon Collection

Proprietary Entry

None

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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 439200, use Authority Type Code attribute "B" to record reductions of borrowing authority or Authority Type Code attribute "C" to record reductions to contract authority. There is no effect on USSGL account 101000, Fund Balance With Treasury, when borrowing authority or contract authority is reduced.

Reference: USSGL implementation guidance; Permanent Reductions

Budgetary Entry

Debit	445000	Unapportioned Authority
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	439200	Permanent Reduction - New Budget Authority
Credit	439300	Permanent Reduction - Prior-Year Balances

Proprietary Entry

None

A132 To record a permanent reduction of unexpended appropriations.

Comment: Credit USSGL account 299000 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 310000 series.

Reference: USSGL implementation guidance; Permanent Reductions

Budgetary Entry

Debit	445000	Unapportioned Authority
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	439200	Permanent Reduction - New Budget Authority
Credit	439300	Permanent Reduction - Prior-Year Balances

Proprietary Entry

Debit	310600	Unexpended Appropriations - Adjustments
Credit	101000	Fund Balance With Treasury
Credit	299000	Other Liabilities Without Related Budgetary Obligations

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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	445000	Unapportioned Authority
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	439200	Permanent Reduction - New Budget Authority
Credit	439300	Permanent Reduction - Prior-Year Balances

Proprietary Entry

Debit	574500	Appropriated Earmarked Receipts Transferred Out
Credit	101000	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 299000 if withdrawal of funds does not occur simultaneously.

Reference: USSGL implementation guidance; Permanent Reductions - Unavailable Receipt Accounts

Budgetary Entry

Debit	445000	Unapportioned Authority
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	439200	Permanent Reduction - New Budget Authority
Credit	439300	Permanent Reduction - Prior-Year Balances

Proprietary Entry

Debit	576500	Nonexpenditure Financing Sources - Transfers-Out - Other
Credit	101000	Fund Balance With Treasury
Credit	299000	Other Liabilities Without Related Budgetary Obligations

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A135 To record budget authority temporarily reduced by legislative action. This transaction may be used in special and trust Treasury Appropriation Fund Symbols 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 Code 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	445000	Unapportioned Authority
Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	438200	Temporary Reduction - New Budget Authority
Credit	438300	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 299000 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 310000 series.

Budgetary Entry

Debit	442000	Unapportioned Authority - Pending Rescission
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	439200	Permanent Reduction - New Budget Authority
Credit	439300	Permanent Reduction - Prior-Year Balances

Proprietary Entry

Debit	310600	Unexpended Appropriations - Adjustments
Credit	101000	Fund Balance With Treasury
Credit	299000	Other Liabilities Without Related Budgetary Obligations

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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	445000	Unapportioned Authority
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	442000	Unapportioned Authority - Pending Rescission

Proprietary Entry
None

A138 To record estimated recoveries of prior-year obligations.

Budgetary Entry

Debit	431000	Anticipated Recoveries of Prior-Year Obligations
Credit	445000	Unapportioned Authority
Credit	463000	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	445000	Unapportioned Authority
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	439900	Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts and Appropriations Temporarily Precluded From Obligation

Proprietary Entry
None

A140 To record anticipated collections including refunds from prior- year amounts that were obligated

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and outlayed in unexpired Treasury Account Symbol (TAS).

Comment: See USSGL TC A118 for anticipated resources apportioned but not available for use until they are realized. Refunds that were obligated and outlayed from the prior year in a Treasury Account Symbol (TAS) that has not expired or canceled should use this transaction. This transaction is also applicable to credit card rebates.

Reference: USSGL implementation guidance; Credit Reform Case Study

Budgetary Entry

Debit	406000	Anticipated Collections From Non-Federal Sources
Debit	407000	Anticipated Collections From Federal Sources
Credit	445000	Unapportioned Authority
Credit	463000	Funds Not Available for Commitment/Obligation

Proprietary Entry

None

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	299000	Other Liabilities Without Related Budgetary Obligations
Credit	101000	Fund Balance With Treasury

A142 To record anticipated nonexpenditure transfers to a General Fund Receipt Account.

Comment: See USSGL TC-A143 to record anticipated capital transfers to a General Fund Receipt Account.

Budgetary Entry

Debit	445000	Unapportioned Authority
Credit	404700	Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority
Credit	404800	Anticipated Transfers to the General Fund of the Treasury - Prior-Year Balances

Proprietary Entry

None

A143 To record anticipated capital transfers to a General Fund Receipt Account.

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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	445000	Unapportioned Authority
Credit	404700	Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority
Credit	404800	Anticipated Transfers to the General Fund of the Treasury - Prior-Year Balances

Proprietary Entry

Debit	576600	Nonexpenditure Financing Sources - Transfers-Out - Capital Transfers
Credit	297000	Liability for Capital Transfers

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	480100	Undelivered Orders - Obligations, Unpaid
Credit	490200	Delivered Orders - Obligations, Paid

Proprietary Entry

Debit	610000	Operating Expenses/Program Costs
Credit	101000	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	445000	Unapportioned Authority
Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	414300	Current-Year Decreases to Indefinite Borrowing Authority Realized

Proprietary Entry

None

A152 To record indefinite or definite borrowing authority.

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Comment: To cover reductions of indefinite borrowing authority, see USSGL TC-A148.
Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide

Budgetary Entry

Debit	414100	Current-Year Borrowing Authority Realized
Credit	445000	Unapportioned Authority
Credit	462000	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	414100	Current-Year Borrowing Authority Realized
Credit	404200	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	411900	Other Appropriations Realized
Credit	414000	Substitution of Borrowing Authority

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	310100	Unexpended Appropriations - Appropriations Received

A156 To record the drawing of cash to fund borrowing authority from the Bureau of the Public Debt or

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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	414800	Resources Realized From Borrowing Authority
Credit	414500	Borrowing Authority Converted to Cash

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	251000	Principal Payable to the Bureau of the Public Debt
Credit	251100	Capitalized Loan Interest Payable - Non-Credit Reform
Credit	252000	Principal Payable to the Federal Financing Bank

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 415300, 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	417000	Transfers - Current-Year Authority
Credit	415400	Appropriation To Liquidate Contract Authority - Nonallocation - Transferred

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	133000	Receivable for Transfers of Currently Invested Balances

A158 To record actual reductions to borrowing authority previously anticipated.

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Comment: See USSGL TC-A164 for anticipated reductions to borrowing authority.
Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide

Budgetary Entry

Debit	404400	Anticipated Reductions to Borrowing Authority
Credit	414300	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	404400	Anticipated Reductions to Borrowing Authority
Credit	414000	Substitution of Borrowing Authority

Proprietary Entry
None

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 415300, 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	415400	Appropriation To Liquidate Contract Authority - Nonallocation - Transferred
Credit	417000	Transfers - Current-Year Authority

Proprietary Entry

Debit	215000	Payable for Transfers of Currently Invested Balances
Credit	101000	Fund Balance With Treasury

A161 To record the transfer-in of contract authority from one nonallocation trust fund account to

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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	415300	Transfers of Contract Authority - Nonallocation
Credit	445000	Unapportioned Authority

Proprietary Entry

Debit	133000	Receivable for Transfers of Currently Invested Balances
Credit	575500	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	404200	Estimated Indefinite Borrowing Authority
Credit	445000	Unapportioned Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry
None

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	451000	Apportionments
Debit	461000	Allotments - Realized Resources
Credit	415300	Transfers of Contract Authority - Nonallocation

Proprietary Entry

Debit	576500	Nonexpenditure Financing Sources - Transfers-Out - Other
Credit	215000	Payable for Transfers of Currently Invested Balances

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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	445000	Unapportioned Authority
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	404400	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	451000	Apportionments
Debit	461000	Allotments - Realized Resources
Credit	415300	Transfers of Contract Authority - Nonallocation

Proprietary Entry

Debit	576500	Nonexpenditure Financing Sources - Transfers-Out - Other
Credit	133000	Receivable for Transfers of Currently Invested Balances

A166 To record definite and indefinite contract authority based on legislation.

Reference: USSGL implementation guidance; Contract Authority Case Studies

Budgetary Entry

Debit	413100	Current-Year Contract Authority Realized
Credit	445000	Unapportioned Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry

None

A167 To record the return (transfer-in) of contract authority from one nonallocation trust fund account

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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	415300	Transfers of Contract Authority - Nonallocation
Credit	445000	Unapportioned Authority

Proprietary Entry

Debit	215000	Payable for Transfers of Currently Invested Balances
Credit	575500	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	413100	Current-Year Contract Authority Realized
Credit	403200	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 310000 series.

Reference: USSGL implementation guidance; Contract Authority Case Studies

Budgetary Entry

Debit	413500	Contract Authority Liquidated
Credit	413000	Appropriation To Liquidate Contract Authority Withdrawn

Proprietary Entry

Debit	310600	Unexpended Appropriations - Adjustments
Credit	101000	Fund Balance With Treasury

A170 To record the warrant liquidating contract authority.

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Reference: USSGL implementation guidance; Contract Authority Liquidated by Appropriation From the General Fund

Budgetary Entry

Debit	413800	Appropriation To Liquidate Contract Authority
Credit	413500	Contract Authority Liquidated

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	310100	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	413800	Appropriation To Liquidate Contract Authority
Credit	413500	Contract Authority Liquidated

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	575500	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	403400	Anticipated Adjustments to Contract Authority
Credit	413300	Decreases to Indefinite Contract Authority

Proprietary Entry

None

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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	412600	Amounts Appropriated From Specific Invested TAFS - Receivable
Credit	413600	Contract Authority To Be Liquidated by Trust Funds

Proprietary Entry

Debit	133000	Receivable for Transfers of Currently Invested Balances
Credit	575500	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	445000	Unapportioned Authority
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	413300	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	413600	Contract Authority To Be Liquidated by Trust Funds
Debit	413800	Appropriation To Liquidate Contract Authority
Credit	412600	Amounts Appropriated From Specific Invested TAFS - Receivable
Credit	413500	Contract Authority Liquidated

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	133000	Receivable for Transfers of Currently Invested Balances

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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	403200	Estimated Indefinite Contract Authority
Credit	445000	Unapportioned Authority
Credit	462000	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	413700	Transfers of Contract Authority - Allocation
Credit	451000	Apportionments
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit	133000	Receivable for Transfers of Currently Invested Balances
Credit	575500	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	445000	Unapportioned Authority
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	403400	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

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accomplished.

Reference: USSGL implementation guidance; Trust Fund Accounting Guide; Transfers of Contract Authority

Budgetary Entry

Debit	451000	Apportionments
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	413700	Transfers of Contract Authority - Allocation

Proprietary Entry

Debit	576500	Nonexpenditure Financing Sources - Transfers-Out - Other
Credit	215000	Payable for Transfers of Currently Invested Balances

A180 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-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	413700	Transfers of Contract Authority - Allocation
Credit	417500	Allocation Transfers of Current-Year Authority for Noninvested Accounts

Proprietary Entry

Debit	215000	Payable for Transfers of Currently Invested Balances
Credit	101000	Fund Balance With Treasury

A181 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-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	417500	Allocation Transfers of Current-Year Authority for Noninvested Accounts
Credit	413700	Transfers of Contract Authority - Allocation

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	133000	Receivable for Transfers of Currently Invested Balances

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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	574500	Appropriated Earmarked Receipts Transferred Out
Credit	101000	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	411300	Appropriated Receipts Derived from Unavailable Trust or Special Fund Receipts
Credit	445000	Unapportioned Authority

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	574000	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	101000	Fund Balance With Treasury
Credit	574000	Appropriated Earmarked Receipts Transferred In

A186 To record revenue to available non-revolving trust funds and special funds, in which the revenue is

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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	411400	Appropriated Receipts Derived from Available Trust or Special Fund Receipts
Credit	412000	Anticipated Indefinite Appropriations
Credit	445000	Unapportioned Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	520000	Revenue From Services Provided
Credit	531000	Interest Revenue - Other
Credit	531100	Interest Revenue - Investments
Credit	531200	Interest Revenue - Loans Receivable/Uninvested Funds
Credit	532000	Penalties and Fines Revenue
Credit	532500	Administrative Fees Revenue
Credit	540000	Funded Benefit Program Revenue
Credit	560000	Donated Revenue - Financial Resources
Credit	564000	Forfeiture Revenue - Cash and Cash Equivalents
Credit	565000	Forfeiture Revenue - Forfeitures of Property
Credit	580000	Tax Revenue Collected - Not Otherwise Classified
Credit	590000	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	413200	Substitution of Contract Authority
Credit	413500	Contract Authority Liquidated

Proprietary Entry

None

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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 439400 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	411400	Appropriated Receipts Derived from Available Trust or Special Fund Receipts
Credit	439400	Receipts Unavailable for Obligation Upon Collection

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	520000	Revenue From Services Provided
Credit	531000	Interest Revenue - Other
Credit	531100	Interest Revenue - Investments
Credit	531200	Interest Revenue - Loans Receivable/Uninvested Funds
Credit	532000	Penalties and Fines Revenue
Credit	532500	Administrative Fees Revenue
Credit	560000	Donated Revenue - Financial Resources
Credit	580000	Tax Revenue Collected - Not Otherwise Classified
Credit	580100	Tax Revenue Collected - Individual
Credit	580200	Tax Revenue Collected - Corporate
Credit	580300	Tax Revenue Collected - Unemployment
Credit	580400	Tax Revenue Collected - Excise
Credit	580500	Tax Revenue Collected - Estate and Gift
Credit	580600	Tax Revenue Collected - Customs
Credit	590000	Other Revenue

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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	445000	Unapportioned Authority
Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	438700	Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority
Credit	438800	Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances

Proprietary Entry

Debit	574500	Appropriated Earmarked Receipts Transferred Out
Credit	101000	Fund Balance With Treasury

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 439400 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	439400	Receipts Unavailable for Obligation Upon Collection
Credit	445000	Unapportioned Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry

None

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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	415700	Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation
Credit	445000	Unapportioned Authority
Credit	462000	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	415800	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation
Credit	445000	Unapportioned Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry

None

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A195 To record the collection of revenue for non-revolving trust and special funds that were previously accrued.

Comment: See USSGL TC-C422 or TC-C418 for accrual entry and USSGL TC-A186 if not accrued.

Budgetary Entry

Debit	411400	Appropriated Receipts Derived from Available Trust or Special Fund Receipts
Credit	439400	Receipts Unavailable for Obligation Upon Collection
Credit	445000	Unapportioned Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	131000	Accounts Receivable
Credit	132000	Employment Benefit Contributions Receivable
Credit	134000	Interest Receivable - Not Otherwise Classified
Credit	134100	Interest Receivable - Loans
Credit	134200	Interest Receivable - Investments
Credit	134300	Interest Receivable - Taxes
Credit	136000	Penalties and Fines Receivable - Not Otherwise Classified
Credit	136100	Penalties and Fines Receivable - Loans
Credit	136300	Penalties and Fines Receivable - Taxes
Credit	137000	Administrative Fees Receivable - Not Otherwise Classified
Credit	137100	Administrative Fees Receivable - Loans
Credit	137300	Administrative Fees Receivable - Taxes

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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	411100	Debt Liquidation Appropriations
Debit	411200	Liquidation of Deficiency - Appropriations
Debit	411500	Loan Subsidy Appropriation
Debit	411600	Debt Forgiveness Appropriation
Debit	411700	Loan Administrative Expense Appropriation
Debit	411900	Other Appropriations Realized
Credit	412000	Anticipated Indefinite Appropriations
Credit	445000	Unapportioned Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry

None

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	109000	Fund Balance With Treasury Under a Continuing Resolution
Credit	310100	Unexpended Appropriations - Appropriations Received

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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	101000	Fund Balance With Treasury
Credit	109000	Fund Balance With Treasury Under a Continuing Resolution
Credit	310100	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	445000	Unapportioned Authority
Credit	411100	Debt Liquidation Appropriations
Credit	411200	Liquidation of Deficiency - Appropriations
Credit	411500	Loan Subsidy Appropriation
Credit	411600	Debt Forgiveness Appropriation
Credit	411700	Loan Administrative Expense Appropriation
Credit	411900	Other Appropriations Realized

Proprietary Entry

None

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A202 To record in the financing account an appropriation received for a modification adjustment transfer.

Comment: Also post USSGL TC-A204.

Budgetary Entry

Debit	412500	Loan Modification Adjustment Transfer Appropriation
Credit	412000	Anticipated Indefinite Appropriations
Credit	445000	Unapportioned Authority

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	579000	Other Financing Sources

A204 To record modifications for subsidy cost and adjustment transfers related to Direct Loans and Loan Guarantee liabilities in the financing account.

Budgetary Entry

None

Proprietary Entry

Debit	729000	Other Losses
Credit	139900	Allowance for Subsidy
Credit	218000	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	599800	Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the Treasury
Credit	101000	Fund Balance With Treasury

A212 To record the financing sources transferred in to a special or nonrevolving trust fund from a

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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	411400	Appropriated Receipts Derived from Available Trust or Special Fund Receipts
Credit	412000	Anticipated Indefinite Appropriations
Credit	445000	Unapportioned Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	599700	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	411400	Appropriated Receipts Derived from Available Trust or Special Fund Receipts
Credit	439400	Receipts Unavailable for Obligation Upon Collection
Credit	445000	Unapportioned Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit	113000	Funds Held by the Public
Credit	134000	Interest Receivable - Not Otherwise Classified
Credit	134100	Interest Receivable - Loans
Credit	134200	Interest Receivable - Investments
Credit	134300	Interest Receivable - Taxes
Credit	531100	Interest Revenue - Investments

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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	425200	Reimbursements and Other Income Earned - Collected
Credit	445000	Unapportioned Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit	113000	Funds Held by the Public
Credit	134000	Interest Receivable - Not Otherwise Classified
Credit	134100	Interest Receivable - Loans
Credit	134200	Interest Receivable - Investments
Credit	134300	Interest Receivable - Taxes
Credit	531100	Interest Revenue - Investments

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A402 To record amounts anticipated by a receiving allocation Treasury Appropriation Fund Symbol for transfers-in.

Budgetary Entry

Debit	416500	Allocations of Authority - Anticipated From Invested Balances
Credit	445000	Unapportioned Authority
Credit	462000	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 310000 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 310000 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	451000	Apportionments
Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	417500	Allocation Transfers of Current-Year Authority for Noninvested Accounts
Credit	417600	Allocation Transfers of Prior-Year Balances

Proprietary Entry

Debit	310300	Unexpended Appropriations - Transfers-Out
Credit	101000	Fund Balance With Treasury

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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	451000	Apportionments
Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	417500	Allocation Transfers of Current-Year Authority for Noninvested Accounts
Credit	417600	Allocation Transfers of Prior-Year Balances

Proprietary Entry

Debit	576500	Nonexpenditure Financing Sources - Transfers-Out - Other
Credit	101000	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	419200	Balance Transfers - Unexpired to Expired
Credit	445000	Unapportioned Authority
Credit	465000	Allotments - Expired Authority

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	310200	Unexpended Appropriations - Transfers-In

A410 To record the nonexpenditure transfer-in of unexpired unobligated balances to an expired Treasury

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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	419200	Balance Transfers - Unexpired to Expired
Credit	445000	Unapportioned Authority
Credit	465000	Allotments - Expired Authority

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	575500	Nonexpenditure Financing Sources - Transfers-In - Other

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	451000	Apportionments
Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	419200	Balance Transfers - Unexpired to Expired

Proprietary Entry

Debit	310300	Unexpended Appropriations - Transfers-Out
Credit	101000	Fund Balance With Treasury

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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	451000	Apportionments
Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	419200	Balance Transfers - Unexpired to Expired

Proprietary Entry

Debit	576500	Nonexpenditure Financing Sources - Transfers-Out - Other
Credit	101000	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	416600	Allocations of Realized Authority - To Be Transferred From Invested Balances
Credit	416500	Allocations of Authority - Anticipated From Invested Balances
Credit	445000	Unapportioned Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit	133000	Receivable for Transfers of Currently Invested Balances
Credit	575500	Nonexpenditure Financing Sources - Transfers-In - Other

A418 To record budget authority temporarily reduced in a trust or special fund Treasury Appropriation

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Fund Symbol.

Comment: Also post USSGL TC-A422 to adjust the receivable if USSGL account 416600 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	445000	Unapportioned Authority
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	438200	Temporary Reduction - New Budget Authority
Credit	438300	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 416600 and 133000 if the budget authority has been realized before the actual transfer of funds. Transfer partner must use USSGL TC-A430.

Budgetary Entry

Debit	416700	Allocations of Realized Authority - Transferred From Invested Balances
Credit	416600	Allocations of Realized Authority - To Be Transferred From Invested Balances
Credit	445000	Unapportioned Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	133000	Receivable for Transfers of Currently Invested Balances
Credit	575500	Nonexpenditure Financing Sources - Transfers-In - Other

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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	416800	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction
Credit	416600	Allocations of Realized Authority - To Be Transferred From Invested Balances

Proprietary Entry

Debit	575500	Nonexpenditure Financing Sources - Transfers-In - Other
Credit	133000	Receivable for Transfers of Currently Invested Balances

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	416600	Allocations of Realized Authority - To Be Transferred From Invested Balances
Credit	416800	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction

Proprietary Entry

Debit	215000	Payable for Transfers of Currently Invested Balances
Credit	576500	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	445000	Unapportioned Authority
Debit	451000	Apportionments
Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	416600	Allocations of Realized Authority - To Be Transferred From Invested Balances

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Proprietary Entry

Debit	576500	Nonexpenditure Financing Sources - Transfers-Out - Other
Credit	215000	Payable for Transfers of Currently Invested Balances

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 416600 and 215000 if the budget authority has been realized prior to the actual transfer of funds. Transfer partner must use USSGL TC-A420.

Budgetary Entry

Debit	416600	Allocations of Realized Authority - To Be Transferred From Invested Balances
Debit	445000	Unapportioned Authority
Debit	451000	Apportionments
Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	416700	Allocations of Realized Authority - Transferred From Invested Balances

Proprietary Entry

Debit	215000	Payable for Transfers of Currently Invested Balances
Debit	576500	Nonexpenditure Financing Sources - Transfers-Out - Other
Credit	101000	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 310000 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 310000 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	465000	Allotments - Expired Authority
Credit	417600	Allocation Transfers of Prior-Year Balances

Proprietary Entry

Debit	310300	Unexpended Appropriations - Transfers-Out
Credit	101000	Fund Balance With Treasury

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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	465000	Allotments - Expired Authority
Credit	417600	Allocation Transfers of Prior-Year Balances

Proprietary Entry

Debit	576500	Nonexpenditure Financing Sources - Transfers-Out - Other
Credit	101000	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 310000 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 310000 series. Transfer partners must use USSGL TC-A432. Refer to conventions and limitations listed on the coversheet at the beginning of this section.

Budgetary Entry

Debit	417600	Allocation Transfers of Prior-Year Balances
Credit	465000	Allotments - Expired Authority

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	310200	Unexpended Appropriations - Transfers-In

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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	417600	Allocation Transfers of Prior-Year Balances
Credit	465000	Allotments - Expired Authority

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	575500	Nonexpenditure Financing Sources - Transfers-In - Other

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 310000 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 310000 series. Record USSGL account 133000 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	445000	Unapportioned Authority
Debit	451000	Apportionments
Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	417500	Allocation Transfers of Current-Year Authority for Noninvested Accounts
Credit	417600	Allocation Transfers of Prior-Year Balances

Proprietary Entry

Debit	310300	Unexpended Appropriations - Transfers-Out
Credit	101000	Fund Balance With Treasury
Credit	133000	Receivable for Transfers of Currently Invested Balances

A442 To record in the receiving agency the return (transfer-out) to the parent agency of unobligated

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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 133000 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	445000	Unapportioned Authority
Debit	451000	Apportionments
Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	417500	Allocation Transfers of Current-Year Authority for Noninvested Accounts
Credit	417600	Allocation Transfers of Prior-Year Balances

Proprietary Entry

Debit	576500	Nonexpenditure Financing Sources - Transfers-Out - Other
Credit	101000	Fund Balance With Treasury
Credit	133000	Receivable for Transfers of Currently Invested Balances

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 310000 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 310000 series. Record USSGL account 215000 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	417500	Allocation Transfers of Current-Year Authority for Noninvested Accounts
Debit	417600	Allocation Transfers of Prior-Year Balances
Credit	445000	Unapportioned Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Debit	215000	Payable for Transfers of Currently Invested Balances
Credit	310200	Unexpended Appropriations - Transfers-In

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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 215000 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	417500	Allocation Transfers of Current-Year Authority for Noninvested Accounts
Debit	417600	Allocation Transfers of Prior-Year Balances
Credit	445000	Unapportioned Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Debit	215000	Payable for Transfers of Currently Invested Balances
Credit	575500	Nonexpenditure Financing Sources - Transfers-In - Other

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 310000 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 310000 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	417500	Allocation Transfers of Current-Year Authority for Noninvested Accounts
Debit	417600	Allocation Transfers of Prior-Year Balances
Credit	445000	Unapportioned Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	310200	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

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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	417500	Allocation Transfers of Current-Year Authority for Noninvested Accounts
Debit	417600	Allocation Transfers of Prior-Year Balances
Credit	445000	Unapportioned Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	575500	Nonexpenditure Financing Sources - Transfers-In - Other

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 133000 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	465000	Allotments - Expired Authority
Credit	417600	Allocation Transfers of Prior-Year Balances

Proprietary Entry

Debit	576500	Nonexpenditure Financing Sources - Transfers-Out - Other
Credit	101000	Fund Balance With Treasury
Credit	133000	Receivable for Transfers of Currently Invested Balances

A454 To record in the parent agency the return (transfer-in) from the receiving agency of unobligated

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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 215000 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	417600	Allocation Transfers of Prior-Year Balances
Credit	465000	Allotments - Expired Authority

Proprietary Entry

Debit	215000	Payable for Transfers of Currently Invested Balances
Credit	575500	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	465000	Allotments - Expired Authority
Credit	419900	Transfer of Expired Expenditure Transfers - Receivable

Proprietary Entry

Debit	575000	Expenditure Financing Sources - Transfers-In
Credit	133500	Expenditure Transfers Receivable

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	419900	Transfer of Expired Expenditure Transfers - Receivable
Credit	445000	Unapportioned Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit	133500	Expenditure Transfers Receivable
Credit	575000	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

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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 310000 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	419100	Balance Transfers - Extension of Availability Other Than Reappropriations
Credit	445000	Unapportioned Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	310200	Unexpended Appropriations - Transfers-In

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	419100	Balance Transfers - Extension of Availability Other Than Reappropriations
Credit	445000	Unapportioned Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	575500	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

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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 310000 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	465000	Allotments - Expired Authority
Credit	419100	Balance Transfers - Extension of Availability Other Than Reappropriations

Proprietary Entry

Debit	310300	Unexpended Appropriations - Transfers-Out
Credit	101000	Fund Balance With Treasury

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	465000	Allotments - Expired Authority
Credit	419100	Balance Transfers - Extension of Availability Other Than Reappropriations

Proprietary Entry

Debit	576500	Nonexpenditure Financing Sources - Transfers-Out - Other
Credit	101000	Fund Balance With Treasury

A467 To record the nonexpenditure transfer-in of expired unobligated balances from another expired Treasury Appropriation Fund Symbol.

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Comment: Record a credit to USSGL account 310200 if the source of the transfer is derived from unexpended appropriations. Record a credit to USSGL account 575500 if the source of the transfer is derived from appropriated receipts. Transfer partners must use USSGL TC-A469. Refer to conventions and limitations listed on the coversheet at the beginning of this section.

Budgetary Entry

Debit	419600	Balance Transfer-In - Expired to Expired
Credit	465000	Allotments - Expired Authority

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	310200	Unexpended Appropriations - Transfers-In
Credit	575500	Nonexpenditure Financing Sources - Transfers-In - Other

A468 To record in the receiving agency the anticipated transfer-in of current-year authority or prior-year balances.

Budgetary Entry

Debit	416000	Anticipated Transfers - Current-Year Authority
Debit	418000	Anticipated Transfers - Prior-Year Balances
Debit	418300	Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose
Credit	445000	Unapportioned Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry

None

A469 To record the nonexpenditure transfer-out of expired unobligated balances to another expired

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Treasury Appropriation Fund Symbol.

Comment: Record a debit to USSGL account 310300 if the source of the transfer is derived from unexpended appropriations. Record a debit to USSGL account 576500 if the source of the transfer is derived from appropriated receipts. Transfer partners must use USSGL TC-A467. Refer to conventions and limitations listed on the coversheet at the beginning of this section.

Budgetary Entry

Debit	465000	Allotments - Expired Authority
Credit	419700	Balance Transfer-Out - Expired to Expired

Proprietary Entry

Debit	310300	Unexpended Appropriations - Transfers-Out
Debit	576500	Nonexpenditure Financing Sources - Transfers-Out - Other
Credit	101000	Fund Balance With Treasury

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	445000	Unapportioned Authority
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	416000	Anticipated Transfers - Current-Year Authority
Credit	418000	Anticipated Transfers - Prior-Year Balances
Credit	418300	Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose

Proprietary Entry

None

A472 To record in the receiving agency the transfer-in of current-year authority or prior-year balances

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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 310000 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	417000	Transfers - Current-Year Authority
Debit	419000	Transfers - Prior-Year Balances
Debit	419300	Balance Transfers - Unobligated Balances - Legislative Change of Purpose
Credit	416000	Anticipated Transfers - Current-Year Authority
Credit	418000	Anticipated Transfers - Prior-Year Balances
Credit	418300	Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	310200	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 575500 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	417000	Transfers - Current-Year Authority
Debit	419000	Transfers - Prior-Year Balances
Debit	419300	Balance Transfers - Unobligated Balances - Legislative Change of Purpose
Credit	416000	Anticipated Transfers - Current-Year Authority
Credit	418000	Anticipated Transfers - Prior-Year Balances
Credit	418300	Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	575500	Nonexpenditure Financing Sources - Transfers-In - Other

A476 To record in the transferring agency the transfer-out of current-year authority or prior-year

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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 310000 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	416000	Anticipated Transfers - Current-Year Authority
Debit	418000	Anticipated Transfers - Prior-Year Balances
Debit	418300	Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose
Credit	417000	Transfers - Current-Year Authority
Credit	419000	Transfers - Prior-Year Balances
Credit	419300	Balance Transfers - Unobligated Balances - Legislative Change of Purpose

Proprietary Entry

Debit	310300	Unexpended Appropriations - Transfers-Out
Credit	101000	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 576500 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	416000	Anticipated Transfers - Current-Year Authority
Debit	418000	Anticipated Transfers - Prior-Year Balances
Debit	418300	Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose
Credit	417000	Transfers - Current-Year Authority
Credit	419000	Transfers - Prior-Year Balances
Credit	419300	Balance Transfers - Unobligated Balances - Legislative Change of Purpose

Proprietary Entry

Debit	576500	Nonexpenditure Financing Sources - Transfers-Out - Other
Credit	101000	Fund Balance With Treasury

A480 To record in the receiving agency the transfer-in of current-year authority or prior-year balances

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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 445000 and 462000. 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 310000 series.

Budgetary Entry

Debit	417000	Transfers - Current-Year Authority
Debit	419000	Transfers - Prior-Year Balances
Debit	419300	Balance Transfers - Unobligated Balances - Legislative Change of Purpose
Credit	445000	Unapportioned Authority
Credit	462000	Unobligated Funds Exempt From Apportionment
Credit	465000	Allotments - Expired Authority

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	310200	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 445000 and 462000. When appropriate, use in conjunction with USSGL TCs- A508, A492R, A542, and A546.

Budgetary Entry

Debit	417000	Transfers - Current-Year Authority
Debit	419000	Transfers - Prior-Year Balances
Debit	419300	Balance Transfers - Unobligated Balances - Legislative Change of Purpose
Credit	445000	Unapportioned Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	575500	Nonexpenditure Financing Sources - Transfers-In - Other

A484 To record in the transferring agency the transfer-out of current-year authority or prior-year

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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 445000 and 462000. 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 310000 series.

Budgetary Entry

Debit	445000	Unapportioned Authority
Debit	462000	Unobligated Funds Exempt From Apportionment
Debit	465000	Allotments - Expired Authority
Credit	417000	Transfers - Current-Year Authority
Credit	419000	Transfers - Prior-Year Balances
Credit	419300	Balance Transfers - Unobligated Balances - Legislative Change of Purpose

Proprietary Entry

Debit	310300	Unexpended Appropriations - Transfers-Out
Credit	101000	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 445000 and 462000. When appropriate, use in conjunction with USSGL TCs- A488, A492, A540 and A544.

Budgetary Entry

Debit	445000	Unapportioned Authority
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	417000	Transfers - Current-Year Authority
Credit	419000	Transfers - Prior-Year Balances
Credit	419300	Balance Transfers - Unobligated Balances - Legislative Change of Purpose

Proprietary Entry

Debit	576500	Nonexpenditure Financing Sources - Transfers-Out - Other
Credit	101000	Fund Balance With Treasury

A488 To record in the transferring agency the actual nonexpenditure transfer-out of current-year or

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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 480100. 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 422500; Transfer of Receivable of Invested Balances

Budgetary Entry

Debit	483100	Undelivered Orders - Obligations Transferred, Unpaid
Credit	419500	Transfer of Obligated Balances

Proprietary Entry

Debit	576500	Nonexpenditure Financing Sources - Transfers-Out - Other
Credit	101000	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 480100. 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 310000 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 422500; Transfer of Receivable of Invested Balances

Budgetary Entry

Debit	483100	Undelivered Orders - Obligations Transferred, Unpaid
Credit	419500	Transfer of Obligated Balances

Proprietary Entry

Debit	310300	Unexpended Appropriations - Transfers-Out
Credit	101000	Fund Balance With Treasury

A492 To record in the transferring agency the actual transfer-out of current-year or prior-year authority

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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	493100	Delivered Orders - Obligations Transferred, Unpaid
Credit	419500	Transfer of Obligated Balances

Proprietary Entry

Debit	211000	Accounts Payable
Credit	101000	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 480200. 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 310000 series.

Reference: USSGL implementation guidance; Transfer of Authority for Undelivered Orders; Transfer of Spending Authority From Offsetting Collections With Obligations

Budgetary Entry

Debit	483200	Undelivered Orders - Obligations Transferred, Prepaid/Advanced
Credit	419500	Transfer of Obligated Balances

Proprietary Entry

Debit	310300	Unexpended Appropriations - Transfers-Out
Credit	141000	Advances and Prepayments

A496 To record in the receiving agency the actual transfers-in during the fiscal year of authority with

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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 480200. 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 310000 series.

Reference: USSGL implementation guidance; Transfer of Authority for Undelivered Orders; Transfer of Spending Authority From Offsetting Collections With Obligations

Budgetary Entry

Debit	419500	Transfer of Obligated Balances
Credit	483200	Undelivered Orders - Obligations Transferred, Prepaid/Advanced

Proprietary Entry

Debit	141000	Advances and Prepayments
Credit	310200	Unexpended Appropriations - Transfers-In

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 421500 if the transfer was previously anticipated. Use USSGL account 445000 or 462000 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	422500	Expenditure Transfers from Trust Funds - Receivable
Credit	421500	Anticipated Expenditure Transfers from Trust Funds
Credit	445000	Unapportioned Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit	131000	Accounts Receivable
Debit	133500	Expenditure Transfers Receivable
Credit	575000	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

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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 TCA418 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 465000 in expired TAFS only.

Reference: USSGL implementation guidance; Reductions of Expenditure Transfers Receivable/Payable; Cancellations of Expenditure Transfers Receivable/Payable

Budgetary Entry

Debit	445000	Unapportioned Authority
Debit	451000	Apportionments
Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Debit	465000	Allotments - Expired Authority
Debit	470000	Commitments - Programs Subject to Apportionment
Debit	472000	Commitments - Programs Exempt From Apportionment
Credit	422500	Expenditure Transfers from Trust Funds - Receivable

Proprietary Entry

Debit	575000	Expenditure Financing Sources - Transfers-In
Credit	131000	Accounts Receivable
Credit	133500	Expenditure Transfers Receivable

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	451000	Apportionments
Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	490100	Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit	576000	Expenditure Financing Sources - Transfers-Out
Credit	215500	Expenditure Transfers Payable

A501 To record accrual of old IMF Quota Payments to General Fund Receipt Accounts.

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Comment: For the Department of Treasury use only.
Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry

Debit	463000	Funds Not Available for Commitment/Obligation
Credit	490100	Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit	576000	Expenditure Financing Sources - Transfers-Out
Credit	211000	Accounts 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 a nonexpenditure transfer from a Federal fund account.
Reference: USSGL implementation guidance; Appropriation Trust Fund Expenditure Transfers

Budgetary Entry

Debit	425500	Expenditure Transfers from Trust Funds - Collected
Credit	422500	Expenditure Transfers from Trust Funds - Receivable

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	131000	Accounts Receivable
Credit	133500	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 215500.
Reference: USSGL implementation guidance; Trust Funds Guide

Budgetary Entry

Debit	490100	Delivered Orders - Obligations, Unpaid
Credit	490200	Delivered Orders - Obligations, Paid

Proprietary Entry

Debit	215500	Expenditure Transfers Payable
Credit	101000	Fund Balance With Treasury

A506 To record in the receiving agency the actual nonexpenditure transfer-in of current-year or prior-

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year authority with unpaid undelivered orders for general fund appropriations.

Comment: Transfer of USSGL account 480100. 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 310000 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 422500; Transfer of Receivable of Invested Balances

Budgetary Entry

Debit	419500	Transfer of Obligated Balances
Credit	483100	Undelivered Orders - Obligations Transferred, Unpaid

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	310200	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 480100. 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 422500; Transfer of Receivable of Invested Balances

Budgetary Entry

Debit	419500	Transfer of Obligated Balances
Credit	483100	Undelivered Orders - Obligations Transferred, Unpaid

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	575500	Nonexpenditure Financing Sources - Transfers-In - Other

A510 To record in a trust fund expenditure transfers-in from a Federal fund relating to nonexchange

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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	411400	Appropriated Receipts Derived from Available Trust or Special Fund Receipts
Credit	445000	Unapportioned Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	575000	Expenditure Financing Sources - Transfers-In

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	451000	Apportionments
Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	490200	Delivered Orders - Obligations, Paid

Proprietary Entry

Debit	576000	Expenditure Financing Sources - Transfers-Out
Credit	101000	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

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directed by public law) relating to nonexchange and exchange transactions.

Comment: Also post USSGL TC-B134. Use USSGL account 576000 for nonexchange expenditure transfers.

Reference: USSGL implementation guidance; Trust Fund Guide

Budgetary Entry

Debit	445000	Unapportioned Authority
Debit	451000	Apportionments
Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	490200	Delivered Orders - Obligations, Paid

Proprietary Entry

Debit	576000	Expenditure Financing Sources - Transfers-Out
Debit	610000	Operating Expenses/Program Costs
Credit	101000	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	412600	Amounts Appropriated From Specific Invested TAFS - Receivable
Credit	445000	Unapportioned Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit	133000	Receivable for Transfers of Currently Invested Balances
Credit	575500	Nonexpenditure Financing Sources - Transfers-In - Other

A518 To record the adjustment in a non-allocation Treasury Appropriation Fund Symbol (TAFS) when

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the budget authority is temporarily reduced.

Comment: Also post USSGL TC-A418 to record the budget authority temporarily reduced. Credit USSGL accounts 101000 and 412800 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	412300	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction
Credit	412600	Amounts Appropriated From Specific Invested TAFS - Receivable
Credit	412800	Amounts Appropriated From Specific Invested TAFS - Transfers-In

Proprietary Entry

Debit	575500	Nonexpenditure Financing Sources - Transfers-In - Other
Credit	101000	Fund Balance With Treasury
Credit	133000	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	412100	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation
Credit	412600	Amounts Appropriated From Specific Invested TAFS - Receivable

Proprietary Entry

Debit	575500	Nonexpenditure Financing Sources - Transfers-In - Other
Credit	133000	Receivable for Transfers of Currently Invested Balances

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

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(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	439400	Receipts Unavailable for Obligation Upon Collection
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	412700	Amounts Appropriated From Specific Invested TAFS - Payable

Proprietary Entry

Debit	576500	Nonexpenditure Financing Sources - Transfers-Out - Other
Credit	215000	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 101000 and 412900 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	412700	Amounts Appropriated From Specific Invested TAFS - Payable
Debit	412900	Amounts Appropriated From Specific Invested TAFS - Transfers-Out
Credit	412400	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Debit	215000	Payable for Transfers of Currently Invested Balances
Credit	576500	Nonexpenditure Financing Sources - Transfers-Out - Other

A523 To record the adjustment in the specific invested Treasury Appropriation Fund Symbol (TAFS)

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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	412700	Amounts Appropriated From Specific Invested TAFS - Payable
Credit	412400	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation

Proprietary Entry

Debit	215000	Payable for Transfers of Currently Invested Balances
Credit	576500	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	412800	Amounts Appropriated From Specific Invested TAFS - Transfers-In
Credit	412600	Amounts Appropriated From Specific Invested TAFS - Receivable

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	133000	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

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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	412700	Amounts Appropriated From Specific Invested TAFS - Payable
Credit	412900	Amounts Appropriated From Specific Invested TAFS - Transfers-Out

Proprietary Entry

Debit	215000	Payable for Transfers of Currently Invested Balances
Credit	101000	Fund Balance With Treasury

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	412800	Amounts Appropriated From Specific Invested TAFS - Transfers-In
Credit	445000	Unapportioned Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	575500	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

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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	439400	Receipts Unavailable for Obligation Upon Collection
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	412900	Amounts Appropriated From Specific Invested TAFS - Transfers-Out

Proprietary Entry

Debit	576500	Nonexpenditure Financing Sources - Transfers-Out - Other
Credit	101000	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	412900	Amounts Appropriated From Specific Invested TAFS - Transfers-Out
Credit	439400	Receipts Unavailable for Obligation Upon Collection
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	575500	Nonexpenditure Financing Sources - Transfers-In - Other

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.

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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 416000 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	417100	Nonallocation Transfers of Invested Balances - Receivable
Credit	416000	Anticipated Transfers - Current-Year Authority
Credit	445000	Unapportioned Authority

Proprietary Entry

Debit	133000	Receivable for Transfers of Currently Invested Balances
Credit	575500	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	451000	Apportionments
Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	417200	Nonallocation Transfers of Invested Balances - Payable

Proprietary Entry

Debit	576500	Nonexpenditure Financing Sources - Transfers-Out - Other
Credit	215000	Payable for Transfers of Currently Invested Balances

A536 To record the actual nonexpenditure (nonallocation) transfer-in of funds via SF 1151: Nonexpenditure Transfer Authorization that reduces previously established USSGL 417100 "Non-Allocation Transfers of Invested Balances-Receivable."

Comment: Refer to USSGL TC-A532 for the establishment of the receivable.

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Reference: USSGL implementation guidance; Trust and Special Fund Guidance on Nonexpenditure Non-Allocation Transfers of Invested Balances

Budgetary Entry

Debit	417300	Nonallocation Transfers of Invested Balances - Transferred
Credit	417100	Nonallocation Transfers of Invested Balances - Receivable

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	133000	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 417200 "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	417200	Nonallocation Transfers of Invested Balances - Payable
Credit	417300	Nonallocation Transfers of Invested Balances - Transferred

Proprietary Entry

Debit	215000	Payable for Transfers of Currently Invested Balances
Credit	101000	Fund Balance With Treasury

A540 To record in the transferring agency the nonexpenditure transfer-out of budgetary resources receivable.

Comment: Transfer of USSGL accounts 412600, 416600, 417100, 422500, 425100 and

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428700 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 422500; Transfer of Receivable of Invested Balances

Budgetary Entry

Debit	419500	Transfer of Obligated Balances
Credit	408100	Amounts Appropriated From a Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred
Credit	408200	Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred
Credit	408300	Transfers - Current-Year Authority - Receivable - Transferred
Credit	423200	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred
Credit	423300	Reimbursements and Other Income Earned - Receivable - Transferred
Credit	423400	Other Federal Receivables - Transferred

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	576500	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 412600, 416600, 417100, 422500, 425100, and 428700 respectively. When appropriate, use in conjunction with USSGL TCs-

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A482, A492R, A508, and A546.

Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of USSGL Account 422500; Transfer of Receivable of Invested Balances

Budgetary Entry

Debit	408100	Amounts Appropriated From a Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred
Debit	408200	Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred
Debit	408300	Transfers - Current-Year Authority - Receivable - Transferred
Debit	423200	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred
Debit	423300	Reimbursements and Other Income Earned - Receivable - Transferred
Debit	423400	Other Federal Receivables - Transferred
Credit	419500	Transfer of Obligated Balances

Proprietary Entry

Debit	575500	Nonexpenditure Financing Sources - Transfers-In - Other
Credit	101000	Fund Balance With Treasury

A544 To record in the transferring agency the nonexpenditure transfer-out of unfilled customer orders without advance.

Comment: Transfer of USSGL account 422100. 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	419500	Transfer of Obligated Balances
Credit	423000	Unfilled Customer Orders Without Advance - Transferred

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	576500	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 422100. When appropriate, use in conjunction with USSGL TCs-A482, A492R, A508, and A542.

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Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations

Budgetary Entry

Debit	423000	Unfilled Customer Orders Without Advance - Transferred
Credit	419500	Transfer of Obligated Balances

Proprietary Entry

Debit	575500	Nonexpenditure Financing Sources - Transfers-In - Other
Credit	101000	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 480200

Budgetary Entry

Debit	483200	Undelivered Orders - Obligations Transferred, Prepaid/Advanced
Credit	419500	Transfer of Obligated Balances

Proprietary Entry

Debit	573000	Financing Sources Transferred Out Without Reimbursement
Credit	141000	Advances and Prepayments

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 480200

Budgetary Entry

Debit	419500	Transfer of Obligated Balances
Credit	483200	Undelivered Orders - Obligations Transferred, Prepaid/Advanced

Proprietary Entry

Debit	141000	Advances and Prepayments
Credit	572000	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 422500

Budgetary Entry

Debit	419500	Transfer of Obligated Balances

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Credit	423100	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 422500

Budgetary Entry

Debit	423100	Unfilled Customer Orders With Advance - Transferred
Credit	419500	Transfer of Obligated Balances

Proprietary Entry
None

A700 - A799 FUNDING - Reimbursables and Other Income

A702 To record anticipated reimbursements.
Comment: See USSGL TC-A118; anticipated reimbursements are not available for allotment

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until the realized order is received.

Budgetary Entry

Debit	421000	Anticipated Reimbursements and Other Income
Credit	445000	Unapportioned Authority
Credit	462000	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	422100	Unfilled Customer Orders Without Advance
Debit	422200	Unfilled Customer Orders With Advance
Credit	413200	Substitution of Contract Authority

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	231000	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 TCA123 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	422100	Unfilled Customer Orders Without Advance
Credit	421000	Anticipated Reimbursements and Other Income

Proprietary Entry
None

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.

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Reference: USSGL implementation guidance; Transfer of Spending Authority from Offsetting Collection with Obligations Scenario

Budgetary Entry

Debit	425200	Reimbursements and Other Income Earned - Collected
Credit	421000	Anticipated Reimbursements and Other Income

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	510000	Revenue From Goods Sold
Credit	520000	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	425200	Reimbursements and Other Income Earned - Collected
Credit	422200	Unfilled Customer Orders With Advance
Credit	426600	Other Actual Business-Type Collections From Non-Federal Sources

Proprietary Entry

Debit	231000	Liability for Advances and Prepayments
Credit	510000	Revenue From Goods Sold
Credit	520000	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

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Collections Refunded in the Current Year as Obligations and Outlays.

Budgetary Entry

Debit	445000	Unapportioned Authority
Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Debit	465000	Allotments - Expired Authority
Credit	490200	Delivered Orders - Obligations, Paid

Proprietary Entry

Debit	231000	Liability for Advances and Prepayments
Credit	101000	Fund Balance With Treasury

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	425100	Reimbursements and Other Income Earned - Receivable
Credit	422100	Unfilled Customer Orders Without Advance

Proprietary Entry

Debit	131000	Accounts Receivable
Credit	510000	Revenue From Goods Sold
Credit	520000	Revenue From Services Provided

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

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reconciliation of interagency expenses and revenues, agencies must first record all direct costs to the USSGL account 600000 series and then offset those amounts using USSGL account 661000 (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 610000 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	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	490200	Delivered Orders - Obligations, Paid

Proprietary Entry

Debit	610000	Operating Expenses/Program Costs
Debit	690000	Nonproduction Costs
Credit	101000	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	462000	Unobligated Funds Exempt From Apportionment
Credit	490200	Delivered Orders - Obligations, Paid

Proprietary Entry

Debit	261000	Actuarial Pension Liability
Credit	101000	Fund Balance With Treasury

B104 To record in a loan guarantee financing account a disbursement to a third party, where no asset is received. This transaction, for example, includes payments of default claims and interest supplements.

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Comment: Also post USSGL TC-C428, which establishes the loan receivable after default.
Reference: USSGL implementation guidance; Credit Reform Case Studies

Budgetary Entry

Debit	461000	Allotments - Realized Resources
Debit	480100	Undelivered Orders - Obligations, Unpaid
Credit	490200	Delivered Orders - Obligations, Paid

Proprietary Entry

Debit	218000	Loan Guarantee Liability
Debit	610000	Operating Expenses/Program Costs
Credit	101000	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	480100	Undelivered Orders - Obligations, Unpaid
Credit	490200	Delivered Orders - Obligations, Paid

Proprietary Entry

Debit	217000	Subsidy Payable to the Financing Account
Debit	610000	Operating Expenses/Program Costs
Credit	101000	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	461000	Allotments - Realized Resources
Credit	490200	Delivered Orders - Obligations, Paid

Proprietary Entry

Debit	610000	Operating Expenses/Program Costs
Credit	101000	Fund Balance With Treasury

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.

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Budgetary Entry

Debit	451000	Apportionments
Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Debit	480100	Undelivered Orders - Obligations, Unpaid
Credit	490200	Delivered Orders - Obligations, Paid

Proprietary Entry

Debit	610000	Operating Expenses/Program Costs
Credit	101000	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 non-Federal 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	461000	Allotments - Realized Resources
Credit	490200	Delivered Orders - Obligations, Paid

Proprietary Entry

Debit	729000	Other Losses
Credit	101000	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	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	490200	Delivered Orders - Obligations, Paid

Proprietary Entry

Debit	631000	Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank
Debit	632000	Interest Expenses on Securities
Debit	633000	Other Interest Expenses
Credit	101000	Fund Balance With Treasury

B110 To record a confirmed disbursement schedule previously accrued.

Comment: Clearing from unpaid to paid.

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Budgetary Entry

Debit	490100	Delivered Orders - Obligations, Unpaid
Credit	490200	Delivered Orders - Obligations, Paid

Proprietary Entry

Debit	211000	Accounts Payable
Debit	211200	Accounts Payable for Federal Government Sponsored Enterprise
Debit	212000	Disbursements in Transit
Debit	213000	Contract Holdbacks
Debit	216000	Entitlement Benefits Due and Payable
Debit	219000	Other Liabilities With Related Budgetary Obligations
Debit	221000	Accrued Funded Payroll and Leave
Debit	221100	Withholdings Payable
Debit	221300	Employer Contributions and Payroll Taxes Payable
Debit	221500	Other Post Employment Benefits Due and Payable
Debit	294000	Capital Lease Liability
Credit	101000	Fund Balance With Treasury

B112 To record accrued interest paid.

Comment: See USSGL TC-B418 for the accrued liability.

Budgetary Entry

Debit	490100	Delivered Orders - Obligations, Unpaid
Credit	490200	Delivered Orders - Obligations, Paid

Proprietary Entry

Debit	214000	Accrued Interest Payable - Not Otherwise Classified
Debit	214100	Accrued Interest Payable - Debt
Credit	101000	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

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loan interest liability.
Reference: USSGL implementation guidance; Disposition of Borrowings With Capitalized Interest

Budgetary Entry

Debit	490100	Delivered Orders - Obligations, Unpaid
Credit	490200	Delivered Orders - Obligations, Paid

Proprietary Entry

Debit	251100	Capitalized Loan Interest Payable - Non-Credit Reform
Credit	101000	Fund Balance With Treasury

B114 To record disbursement for liens on collateral acquired from defaulted loans guaranteed after 1992.
Comment: This transaction is applicable to guaranteed loans.
Reference: USSGL implementation guidance; Credit Reform Case Studies

Budgetary Entry

Debit	461000	Allotments - Realized Resources
Credit	490200	Delivered Orders - Obligations, Paid

Proprietary Entry

Debit	155900	Foreclosed Property - Allowance
Debit	291000	Prior Liens Outstanding on Acquired Collateral
Credit	101000	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	461000	Allotments - Realized Resources
Credit	490200	Delivered Orders - Obligations, Paid

Proprietary Entry

Debit	155100	Foreclosed Property
Credit	101000	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.

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Reference: USSGL implementation guidance; FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources"

Budgetary Entry

Debit	445000	Unapportioned Authority
Credit	426700	Other Actual "governmental-type" Collections From Non-Federal Sources

Proprietary Entry

Debit	589000	Tax Revenue Refunds - Not Otherwise Classified
Debit	589100	Tax Revenue Refunds - Individual
Debit	589200	Tax Revenue Refunds - Corporate
Debit	589300	Tax Revenue Refunds - Unemployment
Debit	589400	Tax Revenue Refunds - Excise
Debit	589500	Tax Revenue Refunds - Estate and Gift
Debit	589600	Tax Revenue Refunds - Customs
Credit	101000	Fund Balance With Treasury

B119 To record the actual capital transfer to repay a portion of a capital investment (usually an appropriation to a revolving fund).

Comment: See USSGL TC-B136 for capital transfers from liquidating accounts.

Reference: USSGL implementation guidance; Changes Related to Capital Transfers

Budgetary Entry

Debit	404700	Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority
Debit	404800	Anticipated Transfers to the General Fund of the Treasury - Prior-Year Balances
Credit	415100	Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority
Credit	415200	Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances

Proprietary Entry

Debit	297000	Liability for Capital Transfers
Credit	101000	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.

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Comment: If not anticipated, see USSGL TC-B121. See USSGL TC-A142 for nonexpenditure transfers that were previously anticipated. If repayment is a result of a debt forgiveness appropriation, also post USSGL TC-B134.

Budgetary Entry

Debit	404700	Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority
Debit	404800	Anticipated Transfers to the General Fund of the Treasury - Prior-Year Balances
Credit	414200	Actual Repayment of Borrowing Authority Converted to Cash
Credit	414600	Actual Repayments of Debt, Current-Year Authority
Credit	414700	Actual Repayments of Debt, Prior-Year Balances

Proprietary Entry

Debit	211000	Accounts Payable
Debit	211200	Accounts Payable for Federal Government Sponsored Enterprise
Debit	251000	Principal Payable to the Bureau of the Public Debt
Debit	252000	Principal Payable to the Federal Financing Bank
Credit	101000	Fund Balance With Treasury

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

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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	445000	Unapportioned Authority
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	414200	Actual Repayment of Borrowing Authority Converted to Cash
Credit	414600	Actual Repayments of Debt, Current-Year Authority
Credit	414700	Actual Repayments of Debt, Prior-Year Balances

Proprietary Entry

Debit	211000	Accounts Payable
Debit	211200	Accounts Payable for Federal Government Sponsored Enterprise
Debit	251000	Principal Payable to the Bureau of the Public Debt
Debit	251100	Capitalized Loan Interest Payable - Non-Credit Reform
Debit	252000	Principal Payable to the Federal Financing Bank
Credit	101000	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	461000	Allotments - Realized Resources
Credit	490200	Delivered Orders - Obligations, Paid

Proprietary Entry

Debit	259000	Other Debt
Credit	101000	Fund Balance With Treasury

B123 To record in the issuing entity, the sale of Federal securities at par value.

Budgetary Entry

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None

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	253000	Securities Issued by Federal Agencies Under General and Special Financing Authority

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: See USSGL TC- B132 for securities acquired at par value by nonfiduciary deposit funds.

Reference: USSGL implementation guidance; Investments in Treasury and Agency Securities

Budgetary Entry

None

Proprietary Entry

Debit	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit	162000	Investments in Securities Other Than the Bureau of the Public Debt Securities
Credit	101000	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	101000	Fund Balance With Treasury
Credit	253000	Securities Issued by Federal Agencies Under General and Special Financing Authority
Credit	253200	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 by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.

Comment: Special and trust funds use USSGL account 411400. Also post USSGL TC-A122 if

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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. Fiduciary deposit funds would not record the budgetary entry. See USSGL TC-B165 for securities acquired at a premium by nonfiduciary deposit funds.

Reference: USSGL implementation guidance; Investments in Treasury and Agency Securities

Budgetary Entry

Debit	439400	Receipts Unavailable for Obligation Upon Collection
Debit	439700	Receipts and Appropriations Temporarily Precluded From Obligation
Debit	439800	Offsetting Collections Temporarily Precluded From Obligation
Debit	445000	Unapportioned Authority
Debit	451000	Apportionments
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	411400	Appropriated Receipts Derived from Available Trust or Special Fund Receipts
Credit	427300	Interest Collected From Treasury

Proprietary Entry

Debit	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit	161200	Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit	162000	Investments in Securities Other Than the Bureau of the Public Debt Securities
Debit	162200	Premium on Securities Other Than the Bureau of the Public Debt Securities
Credit	101000	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	101000	Fund Balance With Treasury
Debit	253100	Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority
Credit	253000	Securities Issued by Federal Agencies Under General and Special Financing Authority

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. Fiduciary deposit funds would not record the budgetary entry. See USSGL TC-B166 for securities

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acquired at a discount by nonfiduciary deposit fund.

Reference: USSGL implementation guidance; Investments in Treasury and Agency Securities

Budgetary Entry
None

Proprietary Entry

Debit	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit	162000	Investments in Securities Other Than the Bureau of the Public Debt Securities
Debit	163000	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Credit	101000	Fund Balance With Treasury
Credit	161100	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit	162100	Discount on Securities Other Than the Bureau of the Public Debt Securities
Credit	163100	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 Federal securities by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.

Comment: Fiduciary deposit funds would not record the budgetary entry. See USSGL TC-B133 for purchase of accrued interest on securities by a nonfiduciary deposit fund.

Budgetary Entry

Debit	439400	Receipts Unavailable for Obligation Upon Collection
Debit	439700	Receipts and Appropriations Temporarily Precluded From Obligation
Debit	439800	Offsetting Collections Temporarily Precluded From Obligation
Debit	445000	Unapportioned Authority
Debit	451000	Apportionments
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	411400	Appropriated Receipts Derived from Available Trust or Special Fund Receipts
Credit	427300	Interest Collected From Treasury

Proprietary Entry

Debit	134200	Interest Receivable - Investments
Credit	101000	Fund Balance With Treasury

B130 To record a lien paid before personal property is sold.

Comment: If funded by a direct appropriation, also post USSGL TC-B134.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

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Budgetary Entry

Debit	480100	Undelivered Orders - Obligations, Unpaid
Credit	490200	Delivered Orders - Obligations, Paid

Proprietary Entry

Debit	154900	Forfeited Property - Allowance
Credit	101000	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	445000	Unapportioned Authority
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	414600	Actual Repayments of Debt, Current-Year Authority
Credit	414700	Actual Repayments of Debt, Prior-Year Balances

Proprietary Entry

Debit	251000	Principal Payable to the Bureau of the Public Debt
Debit	252000	Principal Payable to the Federal Financing Bank
Debit	721200	Losses on Disposition of Borrowings
Credit	101000	Fund Balance With Treasury
Credit	711200	Gains on Disposition of Borrowings

B132 To record the purchase of Federal securities acquired at par value by a nonfiduciary deposit fund.

Budgetary Entry

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None

Proprietary Entry

Debit	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit	162000	Investments in Securities Other Than the Bureau of the Public Debt Securities
Credit	101000	Fund Balance With Treasury

B133 To record the purchase of accrued interest on Federal securities by a nonfiduciary deposit fund.

Budgetary Entry
None

Proprietary Entry

Debit	134200	Interest Receivable - Investments
Credit	101000	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, D1 16, 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	310700	Unexpended Appropriations - Used
Credit	570000	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

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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	427700	Other Actual Collections - Federal
Credit	445000	Unapportioned Authority

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	711200	Gains on Disposition of Borrowings

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	404700	Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority
Debit	404800	Anticipated Transfers to the General Fund of the Treasury - Prior-Year Balances
Credit	415100	Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority
Credit	415200	Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances

Proprietary Entry

Debit	297000	Liability for Capital Transfers
Credit	101000	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

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loss.

Reference: USSGL implementation guidance; Non-Credit Reform Borrowings From Treasury With Capitalized Interest

Budgetary Entry

Debit	445000	Unapportioned Authority
Debit	451000	Apportionments
Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Debit	470000	Commitments - Programs Subject to Apportionment
Debit	472000	Commitments - Programs Exempt From Apportionment
Credit	490200	Delivered Orders - Obligations, Paid

Proprietary Entry

Debit	721200	Losses on Disposition of Borrowings
Credit	101000	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	451000	Apportionments
Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	490200	Delivered Orders - Obligations, Paid

Proprietary Entry

Debit	610000	Operating Expenses/Program Costs
Credit	101000	Fund Balance With Treasury

B139 To record actual capital transfers to a General Fund Receipt Account that were not previously anticipated.

Comment: If previously anticipated, see USSGL B136.

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Reference: USSGL implementation guidance: Capital Transfers Scenario

Budgetary Entry

Debit	445000	Unapportioned Authority
Credit	415100	Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority
Credit	415200	Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances

Proprietary Entry

Debit	576600	Nonexpenditure Financing Sources - Transfers-Out - Capital Transfers
Credit	101000	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	120000	Foreign Currency
Credit	119000	Other Cash

B141 To record the request from IMF to purchase Special Drawing Rights.

Comment: For the Department of Treasury use only.

Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry

None

Proprietary Entry

Debit	119400	Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights
Credit	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt

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

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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	231000	Liability for Advances and Prepayments
Credit	120000	Foreign Currency

B144 To record the purchase of cash equivalents.

Comment: For the Department of Treasury use only.

Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry
None

Proprietary Entry

Debit	120500	Foreign Currency Denominated Equivalent Assets
Debit	138400	Interest Receivable - Foreign Currency Denominated Assets
Credit	120900	Uninvested Foreign Currency
Credit	531100	Interest Revenue - Investments

B146 To record a foreign currency rate intervention.

Comment: For the Department of Treasury use only. Credit USSGL account 167000 if long-term investments are used for interventions.

Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry
None

Proprietary Entry

Debit	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit	120500	Foreign Currency Denominated Equivalent Assets
Credit	167000	Foreign Investments

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

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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	113000	Funds Held by the Public
Credit	101000	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	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	490200	Delivered Orders - Obligations, Paid

Proprietary Entry

Debit	162000	Investments in Securities Other Than the Bureau of the Public Debt Securities
Credit	113000	Funds Held by the Public

B153 To record the purchase of non-federal securities by the Exchange Stabilization Fund at a premium/discount.

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Comment: For the Department of Treasury use only.
Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry
None

Proprietary Entry

Debit	134200	Interest Receivable - Investments
Debit	167000	Foreign Investments
Debit	167200	Premium on Foreign Investments
Credit	120900	Uninvested Foreign Currency
Credit	167100	Discount on Foreign Investments
Credit	531100	Interest Revenue - Investments

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	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	490200	Delivered Orders - Obligations, Paid

Proprietary Entry

Debit	610000	Operating Expenses/Program Costs
Credit	113000	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.

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Comment: Also post USSGL TC-B129 if accrued interest is purchased.

Budgetary Entry

Debit	164200	Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act
Debit	164400	Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act
Credit	101000	Fund Balance With Treasury

Proprietary Entry

None

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 TCA123 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	445000	Unapportioned Authority
Debit	451000	Apportionments
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	427300	Interest Collected From Treasury

Proprietary Entry

Debit	164200	Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act
Debit	164400	Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act
Debit	164700	Premium on Securities Accounted for Under the Provisions of the Federal Credit Reform Act
Credit	101000	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.

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Comment: Also post USSGL TC-B129 if accrued interest is purchased.

Budgetary Entry
None

Proprietary Entry

Debit	164200	Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act
Debit	164400	Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act
Credit	101000	Fund Balance With Treasury
Credit	164600	Discount on Securities Account for Under the Provisions of the Federal Credit Reform Act

B165 To record the purchase of Federal securities acquired at a premium by a nonfiduciary deposit fund.
Comment: Also post USSGL TC-B133 if accrued interest is purchased.

Budgetary Entry
None

Proprietary Entry

Debit	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit	161200	Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit	162000	Investments in Securities Other Than the Bureau of the Public Debt Securities
Debit	162200	Premium on Securities Other Than the Bureau of the Public Debt Securities
Credit	101000	Fund Balance With Treasury

B166 To record the purchase of Federal securities acquired at a discount by a nonfiduciary deposit fund.
Comment: Also post USSGL TC-B133 if accrued interest is purchased.

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Budgetary Entry
None

Proprietary Entry

Debit	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit	162000	Investments in Securities Other Than the Bureau of the Public Debt Securities
Debit	163000	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Credit	101000	Fund Balance With Treasury
Credit	161100	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit	162100	Discount on Securities Other Than the Bureau of the Public Debt Securities
Credit	163100	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt

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	165000	Preferred Stock in Federal Government Sponsored Enterprise
Debit	165200	Common Stock Warrants in Federal Government Sponsored Enterprise
Credit	590000	Other Revenue

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

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Budgetary Entry

Debit	461000	Allotments - Realized Resources
Credit	490200	Delivered Orders - Obligations, Paid

Proprietary Entry

Debit	292200	Contingent Liabilities - Federal Government Sponsored Enterprise
Credit	101000	Fund Balance With Treasury

B210 To record the payment of remuneration.

Comment: For the Department of Treasury use only. Due to the unique budgetary reporting by the Exchange Stabilization Fund, no outlay is reported.

Reference: Other Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry

Debit	463000	Funds Not Available for Commitment/Obligation
Debit	490100	Delivered Orders - Obligations, Unpaid
Credit	426600	Other Actual Business-Type Collections From Non-Federal Sources

Proprietary Entry

Debit	211000	Accounts Payable
Debit	633800	Remuneration Interest
Credit	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt

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B302 To record a commitment of unobligated amounts in programs subject to apportionment.
Comment: To decrease the commitment, reverse this transaction.

Budgetary Entry

Debit	461000	Allotments - Realized Resources
Credit	470000	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	462000	Unobligated Funds Exempt From Apportionment
Credit	472000	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	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Debit	470000	Commitments - Programs Subject to Apportionment
Debit	472000	Commitments - Programs Exempt From Apportionment
Credit	480100	Undelivered Orders - Obligations, Unpaid

Proprietary Entry
None

B308 To record current-year undelivered orders with an advance.
Comment: See USSGL TC-B604 for the expense.

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Budgetary Entry

Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Debit	470000	Commitments - Programs Subject to Apportionment
Debit	472000	Commitments - Programs Exempt From Apportionment
Debit	480100	Undelivered Orders - Obligations, Unpaid
Credit	480200	Undelivered Orders - Obligations, Prepaid/Advanced

Proprietary Entry

Debit	141000	Advances and Prepayments
Credit	101000	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	470000	Commitments - Programs Subject to Apportionment
Credit	480200	Undelivered Orders - Obligations, Prepaid/Advanced

Proprietary Entry

Debit	141000	Advances and Prepayments
Credit	112500	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	470000	Commitments - Programs Subject to Apportionment
Credit	461000	Allotments - Realized Resources
Credit	480100	Undelivered Orders - Obligations, Unpaid

Proprietary Entry
None

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

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Budgetary Entry

Debit	472000	Commitments - Programs Exempt From Apportionment
Credit	462000	Unobligated Funds Exempt From Apportionment
Credit	480100	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	461000	Allotments - Realized Resources
Debit	470000	Commitments - Programs Subject to Apportionment
Credit	480100	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	462000	Unobligated Funds Exempt From Apportionment
Debit	472000	Commitments - Programs Exempt From Apportionment
Credit	480100	Undelivered Orders - Obligations, Unpaid

Proprietary Entry
None

B400 - B599 DISBURSEMENTS AND PAYABLES - Payables/Accrued Liabilities

B402 To record the delivery of goods or services and to accrue a liability.

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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 661000 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 219000 for grants payable.

Budgetary Entry

Debit	480100	Undelivered Orders - Obligations, Unpaid
Credit	490100	Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit	151100	Operating Materials and Supplies Held for Use
Debit	151200	Operating Materials and Supplies Held in Reserve for Future Use
Debit	152100	Inventory Purchased for Resale
Debit	152200	Inventory Held in Reserve for Future Sale
Debit	152500	Inventory - Raw Materials
Debit	152700	Inventory - Finished Goods
Debit	156100	Commodities Held Under Price Support and Stabilization Support Programs
Debit	157100	Stockpile Materials Held in Reserve
Debit	157200	Stockpile Materials Held for Sale
Debit	159100	Other Related Property
Debit	171100	Land and Land Rights
Debit	171200	Improvements to Land
Debit	172000	Construction-in-Progress
Debit	173000	Buildings, Improvements, and Renovations
Debit	174000	Other Structures and Facilities
Debit	175000	Equipment
Debit	182000	Leasehold Improvements
Debit	183000	Internal-Use Software
Debit	183200	Internal-Use Software in Development
Debit	184000	Other Natural Resources
Debit	189000	Other General Property, Plant, and Equipment
Debit	199000	Other Assets
Debit	610000	Operating Expenses/Program Costs
Debit	640000	Benefit Expense
Debit	690000	Nonproduction Costs
Credit	211000	Accounts Payable
Credit	213000	Contract Holdbacks
Credit	219000	Other Liabilities With Related Budgetary Obligations
Credit	219100	Employee Health Care Liability Incurred but Not Reported

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Credit	221000	Accrued Funded Payroll and Leave
Credit	221100	Withholdings Payable
Credit	221300	Employer Contributions and Payroll Taxes Payable

B404 To record a downward adjustment of a current-year unpaid undelivered order.

Budgetary Entry

Debit	480100	Undelivered Orders - Obligations, Unpaid
Credit	461000	Allotments - Realized Resources
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry

None

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 600000 expense series account and then offset those amounts using USSGL account 661000 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	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	490100	Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit	151100	Operating Materials and Supplies Held for Use
Debit	151200	Operating Materials and Supplies Held in Reserve for Future Use
Debit	152100	Inventory Purchased for Resale
Debit	152200	Inventory Held in Reserve for Future Sale
Debit	152500	Inventory - Raw Materials
Debit	152700	Inventory - Finished Goods
Debit	156100	Commodities Held Under Price Support and Stabilization Support Programs
Debit	157100	Stockpile Materials Held in Reserve
Debit	157200	Stockpile Materials Held for Sale
Debit	159100	Other Related Property
Debit	171100	Land and Land Rights
Debit	171200	Improvements to Land
Debit	172000	Construction-in-Progress

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Debit	173000	Buildings, Improvements, and Renovations
Debit	174000	Other Structures and Facilities
Debit	175000	Equipment
Debit	182000	Leasehold Improvements
Debit	183000	Internal-Use Software
Debit	183200	Internal-Use Software in Development
Debit	184000	Other Natural Resources
Debit	189000	Other General Property, Plant, and Equipment
Debit	199000	Other Assets
Debit	610000	Operating Expenses/Program Costs
Debit	690000	Nonproduction Costs
Credit	211000	Accounts Payable
Credit	213000	Contract Holdbacks

B408 To reclassify payable schedules for disbursements to "in-transit" until the payment schedule is confirmed.

Budgetary Entry
None

Proprietary Entry

Debit	211000	Accounts Payable
Debit	211200	Accounts Payable for Federal Government Sponsored Enterprise
Debit	213000	Contract Holdbacks
Debit	216000	Entitlement Benefits Due and Payable
Debit	219000	Other Liabilities With Related Budgetary Obligations
Debit	221000	Accrued Funded Payroll and Leave
Debit	221100	Withholdings Payable
Debit	221300	Employer Contributions and Payroll Taxes Payable
Debit	221500	Other Post Employment Benefits Due and Payable
Debit	294000	Capital Lease Liability
Credit	212000	Disbursements in Transit

B410 To record advances and prepayments "in transit" until disbursements are confirmed.

Budgetary Entry

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None

Proprietary Entry

Debit	141000	Advances and Prepayments
Credit	212000	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	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	490100	Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit	610000	Operating Expenses/Program Costs
Credit	211000	Accounts Payable

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.

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Reference: USSGL implementation guidance; FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources"

Budgetary Entry

Debit	445000	Unapportioned Authority
Debit	451000	Apportionments
Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Debit	470000	Commitments - Programs Subject to Apportionment
Debit	472000	Commitments - Programs Exempt From Apportionment
Credit	490100	Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit	589000	Tax Revenue Refunds - Not Otherwise Classified
Debit	589100	Tax Revenue Refunds - Individual
Debit	589200	Tax Revenue Refunds - Corporate
Debit	589300	Tax Revenue Refunds - Unemployment
Debit	589400	Tax Revenue Refunds - Excise
Debit	589500	Tax Revenue Refunds - Estate and Gift
Debit	589600	Tax Revenue Refunds - Customs
Debit	633000	Other Interest Expenses
Credit	211000	Accounts Payable
Credit	214000	Accrued Interest Payable - Not Otherwise Classified
Credit	219000	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	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	490100	Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit	631000	Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank
Debit	632000	Interest Expenses on Securities
Debit	633000	Other Interest Expenses
Credit	214000	Accrued Interest Payable - Not Otherwise Classified
Credit	214100	Accrued Interest Payable - Debt

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.

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Budgetary Entry
None

Proprietary Entry

Debit	680000	Future Funded Expenses
Credit	216000	Entitlement Benefits Due and Payable
Credit	217000	Subsidy Payable to the Financing Account
Credit	219100	Employee Health Care Liability Incurred but Not Reported
Credit	222000	Unfunded Leave
Credit	229000	Other Unfunded Employment Related Liability
Credit	261000	Actuarial Pension Liability
Credit	262000	Actuarial Health Insurance Liability
Credit	263000	Actuarial Life Insurance Liability
Credit	266000	Actuarial Liabilities for Federal Insurance and Guarantee Programs
Credit	267000	Actuarial Liabilities for Treasury-Managed Benefit Programs
Credit	269000	Other Actuarial Liabilities
Credit	299000	Other Liabilities Without Related Budgetary Obligations
Credit	299500	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	685000	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)
Credit	222500	Unfunded FECA Liability
Credit	229000	Other Unfunded Employment Related Liability

B424 To record a contingent liability.

Comment: Record USSGL account 6790 when pending litigation related to the Treasury Judgment Fund is not required to be paid back by the agency. Reverse this entry

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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	679000	Other Expenses Not Requiring Budgetary Resources
Debit	680000	Future Funded Expenses
Debit	729000	Other Losses
Credit	292000	Contingent Liabilities
Credit	292200	Contingent Liabilities - Federal Government Sponsored Enterprise

B425 To record a contingent liability related to capital transfer.

Comment: Refer to FASAB SFFAS No. 5, "Accounting for Liabilities of the Federal Government," for discussion of contingent liabilities. See USSGL TC-A142 to record anticipated nonexpenditure payments to the General Fund of Treasury.

Reference: USSGL implementation guidance; Changes Related to Capital Transfers

Budgetary Entry
None

Proprietary Entry

Debit	579200	Financing Sources To Be Transferred Out - Contingent Liability
Credit	292300	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	760000	Changes in Actuarial Liability
Credit	265000	Actuarial FECA Liability
Credit	266000	Actuarial Liabilities for Federal Insurance and Guarantee Programs
Credit	267000	Actuarial Liabilities for Treasury-Managed Benefit Programs
Credit	269000	Other Actuarial Liabilities

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

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Budgetary Entry

Debit	461000	Allotments - Realized Resources
Credit	490100	Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit	155100	Foreclosed Property
Credit	211000	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	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	490100	Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit	152100	Inventory Purchased for Resale
Credit	211000	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	154100	Forfeited Property Held for Sale
Credit	232000	Other Deferred Revenue

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"

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Budgetary Entry
None

Proprietary Entry

Debit	154100	Forfeited Property Held for Sale
Credit	232000	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	461000	Allotments - Realized Resources
Debit	480100	Undelivered Orders - Obligations, Unpaid
Credit	490100	Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit	299500	Estimated Cleanup Cost Liability
Debit	610000	Operating Expenses/Program Costs
Debit	690000	Nonproduction Costs
Credit	211000	Accounts Payable
Credit	680000	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	480100	Undelivered Orders - Obligations, Unpaid
Credit	490100	Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit	181000	Assets Under Capital Lease
Credit	294000	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.

Comment: This transaction is recorded by FFB only. See USSGL TC-B418 for the initial

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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	214000	Accrued Interest Payable - Not Otherwise Classified
Credit	251100	Capitalized Loan Interest Payable - Non-Credit Reform

B444 To record the IMF annual Special Drawing Right assessment accrual.
Comment: For the Department of Treasury use only.
Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry

Debit	463000	Funds Not Available for Commitment/Obligation
Credit	490100	Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit	610000	Operating Expenses/Program Costs
Credit	211000	Accounts Payable

B446 To record the IMF Annual Assessment.
Comment: For the Department of Treasury use only.
Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry

Debit	490100	Delivered Orders - Obligations, Unpaid
Credit	426600	Other Actual Business-Type Collections From Non-Federal Sources

Proprietary Entry

Debit	211000	Accounts Payable
Debit	679000	Other Expenses Not Requiring Budgetary Resources
Credit	119400	Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights
Credit	610000	Operating Expenses/Program Costs

B600 - B699 DISBURSEMENTS AND PAYABLES - Advances and Prepayments

B602 To record revenue received in advance.

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Budgetary Entry
None

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	232000	Other Deferred Revenue

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	480200	Undelivered Orders - Obligations, Prepaid/Advanced
Credit	490200	Delivered Orders - Obligations, Paid

Proprietary Entry

Debit	151100	Operating Materials and Supplies Held for Use
Debit	151200	Operating Materials and Supplies Held in Reserve for Future Use
Debit	152100	Inventory Purchased for Resale
Debit	152200	Inventory Held in Reserve for Future Sale
Debit	152500	Inventory - Raw Materials
Debit	152700	Inventory - Finished Goods
Debit	156100	Commodities Held Under Price Support and Stabilization Support Programs
Debit	157100	Stockpile Materials Held in Reserve
Debit	157200	Stockpile Materials Held for Sale
Debit	159100	Other Related Property
Debit	171100	Land and Land Rights
Debit	171200	Improvements to Land
Debit	172000	Construction-in-Progress
Debit	173000	Buildings, Improvements, and Renovations
Debit	174000	Other Structures and Facilities
Debit	175000	Equipment
Debit	182000	Leasehold Improvements
Debit	183000	Internal-Use Software
Debit	183200	Internal-Use Software in Development
Debit	184000	Other Natural Resources
Debit	189000	Other General Property, Plant, and Equipment
Debit	199000	Other Assets
Debit	610000	Operating Expenses/Program Costs
Debit	640000	Benefit Expense

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Debit	690000	Nonproduction Costs
Credit	141000	Advances and Prepayments

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	470000	Commitments - Programs Subject to Apportionment
Credit	490200	Delivered Orders - Obligations, Paid

Proprietary Entry

Debit	610000	Operating Expenses/Program Costs
Credit	112500	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 422200 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	425300	Prior-Year Unfilled Customer Orders With Advance - Refunds Paid
Credit	422200	Unfilled Customer Orders With Advance

Proprietary Entry

None

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

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Budgetary Entry

Debit	422100	Unfilled Customer Orders Without Advance
Credit	407000	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	610000	Operating Expenses/Program Costs
Credit	561000	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	427100	Actual Program Fund Subsidy Collected
Credit	407000	Anticipated Collections From Federal Sources
Credit	422100	Unfilled Customer Orders Without Advance

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	138900	Allowance for Subsidy - Loans - Troubled Assets Relief Program
Credit	139900	Allowance for Subsidy
Credit	218000	Loan Guarantee Liability

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

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authority not previously anticipated.

Reference: USSGL implementation guidance; Credit Reform Case Studies

Budgetary Entry

Debit	427100	Actual Program Fund Subsidy Collected
Credit	407000	Anticipated Collections From Federal Sources
Credit	445000	Unapportioned Authority

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	131000	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	426000	Actual Collections of "governmental-type" Fees
Debit	426100	Actual Collections of Business-Type Fees
Debit	426200	Actual Collections of Loan Principal
Debit	426300	Actual Collections of Loan Interest
Debit	426600	Other Actual Business-Type Collections From Non-Federal Sources
Debit	426700	Other Actual "governmental-type" Collections From Non-Federal Sources
Debit	427300	Interest Collected From Treasury
Debit	427600	Actual Collections From Financing Fund
Debit	427700	Other Actual Collections - Federal
Credit	406000	Anticipated Collections From Non-Federal Sources

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	138000	Loans Receivable - Troubled Assets Relief Program
Credit	138100	Interest Receivable - Loans - Troubled Assets Relief Program
Credit	138900	Allowance for Subsidy - Loans - Troubled Assets Relief Program
Credit	531200	Interest Revenue - Loans Receivable/Uninvested Funds

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.

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Reference: USSGL implementation guidance: Nonfiduciary Deposit Fund with Investment Authority and Clearing Account Guidance

Budgetary Entry
None

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Debit	119000	Other Cash
Credit	240000	Liability for Nonfiduciary Deposit Funds and Undeposited Collections

C109 To record the receipt of previously anticipated collections.

Comment: See USSGL TC-C108 for unidentified collections. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. See USSGL TCs-A710, A712, A714, and C186 for reimbursable agreement transactions. See USSGL TC-C156 for the collection of interest receivable from securities held by a nonfiduciary deposit fund. Fiduciary deposit funds would not record a budgetary entry.

Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide

Budgetary Entry

Debit	426000	Actual Collections of "governmental-type" Fees
Debit	426100	Actual Collections of Business-Type Fees
Debit	426200	Actual Collections of Loan Principal
Debit	426300	Actual Collections of Loan Interest
Debit	426400	Actual Collections of Rent
Debit	426500	Actual Collections From Sale of Foreclosed Property
Debit	426600	Other Actual Business-Type Collections From Non-Federal Sources
Debit	426700	Other Actual "governmental-type" Collections From Non-Federal Sources
Debit	427300	Interest Collected From Treasury
Debit	427600	Actual Collections From Financing Fund
Debit	427700	Other Actual Collections - Federal
Credit	406000	Anticipated Collections From Non-Federal Sources
Credit	407000	Anticipated Collections From Federal Sources

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	131000	Accounts Receivable
Credit	132000	Employment Benefit Contributions Receivable
Credit	134000	Interest Receivable - Not Otherwise Classified
Credit	134100	Interest Receivable - Loans
Credit	134200	Interest Receivable - Investments
Credit	134300	Interest Receivable - Taxes

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Credit	135000	Loans Receivable
Credit	136000	Penalties and Fines Receivable - Not Otherwise Classified
Credit	136100	Penalties and Fines Receivable - Loans
Credit	136300	Penalties and Fines Receivable - Taxes
Credit	137000	Administrative Fees Receivable - Not Otherwise Classified
Credit	137100	Administrative Fees Receivable - Loans
Credit	137300	Administrative Fees Receivable - Taxes
Credit	139900	Allowance for Subsidy
Credit	155100	Foreclosed Property
Credit	510000	Revenue From Goods Sold
Credit	520000	Revenue From Services Provided
Credit	531000	Interest Revenue - Other
Credit	531100	Interest Revenue - Investments
Credit	531200	Interest Revenue - Loans Receivable/Uninvested Funds
Credit	532000	Penalties and Fines Revenue
Credit	532500	Administrative Fees Revenue
Credit	540000	Funded Benefit Program Revenue
Credit	550000	Insurance and Guarantee Premium Revenue
Credit	575000	Expenditure Financing Sources - Transfers-In
Credit	590000	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	421200	Liquidation of Deficiency - Offsetting Collections
Credit	426000	Actual Collections of "governmental-type" Fees
Credit	426100	Actual Collections of Business-Type Fees
Credit	426600	Other Actual Business-Type Collections From Non-Federal Sources
Credit	426700	Other Actual "governmental-type" Collections From Non-Federal Sources
Credit	427700	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

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Authority and Clearing Account Guidance

Budgetary Entry
None

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	241000	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. This transaction is also applicable to credit card rebates.

Budgetary Entry

Debit	480200	Undelivered Orders - Obligations, Prepaid/Advanced
Credit	461000	Allotments - Realized Resources
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	141000	Advances and Prepayments

C113 To record receipt of coupon payment and interest collection on non-federal securities.
Comment: For the Department of Treasury use only.
Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry

Debit	426600	Other Actual Business-Type Collections From Non-Federal Sources
Credit	463000	Funds Not Available for Commitment/Obligation

Proprietary Entry

Debit	120900	Uninvested Foreign Currency
Debit	167000	Foreign Investments
Credit	134200	Interest Receivable - Investments

C114 To record unearned revenue collected in advance and deposited to a trust or special fund receipt account.

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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	411400	Appropriated Receipts Derived from Available Trust or Special Fund Receipts
Credit	439400	Receipts Unavailable for Obligation Upon Collection
Credit	445000	Unapportioned Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	232000	Other Deferred Revenue

C115 To record interest payments received from ESF foreign currency investments for Time Deposits, Overnight Deposits, and Reverse Repurchase Agreements.

Comment: For the Department of the Treasury use only.

Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry

Debit	426600	Other Actual Business-Type Collections From Non-Federal Sources
Credit	463000	Funds Not Available for Commitment/Obligation

Proprietary Entry

Debit	120500	Foreign Currency Denominated Equivalent Assets
Credit	138400	Interest Receivable - Foreign Currency Denominated Assets

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	426100	Actual Collections of Business-Type Fees
Credit	406000	Anticipated Collections From Non-Federal Sources

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	232000	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

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Budgetary Entry

Debit	426100	Actual Collections of Business-Type Fees
Credit	406000	Anticipated Collections From Non-Federal Sources

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	218000	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	232000	Other Deferred Revenue
Credit	138900	Allowance for Subsidy - Loans - Troubled Assets Relief Program
Credit	139900	Allowance for Subsidy
Credit	218000	Loan Guarantee Liability

C119 To record the receipt of remuneration.
Comment: For the Department of Treasury use only.
Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry

Debit	426600	Other Actual Business-Type Collections From Non-Federal Sources
Credit	463000	Funds Not Available for Commitment/Obligation

Proprietary Entry

Debit	119400	Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights
Credit	579000	Other Financing Sources

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.

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Comment: See USSGL TC-A195, TC-C109 or TC-C140 to record the collection of interest received on the maturity. See USSGL TC-C121 to record the maturity of securities acquired at par value by a nonfiduciary deposit fund.

Reference: USSGL implementation guidance; Investments in Treasury and Agency Securities

Budgetary Entry
None

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit	162000	Investments in Securities Other Than the Bureau of the Public Debt Securities

C121 To record the maturity of Federal securities acquired at par value by a nonfiduciary deposit fund.

Comment: See USSGL TC-C156 to record the collection of interest received on the maturity.

Budgetary Entry
None

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit	162000	Investments in Securities Other Than the Bureau of the Public Debt Securities

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.

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Comment: Prior to maturity, an entry is made to complete the amortization of a premium. See USSGL TC-A195, TC-C109 or TC-C140 to record the collection of interest received on the maturity. See USSGL TC-C123 for securities acquired at a premium by a nonfiduciary deposit fund.

Reference: USSGL implementation guidance; Investments in Treasury and Agency Securities

Budgetary Entry
None

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Debit	161300	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit	162300	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Credit	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit	161200	Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit	162000	Investments in Securities Other Than the Bureau of the Public Debt Securities
Credit	162200	Premium on Securities Other Than the Bureau of the Public Debt Securities

C123 To record the maturity of Federal securities acquired at a premium by a nonfiduciary deposit fund.

Comment: See USSGL TC-C156 to record the collection of interest received on the maturity.

Budgetary Entry
None

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Debit	161300	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit	162300	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Credit	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit	161200	Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit	162000	Investments in Securities Other Than the Bureau of the Public Debt Securities
Credit	162200	Premium on Securities Other Than the Bureau of the Public Debt Securities

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.

U.S. Government Standard General Ledger
Account Transactions

Comment: Prior to maturity, an entry is made to complete the amortization of a discount. The budgetary entry shows the purchase discount is realized as a budgetary resource when the security matures. Special and trust funds use USSGL account 411400. If budgetary resources were previously anticipated, revolving funds credit USSGL account 407000 and special and trust funds credit USSGL account 412000. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TCA123 if authority was previously anticipated in programs exempt from apportionment. Fiduciary deposit funds would not record the budgetary entry. See USSGL TC-A195, TC-C109 or TC-C140 to record the collection of interest received on the maturity. See USSGL TC-C128 to record the maturity of a U.S. Treasury Zero Coupon Bond issued by the Bureau of the Public Debt. See USSGL TC-C125 for securities acquired at a discount by nonfiduciary deposit fund that matured.

Reference: USSGL implementation guidance; Investments in Treasury and Agency Securities

Budgetary Entry

Debit	411400	Appropriated Receipts Derived from Available Trust or Special Fund Receipts
Debit	427300	Interest Collected From Treasury
Credit	407000	Anticipated Collections From Federal Sources
Credit	412000	Anticipated Indefinite Appropriations
Credit	439400	Receipts Unavailable for Obligation Upon Collection
Credit	445000	Unapportioned Authority
Credit	451000	Apportionments
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Debit	161100	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit	162100	Discount on Securities Other Than the Bureau of the Public Debt Securities
Credit	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit	161300	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit	162000	Investments in Securities Other Than the Bureau of the Public Debt Securities
Credit	162300	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities

C125 To record the maturity of Federal securities acquired at a discount in a nonfiduciary deposit fund.

Comment: See USSGL TC-C156 to record the collection of interest received on the maturity. See USSGL TC-C128 to record the maturity of a U.S. Treasury Zero Coupon Bond

U.S. Government Standard General Ledger
Account Transactions

issued by the Bureau of the Public Debt.

Budgetary Entry
None

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Debit	161100	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit	162100	Discount on Securities Other Than the Bureau of the Public Debt Securities
Credit	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit	161300	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit	162000	Investments in Securities Other Than the Bureau of the Public Debt Securities
Credit	162300	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities

C126 To record maturity and reversing interest accrual for Exchange Stabilization Fund investments.
Comment: For the Department of Treasury use only.
Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry

Debit	426600	Other Actual Business-Type Collections From Non-Federal Sources
Credit	463000	Funds Not Available for Commitment/Obligation

Proprietary Entry

Debit	120900	Uninvested Foreign Currency
Credit	120500	Foreign Currency Denominated Equivalent Assets
Credit	134200	Interest Receivable - Investments
Credit	138400	Interest Receivable - Foreign Currency Denominated Assets
Credit	167000	Foreign Investments

C127 To record the maturity of non-federal Exchange Stabilization Fund securities (long-term bonds) sold at PAR and receive a coupon payment.

U.S. Government Standard General Ledger
Account Transactions

Comment: For the Department of Treasury use only.
Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry

Debit	426600	Other Actual Business-Type Collections From Non-Federal Sources
Credit	463000	Funds Not Available for Commitment/Obligation

Proprietary Entry

Debit	120900	Uninvested Foreign Currency
Credit	134200	Interest Receivable - Investments
Credit	167000	Foreign Investments

C128 To record the maturity of a U.S. Treasury Zero Coupon Bond by a Treasury Appropriation Fund Symbol (TAFS)

Budgetary Entry
None

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Debit	163100	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Credit	163000	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Credit	163300	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt

C130 To record the collection of a refund of an advance or prepayment that results in a downward adjustment to a prior- year obligation.

U.S. Government Standard General Ledger
Account Transactions

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 is also applicable to credit card rebates.

Reference: For refunds receivable, see the USSGL implementation guidance; Upward and Downward Adjustments to Expired Appropriations

Budgetary Entry

Debit	487200	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected
Credit	406000	Anticipated Collections From Non-Federal Sources
Credit	445000	Unapportioned Authority
Credit	465000	Allotments - Expired Authority

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	131000	Accounts Receivable
Credit	141000	Advances and Prepayments

C132 To record the refunds collected, a downward adjustment to prior- year paid delivered orders, for assets purchased and expenses incurred in a prior year that create budgetary resources. These refunds were not previously accrued as receivables.

Comment: Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TCA123 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. This transaction is also applicable to credit card rebates.

Budgetary Entry

Debit	497200	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected
Credit	406000	Anticipated Collections From Non-Federal Sources
Credit	407000	Anticipated Collections From Federal Sources
Credit	445000	Unapportioned Authority
Credit	462000	Unobligated Funds Exempt From Apportionment
Credit	465000	Allotments - Expired Authority

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	151100	Operating Materials and Supplies Held for Use
Credit	151200	Operating Materials and Supplies Held in Reserve for Future Use
Credit	152100	Inventory Purchased for Resale
Credit	152200	Inventory Held in Reserve for Future Sale
Credit	152500	Inventory - Raw Materials
Credit	152600	Inventory - Work-in-Process
Credit	152700	Inventory - Finished Goods

U.S. Government Standard General Ledger
Account Transactions

Credit	156100	Commodities Held Under Price Support and Stabilization Support Programs
Credit	157100	Stockpile Materials Held in Reserve
Credit	157200	Stockpile Materials Held for Sale
Credit	159100	Other Related Property
Credit	171100	Land and Land Rights
Credit	171200	Improvements to Land
Credit	172000	Construction-in-Progress
Credit	173000	Buildings, Improvements, and Renovations
Credit	174000	Other Structures and Facilities
Credit	175000	Equipment
Credit	181000	Assets Under Capital Lease
Credit	182000	Leasehold Improvements
Credit	183000	Internal-Use Software
Credit	183200	Internal-Use Software in Development
Credit	184000	Other Natural Resources
Credit	189000	Other General Property, Plant, and Equipment
Credit	199000	Other Assets
Credit	610000	Operating Expenses/Program Costs
Credit	640000	Benefit Expense
Credit	650000	Cost of Goods Sold
Credit	690000	Nonproduction Costs

C134 To record the refunds collected (not previously accrued as receivables) for assets purchased and expenses incurred in the current year.

U.S. Government Standard General Ledger
Account Transactions

Comment: Reverse USSGL TC-B134 for direct appropriations. Reverse USSGL TCs G120, G122, and G124 to adjust tracked purchases. This transaction is also applicable to credit card rebates.

Budgetary Entry

Debit	490200	Delivered Orders - Obligations, Paid
Credit	461000	Allotments - Realized Resources
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	151100	Operating Materials and Supplies Held for Use
Credit	151200	Operating Materials and Supplies Held in Reserve for Future Use
Credit	152200	Inventory Held in Reserve for Future Sale
Credit	152500	Inventory - Raw Materials
Credit	152600	Inventory - Work-in-Process
Credit	152700	Inventory - Finished Goods
Credit	156100	Commodities Held Under Price Support and Stabilization Support Programs
Credit	157100	Stockpile Materials Held in Reserve
Credit	157200	Stockpile Materials Held for Sale
Credit	159100	Other Related Property
Credit	171100	Land and Land Rights
Credit	171200	Improvements to Land
Credit	172000	Construction-in-Progress
Credit	173000	Buildings, Improvements, and Renovations
Credit	174000	Other Structures and Facilities
Credit	175000	Equipment
Credit	181000	Assets Under Capital Lease
Credit	182000	Leasehold Improvements
Credit	183000	Internal-Use Software
Credit	183200	Internal-Use Software in Development
Credit	184000	Other Natural Resources
Credit	189000	Other General Property, Plant, and Equipment
Credit	199000	Other Assets
Credit	610000	Operating Expenses/Program Costs
Credit	650000	Cost of Goods Sold
Credit	690000	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	497200	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected
Credit	406000	Anticipated Collections From Non-Federal Sources
Credit	407000	Anticipated Collections From Federal Sources
Credit	445000	Unapportioned Authority
Credit	462000	Unobligated Funds Exempt From Apportionment
Credit	465000	Allotments - Expired Authority

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	131000	Accounts Receivable

C137 To record the restitution of the imprest fund loss.

Comment: Reverse USSGL TC-B134 for direct appropriations.

Budgetary Entry

Debit	490200	Delivered Orders - Obligations, Paid
Credit	461000	Allotments - Realized Resources

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Debit	679000	Other Expenses Not Requiring Budgetary Resources
Credit	131000	Accounts Receivable
Credit	729000	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. This transaction is also applicable to credit card rebates.

Budgetary Entry

Debit	490200	Delivered Orders - Obligations, Paid
Credit	461000	Allotments - Realized Resources
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	131000	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	490200	Delivered Orders - Obligations, Paid
Credit	461000	Allotments - Realized Resources
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	131000	Accounts Receivable

U.S. Government Standard General Ledger
Account Transactions

C140 To record the collection of receivables from Federal sources.

Budgetary Entry

Debit	427300	Interest Collected From Treasury
Debit	427700	Other Actual Collections - Federal
Credit	428300	Interest Receivable From Treasury
Credit	428700	Other Federal Receivables

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	131000	Accounts Receivable
Credit	134000	Interest Receivable - Not Otherwise Classified
Credit	134100	Interest Receivable - Loans
Credit	134200	Interest Receivable - Investments
Credit	134300	Interest Receivable - Taxes

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 and TC-C143. 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	101000	Fund Balance With Treasury
Credit	531000	Interest Revenue - Other
Credit	531100	Interest Revenue - Investments
Credit	531200	Interest Revenue - Loans Receivable/Uninvested Funds
Credit	532000	Penalties and Fines Revenue
Credit	532500	Administrative Fees Revenue
Credit	560000	Donated Revenue - Financial Resources
Credit	580000	Tax Revenue Collected - Not Otherwise Classified
Credit	580100	Tax Revenue Collected - Individual
Credit	580200	Tax Revenue Collected - Corporate
Credit	580300	Tax Revenue Collected - Unemployment
Credit	580400	Tax Revenue Collected - Excise
Credit	580500	Tax Revenue Collected - Estate and Gift
Credit	580600	Tax Revenue Collected - Customs
Credit	590000	Other Revenue
Credit	592300	Valuation Change in Investments - Beneficial Interest in Trust

U.S. Government Standard General Ledger
Account Transactions

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	599000	Collections for Others - Statement of Custodial Activity
Credit	298000	Custodial Liability

C143 To record the collection of receivables of custodial revenue from a non-Federal source that is deposited to a miscellaneous receipt account.

Comment: 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	101000	Fund Balance With Treasury
Credit	131000	Accounts Receivable
Credit	132500	Taxes Receivable
Credit	134000	Interest Receivable - Not Otherwise Classified
Credit	134100	Interest Receivable - Loans
Credit	134200	Interest Receivable - Investments
Credit	134300	Interest Receivable - Taxes
Credit	136000	Penalties and Fines Receivable - Not Otherwise Classified
Credit	136300	Penalties and Fines Receivable - Taxes
Credit	137000	Administrative Fees Receivable - Not Otherwise Classified
Credit	137100	Administrative Fees Receivable - Loans
Credit	137300	Administrative Fees Receivable - Taxes
Credit	138100	Interest Receivable - Loans - Troubled Assets Relief Program

U.S. Government Standard General Ledger
Account Transactions

C144 To record undeposited collections.

Comment: Reverse entry upon disposition of undeposited collections.

Budgetary Entry

None

Proprietary Entry

Debit	111000	Undeposited Collections
Credit	240000	Liability for Nonfiduciary Deposit Funds and 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

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	101000	Fund Balance With Treasury
Credit	510000	Revenue From Goods Sold
Credit	520000	Revenue From Services Provided
Credit	531000	Interest Revenue - Other
Credit	531100	Interest Revenue - Investments
Credit	531200	Interest Revenue - Loans Receivable/Uninvested Funds
Credit	531400	Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act
Credit	532500	Administrative Fees Revenue
Credit	579000	Other Financing Sources
Credit	579500	Seigniorage
Credit	590000	Other Revenue

U.S. Government Standard General Ledger
Account Transactions

C146 To record the collection of previously accrued receivables in a Treasury general fund receipt account.

Comment: Also post D585. For collection of custodial receivables in a Treasury general fund receipt account, see USSGL TC C-143.

Budgetary Entry
None

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	131000	Accounts Receivable
Credit	134000	Interest Receivable - Not Otherwise Classified
Credit	134100	Interest Receivable - Loans
Credit	134200	Interest Receivable - Investments
Credit	134300	Interest Receivable - Taxes
Credit	134400	Interest Receivable on Special Drawing Rights
Credit	136000	Penalties and Fines Receivable - Not Otherwise Classified
Credit	136100	Penalties and Fines Receivable - Loans
Credit	136300	Penalties and Fines Receivable - Taxes
Credit	137000	Administrative Fees Receivable - Not Otherwise Classified
Credit	137100	Administrative Fees Receivable - Loans
Credit	137300	Administrative Fees Receivable - Taxes

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	599300	Offset to Non-Entity Collections - Statement of Changes in Net Position
Credit	298500	Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity

U.S. Government Standard General Ledger
Account Transactions

C148 To record the payback of a bridge loan.

Comment: For the Department of Treasury use only.

Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry

Debit	426600	Other Actual Business-Type Collections From Non-Federal Sources
Credit	463000	Funds Not Available for Commitment/Obligation

Proprietary Entry

Debit	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit	135000	Loans Receivable
Credit	531200	Interest Revenue - Loans Receivable/Uninvested Funds

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 F124 and/or F125 to close USSGL account 298500. Record USSGL account 721200 when there is a loss on the repayment.

Reference: USSGL implementation guidance; Disposition of Borrowings With Capitalized Interest

Budgetary Entry

None

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Debit	721200	Losses on Disposition of Borrowings
Credit	135000	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	119000	Other Cash
Debit	119300	International Monetary Fund Assets - Reserve Position
Debit	119400	Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights
Debit	119500	Other Monetary Assets
Credit	299000	Other Liabilities Without Related Budgetary Obligations

U.S. Government Standard General Ledger
Account Transactions

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 F124 to close USSGL account 298500.

Reference: USSGL implementation guidance; Disposition of Borrowings With Capitalized Interest

Budgetary Entry

None

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	135100	Capitalized Loan Interest Receivable - Non-Credit Reform

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 298500. Record USSGL account 721200 when there is a loss on the repayment.

Budgetary Entry

None

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Debit	721200	Losses on Disposition of Borrowings
Credit	138000	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	426300	Actual Collections of Loan Interest
Credit	406000	Anticipated Collections From Non-Federal Sources

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	531000	Interest Revenue - Other
Credit	531100	Interest Revenue - Investments
Credit	531200	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.

Budgetary Entry
None

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	577500	Nonbudgetary Financing Sources Transferred In

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	101000	Fund Balance With Treasury
Credit	134200	Interest Receivable - Investments

C157 To record the capitalization of interest on Exchange Stabilization Fund foreign currency investments.

Comment: For the Department of Treasury use only.

Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry

Debit	426600	Other Actual Business-Type Collections From Non-Federal Sources
Credit	463000	Funds Not Available for Commitment/Obligation

Proprietary Entry

Debit	120500	Foreign Currency Denominated Equivalent Assets
Credit	138400	Interest Receivable - Foreign Currency Denominated Assets

U.S. Government Standard General Ledger
Account Transactions

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	426600	Other Actual Business-Type Collections From Non-Federal Sources
Credit	445000	Unapportioned Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	560000	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	155100	Foreclosed Property
Debit	721000	Losses on Disposition of Assets - Other
Credit	134000	Interest Receivable - Not Otherwise Classified
Credit	134100	Interest Receivable - Loans
Credit	135000	Loans Receivable
Credit	711000	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	155100	Foreclosed Property
Credit	134000	Interest Receivable - Not Otherwise Classified
Credit	134100	Interest Receivable - Loans
Credit	135000	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	139900	Allowance for Subsidy
Debit	155100	Foreclosed Property
Credit	101000	Fund Balance With Treasury
Credit	134000	Interest Receivable - Not Otherwise Classified
Credit	134100	Interest Receivable - Loans
Credit	135000	Loans Receivable
Credit	139900	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	151100	Operating Materials and Supplies Held for Use
Debit	152500	Inventory - Raw Materials
Debit	152700	Inventory - Finished Goods
Debit	157200	Stockpile Materials Held for Sale
Debit	159100	Other Related Property
Debit	171100	Land and Land Rights
Debit	173000	Buildings, Improvements, and Renovations
Debit	174000	Other Structures and Facilities
Debit	175000	Equipment
Debit	182000	Leasehold Improvements
Debit	183000	Internal-Use Software
Debit	184000	Other Natural Resources
Debit	189000	Other General Property, Plant, and Equipment
Credit	561000	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	153100	Seized Monetary Instruments
Credit	299000	Other Liabilities Without Related Budgetary Obligations

U.S. Government Standard General Ledger
Account Transactions

C170 To record the reclassification of seized monetary instruments from undeposited (recorded in USSGL account 153100) 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	153200	Seized Cash Deposited
Debit	299000	Other Liabilities Without Related Budgetary Obligations
Credit	153100	Seized Monetary Instruments
Credit	240000	Liability for Nonfiduciary Deposit Funds and Undeposited Collections

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	411400	Appropriated Receipts Derived from Available Trust or Special Fund Receipts
Credit	445000	Unapportioned Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	564000	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	111000	Undeposited Collections
Credit	564000	Forfeiture Revenue - Cash and Cash Equivalents

U.S. Government Standard General Ledger
Account Transactions

C176 To record cash deposited after forfeiture.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

Debit	411400	Appropriated Receipts Derived from Available Trust or Special Fund Receipts
Credit	445000	Unapportioned Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	111000	Undeposited Collections

C178 To record the transfer of the title of an asset to the Federal Government for a settlement of tax liability from the taxpayer.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

Debit	154100	Forfeited Property Held for Sale
Credit	131000	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	135900	Allowance for Loss on Loans Receivable
Debit	156100	Commodities Held Under Price Support and Stabilization Support Programs
Credit	135000	Loans Receivable

U.S. Government Standard General Ledger
Account Transactions

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 TCA123 if authority was previously anticipated in programs exempt from apportionment. Record USSGL account 421000 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	422200	Unfilled Customer Orders With Advance
Credit	421000	Anticipated Reimbursements and Other Income
Credit	422100	Unfilled Customer Orders Without Advance

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	231000	Liability for Advances and Prepayments

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	425200	Reimbursements and Other Income Earned - Collected
Credit	425100	Reimbursements and Other Income Earned - Receivable

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	131000	Accounts Receivable

U.S. Government Standard General Ledger
Account Transactions

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	101000	Fund Balance With Treasury
Credit	520000	Revenue From Services Provided
Credit	531000	Interest Revenue - Other
Credit	531100	Interest Revenue - Investments
Credit	531200	Interest Revenue - Loans Receivable/Uninvested Funds
Credit	532000	Penalties and Fines Revenue
Credit	532500	Administrative Fees Revenue
Credit	590000	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	411400	Appropriated Receipts Derived from Available Trust or Special Fund Receipts
Credit	445000	Unapportioned Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	520000	Revenue From Services Provided
Credit	540000	Funded 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	120000	Foreign Currency
Credit	560000	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	120000	Foreign Currency
Debit	729000	Other Losses
Credit	131000	Accounts Receivable

C196 To record a capital transfer received in a General Fund Receipt Account.

Comment: When a receivable was previously set up, credit USSGL account 1925 and also post USSGL TC D585; When no receivable was previously set up, credit USSGL account 5756 and also post USSGL TC-C147; See USSGL TC-E516 for previously recorded receivables.

Reference: USSGL implementation guidance; Capital Transfers Scenario.

Budgetary Entry
None

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	192500	Capital Transfers Receivable
Credit	575600	Nonexpenditure Financing Sources - Transfers-In - Capital Transfers

U.S. Government Standard General Ledger
Account Transactions

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	101000	Fund Balance With Treasury
Credit	164200	Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act
Credit	164400	Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act

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	101000	Fund Balance With Treasury
Debit	162300	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Credit	164200	Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act
Credit	164400	Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act
Credit	164700	Premium on Securities Accounted for Under the Provisions of the Federal Credit Reform Act

U.S. Government Standard General Ledger
Account Transactions

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.

Budgetary Entry

Debit	427300	Interest Collected From Treasury
Credit	445000	Unapportioned Authority
Credit	451000	Apportionments
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Debit	164600	Discount on Securities Account for Under the Provisions of the Federal Credit Reform Act
Credit	162300	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Credit	164200	Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act
Credit	164400	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	131000	Accounts Receivable
Debit	132500	Taxes Receivable
Debit	134000	Interest Receivable - Not Otherwise Classified
Debit	134100	Interest Receivable - Loans
Debit	134200	Interest Receivable - Investments
Debit	134300	Interest Receivable - Taxes
Debit	136000	Penalties and Fines Receivable - Not Otherwise Classified
Debit	136100	Penalties and Fines Receivable - Loans
Debit	136300	Penalties and Fines Receivable - Taxes
Debit	137000	Administrative Fees Receivable - Not Otherwise Classified
Debit	137100	Administrative Fees Receivable - Loans
Debit	137300	Administrative Fees Receivable - Taxes
Credit	531000	Interest Revenue - Other
Credit	531100	Interest Revenue - Investments
Credit	531200	Interest Revenue - Loans Receivable/Uninvested Funds
Credit	532000	Penalties and Fines Revenue
Credit	532500	Administrative Fees Revenue
Credit	560000	Donated Revenue - Financial Resources
Credit	582000	Tax Revenue Accrual Adjustment - Not Otherwise Classified
Credit	582100	Tax Revenue Accrual Adjustment - Individual
Credit	582200	Tax Revenue Accrual Adjustment - Corporate
Credit	582300	Tax Revenue Accrual Adjustment - Unemployment
Credit	582400	Tax Revenue Accrual Adjustment - Excise
Credit	582500	Tax Revenue Accrual Adjustment - Estate and Gift
Credit	582600	Tax Revenue Accrual Adjustment - Customs
Credit	590000	Other Revenue

U.S. Government Standard General Ledger
Account Transactions

C403 To record a receivable for Old IMF Quota Payments.

Comment: For the Department of Treasury use only. Also post C405.

Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry

None

Proprietary Entry

Debit	131000	Accounts Receivable
Credit	575000	Expenditure Financing Sources - Transfers-In

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	599100	Accrued Collections for Others - Statement of Custodial Activity
Credit	298000	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	599400	Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position
Credit	298500	Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity

U.S. Government Standard General Ledger
Account Transactions

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	461000	Allotments - Realized Resources
Credit	490200	Delivered Orders - Obligations, Paid

Proprietary Entry

Debit	131000	Accounts Receivable
Credit	101000	Fund Balance With Treasury

C408 To record in the financing fund the disbursement of direct loans.

Comment: Also post USSGL TC-B134 if funded by a direct appropriation.
Reference: USSGL implementation guidance; Credit Reform Case Studies

Budgetary Entry

Debit	480100	Undelivered Orders - Obligations, Unpaid
Credit	490200	Delivered Orders - Obligations, Paid

Proprietary Entry

Debit	135000	Loans Receivable
Debit	138000	Loans Receivable - Troubled Assets Relief Program
Credit	101000	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	135000	Loans Receivable
Credit	134100	Interest Receivable - Loans

U.S. Government Standard General Ledger
Account Transactions

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	428500	Receivable From the Liquidating Fund
Credit	407000	Anticipated Collections From Federal Sources

Proprietary Entry

Debit	131000	Accounts Receivable
Credit	139900	Allowance for Subsidy

U.S. Government Standard General Ledger
Account Transactions

C414 To record refund receivables, a downward adjustment to prior-year paid delivered orders, from non-Federal sources for assets or expenses that do not create budgetary resources until collected.

Comment: USSGL TC-C136 records the collection. USSGL account 679000 includes, but is not limited to, vendor overpayments and benefit overpayments. This transaction is also applicable to credit card rebates.

Budgetary Entry

None

Proprietary Entry

Debit	131000	Accounts Receivable
Credit	151100	Operating Materials and Supplies Held for Use
Credit	151200	Operating Materials and Supplies Held in Reserve for Future Use
Credit	152200	Inventory Held in Reserve for Future Sale
Credit	152500	Inventory - Raw Materials
Credit	152600	Inventory - Work-in-Process
Credit	152700	Inventory - Finished Goods
Credit	156100	Commodities Held Under Price Support and Stabilization Support Programs
Credit	157100	Stockpile Materials Held in Reserve
Credit	157200	Stockpile Materials Held for Sale
Credit	159100	Other Related Property
Credit	171100	Land and Land Rights
Credit	171200	Improvements to Land
Credit	172000	Construction-in-Progress
Credit	173000	Buildings, Improvements, and Renovations
Credit	174000	Other Structures and Facilities
Credit	175000	Equipment
Credit	181000	Assets Under Capital Lease
Credit	182000	Leasehold Improvements
Credit	183000	Internal-Use Software
Credit	183200	Internal-Use Software in Development
Credit	184000	Other Natural Resources
Credit	189000	Other General Property, Plant, and Equipment
Credit	199000	Other Assets
Credit	650000	Cost of Goods Sold
Credit	679000	Other Expenses Not Requiring Budgetary Resources
Credit	690000	Nonproduction Costs

U.S. Government Standard General Ledger
Account Transactions

C415 To record a receivable for new IMF Quota Payments under Credit Reform.
Comment: For the Department of Treasury use only.
Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry

Debit	428700	Other Federal Receivables
Credit	407000	Anticipated Collections From Federal Sources

Proprietary Entry

Debit	131000	Accounts Receivable
Credit	575000	Expenditure Financing Sources - Transfers-In

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	428300	Interest Receivable From Treasury
Debit	428700	Other Federal Receivables
Credit	407000	Anticipated Collections From Federal Sources

Proprietary Entry

Debit	131000	Accounts Receivable
Debit	132000	Employment Benefit Contributions Receivable
Debit	134000	Interest Receivable - Not Otherwise Classified
Debit	134100	Interest Receivable - Loans
Debit	134200	Interest Receivable - Investments
Debit	134300	Interest Receivable - Taxes
Debit	136000	Penalties and Fines Receivable - Not Otherwise Classified
Debit	136100	Penalties and Fines Receivable - Loans
Debit	136300	Penalties and Fines Receivable - Taxes
Debit	137000	Administrative Fees Receivable - Not Otherwise Classified
Debit	137100	Administrative Fees Receivable - Loans
Debit	137300	Administrative Fees Receivable - Taxes
Credit	531000	Interest Revenue - Other
Credit	531100	Interest Revenue - Investments
Credit	531200	Interest Revenue - Loans Receivable/Uninvested Funds
Credit	532000	Penalties and Fines Revenue
Credit	532500	Administrative Fees Revenue
Credit	540000	Funded Benefit Program Revenue
Credit	590000	Other Revenue

U.S. Government Standard General Ledger
Account Transactions

C417 To record interest receivable on securities held by a nonfiduciary deposit fund.

Comment: A nonfiduciary deposit fund should not have net position. Also, use this entry to record the accrual of inflation earned on Treasury Inflation Protected Securities (TIPS). Reverse this entry to record the accrual of deflation.

Reference: USSGL Implementation Guide: Nonfiduciary Deposit Fund with Investment Authority and Clearing Account Guidance

Budgetary Entry

None

Proprietary Entry

Debit	134200	Interest Receivable - Investments
Credit	240000	Liability for Nonfiduciary Deposit Funds and Undeposited Collections

C418 To record interest receivable on securities held by Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.

Comment: Also, use this entry to record the accrual of inflation earned on Treasury Inflation Protected Securities (TIPS). Reverse this entry to record the accrual of deflation. See USSGL TC-C417 for interest receivable on securities held by a nonfiduciary deposit fund.

Budgetary Entry

None

Proprietary Entry

Debit	134200	Interest Receivable - Investments
Credit	531100	Interest Revenue - Investments

C419 To record accrual of interest receivable on non-federal securities with a bond premium.

Comment: For the Department of Treasury use only.

Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry

Debit	463000	Funds Not Available for Commitment/Obligation
Credit	426600	Other Actual Business-Type Collections From Non-Federal Sources

Proprietary Entry

Debit	134200	Interest Receivable - Investments
Credit	167200	Premium on Foreign Investments
Credit	531100	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	131000	Accounts Receivable
Debit	132000	Employment Benefit Contributions Receivable
Debit	134000	Interest Receivable - Not Otherwise Classified
Debit	134100	Interest Receivable - Loans
Debit	134200	Interest Receivable - Investments
Debit	134300	Interest Receivable - Taxes
Debit	136000	Penalties and Fines Receivable - Not Otherwise Classified
Debit	136100	Penalties and Fines Receivable - Loans
Debit	136300	Penalties and Fines Receivable - Taxes
Debit	137000	Administrative Fees Receivable - Not Otherwise Classified
Debit	137100	Administrative Fees Receivable - Loans
Debit	137300	Administrative Fees Receivable - Taxes
Debit	138100	Interest Receivable - Loans - Troubled Assets Relief Program
Debit	138400	Interest Receivable - Foreign Currency Denominated Assets
Credit	510000	Revenue From Goods Sold
Credit	520000	Revenue From Services Provided
Credit	531000	Interest Revenue - Other
Credit	531100	Interest Revenue - Investments
Credit	531200	Interest Revenue - Loans Receivable/Uninvested Funds
Credit	532000	Penalties and Fines Revenue
Credit	532500	Administrative Fees Revenue
Credit	540000	Funded Benefit Program Revenue
Credit	550000	Insurance and Guarantee Premium Revenue
Credit	560000	Donated Revenue - Financial Resources
Credit	577500	Nonbudgetary Financing Sources Transferred In
Credit	590000	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	131000	Accounts Receivable
Debit	132000	Employment Benefit Contributions Receivable
Debit	132500	Taxes Receivable
Debit	134000	Interest Receivable - Not Otherwise Classified
Debit	134100	Interest Receivable - Loans
Debit	134200	Interest Receivable - Investments
Debit	134300	Interest Receivable - Taxes
Debit	136000	Penalties and Fines Receivable - Not Otherwise Classified
Debit	136100	Penalties and Fines Receivable - Loans
Debit	136300	Penalties and Fines Receivable - Taxes
Debit	137000	Administrative Fees Receivable - Not Otherwise Classified
Debit	137100	Administrative Fees Receivable - Loans
Debit	137300	Administrative Fees Receivable - Taxes
Credit	520000	Revenue From Services Provided
Credit	531000	Interest Revenue - Other
Credit	531100	Interest Revenue - Investments
Credit	531200	Interest Revenue - Loans Receivable/Uninvested Funds
Credit	532000	Penalties and Fines Revenue
Credit	532500	Administrative Fees Revenue
Credit	540000	Funded Benefit Program Revenue
Credit	550000	Insurance and Guarantee Premium Revenue
Credit	582000	Tax Revenue Accrual Adjustment - Not Otherwise Classified
Credit	582100	Tax Revenue Accrual Adjustment - Individual
Credit	582200	Tax Revenue Accrual Adjustment - Corporate
Credit	582300	Tax Revenue Accrual Adjustment - Unemployment
Credit	582400	Tax Revenue Accrual Adjustment - Excise
Credit	582500	Tax Revenue Accrual Adjustment - Estate and Gift
Credit	582600	Tax Revenue Accrual Adjustment - Customs
Credit	590000	Other Revenue

U.S. Government Standard General Ledger
Account Transactions

C423 To record accrual of interest receivable on non-federal securities with a bond discount.
Comment: For the Department of Treasury use only.
Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry

Debit	426600	Other Actual Business-Type Collections From Non-Federal Sources
Credit	463000	Funds Not Available for Commitment/Obligation

Proprietary Entry

Debit	134200	Interest Receivable - Investments
Debit	167100	Discount on Foreign Investments
Credit	531100	Interest Revenue - Investments

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	232000	Other Deferred Revenue
Credit	510000	Revenue From Goods Sold
Credit	520000	Revenue From Services Provided
Credit	550000	Insurance and Guarantee Premium Revenue
Credit	590000	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	232000	Other Deferred Revenue
Credit	510000	Revenue From Goods Sold
Credit	520000	Revenue From Services Provided

U.S. Government Standard General Ledger
Account Transactions

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	134100	Interest Receivable - Loans
Debit	135000	Loans Receivable
Credit	139900	Allowance for Subsidy
Credit	218000	Loan Guarantee Liability

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	425100	Reimbursements and Other Income Earned - Receivable
Credit	422100	Unfilled Customer Orders Without Advance

Proprietary Entry

Debit	131000	Accounts Receivable
Debit	152300	Inventory Held for Repair
Credit	152900	Inventory - Allowance
Credit	510000	Revenue From Goods Sold
Credit	579000	Other Financing Sources

U.S. Government Standard General Ledger
Account Transactions

C431 To record the issuance of a bridge loan.
Comment: For the Department of Treasury use only.
Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry
None

Proprietary Entry

Debit	135000	Loans Receivable
Credit	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt

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	480100	Undelivered Orders - Obligations, Unpaid
Credit	490200	Delivered Orders - Obligations, Paid

Proprietary Entry

Debit	135000	Loans Receivable
Credit	101000	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	138000	Loans Receivable - Troubled Assets Relief Program
Credit	138900	Allowance for Subsidy - Loans - Troubled Assets Relief Program

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	138100	Interest Receivable - Loans - Troubled Assets Relief Program
Credit	138500	Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program

U.S. Government Standard General Ledger
Account Transactions

C435 To record the accrual of interest revenue associated with USSGL account 298500 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	134000	Interest Receivable - Not Otherwise Classified
Debit	134100	Interest Receivable - Loans
Credit	531200	Interest Revenue - Loans Receivable/Uninvested Funds

C436 To record the accrual of Troubled Asset Relief Program interest revenue associated with USSGL account 298500 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	138100	Interest Receivable - Loans - Troubled Assets Relief Program
Credit	531200	Interest Revenue - Loans Receivable/Uninvested Funds

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 298500.

Reference: USSGL implementation guidance; Disposition of Borrowings With Capitalized Interest

Budgetary Entry
None

Proprietary Entry

Debit	750000	Distribution of Income - Dividend
Credit	298500	Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity

U.S. Government Standard General Ledger
Account Transactions

C438 To record subsidy receivable and the related interest, in the financing account, for an upward reestimate.

Budgetary Entry
None

Proprietary Entry

Debit	131000	Accounts Receivable
Credit	138900	Allowance for Subsidy - Loans - Troubled Assets Relief Program
Credit	139900	Allowance for Subsidy
Credit	218000	Loan Guarantee Liability
Credit	531000	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	131000	Accounts Receivable
Credit	120000	Foreign Currency

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	135100	Capitalized Loan Interest Receivable - Non-Credit Reform
Credit	134100	Interest Receivable - Loans

U.S. Government Standard General Ledger
Account Transactions

C446 To record the reclassification of interest capitalized on a loan related to Troubled Asset Relief Program.

Budgetary Entry
None

Proprietary Entry

Debit	138000	Loans Receivable - Troubled Assets Relief Program
Credit	138100	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)

C600 To record the sale of non-federal securities (long-term bonds) by the Exchange Stabilization Fund at a premium

Comment: For the Department of Treasury use only.

Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry

Debit	426600	Other Actual Business-Type Collections From Non-Federal Sources
Credit	463000	Funds Not Available for Commitment/Obligation

Proprietary Entry

Debit	120900	Uninvested Foreign Currency
Credit	134200	Interest Receivable - Investments
Credit	167000	Foreign Investments
Credit	167200	Premium on Foreign Investments

C601 To record the sale of non-federal securities (long-term bonds) by the Exchange Stabilization Fund at a discount.

Comment: For the Department of Treasury use only.

Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry

Debit	426600	Other Actual Business-Type Collections From Non-Federal Sources
Credit	463000	Funds Not Available for Commitment/Obligation

Proprietary Entry

Debit	120900	Uninvested Foreign Currency
Debit	167100	Discount on Foreign Investments
Credit	134200	Interest Receivable - Investments
Credit	167000	Foreign Investments

U.S. Government Standard General Ledger
Account Transactions

C602 To record the sale of Federal securities purchased at a premium and sold at a premium by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund. The sale may result in a gain or a loss.

Comment: Prior to making an entry for the sale, make an entry to amortize the premium to the point of sale. The budgetary entry is recorded for the premium on the sale. Special and trust funds use USSGL account 411400. If budgetary resources were previously anticipated, revolving funds credit USSGL account 407000 and special and trust funds credit USSGL account 412000. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in program s exempt from apportionment. Fiduciary deposit funds would not record the budgetary entry. See USSGL TC-A195, TC-C109 or TC-C140 to record the collection of interest received on the sale. See USSGL TC-C603 for sale of securities purchased at a premium and sold at a premium by a nonfiduciary deposit fund.

Reference: USSGL implementation guidance; Investments in Treasury and Agency Securities

Budgetary Entry

Debit	411400	Appropriated Receipts Derived from Available Trust or Special Fund Receipts
Debit	427300	Interest Collected From Treasury
Credit	407000	Anticipated Collections From Federal Sources
Credit	412000	Anticipated Indefinite Appropriations
Credit	439400	Receipts Unavailable for Obligation Upon Collection
Credit	445000	Unapportioned Authority
Credit	451000	Apportionments
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Debit	161300	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit	162300	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Debit	721100	Losses on Disposition of Investments
Credit	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit	161200	Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit	162000	Investments in Securities Other Than the Bureau of the Public Debt Securities
Credit	162200	Premium on Securities Other Than the Bureau of the Public Debt Securities
Credit	711100	Gains on Disposition of Investments

U.S. Government Standard General Ledger
Account Transactions

C603 To record the sale of Federal securities purchased at a premium and sold at a premium by a nonfidcuary deposit fund. The sale may result in a gain or a loss.

Comment: See USSGL TC-C156 to record the collection of interest received on the sale. A nonfiduciary deposit fund should not have net position.

Budgetary Entry

None

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Debit	161300	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit	162300	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Credit	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit	161200	Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit	162000	Investments in Securities Other Than the Bureau of the Public Debt Securities
Credit	162200	Premium on Securities Other Than the Bureau of the Public Debt Securities
Credit	240000	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: Prior to the sale, make an entry to amortize the premium to the point of sale. The budgetary entry is recorded for the discount on the sale. Special and trust funds use USSGL account 411400. If budgetary resources were previously anticipated, revolving funds debit USSGL account 407000 and special and trust funds debit USSGL account 412000. 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. Fiduciary deposit funds would not record the budgetary entry. See USSGL TC-A195, TC-C109 and TC-C140 to record the collection of interest received on the sale. See USSGL TC-C605 for the sale of securities purchased at a premium and sold at a discount by a nonfiduciary deposit fund.

Reference: USSGL implementation guidance; Investments in Treasury and Agency Securities

Budgetary Entry

Debit	407000	Anticipated Collections From Federal Sources
Debit	412000	Anticipated Indefinite Appropriations
Debit	439400	Receipts Unavailable for Obligation Upon Collection
Debit	445000	Unapportioned Authority
Debit	451000	Apportionments
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	411400	Appropriated Receipts Derived from Available Trust or Special Fund Receipts
Credit	427300	Interest Collected From Treasury

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Debit	161300	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit	162300	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Debit	721100	Losses on Disposition of Investments
Credit	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit	161200	Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit	162000	Investments in Securities Other Than the Bureau of the Public Debt Securities
Credit	162200	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 Federal securities purchased at a premium and sold at a discount by a nonfiduciary deposit fund. The sale will result in a loss.

Comment: See USSGL TC-C156 to record the collection of interest received on the sale. A nonfiduciary deposit fund should not have net position.

Budgetary Entry

None

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Debit	161300	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit	162300	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Debit	240000	Liability for Nonfiduciary Deposit Funds and Undeposited Collections
Credit	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit	161200	Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit	162000	Investments in Securities Other Than the Bureau of the Public Debt Securities
Credit	162200	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 and sold at a premium by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund. The sale results in a gain.

Comment: Prior to the sale, an entry is made to amortize the discount to the point of sale. The budgetary entry is recorded for the purchase discount plus the premium on the sale. Special and trust funds use USSGL account 411400. If budgetary resources were previously anticipated, revolving funds credit USSGL account 407000 and special and trust funds credit USSGL account 412000. 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. Fiduciary deposit funds would not record the budgetary entry. See USSGL TC-A195, TC-C109 or TC-C140 to record the collection of interest received on the sale. See USSGL TC-C607 for the sale of securities acquired at a discount by nonfiduciary deposit fund that result in a gain.

Reference: USSGL implementation guidance; Investments in Treasury and Agency Securities

Budgetary Entry

Debit	411400	Appropriated Receipts Derived from Available Trust or Special Fund Receipts
Debit	427300	Interest Collected From Treasury
Credit	407000	Anticipated Collections From Federal Sources
Credit	412000	Anticipated Indefinite Appropriations
Credit	439400	Receipts Unavailable for Obligation Upon Collection
Credit	445000	Unapportioned Authority
Credit	451000	Apportionments
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Debit	161100	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit	162100	Discount on Securities Other Than the Bureau of the Public Debt Securities
Credit	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit	161300	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit	162000	Investments in Securities Other Than the Bureau of the Public Debt Securities
Credit	162300	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Credit	711100	Gains on Disposition of Investments

U.S. Government Standard General Ledger
Account Transactions

C607 To record the sale of Federal securities purchased at a discount and sold at a premium by a nonfiduciary deposit fund. The sale will result in a gain.

Comment: See USSGL TC-C156 to record the collection of interest received on the sale. A nonfiduciary deposit fund should not have net position.

Budgetary Entry

None

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Debit	161100	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit	162100	Discount on Securities Other Than the Bureau of the Public Debt Securities
Credit	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit	161300	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit	162000	Investments in Securities Other Than the Bureau of the Public Debt Securities
Credit	162300	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Credit	240000	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 and sold at a discount by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund. The sale may result in a gain or a loss.

Comment: Prior to the sale, an entry is made to amortize the discount to the point of sale. The budgetary entry is recorded for the purchase discount less the discount on the sale. If the discount on the sale is greater than the purchase discount, the budgetary entry will be reversed. Special and trust funds use USSGL account 411400. If budgetary resources were previously anticipated, revolving funds debit USSGL account 407000 and special and trust funds debit USSGL account 412000. 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. Fiduciary deposit funds would not record the budgetary entry. See USSGL TC-A195, TC-C109 or TC-C140 to record the collection of interest received on the sale. See USSGL TC-C618 to record the sale prior to maturity of investments in U.S. Treasury Zero Coupon Bonds. See USSGL TC-C611 for the sale of securities purchased at a discount and sold at a discount by a nonfiduciary deposit fund.

Reference: USSGL implementation guidance; Investments in Treasury and Agency Securities

Budgetary Entry

Debit	411400	Appropriated Receipts Derived from Available Trust or Special Fund Receipts
Debit	427300	Interest Collected From Treasury
Credit	407000	Anticipated Collections From Federal Sources
Credit	412000	Anticipated Indefinite Appropriations
Credit	439400	Receipts Unavailable for Obligation Upon Collection
Credit	445000	Unapportioned Authority
Credit	451000	Apportionments
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Debit	161100	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit	162100	Discount on Securities Other Than the Bureau of the Public Debt Securities
Debit	721100	Losses on Disposition of Investments
Credit	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit	161300	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit	162000	Investments in Securities Other Than the Bureau of the Public Debt Securities
Credit	162300	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Credit	711100	Gains on Disposition of Investments

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	426600	Other Actual Business-Type Collections From Non-Federal Sources
Credit	406000	Anticipated Collections From Non-Federal Sources
Credit	445000	Unapportioned Authority

Proprietary Entry

Debit	721000	Losses on Disposition of Assets - Other
Credit	165000	Preferred Stock in Federal Government Sponsored Enterprise
Credit	165100	Market Adjustment - Senior Preferred Stock in Federal Government Sponsored Enterprise
Credit	165200	Common Stock Warrants in Federal Government Sponsored Enterprise
Credit	165300	Market Adjustment - Common Stock Warrants in Federal Government Sponsored Enterprise
Credit	211200	Accounts Payable for Federal Government Sponsored Enterprise

U.S. Government Standard General Ledger
Account Transactions

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	101000	Fund Balance With Treasury
Debit	131000	Accounts Receivable
Debit	175900	Accumulated Depreciation on Equipment
Debit	181900	Accumulated Depreciation on Assets Under Capital Lease
Debit	182900	Accumulated Amortization on Leasehold Improvements
Debit	183900	Accumulated Amortization on Internal-Use Software
Debit	189900	Accumulated Depreciation on Other General Property, Plant, and Equipment
Debit	721000	Losses on Disposition of Assets - Other
Credit	175000	Equipment
Credit	181000	Assets Under Capital Lease
Credit	182000	Leasehold Improvements
Credit	183000	Internal-Use Software
Credit	183200	Internal-Use Software in Development
Credit	189000	Other General Property, Plant, and Equipment
Credit	711000	Gains on Disposition of Assets - Other

U.S. Government Standard General Ledger
Account Transactions

C611 To record the sale of Federal securities purchased at a discount and sold at a discount by a nonfiduciary deposit fund. The sale may result in a gain or a loss.

Comment: Use this entry to also record the sale of U.S. Treasury Zero Coupon Bonds by a nonfiduciary deposit fund. USSGL account 240000 would be credited if the sale of the security results in a gain. See USSGL TC-C156 to record the collection of interest received on the sale. A nonfiduciary deposit fund should not have net position.

Budgetary Entry

Debit	163100	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Credit	163000	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Credit	163300	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Debit	161100	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit	162100	Discount on Securities Other Than the Bureau of the Public Debt Securities
Debit	240000	Liability for Nonfiduciary Deposit Funds and Undeposited Collections
Credit	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit	161300	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit	162000	Investments in Securities Other Than the Bureau of the Public Debt Securities
Credit	162300	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities

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 139900 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	426500	Actual Collections From Sale of Foreclosed Property
Credit	406000	Anticipated Collections From Non-Federal Sources

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Debit	139900	Allowance for Subsidy
Credit	155100	Foreclosed Property

U.S. Government Standard General Ledger
Account Transactions

C613 To record general property, plant and equipment permanently removed but not yet disposed.

Reference: USSGL Implementation Guidance: Accounting for the Disposal of General Property, Plant and Equipment - FASAB FFATR No.14

Budgetary Entry
None

Proprietary Entry

Debit	173900	Accumulated Depreciation on Buildings, Improvements, and Renovations
Debit	174900	Accumulated Depreciation on Other Structures and Facilities
Debit	175900	Accumulated Depreciation on Equipment
Debit	181900	Accumulated Depreciation on Assets Under Capital Lease
Debit	182900	Accumulated Amortization on Leasehold Improvements
Debit	183900	Accumulated Amortization on Internal-Use Software
Debit	184900	Allowance for Depletion
Debit	189900	Accumulated Depreciation on Other General Property, Plant, and Equipment
Debit	199500	General Property, Plant, and Equipment Permanently Removed but Not Yet Disposed
Debit	729000	Other Losses
Credit	172000	Construction-in-Progress
Credit	173000	Buildings, Improvements, and Renovations
Credit	174000	Other Structures and Facilities
Credit	175000	Equipment
Credit	181000	Assets Under Capital Lease
Credit	182000	Leasehold Improvements
Credit	183000	Internal-Use Software
Credit	183200	Internal-Use Software in Development
Credit	184000	Other Natural Resources
Credit	189000	Other General Property, Plant, and Equipment
Credit	719000	Other Gains

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	426500	Actual Collections From Sale of Foreclosed Property
Credit	406000	Anticipated Collections From Non-Federal Sources
Credit	490100	Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	134100	Interest Receivable - Loans
Credit	135000	Loans Receivable
Credit	155100	Foreclosed Property
Credit	211000	Accounts Payable

C615 To record the disposition of general property, plant and equipment that was permanently removed.

Reference: USSGL Implementation Guidance: Accounting for the Disposal of General Property, Plant and Equipment - FASAB FFATR No.14.

Budgetary Entry

None

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Debit	721000	Losses on Disposition of Assets - Other
Credit	199500	General Property, Plant, and Equipment Permanently Removed but Not Yet Disposed
Credit	711000	Gains on Disposition of Assets - Other

U.S. Government Standard General Ledger
Account Transactions

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	426500	Actual Collections From Sale of Foreclosed Property
Credit	406000	Anticipated Collections From Non-Federal Sources

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Debit	135000	Loans Receivable
Credit	155100	Foreclosed Property

C618 To record the sale prior to maturity of investments in U.S. Treasury Zero Coupon Bonds issued by the Bureau of the Public Debt to a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit 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. Fiduciary deposit funds would not record the budgetary entry. See USSGL TC-C611 to record the sale prior to maturity of investments in U.S. Treasury Zero Coupon Bonds issued by the Bureau of the Public Debt to a nonfiduciary deposit fund.

Budgetary Entry

Debit	411400	Appropriated Receipts Derived from Available Trust or Special Fund Receipts
Debit	427300	Interest Collected From Treasury
Credit	407000	Anticipated Collections From Federal Sources
Credit	412000	Anticipated Indefinite Appropriations
Credit	439400	Receipts Unavailable for Obligation Upon Collection
Credit	445000	Unapportioned Authority
Credit	451000	Apportionments
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Debit	163100	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Debit	721100	Losses on Disposition of Investments
Credit	163000	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Credit	163300	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the

U.S. Government Standard General Ledger
Account Transactions

		Bureau of the Public Debt
Credit	711100	Gains on Disposition of Investments

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	411400	Appropriated Receipts Derived from Available Trust or Special Fund Receipts
Credit	439400	Receipts Unavailable for Obligation Upon Collection
Credit	445000	Unapportioned Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Debit	162100	Discount on Securities Other Than the Bureau of the Public Debt Securities
Debit	721100	Losses on Disposition of Investments
Credit	162000	Investments in Securities Other Than the Bureau of the Public Debt Securities
Credit	162300	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Credit	169000	Other Investments
Credit	711100	Gains on Disposition of Investments

U.S. Government Standard General Ledger
Account Transactions

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	411400	Appropriated Receipts Derived from Available Trust or Special Fund Receipts
Credit	439400	Receipts Unavailable for Obligation Upon Collection
Credit	445000	Unapportioned Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Debit	162300	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Debit	721100	Losses on Disposition of Investments
Credit	162000	Investments in Securities Other Than the Bureau of the Public Debt Securities
Credit	162200	Premium on Securities Other Than the Bureau of the Public Debt Securities
Credit	169000	Other Investments
Credit	531100	Interest Revenue - Investments
Credit	711100	Gains on Disposition of Investments

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	426600	Other Actual Business-Type Collections From Non-Federal Sources
Credit	406000	Anticipated Collections From Non-Federal Sources
Credit	445000	Unapportioned Authority

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Debit	721000	Losses on Disposition of Assets - Other
Credit	151300	Operating Materials and Supplies - Excess, Obsolete, and Unserviceable

U.S. Government Standard General Ledger
Account Transactions

Credit	152400	Inventory - Excess, Obsolete, and Unserviceable
Credit	711000	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	426500	Actual Collections From Sale of Foreclosed Property
Credit	406000	Anticipated Collections From Non-Federal Sources

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Debit	721000	Losses on Disposition of Assets - Other
Credit	155100	Foreclosed Property
Credit	711000	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	426600	Other Actual Business-Type Collections From Non-Federal Sources
Credit	445000	Unapportioned Authority

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Debit	650000	Cost of Goods Sold
Credit	157200	Stockpile Materials Held for Sale
Credit	590000	Other Revenue

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	426600	Other Actual Business-Type Collections From Non-Federal Sources
Credit	445000	Unapportioned Authority

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	157200	Stockpile Materials Held for Sale

U.S. Government Standard General Ledger
Account Transactions

Credit	711000	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	426600	Other Actual Business-Type Collections From Non-Federal Sources
Credit	445000	Unapportioned Authority

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Debit	721000	Losses on Disposition of Assets - Other
Credit	157200	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	411400	Appropriated Receipts Derived from Available Trust or Special Fund Receipts
Credit	445000	Unapportioned Authority

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	565000	Forfeiture Revenue - Forfeitures of Property

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	101000	Fund Balance With Treasury
Credit	154100	Forfeited Property Held for Sale

U.S. Government Standard General Ledger
Account Transactions

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	426600	Other Actual Business-Type Collections From Non-Federal Sources
Credit	406000	Anticipated Collections From Non-Federal Sources
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	510000	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.

Budgetary Entry

None

Proprietary Entry

Debit	156900	Commodities - Allowance
Debit	650000	Cost of Goods Sold
Credit	156100	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	131000	Accounts Receivable
Debit	151900	Operating Materials and Supplies - Allowance
Debit	152900	Inventory - Allowance
Debit	154900	Forfeited Property - Allowance
Debit	156900	Commodities - Allowance
Debit	159900	Other Related Property - Allowance
Debit	171900	Accumulated Depreciation on Improvements to Land
Debit	173900	Accumulated Depreciation on Buildings, Improvements, and Renovations
Debit	174900	Accumulated Depreciation on Other Structures and Facilities
Debit	181900	Accumulated Depreciation on Assets Under Capital Lease
Debit	182900	Accumulated Amortization on Leasehold Improvements
Debit	189900	Accumulated Depreciation on Other General Property, Plant, and Equipment
Debit	721000	Losses on Disposition of Assets - Other
Credit	151100	Operating Materials and Supplies Held for Use
Credit	152100	Inventory Purchased for Resale
Credit	152500	Inventory - Raw Materials
Credit	152600	Inventory - Work-in-Process
Credit	152700	Inventory - Finished Goods
Credit	154100	Forfeited Property Held for Sale
Credit	156100	Commodities Held Under Price Support and Stabilization Support Programs
Credit	159100	Other Related Property
Credit	171100	Land and Land Rights
Credit	171200	Improvements to Land
Credit	172000	Construction-in-Progress
Credit	173000	Buildings, Improvements, and Renovations
Credit	174000	Other Structures and Facilities
Credit	181000	Assets Under Capital Lease
Credit	182000	Leasehold Improvements
Credit	189000	Other General Property, Plant, and Equipment
Credit	510000	Revenue From Goods Sold

U.S. Government Standard General Ledger
Account Transactions

Credit	711000	Gains on Disposition of Assets - Other

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	426600	Other Actual Business-Type Collections From Non-Federal Sources
Debit	427700	Other Actual Collections - Federal
Credit	406000	Anticipated Collections From Non-Federal Sources
Credit	407000	Anticipated Collections From Federal Sources

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Debit	151900	Operating Materials and Supplies - Allowance
Debit	152900	Inventory - Allowance
Debit	154900	Forfeited Property - Allowance
Debit	156900	Commodities - Allowance
Debit	159900	Other Related Property - Allowance
Debit	171900	Accumulated Depreciation on Improvements to Land
Debit	173900	Accumulated Depreciation on Buildings, Improvements, and Renovations
Debit	174900	Accumulated Depreciation on Other Structures and Facilities
Debit	650000	Cost of Goods Sold
Debit	721000	Losses on Disposition of Assets - Other
Credit	151100	Operating Materials and Supplies Held for Use
Credit	152100	Inventory Purchased for Resale
Credit	152500	Inventory - Raw Materials
Credit	152600	Inventory - Work-in-Process
Credit	152700	Inventory - Finished Goods
Credit	154100	Forfeited Property Held for Sale
Credit	156100	Commodities Held Under Price Support and Stabilization Support Programs
Credit	159100	Other Related Property
Credit	171100	Land and Land Rights
Credit	171200	Improvements to Land
Credit	172000	Construction-in-Progress
Credit	173000	Buildings, Improvements, and Renovations
Credit	174000	Other Structures and Facilities
Credit	510000	Revenue From Goods Sold
Credit	711000	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	427700	Other Actual Collections - Federal
Credit	428700	Other Federal Receivables

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	131000	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	428700	Other Federal Receivables
Credit	407000	Anticipated Collections From Federal Sources

Proprietary Entry

Debit	131000	Accounts Receivable
Debit	151900	Operating Materials and Supplies - Allowance
Debit	152900	Inventory - Allowance
Debit	154900	Forfeited Property - Allowance
Debit	156900	Commodities - Allowance
Debit	159900	Other Related Property - Allowance
Debit	171900	Accumulated Depreciation on Improvements to Land
Debit	173900	Accumulated Depreciation on Buildings, Improvements, and Renovations
Debit	174900	Accumulated Depreciation on Other Structures and Facilities
Debit	181900	Accumulated Depreciation on Assets Under Capital Lease
Debit	182900	Accumulated Amortization on Leasehold Improvements
Debit	189900	Accumulated Depreciation on Other General Property, Plant, and Equipment
Debit	650000	Cost of Goods Sold
Debit	721000	Losses on Disposition of Assets - Other
Credit	151100	Operating Materials and Supplies Held for Use
Credit	152100	Inventory Purchased for Resale
Credit	152500	Inventory - Raw Materials
Credit	152600	Inventory - Work-in-Process
Credit	152700	Inventory - Finished Goods
Credit	154100	Forfeited Property Held for Sale
Credit	156100	Commodities Held Under Price Support and Stabilization Support Programs
Credit	159100	Other Related Property
Credit	171100	Land and Land Rights
Credit	171200	Improvements to Land
Credit	172000	Construction-in-Progress
Credit	173000	Buildings, Improvements, and Renovations
Credit	174000	Other Structures and Facilities
Credit	181000	Assets Under Capital Lease
Credit	182000	Leasehold Improvements
Credit	189000	Other General Property, Plant, and Equipment

U.S. Government Standard General Ledger
Account Transactions

Credit	510000	Revenue From Goods Sold
Credit	711000	Gains on Disposition of Assets - Other

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	428700	Other Federal Receivables
Credit	421000	Anticipated Reimbursements and Other Income

Proprietary Entry

Debit	131000	Accounts Receivable
Credit	510000	Revenue From Goods Sold
Credit	520000	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	427300	Interest Collected From Treasury
Credit	445000	Unapportioned Authority
Credit	451000	Apportionments
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Debit	162300	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Credit	164200	Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act
Credit	164400	Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act
Credit	164700	Premium on Securities Accounted for Under the Provisions of the Federal Credit Reform Act
Credit	711100	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	445000	Unapportioned Authority
Debit	451000	Apportionments
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	427300	Interest Collected From Treasury

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Debit	162300	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Debit	721100	Losses on Disposition of Investments
Credit	164200	Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act
Credit	164400	Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act
Credit	164700	Premium on Securities Accounted for Under the Provisions of the Federal Credit Reform Act

U.S. Government Standard General Ledger
Account Transactions

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	427300	Interest Collected From Treasury
Credit	445000	Unapportioned Authority
Credit	451000	Apportionments
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Debit	164600	Discount on Securities Account for Under the Provisions of the Federal Credit Reform Act
Credit	162300	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Credit	164200	Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act
Credit	164400	Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act
Credit	711100	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	445000	Unapportioned Authority
Debit	451000	Apportionments
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	427300	Interest Collected From Treasury

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Debit	164600	Discount on Securities Account for Under the Provisions of the Federal Credit Reform Act
Debit	721100	Losses on Disposition of Investments
Credit	162300	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Credit	164200	Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act
Credit	164400	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	411400	Appropriated Receipts Derived from Available Trust or Special Fund Receipts
Credit	439400	Receipts Unavailable for Obligation Upon Collection
Credit	445000	Unapportioned Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry

U.S. Government Standard General Ledger
Account Transactions

Debit	113000	Funds Held by the Public
Credit	162000	Investments in Securities Other Than the Bureau of the Public Debt Securities

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	497200	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected
Credit	445000	Unapportioned Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit	113000	Funds Held by the Public
Credit	162000	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	411400	Appropriated Receipts Derived from Available Trust or Special Fund Receipts
Credit	439400	Receipts Unavailable for Obligation Upon Collection
Credit	445000	Unapportioned Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit	113000	Funds Held by the Public
Credit	162000	Investments in Securities Other Than the Bureau of the Public Debt Securities

U.S. Government Standard General Ledger
Account Transactions

Credit	711100	Gains on Disposition of Investments

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 425200 equal to only the gain. If the proceeds are not immediately reinvested, record a budgetary entry in USSGL account 425200 equal to the gain and also a budgetary entry in USSGL account 497200 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	425200	Reimbursements and Other Income Earned - Collected
Debit	497200	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected
Credit	445000	Unapportioned Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit	113000	Funds Held by the Public
Credit	162000	Investments in Securities Other Than the Bureau of the Public Debt Securities
Credit	711100	Gains on Disposition of Investments

U.S. Government Standard General Ledger
Account Transactions

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	411400	Appropriated Receipts Derived from Available Trust or Special Fund Receipts
Credit	439400	Receipts Unavailable for Obligation Upon Collection
Credit	445000	Unapportioned Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit	113000	Funds Held by the Public
Debit	721100	Losses on Disposition of Investments
Credit	162000	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 Out side of the U.S. Treasury for additional guidance, such as SF224 transactions.

Budgetary Entry

Debit	497200	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected
Credit	445000	Unapportioned Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit	113000	Funds Held by the Public
Debit	721100	Losses on Disposition of Investments
Credit	162000	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	462000	Unobligated Funds Exempt From Apportionment
Credit	437000	Offset to Appropriation Realized for Redemption of Treasury Securities

Proprietary Entry

Debit	253000	Securities Issued by Federal Agencies Under General and Special Financing Authority
Credit	101000	Fund Balance With Treasury

U.S. Government Standard General Ledger
Account Transactions

C784 To record the monthly redemption, investment and interest with the Bureau of the Public Debt.

Comment: For the Department of Treasury use only.

Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry

Debit	427300	Interest Collected From Treasury
Credit	463000	Funds Not Available for Commitment/Obligation

Proprietary Entry

Debit	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit	531100	Interest Revenue - Investments

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 740000 or 740100). 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 740000 or 740100), see USSGL TCs D306, D308, D310, D312.

Reference: USSGL implementation guidance; Prior-Period Adjustments

Budgetary Entry

Debit	497100	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries
Credit	465000	Allotments - Expired Authority

Proprietary Entry

Debit	211000	Accounts Payable
Debit	213000	Contract Holdbacks
Debit	214000	Accrued Interest Payable - Not Otherwise Classified
Debit	214100	Accrued Interest Payable - Debt
Debit	216000	Entitlement Benefits Due and Payable
Debit	219000	Other Liabilities With Related Budgetary Obligations
Debit	219100	Employee Health Care Liability Incurred but Not Reported
Debit	221000	Accrued Funded Payroll and Leave
Debit	221100	Withholdings Payable
Debit	221300	Employer Contributions and Payroll Taxes Payable
Debit	221500	Other Post Employment Benefits Due and Payable
Debit	221600	Pension Benefits Due and Payable to Beneficiaries
Debit	221700	Benefit Premiums Payable to Carriers
Debit	221800	Life Insurance Benefits Due and Payable to Beneficiaries
Credit	151100	Operating Materials and Supplies Held for Use
Credit	151200	Operating Materials and Supplies Held in Reserve for Future Use
Credit	152100	Inventory Purchased for Resale
Credit	152200	Inventory Held in Reserve for Future Sale
Credit	152500	Inventory - Raw Materials
Credit	152600	Inventory - Work-in-Process
Credit	152700	Inventory - Finished Goods
Credit	156100	Commodities Held Under Price Support and Stabilization Support Programs
Credit	157100	Stockpile Materials Held in Reserve
Credit	157200	Stockpile Materials Held for Sale
Credit	159100	Other Related Property

U.S. Government Standard General Ledger
Account Transactions

Credit	171100	Land and Land Rights
Credit	171200	Improvements to Land
Credit	172000	Construction-in-Progress
Credit	173000	Buildings, Improvements, and Renovations
Credit	174000	Other Structures and Facilities
Credit	175000	Equipment
Credit	182000	Leasehold Improvements
Credit	183000	Internal-Use Software
Credit	183200	Internal-Use Software in Development
Credit	184000	Other Natural Resources
Credit	189000	Other General Property, Plant, and Equipment
Credit	199000	Other Assets
Credit	610000	Operating Expenses/Program Costs
Credit	640000	Benefit Expense
Credit	650000	Cost of Goods Sold
Credit	690000	Nonproduction Costs

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 740000 or 740100). 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 740000 or 740100), see USSGL TCs D306, D308, D310, and D312.

Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide; Prior-Period Adjustments

Budgetary Entry

Debit	465000	Allotments - Expired Authority
Credit	498100	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit	151100	Operating Materials and Supplies Held for Use
Debit	151200	Operating Materials and Supplies Held in Reserve for Future Use
Debit	152100	Inventory Purchased for Resale
Debit	152200	Inventory Held in Reserve for Future Sale
Debit	152500	Inventory - Raw Materials
Debit	152600	Inventory - Work-in-Process
Debit	152700	Inventory - Finished Goods
Debit	156100	Commodities Held Under Price Support and Stabilization Support Programs
Debit	157100	Stockpile Materials Held in Reserve
Debit	157200	Stockpile Materials Held for Sale
Debit	159100	Other Related Property
Debit	171100	Land and Land Rights

U.S. Government Standard General Ledger
Account Transactions

Debit	171200	Improvements to Land
Debit	172000	Construction-in-Progress
Debit	173000	Buildings, Improvements, and Renovations
Debit	174000	Other Structures and Facilities
Debit	175000	Equipment
Debit	182000	Leasehold Improvements
Debit	183000	Internal-Use Software
Debit	183200	Internal-Use Software in Development
Debit	184000	Other Natural Resources
Debit	189000	Other General Property, Plant, and Equipment
Debit	199000	Other Assets
Debit	610000	Operating Expenses/Program Costs
Debit	640000	Benefit Expense
Debit	650000	Cost of Goods Sold
Debit	690000	Nonproduction Costs
Credit	211000	Accounts Payable
Credit	213000	Contract Holdbacks
Credit	214000	Accrued Interest Payable - Not Otherwise Classified
Credit	214100	Accrued Interest Payable - Debt
Credit	216000	Entitlement Benefits Due and Payable
Credit	219000	Other Liabilities With Related Budgetary Obligations
Credit	219100	Employee Health Care Liability Incurred but Not Reported
Credit	221000	Accrued Funded Payroll and Leave
Credit	221100	Withholdings Payable
Credit	221300	Employer Contributions and Payroll Taxes Payable
Credit	221500	Other Post Employment Benefits Due and Payable
Credit	221600	Pension Benefits Due and Payable to Beneficiaries
Credit	221700	Benefit Premiums Payable to Carriers
Credit	221800	Life Insurance Benefits Due and Payable to Beneficiaries

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 740000 or 740100). 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 740000 or 740100), see USSGL TCs D306, D308, D310, and D312. When anticipated accounts are not used, debit USSGL account 445000; if funds are exempt from apportionment, debit USSGL account 462000.

Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide; Prior-Period Adjustments

Budgetary Entry

Debit	445000	Unapportioned Authority
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	498100	Upward Adjustments of Prior-Year Delivered Orders - Obligations,

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Account Transactions

Unpaid

Proprietary Entry

Debit	151100	Operating Materials and Supplies Held for Use
Debit	151200	Operating Materials and Supplies Held in Reserve for Future Use
Debit	152100	Inventory Purchased for Resale
Debit	152200	Inventory Held in Reserve for Future Sale
Debit	152500	Inventory - Raw Materials
Debit	152600	Inventory - Work-in-Process
Debit	152700	Inventory - Finished Goods
Debit	156100	Commodities Held Under Price Support and Stabilization Support Programs
Debit	157100	Stockpile Materials Held in Reserve
Debit	157200	Stockpile Materials Held for Sale
Debit	159100	Other Related Property
Debit	171100	Land and Land Rights
Debit	171200	Improvements to Land
Debit	172000	Construction-in-Progress
Debit	173000	Buildings, Improvements, and Renovations
Debit	174000	Other Structures and Facilities
Debit	175000	Equipment
Debit	182000	Leasehold Improvements
Debit	183000	Internal-Use Software
Debit	183200	Internal-Use Software in Development
Debit	184000	Other Natural Resources
Debit	189000	Other General Property, Plant, and Equipment
Debit	199000	Other Assets
Debit	610000	Operating Expenses/Program Costs
Debit	640000	Benefit Expense
Debit	650000	Cost of Goods Sold
Debit	690000	Nonproduction Costs
Credit	211000	Accounts Payable
Credit	213000	Contract Holdbacks
Credit	214000	Accrued Interest Payable - Not Otherwise Classified
Credit	214100	Accrued Interest Payable - Debt
Credit	216000	Entitlement Benefits Due and Payable
Credit	219000	Other Liabilities With Related Budgetary Obligations
Credit	219100	Employee Health Care Liability Incurred but Not Reported
Credit	221000	Accrued Funded Payroll and Leave
Credit	221100	Withholdings Payable
Credit	221300	Employer Contributions and Payroll Taxes Payable
Credit	221500	Other Post Employment Benefits Due and Payable
Credit	221600	Pension Benefits Due and Payable to Beneficiaries
Credit	221700	Benefit Premiums Payable to Carriers
Credit	221800	Life Insurance Benefits Due and Payable to Beneficiaries

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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 740000 or 740100).

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 445000 or 462000. 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 740000 or 740100), see USSGL TCs D306, D308, D310, and D312.

Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide; Prior-Period Adjustments

Budgetary Entry

Debit	497200	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected
Credit	406000	Anticipated Collections From Non-Federal Sources
Credit	407000	Anticipated Collections From Federal Sources
Credit	445000	Unapportioned Authority
Credit	462000	Unobligated Funds Exempt From Apportionment
Credit	465000	Allotments - Expired Authority

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	151100	Operating Materials and Supplies Held for Use
Credit	151200	Operating Materials and Supplies Held in Reserve for Future Use
Credit	152100	Inventory Purchased for Resale
Credit	152200	Inventory Held in Reserve for Future Sale
Credit	152500	Inventory - Raw Materials
Credit	152600	Inventory - Work-in-Process
Credit	152700	Inventory - Finished Goods
Credit	156100	Commodities Held Under Price Support and Stabilization Support Programs
Credit	157100	Stockpile Materials Held in Reserve
Credit	157200	Stockpile Materials Held for Sale
Credit	159100	Other Related Property
Credit	171100	Land and Land Rights
Credit	171200	Improvements to Land
Credit	172000	Construction-in-Progress
Credit	173000	Buildings, Improvements, and Renovations
Credit	174000	Other Structures and Facilities
Credit	175000	Equipment
Credit	181000	Assets Under Capital Lease

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Credit	182000	Leasehold Improvements
Credit	183000	Internal-Use Software
Credit	183200	Internal-Use Software in Development
Credit	184000	Other Natural Resources
Credit	189000	Other General Property, Plant, and Equipment
Credit	199000	Other Assets
Credit	610000	Operating Expenses/Program Costs
Credit	640000	Benefit Expense
Credit	690000	Nonproduction Costs

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 740000 or 740100). 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 445000 or 462000. 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 740000 or 740100), see USSGL TCs D306, D308, D310, and D312.

Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide; Prior-Period Adjustments

Budgetary Entry

Debit	497100	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries
Credit	431000	Anticipated Recoveries of Prior-Year Obligations
Credit	445000	Unapportioned Authority
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit	211000	Accounts Payable
Debit	213000	Contract Holdbacks
Debit	214000	Accrued Interest Payable - Not Otherwise Classified
Debit	214100	Accrued Interest Payable - Debt
Debit	216000	Entitlement Benefits Due and Payable
Debit	219000	Other Liabilities With Related Budgetary Obligations
Debit	219100	Employee Health Care Liability Incurred but Not Reported
Debit	221000	Accrued Funded Payroll and Leave
Debit	221100	Withholdings Payable
Debit	221300	Employer Contributions and Payroll Taxes Payable
Debit	221500	Other Post Employment Benefits Due and Payable
Debit	221600	Pension Benefits Due and Payable to Beneficiaries
Debit	221700	Benefit Premiums Payable to Carriers

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Account Transactions

Debit	221800	Life Insurance Benefits Due and Payable to Beneficiaries
Credit	151100	Operating Materials and Supplies Held for Use
Credit	151200	Operating Materials and Supplies Held in Reserve for Future Use
Credit	152100	Inventory Purchased for Resale
Credit	152200	Inventory Held in Reserve for Future Sale
Credit	152500	Inventory - Raw Materials
Credit	152600	Inventory - Work-in-Process
Credit	152700	Inventory - Finished Goods
Credit	156100	Commodities Held Under Price Support and Stabilization Support Programs
Credit	157100	Stockpile Materials Held in Reserve
Credit	157200	Stockpile Materials Held for Sale
Credit	159100	Other Related Property
Credit	171100	Land and Land Rights
Credit	171200	Improvements to Land
Credit	172000	Construction-in-Progress
Credit	173000	Buildings, Improvements, and Renovations
Credit	174000	Other Structures and Facilities
Credit	175000	Equipment
Credit	182000	Leasehold Improvements
Credit	183000	Internal-Use Software
Credit	183200	Internal-Use Software in Development
Credit	184000	Other Natural Resources
Credit	189000	Other General Property, Plant, and Equipment
Credit	199000	Other Assets
Credit	610000	Operating Expenses/Program Costs
Credit	640000	Benefit Expense
Credit	690000	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	461000	Allotments - Realized Resources
Credit	490100	Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit	299000	Other Liabilities Without Related Budgetary Obligations
Credit	219000	Other Liabilities With Related Budgetary Obligations

U.S. Government Standard General Ledger
Account Transactions

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	680000	Future Funded Expenses
Credit	619900	Adjustment to Subsidy Expense

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 740000 or 740100).

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 740000 or 740100), see USSGL TCs D306, D308, D310, and D312.

Budgetary Entry

Debit	445000	Unapportioned Authority
Debit	462000	Unobligated Funds Exempt From Apportionment
Debit	465000	Allotments - Expired Authority
Credit	488100	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid

Proprietary Entry

None

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Account Transactions

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 465000 if the authority has expired.

Reference: USSGL implementation guidance; Upward and Downward Adjustments to Expired Appropriations

Budgetary Entry

Debit	487100	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries
Credit	445000	Unapportioned Authority
Credit	462000	Unobligated Funds Exempt From Apportionment
Credit	465000	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 465000 if the authority has expired.

Reference: USSGL implementation guidance; Upward and Downward Adjustments to Expired Appropriations

Budgetary Entry

Debit	445000	Unapportioned Authority
Debit	462000	Unobligated Funds Exempt From Apportionment
Debit	465000	Allotments - Expired Authority
Credit	488200	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced

Proprietary Entry

Debit	141000	Advances and Prepayments
Credit	101000	Fund Balance With Treasury

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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 465000 if the authority has expired.

Reference: USSGL implementation guidance; Upward and Downward Adjustments to Expired Appropriations

Budgetary Entry

Debit	445000	Unapportioned Authority
Debit	462000	Unobligated Funds Exempt From Apportionment
Debit	465000	Allotments - Expired Authority
Credit	498200	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid

Proprietary Entry

Debit	151100	Operating Materials and Supplies Held for Use
Debit	151200	Operating Materials and Supplies Held in Reserve for Future Use
Debit	152100	Inventory Purchased for Resale
Debit	152200	Inventory Held in Reserve for Future Sale
Debit	152500	Inventory - Raw Materials
Debit	152600	Inventory - Work-in-Process
Debit	152700	Inventory - Finished Goods
Debit	156100	Commodities Held Under Price Support and Stabilization Support Programs
Debit	157100	Stockpile Materials Held in Reserve
Debit	157200	Stockpile Materials Held for Sale
Debit	159100	Other Related Property
Debit	171100	Land and Land Rights
Debit	171200	Improvements to Land
Debit	172000	Construction-in-Progress
Debit	173000	Buildings, Improvements, and Renovations
Debit	174000	Other Structures and Facilities
Debit	175000	Equipment
Debit	182000	Leasehold Improvements
Debit	183000	Internal-Use Software
Debit	183200	Internal-Use Software in Development
Debit	184000	Other Natural Resources
Debit	189000	Other General Property, Plant, and Equipment
Debit	199000	Other Assets
Debit	610000	Operating Expenses/Program Costs
Debit	640000	Benefit Expense
Credit	101000	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	131000	Accounts Receivable
Credit	679000	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	131000	Accounts Receivable
Credit	141000	Advances and Prepayments

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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 445000 or credit USSGL account 462000 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 o r 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	480100	Undelivered Orders - Obligations, Unpaid
Debit	487100	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries
Credit	431000	Anticipated Recoveries of Prior-Year Obligations
Credit	445000	Unapportioned Authority
Credit	462000	Unobligated Funds Exempt From Apportionment
Credit	490100	Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit	151100	Operating Materials and Supplies Held for Use
Debit	151200	Operating Materials and Supplies Held in Reserve for Future Use
Debit	152100	Inventory Purchased for Resale
Debit	152200	Inventory Held in Reserve for Future Sale
Debit	152500	Inventory - Raw Materials
Debit	152600	Inventory - Work-in-Process
Debit	152700	Inventory - Finished Goods
Debit	156100	Commodities Held Under Price Support and Stabilization Support Programs
Debit	157100	Stockpile Materials Held in Reserve
Debit	157200	Stockpile Materials Held for Sale
Debit	159100	Other Related Property
Debit	171100	Land and Land Rights
Debit	171200	Improvements to Land
Debit	172000	Construction-in-Progress
Debit	173000	Buildings, Improvements, and Renovations
Debit	174000	Other Structures and Facilities
Debit	175000	Equipment
Debit	182000	Leasehold Improvements

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Debit	183000	Internal-Use Software
Debit	183200	Internal-Use Software in Development
Debit	184000	Other Natural Resources
Debit	189000	Other General Property, Plant, and Equipment
Debit	199000	Other Assets
Debit	610000	Operating Expenses/Program Costs
Debit	640000	Benefit Expense
Debit	690000	Nonproduction Costs
Credit	211000	Accounts Payable
Credit	213000	Contract Holdbacks
Credit	214000	Accrued Interest Payable - Not Otherwise Classified
Credit	214100	Accrued Interest Payable - Debt
Credit	216000	Entitlement Benefits Due and Payable
Credit	219000	Other Liabilities With Related Budgetary Obligations
Credit	219100	Employee Health Care Liability Incurred but Not Reported
Credit	221000	Accrued Funded Payroll and Leave
Credit	221100	Withholdings Payable
Credit	221300	Employer Contributions and Payroll Taxes Payable
Credit	221500	Other Post Employment Benefits Due and Payable
Credit	221600	Pension Benefits Due and Payable to Beneficiaries
Credit	221700	Benefit Premiums Payable to Carriers
Credit	221800	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	445000	Unapportioned Authority
Credit	413400	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	445000	Unapportioned Authority
Credit	414400	Borrowing Authority Withdrawn

Proprietary Entry

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Account Transactions

None

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	432000	Adjustments for Changes in Prior-Year Allocations of Budgetary Resources
Credit	498100	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit	576000	Expenditure Financing Sources - Transfers-Out
Credit	215500	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	497100	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit	215500	Expenditure Transfers Payable
Credit	576000	Expenditure Financing Sources - Transfers-Out

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Account Transactions

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	497100	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries
Credit	432000	Adjustments for Changes in Prior-Year Allocations of Budgetary Resources

Proprietary Entry

Debit	215500	Expenditure Transfers Payable
Credit	576000	Expenditure Financing Sources - Transfers-Out

D144 To record an upward adjustment to prior-year balances in budgetary receivable USSGL account 4225 "Appropriation Trust Fund Expenditure Transfers - Receivable" for the change in allocation of budgetary resources between certain trust fund and agency general fund 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	422500	Expenditure Transfers from Trust Funds - Receivable
Credit	432000	Adjustments for Changes in Prior-Year Allocations of Budgetary Resources

Proprietary Entry

Debit	133500	Expenditure Transfers Receivable
Credit	575000	Expenditure Financing Sources - Transfers-In

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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	435000	Canceled Authority
Credit	420800	Adjustment to Total Resources - Disposition of Canceled Payables

Proprietary Entry

Debit	296000	Accounts Payable From Canceled Appropriations
Credit	680000	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	579100	Adjustment to Financing Sources - Downward Reestimate or Negative Subsidy
Credit	680000	Future Funded Expenses

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	218000	Loan Guarantee Liability

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Credit	579100	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	577600	Nonbudgetary Financing Sources Transferred Out
Credit	299000	Other Liabilities Without Related Budgetary Obligations

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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 310000 series.

Reference: USSGL implementation guidance; Prior-Period Adjustments

Budgetary Entry
None

Proprietary Entry

Debit	310900	Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles
Credit	570900	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 310000 series.

Reference: USSGL implementation guidance; Prior-Period Adjustments

Budgetary Entry
None

Proprietary Entry

Debit	310500	Unexpended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year
Debit	310800	Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors
Credit	570500	Expended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year
Credit	570800	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors

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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 740000. For prior-period adjustments due to changes in accounting principles debit USSGL account 740100. For prior-period adjustments due to corrections of errors in years preceding the prior year, debit USSGL account 740500. 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	131900	Allowance for Loss on Accounts Receivable
Debit	132900	Allowance for Loss on Taxes Receivable
Debit	134500	Allowance for Loss on Interest Receivable - Loans
Debit	134600	Allowance for Loss on Interest Receivable - Investments
Debit	134700	Allowance for Loss on Interest Receivable - Not Otherwise Classified
Debit	134800	Allowance for Loss on Interest Receivable - Taxes
Debit	135900	Allowance for Loss on Loans Receivable
Debit	136500	Allowance for Loss on Penalties and Fines Receivable - Loans
Debit	136700	Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified
Debit	136800	Allowance for Loss on Penalties and Fines Receivable - Taxes
Debit	137500	Allowance for Loss on Administrative Fees Receivable - Loans
Debit	137700	Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified
Debit	137800	Allowance for Loss on Administrative Fees Receivable - Taxes
Debit	138500	Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program
Debit	138900	Allowance for Subsidy - Loans - Troubled Assets Relief Program
Debit	139900	Allowance for Subsidy
Debit	151900	Operating Materials and Supplies - Allowance

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Debit	152900	Inventory - Allowance
Debit	154900	Forfeited Property - Allowance
Debit	155900	Foreclosed Property - Allowance
Debit	156900	Commodities - Allowance
Debit	159900	Other Related Property - Allowance
Debit	161100	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit	162100	Discount on Securities Other Than the Bureau of the Public Debt Securities
Debit	163100	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Debit	171900	Accumulated Depreciation on Improvements to Land
Debit	173900	Accumulated Depreciation on Buildings, Improvements, and Renovations
Debit	174900	Accumulated Depreciation on Other Structures and Facilities
Debit	175900	Accumulated Depreciation on Equipment
Debit	181900	Accumulated Depreciation on Assets Under Capital Lease
Debit	182900	Accumulated Amortization on Leasehold Improvements
Debit	183900	Accumulated Amortization on Internal-Use Software
Debit	184900	Allowance for Depletion
Debit	189900	Accumulated Depreciation on Other General Property, Plant, and Equipment
Debit	740000	Prior-Period Adjustments Due to Corrections of Errors
Debit	740100	Prior-Period Adjustments Due to Changes in Accounting Principles
Debit	740500	Prior Period Adjustments Due to Corrections of Errors -Years Preceding the Prior Year
Credit	101000	Fund Balance With Treasury
Credit	111000	Undeposited Collections
Credit	112000	Imprest Funds
Credit	113000	Funds Held by the Public
Credit	119000	Other Cash
Credit	119300	International Monetary Fund Assets - Reserve Position
Credit	119400	Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights
Credit	119500	Other Monetary Assets
Credit	120000	Foreign Currency
Credit	131000	Accounts Receivable
Credit	132000	Employment Benefit Contributions Receivable
Credit	132500	Taxes Receivable
Credit	133000	Receivable for Transfers of Currently Invested Balances
Credit	133500	Expenditure Transfers Receivable
Credit	134000	Interest Receivable - Not Otherwise Classified
Credit	134100	Interest Receivable - Loans
Credit	134200	Interest Receivable - Investments
Credit	134300	Interest Receivable - Taxes

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Credit	135000	Loans Receivable
Credit	136000	Penalties and Fines Receivable - Not Otherwise Classified
Credit	136100	Penalties and Fines Receivable - Loans
Credit	136300	Penalties and Fines Receivable - Taxes
Credit	137000	Administrative Fees Receivable - Not Otherwise Classified
Credit	137100	Administrative Fees Receivable - Loans
Credit	137300	Administrative Fees Receivable - Taxes
Credit	138000	Loans Receivable - Troubled Assets Relief Program
Credit	138100	Interest Receivable - Loans - Troubled Assets Relief Program
Credit	141000	Advances and Prepayments
Credit	151100	Operating Materials and Supplies Held for Use
Credit	151200	Operating Materials and Supplies Held in Reserve for Future Use
Credit	151300	Operating Materials and Supplies - Excess, Obsolete, and Unserviceable
Credit	151400	Operating Materials and Supplies Held for Repair
Credit	152100	Inventory Purchased for Resale
Credit	152200	Inventory Held in Reserve for Future Sale
Credit	152300	Inventory Held for Repair
Credit	152400	Inventory - Excess, Obsolete, and Unserviceable
Credit	152500	Inventory - Raw Materials
Credit	152600	Inventory - Work-in-Process
Credit	152700	Inventory - Finished Goods
Credit	153100	Seized Monetary Instruments
Credit	153200	Seized Cash Deposited
Credit	154100	Forfeited Property Held for Sale
Credit	154200	Forfeited Property Held for Donation or Use
Credit	155100	Foreclosed Property
Credit	156100	Commodities Held Under Price Support and Stabilization Support Programs
Credit	157100	Stockpile Materials Held in Reserve
Credit	157200	Stockpile Materials Held for Sale
Credit	159100	Other Related Property
Credit	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit	161200	Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit	161300	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit	161800	Market Adjustment - Investments
Credit	162000	Investments in Securities Other Than the Bureau of the Public Debt Securities
Credit	162200	Premium on Securities Other Than the Bureau of the Public Debt Securities
Credit	162300	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities

U.S. Government Standard General Ledger
Account Transactions

Credit	163000	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Credit	163300	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Credit	169000	Other Investments
Credit	171100	Land and Land Rights
Credit	171200	Improvements to Land
Credit	172000	Construction-in-Progress
Credit	173000	Buildings, Improvements, and Renovations
Credit	174000	Other Structures and Facilities
Credit	175000	Equipment
Credit	181000	Assets Under Capital Lease
Credit	182000	Leasehold Improvements
Credit	183000	Internal-Use Software
Credit	183200	Internal-Use Software in Development
Credit	184000	Other Natural Resources
Credit	189000	Other General Property, Plant, and Equipment
Credit	192300	Contingent Receivable for Capital Transfers
Credit	192500	Capital Transfers Receivable
Credit	199000	Other Assets

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 740000. For prior-period adjustments due to changes in accounting principles credit USSGL account 740100. For prior-period adjustments due to corrections of errors in years preceding the prior year, credit USSGL account 740500. 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	211000	Accounts Payable
Debit	211200	Accounts Payable for Federal Government Sponsored Enterprise
Debit	212000	Disbursements in Transit

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Account Transactions

Debit	213000	Contract Holdbacks
Debit	214000	Accrued Interest Payable - Not Otherwise Classified
Debit	214100	Accrued Interest Payable - Debt
Debit	215000	Payable for Transfers of Currently Invested Balances
Debit	215500	Expenditure Transfers Payable
Debit	216000	Entitlement Benefits Due and Payable
Debit	217000	Subsidy Payable to the Financing Account
Debit	218000	Loan Guarantee Liability
Debit	219000	Other Liabilities With Related Budgetary Obligations
Debit	219100	Employee Health Care Liability Incurred but Not Reported
Debit	221000	Accrued Funded Payroll and Leave
Debit	221100	Withholdings Payable
Debit	221300	Employer Contributions and Payroll Taxes Payable
Debit	221500	Other Post Employment Benefits Due and Payable
Debit	221600	Pension Benefits Due and Payable to Beneficiaries
Debit	221700	Benefit Premiums Payable to Carriers
Debit	221800	Life Insurance Benefits Due and Payable to Beneficiaries
Debit	222000	Unfunded Leave
Debit	222500	Unfunded FECA Liability
Debit	229000	Other Unfunded Employment Related Liability
Debit	231000	Liability for Advances and Prepayments
Debit	232000	Other Deferred Revenue
Debit	251000	Principal Payable to the Bureau of the Public Debt
Debit	252000	Principal Payable to the Federal Financing Bank
Debit	253000	Securities Issued by Federal Agencies Under General and Special Financing Authority
Debit	253200	Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority
Debit	253300	Amortization of Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority
Debit	254000	Participation Certificates
Debit	259000	Other Debt
Debit	261000	Actuarial Pension Liability
Debit	262000	Actuarial Health Insurance Liability
Debit	263000	Actuarial Life Insurance Liability
Debit	265000	Actuarial FECA Liability
Debit	266000	Actuarial Liabilities for Federal Insurance and Guarantee Programs
Debit	267000	Actuarial Liabilities for Treasury-Managed Benefit Programs
Debit	269000	Other Actuarial Liabilities
Debit	291000	Prior Liens Outstanding on Acquired Collateral
Debit	292000	Contingent Liabilities
Debit	294000	Capital Lease Liability
Debit	296000	Accounts Payable From Canceled Appropriations
Debit	297000	Liability for Capital Transfers
Debit	298000	Custodial Liability

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Account Transactions

Debit	299000	Other Liabilities Without Related Budgetary Obligations
Debit	299500	Estimated Cleanup Cost Liability
Credit	253100	Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority
Credit	253400	Amortization of Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority
Credit	740000	Prior-Period Adjustments Due to Corrections of Errors
Credit	740100	Prior-Period Adjustments Due to Changes in Accounting Principles
Credit	740500	Prior Period Adjustments Due to Corrections of Errors -Years Preceding the Prior Year

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 740000. For prior-period adjustments due to changes in accounting principles credit USSGL account 740100. For prior-period adjustments due to corrections of errors in years preceding the prior year, credit USSGL account 740500. 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	101000	Fund Balance With Treasury
Debit	111000	Undeposited Collections
Debit	112000	Imprest Funds
Debit	113000	Funds Held by the Public
Debit	119000	Other Cash
Debit	119300	International Monetary Fund Assets - Reserve Position
Debit	119400	Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights
Debit	119500	Other Monetary Assets
Debit	120000	Foreign Currency
Debit	131000	Accounts Receivable
Debit	132000	Employment Benefit Contributions Receivable
Debit	132500	Taxes Receivable

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Account Transactions

Debit	133000	Receivable for Transfers of Currently Invested Balances
Debit	133500	Expenditure Transfers Receivable
Debit	134000	Interest Receivable - Not Otherwise Classified
Debit	134100	Interest Receivable - Loans
Debit	134200	Interest Receivable - Investments
Debit	134300	Interest Receivable - Taxes
Debit	135000	Loans Receivable
Debit	136000	Penalties and Fines Receivable - Not Otherwise Classified
Debit	136100	Penalties and Fines Receivable - Loans
Debit	136300	Penalties and Fines Receivable - Taxes
Debit	137000	Administrative Fees Receivable - Not Otherwise Classified
Debit	137100	Administrative Fees Receivable - Loans
Debit	137300	Administrative Fees Receivable - Taxes
Debit	138000	Loans Receivable - Troubled Assets Relief Program
Debit	138100	Interest Receivable - Loans - Troubled Assets Relief Program
Debit	141000	Advances and Prepayments
Debit	151100	Operating Materials and Supplies Held for Use
Debit	151200	Operating Materials and Supplies Held in Reserve for Future Use
Debit	151300	Operating Materials and Supplies - Excess, Obsolete, and Unserviceable
Debit	151400	Operating Materials and Supplies Held for Repair
Debit	152100	Inventory Purchased for Resale
Debit	152200	Inventory Held in Reserve for Future Sale
Debit	152300	Inventory Held for Repair
Debit	152400	Inventory - Excess, Obsolete, and Unserviceable
Debit	152500	Inventory - Raw Materials
Debit	152600	Inventory - Work-in-Process
Debit	152700	Inventory - Finished Goods
Debit	153100	Seized Monetary Instruments
Debit	153200	Seized Cash Deposited
Debit	154100	Forfeited Property Held for Sale
Debit	154200	Forfeited Property Held for Donation or Use
Debit	155100	Foreclosed Property
Debit	156100	Commodities Held Under Price Support and Stabilization Support Programs
Debit	157100	Stockpile Materials Held in Reserve
Debit	157200	Stockpile Materials Held for Sale
Debit	159100	Other Related Property
Debit	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit	161200	Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit	161300	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit	161800	Market Adjustment - Investments

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Account Transactions

Debit	162000	Investments in Securities Other Than the Bureau of the Public Debt Securities
Debit	162200	Premium on Securities Other Than the Bureau of the Public Debt Securities
Debit	162300	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Debit	163000	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Debit	163300	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Debit	169000	Other Investments
Debit	171100	Land and Land Rights
Debit	171200	Improvements to Land
Debit	172000	Construction-in-Progress
Debit	173000	Buildings, Improvements, and Renovations
Debit	174000	Other Structures and Facilities
Debit	175000	Equipment
Debit	181000	Assets Under Capital Lease
Debit	182000	Leasehold Improvements
Debit	183000	Internal-Use Software
Debit	183200	Internal-Use Software in Development
Debit	184000	Other Natural Resources
Debit	189000	Other General Property, Plant, and Equipment
Debit	192300	Contingent Receivable for Capital Transfers
Debit	192500	Capital Transfers Receivable
Debit	199000	Other Assets
Credit	131900	Allowance for Loss on Accounts Receivable
Credit	132900	Allowance for Loss on Taxes Receivable
Credit	134500	Allowance for Loss on Interest Receivable - Loans
Credit	134600	Allowance for Loss on Interest Receivable - Investments
Credit	134700	Allowance for Loss on Interest Receivable - Not Otherwise Classified
Credit	134800	Allowance for Loss on Interest Receivable - Taxes
Credit	135900	Allowance for Loss on Loans Receivable
Credit	136500	Allowance for Loss on Penalties and Fines Receivable - Loans
Credit	136700	Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified
Credit	136800	Allowance for Loss on Penalties and Fines Receivable - Taxes
Credit	137500	Allowance for Loss on Administrative Fees Receivable - Loans
Credit	137700	Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified
Credit	137800	Allowance for Loss on Administrative Fees Receivable - Taxes
Credit	138500	Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program
Credit	138900	Allowance for Subsidy - Loans - Troubled Assets Relief Program
Credit	139900	Allowance for Subsidy

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Account Transactions

Credit	151900	Operating Materials and Supplies - Allowance
Credit	152900	Inventory - Allowance
Credit	154900	Forfeited Property - Allowance
Credit	155900	Foreclosed Property - Allowance
Credit	156900	Commodities - Allowance
Credit	159900	Other Related Property - Allowance
Credit	161100	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit	162100	Discount on Securities Other Than the Bureau of the Public Debt Securities
Credit	163100	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Credit	171900	Accumulated Depreciation on Improvements to Land
Credit	173900	Accumulated Depreciation on Buildings, Improvements, and Renovations
Credit	174900	Accumulated Depreciation on Other Structures and Facilities
Credit	175900	Accumulated Depreciation on Equipment
Credit	181900	Accumulated Depreciation on Assets Under Capital Lease
Credit	182900	Accumulated Amortization on Leasehold Improvements
Credit	183900	Accumulated Amortization on Internal-Use Software
Credit	184900	Allowance for Depletion
Credit	189900	Accumulated Depreciation on Other General Property, Plant, and Equipment
Credit	740000	Prior-Period Adjustments Due to Corrections of Errors
Credit	740100	Prior-Period Adjustments Due to Changes in Accounting Principles
Credit	740500	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 740000. For prior-period adjustments due to changes in accounting principles debit USSGL account 740100. For prior-period adjustments due to corrections of errors in the years preceding the prior year, debit USSGL account 740500. 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 h as 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	253100	Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority
Debit	253400	Amortization of Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority
Debit	740000	Prior-Period Adjustments Due to Corrections of Errors
Debit	740100	Prior-Period Adjustments Due to Changes in Accounting Principles
Debit	740500	Prior Period Adjustments Due to Corrections of Errors -Years Preceding the Prior Year
Credit	211000	Accounts Payable
Credit	211200	Accounts Payable for Federal Government Sponsored Enterprise
Credit	212000	Disbursements in Transit
Credit	213000	Contract Holdbacks
Credit	214000	Accrued Interest Payable - Not Otherwise Classified
Credit	214100	Accrued Interest Payable - Debt
Credit	215000	Payable for Transfers of Currently Invested Balances
Credit	215500	Expenditure Transfers Payable
Credit	216000	Entitlement Benefits Due and Payable
Credit	217000	Subsidy Payable to the Financing Account
Credit	218000	Loan Guarantee Liability
Credit	219000	Other Liabilities With Related Budgetary Obligations
Credit	219100	Employee Health Care Liability Incurred but Not Reported
Credit	221000	Accrued Funded Payroll and Leave

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Credit	221100	Withholdings Payable
Credit	221300	Employer Contributions and Payroll Taxes Payable
Credit	221500	Other Post Employment Benefits Due and Payable
Credit	221600	Pension Benefits Due and Payable to Beneficiaries
Credit	221700	Benefit Premiums Payable to Carriers
Credit	221800	Life Insurance Benefits Due and Payable to Beneficiaries
Credit	222000	Unfunded Leave
Credit	222500	Unfunded FECA Liability
Credit	229000	Other Unfunded Employment Related Liability
Credit	231000	Liability for Advances and Prepayments
Credit	232000	Other Deferred Revenue
Credit	251000	Principal Payable to the Bureau of the Public Debt
Credit	252000	Principal Payable to the Federal Financing Bank
Credit	253000	Securities Issued by Federal Agencies Under General and Special Financing Authority
Credit	253200	Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority
Credit	253300	Amortization of Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority
Credit	254000	Participation Certificates
Credit	259000	Other Debt
Credit	261000	Actuarial Pension Liability
Credit	262000	Actuarial Health Insurance Liability
Credit	263000	Actuarial Life Insurance Liability
Credit	265000	Actuarial FECA Liability
Credit	266000	Actuarial Liabilities for Federal Insurance and Guarantee Programs
Credit	267000	Actuarial Liabilities for Treasury-Managed Benefit Programs
Credit	269000	Other Actuarial Liabilities
Credit	291000	Prior Liens Outstanding on Acquired Collateral
Credit	294000	Capital Lease Liability
Credit	296000	Accounts Payable From Canceled Appropriations
Credit	297000	Liability for Capital Transfers
Credit	298000	Custodial Liability
Credit	299000	Other Liabilities Without Related Budgetary Obligations
Credit	299500	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	510900	Contra Revenue for Goods Sold
Debit	520900	Contra Revenue for Services Provided
Debit	531500	Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act
Debit	531700	Contra Revenue for Interest Revenue - Loans Receivable
Debit	531800	Contra Revenue for Interest Revenue - Investments
Debit	531900	Contra Revenue for Interest Revenue - Other
Debit	532900	Contra Revenue for Administrative Fees
Debit	540900	Contra Revenue for Funded Benefit Program Revenue
Debit	550900	Contra Revenue for Insurance and Guarantee Premium Revenue
Debit	560900	Contra Revenue for Donations - Financial Resources
Debit	561900	Contra Donated Revenue - Nonfinancial Resources
Debit	564900	Contra Forfeiture Revenue - Cash and Cash Equivalents
Debit	565900	Contra Forfeiture Revenue - Forfeitures of Property
Debit	583000	Contra Revenue for Taxes - Not Otherwise Classified
Debit	583100	Contra Revenue for Taxes - Individual
Debit	583200	Contra Revenue for Taxes - Corporate
Debit	583300	Contra Revenue for Taxes - Unemployment
Debit	583400	Contra Revenue for Taxes - Excise
Debit	583500	Contra Revenue for Taxes - Estate and Gift
Debit	583600	Contra Revenue for Taxes - Customs
Debit	590900	Contra Revenue for Other Revenue
Credit	131900	Allowance for Loss on Accounts Receivable
Credit	132900	Allowance for Loss on Taxes Receivable
Credit	138500	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	672000	Bad Debt Expense
Credit	131900	Allowance for Loss on Accounts Receivable
Credit	132900	Allowance for Loss on Taxes Receivable
Credit	134500	Allowance for Loss on Interest Receivable - Loans
Credit	134600	Allowance for Loss on Interest Receivable - Investments
Credit	134700	Allowance for Loss on Interest Receivable - Not Otherwise Classified
Credit	134800	Allowance for Loss on Interest Receivable - Taxes
Credit	135900	Allowance for Loss on Loans Receivable

D406 To record the writeoff of penalties and fines receivable.

Budgetary Entry

None

Proprietary Entry

Debit	136500	Allowance for Loss on Penalties and Fines Receivable - Loans
Debit	136700	Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified
Debit	136800	Allowance for Loss on Penalties and Fines Receivable - Taxes
Credit	136000	Penalties and Fines Receivable - Not Otherwise Classified
Credit	136100	Penalties and Fines Receivable - Loans
Credit	136300	Penalties and Fines Receivable - Taxes

U.S. Government Standard General Ledger
Account Transactions

D407 To record the writeoff of administrative fees receivable.

Budgetary Entry
None

Proprietary Entry

Debit	137500	Allowance for Loss on Administrative Fees Receivable - Loans
Debit	137700	Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified
Debit	137800	Allowance for Loss on Administrative Fees Receivable - Taxes
Credit	137000	Administrative Fees Receivable - Not Otherwise Classified
Credit	137100	Administrative Fees Receivable - Loans
Credit	137300	Administrative Fees Receivable - Taxes

D408 To record the writeoff of accounts receivable.

Budgetary Entry
None

Proprietary Entry

Debit	131900	Allowance for Loss on Accounts Receivable
Credit	131000	Accounts Receivable

D410 To record the writeoff of taxes receivable.
Reference: USSGL implementation guidance; Miscellaneous Receipts

Budgetary Entry
None

Proprietary Entry

Debit	132900	Allowance for Loss on Taxes Receivable
Credit	132500	Taxes Receivable

D412 To record the writeoff of loans receivable for loans made before fiscal 1992.

Budgetary Entry
None

Proprietary Entry

Debit	135900	Allowance for Loss on Loans Receivable
Credit	135000	Loans Receivable

U.S. Government Standard General Ledger
Account Transactions

D413 To writeoff loans receivable related to Troubled Assets Relief Program.

Budgetary Entry
None

Proprietary Entry

Debit	138900	Allowance for Subsidy - Loans - Troubled Assets Relief Program
Credit	138000	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	139900	Allowance for Subsidy
Credit	134100	Interest Receivable - Loans
Credit	135000	Loans Receivable

D415 To record the writeoff of interest receivable related to Troubled Asset Relief Program.

Budgetary Entry
None

Proprietary Entry

Debit	138500	Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program
Credit	138100	Interest Receivable - Loans - Troubled Assets Relief Program

D416 To record the writeoff of interest receivable.

Budgetary Entry
None

Proprietary Entry

Debit	134500	Allowance for Loss on Interest Receivable - Loans
Debit	134600	Allowance for Loss on Interest Receivable - Investments
Debit	134700	Allowance for Loss on Interest Receivable - Not Otherwise Classified
Debit	134800	Allowance for Loss on Interest Receivable - Taxes
Credit	134000	Interest Receivable - Not Otherwise Classified
Credit	134100	Interest Receivable - Loans

U.S. Government Standard General Ledger
Account Transactions

Credit	134200	Interest Receivable - Investments
Credit	134300	Interest Receivable - Taxes

D418 To record the writeoff of assets other than investments.

Budgetary Entry
None

Proprietary Entry

Debit	152900	Inventory - Allowance
Debit	154900	Forfeited Property - Allowance
Debit	156900	Commodities - Allowance
Debit	159900	Other Related Property - Allowance
Debit	171900	Accumulated Depreciation on Improvements to Land
Debit	173900	Accumulated Depreciation on Buildings, Improvements, and Renovations
Debit	174900	Accumulated Depreciation on Other Structures and Facilities
Debit	175900	Accumulated Depreciation on Equipment
Debit	181900	Accumulated Depreciation on Assets Under Capital Lease
Debit	182900	Accumulated Amortization on Leasehold Improvements
Debit	183900	Accumulated Amortization on Internal-Use Software
Debit	189900	Accumulated Depreciation on Other General Property, Plant, and Equipment
Debit	721000	Losses on Disposition of Assets - Other
Credit	151100	Operating Materials and Supplies Held for Use
Credit	152100	Inventory Purchased for Resale
Credit	152500	Inventory - Raw Materials
Credit	152600	Inventory - Work-in-Process
Credit	152700	Inventory - Finished Goods
Credit	154100	Forfeited Property Held for Sale
Credit	156100	Commodities Held Under Price Support and Stabilization Support Programs
Credit	159100	Other Related Property
Credit	171100	Land and Land Rights
Credit	171200	Improvements to Land
Credit	172000	Construction-in-Progress
Credit	173000	Buildings, Improvements, and Renovations
Credit	174000	Other Structures and Facilities
Credit	175000	Equipment
Credit	181000	Assets Under Capital Lease
Credit	182000	Leasehold Improvements
Credit	183000	Internal-Use Software
Credit	183200	Internal-Use Software in Development
Credit	189000	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 298500, "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	672000	Bad Debt Expense
Credit	131900	Allowance for Loss on Accounts Receivable
Credit	134500	Allowance for Loss on Interest Receivable - Loans
Credit	134600	Allowance for Loss on Interest Receivable - Investments
Credit	134700	Allowance for Loss on Interest Receivable - Not Otherwise Classified
Credit	134800	Allowance for Loss on Interest Receivable - Taxes
Credit	136500	Allowance for Loss on Penalties and Fines Receivable - Loans
Credit	136700	Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified
Credit	136800	Allowance for Loss on Penalties and Fines Receivable - Taxes
Credit	137500	Allowance for Loss on Administrative Fees Receivable - Loans
Credit	137700	Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified
Credit	137800	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 footnotes.

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	298000	Custodial Liability
Credit	599100	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 footnote.

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

Budgetary Entry
None

Proprietary Entry

Debit	531500	Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act
Debit	531700	Contra Revenue for Interest Revenue - Loans Receivable
Debit	531800	Contra Revenue for Interest Revenue - Investments
Debit	531900	Contra Revenue for Interest Revenue - Other
Debit	532400	Contra Revenue for Penalties and Fines
Debit	532900	Contra Revenue for Administrative Fees
Debit	583000	Contra Revenue for Taxes - Not Otherwise Classified
Debit	583100	Contra Revenue for Taxes - Individual
Debit	583200	Contra Revenue for Taxes - Corporate
Debit	583300	Contra Revenue for Taxes - Unemployment
Debit	583400	Contra Revenue for Taxes - Excise
Debit	583500	Contra Revenue for Taxes - Estate and Gift
Debit	583600	Contra Revenue for Taxes - Customs
Debit	590900	Contra Revenue for Other Revenue
Credit	131900	Allowance for Loss on Accounts Receivable
Credit	132900	Allowance for Loss on Taxes Receivable
Credit	134500	Allowance for Loss on Interest Receivable - Loans
Credit	134600	Allowance for Loss on Interest Receivable - Investments
Credit	134700	Allowance for Loss on Interest Receivable - Not Otherwise Classified
Credit	134800	Allowance for Loss on Interest Receivable - Taxes
Credit	136500	Allowance for Loss on Penalties and Fines Receivable - Loans
Credit	136700	Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified
Credit	136800	Allowance for Loss on Penalties and Fines Receivable - Taxes
Credit	137500	Allowance for Loss on Administrative Fees Receivable - Loans
Credit	137700	Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified
Credit	137800	Allowance for Loss on Administrative Fees Receivable - Taxes

U.S. Government Standard General Ledger
Account Transactions

Credit	138500	Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program

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	134500	Allowance for Loss on Interest Receivable - Loans
Debit	155100	Foreclosed Property
Credit	134100	Interest Receivable - Loans
Credit	135000	Loans Receivable
Credit	155900	Foreclosed Property - Allowance
Credit	291000	Prior Liens Outstanding on Acquired Collateral

D428 To record an adjustment for actual loss of inventory.

Budgetary Entry
None

Proprietary Entry

Debit	152900	Inventory - Allowance
Credit	152100	Inventory Purchased for Resale
Credit	152200	Inventory Held in Reserve for Future Sale
Credit	152300	Inventory Held for Repair
Credit	152400	Inventory - Excess, Obsolete, and Unserviceable
Credit	152500	Inventory - Raw Materials
Credit	152600	Inventory - Work-in-Process
Credit	152700	Inventory - Finished Goods

D430 To record an adjustment for actual loss of forfeited property.

Budgetary Entry
None

Proprietary Entry

Debit	154900	Forfeited Property - Allowance
Credit	154100	Forfeited Property Held for Sale
Credit	154200	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	156900	Commodities - Allowance
Credit	156100	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	299500	Estimated Cleanup Cost Liability
Credit	174900	Accumulated Depreciation on Other Structures and Facilities

U.S. Government Standard General Ledger
Account Transactions

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	445000	Unapportioned Authority
Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Debit	465000	Allotments - Expired Authority
Credit	490200	Delivered Orders - Obligations, Paid

Proprietary Entry

Debit	510900	Contra Revenue for Goods Sold
Debit	520900	Contra Revenue for Services Provided
Debit	531700	Contra Revenue for Interest Revenue - Loans Receivable
Debit	531800	Contra Revenue for Interest Revenue - Investments
Debit	531900	Contra Revenue for Interest Revenue - Other
Debit	532400	Contra Revenue for Penalties and Fines
Debit	532900	Contra Revenue for Administrative Fees
Debit	540900	Contra Revenue for Funded Benefit Program Revenue
Debit	550900	Contra Revenue for Insurance and Guarantee Premium Revenue
Debit	560900	Contra Revenue for Donations - Financial Resources
Debit	561900	Contra Donated Revenue - Nonfinancial Resources
Debit	590900	Contra Revenue for Other Revenue
Credit	101000	Fund Balance With Treasury

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	445000	Unapportioned Authority
Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Debit	465000	Allotments - Expired Authority
Credit	411400	Appropriated Receipts Derived from Available Trust or Special Fund Receipts

Proprietary Entry

Debit	531700	Contra Revenue for Interest Revenue - Loans Receivable
Debit	531800	Contra Revenue for Interest Revenue - Investments
Debit	531900	Contra Revenue for Interest Revenue - Other

U.S. Government Standard General Ledger
Account Transactions

Debit	532400	Contra Revenue for Penalties and Fines
Debit	532900	Contra Revenue for Administrative Fees
Debit	540900	Contra Revenue for Funded Benefit Program Revenue
Debit	550900	Contra Revenue for Insurance and Guarantee Premium Revenue
Debit	560900	Contra Revenue for Donations - Financial Resources
Debit	561900	Contra Donated Revenue - Nonfinancial Resources
Debit	583000	Contra Revenue for Taxes - Not Otherwise Classified
Debit	583100	Contra Revenue for Taxes - Individual
Debit	583200	Contra Revenue for Taxes - Corporate
Debit	583300	Contra Revenue for Taxes - Unemployment
Debit	583400	Contra Revenue for Taxes - Excise
Debit	583500	Contra Revenue for Taxes - Estate and Gift
Debit	583600	Contra Revenue for Taxes - Customs
Debit	590900	Contra Revenue for Other Revenue
Credit	101000	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	461000	Allotments - Realized Resources
Credit	470000	Commitments - Programs Subject to Apportionment

Proprietary Entry

Debit	112000	Imprest Funds
Debit	112500	U.S. Debit Card Funds
Credit	101000	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	165100	Market Adjustment - Senior Preferred Stock in Federal Government Sponsored Enterprise
Debit	165300	Market Adjustment - Common Stock Warrants in Federal Government Sponsored Enterprise
Credit	592200	Valuation Change in Investments for Federal Government Sponsored Enterprise
Credit	592300	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	101000	Fund Balance With Treasury
Credit	112000	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	240000	Liability for Nonfiduciary Deposit Funds and Undeposited Collections
Credit	101000	Fund Balance With Treasury
Credit	119000	Other Cash
Credit	153200	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	241000	Liability for Clearing Accounts
Credit	101000	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	211000	Accounts Payable
Credit	213000	Contract Holdbacks

U.S. Government Standard General Ledger
Account Transactions

D510 To record the transfer of construction-in-progress to capitalized assets or expenses.

Budgetary Entry
None

Proprietary Entry

Debit	171200	Improvements to Land
Debit	173000	Buildings, Improvements, and Renovations
Debit	174000	Other Structures and Facilities
Debit	175000	Equipment
Debit	182000	Leasehold Improvements
Debit	610000	Operating Expenses/Program Costs
Credit	172000	Construction-in-Progress

D512 To record the realization that contractor-developed software-in-development is in production.

Budgetary Entry
None

Proprietary Entry

Debit	183000	Internal-Use Software
Credit	183200	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 600000 series and then offset those amounts using the USSGL account 661000 when the costs are capitalized to the appropriate "in-process type" account.

Budgetary Entry
None

Proprietary Entry

Debit	152600	Inventory - Work-in-Process
Debit	172000	Construction-in-Progress
Debit	183200	Internal-Use Software in Development
Credit	660000	Applied Overhead
Credit	661000	Cost Capitalization Offset

U.S. Government Standard General Ledger
Account Transactions

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	152600	Inventory - Work-in-Process
Credit	152500	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	679000	Other Expenses Not Requiring Budgetary Resources
Credit	155900	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	152700	Inventory - Finished Goods
Credit	152600	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	152200	Inventory Held in Reserve for Future Sale
Credit	152100	Inventory Purchased for Resale
Credit	152700	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	152400	Inventory - Excess, Obsolete, and Unserviceable
Debit	729000	Other Losses
Credit	152100	Inventory Purchased for Resale
Credit	152700	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	152300	Inventory Held for Repair
Credit	152100	Inventory Purchased for Resale
Credit	152700	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	151400	Operating Materials and Supplies Held for Repair
Credit	679000	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	679000	Other Expenses Not Requiring Budgetary Resources
Credit	151900	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	151100	Operating Materials and Supplies Held for Use
Credit	151400	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	740100	Prior-Period Adjustments Due to Changes in Accounting Principles
Credit	152900	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	152300	Inventory Held for Repair
Debit	610000	Operating Expenses/Program Costs
Credit	152100	Inventory Purchased for Resale
Credit	152700	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	740100	Prior-Period Adjustments Due to Changes in Accounting Principles
Credit	152300	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	152900	Inventory - Allowance
Debit	650000	Cost of Goods Sold
Credit	152700	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	152100	Inventory Purchased for Resale
Debit	152700	Inventory - Finished Goods
Credit	152900	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	151300	Operating Materials and Supplies - Excess, Obsolete, and Unserviceable

U.S. Government Standard General Ledger
Account Transactions

Debit	729000	Other Losses
Credit	151100	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	151200	Operating Materials and Supplies Held in Reserve for Future Use
Credit	151100	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	151100	Operating Materials and Supplies Held for Use
Credit	151200	Operating Materials and Supplies Held in Reserve for Future Use
Credit	151300	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	729000	Other Losses
Credit	157100	Stockpile Materials Held in Reserve
Credit	157200	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	730000	Extraordinary Items
Credit	157100	Stockpile Materials Held in Reserve
Credit	157200	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	157200	Stockpile Materials Held for Sale
Credit	157100	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	154100	Forfeited Property Held for Sale
Credit	564000	Forfeiture Revenue - Cash and Cash Equivalents
Credit	565000	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	299000	Other Liabilities Without Related Budgetary Obligations
Credit	153100	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	111000	Undeposited Collections
Credit	154100	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	154200	Forfeited Property Held for Donation or Use
Debit	232000	Other Deferred Revenue
Credit	154100	Forfeited Property Held for Sale
Credit	565000	Forfeiture Revenue - Forfeitures of Property

U.S. Government Standard General Ledger
Account Transactions

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	175000	Equipment
Credit	154200	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	154200	Forfeited Property Held for Donation or Use
Debit	232000	Other Deferred Revenue
Credit	154100	Forfeited Property Held for Sale
Credit	299000	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	729000	Other Losses
Credit	156900	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	650000	Cost of Goods Sold
Debit	679000	Other Expenses Not Requiring Budgetary Resources
Credit	151100	Operating Materials and Supplies Held for Use
Credit	152100	Inventory Purchased for Resale

D568 To record inventory that has been lost and deemed material.

Budgetary Entry
None

Proprietary Entry

Debit	729000	Other Losses
Credit	151100	Operating Materials and Supplies Held for Use
Credit	152100	Inventory Purchased for Resale

D569 To record inventory that has been found and deemed material.

Budgetary Entry
None

Proprietary Entry

Debit	151100	Operating Materials and Supplies Held for Use
Debit	152100	Inventory Purchased for Resale
Credit	719000	Other Gains

U.S. Government Standard General Ledger
Account Transactions

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	261000	Actuarial Pension Liability
Debit	262000	Actuarial Health Insurance Liability
Debit	263000	Actuarial Life Insurance Liability
Debit	269000	Other Actuarial Liabilities
Credit	717100	Gains on Changes in Long-Term Assumptions - From Experience
Credit	727100	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	717200	Losses on Changes in Long-Term Assumptions - From Experience
Debit	727200	Losses on Changes in Long-Term Assumptions
Credit	261000	Actuarial Pension Liability
Credit	262000	Actuarial Health Insurance Liability
Credit	263000	Actuarial Life Insurance Liability
Credit	269000	Other Actuarial Liabilities

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	729000	Other Losses

U.S. Government Standard General Ledger
Account Transactions

Credit	120000	Foreign Currency

D573 To record a loss due to foreign exchange rate changes on Exchange Stabilization Fund assets.
Comment: For the Department of Treasury use only.
Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry

Debit	463000	Funds Not Available for Commitment/Obligation
Credit	429500	Adjustments to the Exchange Stabilization Fund

Proprietary Entry

Debit	729000	Other Losses
Credit	120500	Foreign Currency Denominated Equivalent Assets
Credit	167900	Foreign Exchange Rate Revalue Adjustments - Investments

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	120000	Foreign Currency
Credit	719000	Other Gains

D575 To record a realized gain due to foreign exchange rate changes on Exchange Stabilization Fund assets.
Comment: For the Department of Treasury use only.
Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry

Debit	429500	Adjustments to the Exchange Stabilization Fund
Credit	463000	Funds Not Available for Commitment/Obligation

Proprietary Entry

Debit	120500	Foreign Currency Denominated Equivalent Assets
Debit	167900	Foreign Exchange Rate Revalue Adjustments - Investments
Credit	719000	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	729000	Other Losses
Credit	120000	Foreign Currency
Credit	131000	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	120000	Foreign Currency
Debit	131000	Accounts Receivable
Credit	719000	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	120000	Foreign Currency
Debit	162000	Investments in Securities Other Than the Bureau of the Public Debt Securities
Credit	592100	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	139900	Allowance for Subsidy
Credit	218000	Loan Guarantee Liability
Credit	679000	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	192500	Capital Transfers Receivable
Credit	192300	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	679000	Other Expenses Not Requiring Budgetary Resources
Credit	610000	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	599000	Collections for Others - Statement of Custodial Activity
Credit	599100	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	599300	Offset to Non-Entity Collections - Statement of Changes in Net Position
Credit	599400	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	582000	Tax Revenue Accrual Adjustment - Not Otherwise Classified
Debit	582100	Tax Revenue Accrual Adjustment - Individual
Debit	582200	Tax Revenue Accrual Adjustment - Corporate
Debit	582300	Tax Revenue Accrual Adjustment - Unemployment
Debit	582400	Tax Revenue Accrual Adjustment - Excise
Debit	582500	Tax Revenue Accrual Adjustment - Estate and Gift
Debit	582600	Tax Revenue Accrual Adjustment - Customs
Credit	580000	Tax Revenue Collected - Not Otherwise Classified
Credit	580100	Tax Revenue Collected - Individual
Credit	580200	Tax Revenue Collected - Corporate
Credit	580300	Tax Revenue Collected - Unemployment
Credit	580400	Tax Revenue Collected - Excise
Credit	580500	Tax Revenue Collected - Estate and Gift
Credit	580600	Tax Revenue Collected - Customs

U.S. Government Standard General Ledger
Account Transactions

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	240000	Liability for Nonfiduciary Deposit Funds and Undeposited Collections
Credit	153200	Seized Cash Deposited

D589 To record the market value adjustment between the amortized cost and the current market value of investments. In accordance with Federal accounting Standards Advisory Board (FASAB) SFFAS No. 5, "Accounting for Liabilities of the Federal Government," paragraph 50, do not use this transaction for market adjustments for fixed value securities.

Comment: For an unrealized gain, USSGL 1618 would be a debit.

Reference: USSGL implementation guidance; Investments Not Held to Maturity

Budgetary Entry
None

Proprietary Entry

Debit	728000	Unrealized Losses
Credit	161800	Market Adjustment - Investments
Credit	718000	Unrealized Gains

D591 To record the monetization of SDR certificates.

Comment: For the Department of Treasury use only.

Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry

Debit	429500	Adjustments to the Exchange Stabilization Fund
Credit	490100	Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit	219200	Special Drawing Right (SDR) Certificates Issued to Federal Reserve Banks

U.S. Government Standard General Ledger
Account Transactions

D592 To record fair value adjustments (unrealized gain) of Exchange Stabilization Fund investments.
Comment: For the Department of Treasury use only.
Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund.

Budgetary Entry

Debit	429500	Adjustments to the Exchange Stabilization Fund
Credit	463000	Funds Not Available for Commitment/Obligation

Proprietary Entry

Debit	167900	Foreign Exchange Rate Revalue Adjustments - Investments
Credit	718100	Unrealized Gain - Exchange Stabilization Fund

D594 To record fair value (unrealized loss) of Exchange Stabilization Fund investments.
Comment: For the Department of Treasury use only.
Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization

Budgetary Entry

Debit	463000	Funds Not Available for Commitment/Obligation
Credit	429500	Adjustments to the Exchange Stabilization Fund

Proprietary Entry

Debit	728100	Unrealized Losses - Exchange Stabilization Fund
Credit	167900	Foreign Exchange Rate Revalue Adjustments - Investments

D595 To record allocations on Special Drawing Rights.
Comment: For the Department of Treasury use only.
Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry

Debit	429500	Adjustments to the Exchange Stabilization Fund
Credit	490100	Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit	119400	Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights
Credit	219300	Allocation of Special Drawing Rights (SDRs)

U.S. Government Standard General Ledger
Account Transactions

D600 To record the reclassification of Exchange Stabilization Fund investment.
Comment: For the Department of Treasury use only.
Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry
None

Proprietary Entry

Debit	120500	Foreign Currency Denominated Equivalent Assets
Debit	162100	Discount on Securities Other Than the Bureau of the Public Debt Securities
Debit	167000	Foreign Investments
Debit	167200	Premium on Foreign Investments
Credit	120000	Foreign Currency
Credit	162000	Investments in Securities Other Than the Bureau of the Public Debt Securities
Credit	162200	Premium on Securities Other Than the Bureau of the Public Debt Securities
Credit	167100	Discount on Foreign Investments

D601 To record reclassification of Exchange Stabilization Fund foreign currency rate adjustment.
Comment: For the Department of the Treasury use only.
Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry
None

Proprietary Entry

Debit	167900	Foreign Exchange Rate Revalue Adjustments - Investments
Credit	167000	Foreign Investments

D602 To record an IMF Quota increase due to a new agreement for Special Drawing Rights.
Comment: For the Department of Treasury use only.
Reference: Other USSL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry
None

Proprietary Entry

Debit	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit	119400	Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights

U.S. Government Standard General Ledger
Account Transactions

D603 To record the reclassification of rate adjustment for Fixed rate investment with the Bank of International Settlement.

Comment: For the Department of Treasury use only.

Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry

None

Proprietary Entry

Debit	120000	Foreign Currency
Credit	167900	Foreign Exchange Rate Revalue Adjustments - Investments

D604 To record the realized gains from the revaluation to US dollar for Special Drawing Rights Holdings.

Comment: For the Department of Treasury use only.

Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry

Debit	429500	Adjustments to the Exchange Stabilization Fund
Credit	463000	Funds Not Available for Commitment/Obligation

Proprietary Entry

Debit	119400	Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights
Credit	719000	Other Gains

D606 To record the realized loss from the revaluation to US dollar for Special Drawing Rights Holdings.

Comment: For the Department of Treasury use only.

Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry

Debit	463000	Funds Not Available for Commitment/Obligation
Credit	429500	Adjustments to the Exchange Stabilization Fund

Proprietary Entry

Debit	729000	Other Losses
Credit	119400	Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights

U.S. Government Standard General Ledger
Account Transactions

D608 To record the realized loss from the revaluation to US dollars for Special Drawing Right allocations.

Comment: For the Department of Treasury use only.

Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry

Debit	463000	Funds Not Available for Commitment/Obligation
Credit	490100	Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit	729000	Other Losses
Credit	219300	Allocation of Special Drawing Rights (SDRs)

D610 To record the realized gain from the revaluation to US dollars for Special Drawing Right allocations.

Comment: For the Department of Treasury use only.

Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry

Debit	490100	Delivered Orders - Obligations, Unpaid
Credit	463000	Funds Not Available for Commitment/Obligation

Proprietary Entry

Debit	219300	Allocation of Special Drawing Rights (SDRs)
Credit	719000	Other Gains

D612 To record SDR interest and charges accrual with a net effect of an unrealized gain.

Comment: For the Department of Treasury use only.

Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry

Debit	463000	Funds Not Available for Commitment/Obligation
Credit	490100	Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit	134400	Interest Receivable on Special Drawing Rights
Debit	633000	Other Interest Expenses
Credit	214000	Accrued Interest Payable - Not Otherwise Classified
Credit	531100	Interest Revenue - Investments
Credit	719100	Other Gains for Accrued Special Drawing Right (SDR) Interest and Charges

U.S. Government Standard General Ledger
Account Transactions

D614 To record SDR interest and charges accrual with a net effect of an unrealized loss.

Comment: For the Department of Treasury use only.

Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry

Debit	463000	Funds Not Available for Commitment/Obligation
Credit	490100	Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit	134400	Interest Receivable on Special Drawing Rights
Debit	633000	Other Interest Expenses
Debit	729100	Other Losses for Accrued Special Drawing Right (SDR) Interest and Charges
Credit	214000	Accrued Interest Payable - Not Otherwise Classified
Credit	531100	Interest Revenue - Investments

D616 To record the true-up of Special Drawing right interest accrual and charges for the Quarter.

Comment: For the Department of Treasury use only.

Reference: Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

Budgetary Entry

Debit	426600	Other Actual Business-Type Collections From Non-Federal Sources
Debit	490100	Delivered Orders - Obligations, Unpaid
Credit	463000	Funds Not Available for Commitment/Obligation

Proprietary Entry

Debit	119400	Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights
Debit	214000	Accrued Interest Payable - Not Otherwise Classified
Credit	134400	Interest Receivable on Special Drawing Rights

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 600000 expense series account and then offset those amounts using the USSGL account 661000 when the costs are capitalized to the appropriate "in-process type" account.

Budgetary Entry

Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Debit	480100	Undelivered Orders - Obligations, Unpaid
Credit	490100	Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit	610000	Operating Expenses/Program Costs
Debit	650000	Cost of Goods Sold
Debit	690000	Nonproduction Costs
Credit	219000	Other Liabilities With Related Budgetary Obligations
Credit	219100	Employee Health Care Liability Incurred but Not Reported
Credit	221000	Accrued Funded Payroll and Leave
Credit	221100	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	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Debit	480100	Undelivered Orders - Obligations, Unpaid
Credit	490100	Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit	610000	Operating Expenses/Program Costs
Debit	640000	Benefit Expense
Credit	221300	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	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Debit	480100	Undelivered Orders - Obligations, Unpaid
Credit	490100	Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit	261000	Actuarial Pension Liability
Debit	640000	Benefit Expense
Credit	216000	Entitlement Benefits Due and Payable
Credit	221500	Other Post Employment Benefits Due and Payable
Credit	221600	Pension Benefits Due and Payable to Beneficiaries
Credit	221700	Benefit Premiums Payable to Carriers
Credit	221800	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	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Debit	480100	Undelivered Orders - Obligations, Unpaid
Credit	490100	Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit	610000	Operating Expenses/Program Costs
Credit	219000	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	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	490100	Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit	152900	Inventory - Allowance
Credit	211000	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	650000	Cost of Goods Sold
Debit	660000	Applied Overhead
Credit	610000	Operating Expenses/Program Costs
Credit	671000	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	660000	Applied Overhead
Credit	610000	Operating Expenses/Program Costs
Credit	650000	Cost of Goods Sold

U.S. Government Standard General Ledger
Account Transactions

Credit	671000	Depreciation, Amortization, and Depletion

E113 To record the amortization of the discount on a U.S. Treasury Zero Coupon Bond in a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.

Comment: Fiduciary deposit funds would not record the budgetary entry. See USSGL TC-E119 for amortization of a U.S. Treasury Zero Coupon Bond issued by the Bureau of the Public Debt in a nonfiduciary deposit fund.

Budgetary Entry

Debit	411400	Appropriated Receipts Derived from Available Trust or Special Fund Receipts
Debit	429000	Amortization of Investments in U.S. Treasury Zero Coupon Bonds
Credit	439400	Receipts Unavailable for Obligation Upon Collection
Credit	439800	Offsetting Collections Temporarily Precluded From Obligation

Proprietary Entry

Debit	163300	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Credit	531100	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	152600	Inventory - Work-in-Process
Debit	152700	Inventory - Finished Goods
Debit	650000	Cost of Goods Sold
Debit	660000	Applied Overhead
Credit	610000	Operating Expenses/Program Costs
Credit	671000	Depreciation, Amortization, and Depletion

U.S. Government Standard General Ledger
Account Transactions

E115 To record the amortization of the discount on Federal securities in 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 to a nonfiduciary deposit fund see USSGL TC-E119. 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	161300	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit	162300	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Credit	240000	Liability for Nonfiduciary Deposit Funds and Undeposited Collections

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	660000	Applied Overhead
Credit	152600	Inventory - Work-in-Process
Credit	152700	Inventory - Finished Goods
Credit	610000	Operating Expenses/Program Costs
Credit	650000	Cost of Goods Sold
Credit	671000	Depreciation, Amortization, and Depletion

U.S. Government Standard General Ledger
Account Transactions

E117 To record the amortization of the discount on 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. See USSGL TC-E115 for amortization of the discount on Federal securities in a nonfiduciary deposit fund.

Budgetary Entry
None

Proprietary Entry

Debit	161300	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit	162300	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Credit	531100	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	138900	Allowance for Subsidy - Loans - Troubled Assets Relief Program
Debit	139900	Allowance for Subsidy
Credit	531300	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 nonfiduciary deposit fund.

Comment: A nonfiduciary deposit fund should not have net position.

Budgetary Entry
None

Proprietary Entry

Debit	163300	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Credit	240000	Liability for Nonfiduciary Deposit Funds and Undeposited Collections

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	671000	Depreciation, Amortization, and Depletion
Credit	171900	Accumulated Depreciation on Improvements to Land
Credit	173900	Accumulated Depreciation on Buildings, Improvements, and Renovations
Credit	174900	Accumulated Depreciation on Other Structures and Facilities
Credit	175900	Accumulated Depreciation on Equipment
Credit	181900	Accumulated Depreciation on Assets Under Capital Lease
Credit	182900	Accumulated Amortization on Leasehold Improvements
Credit	183900	Accumulated Amortization on Internal-Use Software
Credit	184900	Allowance for Depletion
Credit	189900	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	162300	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Credit	531000	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	634000	Interest Expense Accrued on the Liability for Loan Guarantees
Credit	218000	Loan Guarantee Liability

U.S. Government Standard General Ledger
Account Transactions

E124 To record in the issuing entity, the amortization of discount on securities held by a nonfiduciary deposit fund.

Reference: USSGL Implementation Guide: Nonfiduciary Deposit Fund with Investment Authority and Clearing Account Guidance

Budgetary Entry

None

Proprietary Entry

Debit	632000	Interest Expenses on Securities
Credit	253300	Amortization of Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority

E126 To record in the issuing entity, the amortization of premium on securities held by a nonfiduciary deposit fund.

Reference: USSGL Implementation Guide: Nonfiduciary Deposit Fund with Investment Authority and Clearing Account Guidance

Budgetary Entry

None

Proprietary Entry

Debit	253400	Amortization of Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority
Credit	632000	Interest Expenses on Securities

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	809100	Partial or Early Cancellation of Authority
Credit	809200	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	673000	Imputed Costs
Credit	578000	Imputed Financing Sources

E404 To record the application of overhead expenses to work-in-process.

Budgetary Entry
None

Proprietary Entry

Debit	152600	Inventory - Work-in-Process
Credit	660000	Applied Overhead
Credit	671000	Depreciation, Amortization, and Depletion

E406 To record inventory used for operations.

Budgetary Entry
None

Proprietary Entry

Debit	679000	Other Expenses Not Requiring Budgetary Resources
Credit	151100	Operating Materials and Supplies Held for Use
Credit	152500	Inventory - Raw Materials
Credit	152600	Inventory - Work-in-Process
Credit	152700	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	650000	Cost of Goods Sold
Credit	152100	Inventory Purchased for Resale
Credit	152700	Inventory - Finished Goods
Credit	156100	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	679000	Other Expenses Not Requiring Budgetary Resources
Credit	152900	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	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	490100	Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit	152300	Inventory Held for Repair
Debit	610000	Operating Expenses/Program Costs

U.S. Government Standard General Ledger
Account Transactions

Credit	211000	Accounts Payable

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	152300	Inventory Held for Repair
Credit	610000	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	679000	Other Expenses Not Requiring Budgetary Resources
Credit	157100	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	610000	Operating Expenses/Program Costs
Credit	154900	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	171900	Accumulated Depreciation on Improvements to Land
Debit	173900	Accumulated Depreciation on Buildings, Improvements, and Renovations
Debit	174900	Accumulated Depreciation on Other Structures and Facilities
Debit	175900	Accumulated Depreciation on Equipment
Debit	189900	Accumulated Depreciation on Other General Property, Plant, and Equipment
Debit	721000	Losses on Disposition of Assets - Other
Credit	171100	Land and Land Rights
Credit	171200	Improvements to Land
Credit	173000	Buildings, Improvements, and Renovations
Credit	174000	Other Structures and Facilities
Credit	175000	Equipment
Credit	189000	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	299000	Other Liabilities Without Related Budgetary Obligations
Credit	154200	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	610000	Operating Expenses/Program Costs
Credit	156100	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 422500; Transfer of Receivable of Invested Balances;

Budgetary Entry

None

Proprietary Entry

Debit	131900	Allowance for Loss on Accounts Receivable
Debit	132900	Allowance for Loss on Taxes Receivable
Debit	134500	Allowance for Loss on Interest Receivable - Loans
Debit	134600	Allowance for Loss on Interest Receivable - Investments
Debit	134700	Allowance for Loss on Interest Receivable - Not Otherwise Classified
Debit	134800	Allowance for Loss on Interest Receivable - Taxes
Debit	135900	Allowance for Loss on Loans Receivable
Debit	136500	Allowance for Loss on Penalties and Fines Receivable - Loans
Debit	136700	Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified
Debit	136800	Allowance for Loss on Penalties and Fines Receivable - Taxes
Debit	137500	Allowance for Loss on Administrative Fees Receivable - Loans
Debit	137700	Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified
Debit	137800	Allowance for Loss on Administrative Fees Receivable - Taxes
Debit	138500	Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program
Debit	138900	Allowance for Subsidy - Loans - Troubled Assets Relief Program
Debit	139900	Allowance for Subsidy
Debit	577600	Nonbudgetary Financing Sources Transferred Out
Credit	131000	Accounts Receivable
Credit	132000	Employment Benefit Contributions Receivable
Credit	132500	Taxes Receivable
Credit	133000	Receivable for Transfers of Currently Invested Balances
Credit	133500	Expenditure Transfers Receivable
Credit	134000	Interest Receivable - Not Otherwise Classified
Credit	134100	Interest Receivable - Loans
Credit	134200	Interest Receivable - Investments
Credit	134300	Interest Receivable - Taxes
Credit	135000	Loans Receivable

U.S. Government Standard General Ledger
Account Transactions

Credit	136000	Penalties and Fines Receivable - Not Otherwise Classified
Credit	136100	Penalties and Fines Receivable - Loans
Credit	136300	Penalties and Fines Receivable - Taxes
Credit	137000	Administrative Fees Receivable - Not Otherwise Classified
Credit	137100	Administrative Fees Receivable - Loans
Credit	137300	Administrative Fees Receivable - Taxes
Credit	138000	Loans Receivable - Troubled Assets Relief Program
Credit	138100	Interest Receivable - Loans - Troubled Assets Relief Program

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	577600	Nonbudgetary Financing Sources Transferred Out
Credit	101000	Fund Balance With Treasury

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 422500; Transfer of Receivable of Invested Balances

Budgetary Entry

None

Proprietary Entry

Debit	151900	Operating Materials and Supplies - Allowance
Debit	152900	Inventory - Allowance
Debit	154900	Forfeited Property - Allowance
Debit	155900	Foreclosed Property - Allowance
Debit	156900	Commodities - Allowance
Debit	159900	Other Related Property - Allowance
Debit	171900	Accumulated Depreciation on Improvements to Land
Debit	173900	Accumulated Depreciation on Buildings, Improvements, and Renovations
Debit	174900	Accumulated Depreciation on Other Structures and Facilities
Debit	175900	Accumulated Depreciation on Equipment
Debit	181900	Accumulated Depreciation on Assets Under Capital Lease

U.S. Government Standard General Ledger
Account Transactions

Debit	182900	Accumulated Amortization on Leasehold Improvements
Debit	183900	Accumulated Amortization on Internal-Use Software
Debit	184900	Allowance for Depletion
Debit	189900	Accumulated Depreciation on Other General Property, Plant, and Equipment
Debit	573000	Financing Sources Transferred Out Without Reimbursement
Credit	151100	Operating Materials and Supplies Held for Use
Credit	151200	Operating Materials and Supplies Held in Reserve for Future Use
Credit	151300	Operating Materials and Supplies - Excess, Obsolete, and Unserviceable
Credit	151400	Operating Materials and Supplies Held for Repair
Credit	152100	Inventory Purchased for Resale
Credit	152200	Inventory Held in Reserve for Future Sale
Credit	152300	Inventory Held for Repair
Credit	152400	Inventory - Excess, Obsolete, and Unserviceable
Credit	152500	Inventory - Raw Materials
Credit	152600	Inventory - Work-in-Process
Credit	152700	Inventory - Finished Goods
Credit	153100	Seized Monetary Instruments
Credit	154100	Forfeited Property Held for Sale
Credit	154200	Forfeited Property Held for Donation or Use
Credit	155100	Foreclosed Property
Credit	156100	Commodities Held Under Price Support and Stabilization Support Programs
Credit	157100	Stockpile Materials Held in Reserve
Credit	157200	Stockpile Materials Held for Sale
Credit	159100	Other Related Property
Credit	171100	Land and Land Rights
Credit	171200	Improvements to Land
Credit	172000	Construction-in-Progress
Credit	173000	Buildings, Improvements, and Renovations
Credit	174000	Other Structures and Facilities
Credit	175000	Equipment
Credit	181000	Assets Under Capital Lease
Credit	182000	Leasehold Improvements
Credit	183000	Internal-Use Software
Credit	183200	Internal-Use Software in Development
Credit	184000	Other Natural Resources
Credit	189000	Other General Property, Plant, and Equipment
Credit	199000	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 422500; Transfer of Receivable of Invested Balances

Budgetary Entry
None

Proprietary Entry

Debit	161100	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit	161300	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit	161800	Market Adjustment - Investments
Debit	162100	Discount on Securities Other Than the Bureau of the Public Debt Securities
Debit	162300	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Debit	163100	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Debit	573000	Financing Sources Transferred Out Without Reimbursement
Credit	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit	161200	Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit	161300	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit	161800	Market Adjustment - Investments
Credit	162000	Investments in Securities Other Than the Bureau of the Public Debt Securities
Credit	162200	Premium on Securities Other Than the Bureau of the Public Debt Securities
Credit	162300	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Credit	163000	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Credit	163300	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Credit	169000	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 422500; Transfer of Receivable of Invested Balances

Budgetary Entry

None

Proprietary Entry

Debit	215000	Payable for Transfers of Currently Invested Balances
Debit	215500	Expenditure Transfers Payable
Debit	217000	Subsidy Payable to the Financing Account
Debit	218000	Loan Guarantee Liability
Debit	222000	Unfunded Leave
Debit	222500	Unfunded FECA Liability
Debit	229000	Other Unfunded Employment Related Liability
Debit	231000	Liability for Advances and Prepayments
Debit	251000	Principal Payable to the Bureau of the Public Debt
Debit	252000	Principal Payable to the Federal Financing Bank
Debit	261000	Actuarial Pension Liability
Debit	262000	Actuarial Health Insurance Liability
Debit	263000	Actuarial Life Insurance Liability
Debit	265000	Actuarial FECA Liability
Debit	266000	Actuarial Liabilities for Federal Insurance and Guarantee Programs
Debit	267000	Actuarial Liabilities for Treasury-Managed Benefit Programs
Debit	269000	Other Actuarial Liabilities
Debit	291000	Prior Liens Outstanding on Acquired Collateral
Debit	292000	Contingent Liabilities
Debit	292300	Contingent Liability for Capital Transfers
Debit	294000	Capital Lease Liability
Debit	296000	Accounts Payable From Canceled Appropriations
Debit	297000	Liability for Capital Transfers
Debit	299000	Other Liabilities Without Related Budgetary Obligations
Debit	299500	Estimated Cleanup Cost Liability
Credit	573000	Financing Sources Transferred Out Without Reimbursement

U.S. Government Standard General Ledger
Account Transactions

E516 To record a capital transfer receivable in a General Fund Receipt Account.

Comment: For liquidating accounts, debit USSGL account 192500. Also post TC-C405

Reference: USSGL implementation guidance; Capital Transfers.

Budgetary Entry

None

Proprietary Entry

Debit	192300	Contingent Receivable for Capital Transfers
Credit	575600	Nonexpenditure Financing Sources - Transfers-In - Capital Transfers

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	151100	Operating Materials and Supplies Held for Use
Debit	151200	Operating Materials and Supplies Held in Reserve for Future Use
Debit	151300	Operating Materials and Supplies - Excess, Obsolete, and Unserviceable
Debit	152100	Inventory Purchased for Resale
Debit	152200	Inventory Held in Reserve for Future Sale
Debit	152300	Inventory Held for Repair
Debit	152400	Inventory - Excess, Obsolete, and Unserviceable
Debit	152500	Inventory - Raw Materials
Debit	152600	Inventory - Work-in-Process
Debit	152700	Inventory - Finished Goods
Debit	721000	Losses on Disposition of Assets - Other
Credit	151100	Operating Materials and Supplies Held for Use
Credit	152100	Inventory Purchased for Resale
Credit	711000	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 422500; Transfer of Receivable of Invested Balances;

Budgetary Entry

None

Proprietary Entry

Debit	131000	Accounts Receivable
Debit	132000	Employment Benefit Contributions Receivable
Debit	132500	Taxes Receivable
Debit	133000	Receivable for Transfers of Currently Invested Balances
Debit	133500	Expenditure Transfers Receivable
Debit	134000	Interest Receivable - Not Otherwise Classified
Debit	134100	Interest Receivable - Loans
Debit	134200	Interest Receivable - Investments
Debit	134300	Interest Receivable - Taxes
Debit	135000	Loans Receivable
Debit	136000	Penalties and Fines Receivable - Not Otherwise Classified
Debit	136100	Penalties and Fines Receivable - Loans
Debit	136300	Penalties and Fines Receivable - Taxes
Debit	137000	Administrative Fees Receivable - Not Otherwise Classified
Debit	137100	Administrative Fees Receivable - Loans
Debit	137300	Administrative Fees Receivable - Taxes
Debit	138000	Loans Receivable - Troubled Assets Relief Program
Debit	138100	Interest Receivable - Loans - Troubled Assets Relief Program
Credit	131900	Allowance for Loss on Accounts Receivable
Credit	132900	Allowance for Loss on Taxes Receivable
Credit	134500	Allowance for Loss on Interest Receivable - Loans
Credit	134600	Allowance for Loss on Interest Receivable - Investments
Credit	134700	Allowance for Loss on Interest Receivable - Not Otherwise Classified
Credit	134800	Allowance for Loss on Interest Receivable - Taxes
Credit	135900	Allowance for Loss on Loans Receivable
Credit	136500	Allowance for Loss on Penalties and Fines Receivable - Loans
Credit	136700	Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified
Credit	136800	Allowance for Loss on Penalties and Fines Receivable - Taxes
Credit	137500	Allowance for Loss on Administrative Fees Receivable - Loans

U.S. Government Standard General Ledger
Account Transactions

Credit	137700	Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified
Credit	137800	Allowance for Loss on Administrative Fees Receivable - Taxes
Credit	138500	Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program
Credit	138900	Allowance for Subsidy - Loans - Troubled Assets Relief Program
Credit	139900	Allowance for Subsidy
Credit	577500	Nonbudgetary Financing Sources Transferred In

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 422500; Transfer of Receivable of Invested Balances

Budgetary Entry
None

Proprietary Entry

Debit	151100	Operating Materials and Supplies Held for Use
Debit	151200	Operating Materials and Supplies Held in Reserve for Future Use
Debit	151300	Operating Materials and Supplies - Excess, Obsolete, and Unserviceable
Debit	151400	Operating Materials and Supplies Held for Repair
Debit	152100	Inventory Purchased for Resale
Debit	152200	Inventory Held in Reserve for Future Sale
Debit	152300	Inventory Held for Repair
Debit	152400	Inventory - Excess, Obsolete, and Unserviceable
Debit	152500	Inventory - Raw Materials
Debit	152600	Inventory - Work-in-Process
Debit	152700	Inventory - Finished Goods
Debit	153100	Seized Monetary Instruments
Debit	154100	Forfeited Property Held for Sale
Debit	154200	Forfeited Property Held for Donation or Use
Debit	155100	Foreclosed Property
Debit	156100	Commodities Held Under Price Support and Stabilization Support Programs
Debit	157100	Stockpile Materials Held in Reserve
Debit	157200	Stockpile Materials Held for Sale
Debit	159100	Other Related Property
Debit	171100	Land and Land Rights
Debit	171200	Improvements to Land
Debit	172000	Construction-in-Progress

U.S. Government Standard General Ledger
Account Transactions

Debit	173000	Buildings, Improvements, and Renovations
Debit	174000	Other Structures and Facilities
Debit	175000	Equipment
Debit	181000	Assets Under Capital Lease
Debit	182000	Leasehold Improvements
Debit	183000	Internal-Use Software
Debit	183200	Internal-Use Software in Development
Debit	184000	Other Natural Resources
Debit	189000	Other General Property, Plant, and Equipment
Debit	199000	Other Assets
Credit	151900	Operating Materials and Supplies - Allowance
Credit	152900	Inventory - Allowance
Credit	154900	Forfeited Property - Allowance
Credit	155900	Foreclosed Property - Allowance
Credit	156900	Commodities - Allowance
Credit	159900	Other Related Property - Allowance
Credit	171900	Accumulated Depreciation on Improvements to Land
Credit	173900	Accumulated Depreciation on Buildings, Improvements, and Renovations
Credit	174900	Accumulated Depreciation on Other Structures and Facilities
Credit	175900	Accumulated Depreciation on Equipment
Credit	181900	Accumulated Depreciation on Assets Under Capital Lease
Credit	182900	Accumulated Amortization on Leasehold Improvements
Credit	183900	Accumulated Amortization on Internal-Use Software
Credit	184900	Allowance for Depletion
Credit	189900	Accumulated Depreciation on Other General Property, Plant, and Equipment
Credit	572000	Financing Sources Transferred In Without Reimbursement

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 422500; Transfer of Receivable of Invested Balances

Budgetary Entry

None

Proprietary Entry

Debit	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit	161200	Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit	161300	Amortization of Discount and Premium on U.S. Treasury Securities

U.S. Government Standard General Ledger
Account Transactions

		Issued by the Bureau of the Public Debt
Debit	161800	Market Adjustment - Investments
Debit	162000	Investments in Securities Other Than the Bureau of the Public Debt Securities
Debit	162200	Premium on Securities Other Than the Bureau of the Public Debt Securities
Debit	162300	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Debit	163000	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Debit	163300	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Debit	169000	Other Investments
Credit	161100	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit	161300	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit	161800	Market Adjustment - Investments
Credit	162100	Discount on Securities Other Than the Bureau of the Public Debt Securities
Credit	162300	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Credit	163100	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Credit	572000	Financing Sources Transferred In Without Reimbursement

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 422500; Transfer of Receivable of Invested Balances

Budgetary Entry

None

Proprietary Entry

Debit	572000	Financing Sources Transferred In Without Reimbursement
Credit	215000	Payable for Transfers of Currently Invested Balances
Credit	215500	Expenditure Transfers Payable
Credit	217000	Subsidy Payable to the Financing Account
Credit	218000	Loan Guarantee Liability
Credit	222000	Unfunded Leave
Credit	222500	Unfunded FECA Liability
Credit	229000	Other Unfunded Employment Related Liability
Credit	231000	Liability for Advances and Prepayments

U.S. Government Standard General Ledger
Account Transactions

Credit	251000	Principal Payable to the Bureau of the Public Debt
Credit	252000	Principal Payable to the Federal Financing Bank
Credit	261000	Actuarial Pension Liability
Credit	262000	Actuarial Health Insurance Liability
Credit	263000	Actuarial Life Insurance Liability
Credit	265000	Actuarial FECA Liability
Credit	266000	Actuarial Liabilities for Federal Insurance and Guarantee Programs
Credit	267000	Actuarial Liabilities for Treasury-Managed Benefit Programs
Credit	269000	Other Actuarial Liabilities
Credit	291000	Prior Liens Outstanding on Acquired Collateral
Credit	292000	Contingent Liabilities
Credit	292300	Contingent Liability for Capital Transfers
Credit	294000	Capital Lease Liability
Credit	296000	Accounts Payable From Canceled Appropriations
Credit	297000	Liability for Capital Transfers
Credit	299000	Other Liabilities Without Related Budgetary Obligations
Credit	299500	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	445000	Unapportioned Authority
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	416000	Anticipated Transfers - Current-Year Authority
Credit	416500	Allocations of Authority - Anticipated From Invested Balances
Credit	418000	Anticipated Transfers - Prior-Year Balances
Credit	418300	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

Budgetary Entry

Debit	445000	Unapportioned Authority
Debit	451000	Apportionments
Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	439100	Adjustments to Indefinite Appropriations

Proprietary Entry

Debit	310600	Unexpended Appropriations - Adjustments
Credit	101000	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	439100	Adjustments to Indefinite Appropriations
Credit	445000	Unapportioned Authority
Credit	451000	Apportionments
Credit	461000	Allotments - Realized Resources
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit	101000	Fund Balance With Treasury
Credit	310100	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	445000	Unapportioned Authority
Debit	451000	Apportionments
Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	411100	Debt Liquidation Appropriations
Credit	411800	Reestimated Loan Subsidy Appropriation
Credit	411900	Other Appropriations Realized

Proprietary Entry

Debit	310100	Unexpended Appropriations - Appropriations Received
Credit	101000	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	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	422100	Unfilled Customer Orders Without Advance

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Proprietary Entry
None

F110 To record the removal of unfilled customer orders with advance and to return advance in excess of obligations.

Comment: For expiring accounts only. To record as an adjusting entry before preparing the preclosing trial balance.

Budgetary Entry

Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	422200	Unfilled Customer Orders With Advance

Proprietary Entry

Debit	231000	Liability for Advances and Prepayments
Credit	101000	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	480100	Undelivered Orders - Obligations, Unpaid
Credit	461000	Allotments - Realized Resources
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry
None

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F112 To record adjustments for anticipated resources not realized.

Comment: Balance in the anticipated accounts must be zero at yearend.

Budgetary Entry

Debit	413100	Current-Year Contract Authority Realized
Debit	414100	Current-Year Borrowing Authority Realized
Debit	445000	Unapportioned Authority
Debit	451000	Apportionments
Debit	459000	Apportionments - Anticipated Resources - Programs Subject to Apportionment
Debit	469000	Anticipated Resources - Programs Exempt From Apportionment
Credit	403200	Estimated Indefinite Contract Authority
Credit	404200	Estimated Indefinite Borrowing Authority
Credit	406000	Anticipated Collections From Non-Federal Sources
Credit	407000	Anticipated Collections From Federal Sources
Credit	412000	Anticipated Indefinite Appropriations
Credit	421000	Anticipated Reimbursements and Other Income
Credit	421500	Anticipated Expenditure Transfers from Trust Funds
Credit	431000	Anticipated Recoveries of Prior-Year Obligations

Proprietary Entry

None

F113 To record the reduction of unobligated balances for indefinite contract or indefinite borrowing authority at yearend.

Comment: Unobligated balances for indefinite contract or borrowing authority must be zero at yearend.

Reference: USSGL implementation guidance; Contract Authority Case Studies

Budgetary Entry

Debit	445000	Unapportioned Authority
Debit	451000	Apportionments
Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Debit	470000	Commitments - Programs Subject to Apportionment
Debit	472000	Commitments - Programs Exempt From Apportionment
Credit	404800	Anticipated Transfers to the General Fund of the Treasury - Prior-Year Balances
Credit	413300	Decreases to Indefinite Contract Authority
Credit	414300	Current-Year Decreases to Indefinite Borrowing Authority Realized

Proprietary Entry

U.S. Government Standard General Ledger
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None

F114 To record adjustments for anticipated reductions not realized.
Comment: Balances are reduced to zero.

Budgetary Entry

Debit	403400	Anticipated Adjustments to Contract Authority
Debit	404400	Anticipated Reductions to Borrowing Authority
Debit	404700	Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority
Debit	404800	Anticipated Transfers to the General Fund of the Treasury - Prior-Year Balances
Credit	445000	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	406000	Anticipated Collections From Non-Federal Sources
Debit	407000	Anticipated Collections From Federal Sources
Debit	412000	Anticipated Indefinite Appropriations
Debit	421000	Anticipated Reimbursements and Other Income
Debit	421500	Anticipated Expenditure Transfers from Trust Funds
Debit	431000	Anticipated Recoveries of Prior-Year Obligations
Credit	445000	Unapportioned Authority

Proprietary Entry
None

F118 To record adjustments for reductions to resources in excess of those anticipated.
Comment: Adjust abnormal balances to zero.

Budgetary Entry

Debit	445000	Unapportioned Authority
Credit	403400	Anticipated Adjustments to Contract Authority
Credit	404400	Anticipated Reductions to Borrowing Authority
Credit	404700	Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority

Proprietary Entry

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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	465000	Allotments - Expired Authority
Credit	435000	Canceled Authority

Proprietary Entry

Debit	310600	Unexpended Appropriations - Adjustments
Debit	591900	Revenue and Other Financing Sources - Cancellations
Credit	101000	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 465000 if the authority is expired.

Reference: USSGL implementation guidance; Cancellations - Available Trust or Special Funds With Invested Relationships

Budgetary Entry

Debit	445000	Unapportioned Authority
Debit	451000	Apportionments
Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Debit	465000	Allotments - Expired Authority
Credit	435600	Cancellation of Appropriation From Invested Balances

Proprietary Entry

Debit	576500	Nonexpenditure Financing Sources - Transfers-Out - Other
Credit	101000	Fund Balance With Treasury

U.S. Government Standard General Ledger
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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	445000	Unapportioned Authority
Debit	451000	Apportionments
Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Credit	435100	Partial or Early Cancellation of Authority With a U.S. Treasury Warrant

Proprietary Entry

Debit	310600	Unexpended Appropriations - Adjustments
Debit	591900	Revenue and Other Financing Sources - Cancellations
Credit	101000	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 465000 if the authority is expired. Also post USSGL TC-A519 if receivable account USSGL 412600 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	445000	Unapportioned Authority
Debit	451000	Apportionments
Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Debit	465000	Allotments - Expired Authority
Credit	435700	Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds

Proprietary Entry

None

U.S. Government Standard General Ledger
Account Transactions

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	298000	Custodial Liability
Debit	298500	Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity
Credit	101000	Fund Balance With Treasury

F125 To record the closing of General Fund receipt accounts associated with USSGL account 750000 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	298500	Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity
Credit	750000	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	439500	Authority Unavailable for Obligation Pursuant to Public Law - Temporary
Credit	445000	Unapportioned Authority

Proprietary Entry

None

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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 445000 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	497100	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries
Credit	445000	Unapportioned Authority
Credit	465000	Allotments - Expired Authority

Proprietary Entry

Debit	211000	Accounts Payable
Credit	610000	Operating Expenses/Program Costs

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	680000	Future Funded Expenses
Credit	296000	Accounts Payable From Canceled Appropriations

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Account Transactions

F132 To record the reduction of receipt and appropriation balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as preclosing when the total amount of current-year receipts is greater than the amount needed to cover current-year obligations.

Comment: Refer to USSGL TC-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	439700	Receipts and Appropriations Temporarily Precluded From Obligation
Credit	415700	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	439800	Offsetting Collections Temporarily Precluded From Obligation
Credit	415800	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation

Proprietary Entry

None

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Account Transactions

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	465000	Allotments - Expired Authority
Credit	425100	Reimbursements and Other Income Earned - Receivable

Proprietary Entry

Debit	520000	Revenue From Services Provided
Debit	590000	Other Revenue
Credit	131000	Accounts Receivable

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	465000	Allotments - Expired Authority
Credit	435500	Cancellation of Appropriation From Unavailable Receipts

Proprietary Entry

Debit	574500	Appropriated Earmarked Receipts Transferred Out
Credit	101000	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	809200	Offset for Partial or Early Cancellation of Authority
Credit	809100	Partial or Early Cancellation of Authority

F302 To record the consolidation of actual net-funded resources and reductions for withdrawn funds.

Budgetary Entry

Debit	412900	Amounts Appropriated From Specific Invested TAFS - Transfers-Out
Debit	413000	Appropriation To Liquidate Contract Authority Withdrawn
Debit	414200	Actual Repayment of Borrowing Authority Converted to Cash
Debit	414600	Actual Repayments of Debt, Current-Year Authority
Debit	414700	Actual Repayments of Debt, Prior-Year Balances
Debit	415100	Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority
Debit	415200	Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances
Debit	419700	Balance Transfer-Out - Expired to Expired
Debit	420100	Total Actual Resources - Collected
Debit	420800	Adjustment to Total Resources - Disposition of Canceled Payables
Debit	435500	Cancellation of Appropriation From Unavailable Receipts
Debit	435600	Cancellation of Appropriation From Invested Balances
Debit	437000	Offset to Appropriation Realized for Redemption of Treasury Securities
Debit	438700	Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority
Debit	438800	Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances
Debit	439000	Reappropriations - Transfers-Out
Debit	439100	Adjustments to Indefinite Appropriations
Debit	439200	Permanent Reduction - New Budget Authority
Debit	439300	Permanent Reduction - Prior-Year Balances
Credit	411100	Debt Liquidation Appropriations
Credit	411200	Liquidation of Deficiency - Appropriations
Credit	411300	Appropriated Receipts Derived from Unavailable Trust or Special Fund Receipts

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Credit	411400	Appropriated Receipts Derived from Available Trust or Special Fund Receipts
Credit	411500	Loan Subsidy Appropriation
Credit	411600	Debt Forgiveness Appropriation
Credit	411700	Loan Administrative Expense Appropriation
Credit	411800	Reestimated Loan Subsidy Appropriation
Credit	411900	Other Appropriations Realized
Credit	412500	Loan Modification Adjustment Transfer Appropriation
Credit	412800	Amounts Appropriated From Specific Invested TAFS - Transfers-In
Credit	413800	Appropriation To Liquidate Contract Authority
Credit	414800	Resources Realized From Borrowing Authority
Credit	415000	Reappropriations - Transfers-In
Credit	416700	Allocations of Realized Authority - Transferred From Invested Balances
Credit	417000	Transfers - Current-Year Authority
Credit	417300	Nonallocation Transfers of Invested Balances - Transferred
Credit	417500	Allocation Transfers of Current-Year Authority for Noninvested Accounts
Credit	417600	Allocation Transfers of Prior-Year Balances
Credit	419000	Transfers - Prior-Year Balances
Credit	419100	Balance Transfers - Extension of Availability Other Than Reappropriations
Credit	419200	Balance Transfers - Unexpired to Expired
Credit	419300	Balance Transfers - Unobligated Balances - Legislative Change of Purpose
Credit	419500	Transfer of Obligated Balances
Credit	419600	Balance Transfer-In - Expired to Expired
Credit	420100	Total Actual Resources - Collected
Credit	421200	Liquidation of Deficiency - Offsetting Collections
Credit	425200	Reimbursements and Other Income Earned - Collected
Credit	425300	Prior-Year Unfilled Customer Orders With Advance - Refunds Paid
Credit	425500	Expenditure Transfers from Trust Funds - Collected
Credit	426000	Actual Collections of "governmental-type" Fees
Credit	426100	Actual Collections of Business-Type Fees
Credit	426200	Actual Collections of Loan Principal
Credit	426300	Actual Collections of Loan Interest
Credit	426400	Actual Collections of Rent
Credit	426500	Actual Collections From Sale of Foreclosed Property
Credit	426600	Other Actual Business-Type Collections From Non-Federal Sources
Credit	426700	Other Actual "governmental-type" Collections From Non-Federal Sources
Credit	427100	Actual Program Fund Subsidy Collected
Credit	427300	Interest Collected From Treasury
Credit	427500	Actual Collections From Liquidating Fund
Credit	427600	Actual Collections From Financing Fund
Credit	427700	Other Actual Collections - Federal
Credit	429000	Amortization of Investments in U.S. Treasury Zero Coupon Bonds

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Proprietary Entry
None

F304 To record the closing of fiscal-year contract authority.

Budgetary Entry

Debit	413200	Substitution of Contract Authority
Debit	413300	Decreases to Indefinite Contract Authority
Debit	413400	Contract Authority Withdrawn
Debit	413500	Contract Authority Liquidated
Debit	413900	Contract Authority Carried Forward
Debit	439200	Permanent Reduction - New Budget Authority
Debit	439300	Permanent Reduction - Prior-Year Balances
Credit	413100	Current-Year Contract Authority Realized
Credit	413900	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	415300	Transfers of Contract Authority - Nonallocation
Credit	415400	Appropriation To Liquidate Contract Authority - Nonallocation - Transferred

Proprietary Entry
None

F306 To record the closing of fiscal-year borrowing authority.

Budgetary Entry

Debit	414000	Substitution of Borrowing Authority
Debit	414300	Current-Year Decreases to Indefinite Borrowing Authority Realized
Debit	414400	Borrowing Authority Withdrawn
Debit	414500	Borrowing Authority Converted to Cash
Debit	414900	Borrowing Authority Carried Forward
Debit	439200	Permanent Reduction - New Budget Authority
Debit	439300	Permanent Reduction - Prior-Year Balances
Credit	414100	Current-Year Borrowing Authority Realized
Credit	414900	Borrowing Authority Carried Forward

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Account Transactions

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	442000	Unapportioned Authority - Pending Rescission
Debit	443000	Unapportioned Authority - OMB Deferral
Debit	451000	Apportionments
Debit	461000	Allotments - Realized Resources
Debit	463000	Funds Not Available for Commitment/Obligation
Debit	470000	Commitments - Programs Subject to Apportionment
Credit	445000	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	472000	Commitments - Programs Exempt From Apportionment
Credit	462000	Unobligated Funds Exempt From Apportionment

Proprietary Entry
None

F312 To record the closing of unobligated balances to expiring authority.

Budgetary Entry

Debit	442000	Unapportioned Authority - Pending Rescission
Debit	443000	Unapportioned Authority - OMB Deferral
Debit	445000	Unapportioned Authority
Debit	451000	Apportionments
Debit	461000	Allotments - Realized Resources
Debit	462000	Unobligated Funds Exempt From Apportionment
Debit	463000	Funds Not Available for Commitment/Obligation
Debit	470000	Commitments - Programs Subject to Apportionment
Debit	472000	Commitments - Programs Exempt From Apportionment
Credit	465000	Allotments - Expired Authority

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Proprietary Entry
None

F314 To record the closing of paid delivered orders to total actual resources.

Budgetary Entry

Debit	490200	Delivered Orders - Obligations, Paid
Credit	420100	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.

Budgetary Entry

Debit	439700	Receipts and Appropriations Temporarily Precluded From Obligation
Credit	415700	Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation

Proprietary Entry
None

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.

Budgetary Entry

Debit	439800	Offsetting Collections Temporarily Precluded From Obligation
Credit	415800	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	498200	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid

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Credit	490200	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	490200	Delivered Orders - Obligations, Paid
Credit	497200	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	493100	Delivered Orders - Obligations Transferred, Unpaid
Debit	498100	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid
Credit	490100	Delivered Orders - Obligations, Unpaid

Proprietary Entry
None

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	490100	Delivered Orders - Obligations, Unpaid
Credit	493100	Delivered Orders - Obligations Transferred, Unpaid
Credit	497100	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries

Proprietary Entry
None

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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.

Budgetary Entry

Debit	483200	Undelivered Orders - Obligations Transferred, Prepaid/Advanced
Debit	488200	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced
Credit	480200	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	480200	Undelivered Orders - Obligations, Prepaid/Advanced
Credit	483200	Undelivered Orders - Obligations Transferred, Prepaid/Advanced
Credit	487200	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	483100	Undelivered Orders - Obligations Transferred, Unpaid
Debit	488100	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid
Credit	480100	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	480100	Undelivered Orders - Obligations, Unpaid
Credit	483100	Undelivered Orders - Obligations Transferred, Unpaid
Credit	487100	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	432000	Adjustments for Changes in Prior-Year Allocations of Budgetary Resources
Debit	439700	Receipts and Appropriations Temporarily Precluded From Obligation
Debit	445000	Unapportioned Authority
Credit	432000	Adjustments for Changes in Prior-Year Allocations of Budgetary Resources
Credit	439700	Receipts and Appropriations Temporarily Precluded From Obligation
Credit	445000	Unapportioned Authority

Proprietary Entry

None

F336 To record the closing of revenue, expense, and other financing source accounts to cumulative results of operations.

Budgetary Entry

None

Proprietary Entry

Debit	331000	Cumulative Results of Operations
Debit	510000	Revenue From Goods Sold
Debit	520000	Revenue From Services Provided

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Debit	531000	Interest Revenue - Other
Debit	531100	Interest Revenue - Investments
Debit	531200	Interest Revenue - Loans Receivable/Uninvested Funds
Debit	531300	Interest Revenue - Subsidy Amortization
Debit	531400	Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act
Debit	532000	Penalties and Fines Revenue
Debit	532500	Administrative Fees Revenue
Debit	540000	Funded Benefit Program Revenue
Debit	550000	Insurance and Guarantee Premium Revenue
Debit	560000	Donated Revenue - Financial Resources
Debit	561000	Donated Revenue - Nonfinancial Resources
Debit	564000	Forfeiture Revenue - Cash and Cash Equivalents
Debit	565000	Forfeiture Revenue - Forfeitures of Property
Debit	570000	Expended Appropriations
Debit	570500	Expended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year
Debit	570800	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors
Debit	570900	Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles
Debit	572000	Financing Sources Transferred In Without Reimbursement
Debit	574000	Appropriated Earmarked Receipts Transferred In
Debit	575000	Expenditure Financing Sources - Transfers-In
Debit	575500	Nonexpenditure Financing Sources - Transfers-In - Other
Debit	575600	Nonexpenditure Financing Sources - Transfers-In - Capital Transfers
Debit	577500	Nonbudgetary Financing Sources Transferred In
Debit	578000	Imputed Financing Sources
Debit	579000	Other Financing Sources
Debit	579100	Adjustment to Financing Sources - Downward Reestimate or Negative Subsidy
Debit	579500	Seigniorage
Debit	580000	Tax Revenue Collected - Not Otherwise Classified
Debit	580100	Tax Revenue Collected - Individual
Debit	580200	Tax Revenue Collected - Corporate
Debit	580300	Tax Revenue Collected - Unemployment
Debit	580400	Tax Revenue Collected - Excise
Debit	580500	Tax Revenue Collected - Estate and Gift
Debit	580600	Tax Revenue Collected - Customs
Debit	582000	Tax Revenue Accrual Adjustment - Not Otherwise Classified
Debit	582100	Tax Revenue Accrual Adjustment - Individual
Debit	582200	Tax Revenue Accrual Adjustment - Corporate
Debit	582300	Tax Revenue Accrual Adjustment - Unemployment
Debit	582400	Tax Revenue Accrual Adjustment - Excise
Debit	582500	Tax Revenue Accrual Adjustment - Estate and Gift

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Debit	582600	Tax Revenue Accrual Adjustment - Customs
Debit	590000	Other Revenue
Debit	592100	Valuation Change in Investments - Exchange Stabilization Fund
Debit	592200	Valuation Change in Investments for Federal Government Sponsored Enterprise
Debit	592300	Valuation Change in Investments - Beneficial Interest in Trust
Debit	599700	Financing Sources Transferred In From Custodial Statement Collections
Debit	619000	Contra Bad Debt Expense - Incurred for Others
Debit	619900	Adjustment to Subsidy Expense
Debit	660000	Applied Overhead
Debit	661000	Cost Capitalization Offset
Credit	331000	Cumulative Results of Operations
Credit	510900	Contra Revenue for Goods Sold
Credit	520900	Contra Revenue for Services Provided
Credit	531500	Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act
Credit	531700	Contra Revenue for Interest Revenue - Loans Receivable
Credit	531800	Contra Revenue for Interest Revenue - Investments
Credit	531900	Contra Revenue for Interest Revenue - Other
Credit	532400	Contra Revenue for Penalties and Fines
Credit	532900	Contra Revenue for Administrative Fees
Credit	540900	Contra Revenue for Funded Benefit Program Revenue
Credit	550900	Contra Revenue for Insurance and Guarantee Premium Revenue
Credit	560900	Contra Revenue for Donations - Financial Resources
Credit	561900	Contra Donated Revenue - Nonfinancial Resources
Credit	564900	Contra Forfeiture Revenue - Cash and Cash Equivalents
Credit	565900	Contra Forfeiture Revenue - Forfeitures of Property
Credit	573000	Financing Sources Transferred Out Without Reimbursement
Credit	574500	Appropriated Earmarked Receipts Transferred Out
Credit	576000	Expenditure Financing Sources - Transfers-Out
Credit	576500	Nonexpenditure Financing Sources - Transfers-Out - Other
Credit	576600	Nonexpenditure Financing Sources - Transfers-Out - Capital Transfers
Credit	577600	Nonbudgetary Financing Sources Transferred Out
Credit	579200	Financing Sources To Be Transferred Out - Contingent Liability
Credit	583000	Contra Revenue for Taxes - Not Otherwise Classified
Credit	583100	Contra Revenue for Taxes - Individual
Credit	583200	Contra Revenue for Taxes - Corporate
Credit	583300	Contra Revenue for Taxes - Unemployment
Credit	583400	Contra Revenue for Taxes - Excise
Credit	583500	Contra Revenue for Taxes - Estate and Gift
Credit	583600	Contra Revenue for Taxes - Customs
Credit	589000	Tax Revenue Refunds - Not Otherwise Classified
Credit	589100	Tax Revenue Refunds - Individual
Credit	589200	Tax Revenue Refunds - Corporate

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Credit	589300	Tax Revenue Refunds - Unemployment
Credit	589400	Tax Revenue Refunds - Excise
Credit	589500	Tax Revenue Refunds - Estate and Gift
Credit	589600	Tax Revenue Refunds - Customs
Credit	590900	Contra Revenue for Other Revenue
Credit	599000	Collections for Others - Statement of Custodial Activity
Credit	599100	Accrued Collections for Others - Statement of Custodial Activity
Credit	599300	Offset to Non-Entity Collections - Statement of Changes in Net Position
Credit	599400	Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position
Credit	599800	Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the Treasury
Credit	610000	Operating Expenses/Program Costs
Credit	631000	Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank
Credit	632000	Interest Expenses on Securities
Credit	633000	Other Interest Expenses
Credit	634000	Interest Expense Accrued on the Liability for Loan Guarantees
Credit	640000	Benefit Expense
Credit	650000	Cost of Goods Sold
Credit	671000	Depreciation, Amortization, and Depletion
Credit	672000	Bad Debt Expense
Credit	673000	Imputed Costs
Credit	679000	Other Expenses Not Requiring Budgetary Resources
Credit	680000	Future Funded Expenses
Credit	685000	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)
Credit	690000	Nonproduction Costs

F338 To record the closing of gains and miscellaneous items into cumulative results of operations.

Budgetary Entry
None

Proprietary Entry

Debit	711000	Gains on Disposition of Assets - Other
Debit	711100	Gains on Disposition of Investments
Debit	711200	Gains on Disposition of Borrowings
Debit	717100	Gains on Changes in Long-Term Assumptions - From Experience
Debit	718000	Unrealized Gains
Debit	719000	Other Gains
Debit	727100	Gains on Changes in Long-Term Assumptions
Debit	730000	Extraordinary Items
Debit	740000	Prior-Period Adjustments Due to Corrections of Errors

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Debit	740100	Prior-Period Adjustments Due to Changes in Accounting Principles
Debit	740500	Prior Period Adjustments Due to Corrections of Errors -Years Preceding the Prior Year
Debit	760000	Changes in Actuarial Liability
Credit	331000	Cumulative Results of Operations

F340 To record the closing of losses and miscellaneous items into cumulative results of operations.

Budgetary Entry
None

Proprietary Entry

Debit	331000	Cumulative Results of Operations
Credit	717200	Losses on Changes in Long-Term Assumptions - From Experience
Credit	721000	Losses on Disposition of Assets - Other
Credit	721100	Losses on Disposition of Investments
Credit	721200	Losses on Disposition of Borrowings
Credit	727200	Losses on Changes in Long-Term Assumptions
Credit	728000	Unrealized Losses
Credit	729000	Other Losses
Credit	730000	Extraordinary Items
Credit	740000	Prior-Period Adjustments Due to Corrections of Errors
Credit	740100	Prior-Period Adjustments Due to Changes in Accounting Principles
Credit	740500	Prior Period Adjustments Due to Corrections of Errors -Years Preceding the Prior Year
Credit	750000	Distribution of Income - Dividend
Credit	760000	Changes in Actuarial Liability

F342 To record closing of fiscal-year activity to unexpended appropriations.

Budgetary Entry
None

Proprietary Entry

Debit	310000	Unexpended Appropriations - Cumulative
Debit	310100	Unexpended Appropriations - Appropriations Received
Debit	310200	Unexpended Appropriations - Transfers-In
Credit	310000	Unexpended Appropriations - Cumulative
Credit	310300	Unexpended Appropriations - Transfers-Out
Credit	310500	Unexpended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year
Credit	310600	Unexpended Appropriations - Adjustments
Credit	310700	Unexpended Appropriations - Used
Credit	310800	Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors

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Credit	310900	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	804000	Guaranteed Loan Level - Used Authority
Credit	801000	Guaranteed Loan Level

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	802000	Guaranteed Loan Level - Apportioned
Credit	804500	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	805300	Guaranteed Loan New Disbursements by Lender
Credit	807000	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	807000	Guaranteed Loan Cumulative Disbursements by Lenders
Credit	806500	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	804500	Guaranteed Loan Level - Unused Authority
Credit	801000	Guaranteed Loan Level

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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	439700	Receipts and Appropriations Temporarily Precluded From Obligation
Credit	415700	Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation

Proprietary Entry

None

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	439800	Offsetting Collections Temporarily Precluded From Obligation
Credit	415800	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation

Proprietary Entry

None

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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	439900	Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts and Appropriations Temporarily Precluded From Obligation
Credit	439700	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 implementation guidance; Trust or special fund guidance on refunds and recoveries of prior-year obligations.

Budgetary Entry

Debit	439600	Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts Unavailable for Obligation Upon Collection
Credit	439400	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 Code attribute "S" when recording temporary reductions of spending authority from offsetting collections. Record a debit to USSGL 412400 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	412400	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation
Debit	438200	Temporary Reduction - New Budget Authority
Debit	438300	Temporary Reduction - Prior-Year Balances
Credit	438400	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	438200	Temporary Reduction - New Budget Authority
Debit	438300	Temporary Reduction - Prior-Year Balances
Credit	416800	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction

Proprietary Entry

None

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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	416800	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction
Credit	438400	Temporary Reduction/Cancellation Returned by Appropriation

Proprietary Entry

None

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	438200	Temporary Reduction - New Budget Authority
Debit	438300	Temporary Reduction - Prior-Year Balances
Credit	412300	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	412400	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation
Credit	438400	Temporary Reduction/Cancellation Returned by Appropriation

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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 412100 if previously recorded as a debit in conjunction with USSGL TC-A519. Record USSGL account 438400 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	435700	Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds
Credit	412100	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation
Credit	438400	Temporary Reduction/Cancellation Returned by Appropriation

Proprietary Entry
None

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	880100	Offset for Purchases of Assets
Credit	880200	Purchases of Property, Plant, and Equipment
Credit	880300	Purchases of Inventory and Related Property
Credit	880400	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	419900	Transfer of Expired Expenditure Transfers - Receivable
Credit	422500	Expenditure Transfers from Trust Funds - Receivable

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Proprietary Entry
None

F374 To record the closing of USSGL account 408100 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	408100	Amounts Appropriated From a Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred
Credit	412600	Amounts Appropriated From Specific Invested TAFS - Receivable

Proprietary Entry
None

F376 To record the closing of USSGL account 408200 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	408200	Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred
Credit	416600	Allocations of Realized Authority - To Be Transferred From Invested Balances

Proprietary Entry
None

F378 To record the closing of USSGL account 408300 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	408300	Transfers - Current-Year Authority - Receivable - Transferred
Credit	417100	Nonallocation Transfers of Invested Balances - Receivable

Proprietary Entry
None

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F380 To record the closing of USSGL account 423000 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	423000	Unfilled Customer Orders Without Advance - Transferred
Credit	422100	Unfilled Customer Orders Without Advance

Proprietary Entry

None

F382 To record the closing of USSGL account 423100 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	423100	Unfilled Customer Orders With Advance - Transferred
Credit	422200	Unfilled Customer Orders With Advance

Proprietary Entry

None

F384 To record the closing of USSGL account 423200 back to the original budgetary resource receivable.

Comment: Reverse this transaction for receiving agency.

Reference: USSGL implementation guidance; Transfer of USSGL Account 422500

Budgetary Entry

Debit	423200	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred
Credit	422500	Expenditure Transfers from Trust Funds - Receivable

Proprietary Entry

None

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F386 To record the closing of USSGL account 423300 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	423300	Reimbursements and Other Income Earned - Receivable - Transferred
Credit	425100	Reimbursements and Other Income Earned - Receivable

Proprietary Entry

None

F388 To record the closing of USSGL account 423400 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	423400	Other Federal Receivables - Transferred
Credit	428700	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	435100	Partial or Early Cancellation of Authority With a U.S. Treasury Warrant
Credit	420100	Total Actual Resources - Collected

Proprietary Entry

None

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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	801000	Guaranteed Loan Level
Credit	801500	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	801500	Guaranteed Loan Level - Unapportioned
Credit	802000	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	802000	Guaranteed Loan Level - Apportioned
Credit	804000	Guaranteed Loan Level - Used Authority

G108 To record the disbursement of a loan.

Comment: Applicable to activity for guaranteed loans.

Memorandum Entry

Debit	805000	Guaranteed Loan Principal Outstanding
Credit	805300	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	806500	Guaranteed Loan Collections, Defaults, and Adjustments
Credit	805000	Guaranteed Loan Principal Outstanding

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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	880200	Purchases of Property, Plant, and Equipment
Credit	880100	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	880300	Purchases of Inventory and Related Property
Credit	880100	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	880400	Purchases of Assets - Other
Credit	880100	Offset for Purchases of Assets

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H100 - H799 OTHER SPECIALIZED TRANSACTION ENTRIES - Other

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	101000	Fund Balance With Treasury
Debit	113000	Funds Held by the Public
Debit	119000	Other Cash
Debit	119300	International Monetary Fund Assets - Reserve Position
Debit	119400	Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights
Debit	119500	Other Monetary Assets
Debit	120000	Foreign Currency
Debit	131000	Accounts Receivable
Debit	132000	Employment Benefit Contributions Receivable
Debit	134000	Interest Receivable - Not Otherwise Classified
Debit	134100	Interest Receivable - Loans
Debit	134200	Interest Receivable - Investments
Debit	134300	Interest Receivable - Taxes
Debit	135000	Loans Receivable
Debit	135100	Capitalized Loan Interest Receivable - Non-Credit Reform
Debit	136000	Penalties and Fines Receivable - Not Otherwise Classified
Debit	136100	Penalties and Fines Receivable - Loans
Debit	136300	Penalties and Fines Receivable - Taxes
Debit	137000	Administrative Fees Receivable - Not Otherwise Classified
Debit	137100	Administrative Fees Receivable - Loans
Debit	137300	Administrative Fees Receivable - Taxes
Debit	141000	Advances and Prepayments
Debit	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit	161200	Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit	161300	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit	161800	Market Adjustment - Investments

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Debit	162000	Investments in Securities Other Than the Bureau of the Public Debt Securities
Debit	162200	Premium on Securities Other Than the Bureau of the Public Debt Securities
Debit	162300	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Debit	163000	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Debit	163300	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Debit	169000	Other Investments
Debit	171100	Land and Land Rights
Debit	171200	Improvements to Land
Debit	172000	Construction-in-Progress
Debit	173000	Buildings, Improvements, and Renovations
Debit	174000	Other Structures and Facilities
Debit	175000	Equipment
Debit	181000	Assets Under Capital Lease
Debit	182000	Leasehold Improvements
Debit	183000	Internal-Use Software
Debit	183200	Internal-Use Software in Development
Debit	184000	Other Natural Resources
Debit	189000	Other General Property, Plant, and Equipment
Debit	199000	Other Assets
Credit	161100	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit	162100	Discount on Securities Other Than the Bureau of the Public Debt Securities
Credit	163100	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Credit	341000	Contributions to Fiduciary Net Assets

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	161100	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit	162100	Discount on Securities Other Than the Bureau of the Public Debt Securities
Debit	163100	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of

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		the Public Debt
Debit	342000	Withdrawals or Distributions of Fiduciary Net Assets
Credit	101000	Fund Balance With Treasury
Credit	113000	Funds Held by the Public
Credit	119000	Other Cash
Credit	119300	International Monetary Fund Assets - Reserve Position
Credit	119400	Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights
Credit	119500	Other Monetary Assets
Credit	120000	Foreign Currency
Credit	131000	Accounts Receivable
Credit	132000	Employment Benefit Contributions Receivable
Credit	134000	Interest Receivable - Not Otherwise Classified
Credit	134100	Interest Receivable - Loans
Credit	134200	Interest Receivable - Investments
Credit	134300	Interest Receivable - Taxes
Credit	135000	Loans Receivable
Credit	135100	Capitalized Loan Interest Receivable - Non-Credit Reform
Credit	136000	Penalties and Fines Receivable - Not Otherwise Classified
Credit	136100	Penalties and Fines Receivable - Loans
Credit	136300	Penalties and Fines Receivable - Taxes
Credit	137000	Administrative Fees Receivable - Not Otherwise Classified
Credit	137100	Administrative Fees Receivable - Loans
Credit	137300	Administrative Fees Receivable - Taxes
Credit	141000	Advances and Prepayments
Credit	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit	161200	Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit	161300	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit	161800	Market Adjustment - Investments
Credit	162000	Investments in Securities Other Than the Bureau of the Public Debt Securities
Credit	162200	Premium on Securities Other Than the Bureau of the Public Debt Securities
Credit	162300	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Credit	163000	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Credit	163300	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Credit	169000	Other Investments
Credit	171100	Land and Land Rights
Credit	171200	Improvements to Land

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Credit	172000	Construction-in-Progress
Credit	173000	Buildings, Improvements, and Renovations
Credit	174000	Other Structures and Facilities
Credit	175000	Equipment
Credit	181000	Assets Under Capital Lease
Credit	182000	Leasehold Improvements
Credit	183000	Internal-Use Software
Credit	183200	Internal-Use Software in Development
Credit	184000	Other Natural Resources
Credit	189000	Other General Property, Plant, and Equipment
Credit	199000	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	340000	Fiduciary Net Assets
Credit	610000	Operating Expenses/Program Costs
Credit	631000	Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank
Credit	632000	Interest Expenses on Securities
Credit	633000	Other Interest Expenses
Credit	679000	Other Expenses Not Requiring Budgetary Resources
Credit	680000	Future Funded Expenses
Credit	685000	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)
Credit	690000	Nonproduction Costs
Credit	721000	Losses on Disposition of Assets - Other
Credit	721100	Losses on Disposition of Investments
Credit	721200	Losses on Disposition of Borrowings
Credit	728000	Unrealized Losses
Credit	729000	Other Losses
Credit	730000	Extraordinary Items
Credit	740000	Prior-Period Adjustments Due to Corrections of Errors
Credit	740100	Prior-Period Adjustments Due to Changes in Accounting Principles
Credit	740500	Prior Period Adjustments Due to Corrections of Errors -Years Preceding the Prior Year

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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	520000	Revenue From Services Provided
Debit	531000	Interest Revenue - Other
Debit	531100	Interest Revenue - Investments
Debit	531200	Interest Revenue - Loans Receivable/Uninvested Funds
Debit	532000	Penalties and Fines Revenue
Debit	532500	Administrative Fees Revenue
Debit	540000	Funded Benefit Program Revenue
Debit	550000	Insurance and Guarantee Premium Revenue
Debit	560000	Donated Revenue - Financial Resources
Debit	561000	Donated Revenue - Nonfinancial Resources
Debit	590000	Other Revenue
Debit	711000	Gains on Disposition of Assets - Other
Debit	711100	Gains on Disposition of Investments
Debit	711200	Gains on Disposition of Borrowings
Debit	718000	Unrealized Gains
Debit	719000	Other Gains
Debit	730000	Extraordinary Items
Debit	740000	Prior-Period Adjustments Due to Corrections of Errors
Debit	740100	Prior-Period Adjustments Due to Changes in Accounting Principles
Credit	340000	Fiduciary Net Assets
Credit	520900	Contra Revenue for Services Provided
Credit	531700	Contra Revenue for Interest Revenue - Loans Receivable
Credit	531800	Contra Revenue for Interest Revenue - Investments
Credit	531900	Contra Revenue for Interest Revenue - Other
Credit	532400	Contra Revenue for Penalties and Fines
Credit	532900	Contra Revenue for Administrative Fees
Credit	540900	Contra Revenue for Funded Benefit Program Revenue
Credit	550900	Contra Revenue for Insurance and Guarantee Premium Revenue
Credit	560900	Contra Revenue for Donations - Financial Resources

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Credit	561900	Contra Donated Revenue - Nonfinancial Resources
Credit	590900	Contra Revenue for Other Revenue

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	341000	Contributions to Fiduciary Net Assets
Credit	340000	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	340000	Fiduciary Net Assets
Credit	342000	Withdrawals or Distributions of Fiduciary Net Assets

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ACCOUNT NUMBER AND TITLE: 101000 FUND BALANCE WITH TREASURY

DEBIT				CREDIT			
A104	A492R	C124	C605	A112	A484	B120	B166
A110	A502	C125	C606	A132	A486	B121	B202
A133AP	A506	C128	C607	A133	A488	B121AP	B308
A155	A508	C130	C608	A134	A490	B122	C149AP
A156	A510	C132	C610	A136	A492	B124	C151AP
A157	A522	C134	C611	A141	A504	B124AP	C153AP
A170	A524	C136	C612	A146	A512	B126	C163
A171	A528	C137	C614	A160	A514	B126AP	C406
A175	A530R	C138	C615	A169	A518	B128	C408
A181	A531	C139	C616	A180	A526	B128AP	C432
A184	A536	C140	C618	A183	A530	B129	C780
A185	A540	C141	C622	A185AP	A538	B130	D122
A186	A544	C141AP	C624	A189	A542	B131	D126
A188	A704	C143	C626	A210	A546	B132	D306
A189AP	A708	C145	C628	A404	A712	B132AP	D436
A195	B121AP	C146	C630	A406	B102	B133	D438
A198	B123	C149	C632	A412	B103	B135AP	D502
A199AP	B125	C151	C634	A414	B104	B136	D506
A202	B127	C153	C636	A418AP	B105	B137	D507
A212	B135	C154	C638	A430	B106	B137AP	E509
A408	B150R	C155	C640	A432	B107	B138	F106
A410	B602	C156	C646	A434	B108	B139	F108
A420	C103	C158	C647	A440	B109	B150	F110
A436	C106	C172	C702	A442	B110	B160	F120
A438	C107	C176	C704	A452	B112	B160AP	F121
A444	C108	C182	C706	A464	B113	B162	F122
A446	C109	C186	C708	A466	B114	B162AP	F124
A448	C111	C188	D108	A469	B116	B163	F128AP
A450	C112	C190	D308AP	A476	B118	B163AP	F146
A460	C114	C196	D310	A478	B119	B165	H200
A462	C116	C200	D504				
A467	C117	C202	F107				
A472	C120	C204	F108R				
A474	C121	C602	H100				
A480	C122	C603					
A482	C123	C604					

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ACCOUNT NUMBER AND TITLE: 109000 FUND BALANCE WITH TREASURY UNDER A CONTINUING RESOLUTION

DEBIT				CREDIT			
A196AP	A197			A198	A199AP		

ACCOUNT NUMBER AND TITLE: 111000 UNDEPOSITED COLLECTIONS

DEBIT				CREDIT			
C144	C174	D310	D556	C144R	C176	D306	

ACCOUNT NUMBER AND TITLE: 112000 IMPREST FUNDS

DEBIT				CREDIT			
D310	D502			D306	D504		

ACCOUNT NUMBER AND TITLE: 112500 U.S. DEBIT CARD FUNDS

DEBIT				CREDIT			
D502				B309	B606		

ACCOUNT NUMBER AND TITLE: 113000 FUNDS HELD BY THE PUBLIC

DEBIT				CREDIT			
A250	C750	C753	D310	B150R	B154	H200	
A251	C751	C754	H100	B152	D306		
B150	C752	C755					

ACCOUNT NUMBER AND TITLE: 119000 OTHER CASH

DEBIT				CREDIT			
C108	C150	D310	H100	B140	D306	D506	H200

ACCOUNT NUMBER AND TITLE: 119300 INTERNATIONAL MONETARY FUND ASSETS - RESERVE POSITION

DEBIT				CREDIT			
C150	D310	H100		D306	H200		

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ACCOUNT NUMBER AND TITLE: 119400 EXCHANGE STABILIZATION FUND ASSETS - HOLDINGS OF SPECIAL DRAWING RIGHTS

DEBIT				CREDIT			
B141	C150	D595	D616	B446	D602	H200	
C119	D310	D604	H100	D306	D606		

ACCOUNT NUMBER AND TITLE: 119500 OTHER MONETARY ASSETS

DEBIT				CREDIT			
C150	D310	H100		D306	H200		

ACCOUNT NUMBER AND TITLE: 120000 FOREIGN CURRENCY

DEBIT				CREDIT			
B140	D310	D579		B142	D306	D576	D600
C192	D574	D603		C440	D572	D579R	H200
C194	D578	H100					

ACCOUNT NUMBER AND TITLE: 120500 FOREIGN CURRENCY DENOMINATED EQUIVALENT ASSETS

DEBIT				CREDIT			
B144	C157	D600		B146	C126	D573	
C115	D575						

ACCOUNT NUMBER AND TITLE: 120900 UNINVESTED FOREIGN CURRENCY

DEBIT				CREDIT			
C113	C127	C601		B144	B153		
C126	C600						

ACCOUNT NUMBER AND TITLE: 131000 ACCOUNTS RECEIVABLE

DEBIT				CREDIT			
A498	C412	C438	D130	A195	C136	C143	D306
A714	C414	C440	D310	A499	C137	C146	D408
B108AP	C415	C610	D578	A502	C138	C178	D576
C402	C416	C644	E604	C106	C139	C186	E508
C403	C420	C648	F144AP	C109	C140	C194	F144
C404AP	C422	C650	H100	C130	C141AP	C647	H200
C406	C430	D128					

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ACCOUNT NUMBER AND TITLE: 131900 ALLOWANCE FOR LOSS ON ACCOUNTS RECEIVABLE

DEBIT				CREDIT			
D306	D402R	D408	E508	D310	D404	D424	
				D402	D420	E604	

ACCOUNT NUMBER AND TITLE: 132000 EMPLOYMENT BENEFIT CONTRIBUTIONS RECEIVABLE

DEBIT				CREDIT			
C416	C422	E604	H100	A195	D306	H200	
C420	D310	F144AP		C109	E508		

ACCOUNT NUMBER AND TITLE: 132500 TAXES RECEIVABLE

DEBIT				CREDIT			
C402	C422	E604		C141AP	D306	E508	
C404AP	D310			C143	D410		

ACCOUNT NUMBER AND TITLE: 132900 ALLOWANCE FOR LOSS ON TAXES RECEIVABLE

DEBIT				CREDIT			
D306	D402R	D410	E508	D310	D404	E604	
				D402	D424		

ACCOUNT NUMBER AND TITLE: 133000 RECEIVABLE FOR TRANSFERS OF CURRENTLY INVESTED BALANCES

DEBIT				CREDIT			
A161	A177	A516	D310	A157	A420	A518	E508
A173	A416	A532	E604	A165	A422	A519	F123AP
				A175	A440	A524	
				A181	A442	A536	
				A418AP	A452	D306	

ACCOUNT NUMBER AND TITLE: 133500 EXPENDITURE TRANSFERS RECEIVABLE

DEBIT				CREDIT			
A458	D144	E604		A456	A502	D306	
A498	D310			A499	D144R	E508	

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ACCOUNT NUMBER AND TITLE: 134000 INTEREST RECEIVABLE - NOT OTHERWISE CLASSIFIED

DEBIT				CREDIT			
C402	C420	C437AP	F144AP	A195	C140	C161	D416
C404AP	C422	D310	H100	A250	C141AP	C162	E508
C416	C435	E604		A251	C143	C163	H200
				C109	C146	D306	

ACCOUNT NUMBER AND TITLE: 134100 INTEREST RECEIVABLE - LOANS

DEBIT				CREDIT			
B104AP	C420	C437AP	H100	A195	C141AP	C163	D414
C402	C422	D310		A250	C143	C409	D416
C404AP	C428	E604		A251	C146	C444	D426
C416	C435	F144AP		C109	C161	C614	E508
				C140	C162	D306	H200

ACCOUNT NUMBER AND TITLE: 134200 INTEREST RECEIVABLE - INVESTMENTS

DEBIT				CREDIT			
B124AP	B153	C416	C423	A195	C126	C146	D306
B126AP	B160AP	C417	D310	A250	C127	C156	D416
B128AP	B162AP	C418	E604	A251	C140	C417R	E508
B129	B163AP	C419	F144AP	C109	C141AP	C600	H200
B132AP	C402	C420	H100	C113	C143	C601	
B133	C404AP	C422					

ACCOUNT NUMBER AND TITLE: 134300 INTEREST RECEIVABLE - TAXES

DEBIT				CREDIT			
C402	C420	E604		A195	C109	C143	D416
C404AP	C422	F144AP		A250	C140	C146	E508
C416	D310	H100		A251	C141AP	D306	H200

ACCOUNT NUMBER AND TITLE: 134400 INTEREST RECEIVABLE ON SPECIAL DRAWING RIGHTS

DEBIT				CREDIT			
D612	D614			C146	D616		

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ACCOUNT NUMBER AND TITLE: 134500 ALLOWANCE FOR LOSS ON INTEREST RECEIVABLE - LOANS

DEBIT				CREDIT			
D306	D416	D426	E508	D310	D420	E604	
				D404	D424		

ACCOUNT NUMBER AND TITLE: 134600 ALLOWANCE FOR LOSS ON INTEREST RECEIVABLE - INVESTMENTS

DEBIT				CREDIT			
D306	D416	E508		D310	D420	E604	
				D404	D424		

ACCOUNT NUMBER AND TITLE: 134700 ALLOWANCE FOR LOSS ON INTEREST RECEIVABLE - NOT OTHERWISE CLASSIFIED

DEBIT				CREDIT			
D306	D416	E508		D310	D420	E604	
				D404	D424		

ACCOUNT NUMBER AND TITLE: 134800 ALLOWANCE FOR LOSS ON INTEREST RECEIVABLE - TAXES

DEBIT				CREDIT			
D306	D416	E508		D310	D420	E604	
				D404	D424		

ACCOUNT NUMBER AND TITLE: 135000 LOANS RECEIVABLE

DEBIT				CREDIT			
B104AP	C428	C616	H100	C109	C162	D306	E508
C408	C431	D310		C148	C163	D412	H200
C409	C432	E604		C149	C180	D414	
				C161	C614	D426	

ACCOUNT NUMBER AND TITLE: 135100 CAPITALIZED LOAN INTEREST RECEIVABLE - NON-CREDIT REFORM

DEBIT				CREDIT			
C444	H100			C151	H200		

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ACCOUNT NUMBER AND TITLE: 135900 ALLOWANCE FOR LOSS ON LOANS RECEIVABLE

DEBIT				CREDIT			
C180	D306	D412	E508	D310	D404	E604	

ACCOUNT NUMBER AND TITLE: 136000 PENALTIES AND FINES RECEIVABLE - NOT OTHERWISE CLASSIFIED

DEBIT				CREDIT			
C402	C420	E604		A195	C143	D406	
C404AP	C422	F144AP		C109	C146	E508	
C416	D310	H100		C141AP	D306	H200	

ACCOUNT NUMBER AND TITLE: 136100 PENALTIES AND FINES RECEIVABLE - LOANS

DEBIT				CREDIT			
C402	C420	E604		A195	C146	D406	H200
C404AP	C422	F144AP		C109	D306	E508	
C416	D310	H100					

ACCOUNT NUMBER AND TITLE: 136300 PENALTIES AND FINES RECEIVABLE - TAXES

DEBIT				CREDIT			
C402	C420	E604		A195	C143	D406	
C404AP	C422	F144AP		C109	C146	E508	
C416	D310	H100		C141AP	D306	H200	

ACCOUNT NUMBER AND TITLE: 136500 ALLOWANCE FOR LOSS ON PENALTIES AND FINES RECEIVABLE - LOANS

DEBIT				CREDIT			
D306	D406	E508		D310	D420	D424	E604

ACCOUNT NUMBER AND TITLE: 136700 ALLOWANCE FOR LOSS ON PENALTIES AND FINES RECEIVABLE - NOT OTHERWISE CLASSIFIED

DEBIT				CREDIT			
D306	D406	E508		D310	D420	D424	E604

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ACCOUNT NUMBER AND TITLE: 136800 ALLOWANCE FOR LOSS ON PENALTIES AND FINES RECEIVABLE - TAXES

DEBIT				CREDIT			
D306	D406	E508		D310	D420	D424	E604

ACCOUNT NUMBER AND TITLE: 137000 ADMINISTRATIVE FEES RECEIVABLE - NOT OTHERWISE CLASSIFIED

DEBIT				CREDIT			
C402	C420	E604		A195	C143	D407	
C404AP	C422	F144AP		C109	C146	E508	
C416	D310	H100		C141AP	D306	H200	

ACCOUNT NUMBER AND TITLE: 137100 ADMINISTRATIVE FEES RECEIVABLE - LOANS

DEBIT				CREDIT			
C402	C420	E604		A195	C143	D407	
C404AP	C422	F144AP		C109	C146	E508	
C416	D310	H100		C141AP	D306	H200	

ACCOUNT NUMBER AND TITLE: 137300 ADMINISTRATIVE FEES RECEIVABLE - TAXES

DEBIT				CREDIT			
C402	C420	E604		A195	C143	D407	
C404AP	C422	F144AP		C109	C146	E508	
C416	D310	H100		C141AP	D306	H200	

ACCOUNT NUMBER AND TITLE: 137500 ALLOWANCE FOR LOSS ON ADMINISTRATIVE FEES RECEIVABLE - LOANS

DEBIT				CREDIT			
D306	D407	E508		D310	D420	D424	E604

ACCOUNT NUMBER AND TITLE: 137700 ALLOWANCE FOR LOSS ON ADMINISTRATIVE FEES RECEIVABLE - NOT OTHERWISE CLASSIFIED

DEBIT				CREDIT			
D306	D407	E508		D310	D420	D424	E604

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ACCOUNT NUMBER AND TITLE: 137800 ALLOWANCE FOR LOSS ON ADMINISTRATIVE FEES RECEIVABLE - TAXES

DEBIT				CREDIT			
D306	D407	E508		D310	D420	D424	E604

ACCOUNT NUMBER AND TITLE: 138000 LOANS RECEIVABLE - TROUBLED ASSETS RELIEF PROGRAM

DEBIT				CREDIT			
C408	C446	E604		C107	D306	E508	
C433	D310			C153	D413		

ACCOUNT NUMBER AND TITLE: 138100 INTEREST RECEIVABLE - LOANS - TROUBLED ASSETS RELIEF PROGRAM

DEBIT				CREDIT			
C420	C436	E604		C107	C143	D306	E508
C434	D310	F144AP		C141AP	C446	D415	

ACCOUNT NUMBER AND TITLE: 138400 INTEREST RECEIVABLE - FOREIGN CURRENCY DENOMINATED ASSETS

DEBIT				CREDIT			
B144	C420	F144AP		C115	C126	C157	

ACCOUNT NUMBER AND TITLE: 138500 ALLOWANCE FOR LOSS ON INTEREST RECEIVABLE - LOANS - TROUBLED ASSETS RELIEF PROGRAM

DEBIT				CREDIT			
D306	D402R	D415	E508	C434	D402	E604	
				D310	D424		

ACCOUNT NUMBER AND TITLE: 138900 ALLOWANCE FOR SUBSIDY - LOANS - TROUBLED ASSETS RELIEF PROGRAM

DEBIT				CREDIT			
D306	D413	E118	E508	C103	C118	C438	E604
				C107	C433	D310	

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ACCOUNT NUMBER AND TITLE: 139900 ALLOWANCE FOR SUBSIDY

DEBIT				CREDIT			
C163	D306	D580	E508	A202AP	C103	C163	C438
C612	D414	E118		A204	C109	C412	D310
				B104AP	C118	C428	E604

ACCOUNT NUMBER AND TITLE: 141000 ADVANCES AND PREPAYMENTS

DEBIT				CREDIT			
A496	B308	B410	D310	A494	B604	C130	D306
A550	B309	D122	H100	A548	C112	D130	H200

ACCOUNT NUMBER AND TITLE: 151100 OPERATING MATERIALS AND SUPPLIES HELD FOR USE

DEBIT				CREDIT			
B402	D106	D310	D566R	B108AP	C646	D306	D566
B406	D107	D526AP	D569	C132	C648	D308AP	D568
B604	D126	D530	E602	C134	D102	D418	E406
C164	D134	D546	E606	C414	D108	D542	E510
				C644	D110	D544	E602

ACCOUNT NUMBER AND TITLE: 151200 OPERATING MATERIALS AND SUPPLIES HELD IN RESERVE FOR FUTURE USE

DEBIT				CREDIT			
B402	D106	D134	E602	B108AP	C414	D110	D546
B406	D107	D310	E606	C132	D102	D306	E510
B604	D126	D544		C134	D108	D308AP	

ACCOUNT NUMBER AND TITLE: 151300 OPERATING MATERIALS AND SUPPLIES - EXCESS, OBSOLETE, AND UNSERVICEABLE

DEBIT				CREDIT			
D310	D542	E602	E606	C626	D306	D546	E510

ACCOUNT NUMBER AND TITLE: 151400 OPERATING MATERIALS AND SUPPLIES HELD FOR REPAIR

DEBIT				CREDIT			
D310	D526	E606		D306	D526AP	D530	E510

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ACCOUNT NUMBER AND TITLE: 151900 OPERATING MATERIALS AND SUPPLIES - ALLOWANCE

DEBIT				CREDIT			
C644	C648	D528R		D310	D528	E606	
C646	D306	E510					

ACCOUNT NUMBER AND TITLE: 152100 INVENTORY PURCHASED FOR RESALE

DEBIT				CREDIT			
B402	D106	D310	D566R	C132	D110	D523	E408
B406	D107	D522R	D569	C644	D306	D524	E510
B430	D126	D524R	E602	C646	D308AP	D534	E602
B604	D134	D540	E606	C648	D418	D540R	
				D102	D428	D566	
				D108	D522	D568	

ACCOUNT NUMBER AND TITLE: 152200 INVENTORY HELD IN RESERVE FOR FUTURE SALE

DEBIT				CREDIT			
B402	D106	D134	E602	B108AP	C414	D110	D428
B406	D107	D310	E606	C132	D102	D306	D522R
B604	D126	D522		C134	D108	D308AP	E510

ACCOUNT NUMBER AND TITLE: 152300 INVENTORY HELD FOR REPAIR

DEBIT				CREDIT			
C430	D524	E412	E602	D306	D524R	E510	
D310	D534	E414	E606	D428	D536		

ACCOUNT NUMBER AND TITLE: 152400 INVENTORY - EXCESS, OBSOLETE, AND UNSERVICEABLE

DEBIT				CREDIT			
D310	D523	E602	E606	C626	D306	D428	E510

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ACCOUNT NUMBER AND TITLE: 152500 INVENTORY - RAW MATERIALS

DEBIT				CREDIT			
B402	C164	D126	E602	B108AP	C646	D306	E406
B406	D106	D134	E606	C132	C648	D308AP	E510
B604	D107	D310		C134	D102	D418	
				C414	D108	D428	
				C644	D110	D516	

ACCOUNT NUMBER AND TITLE: 152600 INVENTORY - WORK-IN-PROCESS

DEBIT				CREDIT			
D106	D134	D516	E602	B108AP	C646	D306	E116
D107	D310	E114	E606	C132	C648	D308AP	E406
D126	D514	E404		C134	D102	D418	E510
				C414	D108	D428	
				C644	D110	D520	

ACCOUNT NUMBER AND TITLE: 152700 INVENTORY - FINISHED GOODS

DEBIT				CREDIT			
B402	D106	D310	D540	B108AP	C648	D418	D538
B406	D107	D520	E114	C132	D102	D428	D540R
B604	D126	D522R	E602	C134	D108	D522	E116
C164	D134	D524R	E606	C414	D110	D523	E406
				C644	D306	D524	E408
				C646	D308AP	D534	E510

ACCOUNT NUMBER AND TITLE: 152900 INVENTORY - ALLOWANCE

DEBIT				CREDIT			
C644	D306	D538	E109R	C430	D532	E410	
C646	D418	D540R	E510	D310	D540	E606	
C648	D428	E109					

ACCOUNT NUMBER AND TITLE: 153100 SEIZED MONETARY INSTRUMENTS

DEBIT				CREDIT			
C166	D310	E606		C170	D306	E510	
				C174R	D555		

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ACCOUNT NUMBER AND TITLE: 153200 SEIZED CASH DEPOSITED

DEBIT				CREDIT			
C170	D310			D306	D506	D588	

ACCOUNT NUMBER AND TITLE: 154100 FORFEITED PROPERTY HELD FOR SALE

DEBIT				CREDIT			
B432	C178	D554		C636R	C646	D418	D558
B434	D310	E606		C638	C648	D430	D562
				C644	D306	D556	E510

ACCOUNT NUMBER AND TITLE: 154200 FORFEITED PROPERTY HELD FOR DONATION OR USE

DEBIT				CREDIT			
D310	D558	D562	E606	D306	D560	E510	
				D430	E504		

ACCOUNT NUMBER AND TITLE: 154900 FORFEITED PROPERTY - ALLOWANCE

DEBIT				CREDIT			
B130	C646	D306	D430	D310	E418	E606	
C644	C648	D418	E510				

ACCOUNT NUMBER AND TITLE: 155100 FORECLOSED PROPERTY

DEBIT				CREDIT			
B116	C161	C163	D426	C109	C614	C628	E510
B428	C162	D310	E606	C612	C616	D306	

ACCOUNT NUMBER AND TITLE: 155900 FORECLOSED PROPERTY - ALLOWANCE

DEBIT				CREDIT			
B114	D306	E510		D310	D426	D518	E606

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ACCOUNT NUMBER AND TITLE: 156100 COMMODITIES HELD UNDER PRICE SUPPORT AND STABILIZATION SUPPORT PROGRAMS

DEBIT				CREDIT			
B402	C180	D126	E606	B108AP	C644	D110	E408
B406	D106	D134		C132	C646	D306	E506
B604	D107	D310		C134	C648	D308AP	E510
				C414	D102	D418	
				C642	D108	D432	

ACCOUNT NUMBER AND TITLE: 156900 COMMODITIES - ALLOWANCE

DEBIT				CREDIT			
C642	C646	D306	D432	D310	D564	E606	
C644	C648	D418	E510				

ACCOUNT NUMBER AND TITLE: 157100 STOCKPILE MATERIALS HELD IN RESERVE

DEBIT				CREDIT			
B402	D106	D134		B108AP	D102	D308AP	E416
B406	D107	D310		C132	D108	D548	E510
B604	D126	E606		C134	D110	D550	
				C414	D306	D552	

ACCOUNT NUMBER AND TITLE: 157200 STOCKPILE MATERIALS HELD FOR SALE

DEBIT				CREDIT			
B402	C164	D126	D552	B108AP	C630	D108	D548
B406	D106	D134	E606	C132	C632	D110	D550
B604	D107	D310		C134	C634	D306	E510
				C414	D102	D308AP	

ACCOUNT NUMBER AND TITLE: 159100 OTHER RELATED PROPERTY

DEBIT				CREDIT			
B402	C164	D126	E606	B108AP	C644	D108	D418
B406	D106	D134		C132	C646	D110	E510
B604	D107	D310		C134	C648	D306	
				C414	D102	D308AP	

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ACCOUNT NUMBER AND TITLE: 159900 OTHER RELATED PROPERTY - ALLOWANCE

DEBIT				CREDIT			
C644	C648	D418		D310	E606		
C646	D306	E510					

ACCOUNT NUMBER AND TITLE: 161000 INVESTMENTS IN U.S. TREASURY SECURITIES ISSUED BY THE BUREAU OF THE PUBLIC DEBT

DEBIT				CREDIT			
B124	B146	C784	E608	B141	C123	C603	C608
B126	B165	D310	H100	B210	C124	C604	C611
B128	B166	D591		C120	C125	C605	D306
B132	C148	D602		C121	C431	C606	E512
				C122	C602	C607	H200

ACCOUNT NUMBER AND TITLE: 161100 DISCOUNT ON U.S. TREASURY SECURITIES ISSUED BY THE BUREAU OF THE PUBLIC DEBT

DEBIT				CREDIT			
C124	C607	D306		B128	D310	H100	
C125	C608	E512		B166	E608		
C606	C611	H200					

ACCOUNT NUMBER AND TITLE: 161200 PREMIUM ON U.S. TREASURY SECURITIES ISSUED BY THE BUREAU OF THE PUBLIC DEBT

DEBIT				CREDIT			
B126	D310	H100		C122	C603	D306	
B165	E608			C123	C604	E512	
				C602	C605	H200	

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ACCOUNT NUMBER AND TITLE: 161300 AMORTIZATION OF DISCOUNT AND PREMIUM ON U.S. TREASURY SECURITIES ISSUED BY THE BUREAU OF THE PUBLIC DEBT

DEBIT				CREDIT			
C122	C603	D310	E512	C124	C607	D306	E608
C123	C604	E115	E608	C125	C608	E117R	H200
C602	C605	E117	H100	C606	C611	E512	

ACCOUNT NUMBER AND TITLE: 161800 MARKET ADJUSTMENT - INVESTMENTS

DEBIT				CREDIT			
D310	E512	E608	H100	D306	E512	H200	
				D589	E608		

ACCOUNT NUMBER AND TITLE: 162000 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	D579R
				C123	C606	C751	D600
				C124	C607	C752	E512
				C125	C608	C753	H200
				C602	C611	C754	

ACCOUNT NUMBER AND TITLE: 162100 DISCOUNT ON SECURITIES OTHER THAN THE BUREAU OF THE PUBLIC DEBT SECURITIES

DEBIT				CREDIT			
C124	C607	C622	E512	B128	D310	H100	
C125	C608	D306	H200	B166	E608		
C606	C611	D600					

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ACCOUNT NUMBER AND TITLE: 162200 PREMIUM ON SECURITIES OTHER THAN THE BUREAU OF THE PUBLIC DEBT SECURITIES

DEBIT				CREDIT			
B126	D310	H100		C122	C603	C624	E512
B165	E608			C123	C604	D306	H200
				C602	C605	D600	

ACCOUNT NUMBER AND TITLE: 162300 AMORTIZATION OF DISCOUNT AND PREMIUM ON SECURITIES OTHER THAN THE BUREAU OF THE PUBLIC DEBT SECURITIES

DEBIT				CREDIT			
C122	C604	D310	E608	C124	C607	C706	E512
C123	C605	E115	H100	C125	C608	C708	E608
C202	C624	E117		C204	C611	D306	H200
C602	C702	E121		C606	C622	E117R	
C603	C704	E512					

ACCOUNT NUMBER AND TITLE: 163000 INVESTMENTS IN U.S. TREASURY ZERO COUPON BONDS ISSUED BY THE BUREAU OF THE PUBLIC DEBT

DEBIT				CREDIT			
B128	D310	H100		C128	C618	E512	
B166	E608			C611	D306	H200	

ACCOUNT NUMBER AND TITLE: 163100 DISCOUNT ON U.S. TREASURY ZERO COUPON BONDS ISSUED BY THE BUREAU OF THE PUBLIC DEBT

DEBIT				CREDIT			
C128	C618	E512		B128	D310	H100	
C611	D306	H200		B166	E608		

ACCOUNT NUMBER AND TITLE: 163300 AMORTIZATION OF DISCOUNT ON U.S. TREASURY ZERO COUPON BONDS ISSUED BY THE BUREAU OF THE PUBLIC DEBT

DEBIT				CREDIT			
D310	E119	H100		C128	C618	E512	
E113	E608			C611	D306	H200	

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ACCOUNT NUMBER AND TITLE: 164200 PREFERRED STOCK ACCOUNTED FOR UNDER THE PROVISIONS OF THE FEDERAL CREDIT REFORM ACT

DEBIT				CREDIT			
B160	B162	B163		C200	C204	C704	C708
				C202	C702	C706	

ACCOUNT NUMBER AND TITLE: 164400 COMMON STOCK ACCOUNTED FOR UNDER THE PROVISIONS OF THE FEDERAL CREDIT REFORM ACT

DEBIT				CREDIT			
B160	B162	B163		C200	C204	C704	C708
				C202	C702	C706	

ACCOUNT NUMBER AND TITLE: 164600 DISCOUNT ON SECURITIES ACCOUNT FOR UNDER THE PROVISIONS OF THE FEDERAL CREDIT REFORM ACT

DEBIT				CREDIT			
C204	C706	C708		B163			

ACCOUNT NUMBER AND TITLE: 164700 PREMIUM ON SECURITIES ACCOUNTED FOR UNDER THE PROVISIONS OF THE FEDERAL CREDIT REFORM ACT

DEBIT				CREDIT			
B162				C202	C702	C704	

ACCOUNT NUMBER AND TITLE: 165000 PREFERRED STOCK IN FEDERAL GOVERNMENT SPONSORED ENTERPRISE

DEBIT				CREDIT			
B200				C609			

ACCOUNT NUMBER AND TITLE: 165100 MARKET ADJUSTMENT - SENIOR PREFERRED STOCK IN FEDERAL GOVERNMENT SPONSORED ENTERPRISE

DEBIT				CREDIT			
D503				C609	D503R		

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ACCOUNT NUMBER AND TITLE: 165200 COMMON STOCK WARRANTS IN FEDERAL GOVERNMENT SPONSORED ENTERPRISE

DEBIT				CREDIT			
B200				C609			

ACCOUNT NUMBER AND TITLE: 165300 MARKET ADJUSTMENT - COMMON STOCK WARRANTS IN FEDERAL GOVERNMENT SPONSORED ENTERPRISE

DEBIT				CREDIT			
D503				C609	D503R		

ACCOUNT NUMBER AND TITLE: 167000 FOREIGN INVESTMENTS

DEBIT				CREDIT			
B153	C113	D600		B146	C127	C601	
				C126	C600	D601	

ACCOUNT NUMBER AND TITLE: 167100 DISCOUNT ON FOREIGN INVESTMENTS

DEBIT				CREDIT			
C423	C601			B153	D600		

ACCOUNT NUMBER AND TITLE: 167200 PREMIUM ON FOREIGN INVESTMENTS

DEBIT				CREDIT			
B153	D600			C419	C600		

ACCOUNT NUMBER AND TITLE: 167900 FOREIGN EXCHANGE RATE REVALUE ADJUSTMENTS - INVESTMENTS

DEBIT				CREDIT			
D575	D592	D601		D573	D594	D603	

ACCOUNT NUMBER AND TITLE: 169000 OTHER INVESTMENTS

DEBIT				CREDIT			
D310	E608	H100		C622	D306	H200	
				C624	E512		

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ACCOUNT NUMBER AND TITLE: 171100 LAND AND LAND RIGHTS

DEBIT				CREDIT			
B402	C164	D126	E606	B108AP	C644	D108	D418
B406	D106	D134	H100	C132	C646	D110	E502
B604	D107	D310		C134	C648	D306	E510
				C414	D102	D308AP	H200

ACCOUNT NUMBER AND TITLE: 171200 IMPROVEMENTS TO LAND

DEBIT				CREDIT			
B402	D106	D134	E606	B108AP	C644	D108	D418
B406	D107	D310	H100	C132	C646	D110	E502
B604	D126	D510		C134	C648	D306	E510
				C414	D102	D308AP	H200

ACCOUNT NUMBER AND TITLE: 171900 ACCUMULATED DEPRECIATION ON IMPROVEMENTS TO LAND

DEBIT				CREDIT			
C644	C648	D418	E510	D310	E120	E606	
C646	D306	E502					

ACCOUNT NUMBER AND TITLE: 172000 CONSTRUCTION-IN-PROGRESS

DEBIT				CREDIT			
B402	D106	D134	E606	B108AP	C644	D110	E510
B406	D107	D310	H100	C132	C646	D306	H200
B604	D126	D514		C134	C648	D308AP	
				C414	D102	D418	
				C613	D108	D510	

ACCOUNT NUMBER AND TITLE: 173000 BUILDINGS, IMPROVEMENTS, AND RENOVATIONS

DEBIT				CREDIT			
B402	C164	D126	D510	B108AP	C644	D110	E510
B406	D106	D134	E606	C132	C646	D306	H200
B604	D107	D310	H100	C134	C648	D308AP	
				C414	D102	D418	
				C613	D108	E502	

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ACCOUNT NUMBER AND TITLE: 173900 ACCUMULATED DEPRECIATION ON BUILDINGS, IMPROVEMENTS, AND RENOVATIONS

DEBIT				CREDIT			
C613	C646	D306	E502	D310	E120	E606	
C644	C648	D418	E510				

ACCOUNT NUMBER AND TITLE: 174000 OTHER STRUCTURES AND FACILITIES

DEBIT				CREDIT			
B402	C164	D126	D510	B108AP	C644	D110	E510
B406	D106	D134	E606	C132	C646	D306	H200
B604	D107	D310	H100	C134	C648	D308AP	
				C414	D102	D418	
				C613	D108	E502	

ACCOUNT NUMBER AND TITLE: 174900 ACCUMULATED DEPRECIATION ON OTHER STRUCTURES AND FACILITIES

DEBIT				CREDIT			
C613	C646	D306	E502	D310	D434	E120	E606
C644	C648	D418	E510				

ACCOUNT NUMBER AND TITLE: 175000 EQUIPMENT

DEBIT				CREDIT			
B402	D106	D310	H100	B108AP	C610	D110	E502
B406	D107	D510		C132	C613	D306	E510
B604	D126	D560		C134	D102	D308AP	H200
C164	D134	E606		C414	D108	D418	

ACCOUNT NUMBER AND TITLE: 175900 ACCUMULATED DEPRECIATION ON EQUIPMENT

DEBIT				CREDIT			
C610	D306	E502		D310	E120	E606	
C613	D418	E510					

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ACCOUNT NUMBER AND TITLE: 181000 ASSETS UNDER CAPITAL LEASE

DEBIT				CREDIT			
B438	D310	E606	H100	B108AP	C610	D108	E510
				C132	C613	D306	H200
				C134	C644	D308AP	
				C414	C648	D418	

ACCOUNT NUMBER AND TITLE: 181900 ACCUMULATED DEPRECIATION ON ASSETS UNDER CAPITAL LEASE

DEBIT				CREDIT			
C610	C644	D306	E510	D310	E120	E606	
C613	C648	D418					

ACCOUNT NUMBER AND TITLE: 182000 LEASEHOLD IMPROVEMENTS

DEBIT				CREDIT			
B402	C164	D126	D510	B108AP	C610	D102	D308AP
B406	D106	D134	E606	C132	C613	D108	D418
B604	D107	D310	H100	C134	C644	D110	E510
				C414	C648	D306	H200

ACCOUNT NUMBER AND TITLE: 182900 ACCUMULATED AMORTIZATION ON LEASEHOLD IMPROVEMENTS

DEBIT				CREDIT			
C610	C644	D306	E510	D310	E120	E606	
C613	C648	D418					

ACCOUNT NUMBER AND TITLE: 183000 INTERNAL-USE SOFTWARE

DEBIT				CREDIT			
B402	C164	D126	D512	B108AP	C610	D110	E510
B406	D106	D134	E606	C132	C613	D306	H200
B604	D107	D310	H100	C134	D102	D308AP	
				C414	D108	D418	

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ACCOUNT NUMBER AND TITLE: 183200 INTERNAL-USE SOFTWARE IN DEVELOPMENT

DEBIT				CREDIT			
B402	D106	D134	E606	B108AP	C610	D110	D512
B406	D107	D310	H100	C132	C613	D306	E510
B604	D126	D514		C134	D102	D308AP	H200
				C414	D108	D418	

ACCOUNT NUMBER AND TITLE: 183900 ACCUMULATED AMORTIZATION ON INTERNAL-USE SOFTWARE

DEBIT				CREDIT			
C610	D306	E510		D310	E120	E606	
C613	D418						

ACCOUNT NUMBER AND TITLE: 184000 OTHER NATURAL RESOURCES

DEBIT				CREDIT			
B402	C164	D126	E606	B108AP	C414	D108	D308AP
B406	D106	D134	H100	C132	C613	D110	E510
B604	D107	D310		C134	D102	D306	H200

ACCOUNT NUMBER AND TITLE: 184900 ALLOWANCE FOR DEPLETION

DEBIT				CREDIT			
C613	D306	E510		D310	E120	E606	

ACCOUNT NUMBER AND TITLE: 189000 OTHER GENERAL PROPERTY, PLANT, AND EQUIPMENT

DEBIT				CREDIT			
B402	C164	D126	E606	B108AP	C613	D110	E510
B406	D106	D134	H100	C132	C644	D306	H200
B604	D107	D310		C134	C648	D308AP	
				C414	D102	D418	
				C610	D108	E502	

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ACCOUNT NUMBER AND TITLE: 189900 ACCUMULATED DEPRECIATION ON OTHER GENERAL PROPERTY, PLANT, AND EQUIPMENT

DEBIT				CREDIT			
C610	C644	D306	E502	D310	E120	E606	
C613	C648	D418	E510				

ACCOUNT NUMBER AND TITLE: 192300 CONTINGENT RECEIVABLE FOR CAPITAL TRANSFERS

DEBIT				CREDIT			
D310	E516			D306	D581		

ACCOUNT NUMBER AND TITLE: 192500 CAPITAL TRANSFERS RECEIVABLE

DEBIT				CREDIT			
D310	D581			C196	D306		

ACCOUNT NUMBER AND TITLE: 199000 OTHER ASSETS

DEBIT				CREDIT			
B402	D106	D134	H100	B108AP	C414	D110	E510
B406	D107	D310		C132	D102	D306	H200
B604	D126	E606		C134	D108	D308AP	

ACCOUNT NUMBER AND TITLE: 199500 GENERAL PROPERTY, PLANT, AND EQUIPMENT PERMANENTLY REMOVED BUT NOT YET DISPOSED

DEBIT				CREDIT			
C613				C615			

ACCOUNT NUMBER AND TITLE: 211000 ACCOUNTS PAYABLE

DEBIT				CREDIT			
A492	B135AP	B446	D308AP	A492R	B416	C614	E109
B110	B137AP	D102	D508	A501	B428	D106	E204AP
B120	B210	D110	F128	B402	B430	D107	E412
B121	B408	D308		B406	B436	D134	
				B412	B444	D312	

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ACCOUNT NUMBER AND TITLE: 211200 ACCOUNTS PAYABLE FOR FEDERAL GOVERNMENT SPONSORED ENTERPRISE

DEBIT				CREDIT			
B110	B121	B137AP	D308	C609	D312		
B120	B135AP	B408					

ACCOUNT NUMBER AND TITLE: 212000 DISBURSEMENTS IN TRANSIT

DEBIT				CREDIT			
B110	D308			B408	B410	D312	

ACCOUNT NUMBER AND TITLE: 213000 CONTRACT HOLDBACKS

DEBIT				CREDIT			
B110	D102	D308		B402	D106	D134	D508
B408	D110	D308AP		B406	D107	D312	

ACCOUNT NUMBER AND TITLE: 214000 ACCRUED INTEREST PAYABLE - NOT OTHERWISE CLASSIFIED

DEBIT				CREDIT			
B112	D102	D308	D616	B416	D106	D134	D612
B440	D110	D308AP		B418	D107	D312	D614

ACCOUNT NUMBER AND TITLE: 214100 ACCRUED INTEREST PAYABLE - DEBT

DEBIT				CREDIT			
B112	D110	D308AP		B418	D107	D312	
D102	D308			D106	D134		

ACCOUNT NUMBER AND TITLE: 215000 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: 215500 EXPENDITURE TRANSFERS PAYABLE

DEBIT				CREDIT			
A500R	D141	D308	F123AP	A500	D140	D312	E610
A504	D142	E514					

ACCOUNT NUMBER AND TITLE: 216000 ENTITLEMENT BENEFITS DUE AND PAYABLE

DEBIT				CREDIT			
B110	D102	D308		B420	D107	D312	
B408	D110	D308AP		D106	D134	E106	

ACCOUNT NUMBER AND TITLE: 217000 SUBSIDY PAYABLE TO THE FINANCING ACCOUNT

DEBIT				CREDIT			
B105	D308	E514		B420	D312	E610	

ACCOUNT NUMBER AND TITLE: 218000 LOAN GUARANTEE LIABILITY

DEBIT				CREDIT			
B104	D147	D308	E514	A202AP	C103	C428	D580
				A204	C117	C438	E122
				B104AP	C118	D312	E610

ACCOUNT NUMBER AND TITLE: 219000 OTHER LIABILITIES WITH RELATED BUDGETARY OBLIGATIONS

DEBIT				CREDIT			
B110	D102	D308		B402	D107	D312	
B408	D110	D308AP		B416	D112	E102	
				D106	D134	E108	

ACCOUNT NUMBER AND TITLE: 219100 EMPLOYEE HEALTH CARE LIABILITY INCURRED BUT NOT REPORTED

DEBIT				CREDIT			
D102	D110	D308	D308AP	B402	D106	D134	E102
				B420	D107	D312	

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ACCOUNT NUMBER AND TITLE: 219200 SPECIAL DRAWING RIGHT (SDR) CERTIFICATES ISSUED TO FEDERAL RESERVE BANKS

DEBIT				CREDIT			
				D591			

ACCOUNT NUMBER AND TITLE: 219300 ALLOCATION OF SPECIAL DRAWING RIGHTS (SDRS)

DEBIT				CREDIT			
D610				D595	D608		

ACCOUNT NUMBER AND TITLE: 221000 ACCRUED FUNDED PAYROLL AND LEAVE

DEBIT				CREDIT			
B110	D102	D308		B402	D107	D312	
B408	D110	D308AP		D106	D134	E102	

ACCOUNT NUMBER AND TITLE: 221100 WITHHOLDINGS PAYABLE

DEBIT				CREDIT			
B110	D102	D308		B402	D107	D312	
B408	D110	D308AP		D106	D134	E102	

ACCOUNT NUMBER AND TITLE: 221300 EMPLOYER CONTRIBUTIONS AND PAYROLL TAXES PAYABLE

DEBIT				CREDIT			
B110	D102	D308		B402	D107	D312	
B408	D110	D308AP		D106	D134	E104	

ACCOUNT NUMBER AND TITLE: 221500 OTHER POST EMPLOYMENT BENEFITS DUE AND PAYABLE

DEBIT				CREDIT			
B110	D102	D308		D106	D134	E106	
B408	D110	D308AP		D107	D312		

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ACCOUNT NUMBER AND TITLE: 221600 PENSION BENEFITS DUE AND PAYABLE TO BENEFICIARIES

DEBIT				CREDIT			
D102	D110	D308	D308AP	D106	D134	E106	
				D107	D312		

ACCOUNT NUMBER AND TITLE: 221700 BENEFIT PREMIUMS PAYABLE TO CARRIERS

DEBIT				CREDIT			
D102	D110	D308	D308AP	D106	D134	E106	
				D107	D312		

ACCOUNT NUMBER AND TITLE: 221800 LIFE INSURANCE BENEFITS DUE AND PAYABLE TO BENEFICIARIES

DEBIT				CREDIT			
D102	D110	D308	D308AP	D106	D134	E106	
				D107	D312		

ACCOUNT NUMBER AND TITLE: 222000 UNFUNDED LEAVE

DEBIT				CREDIT			
D308	E514			B420	D312	E610	

ACCOUNT NUMBER AND TITLE: 222500 UNFUNDED FECA LIABILITY

DEBIT				CREDIT			
D308	E514			B422	D312	E610	

ACCOUNT NUMBER AND TITLE: 229000 OTHER UNFUNDED EMPLOYMENT RELATED LIABILITY

DEBIT				CREDIT			
D308	E514			B420	B422	D312	E610

ACCOUNT NUMBER AND TITLE: 231000 LIABILITY FOR ADVANCES AND PREPAYMENTS

DEBIT				CREDIT			
A710	B142	E514		A704	C182	D312	E610
A712	D308	F110					

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ACCOUNT NUMBER AND TITLE: 232000 OTHER DEFERRED REVENUE

DEBIT				CREDIT			
C118	C426	D308	D562	B432	B602	C116	
C424	C636R	D558		B434	C114	D312	

ACCOUNT NUMBER AND TITLE: 240000 LIABILITY FOR NONFIDUCIARY DEPOSIT FUNDS AND UNDEPOSITED COLLECTIONS

DEBIT				CREDIT			
C144R	C605	D506		C108	C170	C603	E115
C417R	C611	D588		C144	C417	C607	E119

ACCOUNT NUMBER AND TITLE: 241000 LIABILITY FOR CLEARING ACCOUNTS

DEBIT				CREDIT			
D507				C111			

ACCOUNT NUMBER AND TITLE: 251000 PRINCIPAL PAYABLE TO THE BUREAU OF THE PUBLIC DEBT

DEBIT				CREDIT			
B120	B121AP	B135AP	D308	A156	D312	E610	
B121	B131	B137AP	E514				

ACCOUNT NUMBER AND TITLE: 251100 CAPITALIZED LOAN INTEREST PAYABLE - NON-CREDIT REFORM

DEBIT				CREDIT			
B113	B121	B135AP	B137AP	A156	B440		

ACCOUNT NUMBER AND TITLE: 252000 PRINCIPAL PAYABLE TO THE FEDERAL FINANCING BANK

DEBIT				CREDIT			
B120	B121AP	B135AP	D308	A156	D312	E610	
B121	B131	B137AP	E514				

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ACCOUNT NUMBER AND TITLE: 253000 SECURITIES ISSUED BY FEDERAL AGENCIES UNDER GENERAL AND SPECIAL FINANCING AUTHORITY

DEBIT				CREDIT			
C780	D308			B123	B125	B127	D312

ACCOUNT NUMBER AND TITLE: 253100 DISCOUNT ON SECURITIES ISSUED BY FEDERAL AGENCIES UNDER GENERAL AND SPECIAL FINANCING AUTHORITY

DEBIT				CREDIT			
B127	D312			D308			

ACCOUNT NUMBER AND TITLE: 253200 PREMIUM ON SECURITIES ISSUED BY FEDERAL AGENCIES UNDER GENERAL AND SPECIAL FINANCING AUTHORITY

DEBIT				CREDIT			
D308				B125	D312		

ACCOUNT NUMBER AND TITLE: 253300 AMORTIZATION OF DISCOUNT ON SECURITIES ISSUED BY FEDERAL AGENCIES UNDER GENERAL AND SPECIAL FINANCING AUTHORITY

DEBIT				CREDIT			
D308				D312	E124		

ACCOUNT NUMBER AND TITLE: 253400 AMORTIZATION OF PREMIUM ON SECURITIES ISSUED BY FEDERAL AGENCIES UNDER GENERAL AND SPECIAL FINANCING AUTHORITY

DEBIT				CREDIT			
D312	E126			D308			

ACCOUNT NUMBER AND TITLE: 254000 PARTICIPATION CERTIFICATES

DEBIT				CREDIT			
D308				D312			

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ACCOUNT NUMBER AND TITLE: 259000 OTHER DEBT

DEBIT				CREDIT			
B122	D308			D312			

ACCOUNT NUMBER AND TITLE: 261000 ACTUARIAL PENSION LIABILITY

DEBIT				CREDIT			
B103	D570	E514		B420	D312	D571	E610
D308	E106						

ACCOUNT NUMBER AND TITLE: 262000 ACTUARIAL HEALTH INSURANCE LIABILITY

DEBIT				CREDIT			
D308	D570	E514		B420	D312	D571	E610

ACCOUNT NUMBER AND TITLE: 263000 ACTUARIAL LIFE INSURANCE LIABILITY

DEBIT				CREDIT			
D308	D570	E514		B420	D312	D571	E610

ACCOUNT NUMBER AND TITLE: 265000 ACTUARIAL FECA LIABILITY

DEBIT				CREDIT			
B426R	D308	E514		B426	D312	E610	

ACCOUNT NUMBER AND TITLE: 266000 ACTUARIAL LIABILITIES FOR FEDERAL INSURANCE AND GUARANTEE PROGRAMS

DEBIT				CREDIT			
B426R	D308	E514		B420	B426	D312	E610

ACCOUNT NUMBER AND TITLE: 267000 ACTUARIAL LIABILITIES FOR TREASURY-MANAGED BENEFIT PROGRAMS

DEBIT				CREDIT			
B426R	D308	E514		B420	B426	D312	E610

ACCOUNT NUMBER AND TITLE: 269000 OTHER ACTUARIAL LIABILITIES

DEBIT				CREDIT			
B426R	D308	D570	E514	B420	D312	E610	
				B426	D571		

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ACCOUNT NUMBER AND TITLE: 291000 PRIOR LIENS OUTSTANDING ON ACQUIRED COLLATERAL

DEBIT				CREDIT			
B114	D308	E514		D312	D426	E610	

ACCOUNT NUMBER AND TITLE: 292000 CONTINGENT LIABILITIES

DEBIT				CREDIT			
B424R	D308	E514		B424	E610		

ACCOUNT NUMBER AND TITLE: 292200 CONTINGENT LIABILITIES - FEDERAL GOVERNMENT SPONSORED ENTERPRISE

DEBIT				CREDIT			
B202	B424R			B424			

ACCOUNT NUMBER AND TITLE: 292300 CONTINGENT LIABILITY FOR CAPITAL TRANSFERS

DEBIT				CREDIT			
E514				B425	E610		

ACCOUNT NUMBER AND TITLE: 294000 CAPITAL LEASE LIABILITY

DEBIT				CREDIT			
B110	B408	D308	E514	B438	D312	E610	

ACCOUNT NUMBER AND TITLE: 296000 ACCOUNTS PAYABLE FROM CANCELED APPROPRIATIONS

DEBIT				CREDIT			
D145	D308	E514		D312	E610	F130	

ACCOUNT NUMBER AND TITLE: 297000 LIABILITY FOR CAPITAL TRANSFERS

DEBIT				CREDIT			
B119	B136	D308	E514	A143	D312	E610	

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ACCOUNT NUMBER AND TITLE: 298000 CUSTODIAL LIABILITY

DEBIT				CREDIT			
C149AP	C153AP	D422	F124	C141AP	C402AP	D312	
C151AP	D308	D424AP		C142	C404		

ACCOUNT NUMBER AND TITLE: 298500 LIABILITY FOR NON-ENTITY ASSETS NOT REPORTED ON THE STATEMENT OF CUSTODIAL ACTIVITY

DEBIT				CREDIT			
C149AP	C153AP	F124		C145AP	C403AP	C435AP	E516AP
C151AP	D420R	F125		C147	C405	C437	
				C196AP	C420AP	D503AP	

ACCOUNT NUMBER AND TITLE: 299000 OTHER LIABILITIES WITHOUT RELATED BUDGETARY OBLIGATIONS

DEBIT				CREDIT			
A141	C174R	D308	E504	A132	B420	D148	E610
C170	D112	D555	E514	A134	C150	D312	
				A136	C166	D562	

ACCOUNT NUMBER AND TITLE: 299500 ESTIMATED CLEANUP COST LIABILITY

DEBIT				CREDIT			
B436	D308	D434	E514	B420	D312	E610	

ACCOUNT NUMBER AND TITLE: 310000 UNEXPENDED APPROPRIATIONS - CUMULATIVE

DEBIT				CREDIT			
F342				F342			

ACCOUNT NUMBER AND TITLE: 310100 UNEXPENDED APPROPRIATIONS - APPROPRIATIONS RECEIVED

DEBIT				CREDIT			
F108	F342			A104	A170	A198	F108R
				A110	A196AP	A199AP	
				A155	A197	F107	

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ACCOUNT NUMBER AND TITLE: 310200 UNEXPENDED APPROPRIATIONS - TRANSFERS-IN

DEBIT				CREDIT			
F342				A408	A448	A472	A506
				A436	A460	A480	
				A444	A467	A496	

ACCOUNT NUMBER AND TITLE: 310300 UNEXPENDED APPROPRIATIONS - TRANSFERS-OUT

DEBIT				CREDIT			
A404	A440	A476	A494	F342			
A412	A464	A484					
A432	A469	A490					

ACCOUNT NUMBER AND TITLE: 310500 UNEXPENDED APPROPRIATIONS - PRIOR PERIOD ADJUSTMENTS DUE TO CORRECTIONS OF ERRORS - YEARS PRECEDING THE PRIOR YEAR

DEBIT				CREDIT			
D304	D306AP	D308AP		D310R	D312R	F342	

ACCOUNT NUMBER AND TITLE: 310600 UNEXPENDED APPROPRIATIONS - ADJUSTMENTS

DEBIT				CREDIT			
A112	A136	F106	F122	F342			
A132	A169	F120	F128AP				

ACCOUNT NUMBER AND TITLE: 310700 UNEXPENDED APPROPRIATIONS - USED

DEBIT				CREDIT			
A146AP	B134	B436AP	D134AP	C132R	C137R	D102R	F128R
A514AP	B202AP	B438AP	E102AP	C134R	C138R	D108R	F342
B102AP	B402AP	B604AP	E104AP	C136R	C139R	D110R	
B105AP	B406AP	C136AP	E106AP				
B106AP	B412AP	C408AP	E108AP				
B107AP	B416AP	D106AP	E109AP				
B109AP	B418AP	D107AP	E204AP				
B122AP	B428AP	D114AP	E412AP				
B130AP	B430AP	D126AP					

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ACCOUNT NUMBER AND TITLE: 310800 UNEXPENDED APPROPRIATIONS - PRIOR-PERIOD ADJUSTMENTS DUE TO CORRECTIONS OF ERRORS

DEBIT				CREDIT			
D304	D306AP	D308AP		D310R	D312R	F342	

ACCOUNT NUMBER AND TITLE: 310900 UNEXPENDED APPROPRIATIONS - PRIOR-PERIOD ADJUSTMENTS DUE TO CHANGES IN ACCOUNTING PRINCIPLES

DEBIT				CREDIT			
D302	D306AP	D308AP		D310R	D312R	F342	

ACCOUNT NUMBER AND TITLE: 331000 CUMULATIVE RESULTS OF OPERATIONS

DEBIT				CREDIT			
F336	F340			F336	F338		

ACCOUNT NUMBER AND TITLE: 340000 FIDUCIARY NET ASSETS

DEBIT				CREDIT			
H300	H312			H301	H310		

ACCOUNT NUMBER AND TITLE: 341000 CONTRIBUTIONS TO FIDUCIARY NET ASSETS

DEBIT				CREDIT			
H310				H100			

ACCOUNT NUMBER AND TITLE: 342000 WITHDRAWALS OR DISTRIBUTIONS OF FIDUCIARY NET ASSETS

DEBIT				CREDIT			
H200				H312			

ACCOUNT NUMBER AND TITLE: 403200 ESTIMATED INDEFINITE CONTRACT AUTHORITY

DEBIT				CREDIT			
A176				A168	F112		

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ACCOUNT NUMBER AND TITLE: 403400 ANTICIPATED ADJUSTMENTS TO CONTRACT AUTHORITY

DEBIT				CREDIT			
A172	A178R	F114		A178	F118		

ACCOUNT NUMBER AND TITLE: 404200 ESTIMATED INDEFINITE BORROWING AUTHORITY

DEBIT				CREDIT			
A162				A154	F112		

ACCOUNT NUMBER AND TITLE: 404400 ANTICIPATED REDUCTIONS TO BORROWING AUTHORITY

DEBIT				CREDIT			
A158	A159	F114		A164	F118		

ACCOUNT NUMBER AND TITLE: 404700 ANTICIPATED TRANSFERS TO THE GENERAL FUND OF THE TREASURY - CURRENT-YEAR AUTHORITY

DEBIT				CREDIT			
B119	B120	B136	F114	A142	A143	F118	

ACCOUNT NUMBER AND TITLE: 404800 ANTICIPATED TRANSFERS TO THE GENERAL FUND OF THE TREASURY - PRIOR-YEAR BALANCES

DEBIT				CREDIT			
B119	B120	B136	F114	A142	A143	F113	

ACCOUNT NUMBER AND TITLE: 406000 ANTICIPATED COLLECTIONS FROM NON-FEDERAL SOURCES

DEBIT				CREDIT			
A140	F116			C107	C132	C614	C646
				C109	C136	C616	D108
				C116	C154	C626	D308AP
				C117	C609	C628	F112
				C130	C612	C640	

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ACCOUNT NUMBER AND TITLE: 407000 ANTICIPATED COLLECTIONS FROM FEDERAL SOURCES

DEBIT				CREDIT			
A140	C604	F116		C101	C132	C602	C648
				C103	C136	C606	D108
				C106	C412	C608	D308AP
				C109	C415	C618	F112
				C124	C416	C646	

ACCOUNT NUMBER AND TITLE: 408100 AMOUNTS APPROPRIATED FROM A SPECIFIC TREASURY-MANAGED TRUST FUND TAFS - RECEIVABLE - TRANSFERRED

DEBIT				CREDIT			
A542	F374			A540	F374R		

ACCOUNT NUMBER AND TITLE: 408200 ALLOCATIONS OF REALIZED AUTHORITY - TO BE TRANSFERRED FROM INVESTED BALANCES - TRANSFERRED

DEBIT				CREDIT			
A542	F376			A540			

ACCOUNT NUMBER AND TITLE: 408300 TRANSFERS - CURRENT-YEAR AUTHORITY - RECEIVABLE - TRANSFERRED

DEBIT				CREDIT			
A542	F378			A540	F378R		

ACCOUNT NUMBER AND TITLE: 411100 DEBT LIQUIDATION APPROPRIATIONS

DEBIT				CREDIT			
A104	A197AP	F108R		A199	F108	F302	
A196	A199R						

ACCOUNT NUMBER AND TITLE: 411200 LIQUIDATION OF DEFICIENCY - APPROPRIATIONS

DEBIT				CREDIT			
A104	A196	A197AP	A199R	A199	F302		

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ACCOUNT NUMBER AND TITLE: 411300 APPROPRIATED RECEIPTS DERIVED FROM UNAVAILABLE TRUST OR SPECIAL FUND RECEIPTS

DEBIT				CREDIT			
A184				F302			

ACCOUNT NUMBER AND TITLE: 411400 APPROPRIATED RECEIPTS DERIVED FROM AVAILABLE TRUST OR SPECIAL FUND RECEIPTS

DEBIT				CREDIT			
A186	C114	C606	C750	B124AP	B128AP	B162AP	D438
A188	C124	C608	C752	B126	B129	B163AP	F302
A195	C172	C618	C754	B126AP	B160AP	C604	
A212	C176	C622	E113				
A250	C190	C624					
A510	C602	C636					

ACCOUNT NUMBER AND TITLE: 411500 LOAN SUBSIDY APPROPRIATION

DEBIT				CREDIT			
A104	A196	A197AP	A199R	A199	F302		

ACCOUNT NUMBER AND TITLE: 411600 DEBT FORGIVENESS APPROPRIATION

DEBIT				CREDIT			
A104	A196	A197AP	A199R	A199	F302		

ACCOUNT NUMBER AND TITLE: 411700 LOAN ADMINISTRATIVE EXPENSE APPROPRIATION

DEBIT				CREDIT			
A104	A196	A197AP	A199R	A199	F302		

ACCOUNT NUMBER AND TITLE: 411800 REESTIMATED LOAN SUBSIDY APPROPRIATION

DEBIT				CREDIT			
A104	F108R			F108	F302		

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ACCOUNT NUMBER AND TITLE: 411900 OTHER APPROPRIATIONS REALIZED

DEBIT				CREDIT			
A104	A196	A199R		A125	A199	F108	F302
A155	A197AP	F108R					

ACCOUNT NUMBER AND TITLE: 412000 ANTICIPATED INDEFINITE APPROPRIATIONS

DEBIT				CREDIT			
A102	C604	F116		A104	A197AP	C124	C608
				A186	A202	C602	C618
				A196	A212	C606	F112

ACCOUNT NUMBER AND TITLE: 412100 AMOUNTS APPROPRIATED FROM SPECIFIC INVESTED TAFS RECLASSIFIED - RECEIVABLE - CANCELLATION

DEBIT				CREDIT			
A519	F123AP			F369			

ACCOUNT NUMBER AND TITLE: 412300 AMOUNTS APPROPRIATED FROM SPECIFIC INVESTED TAFS RECLASSIFIED - RECEIVABLE - TEMPORARY REDUCTION

DEBIT				CREDIT			
A418AP	A518			F366			

ACCOUNT NUMBER AND TITLE: 412400 AMOUNTS APPROPRIATED FROM SPECIFIC INVESTED TAFS RECLASSIFIED - PAYABLE - TEMPORARY REDUCTION/CANCELLATION

DEBIT				CREDIT			
F360	F368			A522	A523		

ACCOUNT NUMBER AND TITLE: 412500 LOAN MODIFICATION ADJUSTMENT TRANSFER APPROPRIATION

DEBIT				CREDIT			
A202				F302			

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ACCOUNT NUMBER AND TITLE: 412600 AMOUNTS APPROPRIATED FROM SPECIFIC INVESTED TAFS - RECEIVABLE

DEBIT				CREDIT			
A173	A516	F374R		A175	A518	A524	F374
				A418AP	A519	F123AP	

ACCOUNT NUMBER AND TITLE: 412700 AMOUNTS APPROPRIATED FROM SPECIFIC INVESTED TAFS - PAYABLE

DEBIT				CREDIT			
A522	A523	A526		A520			

ACCOUNT NUMBER AND TITLE: 412800 AMOUNTS APPROPRIATED FROM SPECIFIC INVESTED TAFS - TRANSFERS-IN

DEBIT				CREDIT			
A524	A528			A418AP	A518	F302	

ACCOUNT NUMBER AND TITLE: 412900 AMOUNTS APPROPRIATED FROM SPECIFIC INVESTED TAFS - TRANSFERS-OUT

DEBIT				CREDIT			
A522	A530R	A531	F302	A526	A530		

ACCOUNT NUMBER AND TITLE: 413000 APPROPRIATION TO LIQUIDATE CONTRACT AUTHORITY WITHDRAWN

DEBIT				CREDIT			
F302				A169			

ACCOUNT NUMBER AND TITLE: 413100 CURRENT-YEAR CONTRACT AUTHORITY REALIZED

DEBIT				CREDIT			
A166	A168	F112		F304			

ACCOUNT NUMBER AND TITLE: 413200 SUBSTITUTION OF CONTRACT AUTHORITY

DEBIT				CREDIT			
A187	F304			A704			

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ACCOUNT NUMBER AND TITLE: 413300 DECREASES TO INDEFINITE CONTRACT AUTHORITY

DEBIT				CREDIT			
F304				A172	A174	F113	

ACCOUNT NUMBER AND TITLE: 413400 CONTRACT AUTHORITY WITHDRAWN

DEBIT				CREDIT			
F304				D136			

ACCOUNT NUMBER AND TITLE: 413500 CONTRACT AUTHORITY LIQUIDATED

DEBIT				CREDIT			
A169	F304			A170	A171	A175	A187

ACCOUNT NUMBER AND TITLE: 413600 CONTRACT AUTHORITY TO BE LIQUIDATED BY TRUST FUNDS

DEBIT				CREDIT			
A175				A173			

ACCOUNT NUMBER AND TITLE: 413700 TRANSFERS OF CONTRACT AUTHORITY - ALLOCATION

DEBIT				CREDIT			
A177	A180			A179	A181		

ACCOUNT NUMBER AND TITLE: 413800 APPROPRIATION TO LIQUIDATE CONTRACT AUTHORITY

DEBIT				CREDIT			
A170	A171	A175		F302			

ACCOUNT NUMBER AND TITLE: 413900 CONTRACT AUTHORITY CARRIED FORWARD

DEBIT				CREDIT			
F304				F304			

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ACCOUNT NUMBER AND TITLE: 414000 SUBSTITUTION OF BORROWING AUTHORITY

DEBIT				CREDIT			
F306				A155	A159		

ACCOUNT NUMBER AND TITLE: 414100 CURRENT-YEAR BORROWING AUTHORITY REALIZED

DEBIT				CREDIT			
A152	A154	F112		F306			

ACCOUNT NUMBER AND TITLE: 414200 ACTUAL REPAYMENT OF BORROWING AUTHORITY CONVERTED TO CASH

DEBIT				CREDIT			
F302				B120	B121	B135AP	B137AP

ACCOUNT NUMBER AND TITLE: 414300 CURRENT-YEAR DECREASES TO INDEFINITE BORROWING AUTHORITY REALIZED

DEBIT				CREDIT			
F306				A148	A158	F113	

ACCOUNT NUMBER AND TITLE: 414400 BORROWING AUTHORITY WITHDRAWN

DEBIT				CREDIT			
F306				D138			

ACCOUNT NUMBER AND TITLE: 414500 BORROWING AUTHORITY CONVERTED TO CASH

DEBIT				CREDIT			
F306				A156			

ACCOUNT NUMBER AND TITLE: 414600 ACTUAL REPAYMENTS OF DEBT, CURRENT-YEAR AUTHORITY

DEBIT				CREDIT			
F302				B120	B121AP	B135AP	
				B121	B131	B137AP	

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ACCOUNT NUMBER AND TITLE: 414700 ACTUAL REPAYMENTS OF DEBT, PRIOR-YEAR BALANCES

DEBIT				CREDIT			
F302				B120	B121AP	B135AP	
				B121	B131	B137AP	

ACCOUNT NUMBER AND TITLE: 414800 RESOURCES REALIZED FROM BORROWING AUTHORITY

DEBIT				CREDIT			
A156				F302			

ACCOUNT NUMBER AND TITLE: 414900 BORROWING AUTHORITY CARRIED FORWARD

DEBIT				CREDIT			
F306				F306			

ACCOUNT NUMBER AND TITLE: 415000 REAPPROPRIATIONS - TRANSFERS-IN

DEBIT				CREDIT			
A110				F302			

ACCOUNT NUMBER AND TITLE: 415100 ACTUAL CAPITAL TRANSFERS TO THE GENERAL FUND OF THE TREASURY, CURRENT-YEAR AUTHORITY

DEBIT				CREDIT			
F302				B119	B136	B139	

ACCOUNT NUMBER AND TITLE: 415200 ACTUAL CAPITAL TRANSFERS TO THE GENERAL FUND OF THE TREASURY, PRIOR-YEAR BALANCES

DEBIT				CREDIT			
F302				B119	B136	B139	

ACCOUNT NUMBER AND TITLE: 415300 TRANSFERS OF CONTRACT AUTHORITY - NONALLOCATION

DEBIT				CREDIT			
A161	A167	F305		A163	A165		

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ACCOUNT NUMBER AND TITLE: 415400 APPROPRIATION TO LIQUIDATE CONTRACT AUTHORITY - NONALLOCATION - TRANSFERRED

DEBIT				CREDIT			
A160				A157	F305		

ACCOUNT NUMBER AND TITLE: 415700 AUTHORITY MADE AVAILABLE FROM RECEIPT OR APPROPRIATION BALANCES PREVIOUSLY PRECLUDED FROM OBLIGATION

DEBIT				CREDIT			
A192				F132	F316	F354	

ACCOUNT NUMBER AND TITLE: 415800 AUTHORITY MADE AVAILABLE FROM OFFSETTING COLLECTION BALANCES PREVIOUSLY PRECLUDED FROM OBLIGATION

DEBIT				CREDIT			
A194				F134	F318	F356	

ACCOUNT NUMBER AND TITLE: 416000 ANTICIPATED TRANSFERS - CURRENT-YEAR AUTHORITY

DEBIT				CREDIT			
A468	A476	A478		A470	A474	F104	
				A472	A532		

ACCOUNT NUMBER AND TITLE: 416500 ALLOCATIONS OF AUTHORITY - ANTICIPATED FROM INVESTED BALANCES

DEBIT				CREDIT			
A402				A416	F104		

ACCOUNT NUMBER AND TITLE: 416600 ALLOCATIONS OF REALIZED AUTHORITY - TO BE TRANSFERRED FROM INVESTED BALANCES

DEBIT				CREDIT			
A416	A424	A430		A418AP	A422	F376	
				A420	A426		

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ACCOUNT NUMBER AND TITLE: 416700 ALLOCATIONS OF REALIZED AUTHORITY - TRANSFERRED FROM INVESTED BALANCES

DEBIT				CREDIT			
A420				A430	F302		

ACCOUNT NUMBER AND TITLE: 416800 ALLOCATIONS OF REALIZED AUTHORITY RECLASSIFIED - AUTHORITY TO BE TRANSFERRED FROM INVESTED BALANCES - TEMPORARY REDUCTION

DEBIT				CREDIT			
A418AP	A422	F364		A424	F362		

ACCOUNT NUMBER AND TITLE: 417000 TRANSFERS - CURRENT-YEAR AUTHORITY

DEBIT				CREDIT			
A157	A474	A482		A160	A478	A486	
A472	A480			A476	A484	F302	

ACCOUNT NUMBER AND TITLE: 417100 NONALLOCATION TRANSFERS OF INVESTED BALANCES - RECEIVABLE

DEBIT				CREDIT			
A532	F378R			A536	F378		

ACCOUNT NUMBER AND TITLE: 417200 NONALLOCATION TRANSFERS OF INVESTED BALANCES - PAYABLE

DEBIT				CREDIT			
A538				A534			

ACCOUNT NUMBER AND TITLE: 417300 NONALLOCATION TRANSFERS OF INVESTED BALANCES - TRANSFERRED

DEBIT				CREDIT			
A536				A538	F302		

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ACCOUNT NUMBER AND TITLE: 417500 ALLOCATION TRANSFERS OF CURRENT-YEAR AUTHORITY FOR NONINVESTED ACCOUNTS

DEBIT				CREDIT			
A181	A446	A450		A180	A406	A442	
A444	A448			A404	A440	F302	

ACCOUNT NUMBER AND TITLE: 417600 ALLOCATION TRANSFERS OF PRIOR-YEAR BALANCES

DEBIT				CREDIT			
A436	A444	A448	A454	A404	A432	A440	A452
A438	A446	A450		A406	A434	A442	F302

ACCOUNT NUMBER AND TITLE: 418000 ANTICIPATED TRANSFERS - PRIOR-YEAR BALANCES

DEBIT				CREDIT			
A468	A476	A478		A470	A472	A474	F104

ACCOUNT NUMBER AND TITLE: 418300 ANTICIPATED BALANCE TRANSFERS - UNOBLIGATED BALANCES - LEGISLATIVE CHANGE OF PURPOSE

DEBIT				CREDIT			
A468	A476	A478		A470	A472	A474	F104

ACCOUNT NUMBER AND TITLE: 419000 TRANSFERS - PRIOR-YEAR BALANCES

DEBIT				CREDIT			
A472	A474	A480	A482	A476	A484	F302	
				A478	A486		

ACCOUNT NUMBER AND TITLE: 419100 BALANCE TRANSFERS - EXTENSION OF AVAILABILITY OTHER THAN REAPPROPRIATIONS

DEBIT				CREDIT			
A460	A462			A464	A466	F302	

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ACCOUNT NUMBER AND TITLE: 419200 BALANCE TRANSFERS - UNEXPIRED TO EXPIRED

DEBIT				CREDIT			
A408	A410			A412	A414	F302	

ACCOUNT NUMBER AND TITLE: 419300 BALANCE TRANSFERS - UNOBLIGATED BALANCES - LEGISLATIVE CHANGE OF PURPOSE

DEBIT				CREDIT			
A472	A474	A480	A482	A476	A484	F302	
				A478	A486		

ACCOUNT NUMBER AND TITLE: 419500 TRANSFER OF OBLIGATED BALANCES

DEBIT				CREDIT			
A492R	A506	A540	A550	A488	A494	A548	
A496	A508	A544	A552	A490	A542	A554	
				A492	A546	F302	

ACCOUNT NUMBER AND TITLE: 419600 BALANCE TRANSFER-IN - EXPIRED TO EXPIRED

DEBIT				CREDIT			
A467				F302			

ACCOUNT NUMBER AND TITLE: 419700 BALANCE TRANSFER-OUT - EXPIRED TO EXPIRED

DEBIT				CREDIT			
F302				A469			

ACCOUNT NUMBER AND TITLE: 419900 TRANSFER OF EXPIRED EXPENDITURE TRANSFERS - RECEIVABLE

DEBIT				CREDIT			
A458	F372			A456	F372R		

ACCOUNT NUMBER AND TITLE: 420100 TOTAL ACTUAL RESOURCES - COLLECTED

DEBIT				CREDIT			
F302				F301AP	F302	F314	F390

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ACCOUNT NUMBER AND TITLE: 420800 ADJUSTMENT TO TOTAL RESOURCES - DISPOSITION OF CANCELED PAYABLES

DEBIT				CREDIT			
F302				D145			

ACCOUNT NUMBER AND TITLE: 421000 ANTICIPATED REIMBURSEMENTS AND OTHER INCOME

DEBIT				CREDIT			
A702	F116			A706	C182	F112	
				A708	C650		

ACCOUNT NUMBER AND TITLE: 421200 LIQUIDATION OF DEFICIENCY - OFFSETTING COLLECTIONS

DEBIT				CREDIT			
C110				F302			

ACCOUNT NUMBER AND TITLE: 421500 ANTICIPATED EXPENDITURE TRANSFERS FROM TRUST FUNDS

DEBIT				CREDIT			
A114	F116			A498	F112		

ACCOUNT NUMBER AND TITLE: 422100 UNFILLED CUSTOMER ORDERS WITHOUT ADVANCE

DEBIT				CREDIT			
A704	A706	C101	F380R	A714	C182	F109	
				C103	C430	F380	

ACCOUNT NUMBER AND TITLE: 422200 UNFILLED CUSTOMER ORDERS WITH ADVANCE

DEBIT				CREDIT			
A704	C182	F382R		A710	B610	F110	F382

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ACCOUNT NUMBER AND TITLE: 422500 EXPENDITURE TRANSFERS FROM TRUST FUNDS - RECEIVABLE

DEBIT				CREDIT			
A498	D144	F372R	F384R	A499	D144R	F384	
				A502	F372		

ACCOUNT NUMBER AND TITLE: 423000 UNFILLED CUSTOMER ORDERS WITHOUT ADVANCE - TRANSFERRED

DEBIT				CREDIT			
A546	F380			A544	F380R		

ACCOUNT NUMBER AND TITLE: 423100 UNFILLED CUSTOMER ORDERS WITH ADVANCE - TRANSFERRED

DEBIT				CREDIT			
A554	F382			A552	F382R		

ACCOUNT NUMBER AND TITLE: 423200 APPROPRIATION TRUST FUND EXPENDITURE TRANSFERS - RECEIVABLE - TRANSFERRED

DEBIT				CREDIT			
A542	F384			A540	F384R		

ACCOUNT NUMBER AND TITLE: 423300 REIMBURSEMENTS AND OTHER INCOME EARNED - RECEIVABLE - TRANSFERRED

DEBIT				CREDIT			
A542	F386			A540	F386R		

ACCOUNT NUMBER AND TITLE: 423400 OTHER FEDERAL RECEIVABLES - TRANSFERRED

DEBIT				CREDIT			
A542	F388			A540	F388R		

ACCOUNT NUMBER AND TITLE: 425100 REIMBURSEMENTS AND OTHER INCOME EARNED - RECEIVABLE

DEBIT				CREDIT			
A714	C430	F386R		C186	F144	F386	

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ACCOUNT NUMBER AND TITLE: 425200 REIMBURSEMENTS AND OTHER INCOME EARNED - COLLECTED

DEBIT				CREDIT			
A251	A710	C753		F302			
A708	C186						

ACCOUNT NUMBER AND TITLE: 425300 PRIOR-YEAR UNFILLED CUSTOMER ORDERS WITH ADVANCE - REFUNDS PAID

DEBIT				CREDIT			
B610				F302			

ACCOUNT NUMBER AND TITLE: 425500 EXPENDITURE TRANSFERS FROM TRUST FUNDS - COLLECTED

DEBIT				CREDIT			
A502				F302			

ACCOUNT NUMBER AND TITLE: 426000 ACTUAL COLLECTIONS OF "GOVERNMENTAL-TYPE" FEES

DEBIT				CREDIT			
C107	C109			C110	F302		

ACCOUNT NUMBER AND TITLE: 426100 ACTUAL COLLECTIONS OF BUSINESS-TYPE FEES

DEBIT				CREDIT			
C107	C109	C116	C117	C110	F302		

ACCOUNT NUMBER AND TITLE: 426200 ACTUAL COLLECTIONS OF LOAN PRINCIPAL

DEBIT				CREDIT			
C107	C109			F302			

ACCOUNT NUMBER AND TITLE: 426300 ACTUAL COLLECTIONS OF LOAN INTEREST

DEBIT				CREDIT			
C107	C109	C154		F302			

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ACCOUNT NUMBER AND TITLE: 426400 ACTUAL COLLECTIONS OF RENT

DEBIT				CREDIT			
C109				F302			

ACCOUNT NUMBER AND TITLE: 426500 ACTUAL COLLECTIONS FROM SALE OF FORECLOSED PROPERTY

DEBIT				CREDIT			
C109	C614	C628		F302			
C612	C616						

ACCOUNT NUMBER AND TITLE: 426600 OTHER ACTUAL BUSINESS-TYPE COLLECTIONS FROM NON-FEDERAL SOURCES

DEBIT				CREDIT			
C107	C127	C601	C640	A710	B446	C419	
C109	C148	C609	C646	B210	C110	F302	
C113	C157	C626	D616				
C115	C158	C630					
C119	C423	C632					
C126	C600	C634					

ACCOUNT NUMBER AND TITLE: 426700 OTHER ACTUAL "GOVERNMENTAL-TYPE" COLLECTIONS FROM NON-FEDERAL SOURCES

DEBIT				CREDIT			
C107	C109			B118	C110	F302	

ACCOUNT NUMBER AND TITLE: 427100 ACTUAL PROGRAM FUND SUBSIDY COLLECTED

DEBIT				CREDIT			
C103	C106			F302			

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ACCOUNT NUMBER AND TITLE: 427300 INTEREST COLLECTED FROM TREASURY

DEBIT				CREDIT			
C107	C140	C606	C702	B124AP	B129	B163AP	F302
C109	C204	C608	C706	B126	B160AP	C604	
C124	C602	C618	C784	B126AP	B162	C704	
				B128AP	B162AP	C708	

ACCOUNT NUMBER AND TITLE: 427500 ACTUAL COLLECTIONS FROM LIQUIDATING FUND

DEBIT				CREDIT			
				F302			

ACCOUNT NUMBER AND TITLE: 427600 ACTUAL COLLECTIONS FROM FINANCING FUND

DEBIT				CREDIT			
C107	C109			F302			

ACCOUNT NUMBER AND TITLE: 427700 OTHER ACTUAL COLLECTIONS - FEDERAL

DEBIT				CREDIT			
B121AP	C107	C140	C647	C110	F302		
B135	C109	C646					

ACCOUNT NUMBER AND TITLE: 428300 INTEREST RECEIVABLE FROM TREASURY

DEBIT				CREDIT			
C416				C140			

ACCOUNT NUMBER AND TITLE: 428500 RECEIVABLE FROM THE LIQUIDATING FUND

DEBIT				CREDIT			
C412							

ACCOUNT NUMBER AND TITLE: 428700 OTHER FEDERAL RECEIVABLES

DEBIT				CREDIT			
C415	C648	F388R		C140	C647	F388	
C416	C650						

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ACCOUNT NUMBER AND TITLE: 429000 AMORTIZATION OF INVESTMENTS IN U.S. TREASURY ZERO COUPON BONDS

DEBIT				CREDIT			
E113				F302			

ACCOUNT NUMBER AND TITLE: 429500 ADJUSTMENTS TO THE EXCHANGE STABILIZATION FUND

DEBIT				CREDIT			
D575	D592	D604		D573	D594	D606	
D591	D595						

ACCOUNT NUMBER AND TITLE: 431000 ANTICIPATED RECOVERIES OF PRIOR-YEAR OBLIGATIONS

DEBIT				CREDIT			
A138	F116			D110	D134	D308AP	F112

ACCOUNT NUMBER AND TITLE: 432000 ADJUSTMENTS FOR CHANGES IN PRIOR-YEAR ALLOCATIONS OF BUDGETARY RESOURCES

DEBIT				CREDIT			
D140	D144R	F334		D142	D144	F334	

ACCOUNT NUMBER AND TITLE: 435000 CANCELED AUTHORITY

DEBIT				CREDIT			
D145				F120	F128AP		

ACCOUNT NUMBER AND TITLE: 435100 PARTIAL OR EARLY CANCELLATION OF AUTHORITY WITH A U.S. TREASURY WARRANT

DEBIT				CREDIT			
F301AP	F390			F122	F128AP		

ACCOUNT NUMBER AND TITLE: 435500 CANCELLATION OF APPROPRIATION FROM UNAVAILABLE RECEIPTS

DEBIT				CREDIT			
F302				F146			

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ACCOUNT NUMBER AND TITLE: 435600 CANCELLATION OF APPROPRIATION FROM INVESTED BALANCES

DEBIT				CREDIT			
F302				F121			

ACCOUNT NUMBER AND TITLE: 435700 CANCELLATION OF APPROPRIATED AMOUNTS RECEIVABLE FROM INVESTED TRUST OR SPECIAL FUNDS

DEBIT				CREDIT			
F369				A519AP	D141AP	F123	

ACCOUNT NUMBER AND TITLE: 437000 OFFSET TO APPROPRIATION REALIZED FOR REDEMPTION OF TREASURY SECURITIES

DEBIT				CREDIT			
F302				C780			

ACCOUNT NUMBER AND TITLE: 438200 TEMPORARY REDUCTION - NEW BUDGET AUTHORITY

DEBIT				CREDIT			
F360	F362	F366		A135	A422AP	A518AP	
				A418	A500AP		

ACCOUNT NUMBER AND TITLE: 438300 TEMPORARY REDUCTION - PRIOR-YEAR BALANCES

DEBIT				CREDIT			
F360	F362	F366		A135	A422AP	A518AP	
				A418	A500AP		

ACCOUNT NUMBER AND TITLE: 438400 TEMPORARY REDUCTION/CANCELLATION RETURNED BY APPROPRIATION

DEBIT				CREDIT			
A108				F360	F364	F368	F369

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ACCOUNT NUMBER AND TITLE: 438700 TEMPORARY REDUCTION OF APPROPRIATION FROM UNAVAILABLE RECEIPTS, NEW BUDGET AUTHORITY

DEBIT				CREDIT			
F302				A189			

ACCOUNT NUMBER AND TITLE: 438800 TEMPORARY REDUCTION OF APPROPRIATION FROM UNAVAILABLE RECEIPTS, PRIOR-YEAR BALANCES

DEBIT				CREDIT			
F302				A189			

ACCOUNT NUMBER AND TITLE: 439000 REAPPROPRIATIONS - TRANSFERS-OUT

DEBIT				CREDIT			
F302				A112			

ACCOUNT NUMBER AND TITLE: 439100 ADJUSTMENTS TO INDEFINITE APPROPRIATIONS

DEBIT				CREDIT			
F107	F302			F106			

ACCOUNT NUMBER AND TITLE: 439200 PERMANENT REDUCTION - NEW BUDGET AUTHORITY

DEBIT				CREDIT			
F302	F304	F306		A131	A133	A136	
				A132	A134	A185AP	

ACCOUNT NUMBER AND TITLE: 439300 PERMANENT REDUCTION - PRIOR-YEAR BALANCES

DEBIT				CREDIT			
F302	F304	F306		A131	A133	A136	
				A132	A134	A185AP	

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ACCOUNT NUMBER AND TITLE: 439400 RECEIPTS UNAVAILABLE FOR OBLIGATION UPON COLLECTION

DEBIT				CREDIT			
A190	B124AP	B128AP	B162AP	A108	A531	C608	C752
A520	B126	B129	B163AP	A188	C114	C618	C754
A530	B126AP	B160AP	C604	A195	C124	C622	E113
				A250	C602	C624	F359
				A530R	C606	C750	

ACCOUNT NUMBER AND TITLE: 439500 AUTHORITY UNAVAILABLE FOR OBLIGATION PURSUANT TO PUBLIC LAW - TEMPORARY

DEBIT				CREDIT			
A128R	A197R	A198R	F126	A128			

ACCOUNT NUMBER AND TITLE: 439600 SPECIAL AND TRUST FUND REFUNDS AND RECOVERIES TEMPORARILY UNAVAILABLE - RECEIPTS UNAVAILABLE FOR OBLIGATION UPON COLLECTION

DEBIT				CREDIT			
F359				A130			

ACCOUNT NUMBER AND TITLE: 439700 RECEIPTS AND APPROPRIATIONS TEMPORARILY PRECLUDED FROM OBLIGATION

DEBIT				CREDIT			
B124AP	B128AP	B162AP	F316	A127	F334	F358	
B126	B129	B163AP	F334				
B126AP	B160AP	F132	F354				

ACCOUNT NUMBER AND TITLE: 439800 OFFSETTING COLLECTIONS TEMPORARILY PRECLUDED FROM OBLIGATION

DEBIT				CREDIT			
B124AP	B128AP	B162AP	F318	A129	E113		
B126	B129	B163AP	F356				
B126AP	B160AP	F134					

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ACCOUNT NUMBER AND TITLE: 439900 SPECIAL AND TRUST FUND REFUNDS AND RECOVERIES TEMPORARILY UNAVAILABLE - RECEIPTS AND APPROPRIATIONS TEMPORARILY PRECLUDED FROM OBLIGATION

DEBIT				CREDIT			
F358				A139			

ACCOUNT NUMBER AND TITLE: 442000 UNAPPORTIONED AUTHORITY - PENDING RESCISSION

DEBIT				CREDIT			
A136	A137R	F308	F312	A137			

ACCOUNT NUMBER AND TITLE: 443000 UNAPPORTIONED AUTHORITY - OMB DEFERRAL

DEBIT				CREDIT			
A126R	F308	F312		A126			

ACCOUNT NUMBER AND TITLE: 445000 UNAPPORTIONED AUTHORITY

DEBIT				CREDIT			
A116	A185AP	B124AP	D126	A102	A198R	A532	C636
A118	A189	B126	D136	A104	A199R	A702	C702
A125	A199	B126AP	D138	A108	A202	B121AP	C706
A126	A418	B128AP	D141AP	A110	A212	B135	C750
A127	A422AP	B129	D436	A114	A250	C106	C751
A128	A426	B131	D438	A126R	A251	C114	C752
A129	A430	B135AP	F104	A128R	A402	C124	C753
A130	A440	B137	F106	A137R	A408	C130	C754
A131	A442	B137AP	F108	A138	A410	C132	C755
A132	A470	B139	F112	A140	A416	C136	D108
A133	A484	B160AP	F113	A152	A420	C158	D110
A134	A486	B162	F118	A161	A444	C172	D120
A135	A499	B162AP	F121	A162	A446	C176	D134
A137	A500AP	B163AP	F122	A166	A448	C190	D136AP
A139	A514	B416	F123	A167	A450	C204	D138AP
A142	A518AP	C604	F128AP	A176	A458	C602	D308AP
A143	A519AP	C704	F312	A178R	A460	C606	F107
A148	A712	C708	F334	A184	A462	C608	F108R
A164	B118	D107		A186	A468	C609	F114

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A174	B121	D114		A190	A480	C618	F116
A178	B121AP	D122		A192	A482	C622	F126
				A194	A498	C624	F128
				A195	A499AP	C626	F308
				A196	A510	C630	F334
				A197AP	A516	C632	
				A197R	A528	C634	

ACCOUNT NUMBER AND TITLE: 451000 APPORTIONMENTS

DEBIT				CREDIT			
A120	A500	B137	D141AP	A116	C114AP	C602	C702
A163	A512	B138	F106	A122	C116AP	C602AP	C702AP
A165	A514	B160AP	F108	A177	C124	C606	C704AP
A179	A519AP	B162	F112	A186AP	C124AP	C606AP	C706
A404	A534	B162AP	F113	A212AP	C130AP	C608	C706AP
A406	A712R	B163AP	F121	A500R	C132AP	C612AP	C708AP
A412	B107	B416	F122	A706AP	C136AP	C614AP	D108AP
A414	B121AP	C106AP	F123	A708AP	C154AP	C616AP	D110AP
A426	B124AP	C604	F128AP	B126AP	C182AP	C618	D134AP
A430	B126	C604R	F308	B162AP	C204	C618AP	F107
A440	B126AP	C608R	F312	C106AP	C204AP	C626AP	F108R
A442	B128AP	C704		C107AP	C412AP	C640AP	
A499	B129	C708		C109AP	C416AP	C650AP	

ACCOUNT NUMBER AND TITLE: 459000 APPORTIONMENTS - ANTICIPATED RESOURCES - PROGRAMS SUBJECT TO APPORTIONMENT

DEBIT				CREDIT			
A122	C114AP	C416AP	C702AP	A118	A712R	C604R	C608R
A186AP	C116AP	C602AP	C704AP				
A212AP	C124AP	C606AP	C706AP				
A706AP	C130AP	C612AP	C708AP				
A708AP	C132AP	C614AP	D108AP				
B126AP	C136AP	C616AP	D110AP				
B162AP	C154AP	C618AP	D134AP				
C106AP	C182AP	C626AP	F112				
C107AP	C204AP	C640AP					
C109AP	C412AP	C650AP					

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ACCOUNT NUMBER AND TITLE: 461000 ALLOTMENTS - REALIZED RESOURCES

DEBIT				CREDIT			
A135	A519AP	B302	E102	A120	C106AP	C139	C640AP
A148	A534	B306	E104	A122	C107AP	C154AP	C650AP
A154AP	A712	B308	E106	A186AP	C109AP	C182AP	C702AP
A163	A712R	B314	E108	A212AP	C112	C204AP	C704AP
A165	B102	B406	E109	A500R	C114AP	C412AP	C706AP
A168AP	B104	B412	E204AP	A706AP	C116AP	C416AP	C708AP
A189	B106	B416	E412	A708AP	C124AP	C602AP	D108AP
A404	B107	B418	F106	B126AP	C130AP	C606AP	D110AP
A406	B108	B428	F108	B162AP	C132AP	C612AP	D134AP
A412	B109	B430	F109	B302R	C134	C614AP	F107
A414	B114	B436	F110	B306R	C136AP	C616AP	F108R
A426	B116	C406	F113	B310	C137	C618AP	F111
A430	B121AP	C604R	F121	B404	C138	C626AP	
A440	B122	C608R	F122				
A442	B137	D112	F123				
A499	B138	D141AP	F128AP				
A500	B152	D436	F308				
A512	B154	D438	F312				
A514	B202	D502					

ACCOUNT NUMBER AND TITLE: 462000 UNOBLIGATED FUNDS EXEMPT FROM APPORTIONMENT

DEBIT				CREDIT			
A119	A426	B128AP	D107	A102	A446	C124	C626AP
A127	A430	B129	D114	A104	A448	C124AP	C640
A128	A440	B131	D122	A108	A450	C130AP	C640AP
A129	A442	B135AP	D126	A110	A458	C132	C702
A130	A470	B137	D141AP	A114	A460	C132AP	C702AP
A131	A484	B137AP	D436	A123	A462	C134	C704AP
A132	A486	B138	D438	A128R	A468	C136	C706
A133	A499	B152	E102	A137R	A480	C136AP	C706AP
A134	A500	B154	E104	A152	A482	C138	C708AP
A135	A500AP	B160AP	E106	A162	A498	C139	C750
A136	A512	B162	E108	A166	A499AP	C154AP	C751
A137	A514	B162AP	E109	A176	A500R	C158	C752
A139	A518AP	B163AP	E204AP	A177	A510	C172	C753
A148	A519AP	B304	E412	A178R	A516	C176	C754

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A154AP	A520	B306	F104	A186	A528	C182AP	C755
A164	A530	B308	F106	A186AP	A530R	C190	D108
A168AP	A534	B316	F108	A190	A531	C204	D108AP
A174	A712	B406	F109	A192	A702	C204AP	D110
A178	A712R	B412	F110	A194	A706AP	C412AP	D110AP
A179	B102	B416	F113	A195	B126AP	C416AP	D120
A185AP	B103	B418	F121	A196	B162AP	C602	D134
A189	B107	B430	F122	A197AP	B304R	C602AP	D134AP
A404	B109	C604	F123	A197R	B306R	C606	D136AP
A406	B121	C604R	F128AP	A198R	B312	C606AP	D138AP
A412	B121AP	C608R	F312	A212	B404	C608	D141
A414	B124AP	C704		A212AP	C106AP	C612AP	D308AP
A418	B126	C708		A250	C107AP	C614AP	F107
A422AP	B126AP	C780		A251	C109AP	C616AP	F108R
				A402	C112	C618	F111
				A416	C114	C618AP	F123AP
				A420	C114AP	C622	F310
				A444	C116AP	C624	

ACCOUNT NUMBER AND TITLE: 463000 FUNDS NOT AVAILABLE FOR COMMITMENT/OBLIGATION

DEBIT				CREDIT			
A501	C419	D606	D614	A138	C126	C600	D604
B210	D573	D608	F308	A140	C127	C601	D610
B444	D594	D612	F312	C113	C148	C784	D616
				C115	C157	D575	
				C119	C423	D592	

ACCOUNT NUMBER AND TITLE: 465000 ALLOTMENTS - EXPIRED AUTHORITY

DEBIT				CREDIT			
A112	A469	D122	F123	A408	A467	C136	D138AP
A432	A484	D126	F128AP	A410	A480	D102	D308AP
A434	A499	D141AP	F144	A436	A499AP	D108	F128
A452	A519AP	D436	F146	A438	C130	D120	F312
A456	A712	D438		A454	C132	D136AP	
A464	D106	F120					
A466	D114	F121					

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ACCOUNT NUMBER AND TITLE: 469000 ANTICIPATED RESOURCES - PROGRAMS EXEMPT FROM APPORTIONMENT

DEBIT				CREDIT			
A123	C114AP	C412AP	C640AP	A119	A712R	C604R	C608R
A186AP	C116AP	C416AP	C702AP				
A212AP	C124AP	C602AP	C704AP				
A706AP	C130AP	C606AP	C706AP				
B126AP	C132AP	C612AP	C708AP				
B162AP	C136AP	C614AP	D108AP				
C106AP	C154AP	C616AP	D110AP				
C107AP	C182AP	C618AP	D134AP				
C109AP	C204AP	C626AP	F112				

ACCOUNT NUMBER AND TITLE: 470000 COMMITMENTS - PROGRAMS SUBJECT TO APPORTIONMENT

DEBIT				CREDIT			
A154AP	B137	B309	B606	B302	B306R	D502	
A168AP	B302R	B310	F113				
A499	B306	B314	F308				
B121AP	B308	B416	F312				

ACCOUNT NUMBER AND TITLE: 472000 COMMITMENTS - PROGRAMS EXEMPT FROM APPORTIONMENT

DEBIT				CREDIT			
A154AP	B137	B312	F310	B304	B306R		
A168AP	B304R	B316	F312				
A499	B306	B416					
B121AP	B308	F113					

ACCOUNT NUMBER AND TITLE: 480100 UNDELIVERED ORDERS - OBLIGATIONS, UNPAID

DEBIT				CREDIT			
A146	B306R	B438	E104	A154AP	B306	B312	B316
B104	B308	C408	E106	A168AP	B310	B314	F330
B105	B402	C432	E108				
B107	B404	D134	F111				
B130	B436	E102	F332				

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ACCOUNT NUMBER AND TITLE: 480200 UNDELIVERED ORDERS - OBLIGATIONS, PREPAID/ADVANCED

DEBIT				CREDIT			
B604	C112	F328		B308	B309	F326	

ACCOUNT NUMBER AND TITLE: 483100 UNDELIVERED ORDERS - OBLIGATIONS TRANSFERRED, UNPAID

DEBIT				CREDIT			
A488	A490	F330		A506	A508	F332	

ACCOUNT NUMBER AND TITLE: 483200 UNDELIVERED ORDERS - OBLIGATIONS TRANSFERRED, PREPAID/ADVANCED

DEBIT				CREDIT			
A494	A548	F326		A496	A550	F328	

ACCOUNT NUMBER AND TITLE: 487100 DOWNWARD ADJUSTMENTS OF PRIOR-YEAR UNPAID UNDELIVERED ORDERS - OBLIGATIONS, RECOVERIES

DEBIT				CREDIT			
A499AP	D134	D138AP		F332			
D120	D136AP						

ACCOUNT NUMBER AND TITLE: 487200 DOWNWARD ADJUSTMENTS OF PRIOR-YEAR PREPAID/ADVANCED UNDELIVERED ORDERS - OBLIGATIONS, REFUNDS COLLECTED

DEBIT				CREDIT			
C130				F328			

ACCOUNT NUMBER AND TITLE: 488100 UPWARD ADJUSTMENTS OF PRIOR-YEAR UNDELIVERED ORDERS - OBLIGATIONS, UNPAID

DEBIT				CREDIT			
F330				D114			

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ACCOUNT NUMBER AND TITLE: 488200 UPWARD ADJUSTMENTS OF PRIOR-YEAR UNDELIVERED ORDERS - OBLIGATIONS, PREPAID/ADVANCED

DEBIT				CREDIT			
F326				D122			

ACCOUNT NUMBER AND TITLE: 490100 DELIVERED ORDERS - OBLIGATIONS, UNPAID

DEBIT				CREDIT			
A500R	B112	B446	F325	A500	B428	D134	E104
A504	B113	D610		A501	B430	D591	E106
B110	B210	D616		B402	B436	D595	E108
				B406	B438	D608	E109
				B412	B444	D612	E204AP
				B416	C614	D614	E412
				B418	D112	E102	F324

ACCOUNT NUMBER AND TITLE: 490200 DELIVERED ORDERS - OBLIGATIONS, PAID

DEBIT				CREDIT			
C134	C138	F314		A146	B106	B121AP	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	

ACCOUNT NUMBER AND TITLE: 493100 DELIVERED ORDERS - OBLIGATIONS TRANSFERRED, UNPAID

DEBIT				CREDIT			
A492	F324			A492R	F325		

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ACCOUNT NUMBER AND TITLE: 497100 DOWNWARD ADJUSTMENTS OF PRIOR-YEAR UNPAID DELIVERED ORDERS - OBLIGATIONS, RECOVERIES

DEBIT				CREDIT			
D102	D141	D308AP	F128	F325			
D110	D142	F123AP					

ACCOUNT NUMBER AND TITLE: 497200 DOWNWARD ADJUSTMENTS OF PRIOR-YEAR PAID DELIVERED ORDERS - OBLIGATIONS, REFUNDS COLLECTED

DEBIT				CREDIT			
C132	C751	C755	D308AP	F322			
C136	C753	D108					

ACCOUNT NUMBER AND TITLE: 498100 UPWARD ADJUSTMENTS OF PRIOR-YEAR DELIVERED ORDERS - OBLIGATIONS, UNPAID

DEBIT				CREDIT			
F324				D106	D107	D140	

ACCOUNT NUMBER AND TITLE: 498200 UPWARD ADJUSTMENTS OF PRIOR-YEAR DELIVERED ORDERS - OBLIGATIONS, PAID

DEBIT				CREDIT			
F320				D126			

ACCOUNT NUMBER AND TITLE: 510000 REVENUE FROM GOODS SOLD

DEBIT				CREDIT			
F336				A708	C145	C430	C648
				A710	C420	C640	C650
				A714	C424	C644	F144AP
				C109	C426	C646	

ACCOUNT NUMBER AND TITLE: 510900 CONTRA REVENUE FOR GOODS SOLD

DEBIT				CREDIT			
D402	D436			D402R	F336		

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ACCOUNT NUMBER AND TITLE: 520000 REVENUE FROM SERVICES PROVIDED

DEBIT				CREDIT			
F144	F336	H301		A186	A714	C190	C426
				A188	C109	C420	C650
				A708	C145	C422	F144AP
				A710	C188	C424	

ACCOUNT NUMBER AND TITLE: 520900 CONTRA REVENUE FOR SERVICES PROVIDED

DEBIT				CREDIT			
D402	D436			D402R	F336	H301	

ACCOUNT NUMBER AND TITLE: 531000 INTEREST REVENUE - OTHER

DEBIT				CREDIT			
F336	H301			A186	C145	C404AP	C438
				A188	C154	C416	E121
				C109	C188	C420	F144AP
				C141	C402	C422	

ACCOUNT NUMBER AND TITLE: 531100 INTEREST REVENUE - INVESTMENTS

DEBIT				CREDIT			
E117R	F336	H301		A186	C141	C418	D612
				A188	C145	C419	D614
				A250	C154	C420	E113
				A251	C188	C422	E117
				B144	C402	C423	F144AP
				B153	C404AP	C624	
				C109	C416	C784	

ACCOUNT NUMBER AND TITLE: 531200 INTEREST REVENUE - LOANS RECEIVABLE/UNINVESTED FUNDS

DEBIT				CREDIT			
F336	H301			A186	C145	C404AP	C436
				A188	C148	C416	C437AP
				C107	C154	C420	F144AP
				C109	C188	C422	
				C141	C402	C435	

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ACCOUNT NUMBER AND TITLE: 531300 INTEREST REVENUE - SUBSIDY AMORTIZATION

DEBIT				CREDIT			
F336				E118			

ACCOUNT NUMBER AND TITLE: 531400 DIVIDEND INCOME ACCOUNTED FOR UNDER THE PROVISIONS OF THE FEDERAL CREDIT REFORM ACT

DEBIT				CREDIT			
F336				C145			

ACCOUNT NUMBER AND TITLE: 531500 CONTRA REVENUE FOR DIVIDEND INCOME ACCOUNTED FOR UNDER THE PROVISIONS OF THE FEDERAL CREDIT REFORM ACT

DEBIT				CREDIT			
D402	D424			D402R	F336		

ACCOUNT NUMBER AND TITLE: 531700 CONTRA REVENUE FOR INTEREST REVENUE - LOANS RECEIVABLE

DEBIT				CREDIT			
D402	D424	D436	D438	D402R	F336	H301	

ACCOUNT NUMBER AND TITLE: 531800 CONTRA REVENUE FOR INTEREST REVENUE - INVESTMENTS

DEBIT				CREDIT			
D402	D424	D436	D438	D402R	F336	H301	

ACCOUNT NUMBER AND TITLE: 531900 CONTRA REVENUE FOR INTEREST REVENUE - OTHER

DEBIT				CREDIT			
D402	D424	D436	D438	D402R	F336	H301	

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ACCOUNT NUMBER AND TITLE: 532000 PENALTIES AND FINES REVENUE

DEBIT				CREDIT			
F336	H301			A186	C141	C404AP	C422
				A188	C188	C416	F144AP
				C109	C402	C420	

ACCOUNT NUMBER AND TITLE: 532400 CONTRA REVENUE FOR PENALTIES AND FINES

DEBIT				CREDIT			
D424	D436	D438		F336	H301		

ACCOUNT NUMBER AND TITLE: 532500 ADMINISTRATIVE FEES REVENUE

DEBIT				CREDIT			
F336	H301			A186	C141	C402	C420
				A188	C145	C404AP	C422
				C109	C188	C416	F144AP

ACCOUNT NUMBER AND TITLE: 532900 CONTRA REVENUE FOR ADMINISTRATIVE FEES

DEBIT				CREDIT			
D402	D424	D436	D438	D402R	F336	H301	

ACCOUNT NUMBER AND TITLE: 540000 FUNDED BENEFIT PROGRAM REVENUE

DEBIT				CREDIT			
F336	H301			A186	C190	C420	F144AP
				C109	C416	C422	

ACCOUNT NUMBER AND TITLE: 540900 CONTRA REVENUE FOR FUNDED BENEFIT PROGRAM REVENUE

DEBIT				CREDIT			
D402	D436	D438		D402R	F336	H301	

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ACCOUNT NUMBER AND TITLE: 550000 INSURANCE AND GUARANTEE PREMIUM REVENUE

DEBIT				CREDIT			
F336	H301			C109	C422	F144AP	
				C420	C424		

ACCOUNT NUMBER AND TITLE: 550900 CONTRA REVENUE FOR INSURANCE AND GUARANTEE PREMIUM REVENUE

DEBIT				CREDIT			
D402	D436	D438		D402R	F336	H301	

ACCOUNT NUMBER AND TITLE: 560000 DONATED REVENUE - FINANCIAL RESOURCES

DEBIT				CREDIT			
F336	H301			A186	C158	C404AP	
				A188	C192	C420	
				C141	C402	F144AP	

ACCOUNT NUMBER AND TITLE: 560900 CONTRA REVENUE FOR DONATIONS - FINANCIAL RESOURCES

DEBIT				CREDIT			
D402	D436	D438		D402R	F336	H301	

ACCOUNT NUMBER AND TITLE: 561000 DONATED REVENUE - NONFINANCIAL RESOURCES

DEBIT				CREDIT			
F336	H301			C102	C164		

ACCOUNT NUMBER AND TITLE: 561900 CONTRA DONATED REVENUE - NONFINANCIAL RESOURCES

DEBIT				CREDIT			
D402	D436	D438		D402R	F336	H301	

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ACCOUNT NUMBER AND TITLE: 564000 FORFEITURE REVENUE - CASH AND CASH EQUIVALENTS

DEBIT				CREDIT			
F336				A186	C172	C174	D554

ACCOUNT NUMBER AND TITLE: 564900 CONTRA FORFEITURE REVENUE - CASH AND CASH EQUIVALENTS

DEBIT				CREDIT			
D402				D402R	F336		

ACCOUNT NUMBER AND TITLE: 565000 FORFEITURE REVENUE - FORFEITURES OF PROPERTY

DEBIT				CREDIT			
F336				A186	C636	D554	D558

ACCOUNT NUMBER AND TITLE: 565900 CONTRA FORFEITURE REVENUE - FORFEITURES OF PROPERTY

DEBIT				CREDIT			
D402				D402R	F336		

ACCOUNT NUMBER AND TITLE: 570000 EXPENDED APPROPRIATIONS

DEBIT				CREDIT			
C132R	C137R	D102R	F128R	A146AP	B134	B436AP	D134AP
C134R	C138R	D108R	F336	A514AP	B202AP	B438AP	E102AP
C136R	C139R	D110R		B102AP	B402AP	B604AP	E104AP
				B105AP	B406AP	C136AP	E106AP
				B106AP	B412AP	C408AP	E108AP
				B107AP	B416AP	D106AP	E109AP
				B109AP	B418AP	D107AP	E204AP
				B122AP	B428AP	D114AP	E412AP
				B130AP	B430AP	D126AP	

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ACCOUNT NUMBER AND TITLE: 570500 EXPENDED APPROPRIATIONS - PRIOR PERIOD ADJUSTMENTS DUE TO CORRECTIONS OF ERRORS - YEARS PRECEDING THE PRIOR YEAR

DEBIT				CREDIT			
D310R	D312R	F336		D304	D306AP	D308AP	

ACCOUNT NUMBER AND TITLE: 570800 EXPENDED APPROPRIATIONS - PRIOR-PERIOD ADJUSTMENTS DUE TO CORRECTIONS OF ERRORS

DEBIT				CREDIT			
D310R	D312R	F336		D304	D306AP	D308AP	

ACCOUNT NUMBER AND TITLE: 570900 EXPENDED APPROPRIATIONS - PRIOR-PERIOD ADJUSTMENTS DUE TO CHANGES IN ACCOUNTING PRINCIPLES

DEBIT				CREDIT			
D310R	D312R	F336		D302	D306AP	D308AP	

ACCOUNT NUMBER AND TITLE: 572000 FINANCING SOURCES TRANSFERRED IN WITHOUT REIMBURSEMENT

DEBIT				CREDIT			
E610	F336			A550	E606	E608	

ACCOUNT NUMBER AND TITLE: 573000 FINANCING SOURCES TRANSFERRED OUT WITHOUT REIMBURSEMENT

DEBIT				CREDIT			
A548	E510	E512		E514	F336		

ACCOUNT NUMBER AND TITLE: 574000 APPROPRIATED EARMARKED RECEIPTS TRANSFERRED IN

DEBIT				CREDIT			
F336				A133AP	A184	A185	A189AP

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ACCOUNT NUMBER AND TITLE: 574500 APPROPRIATED EARMARKED RECEIPTS TRANSFERRED OUT

DEBIT				CREDIT			
A133	A185AP	F146		F336			
A183	A189						

ACCOUNT NUMBER AND TITLE: 575000 EXPENDITURE FINANCING SOURCES - TRANSFERS-IN

DEBIT				CREDIT			
A456	A499	D144R	F336	A458	A510	C403	D144
				A498	C109	C415	

ACCOUNT NUMBER AND TITLE: 575500 NONEXPENDITURE FINANCING SOURCES - TRANSFERS-IN - OTHER

DEBIT				CREDIT			
A418AP	A518	A542	F123AP	A161	A416	A462	A528
A422	A519	A546	F336	A167	A420	A467	A531
				A171	A438	A474	A532
				A173	A446	A482	
				A177	A450	A508	
				A410	A454	A516	

ACCOUNT NUMBER AND TITLE: 575600 NONEXPENDITURE FINANCING SOURCES - TRANSFERS-IN - CAPITAL TRANSFERS

DEBIT				CREDIT			
F336				C196	E516		

ACCOUNT NUMBER AND TITLE: 576000 EXPENDITURE FINANCING SOURCES - TRANSFERS-OUT

DEBIT				CREDIT			
A500	A512	D140		A500R	D142	F336	
A501	A514			D141	F123AP		

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ACCOUNT NUMBER AND TITLE: 576500 NONEXPENDITURE FINANCING SOURCES - TRANSFERS-OUT - OTHER

DEBIT				CREDIT			
A134	A414	A452	A488	A424	A523	A540	F336
A163	A426	A466	A520	A522	A530R	A544	
A165	A430	A469	A530				
A179	A434	A478	A534				
A406	A442	A486	F121				

ACCOUNT NUMBER AND TITLE: 576600 NONEXPENDITURE FINANCING SOURCES - TRANSFERS-OUT - CAPITAL TRANSFERS

DEBIT				CREDIT			
A143	B139			F336			

ACCOUNT NUMBER AND TITLE: 577500 NONBUDGETARY FINANCING SOURCES TRANSFERRED IN

DEBIT				CREDIT			
F336				C155	C420	E604	F144AP

ACCOUNT NUMBER AND TITLE: 577600 NONBUDGETARY FINANCING SOURCES TRANSFERRED OUT

DEBIT				CREDIT			
D148	E508	E509		F336			

ACCOUNT NUMBER AND TITLE: 578000 IMPUTED FINANCING SOURCES

DEBIT				CREDIT			
F336				E402			

ACCOUNT NUMBER AND TITLE: 579000 OTHER FINANCING SOURCES

DEBIT				CREDIT			
F336				A202	C119	C145	C430

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ACCOUNT NUMBER AND TITLE: 579100 ADJUSTMENT TO FINANCING SOURCES - DOWNWARD REESTIMATE OR NEGATIVE SUBSIDY

DEBIT				CREDIT			
D146	D147AP	F336		D147			

ACCOUNT NUMBER AND TITLE: 579200 FINANCING SOURCES TO BE TRANSFERRED OUT - CONTINGENT LIABILITY

DEBIT				CREDIT			
B425				F336			

ACCOUNT NUMBER AND TITLE: 579500 SEIGNIORAGE

DEBIT				CREDIT			
F336				C145			

ACCOUNT NUMBER AND TITLE: 580000 TAX REVENUE COLLECTED - NOT OTHERWISE CLASSIFIED

DEBIT				CREDIT			
F336				A186	C141	D586	
				A188	C143AP		

ACCOUNT NUMBER AND TITLE: 580100 TAX REVENUE COLLECTED - INDIVIDUAL

DEBIT				CREDIT			
F336				A188	C141	C143AP	D586

ACCOUNT NUMBER AND TITLE: 580200 TAX REVENUE COLLECTED - CORPORATE

DEBIT				CREDIT			
F336				A188	C141	C143AP	D586

ACCOUNT NUMBER AND TITLE: 580300 TAX REVENUE COLLECTED - UNEMPLOYMENT

DEBIT				CREDIT			
F336				A188	C141	C143AP	D586

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ACCOUNT NUMBER AND TITLE: 580400 TAX REVENUE COLLECTED - EXCISE

DEBIT				CREDIT			
F336				A188	C141	C143AP	D586

ACCOUNT NUMBER AND TITLE: 580500 TAX REVENUE COLLECTED - ESTATE AND GIFT

DEBIT				CREDIT			
F336				A188	C141	C143AP	D586

ACCOUNT NUMBER AND TITLE: 580600 TAX REVENUE COLLECTED - CUSTOMS

DEBIT				CREDIT			
F336				A188	C141	C143AP	D586

ACCOUNT NUMBER AND TITLE: 582000 TAX REVENUE ACCRUAL ADJUSTMENT - NOT OTHERWISE CLASSIFIED

DEBIT				CREDIT			
C143AP	D586	F336		C402	C404AP	C422	

ACCOUNT NUMBER AND TITLE: 582100 TAX REVENUE ACCRUAL ADJUSTMENT - INDIVIDUAL

DEBIT				CREDIT			
C143AP	D586	F336		C402	C404AP	C422	

ACCOUNT NUMBER AND TITLE: 582200 TAX REVENUE ACCRUAL ADJUSTMENT - CORPORATE

DEBIT				CREDIT			
C143AP	D586	F336		C402	C404AP	C422	

ACCOUNT NUMBER AND TITLE: 582300 TAX REVENUE ACCRUAL ADJUSTMENT - UNEMPLOYMENT

DEBIT				CREDIT			
C143AP	D586	F336		C402	C404AP	C422	

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ACCOUNT NUMBER AND TITLE: 582400 TAX REVENUE ACCRUAL ADJUSTMENT - EXCISE

DEBIT				CREDIT			
C143AP	D586	F336		C402	C404AP	C422	

ACCOUNT NUMBER AND TITLE: 582500 TAX REVENUE ACCRUAL ADJUSTMENT - ESTATE AND GIFT

DEBIT				CREDIT			
C143AP	D586	F336		C402	C404AP	C422	

ACCOUNT NUMBER AND TITLE: 582600 TAX REVENUE ACCRUAL ADJUSTMENT - CUSTOMS

DEBIT				CREDIT			
C143AP	D586	F336		C402	C404AP	C422	

ACCOUNT NUMBER AND TITLE: 583000 CONTRA REVENUE FOR TAXES - NOT OTHERWISE CLASSIFIED

DEBIT				CREDIT			
D402	D424	D438		D402R	F336		

ACCOUNT NUMBER AND TITLE: 583100 CONTRA REVENUE FOR TAXES - INDIVIDUAL

DEBIT				CREDIT			
D402	D424	D438		D402R	F336		

ACCOUNT NUMBER AND TITLE: 583200 CONTRA REVENUE FOR TAXES - CORPORATE

DEBIT				CREDIT			
D402	D424	D438		D402R	F336		

ACCOUNT NUMBER AND TITLE: 583300 CONTRA REVENUE FOR TAXES - UNEMPLOYMENT

DEBIT				CREDIT			
D402	D424	D438		D402R	F336		

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ACCOUNT NUMBER AND TITLE: 583400 CONTRA REVENUE FOR TAXES - EXCISE

DEBIT				CREDIT			
D402	D424	D438		D402R	F336		

ACCOUNT NUMBER AND TITLE: 583500 CONTRA REVENUE FOR TAXES - ESTATE AND GIFT

DEBIT				CREDIT			
D402	D424	D438		D402R	F336		

ACCOUNT NUMBER AND TITLE: 583600 CONTRA REVENUE FOR TAXES - CUSTOMS

DEBIT				CREDIT			
D402	D424	D438		D402R	F336		

ACCOUNT NUMBER AND TITLE: 589000 TAX REVENUE REFUNDS - NOT OTHERWISE CLASSIFIED

DEBIT				CREDIT			
B118	B416			F336			

ACCOUNT NUMBER AND TITLE: 589100 TAX REVENUE REFUNDS - INDIVIDUAL

DEBIT				CREDIT			
B118	B416			F336			

ACCOUNT NUMBER AND TITLE: 589200 TAX REVENUE REFUNDS - CORPORATE

DEBIT				CREDIT			
B118	B416			F336			

ACCOUNT NUMBER AND TITLE: 589300 TAX REVENUE REFUNDS - UNEMPLOYMENT

DEBIT				CREDIT			
B118	B416			F336			

ACCOUNT NUMBER AND TITLE: 589400 TAX REVENUE REFUNDS - EXCISE

DEBIT				CREDIT			
B118	B416			F336			

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ACCOUNT NUMBER AND TITLE: 589500 TAX REVENUE REFUNDS - ESTATE AND GIFT

DEBIT				CREDIT			
B118	B416			F336			

ACCOUNT NUMBER AND TITLE: 589600 TAX REVENUE REFUNDS - CUSTOMS

DEBIT				CREDIT			
B118	B416			F336			

ACCOUNT NUMBER AND TITLE: 590000 OTHER REVENUE

DEBIT				CREDIT			
F144	F336	H301		A186	C141	C404AP	C424
				A188	C145	C416	C630
				B200	C188	C420	F144AP
				C109	C402	C422	

ACCOUNT NUMBER AND TITLE: 590900 CONTRA REVENUE FOR OTHER REVENUE

DEBIT				CREDIT			
D402	D424	D436	D438	D402R	F336	H301	

ACCOUNT NUMBER AND TITLE: 591900 REVENUE AND OTHER FINANCING SOURCES - CANCELLATIONS

DEBIT				CREDIT			
F120	F122	F128AP					

ACCOUNT NUMBER AND TITLE: 592100 VALUATION CHANGE IN INVESTMENTS - EXCHANGE STABLIZATION FUND

DEBIT				CREDIT			
D579R	F336			D579			

ACCOUNT NUMBER AND TITLE: 592200 VALUATION CHANGE IN INVESTMENTS FOR FEDERAL GOVERNMENT SPONSORED ENTERPRISE

DEBIT				CREDIT			
D503R	F336			D503			

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ACCOUNT NUMBER AND TITLE: 592300 VALUATION CHANGE IN INVESTMENTS - BENEFICIAL INTEREST IN TRUST

DEBIT				CREDIT			
D503R	F336			C141	D503		

ACCOUNT NUMBER AND TITLE: 599000 COLLECTIONS FOR OTHERS - STATEMENT OF CUSTODIAL ACTIVITY

DEBIT				CREDIT			
C141AP	C142	C143AP	D584	F336			

ACCOUNT NUMBER AND TITLE: 599100 ACCRUED COLLECTIONS FOR OTHERS - STATEMENT OF CUSTODIAL ACTIVITY

DEBIT				CREDIT			
C402AP	C404			C143AP	D424AP	F336	
				D422	D584		

ACCOUNT NUMBER AND TITLE: 599300 OFFSET TO NON-ENTITY COLLECTIONS - STATEMENT OF CHANGES IN NET POSITION

DEBIT				CREDIT			
C143AP	C146AP	C196AP	D585	F336			
C145AP	C147	D503AP					

ACCOUNT NUMBER AND TITLE: 599400 OFFSET TO NON-ENTITY ACCRUED COLLECTIONS - STATEMENT OF CHANGES IN NET POSITION

DEBIT				CREDIT			
C403AP	C405	C420AP	E516AP	C143AP	C196AP	D585	
				C146AP	D420R	F336	

ACCOUNT NUMBER AND TITLE: 599700 FINANCING SOURCES TRANSFERRED IN FROM CUSTODIAL STATEMENT COLLECTIONS

DEBIT				CREDIT			
F336				A212			

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ACCOUNT NUMBER AND TITLE: 599800 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: 610000 OPERATING EXPENSES/PROGRAM COSTS

DEBIT				CREDIT			
A146	B154	C102	E104	B446	C139AP	D582	E414
A514	B402	D106	E108	C132	D102	E110	F128
B102	B406	D107	E204AP	C134	D108	E112	F336
B104	B412	D126	E412	C136AP	D110	E114	H300
B105	B436	D134	E418	C138AP	D308AP	E116	
B106	B444	D510	E506				
B107	B604	D534					
B138	B606	E102					

ACCOUNT NUMBER AND TITLE: 619000 CONTRA BAD DEBT EXPENSE - INCURRED FOR OTHERS

DEBIT				CREDIT			
F336							

ACCOUNT NUMBER AND TITLE: 619900 ADJUSTMENT TO SUBSIDY EXPENSE

DEBIT				CREDIT			
F336				D112AP	D113		

ACCOUNT NUMBER AND TITLE: 631000 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: 632000 INTEREST EXPENSES ON SECURITIES

DEBIT				CREDIT			
B109	B418	E124		E126	F336	H300	

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ACCOUNT NUMBER AND TITLE: 633000 OTHER INTEREST EXPENSES

DEBIT				CREDIT			
B109	B418	D614		F336	H300		
B416	D612						

ACCOUNT NUMBER AND TITLE: 633800 REMUNERATION INTEREST

DEBIT				CREDIT			
B210							

ACCOUNT NUMBER AND TITLE: 634000 INTEREST EXPENSE ACCRUED ON THE LIABILITY FOR LOAN GUARANTEES

DEBIT				CREDIT			
E122				F336			

ACCOUNT NUMBER AND TITLE: 640000 BENEFIT EXPENSE

DEBIT				CREDIT			
B402	D106	D126	E104	C132	D108	D308AP	
B604	D107	D134	E106	D102	D110	F336	

ACCOUNT NUMBER AND TITLE: 650000 COST OF GOODS SOLD

DEBIT				CREDIT			
C630	C648	D538	E110	B108AP	C414	D566R	F336
C642	D106	D566	E114	C132	D102	E112	
C646	D107	E102	E408	C134	D308AP	E116	

ACCOUNT NUMBER AND TITLE: 660000 APPLIED OVERHEAD

DEBIT				CREDIT			
E110	E114	F336		D514	E404		
E112	E116						

ACCOUNT NUMBER AND TITLE: 661000 COST CAPITALIZATION OFFSET

DEBIT				CREDIT			
F336				D514			

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ACCOUNT NUMBER AND TITLE: 671000 DEPRECIATION, AMORTIZATION, AND DEPLETION

DEBIT				CREDIT			
E120				E110	E114	E404	
				E112	E116	F336	

ACCOUNT NUMBER AND TITLE: 672000 BAD DEBT EXPENSE

DEBIT				CREDIT			
D404	D420			F336			

ACCOUNT NUMBER AND TITLE: 673000 IMPUTED COSTS

DEBIT				CREDIT			
E402				F336			

ACCOUNT NUMBER AND TITLE: 679000 OTHER EXPENSES NOT REQUIRING BUDGETARY RESOURCES

DEBIT				CREDIT			
B424	C138AP	D566	E416	B108AP	D128	D566R	F336
B446	C139AP	D582		B424R	D526	D580	H300
C136AP	D518	E406		C414	D528R	E109R	
C137	D528	E410					

ACCOUNT NUMBER AND TITLE: 680000 FUTURE FUNDED EXPENSES

DEBIT				CREDIT			
B420	D112AP	F130		B424R	D145	D147AP	H300
B424	D113			B436	D146	F336	

ACCOUNT NUMBER AND TITLE: 685000 EMPLOYER CONTRIBUTIONS TO EMPLOYEE BENEFIT PROGRAMS NOT REQUIRING CURRENT-YEAR BUDGET AUTHORITY (UNOBLIGATED)

DEBIT				CREDIT			
B422				F336	H300		

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ACCOUNT NUMBER AND TITLE: 690000 NONPRODUCTION COSTS

DEBIT				CREDIT			
B102	B436	D107		B108AP	C414	D110	H300
B402	B604	D134		C132	D102	D308AP	
B406	D106	E102		C134	D108	F336	

ACCOUNT NUMBER AND TITLE: 711000 GAINS ON DISPOSITION OF ASSETS - OTHER

DEBIT				CREDIT			
F338	H301			C161	C626	C644	E602
				C610	C628	C646	
				C615	C632	C648	

ACCOUNT NUMBER AND TITLE: 711100 GAINS ON DISPOSITION OF INVESTMENTS

DEBIT				CREDIT			
F338	H301			C602	C618	C702	C753
				C606	C622	C706	
				C608	C624	C752	

ACCOUNT NUMBER AND TITLE: 711200 GAINS ON DISPOSITION OF BORROWINGS

DEBIT				CREDIT			
F338	H301			B121AP	B131	B135	

ACCOUNT NUMBER AND TITLE: 717100 GAINS ON CHANGES IN LONG-TERM ASSUMPTIONS - FROM EXPERIENCE

DEBIT				CREDIT			
F338				D570			

ACCOUNT NUMBER AND TITLE: 717200 LOSSES ON CHANGES IN LONG-TERM ASSUMPTIONS - FROM EXPERIENCE

DEBIT				CREDIT			
D571				F340			

ACCOUNT NUMBER AND TITLE: 718000 UNREALIZED GAINS

DEBIT				CREDIT			
F338	H301			D589			

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ACCOUNT NUMBER AND TITLE: 718100 UNREALIZED GAIN - EXCHANGE STABILIZATION FUND

DEBIT				CREDIT			
				D592			

ACCOUNT NUMBER AND TITLE: 719000 OTHER GAINS

DEBIT				CREDIT			
F338	H301			C613	D574	D578	D610
				D569	D575	D604	

ACCOUNT NUMBER AND TITLE: 719100 OTHER GAINS FOR ACCRUED SPECIAL DRAWING RIGHT (SDR) INTEREST AND CHARGES

DEBIT				CREDIT			
				D612			

ACCOUNT NUMBER AND TITLE: 721000 LOSSES ON DISPOSITION OF ASSETS - OTHER

DEBIT				CREDIT			
C161	C626	C646	E602	F340	H300		
C609	C628	C648					
C610	C634	D418					
C615	C644	E502					

ACCOUNT NUMBER AND TITLE: 721100 LOSSES ON DISPOSITION OF INVESTMENTS

DEBIT				CREDIT			
C602	C618	C704	C755	F340	H300		
C604	C622	C708					
C608	C624	C754					

ACCOUNT NUMBER AND TITLE: 721200 LOSSES ON DISPOSITION OF BORROWINGS

DEBIT				CREDIT			
B121AP	B137	C153		F340	H300		
B131	C149						

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 727100 GAINS ON CHANGES IN LONG-TERM ASSUMPTIONS

DEBIT				CREDIT			
F338				D570			

ACCOUNT NUMBER AND TITLE: 727200 LOSSES ON CHANGES IN LONG-TERM ASSUMPTIONS

DEBIT				CREDIT			
D571				F340			

ACCOUNT NUMBER AND TITLE: 728000 UNREALIZED LOSSES

DEBIT				CREDIT			
D589				F340	H300		

ACCOUNT NUMBER AND TITLE: 728100 UNREALIZED LOSSES - EXCHANGE STABILIZATION FUND

DEBIT				CREDIT			
D594							

ACCOUNT NUMBER AND TITLE: 729000 OTHER LOSSES

DEBIT				CREDIT			
A202AP	C194	D548	D573	B424R	C137	F340	H300
A204	C613	D564	D576				
B108	D523	D568	D606				
B424	D542	D572	D608				

ACCOUNT NUMBER AND TITLE: 729100 OTHER LOSSES FOR ACCRUED SPECIAL DRAWING RIGHT (SDR) INTEREST AND CHARGES

DEBIT				CREDIT			
D614							

ACCOUNT NUMBER AND TITLE: 730000 EXTRAORDINARY ITEMS

DEBIT				CREDIT			
D550	F338	H301		F340	H300		

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 740000 PRIOR-PERIOD ADJUSTMENTS DUE TO CORRECTIONS OF ERRORS

DEBIT				CREDIT			
D306	D312	F338	H301	D308	D310	F340	H300

ACCOUNT NUMBER AND TITLE: 740100 PRIOR-PERIOD ADJUSTMENTS DUE TO CHANGES IN ACCOUNTING PRINCIPLES

DEBIT				CREDIT			
D306	D532	F338		D308	D310	F340	H300
D312	D536	H301					

ACCOUNT NUMBER AND TITLE: 740500 PRIOR PERIOD ADJUSTMENTS DUE TO CORRECTIONS OF ERRORS -YEARS PRECEDING THE PRIOR YEAR

DEBIT				CREDIT			
D306	D312	F338		D308	D310	F340	H300

ACCOUNT NUMBER AND TITLE: 750000 DISTRIBUTION OF INCOME - DIVIDEND

DEBIT				CREDIT			
C435AP	C437			C149AP	C153AP	F125	F340

ACCOUNT NUMBER AND TITLE: 760000 CHANGES IN ACTUARIAL LIABILITY

DEBIT				CREDIT			
B426	F338			B426R	F340		

ACCOUNT NUMBER AND TITLE: 801000 GUARANTEED LOAN LEVEL

DEBIT				CREDIT			
G102				F344	F352		

ACCOUNT NUMBER AND TITLE: 801500 GUARANTEED LOAN LEVEL - UNAPPORTIONED

DEBIT				CREDIT			
G104				G102			

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 802000 GUARANTEED LOAN LEVEL - APPORTIONED

DEBIT				CREDIT			
F346	G106			G104			

ACCOUNT NUMBER AND TITLE: 804000 GUARANTEED LOAN LEVEL - USED AUTHORITY

DEBIT				CREDIT			
F344				G106			

ACCOUNT NUMBER AND TITLE: 804500 GUARANTEED LOAN LEVEL - UNUSED AUTHORITY

DEBIT				CREDIT			
F352				F346			

ACCOUNT NUMBER AND TITLE: 805000 GUARANTEED LOAN PRINCIPAL OUTSTANDING

DEBIT				CREDIT			
G108				G110			

ACCOUNT NUMBER AND TITLE: 805300 GUARANTEED LOAN NEW DISBURSEMENTS BY LENDER

DEBIT				CREDIT			
F348				G108			

ACCOUNT NUMBER AND TITLE: 806500 GUARANTEED LOAN COLLECTIONS, DEFAULTS, AND ADJUSTMENTS

DEBIT				CREDIT			
G110				F350			

ACCOUNT NUMBER AND TITLE: 807000 GUARANTEED LOAN CUMULATIVE DISBURSEMENTS BY LENDERS

DEBIT				CREDIT			
F350				F348			

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 809100 PARTIAL OR EARLY CANCELLATION OF AUTHORITY

DEBIT				CREDIT			
E204				F301	F390AP		

ACCOUNT NUMBER AND TITLE: 809200 OFFSET FOR PARTIAL OR EARLY CANCELLATION OF AUTHORITY

DEBIT				CREDIT			
F301	F390AP			E204			

ACCOUNT NUMBER AND TITLE: 880100 OFFSET FOR PURCHASES OF ASSETS

DEBIT				CREDIT			
C132R	C136R	F370		B152AP	B430AP	D134AP	G124
C134R	C138R			B402AP	B438AP	G120	
				B406AP	B604AP	G122	

ACCOUNT NUMBER AND TITLE: 880200 PURCHASES OF PROPERTY, PLANT, AND EQUIPMENT

DEBIT				CREDIT			
B402AP	B604AP	G120		C132R	C136R	F370	
B406AP	D134AP			C134R	C138R		

ACCOUNT NUMBER AND TITLE: 880300 PURCHASES OF INVENTORY AND RELATED PROPERTY

DEBIT				CREDIT			
B402AP	B430AP	B604AP	G122	C132R	C136R	F370	
B406AP	B438AP	D134AP		C134R	C138R		

ACCOUNT NUMBER AND TITLE: 880400 PURCHASES OF ASSETS - OTHER

DEBIT				CREDIT			
B152AP	B406AP	D134AP		C132R	C136R	F370	
B402AP	B604AP	G124		C134R	C138R		

R = The USSGL transaction mentions 'Reverse' in the description.
AP = The USSGL transaction mentions 'Also Post' in the description.

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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 6-digit USSGL account. Agencies' systems must capture this information at the transaction level by recording transactions using USSGL 6-digit accounts plus attributes. This section provides an Attribute Definition Report and an Attribute Table for both proprietary and budgetary USSGL accounts and attributes reported to the Governmentwide Treasury Account Symbol Adjusted Trial Balance System (GTAS).

The Attribute Definition 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. The Attribute Table shows USSGL accounts, account titles, and normal balance indicators for USSGL accounts that agencies will use for GTAS reporting. Also, the tables show related attributes agencies must provide for each USSGL account reported in GTAS

The USSGL proprietary account data in the Attribute 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.

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 reporting purposes, the following USSGL Accounts do not need the reimbursable flag attribute with the domain values of direct and reimbursable: USSGL accounts 487100, "Downward Adjustments of Prior-Year Unpaid Undelivered Orders – Obligations, Recoveries," 487200, "Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders – Obligations, Refunds Collected," 497100, "Downward Adjustments of Prior-Year Unpaid Delivered Orders – Obligations, Recoveries," and 497200, "Downward Adjustments of Prior-Year Paid Delivered Orders – Obligations, Refunds Collected.". However, at yearend these accounts close to the following USSGL accounts which require the reimbursable flag attribute for reporting: USSGL accounts 480100, "Undelivered Orders – Obligations, Unpaid," 480200, "Undelivered Orders – Obligations, Prepaid/Advanced," 490100, "Delivered Orders – Obligations, Unpaid," and 490200, "Delivered Orders – Obligations, Paid." Therefore, an agency must similarly identify the adjustment accounts to close these accounts properly.

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USSGL ACCOUNT ATTRIBUTE DEFINITION REPORT

Attribute Name	Attribute Short Name	Attribute Definition	Domain	System Characters	Reference	Supplied By
Anticipated Indicator	Anticipated	Indicates that the transaction is expected or anticipated to occur in the current fiscal year.	N - No Y - Yes	1/A	USSGL	USSGL
Apportionment Category B Program Code	Apport Cat B	The code representing the category A/B and B program used on the SF 132 apportionment schedule. Apportionment Category B Program Code is the four digit number from 6011-6159 that represents a line on the apportionment schedule. The category B program code is required if the apportionment category is A/B or B. Category B programs are subject to the Anti-Deficiency Act.	#### - Apportionment Category B Program Code	4/N	OMB Circ. No. A-11	Bulk File
Apportionment Category Code	Apport Cat	Identifies OMB apportionments by quarters (Category A) or by other specified time periods, programs, activities, projects, objects, or combinations of these (Category B), or are not subject to apportionment (Category E).	A - Category A - Quarterly Apportionments B - Category B - Apportionments other than quarterly E - Exempt from Apportionment	1/A	OMB Circ. No. A-11	Bulk File

USSGL ACCOUNT ATTRIBUTE DEFINITION REPORT

Attribute Name	Attribute Short Name	Attribute Definition	Domain	System Characters	Reference	Supplied By
Authority Type Code	Auth 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 C - Contract Authority D - Advance Appropriation E - Appropriation (Advance Funding) available in Prior Year F - Appropriation (Advance Funding) available from Subsequent Year P - Appropriation (excluding Advance Funding) R - Reappropriation S - Spending Authority from Offsetting Collections	1/A	OMB Circ. No. A-11, FMS TFM 2-4200	Bulk File
Availability Time Indicator	Avail Time	Indicates whether a budgetary resource is available for new obligations in the current period, or in a subsequent period within the current fiscal year or after being reapportioned in a future fiscal year.	A - Available in current period S - Available in subsequent period	1/A	OMB Circ. No. A-11	Bulk File
BEA Category Indicator	BEA Cat	Indicates whether the Budget Enforcement Act (BEA) category is mandatory or discretionary.	D - Discretionary M - Mandatory	1/A	OMB Circ. No. A-11	Bulk File
Begin End Indicator	Begin/End	Indicates whether the balance or an USSGL account/attribute combination is at the start of the fiscal year or at the end of a period.	B - Beginning Balance E - Ending Balance	1/A	TFM	Bulk File

USSGL ACCOUNT ATTRIBUTE DEFINITION REPORT

Attribute Name	Attribute Short Name	Attribute Definition	Domain	System Characters	Reference	Supplied By
Borrowing Source Code	Borrow Source	Indicates whether borrowing took place from the public, Treasury, or a Federal financing bank.	F - Federal Financing Bank P - Public T - Treasury	1/A	TFM, OMB Circ. No. A-11	Bulk File
Budgetary Impact Indicator	Budgetary Impact Indicator	Indicates whether financing resources and non-exchange revenue have an impact on the budget.	D - Budgetary Impact E - Non-Budgetary Impact	1/A	TFM	Bulk File
Budgetary Proprietary Code	Budg/Prop	Indicates if a USSGL account is reported on a budgetary, proprietary statement or both. For example USSGL account 101000 Fund Balance With Treasury is reported on the Balance Sheet and the FMS 2108. USSGL account 101000 domain value will be B.	A - Both Budgetary and Proprietary B - Budgetary P - Proprietary	1/A	OMB Circ. No. A-11, OMB Circ. No. A-136, TFM	USSGL
Credit Cohort Year	Cohort Yr	Fiscal year when direct loans are obligated or guarantees committed by a program, even if disbursements occur in subsequent fiscal years.	1992 - Fiscal year when direct loans are obligated or guarantees committed by a program 1993 - Fiscal year when direct loans are obligated or guarantees committed by a program 1994 - Fiscal year when direct loans are obligated or guarantees committed by a program 1995 - Fiscal year when direct loans are	4/N	OMB Circ. No. A-11	Bulk File

USSGL ACCOUNT ATTRIBUTE DEFINITION REPORT

Attribute Name	Attribute Short Name	Attribute Definition	Domain	System Characters	Reference	Supplied By
			obligated or guarantees committed by a program 1996 - Fiscal year when direct loans are obligated or guarantees committed by a program 1997 - Fiscal year when direct loans are obligated or guarantees committed by a program 1998 - Fiscal year when direct loans are obligated or guarantees committed by a program 1999 - Fiscal year when direct loans are obligated or guarantees committed by a program 2000 - Fiscal year when direct loans are obligated or guarantees committed by a program 2001 - Fiscal year when direct loans are			

USSGL ACCOUNT ATTRIBUTE DEFINITION REPORT

Attribute Name	Attribute Short Name	Attribute Definition	Domain	System Characters	Reference	Supplied By
			obligated or guarantees committed by a program 2002 - Fiscal year when direct loans are obligated or guarantees committed by a program 2003 - Fiscal year when direct loans are obligated or guarantees committed by a program 2004 - Fiscal year when direct loans are obligated or guarantees committed by a program 2005 - Fiscal year when direct loans are obligated or guarantees committed by a program 2006 - Fiscal year when direct loans are obligated or guarantees committed by a program 2007 - Fiscal year when direct loans are			

USSGL ACCOUNT ATTRIBUTE DEFINITION REPORT

Attribute Name	Attribute Short Name	Attribute Definition	Domain	System Characters	Reference	Supplied By
			obligated or guarantees committed by a program 2008 - Fiscal year when direct loans are obligated or guarantees committed by a program 2009 - Fiscal year when direct loans are obligated or guarantees committed by a program 2010 - Fiscal year when direct loans are obligated or guarantees committed by a program 2011 - Fiscal year when direct loans are obligated or guarantees committed by a program 2012 - Fiscal year when direct loans are obligated or guarantees committed by a program. 2013 - Fiscal year when direct loans are			

USSGL ACCOUNT ATTRIBUTE DEFINITION REPORT

Attribute Name	Attribute Short Name	Attribute Definition	Domain	System Characters	Reference	Supplied By
			obligated or guarantees committed by a program 2014 - Fiscal year when direct loans are obligated or guarantees committed by a program			
Custodial Noncustodial Indicator	Cust/Noncust	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 - Non-custodial S - Custodial	1/A	SFFAS #7, OMB Circ. No. A-136	Bulk File
Debit Credit Indicator	Debit/Credit	Indicates whether the balance reported is a debit or credit.	D - Debit C - Credit	1/A	OMB Circ. No. A-11, OMB Circ. No. A-136, TFM	Bulk File
Exchange Nonexchange Code	Exch/Nonexch	Indicates whether the revenue, gains or losses balances being reported is exchange (X), nonexchange (T) or (E) exchange revenue with little or no associated costs.	E - Exchange without associated costs T - Nonexchange X - Exchange	1/A	SFFAS #7, TFM	Bulk File
Federal Non-Federal Code	Fed/NonFed	Indicates the type of entity involved in transactions with the reporting entity: other Federal entities (F); non-Federal entities such as private/local/state/tribal/foreign governments (N), exceptions for other non-Federal partners (E), or General Fund only, G.	E - Non Federal Exception F - Federal G - General Fund Only N - Non Federal	1/A	SFFAS #7, TFM	Bulk File

USSGL ACCOUNT ATTRIBUTE DEFINITION REPORT

Attribute Name	Attribute Short Name	Attribute Definition	Domain	System Characters	Reference	Supplied By
Financing Account Code	Financing Account Code	Indicates whether the Federal account symbol is a Direct Loan Financing Account, a Guaranteed Loan Financing Account, or is not a financing account as defined by the Federal Credit Reform Act of 1990.	D - Direct G - Guaranteed N - Nonfinancing	1/A	SF 133, P&F	TAS
GTAS Fund Type Code	Fund Type	A classification established in law that describes an OMB account's relationship to the Government, and the source of the receipts that the account is provided. The first digit (and sometimes second digit, as well) of the Treasury Account Main Code is also used to designate General Fund category (ITFM 2-1500).	CF - Clearing Account (F3500-F3885) DF - Deposit Fund. (6000-6999) EC - Consolidated Working Fund (3900-3959) EG - General Fund (0000-3899) EM - Management Fund (3960-3999) EP - Public Enterprise Revolving Funds (4000-4499) ER - Intragovernmental Revolving Funds (4500-4999) ES - Special Fund (5000-5999) ET - Trust Non-revolving Fund (8000-8399 & 8500-8999) GA - General Fund Authority	2/A	FAST Book	TAS

USSGL ACCOUNT ATTRIBUTE DEFINITION REPORT

Attribute Name	Attribute Short Name	Attribute Definition	Domain	System Characters	Reference	Supplied By
			TR - Trust Revolving Fund (8400-8499) UG - Unavailable General Fund Receipt (0000-3499) US - Unavailable Special Fund Receipt (5000-5999) UT - Unavailable Trust Non-Revolving Fund Receipt (8000-8399 & 8500-8999)			
Normal Balance Indicator	Norm Bal	Normal condition of the balance in an USSGL account (debit or credit).	C - Credit D - Debit	1/A	SF 133, FMS 2108, P&F	USSGL
Prior Year Adjustment Code	PY Adj	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 - Adjustment to prior-year reporting - backdated in Treasury's central accounting system P - Adjustment to prior-year reporting - not backdated in Treasury's central accounting system X - Not an adjustment to prior-year reporting	1/A	OMB Circ. No. A-11	Bulk File
Program Indicator	Program Indicator	The amount of cost or revenue directly or indirectly traceable to programs	P - Assigned to programs Q - Not assigned to programs	1/A	TFM	Bulk File

USSGL ACCOUNT ATTRIBUTE DEFINITION REPORT

Attribute Name	Attribute Short Name	Attribute Definition	Domain	System Characters	Reference	Supplied By
Program Report Category Code	Program Rpt Cat	Identifies a program report category that agencies use when reporting their obligations in their detailed financial information. Agencies may use this code when reporting either Category A or Category B obligations. Unlike the Apportionment Category B Program, this code is NOT subject to the Anti-Deficiency Act.	## - Program Report Category Code	2/N	OMB Circ. No. A-11	Bulk File
Reimbursable Flag Indicator	Reimb Flag	Indicates whether amounts for goods, services, and joint project support are financed by offsetting collections.	D - Direct R - Reimbursable	1/A	OMB Circ. No. A-11	Bulk File
Reporting Type Code	Reporting Type Code	Indicates at the TAS level activity related to non-Federal ownership interest or statutory dedication of specifically identified revenues to designated activities.	E - Earmarked F - Fiduciary U - Undesignated	1/A	SFFAS 27	TAS
TAS Status Code	TAS Status	Expired - time period the budget authority is no longer available for new obligations but is still available for disbursement. Unexpired - time period the budget authority is available for incurring "new" obligations. Annual budget authority lasts for up to one fiscal year. Multi-year authority lasts for longer periods. No-year authority last indefinitely. Canceled - time period after the last expired year, the account is closed, and the balances are canceled. The authority to disburse is canceled and is no longer available for any purpose.	U - Unexpired E - Expired C - Cancelled	1/A	OMB Circ. No. A-11	TAS

USSGL ACCOUNT ATTRIBUTE DEFINITION REPORT

Attribute Name	Attribute Short Name	Attribute Definition	Domain	System Characters	Reference	Supplied By
TAS Status Transitioning Code	Trans. Code	Expiring - Applies to annual and multi year accounts only. TAS Status Transitioning Flag is set to expiring in period 12 of the ending year of availability. Canceling - Applies to annual, multi and no-year accounts. For annual and multi year accounts, the TAS Status Transitioning Flag is set to cancelling in period 12 of the 5th expired year. For no-year accounts, the TAS Status Transitioning Flag is set to cancelling when the account has been discontinued.	X - Expiring K - Canceling N - Not applicable	1/A	TFM	TAS
Trading Partner Agency Identifier	Trading Ptnr	Represents the agency identifier of the other department, agency, or establishment of the U. S. government involved in transactions with the reporting entity. Required if the Fed/Non-Federal Indicator = F or G.	- Blank is Acceptable ### - Trading Partner (CGAC three-digit department code)	3/N	FAST Book	Bulk File
Trading Partner Main Account Code	Trading Ptnr Main	Represents the treasury main account code of the other department, agency, or establishment of the U. S. Government involved in transactions with the reporting entity. Required if the Fed/Non-Federal Indicator = F.	- Blank is Acceptable #### - Trading Partner Account (Must be a valid main account for the trading partner.)	4/N	FAST Book	Bulk File
Year of Budget Authority Indicator	Year of BA	Identifies whether outlays are from the new budget authority (NEW) or from budget authority carried forward from the prior year (BAL). Used for expenditure TAS that are not credit financing TAS.	BAL - Outlays from balances brought forward NEW - Outlays from new budget authority	3/A	OMB Circ. No. A-11	Bulk File

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USSGL ACCOUNT		USSGL ATTRIBUTES					USSGL ACCOUNT ATTRIBUTES BULK FILE ATTRIBUTES																		TAS ATTRIBUTES				
No.	USSGL Account Title	Anticipated	Budg/ Prop	Norm Bal	Begin/End	Debit/Credit	Auth Type Code	Apport Cat	Apport Cat B	Avail Time	BEA Cat	Borrow Source	Budgetary Impact Indicator	Cohort Yr	Cust/Non cust	Exch/Non exch	Fed/Non Fed	Trading Ptnr	Trading Ptnr Main	PY Adj	Program Indicator	Program Rpt Cat	Reimb Flag	Year of BA	Fund Type	Reporting Type Code	Financing Account Code	TAS Status	Trans. Code
101000	Fund Balance With Treasury	N	A	D	B/E	D/C											G	###	####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
109000	Fund Balance With Treasury Under a Continuing Resolution	N	P	D	E	D/C											G	###	####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
110100	General Fund Operating Cash	N	P	D	B/E	D/C																			GA	U	N	U	N
110300	Restricted Operating Cash	N	P	D	B/E	D/C																			GA	U	N	U	N
110900	Checks Outstanding	N	P	C	B/E	D/C																			GA	U	N	U	N
111000	Undeposited Collections	N	P	D	B/E	D/C									A/S		N								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
112000	Imprest Funds	N	A	D	B/E	D/C											N								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
112500	U.S. Debit Card Funds	N	A	D	B/E	D/C											N								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U	X/K/N
113000	Funds Held by the Public	N	A	D	B/E	D/C											N								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
114500	Cash Held by U.S. Disburing Officers Outside the Treasury's General Account	N	P	D	B/E	D/C																			GA	U	N	U	N
119000	Other Cash	N	P	D	B/E	D/C											N								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
119300	International Monetary Fund Assets - Reserve Position	N	A	D	B/E	D/C											N								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U	X/K/N
119400	Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights	N	A	D	B/E	D/C											N								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U	X/K/N
119500	Other Monetary Assets	N	A	D	B/E	D/C											N								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
120000	Foreign Currency	N	P	D	B/E	D/C											N								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
120500	Foreign Currency Denominated Equivalent Assets	N	A	D	B/E	D/C											N								EP	E	N	U	N
120900	Uninvested Foreign Currency	N	A	D	B/E	D/C											N								EP	E	N	U	N
125000	Central Accounting/Agency Reconciliation Account	N	P	D	B/E	D/C																			GA	U	N	U	N
131000	Accounts Receivable	N	P	D	B/E	D/C									A/S		F/N	###	/####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
131900	Allowance for Loss on Accounts Receivable	N	P	C	B/E	D/C									A/S		F/N	###	/####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
132000	Employment Benefit Contributions Receivable	N	P	D	B/E	D/C											F/N	###	/####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
132100	Unfunded FECA Benefit Contributions Receivable	N	P	D	B/E	D/C											F	###	/####						EG	U	D/G/N	U	N
132500	Taxes Receivable	N	P	D	B/E	D/C									A/S		G/N	###	####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N

USSGL ACCOUNT		USSGL ATTRIBUTES			USSGL ACCOUNT ATTRIBUTES BULK FILE ATTRIBUTES																				TAS ATTRIBUTES				
No.	USSGL Account Title	Anticipated	Budg/ Prop	Norm Bal	Begin/End	Debit/Credit	Auth Type Code	Apport Cat	Apport Cat B	Avail Time	BEA Cat	Borrow Source	Budgetary Impact Indicator	Cohort Yr	Cust/Non cust	Exch/Non exch	Fed/Non Fed	Trading Ptnr	Trading Ptnr Main	PY Adj	Program Indicator	Program Rpt Cat	Reimb Flag	Year of BA	Fund Type	Reporting Type Code	Financing Account Code	TAS Status	Trans. Code
132900	Allowance for Loss on Taxes Receivable	N	P	C	B/E	D/C									A/S		N								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
133000	Receivable for Transfers of Currently Invested Balances	N	P	D	B/E	D/C											F	###	/####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
133500	Expenditure Transfers Receivable	N	P	D	B/E	D/C											F	###	/####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
134000	Interest Receivable - Not Otherwise Classified	N	P	D	B/E	D/C									A/S		F/N	###	/####						CF/DF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
134100	Interest Receivable - Loans	N	P	D	B/E	D/C									A/S		F/N	###	/####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
134200	Interest Receivable - Investments	N	A	D	B/E	D/C									A/S		F/N	###	/####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/K/N
134300	Interest Receivable - Taxes	N	P	D	B/E	D/C									A/S		N								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
134400	Interest Receivable on Special Drawing Rights	N	P	D	B/E	D/C									A		N								EP	E	N	U	N
134500	Allowance for Loss on Interest Receivable - Loans	N	P	C	B/E	D/C									A/S		N								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
134600	Allowance for Loss on Interest Receivable - Investments	N	P	C	B/E	D/C									A/S		N								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
134700	Allowance for Loss on Interest Receivable - Not Otherwise Classified	N	P	C	B/E	D/C									A/S		N								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
134800	Allowance for Loss on Interest Receivable - Taxes	N	P	C	B/E	D/C									A/S		N								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
135000	Loans Receivable	N	P	D	B/E	D/C											F/N	###	/####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
135100	Capitalized Loan Interest Receivable - Non-Credit Reform	N	P	D	B/E	D/C											F	###	/####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
135900	Allowance for Loss on Loans Receivable	N	P	C	B/E	D/C											N								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
136000	Penalties and Fines Receivable - Not Otherwise Classified	N	P	D	B/E	D/C									A/S		F/N	###	/####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
136100	Penalties and Fines Receivable - Loans	N	P	D	B/E	D/C									A/S		F/N	###	/####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
136300	Penalties and Fines Receivable - Taxes	N	P	D	B/E	D/C									A/S		N								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
136500	Allowance for Loss on Penalties and Fines Receivable - Loans	N	P	C	B/E	D/C									A/S		N								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
136700	Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified	N	P	C	B/E	D/C									A/S		N								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N

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136800	Allowance for Loss on Penalties and Fines Receivable - Taxes	N	P	C	B/E	D/C									A/S		N								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
137000	Administrative Fees Receivable - Not Otherwise Classified	N	P	D	B/E	D/C									A/S		F/N	###	/####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
137100	Administrative Fees Receivable - Loans	N	P	D	B/E	D/C									A/S		F/N	###	/####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
137300	Administrative Fees Receivable - Taxes	N	P	D	B/E	D/C									A/S		G/N	###	####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
137500	Allowance for Loss on Administrative Fees Receivable - Loans	N	P	C	B/E	D/C									A/S		N								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
137700	Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified	N	P	C	B/E	D/C									A/S		N								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
137800	Allowance for Loss on Administrative Fees Receivable - Taxes	N	P	C	B/E	D/C									A/S		N								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
138000	Loans Receivable - Troubled Assets Relief Program	N	P	D	B/E	D/C											N								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
138100	Interest Receivable - Loans - Troubled Assets Relief Program	N	P	D	B/E	D/C											N								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
138400	Interest Receivable - Foreign Currency Denominated Assets	N	P	D	B/E	D/C									A		N								EP	E	N	U	N
138500	Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program	N	P	C	B/E	D/C											N								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
138900	Allowance for Subsidy - Loans - Troubled Assets Relief Program	N	P	C	B/E	D/C											N								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
139900	Allowance for Subsidy	N	P	C	B/E	D/C											N								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
141000	Advances and Prepayments	N	P	D	B/E	D/C											F/N	###	/####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
151100	Operating Materials and Supplies Held for Use	N	P	D	B/E	D/C											N								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
151200	Operating Materials and Supplies Held in Reserve for Future Use	N	P	D	B/E	D/C											N								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
151300	Operating Materials and Supplies - Excess, Obsolete, and Unserviceable	N	P	D	B/E	D/C											N								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
151400	Operating Materials and Supplies Held for Repair	N	P	D	B/E	D/C											N								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
151900	Operating Materials and Supplies - Allowance	N	P	C	B/E	D/C											N								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
152100	Inventory Purchased for Resale	N	P	D	B/E	D/C											N								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N

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152200	Inventory Held in Reserve for Future Sale	N	P	D	B/E	D/C											N								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
152300	Inventory Held for Repair	N	P	D	B/E	D/C											N								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
152400	Inventory - Excess, Obsolete, and Unserviceable	N	P	D	B/E	D/C											N								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
152500	Inventory - Raw Materials	N	P	D	B/E	D/C											N								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
152600	Inventory - Work-in-Process	N	P	D	B/E	D/C											N								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
152700	Inventory - Finished Goods	N	P	D	B/E	D/C											N								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
152900	Inventory - Allowance	N	P	C	B/E	D/C											N								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
153100	Seized Monetary Instruments	N	P	D	B/E	D/C											N								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
153200	Seized Cash Deposited	N	P	D	B/E	D/C											N								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
154100	Forfeited Property Held for Sale	N	P	D	B/E	D/C											N								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
154200	Forfeited Property Held for Donation or Use	N	P	D	B/E	D/C											N								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
154900	Forfeited Property - Allowance	N	P	C	B/E	D/C											N								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
155100	Foreclosed Property	N	P	D	B/E	D/C											N								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
155900	Foreclosed Property - Allowance	N	P	C	B/E	D/C											N								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
156100	Commodities Held Under Price Support and Stabilization Support Programs	N	P	D	B/E	D/C											N								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
156900	Commodities - Allowance	N	P	C	B/E	D/C											N								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
157100	Stockpile Materials Held in Reserve	N	P	D	B/E	D/C											N								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
157200	Stockpile Materials Held for Sale	N	P	D	B/E	D/C											N								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
159100	Other Related Property	N	P	D	B/E	D/C											N								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
159900	Other Related Property - Allowance	N	P	C	B/E	D/C											N								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N

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161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	N	A	D	B/E	D/C											F/N	###	/####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U	X/K/N
161100	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	N	A	C	B/E	D/C											F/N	###	/####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U	X/K/N
161200	Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	N	A	D	B/E	D/C											F/N	###	/####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U	X/K/N
161300	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	N	A	D	B/E	D/C											F/N	###	/####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U	X/K/N
161800	Market Adjustment - Investments	N	A	D	B/E	D/C											E/F/N	###	/####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U	X/K/N
162000	Investments in Securities Other Than the Bureau of the Public Debt Securities	N	A	D	B/E	D/C											E/F/N	###	/####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U	X/K/N
162100	Discount on Securities Other Than the Bureau of the Public Debt Securities	N	A	C	B/E	D/C											F/N	###	/####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U	X/K/N
162200	Premium on Securities Other Than the Bureau of the Public Debt Securities	N	A	D	B/E	D/C											F/N	###	/####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U	X/N
162300	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities	N	A	D	B/E	D/C											F/N	###	/####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U	X/N
163000	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	N	A	D	B/E	D/C											F	###	/####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U	X/K/N
163100	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	N	A	C	B/E	D/C											F	###	/####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U	X/K/N
163300	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	N	A	D	B/E	D/C											F	###	/####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U	X/K/N
164200	Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act	N	A	D	B/E	D/C											N								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U	X/N
164300	Allowance for Subsidy - Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act	N	A	C	B/E	D/C											F/N	###	/####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U	X/N
164400	Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act	N	A	D	B/E	D/C											N								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U	X/N
164500	Allowance for Subsidy - Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act	N	A	C	B/E	D/C											N								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U	X/N
164600	Discount on Securities Account for Under the Provisions of the Federal Credit Reform Act	N	A	C	B/E	D/C											N								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U	X/N
164700	Premium on Securities Accounted for Under the Provisions of the Federal Credit Reform Act	N	A	D	B/E	D/C											N								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U	X/N
165000	Preferred Stock in Federal Government Sponsored Enterprise	N	A	D	B/E	D/C											N								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U	X/N
165100	Market Adjustment - Senior Preferred Stock in Federal Government Sponsored Enterprise	N	A	D	B/E	D/C											N								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U	X/N

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165200	Common Stock Warrants in Federal Government Sponsored Enterprise	N	A	D	B/E	D/C											N								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U	X/N
165300	Market Adjustment - Common Stock Warrants in Federal Government Sponsored Enterprise	N	A	D	B/E	D/C											N								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U	X/N
167000	Foreign Investments	N	A	D	B/E	D/C											N								EP	E	N	U	N
167100	Discount on Foreign Investments	N	A	C	B/E	D/C											N								EP	E	N	U	N
167200	Premium on Foreign Investments	N	A	D	B/E	D/C											N								EP	E	N	U	N
167900	Foreign Exchange Rate Revalue Adjustments - Investments	N	A	D	B/E	D/C											N								EP	E	N	U	N
169000	Other Investments	N	P	D	B/E	D/C											F/N	###	/####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
171100	Land and Land Rights	N	P	D	B/E	D/C											N								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E/C	X/K/N
171200	Improvements to Land	N	P	D	B/E	D/C											N								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E/C	X/K/N
171900	Accumulated Depreciation on Improvements to Land	N	P	C	B/E	D/C											N								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E/C	X/K/N
172000	Construction-in-Progress	N	P	D	B/E	D/C											N								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E/C	X/K/N
173000	Buildings, Improvements, and Renovations	N	P	D	B/E	D/C											N								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E/C	X/K/N
173900	Accumulated Depreciation on Buildings, Improvements, and Renovations	N	P	C	B/E	D/C											N								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E/C	X/K/N
174000	Other Structures and Facilities	N	P	D	B/E	D/C											N								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E/C	X/K/N
174900	Accumulated Depreciation on Other Structures and Facilities	N	P	C	B/E	D/C											N								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E/C	X/K/N
175000	Equipment	N	P	D	B/E	D/C											N								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E/C	X/K/N
175900	Accumulated Depreciation on Equipment	N	P	C	B/E	D/C											N								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E/C	X/K/N
181000	Assets Under Capital Lease	N	P	D	B/E	D/C											N								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E/C	X/K/N
181900	Accumulated Depreciation on Assets Under Capital Lease	N	P	C	B/E	D/C											N								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E/C	X/K/N
182000	Leasehold Improvements	N	P	D	B/E	D/C											N								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E/C	X/K/N
182900	Accumulated Amortization on Leasehold Improvements	N	P	C	B/E	D/C											N								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E/C	X/K/N

USSGL ACCOUNT		USSGL ATTRIBUTES					USSGL ACCOUNT ATTRIBUTES BULK FILE ATTRIBUTES																		TAS ATTRIBUTES				
No.	USSGL Account Title	Anticipated	Budg/ Prop	Norm Bal	Begin/End	Debit/Credit	Auth Type Code	Apport Cat	Apport Cat B	Avail Time	BEA Cat	Borrow Source	Budgetary Impact Indicator	Cohort Yr	Cust/Non cust	Exch/Non exch	Fed/Non Fed	Trading Ptnr	Trading Ptnr Main	PY Adj	Program Indicator	Program Rpt Cat	Reimb Flag	Year of BA	Fund Type	Reporting Type Code	Financing Account Code	TAS Status	Trans. Code
183000	Internal-Use Software	N	P	D	B/E	D/C											N								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E/C	X/K/N
183200	Internal-Use Software in Development	N	P	D	B/E	D/C											N								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E/C	X/K/N
183900	Accumulated Amortization on Internal-Use Software	N	P	C	B/E	D/C											N								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E/C	X/K/N
184000	Other Natural Resources	N	P	D	B/E	D/C											N								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E/C	X/K/N
184900	Allowance for Depletion	N	P	C	B/E	D/C											N								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E/C	X/K/N
189000	Other General Property, Plant, and Equipment	N	P	D	B/E	D/C											N								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E/C	X/K/N
189900	Accumulated Depreciation on Other General Property, Plant, and Equipment	N	P	C	B/E	D/C											N								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E/C	X/K/N
192100	Receivable From Appropriations	N	P	D	B/E	D/C									A/S		G	###	####						CF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
192300	Contingent Receivable for Capital Transfers	N	P	D	B/E	D/C											F	###	/####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
192500	Capital Transfers Receivable	N	P	D	B/E	D/C											F	###	/####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
198000	Asset for Agency's Custodial and Non-Entity Liabilities	N	P	D	B/E	D/C											F	###	/####						GA	U	N	U	N
199000	Other Assets	N	P	D	B/E	D/C											F/N	###	/####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
199500	General Property, Plant, and Equipment Permanently Removed but Not Yet Disposed	N	P	D	B/E	D/C											N								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	D/G/N	U/E	X/N
199900	Central Accounting Control Account	N	P	D	B/E	D/C																			GA	U	N	U	N
201000	Liability for Fund Balance With Treasury	N	P	C	B/E	D/C											F	###	/####						GA	U	N	U	N
211000	Accounts Payable	N	P	C	B/E	D/C									A/S		F/N	###	/####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
211200	Accounts Payable for Federal Government Sponsored Enterprise	N	P	C	B/E	D/C											N								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
212000	Disbursements in Transit	N	P	C	B/E	D/C											F/N	###	/####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
213000	Contract Holdbacks	N	P	C	B/E	D/C											F/N	###	/####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
214000	Accrued Interest Payable - Not Otherwise Classified	N	P	C	B/E	D/C											F/N	###	/####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
214100	Accrued Interest Payable - Debt	N	P	C	B/E	D/C											F/N	###	/####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N

USSGL ACCOUNT		USSGL ATTRIBUTES					USSGL ACCOUNT ATTRIBUTES BULK FILE ATTRIBUTES																		TAS ATTRIBUTES				
No.	USSGL Account Title	Anticipated	Budg/ Prop	Norm Bal	Begin/End	Debit/Credit	Auth Type Code	Apport Cat	Apport Cat B	Avail Time	BEA Cat	Borrow Source	Budgetary Impact Indicator	Cohort Yr	Cust/Non cust	Exch/Non exch	Fed/Non Fed	Trading Ptnr	Trading Ptnr Main	PY Adj	Program Indicator	Program Rpt Cat	Reimb Flag	Year of BA	Fund Type	Reporting Type Code	Financing Account Code	TAS Status	Trans. Code
215000	Payable for Transfers of Currently Invested Balances	N	P	C	B/E	D/C											F	###	/####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
215500	Expenditure Transfers Payable	N	P	C	B/E	D/C											F	###	/####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
216000	Entitlement Benefits Due and Payable	N	P	C	B/E	D/C											N								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
217000	Subsidy Payable to the Financing Account	N	P	C	B/E	D/C											F	###	/####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
218000	Loan Guarantee Liability	N	P	C	B/E	D/C											N								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
219000	Other Liabilities With Related Budgetary Obligations	N	P	C	B/E	D/C											F/N	###	/####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
219100	Employee Health Care Liability Incurred but Not Reported	N	P	C	B/E	D/C											N								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
219200	Special Drawing Right (SDR) Certificates Issued to Federal Reserve Banks	N	P	C	B/E	D/C											N								EP	E	N	U	N
219300	Allocation of Special Drawing Rights (SDRs)	N	P	C	B/E	D/C											N								EP	E	N	U	N
221000	Accrued Funded Payroll and Leave	N	P	C	B/E	D/C											N								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
221100	Withholdings Payable	N	P	C	B/E	D/C											N								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
221300	Employer Contributions and Payroll Taxes Payable	N	P	C	B/E	D/C											F/N	###	/####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
221500	Other Post Employment Benefits Due and Payable	N	P	C	B/E	D/C											F/N	###	/####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
221600	Pension Benefits Due and Payable to Beneficiaries	N	P	C	B/E	D/C											N								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
221700	Benefit Premiums Payable to Carriers	N	P	C	B/E	D/C											N								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
221800	Life Insurance Benefits Due and Payable to Beneficiaries	N	P	C	B/E	D/C											N								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
222000	Unfunded Leave	N	P	C	B/E	D/C											N								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
222500	Unfunded FECA Liability	N	P	C	B/E	D/C											F	###	/####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
229000	Other Unfunded Employment Related Liability	N	P	C	B/E	D/C											F/N	###	/####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
231000	Liability for Advances and Prepayments	N	P	C	B/E	D/C											F/N	###	/####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
232000	Other Deferred Revenue	N	P	C	B/E	D/C											N								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N

USSGL ACCOUNT		USSGL ATTRIBUTES			USSGL ACCOUNT ATTRIBUTES BULK FILE ATTRIBUTES																					TAS ATTRIBUTES				
No.	USSGL Account Title	Anticipated	Budg/ Prop	Norm Bal	Begin/End	Debit/Credit	Auth Type Code	Apport Cat	Apport Cat B	Avail Time	BEA Cat	Borrow Source	Budgetary Impact Indicator	Cohort Yr	Cust/Non cust	Exch/Non exch	Fed/Non Fed	Trading Ptnr	Trading Ptnr Main	PY Adj	Program Indicator	Program Rpt Cat	Reimb Flag	Year of BA	Fund Type	Reporting Type Code	Financing Account Code	TAS Status	Trans. Code
240000	Liability for Nonfiduciary Deposit Funds and Undeposited Collections	N	P	C	B/E	D/C											N								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
241000	Liability for Clearing Accounts	N	P	C	B/E	D/C											G/N	###	####						CF	E/F/U	D/G/N	U/E	X/N
251000	Principal Payable to the Bureau of the Public Debt	N	P	C	B/E	D/C											F	###	/####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
251100	Capitalized Loan Interest Payable - Non-Credit Reform	N	P	C	B/E	D/C											F	###	/####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
252000	Principal Payable to the Federal Financing Bank	N	P	C	B/E	D/C											F	###	/####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
253000	Securities Issued by Federal Agencies Under General and Special Financing Authority	N	P	C	B/E	D/C											F/N	###	/####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
253100	Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority	N	P	D	B/E	D/C											F/N	###	/####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
253200	Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	N	P	C	B/E	D/C											F/N	###	/####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
253300	Amortization of Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority	N	P	C	B/E	D/C											F/N	###	/####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
253400	Amortization of Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	N	P	D	B/E	D/C											F/N	###	/####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
254000	Participation Certificates	N	P	C	B/E	D/C											F/N	###	/####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
259000	Other Debt	N	P	C	B/E	D/C											F/N	###	/####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
261000	Actuarial Pension Liability	N	P	C	B/E	D/C											N								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
262000	Actuarial Health Insurance Liability	N	P	C	B/E	D/C											N								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
263000	Actuarial Life Insurance Liability	N	P	C	B/E	D/C											N								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
265000	Actuarial FECA Liability	N	P	C	B/E	D/C											N								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
266000	Actuarial Liabilities for Federal Insurance and Guarantee Programs	N	P	C	B/E	D/C											N								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
267000	Actuarial Liabilities for Treasury-Managed Benefit Programs	N	P	C	B/E	D/C											N								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
269000	Other Actuarial Liabilities	N	P	C	B/E	D/C											N								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
291000	Prior Liens Outstanding on Acquired Collateral	N	P	C	B/E	D/C											N								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N

USSGL ACCOUNT		USSGL ATTRIBUTES			USSGL ACCOUNT ATTRIBUTES BULK FILE ATTRIBUTES																				TAS ATTRIBUTES				
No.	USSGL Account Title	Anticipated	Budg/ Prop	Norm Bal	Begin/End	Debit/Credit	Auth Type Code	Apport Cat	Apport Cat B	Avail Time	BEA Cat	Borrow Source	Budgetary Impact Indicator	Cohort Yr	Cust/Non cust	Exch/Non exch	Fed/Non Fed	Trading Ptnr	Trading Ptnr Main	PY Adj	Program Indicator	Program Rpt Cat	Reimb Flag	Year of BA	Fund Type	Reporting Type Code	Financing Account Code	TAS Status	Trans. Code
292000	Contingent Liabilities	N	P	C	B/E	D/C											F/N	###	/####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
292200	Contingent Liabilities - Federal Government Sponsored Enterprise	N	P	C	B/E	D/C											N								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
292300	Contingent Liability for Capital Transfers	N	P	C	B/E	D/C											F	###	/####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
294000	Capital Lease Liability	N	P	C	B/E	D/C											G/N	###	####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
296000	Accounts Payable From Canceled Appropriations	N	P	C	B/E	D/C											F/N	###	/####						EC/EG/EM/EP/ER/ES/ET/GA/TR	E/F/U	D/G/N	U/E/C	X/K/N
297000	Liability for Capital Transfers	N	P	C	B/E	D/C									A/S		F	###	/####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
298000	Custodial Liability	N	P	C	B/E	D/C									S		G/N	###	####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
298500	Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity	N	P	C	B/E	D/C									A		G	###	####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
299000	Other Liabilities Without Related Budgetary Obligations	N	P	C	B/E	D/C											F/N	###	/####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
299500	Estimated Cleanup Cost Liability	N	P	C	B/E	D/C											N								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
310000	Unexpended Appropriations - Cumulative	N	P	C	B/E	D/C																			EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/N
310100	Unexpended Appropriations - Appropriations Received	N	P	C	E	D/C											G	###	####						EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/N
310200	Unexpended Appropriations - Transfers-In	N	P	C	E	D/C											F	###	/####						EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/N
310300	Unexpended Appropriations - Transfers-Out	N	P	D	E	D/C											F	###	/####						EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/N
310500	Unexpended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year	N	P	D	E	D/C											G	###	####						EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/N
310600	Unexpended Appropriations - Adjustments	N	P	D	E	D/C											G	###	####						EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/N
310700	Unexpended Appropriations - Used	N	P	D	E	D/C											G	###	####						EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/N
310800	Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors	N	P	D	E	D/C											G	###	####						EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/N
310900	Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles	N	P	D	E	D/C											G	###	####						EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/N
320000	Appropriations Outstanding - Cumulative	N	P	D	B/E	D/C																			GA	U	N	U	N
320100	Approprations Outstanding - Warrants Issued	N	P	D	E	D/C											F	###	/####						GA	U	N	U	N
320600	Appropriations Outstanding - Adjustments	N	P	C	E	D/C											F	###	/####						GA	U	N	U	N
331000	Cumulative Results of Operations	N	P	C	B/E	D/C																			CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E/C	X/K/N
340000	Fiduciary Net Assets	N	P	C	B/E	D/C																			CF/DF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT	F	D/G/N	U/E	X/N

USSGL ACCOUNT		USSGL ATTRIBUTES												USSGL ACCOUNT ATTRIBUTES BULK FILE ATTRIBUTES											TAS ATTRIBUTES				
No.	USSGL Account Title	Anticipated	Budg/ Prop	Norm Bal	Begin/End	Debit/Credit	Auth Type Code	Apport Cat	Apport Cat B	Avail Time	BEA Cat	Borrow Source	Budgetary Impact Indicator	Cohort Yr	Cust/Non cust	Exch/Non exch	Fed/Non Fed	Trading Ptnr	Trading Ptnr Main	PY Adj	Program Indicator	Program Rpt Cat	Reimb Flag	Year of BA	Fund Type	Reporting Type Code	Financing Account Code	TAS Status	Trans. Code
341000	Contributions to Fiduciary Net Assets	N	P	C	E	D/C																			CF/DF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT	F	D/G/N	U/E	X/N
342000	Withdrawals or Distributions of Fiduciary Net Assets	N	P	D	E	D/C																			CF/DF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT	F	D/G/N	U/E	X/N
403200	Estimated Indefinite Contract Authority	Y	B	D	E	D/C					D/M			1992/1993/1994/1995/1996/1997/1998/1999/2000/2001/2002/2003/2004/2005/2006/2007/2008/2009/2010/2011/2012/2013/2014											EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U	X/N
403400	Anticipated Adjustments to Contract Authority	Y	B	C	E	D/C					D/M			1992/1993/1994/1995/1996/1997/1998/1999/2000/2001/2002/2003/2004/2005/2006/2007/2008/2009/2010/2011/2012/2013/2014											EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U	X/N
404200	Estimated Indefinite Borrowing Authority	Y	B	D	E	D/C					D/M	F/P/T		1992/1993/1994/1995/1996/1997/1998/1999/2000/2001/2002/2003/2004/2005/2006/2007/2008/2009/2010/2011/2012/2013/2014											EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U	X/N
404400	Anticipated Reductions to Borrowing Authority	Y	B	C	E	D/C					D/M			1992/1993/1994/1995/1996/1997/1998/1999/2000/2001/2002/2003/2004/2005/2006/2007/2008/2009/2010/2011/2012/2013/2014											EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U	X/N
404700	Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority	Y	B	C	E	D/C	B/P/S				D/M			1992/1993/1994/1995/1996/1997/1998/1999/2000/2001/2002/2003/2004/2005/2006/2007/2008/2009/2010/2011/2012/2013/2014											EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U	X/N
404800	Anticipated Transfers to the General Fund of the Treasury - Prior-Year Balances	Y	B	C	E	D/C								1992/1993/1994/1995/1996/1997/1998/1999/2000/2001/2002/2003/2004/2005/2006/2007/2008/2009/2010/2011/2012/2013/2014											EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U	X/N
406000	Anticipated Collections From Non-Federal Sources	Y	B	D	E	D/C		A/B/E			D/M			1992/1993/1994/1995/1996/1997/1998/1999/2000/2001/2002/2003/2004/2005/2006/2007/2008/2009/2010/2011/2012/2013/2014									D/R		EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U	X/N
407000	Anticipated Collections From Federal Sources	Y	B	D	E	D/C		A/B/E			D/M			1992/1993/1994/1995/1996/1997/1998/1999/2000/2001/2002/2003/2004/2005/2006/2007/2008/2009/2010/2011/2012/2013/2014									D/R		EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U	X/N
408100	Amounts Appropriated From a Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred	N	B	C	E	D/C	B/C/D/P/R/S				D/M			1992/1993/1994/1995/1996/1997/1998/1999/2000/2001/2002/2003/2004/2005/2006/2007/2008/2009/2010/2011/2012/2013/2014											EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N
408200	Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred	N	B	C	E	D/C	B/C/D/P/R/S				D/M			1992/1993/1994/1995/1996/1997/1998/1999/2000/2001/2002/2003/2004/2005/2006/2007/2008/2009/2010/2011/2012/2013/2014											EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N
408300	Transfers - Current-Year Authority - Receivable - Transferred	N	B	C	E	D/C	B/C/D/P/R/S				D/M			1992/1993/1994/1995/1996/1997/1998/1999/2000/2001/2002/2003/2004/2005/2006/2007/2008/2009/2010/2011/2012/2013/2014											EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U	X/K/N

USSGL ACCOUNT		USSGL ATTRIBUTES			USSGL ACCOUNT ATTRIBUTES BULK FILE ATTRIBUTES																				TAS ATTRIBUTES				
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411100	Debt Liquidation Appropriations	N	B	D	E	D/C	D/P				D/M			1992/1993/1994/1995/1996/1997/1998/1999/2000/2001/2002/2003/2004/2005/2006/2007/2008/2009/2010/2011/2012/2013/2014						B/P/X					EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/N
411200	Liquidation of Deficiency - Appropriations	N	B	D	E	D/C					D/M			1992/1993/1994/1995/1996/1997/1998/1999/2000/2001/2002/2003/2004/2005/2006/2007/2008/2009/2010/2011/2012/2013/2014						B/P/X					EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/N
411300	Appropriated Receipts Derived from Unavailable Trust or Special Fund Receipts	N	B	D	E	D/C	D/P				D/M									B/P/X					ES/ET	E/F/U	N	U/E	X/N
411400	Appropriated Receipts Derived from Available Trust or Special Fund Receipts	N	B	D	E	D/C	D/P				D/M									B/P/X					ES/ET	E/F/U	N	U/E	X/N
411500	Loan Subsidy Appropriation	N	B	D	E	D/C	D/P				D/M									B/P/X					EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U/E	X/N
411600	Debt Forgiveness Appropriation	N	B	D	E	D/C	P				D/M									B/P/X					EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U/E	X/N
411700	Loan Administrative Expense Appropriation	N	B	D	E	D/C	D/P				D/M									B/P/X					EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U/E	X/N
411800	Reestimated Loan Subsidy Appropriation	N	B	D	E	D/C														B/P/X					EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U/E	X/N
411900	Other Appropriations Realized	N	B	D	E	D/C	D/E/F/P				D/M									B/P/X					EC/EG/EM/EP/ER/ES/ET	E/F/U	N	U/E	X/N
412000	Anticipated Indefinite Appropriations	Y	B	D	E	D/C					D/M			1992/1993/1994/1995/1996/1997/1998/1999/2000/2001/2002/2003/2004/2005/2006/2007/2008/2009/2010/2011/2012/2013/2014											EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U	X/N
412100	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation	N	B	D	E	D/C	P/S				D/M									B/P/X					EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U/E	X/K/N
412200	Authority Adjusted for Interest on the Bureau of the Public Debt Securities	N	B	D	B/E	D/C					D/M									B/P/X					EG	E/F/U	N	U	N
412300	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction	N	B	D	E	D/C	P/S				D/M									B/P/X					EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U/E	X/K/N
412400	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation	N	B	C	E	D/C					D/M									B/P/X					EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U/E	X/K/N
412500	Loan Modification Adjustment Transfer Appropriation	N	B	D	E	D/C					D/M									B/P/X					EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U/E	X/N
412600	Amounts Appropriated From Specific Invested TAFS - Receivable	N	B	D	B/E	D/C	B/P				D/M									B/P/X					ES/ET	E/F/U	N	U/E	X/K/N
412700	Amounts Appropriated From Specific Invested TAFS - Payable	N	B	C	B/E	D/C					D/M									B/P/X					EG/ES/ET	E/F/U	N	U/E	X/K/N
412800	Amounts Appropriated From Specific Invested TAFS - Transfers-In	N	B	D	E	D/C	B/P				D/M									B/P/X					EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U/E	X/N
412900	Amounts Appropriated From Specific Invested TAFS - Transfers-Out	N	B	C	E	D/C	B/P				D/M									B/P/X					EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U/E	X/N
413000	Appropriation To Liquidate Contract Authority Withdrawn	N	B	C	E	D/C					D/M									B/P/X					EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U/E	X/N
413100	Current-Year Contract Authority Realized	N	B	D	E	D/C					D/M									P/X					EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U/E	X/K/N
413200	Substitution of Contract Authority	N	B	C	E	D/C	S													P/X					ER	E/F/U	N	U/E	N
413300	Decreases to Indefinite Contract Authority	N	B	C	E	D/C					D/M									P/X					EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U/E	X/K/N
413400	Contract Authority Withdrawn	N	B	C	E	D/C														P/X					EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U/E	X/K/N
413500	Contract Authority Liquidated	N	B	C	E	D/C	P/S				D/M									B/P/X					EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U/E	X/K/N
413600	Contract Authority To Be Liquidated by Trust Funds	N	B	C	B/E	D/C					D/M									P/X					ET	E/F/U	N	U/E	X/K/N

USSGL ACCOUNT		USSGL ATTRIBUTES					USSGL ACCOUNT ATTRIBUTES BULK FILE ATTRIBUTES																			TAS ATTRIBUTES				
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413700	Transfers of Contract Authority - Allocation	N	B	D	B/E	D/C					D/M						F	###	####	B/P/X					ET	E/F/U	N	U/E	X/K/N
413800	Appropriation To Liquidate Contract Authority	N	B	D	E	D/C					D/M									B/P/X					EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U/E	X/N
413900	Contract Authority Carried Forward	N	B	D	B/E	D/C																			ET	E/F/U	N	U/E	X/K/N
414000	Substitution of Borrowing Authority	N	B	C	E	D/C	B/P/S				D/M	F/P/T		1992/1993/1994/1995/1996/1997/1998/1999/2000/2001/2002/2003/2004/2005/2006/2007/2008/2009/2010/2011/2012/2013/2014						B/P/X					EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N
414100	Current-Year Borrowing Authority Realized	N	B	D	E	D/C					D/M	F/P/T		1992/1993/1994/1995/1996/1997/1998/1999/2000/2001/2002/2003/2004/2005/2006/2007/2008/2009/2010/2011/2012/2013/2014						P/X					EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N
414200	Actual Repayment of Borrowing Authority Converted to Cash	N	B	C	E	D/C								1992/1993/1994/1995/1996/1997/1998/1999/2000/2001/2002/2003/2004/2005/2006/2007/2008/2009/2010/2011/2012/2013/2014						X					EG/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N
414300	Current-Year Decreases to Indefinite Borrowing Authority Realized	N	B	C	E	D/C					D/M	F/P/T		1992/1993/1994/1995/1996/1997/1998/1999/2000/2001/2002/2003/2004/2005/2006/2007/2008/2009/2010/2011/2012/2013/2014						P/X					EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N
414400	Borrowing Authority Withdrawn	N	B	C	E	D/C						F/P/T		1992/1993/1994/1995/1996/1997/1998/1999/2000/2001/2002/2003/2004/2005/2006/2007/2008/2009/2010/2011/2012/2013/2014						P/X					EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N
414500	Borrowing Authority Converted to Cash	N	B	C	E	D/C						F/P/T		1992/1993/1994/1995/1996/1997/1998/1999/2000/2001/2002/2003/2004/2005/2006/2007/2008/2009/2010/2011/2012/2013/2014						B/X					EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N
414600	Actual Repayments of Debt, Current-Year Authority	N	B	C	E	D/C	B/P/S				D/M			1992/1993/1994/1995/1996/1997/1998/1999/2000/2001/2002/2003/2004/2005/2006/2007/2008/2009/2010/2011/2012/2013/2014						B/P/X					EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/N
414700	Actual Repayments of Debt, Prior-Year Balances	N	B	C	E	D/C								1992/1993/1994/1995/1996/1997/1998/1999/2000/2001/2002/2003/2004/2005/2006/2007/2008/2009/2010/2011/2012/2013/2014						B/P/X					EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/N
414800	Resources Realized From Borrowing Authority	N	B	D	E	D/C						F/P/T		1992/1993/1994/1995/1996/1997/1998/1999/2000/2001/2002/2003/2004/2005/2006/2007/2008/2009/2010/2011/2012/2013/2014						B/X					EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/N
414900	Borrowing Authority Carried Forward	N	B	D	B/E	D/C						F/P/T		1992/1993/1994/1995/1996/1997/1998/1999/2000/2001/2002/2003/2004/2005/2006/2007/2008/2009/2010/2011/2012/2013/2014											EG/EP/ER/ES/ET	E/F/U	D/G/N	U/E	X/K/N
415000	Reappropriations - Transfers-In	N	B	D	E	D/C					D/M									B/P/X					EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U/E	X/N

USSGL ACCOUNT		USSGL ATTRIBUTES						USSGL ACCOUNT ATTRIBUTES BULK FILE ATTRIBUTES																	TAS ATTRIBUTES				
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415100	Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority	N	B	C	E	D/C	S				D/M			1992/1993/1994/1995/1996/1997/1998/1999/2000/2001/2002/2003/2004/2005/2006/2007/2008/2009/2010/2011/2012/2013/2014						B/P/X					EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/N
415200	Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances	N	B	C	E	D/C								1992/1993/1994/1995/1996/1997/1998/1999/2000/2001/2002/2003/2004/2005/2006/2007/2008/2009/2010/2011/2012/2013/2014						B/P/X					EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/N
415300	Transfers of Contract Authority - Nonallocation	N	B	D	B/E	D/C											F	###	####	B/P/X				BAL/NEW	ET	E/F/U	N	U	N
415400	Appropriation To Liquidate Contract Authority - Nonallocation - Transferred	N	B	D	E	D/C														B/P/X					EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U	N
415700	Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation	N	B	D	E	D/C	P							1992/1993/1994/1995/1996/1997/1998/1999/2000/2001/2002/2003/2004/2005/2006/2007/2008/2009/2010/2011/2012/2013/2014						P/X					EG/ES/ET	E/F/U	D/G/N	U	X/K/N
415800	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	N	B	D	E	D/C					D/M									P/X					EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U/E	X/K/N
416000	Anticipated Transfers - Current-Year Authority	Y	B	D	E	D/C	B/C/D/P/R/S				D/M			1992/1993/1994/1995/1996/1997/1998/1999/2000/2001/2002/2003/2004/2005/2006/2007/2008/2009/2010/2011/2012/2013/2014											EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U	X/N
416500	Allocations of Authority - Anticipated From Invested Balances	Y	B	D	E	D/C	B/C/D/P/R/S				D/M			1992/1993/1994/1995/1996/1997/1998/1999/2000/2001/2002/2003/2004/2005/2006/2007/2008/2009/2010/2011/2012/2013/2014											EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U	X/N
416600	Allocations of Realized Authority - To Be Transferred From Invested Balances	N	B	D	B/E	D/C					D/M						F	###	####	B/P/X					EP/ES/ET	E/F/U	N	U/E	N
416700	Allocations of Realized Authority - Transferred From Invested Balances	N	B	D	E	D/C					D/M						F	###	####	B/P/X					EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U/E	X/N
416800	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction	N	B	D	E	D/C					D/M						F	###	####	B/P/X					EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U/E	X/K/N
417000	Transfers - Current-Year Authority	N	B	D	E	D/C	P/S				D/M						F	###	####	B/P/X					EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U/E	X/N
417100	Nonallocation Transfers of Invested Balances - Receivable	N	B	D	B/E	D/C					D/M									B/P/X					EG/ES/ET	E/F/U	N	U/E	X/K/N
417200	Nonallocation Transfers of Invested Balances - Payable	N	B	C	B/E	D/C					D/M									B/P/X					EP/ES/ET	E/F/U	N	U/E	X/K/N
417300	Nonallocation Transfers of Invested Balances - Transferred	N	B	D	E	D/C					D/M						F	###	####	B/P/X					EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U/E	X/N
417500	Allocation Transfers of Current-Year Authority for Noninvested Accounts	N	B	D	E	D/C	P/S				D/M						F	###	####	B/P/X					EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U/E	X/N
417600	Allocation Transfers of Prior-Year Balances	N	B	D	E	D/C											F	###	####	B/P/X					EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U/E	X/N
418000	Anticipated Transfers - Prior-Year Balances	Y	B	D	E	D/C								1992/1993/1994/1995/1996/1997/1998/1999/2000/2001/2002/2003/2004/2005/2006/2007/2008/2009/2010/2011/2012/2013/2014											EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U	X/N
418300	Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose	Y	B	D	E	D/C	P/R/S				D/M			1992/1993/1994/1995/1996/1997/1998/1999/2000/2001/2002/2003/2004/2005/2006/2007/2008/2009/2010/2011/2012/2013/2014											EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U	X/N

USSGL ACCOUNT		USSGL ATTRIBUTES			USSGL ACCOUNT ATTRIBUTES BULK FILE ATTRIBUTES																				TAS ATTRIBUTES				
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419000	Transfers - Prior-Year Balances	N	B	D	E	D/C											F	###	####	B/P/X					EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U/E	X/N
419100	Balance Transfers - Extension of Availability Other Than Reappropriations	N	B	D	E	D/C														B/P/X					EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U/E	X/N
419200	Balance Transfers - Unexpired to Expired	N	B	D	E	D/C														B/P/X					EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U/E	X/N
419300	Balance Transfers - Unobligated Balances - Legislative Change of Purpose	N	B	D	E	D/C	P/S				D/M						F	###	####	B/P/X					EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U/E	X/N
419500	Transfer of Obligated Balances	N	B	D	E	D/C								1992/1993/1994/1995/1996/1997/1998/1999/2000/2001/2002/2003/2004/2005/2006/2007/2008/2009/2010/2011/2012/2013/2014											EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/N
419600	Balance Transfer-In - Expired to Expired	N	B	D	E	D/C														B/P/X					EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	E	K/N
419700	Balance Transfer-Out - Expired to Expired	N	B	C	E	D/C														B/P/X					EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	E	K/N
419900	Transfer of Expired Expenditure Transfers - Receivable	N	B	D	E	D/C											F	###	####	B/P/X					EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U/E	X/K/N
420100	Total Actual Resources - Collected	N	B	D	B/E	D/C								1992/1993/1994/1995/1996/1997/1998/1999/2000/2001/2002/2003/2004/2005/2006/2007/2008/2009/2010/2011/2012/2013/2014											EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N
421000	Anticipated Reimbursements and Other Income	Y	B	D	E	D/C		A/B/E			D/M			1992/1993/1994/1995/1996/1997/1998/1999/2000/2001/2002/2003/2004/2005/2006/2007/2008/2009/2010/2011/2012/2013/2014									D/R		EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U	X/N
421200	Liquidation of Deficiency - Offsetting Collections	N	B	D	E	D/C					D/M						E/F/N			B/P/X					EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U/E	X/N
421500	Anticipated Expenditure Transfers from Trust Funds	Y	B	D	E	D/C					D/M			1992/1993/1994/1995/1996/1997/1998/1999/2000/2001/2002/2003/2004/2005/2006/2007/2008/2009/2010/2011/2012/2013/2014											EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U	X/N
422100	Unfilled Customer Orders Without Advance	N	B	D	B/E	D/C					D/M			1992/1993/1994/1995/1996/1997/1998/1999/2000/2001/2002/2003/2004/2005/2006/2007/2008/2009/2010/2011/2012/2013/2014			E/F			B/P/X					EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N
422200	Unfilled Customer Orders With Advance	N	B	D	B/E	D/C					D/M			1992/1993/1994/1995/1996/1997/1998/1999/2000/2001/2002/2003/2004/2005/2006/2007/2008/2009/2010/2011/2012/2013/2014			E/F/N			B/P/X					EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/N
422500	Expenditure Transfers from Trust Funds - Receivable	N	B	D	B/E	D/C					D/M			1992/1993/1994/1995/1996/1997/1998/1999/2000/2001/2002/2003/2004/2005/2006/2007/2008/2009/2010/2011/2012/2013/2014						B/P/X					EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N
423000	Unfilled Customer Orders Without Advance - Transferred	N	B	D	E	D/C					D/M			1992/1993/1994/1995/1996/1997/1998/1999/2000/2001/2002/2003/2004/2005/2006/2007/2008/2009/2010/2011/2012/2013/2014			E/F	###	####	B/P/X					EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N
423100	Unfilled Customer Orders With Advance - Transferred	N	B	C	E	D/C					D/M			1992/1993/1994/1995/1996/1997/1998/1999/2000/2001/2002/2003/2004/2005/2006/2007/2008/2009/2010/2011/2012/2013/2014			E/F/N			B/X					EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/N

USSGL ACCOUNT		USSGL ATTRIBUTES					USSGL ACCOUNT ATTRIBUTES BULK FILE ATTRIBUTES																		TAS ATTRIBUTES				
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423200	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	N	B	D	E	D/C					D/M			1992/1993/1994/1995/1996/1997/ 1998/1999/2000/2001/2002/2003/ 2004/2005/2006/2007/2008/2009/ 2010/2011/2012/2013/2014			F	###	####	B/P/X					EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N
423300	Reimbursements and Other Income Earned - Receivable - Transferred	N	B	D	E	D/C					D/M			1992/1993/1994/1995/1996/1997/ 1998/1999/2000/2001/2002/2003/ 2004/2005/2006/2007/2008/2009/ 2010/2011/2012/2013/2014			E/F	###	####	B/P/X					EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N
423400	Other Federal Receivables - Transferred	N	B	D	E	D/C					D/M			1992/1993/1994/1995/1996/1997/ 1998/1999/2000/2001/2002/2003/ 2004/2005/2006/2007/2008/2009/ 2010/2011/2012/2013/2014			F	###	####	B/P/X					EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N
425100	Reimbursements and Other Income Earned - Receivable	N	B	D	B/E	D/C					D/M			1992/1993/1994/1995/1996/1997/ 1998/1999/2000/2001/2002/2003/ 2004/2005/2006/2007/2008/2009/ 2010/2011/2012/2013/2014			E/F			B/P/X					EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N
425200	Reimbursements and Other Income Earned - Collected	N	B	D	E	D/C					D/M			1992/1993/1994/1995/1996/1997/ 1998/1999/2000/2001/2002/2003/ 2004/2005/2006/2007/2008/2009/ 2010/2011/2012/2013/2014			E/F/N			B/P/X					EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/N
425300	Prior-Year Unfilled Customer Orders With Advance - Refunds Paid	N	B	D	E	D/C					D/M			1992/1993/1994/1995/1996/1997/ 1998/1999/2000/2001/2002/2003/ 2004/2005/2006/2007/2008/2009/ 2010/2011/2012/2013/2014			E/F/N			B/P/X					EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/N
425500	Expenditure Transfers from Trust Funds - Collected	N	B	D	E	D/C					D/M			1992/1993/1994/1995/1996/1997/ 1998/1999/2000/2001/2002/2003/ 2004/2005/2006/2007/2008/2009/ 2010/2011/2012/2013/2014						B/P/X					EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/N
426000	Actual Collections of "governmental-type" Fees	N	B	D	E	D/C					D/M			1992/1993/1994/1995/1996/1997/ 1998/1999/2000/2001/2002/2003/ 2004/2005/2006/2007/2008/2009/ 2010/2011/2012/2013/2014						B/P/X					EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/N
426100	Actual Collections of Business-Type Fees	N	B	D	E	D/C					D/M			1992/1993/1994/1995/1996/1997/ 1998/1999/2000/2001/2002/2003/ 2004/2005/2006/2007/2008/2009/ 2010/2011/2012/2013/2014						B/P/X					EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/N
426200	Actual Collections of Loan Principal	N	B	D	E	D/C					D/M			1992/1993/1994/1995/1996/1997/ 1998/1999/2000/2001/2002/2003/ 2004/2005/2006/2007/2008/2009/ 2010/2011/2012/2013/2014						B/P/X					EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/N
426300	Actual Collections of Loan Interest	N	B	D	E	D/C					D/M			1992/1993/1994/1995/1996/1997/ 1998/1999/2000/2001/2002/2003/ 2004/2005/2006/2007/2008/2009/ 2010/2011/2012/2013/2014						B/P/X					EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/N
426400	Actual Collections of Rent	N	B	D	E	D/C					D/M			1992/1993/1994/1995/1996/1997/ 1998/1999/2000/2001/2002/2003/ 2004/2005/2006/2007/2008/2009/ 2010/2011/2012/2013/2014						B/P/X					EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/N

USSGL ACCOUNT		USSGL ATTRIBUTES					USSGL ACCOUNT ATTRIBUTES BULK FILE ATTRIBUTES																		TAS ATTRIBUTES				
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426500	Actual Collections From Sale of Foreclosed Property	N	B	D	E	D/C					D/M			1992/1993/1994/1995/1996/1997/ 1998/1999/2000/2001/2002/2003/ 2004/2005/2006/2007/2008/2009/ 2010/2011/2012/2013/2014						B/P/X					EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/N
426600	Other Actual Business-Type Collections From Non-Federal Sources	N	B	D	E	D/C					D/M			1992/1993/1994/1995/1996/1997/ 1998/1999/2000/2001/2002/2003/ 2004/2005/2006/2007/2008/2009/ 2010/2011/2012/2013/2014						B/P/X					EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/N
426700	Other Actual "governmental-type" Collections From Non-Federal Sources	N	B	D	E	D/C					D/M			1992/1993/1994/1995/1996/1997/ 1998/1999/2000/2001/2002/2003/ 2004/2005/2006/2007/2008/2009/ 2010/2011/2012/2013/2014						B/P/X					EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/N
427100	Actual Program Fund Subsidy Collected	N	B	D	E	D/C					D/M			1992/1993/1994/1995/1996/1997/ 1998/1999/2000/2001/2002/2003/ 2004/2005/2006/2007/2008/2009/ 2010/2011/2012/2013/2014						B/P/X					EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/N
427300	Interest Collected From Treasury	N	B	D	E	D/C					D/M			1992/1993/1994/1995/1996/1997/ 1998/1999/2000/2001/2002/2003/ 2004/2005/2006/2007/2008/2009/ 2010/2011/2012/2013/2014						B/P/X					EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/N
427500	Actual Collections From Liquidating Fund	N	B	D	E	D/C					D/M			1992/1993/1994/1995/1996/1997/ 1998/1999/2000/2001/2002/2003/ 2004/2005/2006/2007/2008/2009/ 2010/2011/2012/2013/2014						B/P/X					EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/N
427600	Actual Collections From Financing Fund	N	B	D	E	D/C					D/M			1992/1993/1994/1995/1996/1997/ 1998/1999/2000/2001/2002/2003/ 2004/2005/2006/2007/2008/2009/ 2010/2011/2012/2013/2014						B/P/X					EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/N
427700	Other Actual Collections - Federal	N	B	D	E	D/C					D/M			1992/1993/1994/1995/1996/1997/ 1998/1999/2000/2001/2002/2003/ 2004/2005/2006/2007/2008/2009/ 2010/2011/2012/2013/2014						B/P/X					EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/N
428300	Interest Receivable From Treasury	N	B	D	B/E	D/C					D/M			1992/1993/1994/1995/1996/1997/ 1998/1999/2000/2001/2002/2003/ 2004/2005/2006/2007/2008/2009/ 2010/2011/2012/2013/2014						B/P/X					EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N
428500	Receivable From the Liquidating Fund	N	B	D	B/E	D/C					D/M			1992/1993/1994/1995/1996/1997/ 1998/1999/2000/2001/2002/2003/ 2004/2005/2006/2007/2008/2009/ 2010/2011/2012/2013/2014						B/P/X					EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N
428600	Receivable From the Financing Fund	N	B	D	B/E	D/C					D/M			1992/1993/1994/1995/1996/1997/ 1998/1999/2000/2001/2002/2003/ 2004/2005/2006/2007/2008/2009/ 2010/2011/2012/2013/2014						B/P/X					EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N
428700	Other Federal Receivables	N	B	D	B/E	D/C					D/M			1992/1993/1994/1995/1996/1997/ 1998/1999/2000/2001/2002/2003/ 2004/2005/2006/2007/2008/2009/ 2010/2011/2012/2013/2014						B/P/X					EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N

USSGL ACCOUNT		USSGL ATTRIBUTES												USSGL ACCOUNT ATTRIBUTES BULK FILE ATTRIBUTES											TAS ATTRIBUTES				
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429000	Amortization of Investments in U.S. Treasury Zero Coupon Bonds	N	B	D	E	D/C					D/M									B/P/X					EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U/E	X/N
429500	Adjustments to the Exchange Stabilization Fund	N	B	D	B/E	D/C														B/P/X					EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U/E	X/N
431000	Anticipated Recoveries of Prior-Year Obligations	Y	B	D	E	D/C		A/B/E						1992/1993/1994/1995/1996/1997/1998/1999/2000/2001/2002/2003/2004/2005/2006/2007/2008/2009/2010/2011/2012/2013/2014									D/R		EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U	X/N
432000	Adjustments for Changes in Prior-Year Allocations of Budgetary Resources	N	B	D	E	D/C														P/X					EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U/E	X/K/N
435000	Canceled Authority	N	B	C	E	D/C					D/M									B/P/X					EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U/E	X/K/N
435100	Partial or Early Cancellation of Authority With a U.S. Treasury Warrant	N	B	C	E	D/C					D/M									B/P/X					EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U/E	X/N
435500	Cancellation of Appropriation From Unavailable Receipts	N	B	C	E	D/C					D/M									B/P/X					EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U/E	X/K/N
435600	Cancellation of Appropriation From Invested Balances	N	B	C	E	D/C					D/M									B/P/X					EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U/E	X/K/N
435700	Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds	N	B	C	E	D/C					D/M									P/X					EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U/E	X/K/N
437000	Offset to Appropriation Realized for Redemption of Treasury Securities	N	B	C	E	D/C														B/P/X					EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U/E	X/K/N
438200	Temporary Reduction - New Budget Authority	N	B	C	E	D/C	D/P/S				D/M									P/X					EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U/E	X/K/N
438300	Temporary Reduction - Prior-Year Balances	N	B	C	E	D/C	D/P/S				D/M									P/X					EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U/E	X/K/N
438400	Temporary Reduction/Cancellation Returned by Appropriation	N	B	C	B/E	D/C	D/P/S				D/M									P/X					EG/EP/ER/ES/ET	E/F/U	N	U/E	N
438700	Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority	N	B	C	E	D/C	D/P				D/M									B/P/X					EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U/E	X/N
438800	Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances	N	B	C	E	D/C	D/P				D/M									B/P/X					EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U/E	X/N
439000	Reappropriations - Transfers-Out	N	B	C	E	D/C					D/M									B/P/X					EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	E	X/N
439100	Adjustments to Indefinite Appropriations	N	B	C	E	D/C					D/M									B/P/X					EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U/E	X/N
439200	Permanent Reduction - New Budget Authority	N	B	C	E	D/C	B/C/D/P/R/S				D/M	F/P/T								B/P/X					EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U/E	X/K/N
439300	Permanent Reduction - Prior-Year Balances	N	B	C	E	D/C	B/C/D/P/R/S				D/M	F/P/T								B/P/X					EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U/E	X/K/N
439400	Receipts Unavailable for Obligation Upon Collection	N	B	C	B/E	D/C					D/M									B/P/X					EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U/E	N
439500	Authority Unavailable for Obligation Pursuant to Public Law - Temporary	Y	B	C	E	D/C	B/C/D/P/R/S				D/M			1992/1993/1994/1995/1996/1997/1998/1999/2000/2001/2002/2003/2004/2005/2006/2007/2008/2009/2010/2011/2012/2013/2014						B/P/X					EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U	X/N
439600	Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts Unavailable for Obligation Upon Collection	N	B	C	E	D/C														B/P/X					EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U	X/K/N
439700	Receipts and Appropriations Temporarily Precluded From Obligation	N	B	C	B/E	D/C	C/P				D/M									B/P/X					EG/ES/ET	E/F/U	N	U/E	X/K/N
439800	Offsetting Collections Temporarily Precluded From Obligation	N	B	C	B/E	D/C	S				D/M									B/P/X					EG/EP/ER	E/F/U	N	U/E	X/K/N
439900	Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts and Appropriations Temporarily Precluded From Obligation	N	B	C	E	D/C														B/P/X					EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	N	U/E	X/K/N

USSGL ACCOUNT		USSGL ATTRIBUTES					USSGL ACCOUNT ATTRIBUTES BULK FILE ATTRIBUTES																		TAS ATTRIBUTES				
No.	USSGL Account Title	Anticipated	Budg/ Prop	Norm Bal	Begin/End	Debit/Credit	Auth Type Code	Apport Cat	Apport Cat B	Avail Time	BEA Cat	Borrow Source	Budgetary Impact Indicator	Cohort Yr	Cust/Non cust	Exch/Non exch	Fed/Non Fed	Trading Ptnr	Trading Ptnr Main	PY Adj	Program Indicator	Program Rpt Cat	Reimb Flag	Year of BA	Fund Type	Reporting Type Code	Financing Account Code	TAS Status	Trans. Code
442000	Unapportioned Authority - Pending Rescission	N	B	C	E	D/C								1992/1993/1994/1995/1996/1997/ 1998/1999/2000/2001/2002/2003/ 2004/2005/2006/2007/2008/2009/ 2010/2011/2012/2013/2014									D/R		EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U	X/K/N
443000	Unapportioned Authority - OMB Deferral	N	B	C	E	D/C								1992/1993/1994/1995/1996/1997/ 1998/1999/2000/2001/2002/2003/ 2004/2005/2006/2007/2008/2009/ 2010/2011/2012/2013/2014									D/R		EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U	X/K/N
445000	Unapportioned Authority	N	B	C	B/E	D/C								1992/1993/1994/1995/1996/1997/ 1998/1999/2000/2001/2002/2003/ 2004/2005/2006/2007/2008/2009/ 2010/2011/2012/2013/2014						B/P/X			D/R		EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N
451000	Apportionments	N	B	C	E	D/C				A/S				1992/1993/1994/1995/1996/1997/ 1998/1999/2000/2001/2002/2003/ 2004/2005/2006/2007/2008/2009/ 2010/2011/2012/2013/2014									D/R		EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U	X/K/N
459000	Apportionments - Anticipated Resources - Programs Subject to Apportionment	Y	B	C	E	D/C				A/S				1992/1993/1994/1995/1996/1997/ 1998/1999/2000/2001/2002/2003/ 2004/2005/2006/2007/2008/2009/ 2010/2011/2012/2013/2014									D/R		EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U	X/N
461000	Allotments - Realized Resources	N	B	C	E	D/C				A/S				1992/1993/1994/1995/1996/1997/ 1998/1999/2000/2001/2002/2003/ 2004/2005/2006/2007/2008/2009/ 2010/2011/2012/2013/2014									D/R		EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U	X/K/N
462000	Unobligated Funds Exempt From Apportionment	N	B	C	B/E	D/C				A/S				1992/1993/1994/1995/1996/1997/ 1998/1999/2000/2001/2002/2003/ 2004/2005/2006/2007/2008/2009/ 2010/2011/2012/2013/2014						B/P/X			D/R		EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N
463000	Funds Not Available for Commitment/Obligation	N	B	C	E	D/C		A/B/E						1992/1993/1994/1995/1996/1997/ 1998/1999/2000/2001/2002/2003/ 2004/2005/2006/2007/2008/2009/ 2010/2011/2012/2013/2014									D/R		EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U	X/K/N
465000	Allotments - Expired Authority	N	B	C	B/E	D/C		A/B/E						1992/1993/1994/1995/1996/1997/ 1998/1999/2000/2001/2002/2003/ 2004/2005/2006/2007/2008/2009/ 2010/2011/2012/2013/2014						B/P/X			D/R		EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	E	X/K/N
469000	Anticipated Resources - Programs Exempt From Apportionment	Y	B	C	E	D/C				A/S				1992/1993/1994/1995/1996/1997/ 1998/1999/2000/2001/2002/2003/ 2004/2005/2006/2007/2008/2009/ 2010/2011/2012/2013/2014									D/R		EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U	X/N
470000	Commitments - Programs Subject to Apportionment	N	B	C	E	D/C				A/S				1992/1993/1994/1995/1996/1997/ 1998/1999/2000/2001/2002/2003/ 2004/2005/2006/2007/2008/2009/ 2010/2011/2012/2013/2014									D/R		EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U	X/K/N
472000	Commitments - Programs Exempt From Apportionment	N	B	C	E	D/C				A/S				1992/1993/1994/1995/1996/1997/ 1998/1999/2000/2001/2002/2003/ 2004/2005/2006/2007/2008/2009/ 2010/2011/2012/2013/2014									D/R		EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U	X/K/N

USSGL ACCOUNT		USSGL ATTRIBUTES												USSGL ACCOUNT ATTRIBUTES BULK FILE ATTRIBUTES											TAS ATTRIBUTES				
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480100	Undelivered Orders - Obligations, Unpaid	N	B	C	B/E	D/C		A/B/E	####					1992/1993/1994/1995/1996/1997/ 1998/1999/2000/2001/2002/2003/ 2004/2005/2006/2007/2008/2009/ 2010/2011/2012/2013/2014						B/P/X		##	D/R		EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N
480200	Undelivered Orders - Obligations, Prepaid/Advanced	N	B	C	B/E	D/C		A/B/E	####		D/M			1992/1993/1994/1995/1996/1997/ 1998/1999/2000/2001/2002/2003/ 2004/2005/2006/2007/2008/2009/ 2010/2011/2012/2013/2014						B/P/X		##	D/R	BAL/NEW	EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/N
483100	Undelivered Orders - Obligations Transferred, Unpaid	N	B	C	E	D/C								1992/1993/1994/1995/1996/1997/ 1998/1999/2000/2001/2002/2003/ 2004/2005/2006/2007/2008/2009/ 2010/2011/2012/2013/2014			F	###	####	B/P/X					EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N
483200	Undelivered Orders - Obligations Transferred, Prepaid/Advanced	N	B	C	E	D/C								1992/1993/1994/1995/1996/1997/ 1998/1999/2000/2001/2002/2003/ 2004/2005/2006/2007/2008/2009/ 2010/2011/2012/2013/2014						B/X					EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/N
487100	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	N	B	D	E	D/C								1992/1993/1994/1995/1996/1997/ 1998/1999/2000/2001/2002/2003/ 2004/2005/2006/2007/2008/2009/ 2010/2011/2012/2013/2014						B/P/X					EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N
487200	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	N	B	D	E	D/C					D/M			1992/1993/1994/1995/1996/1997/ 1998/1999/2000/2001/2002/2003/ 2004/2005/2006/2007/2008/2009/ 2010/2011/2012/2013/2014						B/P/X					EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/N
488100	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	N	B	C	E	D/C		A/B/E	####					1992/1993/1994/1995/1996/1997/ 1998/1999/2000/2001/2002/2003/ 2004/2005/2006/2007/2008/2009/ 2010/2011/2012/2013/2014						B/P/X		##	D/R		EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N
488200	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	N	B	C	E	D/C		A/B/E	####		D/M			1992/1993/1994/1995/1996/1997/ 1998/1999/2000/2001/2002/2003/ 2004/2005/2006/2007/2008/2009/ 2010/2011/2012/2013/2014						B/P/X		##	D/R	BAL/NEW	EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/N
490100	Delivered Orders - Obligations, Unpaid	N	B	C	B/E	D/C		A/B/E	####					1992/1993/1994/1995/1996/1997/ 1998/1999/2000/2001/2002/2003/ 2004/2005/2006/2007/2008/2009/ 2010/2011/2012/2013/2014						B/P/X		##	D/R		EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N
490200	Delivered Orders - Obligations, Paid	N	B	C	E	D/C		A/B/E	####		D/M			1992/1993/1994/1995/1996/1997/ 1998/1999/2000/2001/2002/2003/ 2004/2005/2006/2007/2008/2009/ 2010/2011/2012/2013/2014						B/P/X		##	D/R	BAL/NEW	EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/N
490800	Authority Outlayed Not Yet Disbursed	N	B	C	B/E	D/C		A/E	####		D/M									B/P/X		##	D/R	BAL/NEW	EG/ER	E/F/U	N	U	X/N
493100	Delivered Orders - Obligations Transferred, Unpaid	N	B	C	E	D/C								1992/1993/1994/1995/1996/1997/ 1998/1999/2000/2001/2002/2003/ 2004/2005/2006/2007/2008/2009/ 2010/2011/2012/2013/2014			F	###	####	B/P/X					EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N

USSGL ACCOUNT		USSGL ATTRIBUTES	USSGL ACCOUNT ATTRIBUTES BULK FILE ATTRIBUTES																						TAS ATTRIBUTES				
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497100	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	N	B	D	E	D/C								1992/1993/1994/1995/1996/1997/1998/1999/2000/2001/2002/2003/2004/2005/2006/2007/2008/2009/2010/2011/2012/2013/2014						B/P/X					EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N
497200	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	N	B	D	E	D/C					D/M			1992/1993/1994/1995/1996/1997/1998/1999/2000/2001/2002/2003/2004/2005/2006/2007/2008/2009/2010/2011/2012/2013/2014			E/F/N			B/P/X					EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/N
498100	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	N	B	C	E	D/C		A/B/E	####					1992/1993/1994/1995/1996/1997/1998/1999/2000/2001/2002/2003/2004/2005/2006/2007/2008/2009/2010/2011/2012/2013/2014						B/P/X		##	D/R		EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/K/N
498200	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	N	B	C	E	D/C		A/B/E	####		D/M			1992/1993/1994/1995/1996/1997/1998/1999/2000/2001/2002/2003/2004/2005/2006/2007/2008/2009/2010/2011/2012/2013/2014						B/P/X		##	D/R	BAL/NEW	EC/EG/EM/EP/ER/ES/ET/TR	E/F/U	D/G/N	U/E	X/N
510000	Revenue From Goods Sold	N	P	C	E	D/C										X	F/N	###	/####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
510900	Contra Revenue for Goods Sold	N	P	D	E	D/C										X	F/N	###	/####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
520000	Revenue From Services Provided	N	P	C	E	D/C										X	F/N	###	/####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
520900	Contra Revenue for Services Provided	N	P	D	E	D/C										X	F/N	###	/####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
531000	Interest Revenue - Other	N	P	C	E	D/C									A/S	T/X	F/N	###	/####		P/Q				CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
531100	Interest Revenue - Investments	N	P	C	E	D/C									A/S	T/X	F/N	###	/####		P/Q				CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
531200	Interest Revenue - Loans Receivable/Uninvested Funds	N	P	C	E	D/C									A/S	T/X	F/N	###	/####		P/Q				CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
531300	Interest Revenue - Subsidy Amortization	N	P	C	E	D/C										X	N				P/Q				CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
531400	Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act	N	P	C	E	D/C										X	N								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
531500	Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act	N	P	D	E	D/C										X	N								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
531700	Contra Revenue for Interest Revenue - Loans Receivable	N	P	D	E	D/C									A/S	T/X	F/N	###	/####		P/Q				CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
531800	Contra Revenue for Interest Revenue - Investments	N	P	D	E	D/C									A/S	T/X	F/N	###	/####		P/Q				CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
531900	Contra Revenue for Interest Revenue - Other	N	P	D	E	D/C									A/S	T/X	F/N	###	/####		P/Q				CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N

USSGL ACCOUNT		USSGL ATTRIBUTES					USSGL ACCOUNT ATTRIBUTES BULK FILE ATTRIBUTES																		TAS ATTRIBUTES				
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532000	Penalties and Fines Revenue	N	P	C	E	D/C									A/S	T	G/N	###	####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
532400	Contra Revenue for Penalties and Fines	N	P	D	E	D/C									A/S	T	G/N	###	####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
532500	Administrative Fees Revenue	N	P	C	E	D/C									A/S	T/X	F/N	###	/####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
532900	Contra Revenue for Administrative Fees	N	P	D	E	D/C									A/S	X	F/N	###	/####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
540000	Funded Benefit Program Revenue	N	P	C	E	D/C										T/X	F/N	###	/####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
540500	Unfunded FECA Benefit Revenue	N	P	C	E	D/C										X	F	###	/####						EG	U	D/G/N	U	N
540600	Contra Revenue for Unfunded FECA Benefit Revenue	N	P	D	E	D/C										X	F	###	/####						EG	U	D/G/N	U	N
540900	Contra Revenue for Funded Benefit Program Revenue	N	P	D	E	D/C										T/X	F/N	###	/####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
550000	Insurance and Guarantee Premium Revenue	N	P	C	E	D/C										X	N								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
550900	Contra Revenue for Insurance and Guarantee Premium Revenue	N	P	D	E	D/C										X	N								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
560000	Donated Revenue - Financial Resources	N	P	C	E	D/C									A/S	T	N								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
560900	Contra Revenue for Donations - Financial Resources	N	P	D	E	D/C									A/S	T	N								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
561000	Donated Revenue - Nonfinancial Resources	N	P	C	E	D/C										T	N								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
561900	Contra Donated Revenue - Nonfinancial Resources	N	P	D	E	D/C										T	N								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
564000	Forfeiture Revenue - Cash and Cash Equivalents	N	P	C	E	D/C							D		A	T	N								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
564900	Contra Forfeiture Revenue - Cash and Cash Equivalents	N	P	D	E	D/C							D		A	T	N								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
565000	Forfeiture Revenue - Forfeitures of Property	N	P	C	E	D/C							E		A	T	N								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
565900	Contra Forfeiture Revenue - Forfeitures of Property	N	P	D	E	D/C							E		A	T	N								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
570000	Expended Appropriations	N	P	C	E	D/C											G	###	####						CF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
570500	Expended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year	N	P	C	E	D/C											G	###	####						CF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
570800	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors	N	P	C	E	D/C											G	###	####						CF/DF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N

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570900	Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles	N	P	C	E	D/C											G	###	####						CF/DF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
571000	Transfer in of Agency Unavailable Custodial and Non-Entity Collections	N	P	C	E	D/C											F	###	/####						GA	U	N	U	N
571200	Accrual of Agency Amount To Be Collected - Custodial and Non-Entity	N	P	C	E	D/C											F	###	/####						GA	U	N	U	N
572000	Financing Sources Transferred In Without Reimbursement	N	P	C	E	D/C											F	###	/####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
573000	Financing Sources Transferred Out Without Reimbursement	N	P	D	E	D/C											F	###	/####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
574000	Appropriated Earmarked Receipts Transferred In	N	P	C	E	D/C											F	###	/####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
574500	Appropriated Earmarked Receipts Transferred Out	N	P	D	E	D/C											F	###	/####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
575000	Expenditure Financing Sources - Transfers-In	N	P	C	E	D/C											F	###	/####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
575500	Nonexpenditure Financing Sources - Transfers-In - Other	N	P	C	E	D/C											F	###	/####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
575600	Nonexpenditure Financing Sources - Transfers-In - Capital Transfers	N	P	C	E	D/C											F	###	/####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
576000	Expenditure Financing Sources - Transfers-Out	N	P	D	E	D/C											F	###	/####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
576500	Nonexpenditure Financing Sources - Transfers-Out - Other	N	P	D	E	D/C											F	###	/####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
576600	Nonexpenditure Financing Sources - Transfers-Out - Capital Transfers	N	P	D	E	D/C											F	###	/####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
577500	Nonbudgetary Financing Sources Transferred In	N	P	C	E	D/C											F	###	/####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
577600	Nonbudgetary Financing Sources Transferred Out	N	P	D	E	D/C											F	###	/####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
578000	Imputed Financing Sources	N	P	C	E	D/C											F	###	/####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
579000	Other Financing Sources	N	P	C	E	D/C							D/E				G	###	####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
579100	Adjustment to Financing Sources - Downward Reestimate or Negative Subsidy	N	P	D	E	D/C							E				G	###	####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
579200	Financing Sources To Be Transferred Out - Contingent Liability	N	P	D	E	D/C											F	###	/####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
579500	Seigniorage	N	P	C	E	D/C							E				N								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	F/U	D/G/N	U/E	X/N
580000	Tax Revenue Collected - Not Otherwise Classified	N	P	C	E	D/C									A/S	T	G/N	###	####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N

USSGL ACCOUNT		USSGL ATTRIBUTES					USSGL ACCOUNT ATTRIBUTES BULK FILE ATTRIBUTES																		TAS ATTRIBUTES				
No.	USSGL Account Title	Anticipated	Budg/ Prop	Norm Bal	Begin/End	Debit/Credit	Auth Type Code	Apport Cat	Apport Cat B	Avail Time	BEA Cat	Borrow Source	Budgetary Impact Indicator	Cohort Yr	Cust/Non cust	Exch/Non exch	Fed/Non Fed	Trading Ptnr	Trading Ptnr Main	PY Adj	Program Indicator	Program Rpt Cat	Reimb Flag	Year of BA	Fund Type	Reporting Type Code	Financing Account Code	TAS Status	Trans. Code
580100	Tax Revenue Collected - Individual	N	P	C	E	D/C									A/S	T	G/N	###	####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
580200	Tax Revenue Collected - Corporate	N	P	C	E	D/C									A/S	T	G/N	###	####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
580300	Tax Revenue Collected - Unemployment	N	P	C	E	D/C									A/S	T	G/N	###	####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
580400	Tax Revenue Collected - Excise	N	P	C	E	D/C									A/S	T	G/N	###	####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
580500	Tax Revenue Collected - Estate and Gift	N	P	C	E	D/C									A/S	T	G/N	###	####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
580600	Tax Revenue Collected - Customs	N	P	C	E	D/C									A/S	T	G/N	###	####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
582000	Tax Revenue Accrual Adjustment - Not Otherwise Classified	N	P	C	E	D/C									A/S	T	G/N	###	####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
582100	Tax Revenue Accrual Adjustment - Individual	N	P	C	E	D/C									A/S	T	G/N	###	####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
582200	Tax Revenue Accrual Adjustment - Corporate	N	P	C	E	D/C									A/S	T	G/N	###	####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
582300	Tax Revenue Accrual Adjustment - Unemployment	N	P	C	E	D/C									A/S	T	G/N	###	####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
582400	Tax Revenue Accrual Adjustment - Excise	N	P	C	E	D/C									A/S	T	G/N	###	####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
582500	Tax Revenue Accrual Adjustment - Estate and Gift	N	P	C	E	D/C									A/S	T	G/N	###	####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
582600	Tax Revenue Accrual Adjustment - Customs	N	P	C	E	D/C									A/S	T	G/N	###	####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
583000	Contra Revenue for Taxes - Not Otherwise Classified	N	P	D	E	D/C									A/S	T	G/N	###	####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
583100	Contra Revenue for Taxes - Individual	N	P	D	E	D/C									A/S	T	G/N	###	####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
583200	Contra Revenue for Taxes - Corporate	N	P	D	E	D/C									A/S	T	G/N	###	####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
583300	Contra Revenue for Taxes - Unemployment	N	P	D	E	D/C									A/S	T	G/N	###	####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
583400	Contra Revenue for Taxes - Excise	N	P	D	E	D/C									A/S	T	G/N	###	####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
583500	Contra Revenue for Taxes - Estate and Gift	N	P	D	E	D/C									A/S	T	G/N	###	####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
583600	Contra Revenue for Taxes - Customs	N	P	D	E	D/C									A/S	T	G/N	###	####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N

USSGL ACCOUNT		USSGL ATTRIBUTES			USSGL ACCOUNT ATTRIBUTES BULK FILE ATTRIBUTES																				TAS ATTRIBUTES				
No.	USSGL Account Title	Anticipated	Budg/ Prop	Norm Bal	Begin/End	Debit/Credit	Auth Type Code	Apport Cat	Apport Cat B	Avail Time	BEA Cat	Borrow Source	Budgetary Impact Indicator	Cohort Yr	Cust/Non cust	Exch/Non exch	Fed/Non Fed	Trading Ptnr	Trading Ptnr Main	PY Adj	Program Indicator	Program Rpt Cat	Reimb Flag	Year of BA	Fund Type	Reporting Type Code	Financing Account Code	TAS Status	Trans. Code
589000	Tax Revenue Refunds - Not Otherwise Classified	N	P	D	E	D/C									A/S	T	G/N	###	####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
589100	Tax Revenue Refunds - Individual	N	P	D	E	D/C									A/S	T	G/N	###	####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
589200	Tax Revenue Refunds - Corporate	N	P	D	E	D/C									A/S	T	G/N	###	####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
589300	Tax Revenue Refunds - Unemployment	N	P	D	E	D/C									A/S	T	G/N	###	####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
589400	Tax Revenue Refunds - Excise	N	P	D	E	D/C									A/S	T	G/N	###	####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
589500	Tax Revenue Refunds - Estate and Gift	N	P	D	E	D/C									A/S	T	G/N	###	####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
589600	Tax Revenue Refunds - Customs	N	P	D	E	D/C									A/S	T	G/N	###	####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
590000	Other Revenue	N	P	C	E	D/C							D/E		A/S	T/X	F/G/N	###	/####		P/Q				CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
590900	Contra Revenue for Other Revenue	N	P	D	E	D/C							D/E		A/S	T/X	F/G/N	###	/####		P/Q				CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
591900	Revenue and Other Financing Sources - Cancellations	N	P	D	E	D/C											G	###	####						EC/EG/EM/EP/ER/ES/ET/TR/US/UT	E/F/U	D/G/N	U/E	X/K/N
592100	Valuation Change in Investments - Exchange Stablization Fund	N	P	C	E	D/C										X	N								ER	E/F/U	D/G/N	U/E	X/N
592200	Valuation Change in Investments for Federal Government Sponsored Enterprise	N	P	C	E	D/C										X	N								UG	E/F/U	D/G/N	U/E	X/N
592300	Valuation Change in Investments - Beneficial Interest in Trust	N	P	C	E	D/C									S	T	N								UG	E/F/U	D/G/N	U/E	X/N
599000	Collections for Others - Statement of Custodial Activity	N	P	D	E	D/C							D/E		S	T/X	G/N	###	####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
599100	Accrued Collections for Others - Statement of Custodial Activity	N	P	D	E	D/C							D/E		S	T/X	G/N	###	####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
599300	Offset to Non-Entity Collections - Statement of Changes in Net Position	N	P	D	E	D/C							D/E		A		G	###	####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
599400	Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position	N	P	D	E	D/C							D/E		A		G	###	####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
599700	Financing Sources Transferred In From Custodial Statement Collections	N	P	C	E	D/C									A		F	###	/####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
599800	Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the Treasury	N	P	D	E	D/C									S		F	###	/####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
610000	Operating Expenses/Program Costs	N	P	D	E	D/C											F/N	###	/####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
619000	Contra Bad Debt Expense - Incurred for Others	N	P	C	E	D/C											F/G/N	###	/####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N

USSGL ACCOUNT		USSGL ATTRIBUTES			USSGL ACCOUNT ATTRIBUTES BULK FILE ATTRIBUTES																				TAS ATTRIBUTES				
No.	USSGL Account Title	Anticipated	Budg/ Prop	Norm Bal	Begin/End	Debit/Credit	Auth Type Code	Apport Cat	Apport Cat B	Avail Time	BEA Cat	Borrow Source	Budgetary Impact Indicator	Cohort Yr	Cust/Non cust	Exch/Non exch	Fed/Non Fed	Trading Ptnr	Trading Ptnr Main	PY Adj	Program Indicator	Program Rpt Cat	Reimb Flag	Year of BA	Fund Type	Reporting Type Code	Financing Account Code	TAS Status	Trans. Code
619900	Adjustment to Subsidy Expense	N	P	C	E	D/C											N								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
631000	Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank	N	P	D	E	D/C											F	###	/####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
632000	Interest Expenses on Securities	N	P	D	E	D/C											F/N	###	/####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
633000	Other Interest Expenses	N	P	D	E	D/C									A/S		F/N	###	/####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
633800	Remuneration Interest	N	P	D	E	D/C											N								EP	E	N	U	N
634000	Interest Expense Accrued on the Liability for Loan Guarantees	N	P	D	E	D/C											N								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
640000	Benefit Expense	N	P	D	E	D/C											F/G/N	###	/####		P/Q				CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
650000	Cost of Goods Sold	N	P	D	E	D/C											N								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
660000	Applied Overhead	N	P	C	E	D/C											N								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
661000	Cost Capitalization Offset	N	P	C	E	D/C											N								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
671000	Depreciation, Amortization, and Depletion	N	P	D	E	D/C											N								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E/C	X/K/N
672000	Bad Debt Expense	N	P	D	E	D/C											F/N	###	/####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
673000	Imputed Costs	N	P	D	E	D/C											F	###	/####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
679000	Other Expenses Not Requiring Budgetary Resources	N	P	D	E	D/C									A/S		F/N	###	/####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
680000	Future Funded Expenses	N	P	D	E	D/C											F/N	###	/####		P/Q				CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E/C	X/K/N
685000	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	N	P	D	E	D/C											F	###	/####		P/Q				CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
690000	Nonproduction Costs	N	P	D	E	D/C											F/N	###	/####		P/Q				CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
711000	Gains on Disposition of Assets - Other	N	P	C	E	D/C							D/E			T/X	N				P/Q				CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E/C	X/K/N
711100	Gains on Disposition of Investments	N	P	C	E	D/C							D/E			T/X	F/N	###	/####		P/Q				CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
711200	Gains on Disposition of Borrowings	N	P	C	E	D/C							D/E			T/X	F/G	###	/####		P/Q				CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N

USSGL ACCOUNT		USSGL ATTRIBUTES					USSGL ACCOUNT ATTRIBUTES BULK FILE ATTRIBUTES																		TAS ATTRIBUTES				
No.	USSGL Account Title	Anticipated	Budg/ Prop	Norm Bal	Begin/End	Debit/Credit	Auth Type Code	Apport Cat	Apport Cat B	Avail Time	BEA Cat	Borrow Source	Budgetary Impact Indicator	Cohort Yr	Cust/Non cust	Exch/Non exch	Fed/Non Fed	Trading Ptnr	Trading Ptnr Main	PY Adj	Program Indicator	Program Rpt Cat	Reimb Flag	Year of BA	Fund Type	Reporting Type Code	Financing Account Code	TAS Status	Trans. Code
717100	Gains on Changes in Long-Term Assumptions - From Experience	N	P	C	E	D/C										X	N								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
717200	Losses on Changes in Long-Term Assumptions - From Experience	N	P	D	E	D/C										X	N								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
718000	Unrealized Gains	N	P	C	E	D/C							D/E			T/X	F/N	###	/####		P/Q				CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
718100	Unrealized Gain - Exchange Stabilization Fund	N	P	C	E	D/C											N								EP	E	N	U	N
719000	Other Gains	N	P	C	E	D/C							D/E			T/X	F/G/N	###	/####		P/Q				CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
719100	Other Gains for Accrued Special Drawing Right (SDR) Interest and Charges	N	P	C	E	D/C											N								EP	E	N	U	N
721000	Losses on Disposition of Assets - Other	N	P	D	E	D/C							D/E			T/X	N				P/Q				CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E/C	X/K/N
721100	Losses on Disposition of Investments	N	P	D	E	D/C							D/E		A	T/X	F/N	###	/####		P/Q				CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
721200	Losses on Disposition of Borrowings	N	P	D	E	D/C							D/E			T/X	F/G	###	/####		P/Q				CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
727100	Gains on Changes in Long-Term Assumptions	N	P	C	E	D/C										X	N								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
727200	Losses on Changes in Long-Term Assumptions	N	P	D	E	D/C										X	N								CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
728000	Unrealized Losses	N	P	D	E	D/C							D/E			T/X	F/N	###	/####		P/Q				CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
728100	Unrealized Losses - Exchange Stabilization Fund	N	P	D	E	D/C											N								EP	E	N	U	N
729000	Other Losses	N	P	D	E	D/C							D/E			T/X	F/G/N	###	/####		P/Q				CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
729100	Other Losses for Accrued Special Drawing Right (SDR) Interest and Charges	N	P	D	E	D/C											N								EP	E	N	U	N
730000	Extraordinary Items	N	P	C	E	D/C										X	N				P/Q				CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
740000	Prior-Period Adjustments Due to Corrections of Errors	N	P	C	E	D/C											G/N	###	####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
740100	Prior-Period Adjustments Due to Changes in Accounting Principles	N	P	C	E	D/C											G/N	###	####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
740500	Prior Period Adjustments Due to Corrections of Errors -Years Preceding the Prior Year	N	P	C	E	D/C											G/N	###	####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
750000	Distribution of Income - Dividend	N	P	D	E	D/C							D/E			T/X	G/N	###	####		P/Q				CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
760000	Changes in Actuarial Liability	N	P	D	E	D/C											N				P/Q				CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
771000	Trust Fund Warrant Journal Vouchers Issued Net of Adjustments	N	P	D	E	D/C											F	###	/####						GA	U	N	U	N

USSGL ACCOUNT		USSGL ATTRIBUTES	USSGL ACCOUNT ATTRIBUTES BULK FILE ATTRIBUTES																						TAS ATTRIBUTES				
No.	USSGL Account Title	Anticipated	Budg/ Prop	Norm Bal	Begin/End	Debit/Credit	Auth Type Code	Apport Cat	Apport Cat B	Avail Time	BEA Cat	Borrow Source	Budgetary Impact Indicator	Cohort Yr	Cust/Non cust	Exch/Non exch	Fed/Non Fed	Trading Ptnr	Trading Ptnr Main	PY Adj	Program Indicator	Program Rpt Cat	Reimb Flag	Year of BA	Fund Type	Reporting Type Code	Financing Account Code	TAS Status	Trans. Code
880100	Offset for Purchases of Assets	N	P	C	E	D/C											F/N	###	/####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
880200	Purchases of Property, Plant, and Equipment	N	P	D	E	D/C											F/N	###	/####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
880300	Purchases of Inventory and Related Property	N	P	D	E	D/C											F/N	###	/####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N
880400	Purchases of Assets - Other	N	P	D	E	D/C											F/N	###	/####						CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U/E	X/N

U.S. Government Standard General Ledger

SECTION V. USSGL Crosswalks to Standard External Reports

This section includes crosswalks for use in fiscal 2014 GTAS Implementation Testing. 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 6-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	V - 3
➢ Budget Program and Financing (P&F) Schedule ……	V - 31
➢ FMS 2108: Yearend Closing Statement ……..……	V - 53
➢ OMB Form and Content Financial Statements	
• Balance Sheet…….	V - 57
• Statement of Net Cost ……	V - 73
• Statement of Changes in Net Position……	V - 77
• Statement of Budgetary Resources…….	V - 83
• Statement of Custodial Activity…….	V - 97

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USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources

Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Debit/Credit	Reimb Flag	Apport Cat	Auth Type Code	Avail Time	BEA Cat	Borrow Source	Fed/NonFed	Year of BA	PY Adj	TAS Status	Trans. Code	Fund Type	Financing Account Code	Debit	Credit	Addl. Info.
		SCHEDULE OF BUDGETARY RESOURCES																		
		Unobligated Balance:																		
1000		**Unobligated balance brought forward, October 1**																		
1000	412200	Authority Adjusted for Interest on the Bureau of the Public Debt Securities	B	D/C					D/M				X	U	N	EG	N	+	-	
1000	412600	Amounts Appropriated From Specific Invested TAFS - Receivable	B	D/C			B/P		D/M				X	U/E	X/K/N	ES/ET	N	+	-	
1000	412700	Amounts Appropriated From Specific Invested TAFS - Payable	B	D/C					D/M				X	U/E	X/K/N	EG/ES/ET	N	+	-	
1000	413600	Contract Authority To Be Liquidated by Trust Funds	B	D/C					D/M				X	U	X/K/N	ET	N	+	-	
1000	413700	Transfers of Contract Authority - Allocation	B	D/C					D/M		F		X	U/E	X/K/N	ET	N	+	-	
1000	413900	Contract Authority Carried Forward	B	D/C										U/E	X/K/N	ET	N	+	-	
1000	414900	Borrowing Authority Carried Forward	B	D/C						F/P/T				U/E	X/K/N	EG/EP/ER/ES/ET	D/G/N	+	-	
1000	415300	Transfers of Contract Authority - Nonallocation	B	D/C							F	NEW	X	U	N	ET	N	+	-	
1000	416600	Allocations of Realized Authority - To Be Transferred From Invested Balances	B	D/C					D/M		F		X	U/E	N	EP/ES/ET	N	+	-	
1000	417100	Nonallocation Transfers of Invested Balances - Receivable	B	D/C					D/M				X	U/E	X/K/N	EG/ES/ET	N	+	-	
1000	417200	Nonallocation Transfers of Invested Balances - Payable	B	D/C					D/M				X	U/E	X/K/N	EP/ES/ET	N	+	-	
1000	420100	Total Actual Resources - Collected	B	D/C										U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1000	422100	Unfilled Customer Orders Without Advance	B	D/C					D/M		E/F		X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1000	422200	Unfilled Customer Orders With Advance	B	D/C					D/M		E/F/N		X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1000	422500	Expenditure Transfers from Trust Funds - Receivable	B	D/C					D/M				X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1000	425100	Reimbursements and Other Income Earned - Receivable	B	D/C					D/M		E/F		X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1000	428300	Interest Receivable From Treasury	B	D/C					D/M				X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1000	428500	Receivable From the Liquidating Fund	B	D/C					D/M				X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1000	428600	Receivable From the Financing Fund	B	D/C					D/M				X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1000	428700	Other Federal Receivables	B	D/C					D/M				X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1000	429500	Adjustments to the Exchange Stabilization Fund	B	D/C									X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1000	438400	Temporary Reduction/Cancellation Returned by Appropriation	B	D/C			D/P/S		D/M				X	U	N	EG/EP/ER/ES/ET	N	+	-	
1000	439400	Receipts Unavailable for Obligation Upon Collection	B	D/C					D/M				X	U	N	ES/ET	N	+	-	
1000	439700	Receipts and Appropriations Temporarily Precluded From Obligation	B	D/C			C/P		D/M				X	U	X/K/N	ES/ET	N	+	-	
1000	439700	Receipts and Appropriations Temporarily Precluded From Obligation	B	D/C			C/P		D/M				X	U/E	X/K/N	EG	N	+	-	
1000	439800	Offsetting Collections Temporarily Precluded From Obligation	B	D/C			S		D/M				X	U	X/K/N	EG/EP/ER	N	+	-	
1000	480100	Undelivered Orders - Obligations, Unpaid	B	D/C	D/R	A/B/E							X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1000	480200	Undelivered Orders - Obligations, Prepaid/Advanced	B	D/C	D/R	A/B/E			D/M			BAL/NEW	X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1000	490100	Delivered Orders - Obligations, Unpaid	B	D/C	D/R	A/B/E							X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1000	490800	Authority Outlayed Not Yet Disbursed	B	D/C	D/R	A/E			D/M			BAL/NEW	X	U	X/N	EG/ER	N	+	-	
		Nonexpenditure transfers of unobligated balance to or from other accounts:																		
1010		**Unobligated balance transferred to other accounts (-)**																		
1010	417600	Allocation Transfers of Prior-Year Balances	E	C							F		X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1010	419000	Transfers - Prior-Year Balances	E	C							F		X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1010	419700	Balance Transfer-Out - Expired to Expired	E	D/C									X	E	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1010	419900	Transfer of Expired Expenditure Transfers - Receivable	E	C							F		X	E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1011		**Unobligated balance transferred from other accounts**																		
1011	417600	Allocation Transfers of Prior-Year Balances	E	D							F		X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1011	419000	Transfers - Prior-Year Balances	E	D							F		X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1011	419600	Balance Transfer-In - Expired to Expired	E	D/C									X	E	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1012		**Unobligated balance transfers between expired and unexpired accounts**																		
1012	419100	Balance Transfers - Extension of Availability Other Than Reappropriations	E	D									X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1012	419100	Balance Transfers - Extension of Availability Other Than Reappropriations	E	C									X	E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1012	419200	Balance Transfers - Unexpired to Expired	E	C									X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1012	419200	Balance Transfers - Unexpired to Expired	E	D									X	E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1012	419900	Transfer of Expired Expenditure Transfers - Receivable	E	D							F		X	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1013		**Unobligated balance of contract authority transferred to or from other accounts (net (+ or -)**																		
1013	415300	Transfers of Contract Authority - Nonallocation	E	D/C							F	BAL	X	U	N	ET	N	+	-	1
1013	415300	Transfers of Contract Authority - Nonallocation	B	D/C							F	BAL	X	U	N	ET	N	-	+	1
		Adjustments:																		
1020		**Adjustment of unobligated balance brought forward, October 1 (+ or -)**																		
1020	411100	Debt Liquidation Appropriations	E	D/C			D/P		D/M				B/P	U/E	X/N	EG/EP/ER	D/G/N	+	-	
1020	411200	Liquidation of Deficiency - Appropriations	E	D/C					D/M				B/P	U/E	X/N	EG/EP/ER	D/G/N	+	-	
1020	411300	Appropriated Receipts Derived from Unavailable Trust or Special Fund Receipts	E	D/C			D/P		D/M				B/P	U/E	X/N	ES/ET	N	+	-	

USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources

Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Debit/Credit	Reimb Flag	Apport Cat	Auth Type Code	Avail Time	BEA Cat	Borrow Source	Fed/NonFed	Year of BA	PY Adj	TAS Status	Trans. Code	Fund Type	Financing Account Code	Debit	Credit	Addl. Info.
1020	411400	Appropriated Receipts Derived from Available Trust or Special Fund Receipts	E	D/C			D/P		D/M				B/P	U/E	X/N	ES/ET	N	+	-	
1020	411500	Loan Subsidy Appropriation	E	D/C			D/P		D/M				B/P	U/E	X/N	EG/EP/ER	N	+	-	
1020	411600	Debt Forgiveness Appropriation	E	D/C			P		D/M				B/P	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1020	411700	Loan Administrative Expense Appropriation	E	D/C			D/P		D/M				B/P	U/E	X/N	EG/EP/ER	N	+	-	
1020	411800	Reestimated Loan Subsidy Appropriation	E	D/C									B/P	U/E	X/N	EG/EP/ER	N	+	-	
1020	411900	Other Appropriations Realized	E	D/C			D/E/F/P		D/M				B/P	U/E	X/N	EC/EG/EM/EP/ER/ES/ET	N	+	-	
1020	412100	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation	E	D/C			P/S		D/M				P	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1020	412200	Authority Adjusted for Interest on the Bureau of the Public Debt Securities	E	D/C					D/M				B/P	U	N	EG	N	+	-	
1020	412300	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction	E	D/C			P/S		D/M				B/P	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1020	412400	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation	E	D/C					D/M				B/P	U/E	X/K/N	ES/ET	N	+	-	
1020	412500	Loan Modification Adjustment Transfer Appropriation	E	D/C					D/M				B/P	U/E	X/N	EG/EP/ER	N	+	-	
1020	412600	Amounts Appropriated From Specific Invested TAFS - Receivable	E	D/C			B/P		D/M				B/P	U/E	X/K/N	ET	N	+	-	
1020	412700	Amounts Appropriated From Specific Invested TAFS - Payable	E	D/C					D/M				B/P	U/E	X/K/N	ET	N	+	-	
1020	412800	Amounts Appropriated From Specific Invested TAFS - Transfers-In	E	D/C			B/P		D/M				B/P	U/E	X/N	EG/ES/ET	N	+	-	
1020	412900	Amounts Appropriated From Specific Invested TAFS - Transfers-Out	E	D/C			B/P		D/M				B/P	U/E	X/N	EG/ES/ET	N	+	-	
1020	413000	Appropriation To Liquidate Contract Authority Withdrawn	E	D/C					D/M				B/P	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1020	413100	Current-Year Contract Authority Realized	E	D/C					D/M				P	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1020	413200	Substitution of Contract Authority	E	D/C			S						P	U/E	N	ER	N	+	-	
1020	413300	Decreases to Indefinite Contract Authority	E	D/C					D/M				P	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1020	413400	Contract Authority Withdrawn	E	D/C									P	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1020	413500	Contract Authority Liquidated	E	D/C			P/S		D/M				B/P	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1020	413600	Contract Authority To Be Liquidated by Trust Funds	E	D/C					D/M				P	U	X/K/N	ET	N	+	-	
1020	413700	Transfers of Contract Authority - Allocation	E	D/C					M		F		B/P	U/E	X/K/N	ET	N	+	-	
1020	413800	Appropriation To Liquidate Contract Authority	E	D/C					D/M				B/P	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1020	414000	Substitution of Borrowing Authority	E	D/C			P/S		D/M	F/P/T			B/P	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1020	414100	Current-Year Borrowing Authority Realized	E	D/C					D/M	F/P/T			P	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1020	414300	Current-Year Decreases to Indefinite Borrowing Authority Realized	E	D/C					D/M	F/P/T			P	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1020	414400	Borrowing Authority Withdrawn	E	D/C						F/P/T			P	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1020	414600	Actual Repayments of Debt, Current-Year Authority	E	D/C			B		M				B/P	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1020	414600	Actual Repayments of Debt, Current-Year Authority	E	D/C			P/S		D/M				B/P	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1020	414700	Actual Repayments of Debt, Prior-Year Balances	E	D/C									B/P	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1020	415000	Reapportionations - Transfers-In	E	D/C					D/M				B/P	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1020	415100	Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority	E	D/C			S		D/M				B/P	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1020	415200	Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances	E	D/C									B/P	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1020	415300	Transfers of Contract Authority - Nonallocation	E	D/C							F	BAL/NEW	B/P	U	N	ET	N	+	-	
1020	415400	Appropriation To Liquidate Contract Authority - Nonallocation - Transferred	E	D/C									B/P	U	N	ET	N	+	-	
1020	415800	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	E	D/C					D/M				P	U	X/K/N	EG/EP/ER	N	+	-	
1020	416600	Allocations of Realized Authority - To Be Transferred From Invested Balances	E	D/C					D/M		F		B/P	U/E	N	EP/ES/ET	N	+	-	
1020	416700	Allocations of Realized Authority - Transferred From Invested Balances	E	D/C					D/M		F		B/P	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1020	416800	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction	E	D/C					D/M		F		B/P	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1020	417000	Transfers - Current-Year Authority	E	D/C			P/S		D/M		F		B/P	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1020	417100	Nonallocation Transfers of Invested Balances - Receivable	E	D/C					D/M				B/P	U/E	X/K/N	EG/ES/ET	N	+	-	
1020	417200	Nonallocation Transfers of Invested Balances - Payable	E	D/C					D/M				B/P	U/E	X/K/N	EP/ES/ET	N	+	-	
1020	417300	Nonallocation Transfers of Invested Balances - Transferred	E	D/C					D/M		F		B/P	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1020	417500	Allocation Transfers of Current-Year Authority for Noninvested Accounts	E	D/C			P/S		D/M		F		B/P	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1020	417600	Allocation Transfers of Prior-Year Balances	E	D/C							F		B/P	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1020	419000	Transfers - Prior-Year Balances	E	D/C							F		B/P	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1020	419100	Balance Transfers - Extension of Availability Other Than Reappropriations	E	D/C									B/P	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1020	419200	Balance Transfers - Unexpired to Expired	E	D/C									B/P	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1020	419300	Balance Transfers - Unobligated Balances - Legislative Change of Purpose	E	D/C			P/S		D/M		F		B/P	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1020	419600	Balance Transfer-In - Expired to Expired	E	D/C									B/P	E	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1020	419700	Balance Transfer-Out - Expired to Expired	E	D/C									B/P	E	K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1020	419900	Transfer of Expired Expenditure Transfers - Receivable	E	D/C							F		P	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1020	421200	Liquidation of Deficiency - Offsetting Collections	E	D/C					D/M		E/F/N		B/P	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1020	422100	Unfilled Customer Orders Without Advance	E	D/C					D/M		E/F		B/P	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1020	422200	Unfilled Customer Orders With Advance	E	D/C					D/M		E/F/N		B/P	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1020	422500	Expenditure Transfers from Trust Funds - Receivable	E	D/C					D/M				B/P	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1020	423000	Unfilled Customer Orders Without Advance - Transferred	E	D/C					D/M		E/F		B/P	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1020	423200	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	E	D/C					D/M		F		B/P	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1020	423300	Reimbursements and Other Income Earned - Receivable - Transferred	E	D/C					D/M		E/F		B/P	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1020	423400	Other Federal Receivables - Transferred	E	D/C					D/M		F		B/P	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1020	425100	Reimbursements and Other Income Earned - Receivable	E	D/C					D/M		E/F		B/P	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1020	425200	Reimbursements and Other Income Earned - Collected	E	D/C					D/M		E/F/N		B/P	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1020	425300	Prior-Year Unfilled Customer Orders With Advance - Refunds Paid	E	D/C					D/M		E/F/N		B/P	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	

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1020	425500	Expenditure Transfers from Trust Funds - Collected	E	D/C					D/M				B/P	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1020	426000	Actual Collections of "governmental-type" Fees	E	D/C					D/M				B/P	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1020	426100	Actual Collections of Business-Type Fees	E	D/C					D/M				B/P	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1020	426200	Actual Collections of Loan Principal	E	D/C					D/M				B/P	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1020	426300	Actual Collections of Loan Interest	E	D/C					D/M				B/P	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1020	426400	Actual Collections of Rent	E	D/C					D/M				B/P	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1020	426500	Actual Collections From Sale of Foreclosed Property	E	D/C					D/M				B/P	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1020	426600	Other Actual Business-Type Collections From Non-Federal Sources	E	D/C					D/M				B/P	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1020	426700	Other Actual "governmental-type" Collections From Non-Federal Sources	E	D/C					D/M				B/P	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1020	427100	Actual Program Fund Subsidy Collected	E	D/C					D/M				B/P	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1020	427300	Interest Collected From Treasury	E	D/C					D/M				B/P	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1020	427500	Actual Collections From Liquidating Fund	E	D/C					D/M				B/P	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1020	427600	Actual Collections From Financing Fund	E	D/C					D/M				B/P	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1020	427700	Other Actual Collections - Federal	E	D/C					D/M				B/P	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1020	428300	Interest Receivable From Treasury	E	D/C					D/M				B/P	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1020	428500	Receivable From the Liquidating Fund	E	D/C					D/M				B/P	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1020	428600	Receivable From the Financing Fund	E	D/C					D/M				B/P	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1020	428700	Other Federal Receivables	E	D/C					D/M				B/P	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1020	429000	Amortization of Investments in U.S. Treasury Zero Coupon Bonds	E	D/C					M				B/P	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1020	429500	Adjustments to the Exchange Stabilization Fund	E	D/C									P	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1020	432000	Adjustments for Changes in Prior-Year Allocations of Budgetary Resources	E	D/C									P	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1020	435000	Canceled Authority	E	D/C					D/M				B/P	E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1020	435100	Partial or Early Cancellation of Authority With a U.S. Treasury Warrant	E	D/C					D/M				B/P	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1020	435500	Cancellation of Appropriation From Unavailable Receipts	E	D/C					D/M				B/P	U/E	X/K/N	ES/ET	N	+	-	
1020	435600	Cancellation of Appropriation From Invested Balances	E	D/C					D/M				B/P	U/E	X/K/N	ES/ET	N	+	-	
1020	435700	Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds	E	D/C					D/M				P	U/E	X/K/N	ES/ET	N	+	-	
1020	437000	Offset to Appropriation Realized for Redemption of Treasury Securities	E	D/C									B/P	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1020	438200	Temporary Reduction - New Budget Authority	E	D/C			D/P/S		D/M				P	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1020	438300	Temporary Reduction - Prior-Year Balances	E	D/C			D/P/S		D/M				P	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1020	438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C			D/P/S		D/M				P	U	N	EG/EP/ER/ES/ET	N	+	-	
1020	438700	Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority	E	D/C			D/P		D/M				B/P	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1020	438800	Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances	E	D/C			P		D/M				B/P	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1020	439000	Reapropriations - Transfers-Out	E	D/C					D/M				B/P	E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1020	439100	Adjustments to Indefinite Appropriations	E	D/C					D/M				B/P	U/E	X/N	EG/EP/ER	N	+	-	
1020	439200	Permanent Reduction - New Budget Authority	E	D/C			B/C/D/P/R/S		D/M	F/P/T			B/P	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1020	439300	Permanent Reduction - Prior-Year Balances	E	D/C			B/C/D/P/R/S		D/M	F/P/T			B/P	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1020	439400	Receipts Unavailable for Obligation Upon Collection	E	D/C					D/M				B/P	U	N	ES/ET	N	+	-	
1020	439600	Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts Unavailable for Obligation Upon Collection	E	D/C									B/P	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1020	439700	Receipts and Appropriations Temporarily Precluded From Obligation	E	D/C			C/P		D/M				B/P	U/E	X/K/N	EG/ES/ET	N	+	-	
1020	439800	Offsetting Collections Temporarily Precluded From Obligation	E	D/C			S		D/M				B/P	U	X/K/N	EG/EP/ER	N	+	-	
1020	439900	Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts and Appropriations Temporarily Precluded From Obligation	E	D/C									B/P	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1020	480100	Undelivered Orders - Obligations, Unpaid	E	D/C	D/R	A/B/E							B/P	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1020	480200	Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	D/R	A/B/E			D/M			BAL/NEW	B/P	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1020	483100	Undelivered Orders - Obligations Transferred, Unpaid	E	D/C							F		B/P	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1020	487100	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	E	D/C									B/P	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1020	487200	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	E	D/C					D/M				B/P	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1020	488100	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E	D/C	D/R	A/B/E							B/P	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1020	488200	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	D/R	A/B/E			D/M			BAL	B/P	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1020	490100	Delivered Orders - Obligations, Unpaid	E	D/C	D/R	A/B/E							B/P	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1020	490200	Delivered Orders - Obligations, Paid	E	D/C	D/R	A/B/E			D/M			BAL/NEW	B/P	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1020	490800	Authority Outlayed Not Yet Disbursed	E	D/C	D/R	A/E			D/M			BAL/NEW	B/P	U	X/N	EG/ER	N	+	-	
1020	493100	Delivered Orders - Obligations Transferred, Unpaid	E	D/C							F		B/P	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1020	497100	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	E	D/C									B/P	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1020	497200	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	E	D/C					D/M		E/F/N		B/P	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1020	498100	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E	D/C	D/R	A/B/E							B/P	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1020	498200	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E	D/C	D/R	A/B/E			D/M			BAL	B/P	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1021		**Recoveries of prior year unpaid obligations**																		
1021	487100	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	E	D/C									X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1021	497100	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	E	D/C									X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1022		**Capital transfer of unobligated balances to general fund (-)**																		
1022	415200	Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances	E	D/C									X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	

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1023		**Unobligated balances applied to repay debt (-)**																		
1023	414700	Actual Repayments of Debt, Prior-Year Balances	E	D/C									X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1024		**Unobligated balance of borrowing authority withdrawn (-)**																		
1024	414400	Borrowing Authority Withdrawn	E	D/C						F/P/T			X	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1025		**Unobligated balance of contract authority withdrawn (-)**																		
1025	413400	Contract Authority Withdrawn	E	D/C									X	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1026		**Adjustment for change in allocation of trust fund limitation or foreign exchange valuation**																		
1026	429500	Adjustments to the Exchange Stabilization Fund	E	D/C									X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1026	429500	Adjustments to the Exchange Stabilization Fund	B	D/C									X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
1026	432000	Adjustments for Changes in Prior-Year Allocations of Budgetary Resources	E	D/C									X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1027		**Adjustment in unobligated balances for change in investments of zero coupon bonds (special and non-revolving trust funds)**																		
1027																				
		This line is not required to be supported by the USSGL at this time, but will be required in the future.																		
1028		**Adjustment in unobligated balances for change in investments of zero coupon bonds (revolving funds)**																		
1028																				
		This line is not required to be supported by the USSGL at this time, but will be required in the future.																		
1029		**Other balances withdrawn (-)**																		
1029	435000	Canceled Authority	E	D/C					D/M				X	E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1029	435000	Canceled Authority	E	D/C					D/M				X	U	X/K/N	EG/EM/ER/ES/ET/TR	N	+	-	
1029	435100	Partial or Early Cancellation of Authority With a U.S. Treasury Warrant	E	D/C					D/M				X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1029	435500	Cancellation of Appropriation From Unavailable Receipts	E	D/C					D/M				X	U/E	X/K/N	ES/ET	N	+	-	
1029	435600	Cancellation of Appropriation From Invested Balances	E	D/C					D/M				X	U/E	X/K/N	ES/ET	N	+	-	
1029	435700	Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds	E	D/C					D/M				X	U/E	X/K/N	ES/ET	N	+	-	
1031		**Refunds and recoveries temporarily precluded from obligation (special and trust funds)(-)**																		
1031	439600	Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts Unavailable for Obligation Upon Collection	E	D/C									X	U	X/K/N	ES/ET	N	+	-	
1031	439900	Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts and Appropriations Temporarily Precluded From Obligation	E	D/C									X	U	N	ES/ET	N	+	-	
		Anticipated transfers and adjustments:																		
1040		**Anticipated nonexpenditure transfers of unobligated balances (net) (+ or -)**																		
1040	418000	Anticipated Transfers - Prior-Year Balances	E	D/C										U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	2
1041		**Anticipated recoveries of prior-year unpaid obligations**																		
1041	431000	Anticipated Recoveries of Prior-Year Obligations	E	D	D/R	A/B/E								U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	2
1042		**Anticipated capital transfers and redemption of debt (unobligated balances) (-)**																		
1042	404800	Anticipated Transfers to the General Fund of the Treasury - Prior-Year Balances	E	D/C										U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	2
1050		**Unobligated balance (total)**																		
		This line is calculated. Equals sum of lines 1000 through 1042.																		
		Budget Authority:																		
		Appropriations:																		
		Discretionary:																		
1100		**Appropriation**																		
1100	411100	Debt Liquidation Appropriations	E	D/C			P		D				X	U	X/N	EG/EP/ER	D/G/N	+	-	
1100	411200	Liquidation of Deficiency - Appropriations	E	D/C					D				X	U	X/N	EG/EP/ER	D/G/N	+	-	
1100	411500	Loan Subsidy Appropriation	E	D/C			P		D				X	U	X/N	EG/EP/ER	N	+	-	
1100	411600	Debt Forgiveness Appropriation	E	D/C			P		D				X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1100	411700	Loan Administrative Expense Appropriation	E	D/C			P		D				X	U	X/N	EG/EP/ER	N	+	-	
1100	411900	Other Appropriations Realized	E	D/C			P		D				X	U	X/N	EC/EG/EM/EP/ER/ES/ET	N	+	-	
1100	413800	Appropriation To Liquidate Contract Authority	E	D/C					D				X	U	X/N	EG/EP/ER	N	+	-	
1100	439100	Adjustments to Indefinite Appropriations	E	D/C					D				X	U	X/N	EG/EP/ER	N	+	-	

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Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Debit/Credit	Reimb Flag	Apport Cat	Auth Type Code	Avail Time	BEA Cat	Borrow Source	Fed/NonFed	Year of BA	PY Adj	TAS Status	Trans. Code	Fund Type	Financing Account Code	Debit	Credit	Addl. Info.
1101		**Appropriation (special or trust fund)**																		
1101	411300	Appropriated Receipts Derived from Unavailable Trust or Special Fund Receipts	E	D/C			P		D				X	U	X/N	ES/ET	N	+	-	
1101	411400	Appropriated Receipts Derived from Available Trust or Special Fund Receipts	E	D/C			P		D				X	U	X/N	ES/ET	N	+	-	
1101	412100	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation	E	D/C			P		D				X	U	X/K/N	ES/ET	N	+	-	
1101	412300	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction	E	D/C			P		D				X	U/E	X/K/N	EG/ES/ET	N	+	-	
1101	412400	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation	E	D/C					D				X	U	X/K/N	ES/ET	N	+	-	
1101	412600	Amounts Appropriated From Specific Invested TAFS - Receivable	E	D/C			P		D				X	U/E	X/K/N	ET	N	+	-	1
1101	412600	Amounts Appropriated From Specific Invested TAFS - Receivable	B	D/C			P		D				X	U/E	X/K/N	ET	N	-	+	1
1101	412700	Amounts Appropriated From Specific Invested TAFS - Payable	E	D/C					D				X	U/E	X/K/N	ET	N	+	-	1
1101	412700	Amounts Appropriated From Specific Invested TAFS - Payable	B	D/C					D				X	U/E	X/K/N	ET	N	-	+	1
1101	412800	Amounts Appropriated From Specific Invested TAFS - Transfers-In	E	D/C			P		D				X	U/E	X/N	EG/ES/ET	N	+	-	
1101	412900	Amounts Appropriated From Specific Invested TAFS - Transfers-Out	E	D/C			P		D				X	U/E	X/N	ES/ET	N	+	-	
1101	412900	Amounts Appropriated From Specific Invested TAFS - Transfers-Out	E	D/C			P		D				X	U	X/N	EG	N	+	-	
1101	413800	Appropriation To Liquidate Contract Authority	E	D/C					D				X	U	X/N	ES/ET	N	+	-	
1101	438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C			P		D				X	U	N	ES/ET	N	+	-	1
1101	438400	Temporary Reduction/Cancellation Returned by Appropriation	B	D/C			P		D				X	U	N	ES/ET	N	-	+	1
1101	439400	Receipts Unavailable for Obligation Upon Collection	E	D/C					D				X	U	N	ES/ET	N	+	-	1
1101	439400	Receipts Unavailable for Obligation Upon Collection	B	D/C					D				X	U	N	ES/ET	N	-	+	1
1103		**Appropriation available from subsequent year**																		
1103	411900	Other Appropriations Realized	E	D/C			F		D				X	U	X/N	EC/EG/EM/EP/ER/ES/ET	N	+	-	
1104		**Appropriation available in prior year (-)**																		
1104	411900	Other Appropriations Realized	E	D/C			E		D				X	U	X/N	EC/EG/EM/EP/ER/ES/ET	N	-	+	
1105		**Reappropriation**																		
1105	415000	Reappropriations - Transfers-In	E	D/C					D				X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
		Nonexpenditure transfers:																		
1120		**Appropriations transferred to other accounts (-)**																		
1120	416600	Allocations of Realized Authority - To Be Transferred From Invested Balances	E	C					D		F		X	U/E	N	EP/ES/ET	N	+	-	1
1120	416600	Allocations of Realized Authority - To Be Transferred From Invested Balances	B	C					D		F		X	U/E	N	EP/ES/ET	N	-	+	1
1120	416700	Allocations of Realized Authority - Transferred From Invested Balances	E	C					D		F		X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1120	416800	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction	E	C					D		F		X	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1120	417000	Transfers - Current-Year Authority	E	C			P		D		F		X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1120	417200	Nonallocation Transfers of Invested Balances - Payable	E	C					D				X	U/E	X/K/N	ES/ET	N	+	-	1
1120	417200	Nonallocation Transfers of Invested Balances - Payable	B	C					D				X	U/E	X/K/N	ES/ET	N	-	+	1
1120	417300	Nonallocation Transfers of Invested Balances - Transferred	E	C					D		F		X	U/E	X/N	ES/ET	N	+	-	
1120	417500	Allocation Transfers of Current-Year Authority for Noninvested Accounts	E	C			P		D		F		X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1120	419300	Balance Transfers - Unobligated Balances - Legislative Change of Purpose	E	C			P		D		F		X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1121		**Appropriations transferred from other accounts**																		
1121	416600	Allocations of Realized Authority - To Be Transferred From Invested Balances	E	D					D		F		X	U/E	N	EP/ES/ET	N	+	-	1
1121	416600	Allocations of Realized Authority - To Be Transferred From Invested Balances	B	D					D		F		X	U/E	N	EP/ES/ET	N	-	+	1
1121	416700	Allocations of Realized Authority - Transferred From Invested Balances	E	D					D		F		X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1121	416800	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction	E	D					D		F		X	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1121	417000	Transfers - Current-Year Authority	E	D			P		D		F		X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1121	417100	Nonallocation Transfers of Invested Balances - Receivable	E	D					D				X	U/E	X/K/N	ES/ET	N	+	-	1
1121	417100	Nonallocation Transfers of Invested Balances - Receivable	B	D					D				X	U/E	X/K/N	ES/ET	N	-	+	1
1121	417300	Nonallocation Transfers of Invested Balances - Transferred	E	D					D		F		X	U/E	X/N	ES/ET	N	+	-	
1121	417500	Allocation Transfers of Current-Year Authority for Noninvested Accounts	E	D			P		D		F		X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1121	419300	Balance Transfers - Unobligated Balances - Legislative Change of Purpose	E	D			P		D		F		X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
		Adjustments:																		
1130		**Appropriations permanently reduced (-)**																		
1130	439200	Permanent Reduction - New Budget Authority	E	D/C			P/R		D	F/P/T			X	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1131		**Unobligated balance of appropriations permanently reduced (-)**																		
1131	438300	Temporary Reduction - Prior-Year Balances	E	D/C			D		D				X	U	X/K/N	EG	N	+	-	
1131	439000	Reappropriations - Transfers-Out	E	D/C					D				X	E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1131	439300	Permanent Reduction - Prior-Year Balances	E	D/C			B/D/P/R/S		D	F/P/T			X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	

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Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Debit/Credit	Reimb Flag	Apport Cat	Auth Type Code	Avail Time	BEA Cat	Borrow Source	Fed/NonFed	Year of BA	PY Adj	TAS Status	Trans. Code	Fund Type	Financing Account Code	Debit	Credit	Addl. Info.
1132		**Appropriations temporarily reduced (-)**																		
1132	438200	Temporary Reduction - New Budget Authority	E	D/C			P		D				X	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1132	438700	Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority	E	D/C			P		D				X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1133		**Unobligated balance of appropriations temporarily reduced (-)**																		
1133	438300	Temporary Reduction - Prior-Year Balances	E	D/C			P		D				X	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1133	438800	Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances	E	D/C			P		D				X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1134		**Appropriations precluded from obligation (-)**																		
1134	439500	Authority Unavailable for Obligation Pursuant to Public Law - Temporary	E	D/C			D/P/R		D				X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	2
1134	439700	Receipts and Appropriations Temporarily Precluded From Obligation	E	D/C			P		D				X	U	X/N	ES/ET	N	+	-	1
1134	439700	Receipts and Appropriations Temporarily Precluded From Obligation	B	D/C			P		D				X	U	X/N	ES/ET	N	-	+	1
1134	439700	Receipts and Appropriations Temporarily Precluded From Obligation	E	D/C			P		D				X	U/E	K/N	EG	N	+	-	1
1134	439700	Receipts and Appropriations Temporarily Precluded From Obligation	B	D/C			P		D				X	U/E	K/N	EG	N	-	+	1
1135		**Appropriations applied to repay debt (-)**																		
1135	414600	Actual Repayments of Debt, Current-Year Authority	E	D/C			P		D				X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1136		**Appropriations applied to deficiency by law (-)**																		
1136																				
		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 (-)**																		
1137	413500	Contract Authority Liquidated	E	D/C			P		D				X	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1137	413600	Contract Authority To Be Liquidated by Trust Funds	E	D/C					D				X	U	X/K/N	ET	N	+	-	1
1137	413600	Contract Authority To Be Liquidated by Trust Funds	B	D/C					D				X	U	X/K/N	ET	N	-	+	1
1137	415400	Appropriation To Liquidate Contract Authority - Nonallocation - Transferred	E	D/C									X	U	N	ET	N	+	-	
1138		**Appropriations applied to liquidate contract authority withdrawn (-)**																		
1138	413000	Appropriation To Liquidate Contract Authority Withdrawn	E	D/C					D				X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1139		**Appropriations substituted for borrowing authority (-)**																		
1139	414000	Substitution of Borrowing Authority	E	D/C			P		D	F/P/T			X	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1150		**Anticipated appropriation (+ or -)**																		
1150	412000	Anticipated Indefinite Appropriations	E	D/C					D					U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	2
1151		**Anticipated nonexpenditure transfers of appropriations (net) (+ or -)**																		
1151	416000	Anticipated Transfers - Current-Year Authority	E	D/C			P		D					U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	2
1151	416500	Allocations of Authority - Anticipated From Invested Balances	E	D/C			B/C/D/P/R/S		D					U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	2
1151	418300	Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose	E	D/C			P/R		D					U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	2
1152		**Anticipated redemptions of debt (appropriations) (-)**																		
1152	404700	Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority	E	D/C			P		D					U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	2
1160		**Appropriation (total)**																		
		This line is calculated. Equals sum of lines 1100 through 1152.																		
		Advance appropriations:																		
1170		**Advance appropriation**																		
1170	411100	Debt Liquidation Appropriations	E	D/C			D		D				X	U	X/N	EG/EP/ER	D/G/N	+	-	
1170	411500	Loan Subsidy Appropriation	E	D/C			D		D				X	U	X/N	EG/EP/ER	N	+	-	
1170	411700	Loan Administrative Expense Appropriation	E	D/C			D		D				X	U	X/N	EG/EP/ER	N	+	-	
1170	411900	Other Appropriations Realized	E	D/C			D		D				X	U	X/N	EC/EG/EM/EP/ER/ES/ET	N	+	-	
1170	438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C			D		D				X	U	N	EG	N	+	-	1
1170	438400	Temporary Reduction/Cancellation Returned by Appropriation	B	D/C			D		D				X	U	N	EG	N	-	+	1
1171		**Advance appropriation (special or trust fund)**																		
1171	411300	Appropriated Receipts Derived from Unavailable Trust or Special Fund Receipts	E	D/C			D		D				X	U	X/N	ES/ET	N	+	-	
1171	411400	Appropriated Receipts Derived from Available Trust or Special Fund Receipts	E	D/C			D		D				X	U	X/N	ES/ET	N	+	-	
1171	438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C			D		D				X	U	N	ES/ET	N	+	-	1
1171	438400	Temporary Reduction/Cancellation Returned by Appropriation	B	D/C			D		D				X	U	N	ES/ET	N	-	+	1

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Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Debit/Credit	Reimb Flag	Apport Cat	Auth Type Code	Avail Time	BEA Cat	Borrow Source	Fed/NonFed	Year of BA	PY Adj	TAS Status	Trans. Code	Fund Type	Financing Account Code	Debit	Credit	Addl. Info.
		Adjustments:																		
1173		**Advance appropriations permanently reduced (-)**																		
1173	439200	Permanent Reduction - New Budget Authority	E	D/C			D		D	F/P/T			X	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1174		**Advance appropriations temporarily reduced (-)**																		
1174	438200	Temporary Reduction - New Budget Authority	E	D/C			D		D				X	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1180		**Advance appropriation (total)**																		
		This line is calculated. Equals sum of lines 1170 through 1174																		
		Mandatory:																		
		This line is calculated. Equals sum of lines 1200 through 1252.																		
1200		**Appropriation**																		
1200	411100	Debt Liquidation Appropriations	E	D/C			P		M				X	U	X/N	EG/EP/ER	D/G/N	+	-	
1200	411200	Liquidation of Deficiency - Appropriations	E	D/C					M				X	U	X/N	EG/EP/ER	D/G/N	+	-	
1200	411500	Loan Subsidy Appropriation	E	D/C			P		M				X	U	X/N	EG/EP/ER	N	+	-	
1200	411600	Debt Forgiveness Appropriation	E	D/C			P		M				X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1200	411700	Loan Administrative Expense Appropriation	E	D/C			P		M				X	U	X/N	EG/EP/ER	N	+	-	
1200	411800	Reestimated Loan Subsidy Appropriation	E	D/C									X	U	X/N	EG/EP/ER	N	+	-	
1200	411900	Other Appropriations Realized	E	D/C			P		M				X	U	X/N	EC/EG/EM/EP/ER/ES/ET	N	+	-	
1200	411900	Other Appropriations Realized	E	D/C			P		M				X	E	X/N	EG	N	+	-	
1200	412200	Authority Adjusted for Interest on the Bureau of the Public Debt Securities	E	D/C					D/M				X	U	N	EG	N	+	-	1
1200	412200	Authority Adjusted for Interest on the Bureau of the Public Debt Securities	B	D/C					D/M				X	U	N	EG	N	-	+	1
1200	412500	Loan Modification Adjustment Transfer Appropriation	E	D/C					D/M				X	U	X/N	EG/EP/ER	N	+	-	
1200	412700	Amounts Appropriated From Specific Invested TAFS - Payable	E	D/C					M				X	U/E	X/K/N	EG	N			
1200	412700	Amounts Appropriated From Specific Invested TAFS - Payable	B	D/C					M				X	U/E	X/K/N	EG	N			
1200	412800	Amounts Appropriated From Specific Invested TAFS - Transfers-In	E	D/C			P		M				X	U/E	X/N	EG	N	+	-	
1200	412900	Amounts Appropriated From Specific Invested TAFS - Transfers-Out	E	D/C			P		M				X	U/E	X/N	EG	N	+	-	
1200	413800	Appropriation To Liquidate Contract Authority	E	D/C					M				X	U	X/N	EG/EP/ER	N	+	-	
1200	415700	Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation	E	D/C			P						X	U	X/K/N	EG	D/G/N	+	-	
1200	437000	Offset to Appropriation Realized for Redemption of Treasury Securities	E	D/C									X	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1200	439100	Adjustments to Indefinite Appropriations	E	D/C					M				X	U	X/N	EG/EP/ER	N	+	-	
1200	439100	Adjustments to Indefinite Appropriations	E	D/C					M				X	E	X/N	EG	N	+	-	
1201		**Appropriation (special or trust fund)**																		
1201	411300	Appropriated Receipts Derived from Unavailable Trust or Special Fund Receipts	E	D/C			P		M				X	U	X/N	ES/ET	N	+	-	
1201	411400	Appropriated Receipts Derived from Available Trust or Special Fund Receipts	E	D/C			P		M				X	U	X/N	ES/ET	N	+	-	
1201	412100	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation	E	D/C			P		M				X	U	X/K/N	ES/ET	N	+	-	
1201	412300	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction	E	D/C			P		M				X	U/E	X/K/N	ET	N	+	-	
1201	412400	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation	E	D/C					M				X	U	X/K/N	ET	N	+	-	
1201	412600	Amounts Appropriated From Specific Invested TAFS - Receivable	E	D/C			P		M				X	U/E	X/K/N	ET	N	+	-	
1201	412600	Amounts Appropriated From Specific Invested TAFS - Receivable	B	D/C			P		M				X	U/E	X/K/N	ET	N	-	+	
1201	412700	Amounts Appropriated From Specific Invested TAFS - Payable	E	D/C					M				X	U/E	X/K/N	ET	N	+	-	
1201	412700	Amounts Appropriated From Specific Invested TAFS - Payable	B	D/C					M				X	U/E	X/K/N	ET	N	-	+	
1201	412800	Amounts Appropriated From Specific Invested TAFS - Transfers-In	E	D/C			P		M				X	U/E	X/N	ET	N	+	-	
1201	412900	Amounts Appropriated From Specific Invested TAFS - Transfers-Out	E	D/C			P		M				X	U/E	X/N	ES/ET	N	+	-	
1201	413800	Appropriation To Liquidate Contract Authority	E	D/C					M				X	U	X/N	ES/ET	N	+	-	
1201	438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C			P		M				X	U	N	ES/ET	N	+	-	1
1201	438400	Temporary Reduction/Cancellation Returned by Appropriation	B	D/C			P		M				X	U	N	ES/ET	N	-	+	1
1201	439400	Receipts Unavailable for Obligation Upon Collection	E	D/C					M				X	U	N	ES/ET	N	+	-	1
1201	439400	Receipts Unavailable for Obligation Upon Collection	B	D/C					M				X	U	N	ES/ET	N	-	+	1
1203		**Appropriation (previously unavailable)**																		
1203	415700	Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation	E	D/C			P						X	U	X/K/N	ES/ET	D/G/N	+	-	2
1204		**Reappropriation**																		
1204	415000	Reappropriations - Transfers-In	E	D/C					M				X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	

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		Nonexpenditure transfers:																		
1220		**Appropriations transferred to other accounts (-)**																		
1220	416600	Allocations of Realized Authority - To Be Transferred From Invested Balances	E	C					M		F		X	U/E	N	EP/ES/ET	N	+	-	1
1220	416600	Allocations of Realized Authority - To Be Transferred From Invested Balances	B	C					M		F		X	U/E	N	EP/ES/ET	N	-	+	1
1220	416700	Allocations of Realized Authority - Transferred From Invested Balances	E	C					M		F		X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1220	416800	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction	E	C					M		F		X	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1220	417000	Transfers - Current-Year Authority	E	C			P		M		F		X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1220	417200	Nonallocation Transfers of Invested Balances - Payable	E	C					M				X	U/E	X/K/N	ES/ET	N	+	-	1
1220	417200	Nonallocation Transfers of Invested Balances - Payable	B	C					M				X	U/E	X/K/N	ES/ET	N	-	+	1
1220	417300	Nonallocation Transfers of Invested Balances - Transferred	E	C					M		F		X	U/E	X/N	ES/ET	N	+	-	
1220	417500	Allocation Transfers of Current-Year Authority for Noninvested Accounts	E	C			P		M		F		X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1220	419300	Balance Transfers - Unobligated Balances - Legislative Change of Purpose	E	C			P		M		F		X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1221		**Appropriations transferred from other accounts**																		
1221	416600	Allocations of Realized Authority - To Be Transferred From Invested Balances	E	D					M		F		X	U/E	N	EP/ES/ET	N	+	-	1
1221	416600	Allocations of Realized Authority - To Be Transferred From Invested Balances	B	D					M		F		X	U/E	N	EP/ES/ET	N	-	+	1
1221	416700	Allocations of Realized Authority - Transferred From Invested Balances	E	D					M		F		X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1221	416800	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction	E	D					M		F		X	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1221	417000	Transfers - Current-Year Authority	E	D			P		M		F		X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1221	417100	Nonallocation Transfers of Invested Balances - Receivable	E	D					M				X	U/E	X/K/N	ES/ET	N	+	-	1
1221	417100	Nonallocation Transfers of Invested Balances - Receivable	B	D					M				X	U/E	X/K/N	ES/ET	N	-	+	1
1221	417300	Nonallocation Transfers of Invested Balances - Transferred	E	D					M		F		X	U/E	X/N	ES/ET	N	+	-	
1221	417500	Allocation Transfers of Current-Year Authority for Noninvested Accounts	E	D			P		M		F		X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1221	419300	Balance Transfers - Unobligated Balances - Legislative Change of Purpose	E	D			P		M		F		X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
		Adjustments:																		
1230		**Appropriations and/or unobligated balance of appropriations permanently reduced (-)**																		
1230	439000	Reappropriations - Transfers-Out	E	D/C					M				X	E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1230	439200	Permanent Reduction - New Budget Authority	E	D/C			P/R		M	F/P/T			X	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1230	439300	Permanent Reduction - Prior-Year Balances	E	D/C			B/D/P/R/S		M	F/P/T			X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1230	439700	Receipts and Appropriations Temporarily Precluded From Obligation	E	D/C			P		M				X	U	X/K/N	EG	N	+	-	1
1230	439700	Receipts and Appropriations Temporarily Precluded From Obligation	B	D/C			P		M				X	U	X/K/N	EG	N	-	+	1
1232		**Appropriations and/or unobligated balance of appropriations temporarily reduced (-)**																		
1232	438200	Temporary Reduction - New Budget Authority	E	D/C			P		M				X	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1232	438300	Temporary Reduction - Prior-Year Balances	E	D/C			P		M				X	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1232	438700	Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority	E	D/C			P		M				X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1232	438800	Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances	E	D/C			P		M				X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1235		**Appropriations precluded from obligation (-)**																		
1235	439500	Authority Unavailable for Obligation Pursuant to Public Law - Temporary	E	D/C			D/P/R		M				X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	2
1235	439700	Receipts and Appropriations Temporarily Precluded From Obligation	E	D/C			P		M				X	U	X/K/N	ES/ET	N	+	-	1
1235	439700	Receipts and Appropriations Temporarily Precluded From Obligation	B	D/C			P		M				X	U	X/K/N	ES/ET	N	-	+	1
1236		**Appropriations applied to repay debt (-)**																		
1236	414600	Actual Repayments of Debt, Current-Year Authority	E	D/C			B		M				X	U	X/N	ES/ET	D/G/N	+	-	
1236	414600	Actual Repayments of Debt, Current-Year Authority	E	D/C			P		M				X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1237		**Appropriations applied to deficiency by law (-)**																		
1237																				
		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 (-)**																		
1238	413500	Contract Authority Liquidated	E	D/C			P		M				X	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1238	413600	Contract Authority To Be Liquidated by Trust Funds	E	D/C					M				X	U	X/K/N	ET	N	+	-	1
1238	413600	Contract Authority To Be Liquidated by Trust Funds	B	D/C					M				X	U	X/K/N	ET	N	-	+	1
1239		**Appropriations substituted for borrowing authority (-)**																		
1239	414000	Substitution of Borrowing Authority	E	D/C			P		M	F/P/T			X	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	

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Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Debit/Credit	Reimb Flag	Apport Cat	Auth Type Code	Avail Time	BEA Cat	Borrow Source	Fed/NonFed	Year of BA	PY Adj	TAS Status	Trans. Code	Fund Type	Financing Account Code	Debit	Credit	Addl. Info.
1250		**Anticipated appropriation (+ or -)**																		
1250	412000	Anticipated Indefinite Appropriations	E	D/C					M					U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	2
1251		**Anticipated nonexpenditure transfers of appropriations (net) (+ or -)**																		
1251	416000	Anticipated Transfers - Current-Year Authority	E	D/C			P		M					U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	2
1251	416500	Allocations of Authority - Anticipated From Invested Balances	E	D/C			B/C/D/P/R/S		M					U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	2
1251	418300	Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose	E	D/C			P/R		M					U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	2
1252		**Anticipated redemptions of debt (appropriations) (-)**																		
1252	404700	Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority	E	D/C			P		M					U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	2
1260		**Appropriations (total)**																		
		This line is calculated. Equals sum of lines 1200 through 1252.																		
		Advance appropriations:																		
1270		**Advance appropriation**																		
1270	411100	Debt Liquidation Appropriations	E	D/C			D		M				X	U	X/N	EG/EP/ER	D/G/N	+	-	
1270	411500	Loan Subsidy Appropriation	E	D/C			D		M				X	U	X/N	EG/EP/ER	N	+	-	
1270	411700	Loan Administrative Expense Appropriation	E	D/C			D		M				X	U	X/N	EG/EP/ER	N	+	-	
1270	411900	Other Appropriations Realized	E	D/C			D		M				X	U	X/N	EC/EG/EM/EP/ER/ES/ET	N	+	-	
1271		**Advance appropriation (special or trust fund)**																		
1271	411300	Appropriated Receipts Derived from Unavailable Trust or Special Fund Receipts	E	D/C			D		M				X	U	X/N	ES/ET	N	+	-	
1271	411400	Appropriated Receipts Derived from Available Trust or Special Fund Receipts	E	D/C			D		M				X	U	X/N	ES/ET	N	+	-	
1271	438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C			D		M				X	U	N	ES/ET	N	+	-	1
1271	438400	Temporary Reduction/Cancellation Returned by Appropriation	B	D/C			D		M				X	U	N	ES/ET	N	-	+	1
		Adjustments:																		
1272		**Advance appropriations permanently reduced (-)**																		
1272	439200	Permanent Reduction - New Budget Authority	E	D/C			D		M	F/P/T			X	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1273		**Advance appropriations temporarily reduced (-)**																		
1273	438200	Temporary Reduction - New Budget Authority	E	D/C			D		M				X	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1280		**Advance appropriation (total)**																		
		This line is calculated. Equals sum of lines 1270 through 1273.																		
		Borrowing authority:																		
		Discretionary:																		
1300		**Borrowing authority**																		
1300	404200	Estimated Indefinite Borrowing Authority	E	D/C					D	F/P/T				U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	2
1300	414100	Current-Year Borrowing Authority Realized	E	D/C					D	P/T			X	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1300	414300	Current-Year Decreases to Indefinite Borrowing Authority Realized	E	D/C					D	P/T			X	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
		Adjustments:																		
1320		**Borrowing authority permanently reduced (-)**																		
1320	439200	Permanent Reduction - New Budget Authority	E	D/C			B		D	F/P/T			X	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1330		**Anticipated reductions to current fiscal year borrowing authority (-)**																		
1330	404400	Anticipated Reductions to Borrowing Authority	E	D/C					D					U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	2
1340		**Borrowing authority (total)**																		
		This line is calculated. Equals sum of lines 1300 through 1330.																		
		Mandatory:																		
1400		**Borrowing authority**																		
1400	404200	Estimated Indefinite Borrowing Authority	E	D/C					M	P/T				U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	2
1400	412600	Amounts Appropriated From Specific Invested TAFS - Receivable	E	D/C			B		M				X	U	X/K/N	ES/ET	N	+	-	1

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Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Debit/Credit	Reimb Flag	Apport Cat	Auth Type Code	Avail Time	BEA Cat	Borrow Source	Fed/NonFed	Year of BA	PY Adj	TAS Status	Trans. Code	Fund Type	Financing Account Code	Debit	Credit	Addl. Info.
1400	412600	Amounts Appropriated From Specific Invested TAFS - Receivable	B	D/C			B		M				X	U	X/K/N	ES/ET	N	-	+	1
1400	412800	Amounts Appropriated From Specific Invested TAFS - Transfers-In	E	D/C			B		M				X	U	X/N	ES/ET	N	+	-	
1400	414100	Current-Year Borrowing Authority Realized	E	D/C					M	F/P/T			X	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1400	414300	Current-Year Decreases to Indefinite Borrowing Authority Realized	E	D/C					M	F/P/T			X	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
	Adjustments:																			
1420	**Borrowing authority permanently reduced (-)**																			
1420	439200	Permanent Reduction - New Budget Authority	E	D/C			B		M	F/P/T			X	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1421	**Borrowing authority applied to repay debt (-)**																			
1421	412900	Amounts Appropriated From Specific Invested TAFS - Transfers-Out	E	D/C			B		M				X	U	X/N	ES/ET	N	+	-	
1421	414200	Actual Repayment of Borrowing Authority Converted to Cash	E	D/C									X	U	X/K/N		D/G	+	-	
1421	414200	Actual Repayment of Borrowing Authority Converted to Cash	E	D/C									X	U	X/K/N	EG/EP/ER/TR	N	+	-	
1421	414600	Actual Repayments of Debt, Current-Year Authority	E	D/C			B		M				X	U	X/N	EP	N	+	-	
1430	**Anticipated reductions to current fiscal year borrowing authority (-)**																			
1430	404400	Anticipated Reductions to Borrowing Authority	E	D/C					M					U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	2
1430	404700	Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority	E	D/C			B		M					U	X/N	EP	N	+	-	2
	Anticipated borrowing authority:																			
1440	**Borrowing authority (total)**																			
	This line is calculated.Equals the sum of lines 1400 through 1430																			
	Contract authority:																			
	Discretionary:																			
1500	**Contract authority**																			
1500	403200	Estimated Indefinite Contract Authority	E	D/C					D					U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	2
1500	413100	Current-Year Contract Authority Realized	E	D/C					D				X	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1500	413300	Decreases to Indefinite Contract Authority	E	D/C					D				X	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
	Nonexpenditure transfers:																			
1510	**Contract authority transferred to other accounts (-)**																			
1510	413700	Transfers of Contract Authority - Allocation	E	C					D		F		X	U/E	X/K/N	ET	N	+	-	1
1510	413700	Transfers of Contract Authority - Allocation	B	C					D		F		X	U/E	X/K/N	ET	N	-	+	1
1511	**Contract authority transferred from other accounts**																			
1511	413700	Transfers of Contract Authority - Allocation	E	D					D		F		X	U/E	X/K/N	ET	N	+	-	1
1511	413700	Transfers of Contract Authority - Allocation	B	D					D		F		X	U/E	X/K/N	ET	N	-	+	1
	Adjustments:																			
1520	**Contract authority and/or unobligated balance of contract authority permanently reduced (-)**																			
1520	439200	Permanent Reduction - New Budget Authority	E	D/C			C		D	F/P/T			X	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1520	439300	Permanent Reduction - Prior-Year Balances	E	D/C			C		D	F/P/T			X	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1522	**Contract authority precluded from obligation (limitation on obligations) (-)**																			
1522	439500	Authority Unavailable for Obligation Pursuant to Public Law - Temporary	E	D/C			C		D				X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	2
1522	439700	Receipts and Appropriations Temporarily Precluded From Obligation	E	D/C			C		D				X	U	X/K/N	EG/ES/ET	N	+	-	1
1522	439700	Receipts and Appropriations Temporarily Precluded From Obligation	B	D/C			C		D				X	U	X/K/N	EG/ES/ET	N	-	+	1
1530	**Anticipated nonexpenditure transfers of contract authority (+ or -)**																			
1530	416000	Anticipated Transfers - Current-Year Authority	E	D/C			C		D					U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	2
1531	**Anticipated adjustments to current year contract authority (+ or -)**																			
1531	403400	Anticipated Adjustments to Contract Authority	E	D/C					D					U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	2
1540	**Contract authority (total)**																			
	This line is calculated. Equals sum of lines 1500 through 1531.																			

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Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Debit/Credit	Reimb Flag	Apport Cat	Auth Type Code	Avail Time	BEA Cat	Borrow Source	Fed/NonFed	Year of BA	PY Adj	TAS Status	Trans. Code	Fund Type	Financing Account Code	Debit	Credit	Addl. Info.
		Mandatory:																		
1600		**Contract authority**																		
1600	403200	Estimated Indefinite Contract Authority	E	D/C					M					U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	2
1600	413100	Current-Year Contract Authority Realized	E	D/C					M				X	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1600	413300	Decreases to Indefinite Contract Authority	E	D/C					M				X	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
		Nonexpenditure transfers:																		
1610		**Contract authority transferred to other accounts (-)**																		
1610	413700	Transfers of Contract Authority - Allocation	E	C					M		F		X	U/E	X/K/N	ET	N	+	-	1
1610	413700	Transfers of Contract Authority - Allocation	B	C					M		F		X	U/E	X/K/N	ET	N	-	+	1
1610	415300	Transfers of Contract Authority - Nonallocation	E	C							F	NEW	X	U	N	ET	N	+	-	1
1610	415300	Transfers of Contract Authority - Nonallocation	B	C							F	NEW	X	U	N	ET	N	-	+	1
1611		**Contract authority transferred from other accounts**																		
1611	413700	Transfers of Contract Authority - Allocation	E	D					M		F		X	U/E	X/K/N	ET	N	+	-	1
1611	413700	Transfers of Contract Authority - Allocation	B	D					M		F		X	U/E	X/K/N	ET	N	-	+	1
1611	415300	Transfers of Contract Authority - Nonallocation	E	D							F	NEW	X	U	N	ET	N	+	-	1
1611	415300	Transfers of Contract Authority - Nonallocation	B	D							F	NEW	X	U	N	ET	N	-	+	1
		Adjustments:																		
1620		**Contract authority and/or unobligated balance of contract authority permanently reduced (-)**																		
1620	439200	Permanent Reduction - New Budget Authority	E	D/C			C		M	F/P/T			X	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1620	439300	Permanent Reduction - Prior-Year Balances	E	D/C			C		M	F/P/T			X	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1622		**Contract authority precluded from obligation (limitation on obligations) (-)**																		
1622	439500	Authority Unavailable for Obligation Pursuant to Public Law - Temporary	E	D/C			C		M				X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	2
1622	439700	Receipts and Appropriations Temporarily Precluded From Obligation	E	D/C			C		M				X	U	X/K/N	EG/ES/ET	N	+	-	1
1622	439700	Receipts and Appropriations Temporarily Precluded From Obligation	B	D/C			C		M				X	U	X/K/N	EG/ES/ET	N	-	+	1
1630		**Anticipated nonexpenditure transfers of contract authority (net) (+ or -)**																		
1630	416000	Anticipated Transfers - Current-Year Authority	E	D/C			C		M					U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	2
1631		**Anticipated adjustments to current year contract authority (+ or -)**																		
1631	403400	Anticipated Adjustments to Contract Authority	E	D/C					M					U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	2
1640		**Contract authority (total)**																		
		This line is calculated. Equals sum of lines 1600 through 1631.																		
		Spending authority from offsetting collections:																		
		Discretionary:																		
1700		**Collected**																		
1700	421200	Liquidation of Deficiency - Offsetting Collections	E	D/C					D		E/F/N		X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1700	422200	Unfilled Customer Orders With Advance	E	D/C					D		E/F/N		X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
1700	422200	Unfilled Customer Orders With Advance	B	D/C					D		E/F/N		X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
1700	425200	Reimbursements and Other Income Earned - Collected	E	D/C					D		E/F/N		X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1700	425300	Prior-Year Unfilled Customer Orders With Advance - Refunds Paid	E	D/C					D		E/F/N		X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1700	425500	Expenditure Transfers from Trust Funds - Collected	E	D/C					D				X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1700	426000	Actual Collections of "governmental-type" Fees	E	D/C					D				X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1700	426100	Actual Collections of Business-Type Fees	E	D/C					D				X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1700	426200	Actual Collections of Loan Principal	E	D/C					D				X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1700	426300	Actual Collections of Loan Interest	E	D/C					D				X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1700	426400	Actual Collections of Rent	E	D/C					D				X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1700	426500	Actual Collections From Sale of Foreclosed Property	E	D/C					D				X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1700	426600	Other Actual Business-Type Collections From Non-Federal Sources	E	D/C					D				X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1700	426700	Other Actual "governmental-type" Collections From Non-Federal Sources	E	D/C					D				X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1700	427100	Actual Program Fund Subsidy Collected	E	D/C					D				X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1700	427300	Interest Collected From Treasury	E	D/C					D				X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1700	427500	Actual Collections From Liquidating Fund	E	D/C					D				X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1700	427600	Actual Collections From Financing Fund	E	D/C					D				X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1700	427700	Other Actual Collections - Federal	E	D/C					D				X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	

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Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Debit/Credit	Reimb Flag	Apport Cat	Auth Type Code	Avail Time	BEA Cat	Borrow Source	Fed/NonFed	Year of BA	PY Adj	TAS Status	Trans. Code	Fund Type	Financing Account Code	Debit	Credit	Addl. Info.
1700	429000	Amortization of Investments in U.S. Treasury Zero Coupon Bonds	E	D/C					D				X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1700	487200	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	E	D/C					D				X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1700	497200	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	E	D/C					D		E/F/N		X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1701		**Change in uncollected customer payments from Federal sources (+or -)**																		
1701	422100	Unfilled Customer Orders Without Advance	E	D/C					D		E/F		X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
1701	422100	Unfilled Customer Orders Without Advance	B	D/C					D		E/F		X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
1701	422500	Expenditure Transfers from Trust Funds - Receivable	E	D/C					D				X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
1701	422500	Expenditure Transfers from Trust Funds - Receivable	B	D/C					D				X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
1701	425100	Reimbursements and Other Income Earned - Receivable	E	D/C					D		E/F		X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
1701	425100	Reimbursements and Other Income Earned - Receivable	B	D/C					D		E/F		X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
1701	428300	Interest Receivable From Treasury	E	D/C					D				X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
1701	428300	Interest Receivable From Treasury	B	D/C					D				X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
1701	428500	Receivable From the Liquidating Fund	E	D/C					D				X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
1701	428500	Receivable From the Liquidating Fund	B	D/C					D				X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
1701	428600	Receivable From the Financing Fund	E	D/C					D				X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
1701	428600	Receivable From the Financing Fund	B	D/C					D				X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
1701	428700	Other Federal Receivables	E	D/C					D				X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
1701	428700	Other Federal Receivables	B	D/C					D				X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
1702		**Offsetting collections (previously unavailable)**																		
1702	412100	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation	E	D/C			S		D				X	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1702	412300	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction	E	D/C			S		D				X	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1702	415800	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	E	D/C					D				X	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1702	438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C			S		D				X	U	N	EG/EP/ER/ET	N	+	-	1
1702	438400	Temporary Reduction/Cancellation Returned by Appropriation	B	D/C			S		D				X	U	N	EG/EP/ER/ET	N	-	+	1
		Nonexpenditure transfers:																		
1710		**Spending authority from offsetting collections transferred to other accounts (-)**																		
1710	417000	Transfers - Current-Year Authority	E	C			S		D		F		X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1710	417500	Allocation Transfers of Current-Year Authority for Noninvested Accounts	E	C			S		D		F		X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1710	419300	Balance Transfers - Unobligated Balances - Legislative Change of Purpose	E	C			S		D		F		X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1711		**Spending authority from offsetting collections transferred from other accounts**																		
1711	417000	Transfers - Current-Year Authority	E	D			S		D		F		X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1711	417100	Nonallocation Transfers of Invested Balances - Receivable	E	D					D				X	U/E	X/K/N	EG	N	+	-	1
1711	417100	Nonallocation Transfers of Invested Balances - Receivable	B	D					D				X	U/E	X/K/N	EG	N	-	+	1
1711	417300	Nonallocation Transfers of Invested Balances - Transferred	E	D					D		F		X	U/E	X/N	EG	N	+	-	
1711	417500	Allocation Transfers of Current-Year Authority for Noninvested Accounts	E	D			S		D		F		X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1711	419300	Balance Transfers - Unobligated Balances - Legislative Change of Purpose	E	D			S		D		F		X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
		Adjustments:																		
1720		**Capital transfer of spending authority from offsetting collections to general fund (-)**																		
1720	415100	Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority	E	D/C			S		D				X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1722		**Spending authority from offsetting collections permanently reduced (-)**																		
1722	439200	Permanent Reduction - New Budget Authority	E	D/C			S		D	F/P/T			X	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1723		**Spending authority from offsetting collections temporarily reduced (-)**																		
1723	438200	Temporary Reduction - New Budget Authority	E	D/C			S		D				X	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1723	438300	Temporary Reduction - Prior-Year Balances	E	D/C			S		D				X	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1725		**Spending authority from offsetting collections precluded from obligation (limitation on obligations) (-)**																		
1725	439500	Authority Unavailable for Obligation Pursuant to Public Law - Temporary	E	D/C			S		D				X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	2
1725	439800	Offsetting Collections Temporarily Precluded From Obligation	E	D/C			S		D				X	U	X/K/N	EG/EP/ER	N	+	-	1
1725	439800	Offsetting Collections Temporarily Precluded From Obligation	B	D/C			S		D				X	U	X/K/N	EG/EP/ER	N	-	+	1
1726		**Spending authority from offsetting collections applied to repay debt (-)**																		
1726	414600	Actual Repayments of Debt, Current-Year Authority	E	D/C			S		D				X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1727		**Spending authority from offsetting collections applied to liquidate contract authority (-)**																		
1727	413500	Contract Authority Liquidated	E	D/C			S		D				X	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	

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1728		**Spending authority from offsetting collections substituted for borrowing authority (-)**																		
1728	414000	Substitution of Borrowing Authority	E	D/C			S		D	F/P/T			X	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1740		**Anticipated collections, reimbursements, and other income**																		
1740	406000	Anticipated Collections From Non-Federal Sources	E	D	D/R	A/B/E			D					U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	2
1740	407000	Anticipated Collections From Federal Sources	E	D	D/R	A/B/E			D					U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	2
1740	421000	Anticipated Reimbursements and Other Income	E	D	D/R	A/B/E			D					U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	2
1740	421500	Anticipated Expenditure Transfers from Trust Funds	E	D/C					D					U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	2
1741		**Anticipated nonexpenditure transfers of spending authority from offsetting collections (net) (+ or -)**																		
1741	416000	Anticipated Transfers - Current-Year Authority	E	D/C			S		D					U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	2
1741	418300	Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose	E	D/C			S		D					U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	2
1742		**Anticipated capital transfers and redemption of debt (spending authority from offsetting collections) (-)**																		
1742	404700	Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority	E	D/C			S		D					U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	2
1750		**Spending authority from offsetting collections (total)**																		
		This line is calculated. Equals sum of lines 1700 through 1742.																		
		Mandatory:																		
1800		**Collected**																		
1800	421200	Liquidation of Deficiency - Offsetting Collections	E	D/C					M		E/F/N		X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1800	422200	Unfilled Customer Orders With Advance	E	D/C					M		E/F/N		X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
1800	422200	Unfilled Customer Orders With Advance	B	D/C					M		E/F/N		X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
1800	425200	Reimbursements and Other Income Earned - Collected	E	D/C					M		E/F/N		X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1800	425300	Prior-Year Unfilled Customer Orders With Advance - Refunds Paid	E	D/C					M		E/F/N		X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1800	425500	Expenditure Transfers from Trust Funds - Collected	E	D/C					M				X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1800	426000	Actual Collections of "governmental-type" Fees	E	D/C					M				X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1800	426100	Actual Collections of Business-Type Fees	E	D/C					M				X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1800	426200	Actual Collections of Loan Principal	E	D/C					M				X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1800	426300	Actual Collections of Loan Interest	E	D/C					M				X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1800	426400	Actual Collections of Rent	E	D/C					M				X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1800	426500	Actual Collections From Sale of Foreclosed Property	E	D/C					M				X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1800	426600	Other Actual Business-Type Collections From Non-Federal Sources	E	D/C					M				X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1800	426700	Other Actual "governmental-type" Collections From Non-Federal Sources	E	D/C					M				X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1800	427100	Actual Program Fund Subsidy Collected	E	D/C					M				X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1800	427300	Interest Collected From Treasury	E	D/C					M				X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1800	427500	Actual Collections From Liquidating Fund	E	D/C					M				X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1800	427600	Actual Collections From Financing Fund	E	D/C					M				X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1800	427700	Other Actual Collections - Federal	E	D/C					M				X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1800	429000	Amortization of Investments in U.S. Treasury Zero Coupon Bonds	E	D/C					M				X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1800	487200	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	E	D/C					M				X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1800	497200	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	E	D/C					M		E/F/N		X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1801		**Change in uncollected customer payments from Federal sources (+or -)**																		
1801	422100	Unfilled Customer Orders Without Advance	E	D/C					M		E/F		X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
1801	422100	Unfilled Customer Orders Without Advance	B	D/C					M		E/F		X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
1801	422500	Expenditure Transfers from Trust Funds - Receivable	E	D/C					M				X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
1801	422500	Expenditure Transfers from Trust Funds - Receivable	B	D/C					M				X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
1801	425100	Reimbursements and Other Income Earned - Receivable	E	D/C					M		E/F		X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
1801	425100	Reimbursements and Other Income Earned - Receivable	B	D/C					M		E/F		X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
1801	428300	Interest Receivable From Treasury	E	D/C					M				X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
1801	428300	Interest Receivable From Treasury	B	D/C					M				X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
1801	428500	Receivable From the Liquidating Fund	E	D/C					M				X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
1801	428500	Receivable From the Liquidating Fund	B	D/C					M				X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
1801	428600	Receivable From the Financing Fund	E	D/C					M				X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
1801	428600	Receivable From the Financing Fund	B	D/C					M				X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
1801	428700	Other Federal Receivables	E	D/C					M				X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
1801	428700	Other Federal Receivables	B	D/C					M				X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
1802		**Offsetting collections (previously unavailable)**																		
1802	412100	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation	E	D/C			S		M				X	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1802	412300	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction	E	D/C			S		M				X	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	

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1802	415800	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	E	D/C					M				X	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1802	438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C			S		M				X	U	N	EG/EP/ER/ET	N	+	-	1
1802	438400	Temporary Reduction/Cancellation Returned by Appropriation	B	D/C			S		M				X	U	N	EG/EP/ER/ET	N	-	+	1
		Nonexpenditure transfers:																		
1810		**Spending authority from offsetting collections transferred to other accounts (-)**																		
1810	417000	Transfers - Current-Year Authority	E	C			S		M		F		X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1810	417200	Nonallocation Transfers of Invested Balances - Payable	E	C					M				X	U/E	X/K/N	EP	N	+	-	1
1810	417200	Nonallocation Transfers of Invested Balances - Payable	B	C					M				X	U/E	X/K/N	EP	N	-	+	1
1810	417300	Nonallocation Transfers of Invested Balances - Transferred	E	C					M		F		X	U/E	X/N	EP	N	+	-	
1810	417500	Allocation Transfers of Current-Year Authority for Noninvested Accounts	E	C			S		M		F		X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1810	419300	Balance Transfers - Unobligated Balances - Legislative Change of Purpose	E	C			S		M		F		X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1811		**Spending authority from offsetting collections transferred from other accounts**																		
1811	417000	Transfers - Current-Year Authority	E	D			S		M		F		X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1811	417500	Allocation Transfers of Current-Year Authority for Noninvested Accounts	E	D			S		M		F		X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1811	419300	Balance Transfers - Unobligated Balances - Legislative Change of Purpose	E	D			S		M		F		X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
		Adjustments:																		
1820		**Capital transfer of spending authority from offsetting collections to general fund (-)**																		
1820	415100	Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority	E	D/C			S		M				X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1823		**Spending authority from offsetting collections temporarily reduced (-)**																		
1823	438200	Temporary Reduction - New Budget Authority	E	D/C			S		M				X	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1823	438300	Temporary Reduction - Prior-Year Balances	E	D/C			S		M				X	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1824		**Spending authority from offsetting collections precluded from obligation (limitation on obligations) (-)**																		
1824	439500	Authority Unavailable for Obligation Pursuant to Public Law - Temporary	E	D/C			S		M				X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	2
1824	439800	Offsetting Collections Temporarily Precluded From Obligation	E	D/C			S		M				X	U	X/K/N	EG/EP/ER	N	+	-	1
1824	439800	Offsetting Collections Temporarily Precluded From Obligation	B	D/C			S		M				X	U	X/K/N	EG/EP/ER	N	-	+	1
1825		**Spending authority from offsetting collections applied to repay debt (-)**																		
1825	414600	Actual Repayments of Debt, Current-Year Authority	E	D/C			S		M				X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1826		**Spending authority from offsetting collections applied to liquidate contract authority (-)**																		
1826	413200	Substitution of Contract Authority	E	D/C			S						X	U	N	ER	N	+	-	
1826	413500	Contract Authority Liquidated	E	D/C			S		M				X	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1827		**Spending authority from offsetting collections substituted for borrowing authority (-)**																		
1827	414000	Substitution of Borrowing Authority	E	D/C			S		M	F/P/T			X	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1840		**Anticipated collections, reimbursements, and other income**																		
1840	406000	Anticipated Collections From Non-Federal Sources	E	D	D/R	A/B/E			M					U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	2
1840	407000	Anticipated Collections From Federal Sources	E	D	D/R	A/B/E			M					U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	2
1840	421000	Anticipated Reimbursements and Other Income	E	D	D/R	A/B/E			M					U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	2
1840	421500	Anticipated Expenditure Transfers from Trust Funds	E	D/C					M					U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	2
1841		**Anticipated nonexpenditure transfers of spending authority from offsetting collections (net)(+ or -)**																		
1841	416000	Anticipated Transfers - Current-Year Authority	E	D/C			S		M					U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	2
1841	418300	Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose	E	D/C			S		M					U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	2
1842		**Anticipated capital transfers and redemption of debt (spending authority from offsetting collections) (-)**																		
1842	404700	Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority	E	D/C			S		M					U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	2
1850		**Spending authority from offsetting collections (total)**																		
		This line is calculated. Equals sum of lines 1800 through 1842.																		
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.																		

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Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Debit/Credit	Reimb Flag	Apport Cat	Auth Type Code	Avail Time	BEA Cat	Borrow Source	Fed/NonFed	Year of BA	PY Adj	TAS Status	Trans. Code	Fund Type	Financing Account Code	Debit	Credit	Addl. Info.
1901		**Adjustment for budgetary resources applied to liquidate deficiencies (-)**																		
1901																				
		This line is not required to be supported by the USSGL at this time, but will be required in the future.																		
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)].																		
		STATUS OF BUDGETARY RESOURCES																		
		Obligations incurred:																		
		Direct:																		
2001		**Category A (by quarter)**																		
2001	480100	Undelivered Orders - Obligations, Unpaid	E	D/C	D	A							X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
2001	480100	Undelivered Orders - Obligations, Unpaid	B	D/C	D	A							X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
2001	480200	Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	D	A			D/M			BAL/NEW	X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1
2001	480200	Undelivered Orders - Obligations, Prepaid/Advanced	B	D/C	D	A			D/M			BAL/NEW	X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1
2001	480200	Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	D	A			D/M				X	U	N	EP	D/G	-	+	1
2001	480200	Undelivered Orders - Obligations, Prepaid/Advanced	B	D/C	D	A			D/M				X	U	N	EP	D/G	+	-	1
2001	488100	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E	D/C	D	A							X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
2001	488200	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	D	A			D/M			BAL	X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
2001	488200	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	D	A			D/M				X	U	N	EP	D/G	-	+	
2001	490100	Delivered Orders - Obligations, Unpaid	E	D/C	D	A							X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
2001	490100	Delivered Orders - Obligations, Unpaid	B	D/C	D	A							X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
2001	490200	Delivered Orders - Obligations, Paid	E	D/C	D	A			D/M			BAL/NEW	X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
2001	490200	Delivered Orders - Obligations, Paid	E	D/C	D	A			D				X	U	N	EP	D/G	-		
2001	490800	Authority Outlayed Not Yet Disbursed	E	D/C	D	A			D/M			BAL/NEW	X	U	X/N	EG/ER	N	-	+	1
2001	490800	Authority Outlayed Not Yet Disbursed	B	D/C	D	A			D/M			BAL/NEW	X	U	X/N	EG/ER	N	+	-	1
2001	498100	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E	D/C	D	A							X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
2001	498200	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E	D/C	D	A			D/M			BAL	X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
2001	498200	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E	D/C	D	A			D				X	U	N	EP	D/G	-	+	
2002		**Category B (by project)**																		
2002	480100	Undelivered Orders - Obligations, Unpaid	E	D/C	D	B							X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1/ 4
2002	480100	Undelivered Orders - Obligations, Unpaid	B	D/C	D	B							X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1/ 4
2002	480200	Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	D	B			D/M			BAL/NEW	X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1/ 4
2002	480200	Undelivered Orders - Obligations, Prepaid/Advanced	B	D/C	D	B			D/M			BAL/NEW	X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1/ 4
2002	480200	Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	D	B			D/M				X	U	N	EP	D/G	-	+	1/ 4/ 1/ 4
2002	480200	Undelivered Orders - Obligations, Prepaid/Advanced	B	D/C	D	B			D/M				X	U	N	EP	D/G	+	-	1/ 4/ 1/ 4
2002	488100	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E	D/C	D	B							X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	4
2002	488200	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	D	B			D/M			BAL	X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	4
2002	488200	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	D	B			D/M				X	U	N	EP	D/G	-	+	4
2002	490100	Delivered Orders - Obligations, Unpaid	E	D/C	D	B							X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1/ 4
2002	490100	Delivered Orders - Obligations, Unpaid	B	D/C	D	B							X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1/ 4
2002	490200	Delivered Orders - Obligations, Paid	E	D/C	D	B			D/M			BAL/NEW	X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	4
2002	490200	Delivered Orders - Obligations, Paid	E	D/C	D	B			D/M				X	U	N	EP	D/G	-	+	4
2002	498100	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E	D/C	D	B							X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	4
2002	498200	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E	D/C	D	B			D/M			BAL	X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	4
2002	498200	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E	D/C	D	B			D/M				X	U	N	EP	D/G	-	+	4
2003		**Exempt from apportionment**																		
2003	480100	Undelivered Orders - Obligations, Unpaid	E	D/C	D	E							X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
2003	480100	Undelivered Orders - Obligations, Unpaid	B	D/C	D	E							X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
2003	480200	Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	D	E			D/M			BAL/NEW	X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1
2003	480200	Undelivered Orders - Obligations, Prepaid/Advanced	B	D/C	D	E			D/M			BAL/NEW	X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1
2003	480200	Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	D	E			D/M				X	U	N	EP	D/G	-	+	1
2003	480200	Undelivered Orders - Obligations, Prepaid/Advanced	B	D/C	D	E			D/M				X	U	N	EP	D/G	+	-	1
2003	488100	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E	D/C	D	E							X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
2003	488200	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	D	E			D/M			BAL	X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
2003	488200	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	D	E			D/M				X	U	N	EP	D/G	-	+	

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Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Debit/Credit	Reimb Flag	Apport Cat	Auth Type Code	Avail Time	BEA Cat	Borrow Source	Fed/NonFed	Year of BA	PY Adj	TAS Status	Trans. Code	Fund Type	Financing Account Code	Debit	Credit	Addl. Info.
2003	490100	Delivered Orders - Obligations, Unpaid	E	D/C	D	E							X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
2003	490100	Delivered Orders - Obligations, Unpaid	B	D/C	D	E							X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
2003	490200	Delivered Orders - Obligations, Paid	E	D/C	D	E			D/M			BAL/NEW	X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
2003	490200	Delivered Orders - Obligations, Paid	E	D/C	D	E			D/M				X	U	N	EP	D/G	-	+	
2003	490800	Authority Outlayed Not Yet Disbursed	E	D/C	D	E			D/M			BAL/NEW	X	U	X/N	EG/ER	N	-	+	1
2003	490800	Authority Outlayed Not Yet Disbursed	B	D/C	D	E			D/M			BAL/NEW	X	U	X/N	EG/ER	N	+	-	1
2003	498100	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E	D/C	D	E							X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
2003	498200	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E	D/C	D	E			D/M			BAL	X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
2003	498200	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E	D/C	D	E			D/M				X	U	N	EP	D/G	-	+	
2004		**Direct obligations (total)**																		
		This line is calculated. Equals sum of lines 2001 through 2003.																		
		Reimbursable:																		
2101		**Category A (by quarter)**																		
2101	480100	Undelivered Orders - Obligations, Unpaid	E	D/C	R	A							X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
2101	480100	Undelivered Orders - Obligations, Unpaid	B	D/C	R	A							X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
2101	480200	Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	R	A			D/M			BAL/NEW	X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1
2101	480200	Undelivered Orders - Obligations, Prepaid/Advanced	B	D/C	R	A			D/M			BAL/NEW	X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1
2101	480200	Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	R	A			D/M				X	U	N	EP	D/G	-	+	1
2101	480200	Undelivered Orders - Obligations, Prepaid/Advanced	B	D/C	R	A			D/M				X	U	N	EP	D/G	+	-	1
2101	488100	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E	D/C	R	A							X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
2101	488200	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	R	A			D/M			BAL	X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
2101	488200	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		D/C	R	A			D/M				X	U	N	EP	D/G	-	+	
2101	490100	Delivered Orders - Obligations, Unpaid	E	D/C	R	A							X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
2101	490100	Delivered Orders - Obligations, Unpaid	B	D/C	R	A							X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
2101	490200	Delivered Orders - Obligations, Paid	E	D/C	R	A			D/M			BAL/NEW	X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
2101	490200	Delivered Orders - Obligations, Paid	E	D/C	R	A			D/M				X	U	N	EP	D/G	-	+	
2101	490800	Authority Outlayed Not Yet Disbursed	E	D/C	R	A			D/M			BAL/NEW	X	U	X/N	EG/ER	N	-	+	1
2101	490800	Authority Outlayed Not Yet Disbursed	B	D/C	R	A			D/M			BAL/NEW	X	U	X/N	EG/ER	N	+	-	1
2101	498100	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E	D/C	R	A							X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
2101	498200	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E	D/C	R	A			D/M			BAL	X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
2101	498200	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E	D/C	R	A			D/M				X	U	N	EP	D/G	-	+	
2102		**Category B (by project)**																		
2102	480100	Undelivered Orders - Obligations, Unpaid	E	D/C	R	B							X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1/ 4
2102	480100	Undelivered Orders - Obligations, Unpaid	B	D/C	R	B							X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1/ 4
2102	480200	Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	R	B			D/M			BAL/NEW	X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1/ 4
2102	480200	Undelivered Orders - Obligations, Prepaid/Advanced	B	D/C	R	B			D/M			BAL/NEW	X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1/ 4
2102	480200	Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	R	B			D/M				X	U	N	EP	D/G	-	+	1/ 4/ 1/ 4
2102	480200	Undelivered Orders - Obligations, Prepaid/Advanced	B	D/C	R	B			D/M				X	U	N	EP	D/G	+	-	1/ 4/ 1/ 4
2102	488100	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E	D/C	R	B							X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	4
2102	488200	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	R	B			D/M			BAL	X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	4
2102	488200	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	R	B			D/M				X	U	N	EP	D/G	-	+	4
2102	490100	Delivered Orders - Obligations, Unpaid	E	D/C	R	B							X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1/ 4
2102	490100	Delivered Orders - Obligations, Unpaid	B	D/C	R	B							X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1/ 4
2102	490200	Delivered Orders - Obligations, Paid	E	D/C	R	B			D/M			BAL/NEW	X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	4
2102	490200	Delivered Orders - Obligations, Paid	E	D/C	R	B			D/M				X	U	N	EP	D/G	-	+	4
2102	498100	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E	D/C	R	B							X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	4
2102	498200	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E	D/C	R	B			D/M			BAL	X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	4
2102	498200	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E	D/C	R	B			D/M				X	U	N	EP	D/G	-	+	4
2103		**Exempt from apportionment**																		
2103	480100	Undelivered Orders - Obligations, Unpaid	E	D/C	R	E							X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
2103	480100	Undelivered Orders - Obligations, Unpaid	B	D/C	R	E							X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
2103	480200	Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	R	E			D/M			BAL/NEW	X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1
2103	480200	Undelivered Orders - Obligations, Prepaid/Advanced	B	D/C	R	E			D/M			BAL/NEW	X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1
2103	480200	Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	R	E			D/M				X	U	N	EP	D/G	-	+	1
2103	480200	Undelivered Orders - Obligations, Prepaid/Advanced	B	D/C	R	E			D/M				X	U	N	EP	D/G	+	-	1
2103	488100	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E	D/C	R	E							X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
2103	488200	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	R	E			D/M			BAL	X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
2103	488200	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	R	E			D/M				X	U	N	EP	D/G	-	+	
2103	490100	Delivered Orders - Obligations, Unpaid	E	D/C	R	E							X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
2103	490100	Delivered Orders - Obligations, Unpaid	B	D/C	R	E							X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1

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Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Debit/Credit	Reimb Flag	Apport Cat	Auth Type Code	Avail Time	BEA Cat	Borrow Source	Fed/NonFed	Year of BA	PY Adj	TAS Status	Trans. Code	Fund Type	Financing Account Code	Debit	Credit	Addl. Info.
2103	490200	Delivered Orders - Obligations, Paid	E	D/C	R	E			D/M			BAL/NEW	X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
2103	490200	Delivered Orders - Obligations, Paid	E	D/C	R	E			D/M				X	U	N	EP	D/G	-	+	
2103	490800	Authority Outlayed Not Yet Disbursed	E	D/C	R	E			D/M			BAL/NEW	X	U	X/N	EG/ER	N	-	+	1
2103	490800	Authority Outlayed Not Yet Disbursed	B	D/C	R	E			D/M			BAL/NEW	X	U	X/N	EG/ER	N	+	-	1
2103	498100	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E	D/C	R	E							X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
2103	498200	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E	D/C	R	E			D/M			BAL	X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
2103	498200	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E	D/C	R	E			D/M				X	U	N	EP	D/G	-	+	
2104		**Reimbursable obligations (total)**																		
		This line is calculated. Equals sum of lines 2101 through 2103.																		
		Unobligated balance:																		
		Apportioned:																		
2201		**Available in the current period**																		
2201	451000	Apportionments	E	D/C	D/R			A						U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
2201	461000	Allotments - Realized Resources	E	D/C	D/R			A						U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
2201	470000	Commitments - Programs Subject to Apportionment	E	D/C	D/R			A						U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
2202		**Available in subsequent periods**																		
2202	451000	Apportionments	E	D/C	D/R			S						U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
2202	459000	Apportionments - Anticipated Resources - Programs Subject to Apportionment	E	D/C	D/R			S						U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	2
2202	461000	Allotments - Realized Resources	E	D/C	D/R			S						U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
2202	470000	Commitments - Programs Subject to Apportionment	E	D/C	D/R			S						U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
2203		**Anticipated**																		
2203	459000	Apportionments - Anticipated Resources - Programs Subject to Apportionment	E	D/C	D/R			A						U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
		Exempt from apportionment																		
2301		**Available in the current period**																		
2301	462000	Unobligated Funds Exempt From Apportionment	E	D/C	D/R			A					B/P/X	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
2301	472000	Commitments - Programs Exempt From Apportionment	E	D/C	D/R			A						U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
2302		**Available in subsequent periods**																		
2302	462000	Unobligated Funds Exempt From Apportionment	E	D/C	D/R			S					B/P/X	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
2302	469000	Anticipated Resources - Programs Exempt From Apportionment	E	D/C	D/R			S						U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
2302	472000	Commitments - Programs Exempt From Apportionment	E	D/C	D/R			S						U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
2303		**Anticipated**																		
2303	469000	Anticipated Resources - Programs Exempt From Apportionment	E	D/C	D/R			A						U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	2
		Unapportioned																		
2401		**Deferred**																		
2401	443000	Unapportioned Authority - OMB Deferral	E	D/C	D/R									U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
2402		**Withheld pending rescission**																		
2402	442000	Unapportioned Authority - Pending Rescission	E	D/C	D/R									U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
2403		**Other**																		
2403	406000	Anticipated Collections From Non-Federal Sources	E	C	D/R	A/B/E			D/M					U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	2
2403	407000	Anticipated Collections From Federal Sources	E	C	D/R	A/B/E			D/M					U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	2
2403	421000	Anticipated Reimbursements and Other Income	E	C	D/R	A/B/E			D/M					U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	2
2403	431000	Anticipated Recoveries of Prior-Year Obligations	E	C	D/R	A/B/E								U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	2
2403	445000	Unapportioned Authority	E	D/C	D/R								X	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
2403	445000	Unapportioned Authority	E	D/C	D/R								B/P	E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
2403	463000	Funds Not Available for Commitment/Obligation	E	D/C	D/R	A/B/E								U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
2403	465000	Allotments - Expired Authority	E	D/C	D/R	A/B/E							B/P/X	E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/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.																		

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Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Debit/Credit	Reimb Flag	Apport Cat	Auth Type Code	Avail Time	BEA Cat	Borrow Source	Fed/NonFed	Year of BA	PY Adj	TAS Status	Trans. Code	Fund Type	Financing Account Code	Debit	Credit	Addl. Info.
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:																		
2501		**Subject to apportionment**																		
2501	406000	Anticipated Collections From Non-Federal Sources	E	C	D/R	A/B			D/M					U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	2
2501	407000	Anticipated Collections From Federal Sources	E	C	D/R	A/B			D/M					U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	2
2501	421000	Anticipated Reimbursements and Other Income	E	C	D/R	A/B			D/M					U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	2
2501	431000	Anticipated Recoveries of Prior-Year Obligations	E	C	D/R	A/B								U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	2
2501	442000	Unapportioned Authority - Pending Rescission	E	D/C	D/R									U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
2501	443000	Unapportioned Authority - OMB Deferral	E	D/C	D/R									U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
2501	445000	Unapportioned Authority	E	D/C	D/R								X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
2501	445000	Unapportioned Authority	E	D/C	D/R								B/P	E	K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
2501	451000	Apportionments	E	D/C	D/R			A/S						U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
2501	459000	Apportionments - Anticipated Resources - Programs Subject to Apportionment	E	D/C	D/R			A/S						U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	2
2501	461000	Allotments - Realized Resources	E	D/C	D/R			A/S						U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
2501	463000	Funds Not Available for Commitment/Obligation	E	D/C	D/R	A/B								U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
2501	465000	Allotments - Expired Authority	E	D/C	D/R	A/B							X	E	K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
2501	470000	Commitments - Programs Subject to Apportionment	E	D/C	D/R			A/S						U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
2501	480100	Undelivered Orders - Obligations, Unpaid	E	D/C	D/R	A/B							X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
2501	480100	Undelivered Orders - Obligations, Unpaid	B	D/C	D/R	A/B							X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
2501	480200	Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	D/R	A/B			D/M			BAL/NEW	X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
2501	480200	Undelivered Orders - Obligations, Prepaid/Advanced	B	D/C	D/R	A/B			D/M			BAL/NEW	X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
2501	488100	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E	D/C	D/R	A/B							X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
2501	488200	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	D/R	A/B			D/M			BAL/NEW	X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
2501	490100	Delivered Orders - Obligations, Unpaid	E	D/C	D/R	A/B							X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
2501	490100	Delivered Orders - Obligations, Unpaid	B	D/C	D/R	A/B							X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
2501	490200	Delivered Orders - Obligations, Paid	E	D/C	D/R	A/B			D/M			BAL/NEW	X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
2501	490800	Authority Outlayed Not Yet Disbursed	E	D/C	D/R	A			D/M			BAL/NEW	X	U	X/N	EG/ER	N	-	+	1
2501	490800	Authority Outlayed Not Yet Disbursed	B	D/C	D/R	A			D/M			BAL/NEW	X	U	X/N	EG/ER	N	+	-	1
2501	498100	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E	D/C	D/R	A/B							X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
2501	498200	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E	D/C	D/R	A/B			D/M			BAL/NEW	X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
2502		**Exempt from apportionment**																		
2502	406000	Anticipated Collections From Non-Federal Sources	E	C	D/R	E			D/M					U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	2
2502	407000	Anticipated Collections From Federal Sources	E	C	D/R	E			D/M					U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	2
2502	421000	Anticipated Reimbursements and Other Income	E	C	D/R	E			D/M					U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	2
2502	431000	Anticipated Recoveries of Prior-Year Obligations	E	C	D/R	E								U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	2
2502	462000	Unobligated Funds Exempt From Apportionment	E	D/C	D/R			A/S					X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
2502	463000	Funds Not Available for Commitment/Obligation	E	D/C	D/R	E								U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
2502	465000	Allotments - Expired Authority	E	D/C	D/R	E							X	E	K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
2502	469000	Anticipated Resources - Programs Exempt From Apportionment	E	D/C	D/R			A/S						U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	2
2502	472000	Commitments - Programs Exempt From Apportionment	E	D/C	D/R			A/S						U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
2502	480100	Undelivered Orders - Obligations, Unpaid	E	D/C	D/R	E							X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
2502	480100	Undelivered Orders - Obligations, Unpaid	B	D/C	D/R	E							X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
2502	480200	Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	D/R	E			D/M			BAL/NEW	X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
2502	480200	Undelivered Orders - Obligations, Prepaid/Advanced	B	D/C	D/R	E			D/M			BAL/NEW	X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
2502	488100	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E	D/C	D/R	E							X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
2502	488200	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	D/R	E			D/M			BAL/NEW	X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
2502	490100	Delivered Orders - Obligations, Unpaid	E	D/C	D/R	E							X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
2502	490100	Delivered Orders - Obligations, Unpaid	B	D/C	D/R	E							X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
2502	490200	Delivered Orders - Obligations, Paid	E	D/C	D/R	E			D/M			BAL/NEW	X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
2502	490800	Authority Outlayed Not Yet Disbursed	E	D/C	D/R	E			D/M			BAL/NEW	X	U	X/N	EG/ER	N	-	+	1
2502	490800	Authority Outlayed Not Yet Disbursed	B	D/C	D/R	E			D/M			BAL/NEW	X	U	X/N	EG/ER	N	+	-	1
2502	498100	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E	D/C	D/R	E							X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
2502	498200	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E	D/C	D/R	E			D/M			BAL/NEW	X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
2503		**Direct unobligated balance, end of year**																		
2503	406000	Anticipated Collections From Non-Federal Sources	E	C	D	A/B/E			D/M					U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	2
2503	407000	Anticipated Collections From Federal Sources	E	C	D	A/B/E			D/M					U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	2
2503	421000	Anticipated Reimbursements and Other Income	E	C	D	A/B/E			D/M					U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	2
2503	431000	Anticipated Recoveries of Prior-Year Obligations	E	C	D	A/B/E								U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	2

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Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Debit/Credit	Reimb Flag	Apport Cat	Auth Type Code	Avail Time	BEA Cat	Borrow Source	Fed/NonFed	Year of BA	PY Adj	TAS Status	Trans. Code	Fund Type	Financing Account Code	Debit	Credit	Addl. Info.
2503	442000	Unapportioned Authority - Pending Rescission	E	D/C	D									U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
2503	443000	Unapportioned Authority - OMB Deferral	E	D/C	D									U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
2503	445000	Unapportioned Authority	E	D/C	D								X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
2503	445000	Unapportioned Authority	E	D/C	D								B/P	E	K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
2503	451000	Apportionments	E	D/C	D			A/S						U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
2503	459000	Apportionments - Anticipated Resources - Programs Subject to Apportionment	E	D/C	D			A/S						U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	2
2503	461000	Allotments - Realized Resources	E	D/C	D			A/S						U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
2503	462000	Unobligated Funds Exempt From Apportionment	E	D/C	D			A/S					X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
2503	463000	Funds Not Available for Commitment/Obligation	E	D/C	D	A/B/E								U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
2503	465000	Allotments - Expired Authority	E	D/C	D	A/B/E							X	E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
2503	469000	Anticipated Resources - Programs Exempt From Apportionment	E	D/C	D			A/S						U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	2
2503	470000	Commitments - Programs Subject to Apportionment	E	D/C	D			A/S						U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
2503	472000	Commitments - Programs Exempt From Apportionment	E	D/C	D			A/S						U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
2504	**Reimbursable unobligated balance, end of year**																			
2504	406000	Anticipated Collections From Non-Federal Sources	E	C	R	A/B/E			D/M					U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	2
2504	407000	Anticipated Collections From Federal Sources	E	C	R	A/B/E			D/M					U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	2
2504	421000	Anticipated Reimbursements and Other Income	E	C	R	A/B/E			D/M					U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	2
2504	431000	Anticipated Recoveries of Prior-Year Obligations	E	C	R	A/B/E								U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	2
2504	442000	Unapportioned Authority - Pending Rescission	E	D/C	R									U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
2504	443000	Unapportioned Authority - OMB Deferral	E	D/C	R									U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
2504	445000	Unapportioned Authority	E	D/C	R								X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
2504	445000	Unapportioned Authority	E	D/C	R								B/P	E	K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
2504	451000	Apportionments	E	D/C	R			A/S						U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
2504	459000	Apportionments - Anticipated Resources - Programs Subject to Apportionment	E	D/C	R			A/S						U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	2
2504	461000	Allotments - Realized Resources	E	D/C	R			A/S						U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
2504	462000	Unobligated Funds Exempt From Apportionment	E	D/C	R			A/S					X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
2504	463000	Funds Not Available for Commitment/Obligation	E	D/C	R	A/B/E								U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
2504	465000	Allotments - Expired Authority	E	D/C	R	A/B/E							X	E	K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
2504	469000	Anticipated Resources - Programs Exempt From Apportionment	E	D/C	R			A/S						U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	2
2504	470000	Commitments - Programs Subject to Apportionment	E	D/C	R			A/S						U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
2504	472000	Commitments - Programs Exempt From Apportionment	E	D/C	R			A/S						U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
	CHANGE IN OBLIGATED BALANCE																			
3000	**Unpaid obligations, brought forward, October 1**																			
3000	480100	Undelivered Orders - Obligations, Unpaid	B	D/C	D/R	A/B/E							X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
3000	490100	Delivered Orders - Obligations, Unpaid	B	D/C	D/R	A/B/E							X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
3001	**Adjustments to unpaid obligations, brought forward, October 1 (+ or -)**																			
3001	480100	Undelivered Orders - Obligations, Unpaid	E	D/C	D/R	A/B/E							B/P	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
3001	483100	Undelivered Orders - Obligations Transferred, Unpaid	E	D/C							F		B/P	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
3001	487100	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	E	D/C									B/P	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
3001	488100	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E	D/C	D/R	A/B/E							B/P	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
3001	490100	Delivered Orders - Obligations, Unpaid	E	D/C	D/R	A/B/E							B/P	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
3001	493100	Delivered Orders - Obligations Transferred, Unpaid	E	D/C							F		B/P	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
3001	497100	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	E	D/C									B/P	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
3001	498100	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E	D/C	D/R	A/B/E							B/P	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	

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Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Debit/Credit	Reimb Flag	Apport Cat	Auth Type Code	Avail Time	BEA Cat	Borrow Source	Fed/NonFed	Year of BA	PY Adj	TAS Status	Trans. Code	Fund Type	Financing Account Code	Debit	Credit	Addl. Info.
3010		**Obligations incurred, unexpired accounts**																		
3010	480100	Undelivered Orders - Obligations, Unpaid	E	D/C	D/R	A/B/E							X	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
3010	480100	Undelivered Orders - Obligations, Unpaid	B	D/C	D/R	A/B/E							X	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
3010	480200	Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	D/R	A/B/E			D/M			BAL/NEW	X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1
3010	480200	Undelivered Orders - Obligations, Prepaid/Advanced	B	D/C	D/R	A/B/E			D/M			BAL/NEW	X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1
3010	480200	Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	D/R	A/B/E			D/M				X	U	N	EP	D/G	-	+	1
3010	480200	Undelivered Orders - Obligations, Prepaid/Advanced	B	D/C	D/R	A/B/E			D/M				X	U	N	EP	D/G	+	-	1
3010	488100	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E	D/C	D/R	A/B/E							X	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
3010	488200	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	D/R	A/B/E			D/M			BAL	X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
3010	488200	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	D/R	A/B/E			D/M				X	U	N	EP	D/G	-	+	
3010	490100	Delivered Orders - Obligations, Unpaid	E	D/C	D/R	A/B/E							X	U	X/K/N	EC/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
3010	490100	Delivered Orders - Obligations, Unpaid	B	D/C	D/R	A/B/E							X	U	X/K/N	EC/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
3010	490200	Delivered Orders - Obligations, Paid	E	D/C	D/R	A/B/E			D/M			NEW	X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
3010	490200	Delivered Orders - Obligations, Paid	E	D/C	D/R	A/B/E			D/M				X	U	N	EP	D/G	-	+	
3010	490800	Authority Outlayed Not Yet Disbursed	E	D/C	D/R	A/E			D/M			BAL/NEW	X	U	X/N	EG/ER	N	-	+	1
3010	490800	Authority Outlayed Not Yet Disbursed	B	D/C	D/R	A/E			D/M			BAL/NEW	X	U	X/N	EG/ER	N	+	-	1
3010	498100	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E	D/C	D/R	A/B/E							X	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
3010	498200	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E	D/C	D/R	A/B/E			D/M			BAL	X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
3010	498200	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E	D/C	D/R	A/B/E			D/M				X	U	N	EP	D/G	-	+	
3011		**Obligations incurred, expired accounts**																		
3011	480100	Undelivered Orders - Obligations, Unpaid	E	D/C	D/R	A/B/E							X	E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1
3011	480100	Undelivered Orders - Obligations, Unpaid	B	D/C	D/R	A/B/E							X	E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1
3011	480200	Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	D/R	A/B/E			D/M			BAL/NEW	X	E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1
3011	480200	Undelivered Orders - Obligations, Prepaid/Advanced	B	D/C	D/R	A/B/E			D/M			BAL/NEW	X	E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1
3011	488100	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E	D/C	D/R	A/B/E							X	E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
3011	488200	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	D/R	A/B/E			D/M			BAL	X	E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
3011	490100	Delivered Orders - Obligations, Unpaid	E	D/C	D/R	A/B/E							X	E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1
3011	490100	Delivered Orders - Obligations, Unpaid	B	D/C	D/R	A/B/E							X	E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1
3011	490200	Delivered Orders - Obligations, Paid	E	D/C	D/R	A/B/E			D/M			BAL/NEW	X	E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
3011	498100	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E	D/C	D/R	A/B/E							X	E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
3011	498200	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E	D/C	D/R	A/B/E			D/M			BAL	X	E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
3020		**Outlays (gross) (-)**																		
3020	480200	Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	D/R	A/B/E			D/M			BAL/NEW	X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1
3020	480200	Undelivered Orders - Obligations, Prepaid/Advanced	B	D/C	D/R	A/B/E			D/M			BAL/NEW	X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1
3020	480200	Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	D/R	A/B/E			D/M				X	U	N	EP	D/G	-	+	1
3020	480200	Undelivered Orders - Obligations, Prepaid/Advanced	B	D/C	D/R	A/B/E			D/M				X	U	N	EP	D/G	+	-	1
3020	488200	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	D/R	A/B/E			D/M			BAL	X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
3020	488200	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	D/R	A/B/E			D/M				X	U	N	EP	D/G	-	+	
3020	490200	Delivered Orders - Obligations, Paid	E	D/C	D/R	A/B/E			D/M			BAL/NEW	X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
3020	490200	Delivered Orders - Obligations, Paid	E	D/C	D/R	A/B/E			D/M				X	U	N	EP	D/G	-	+	
3020	490800	Authority Outlayed Not Yet Disbursed	E	D/C	D/R	A/E			D/M			BAL/NEW	X	U	X/N	EG/ER	N	+	-	1
3020	490800	Authority Outlayed Not Yet Disbursed	B	D/C	D/R	A/E			D/M			BAL/NEW	X	U	X/N	EG/ER	N	-	+	1
3020	498200	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E	D/C	D/R	A/B/E			D/M			BAL	X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
3030		**Unpaid obligations transferred to other accounts (-)**																		
3030	483100	Undelivered Orders - Obligations Transferred, Unpaid	E	D							F		X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
3030	493100	Delivered Orders - Obligations Transferred, Unpaid	E	D							F		X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
3031		**Unpaid obligations transferred from other accounts**																		
3031	483100	Undelivered Orders - Obligations Transferred, Unpaid	E	C							F		X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
3031	493100	Delivered Orders - Obligations Transferred, Unpaid	E	C							F		X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
3040		**Recoveries of unpaid prior year obligations, unexpired accounts (-)**																		
3040	487100	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	E	D/C									X	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
3040	497100	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	E	D/C									X	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
3041		**Recoveries of prior year unpaid obligations, expired accounts (-)**																		
3041	487100	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	E	D/C									X	E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
3041	497100	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	E	D/C									X	E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
3050		**Unpaid obligations, end of year (gross)**																		
3050	480100	Undelivered Orders - Obligations, Unpaid	E	D/C	D/R	A/B/E							B/P/X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
3050	483100	Undelivered Orders - Obligations Transferred, Unpaid	E	D/C							F		B/P/X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
3050	487100	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	E	D/C									B/P/X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
3050	488100	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E	D/C	D/R	A/B/E							B/P/X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
3050	490100	Delivered Orders - Obligations, Unpaid	E	D/C	D/R	A/B/E							B/P/X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
3050	493100	Delivered Orders - Obligations Transferred, Unpaid	E	D/C							F		B/P/X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
3050	497100	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	E	D/C									B/P/X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
3050	498100	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E	D/C	D/R	A/B/E							B/P/X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
3060		**Uncollected pymts, Fed sources, brought forward, Oct 1 (-)**																		
3060	422100	Unfilled Customer Orders Without Advance	B	D/C					D/M		E/F		X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
3060	422500	Expenditure Transfers from Trust Funds - Receivable	B	D/C					D/M				X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
3060	425100	Reimbursements and Other Income Earned - Receivable	B	D/C					D/M		E/F		X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
3060	428300	Interest Receivable From Treasury	B	D/C					D/M				X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
3060	428500	Receivable From the Liquidating Fund	B	D/C					D/M				X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
3060	428600	Receivable From the Financing Fund	B	D/C					D/M				X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
3060	428700	Other Federal Receivables	B	D/C					D/M				X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	

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Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Debit/Credit	Reimb Flag	Apport Cat	Auth Type Code	Avail Time	BEA Cat	Borrow Source	Fed/NonFed	Year of BA	PY Adj	TAS Status	Trans. Code	Fund Type	Financing Account Code	Debit	Credit	Addl. Info.
3061		**Adjustments to uncollected customer payments from Federal sources, brought forward, October 1 (+ or -)**																		
3061	419900	Transfer of Expired Expenditure Transfers - Receivable	E	D/C							F		B/P	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
3061	422100	Unfilled Customer Orders Without Advance	E	D/C					D/M		E/F		B/P	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
3061	422500	Expenditure Transfers from Trust Funds - Receivable	E	D/C					D/M				B/P	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
3061	423000	Unfilled Customer Orders Without Advance - Transferred	E	D/C					D/M		E/F		B/P	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
3061	423200	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	E	D/C					D/M		F		B/P	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
3061	423300	Reimbursements and Other Income Earned - Receivable - Transferred	E	D/C					D/M		E/F		B/P	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
3061	423400	Other Federal Receivables - Transferred	E	D/C					D/M		F		B/P	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
3061	425100	Reimbursements and Other Income Earned - Receivable	E	D/C					D/M		E/F		B/P	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
3061	428300	Interest Receivable From Treasury	E	D/C					D/M				B/P	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
3061	428500	Receivable From the Liquidating Fund	E	D/C					D/M				B/P	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
3061	428600	Receivable From the Financing Fund	E	D/C					D/M				B/P	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
3061	428700	Other Federal Receivables	E	D/C					D/M				B/P	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
3070		**Change in uncollected customer payments from Federal sources, unexpired accounts (+ or -)**																		
3070	422100	Unfilled Customer Orders Without Advance	E	D/C					D/M		E/F		X	U	X/K/N	EC/EG/EM/EP/ER/ES/ET	D/G/N	-	+	1
3070	422100	Unfilled Customer Orders Without Advance	B	D/C					D/M		E/F		X	U	X/K/N	EC/EG/EM/EP/ER/ES/ET	D/G/N	+	-	1
3070	422500	Expenditure Transfers from Trust Funds - Receivable	E	D/C					D/M				X	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
3070	422500	Expenditure Transfers from Trust Funds - Receivable	B	D/C					D/M				X	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
3070	425100	Reimbursements and Other Income Earned - Receivable	E	D/C					D/M		E/F		X	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
3070	425100	Reimbursements and Other Income Earned - Receivable	B	D/C					D/M		E/F		X	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
3070	428300	Interest Receivable From Treasury	E	D/C					D/M				X	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
3070	428300	Interest Receivable From Treasury	B	D/C					D/M				X	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
3070	428500	Receivable From the Liquidating Fund	E	D/C					D/M				X	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
3070	428500	Receivable From the Liquidating Fund	B	D/C					D/M				X	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
3070	428600	Receivable From the Financing Fund	E	D/C					D/M				X	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
3070	428600	Receivable From the Financing Fund	B	D/C					D/M				X	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
3070	428700	Other Federal Receivables	E	D/C					D/M				X	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
3070	428700	Other Federal Receivables	B	D/C					D/M				X	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
3071		**Change in uncollected customer payments from Federal sources, expired accounts (+ or -)**																		
3071	422100	Unfilled Customer Orders Without Advance	E	D/C					D/M		E/F		X	E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
3071	422100	Unfilled Customer Orders Without Advance	B	D/C					D/M		E/F		X	E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
3071	422500	Expenditure Transfers from Trust Funds - Receivable	E	D/C					D/M				X	E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
3071	422500	Expenditure Transfers from Trust Funds - Receivable	B	D/C					D/M				X	E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
3071	425100	Reimbursements and Other Income Earned - Receivable	E	D/C					D/M		E/F		X	E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
3071	425100	Reimbursements and Other Income Earned - Receivable	B	D/C					D/M		E/F		X	E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
3071	428300	Interest Receivable From Treasury	E	D/C					D/M				X	E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
3071	428300	Interest Receivable From Treasury	B	D/C					D/M				X	E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
3071	428500	Receivable From the Liquidating Fund	E	D/C					D/M				X	E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
3071	428500	Receivable From the Liquidating Fund	B	D/C					D/M				X	E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
3071	428600	Receivable From the Financing Fund	E	D/C					D/M				X	E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
3071	428600	Receivable From the Financing Fund	B	D/C					D/M				X	E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
3071	428700	Other Federal Receivables	E	D/C					D/M				X	E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
3071	428700	Other Federal Receivables	B	D/C					D/M				X	E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
3080		**Uncollected payments, Fed sources transferred to other accounts**																		
3080	419900	Transfer of Expired Expenditure Transfers - Receivable	E	C							F		X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
3080	423000	Unfilled Customer Orders Without Advance - Transferred	E	C					D/M		E/F		X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
3080	423200	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	E	C					D/M		F		X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
3080	423300	Reimbursements and Other Income Earned - Receivable - Transferred	E	C					D/M		E/F		X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
3080	423400	Other Federal Receivables - Transferred	E	C					D/M		F		X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
3081		**Uncollected payments, Fed sources transferred from other accounts (-)**																		
3081	419900	Transfer of Expired Expenditure Transfers - Receivable	E	D							F		X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
3081	423000	Unfilled Customer Orders Without Advance - Transferred	E	D					D/M		E/F		X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
3081	423200	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	E	D					D/M		F		X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
3081	423300	Reimbursements and Other Income Earned - Receivable - Transferred	E	D					D/M		E/F		X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
3081	423400	Other Federal Receivables - Transferred	E	D					D/M		F		X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
3090		**Uncollected payments, Fed sources, end of year (-)**																		
3090	419900	Transfer of Expired Expenditure Transfers - Receivable	E	D/C							F		B/P/X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
3090	422100	Unfilled Customer Orders Without Advance	E	D/C					D/M		E/F		B/P/X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
3090	422500	Expenditure Transfers from Trust Funds - Receivable	E	D/C					D/M				B/P/X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
3090	423000	Unfilled Customer Orders Without Advance - Transferred	E	D/C					D/M		E/F		B/P/X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
3090	423200	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	E	D/C					D/M		F		B/P/X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
3090	423300	Reimbursements and Other Income Earned - Receivable - Transferred	E	D/C					D/M		E/F		B/P/X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	

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Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Debit/Credit	Reimb Flag	Apport Cat	Auth Type Code	Avail Time	BEA Cat	Borrow Source	Fed/NonFed	Year of BA	PY Adj	TAS Status	Trans. Code	Fund Type	Financing Account Code	Debit	Credit	Addl. Info.
3090	423400	Other Federal Receivables - Transferred	E	D/C					D/M		F		B/P/X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
3090	425100	Reimbursements and Other Income Earned - Receivable	E	D/C					D/M		E/F		B/P/X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
3090	428300	Interest Receivable From Treasury	E	D/C					D/M				B/P/X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
3090	428500	Receivable From the Liquidating Fund	E	D/C					D/M				B/P/X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
3090	428600	Receivable From the Financing Fund	E	D/C					D/M				B/P/X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
3090	428700	Other Federal Receivables	E	D/C					D/M				B/P/X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
		Memorandum (Non-Add) Entries:																		
3100		**Obligated balance, start of year**																		
		This line is calculated. Equals sum of lines 3000, 3001, 3060, and 3061.																		
3200		**Obligated balance, end of year**																		
		This line is calculated. Equals the sum of detailed lines 3000, 3001, 3010, 3011, 3020, 3030, 3031, 3040, 3041, 3060, 3061, 3070, 3071, 3080, and 3081. Also equals sum of lines 3050 and 3090.																		
		BUDGET AUTHORITY AND OUTLAYS, NET																		
		Discretionary																		
		Gross budget authority and outlays:																		
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.																		
4010		**Outlays from new discretionary authority**																		
4010	480200	Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	D/R	A/B/E			D			NEW	X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
4010	480200	Undelivered Orders - Obligations, Prepaid/Advanced	B	D/C	D/R	A/B/E			D			NEW	X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
4010	490200	Delivered Orders - Obligations, Paid	E	D/C	D/R	A/B/E			D			NEW	X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
4010	490800	Authority Outlayed Not Yet Disbursed	E	D/C	D/R	A/E			D			NEW	X	U	X/N	EG/ER	N	-	+	1
4010	490800	Authority Outlayed Not Yet Disbursed	B	D/C	D/R	A/E			D			NEW	X	U	X/N	EG/ER	N	+	-	1
4011		**Outlays from discretionary balances**																		
4011	480200	Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	D/R	A/B/E			D			BAL	X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
4011	480200	Undelivered Orders - Obligations, Prepaid/Advanced	B	D/C	D/R	A/B/E			D			BAL	X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
4011	488200	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	D/R	A/B/E			D			BAL	X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
4011	490200	Delivered Orders - Obligations, Paid	E	D/C	D/R	A/B/E			D			BAL	X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
4011	490800	Authority Outlayed Not Yet Disbursed	E	D/C	D/R	A/E			D			BAL	X	U	X/N	EG/ER	N	-	+	1
4011	490800	Authority Outlayed Not Yet Disbursed	B	D/C	D/R	A/E			D			BAL	X	U	X/N	EG/ER	N	+	-	1
4011	498200	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E	D/C	D/R	A/B/E			D			BAL	X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
4020		**Outlays, gross (total)**																		
		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 (-)**																		
4030	421200	Liquidation of Deficiency - Offsetting Collections	E	D/C					D		F		X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
4030	422200	Unfilled Customer Orders With Advance	E	D/C					D		F		X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
4030	422200	Unfilled Customer Orders With Advance	B	D/C					D		F		X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
4030	425200	Reimbursements and Other Income Earned - Collected	E	D/C					D		F		X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
4030	425300	Prior-Year Unfilled Customer Orders With Advance - Refunds Paid	E	D/C					D		F		X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
4030	425500	Expenditure Transfers from Trust Funds - Collected	E	D/C					D				X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
4030	427100	Actual Program Fund Subsidy Collected	E	D/C					D				X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
4030	427500	Actual Collections From Liquidating Fund	E	D/C					D				X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
4030	427600	Actual Collections From Financing Fund	E	D/C					D				X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
4030	427700	Other Actual Collections - Federal	E	D/C					D				X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
4030	487200	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	E	D/C					D				X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
4030	497200	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	E	D/C					D		F		X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	

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Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Debit/Credit	Reimb Flag	Apport Cat	Auth Type Code	Avail Time	BEA Cat	Borrow Source	Fed/NonFed	Year of BA	PY Adj	TAS Status	Trans. Code	Fund Type	Financing Account Code	Debit	Credit	Addl. Info.
4031		**Interest on Federal securities (-)**																		
4031	427300	Interest Collected From Treasury	E	D/C					D				X	U	X/N	EG/EP/ER/TR	N	-	+	
4031	429000	Amortization of Investments in U.S. Treasury Zero Coupon Bonds	E	D/C					D				X	U	X/N	EP/ER/TR	N	-	+	
4033		**Non-Federal sources (-)**																		
4033	421200	Liquidation of Deficiency - Offsetting Collections	E	D/C					D		N		X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
4033	422200	Unfilled Customer Orders With Advance	E	D/C					D		E/N		X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
4033	422200	Unfilled Customer Orders With Advance	B	D/C					D		E/N		X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
4033	425200	Reimbursements and Other Income Earned - Collected	E	D/C					D		E/N		X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
4033	425300	Prior-Year Unfilled Customer Orders With Advance - Refunds Paid	E	D/C					D		E/N		X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
4033	426100	Actual Collections of Business-Type Fees	E	D/C					D				X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
4033	426200	Actual Collections of Loan Principal	E	D/C					D				X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
4033	426300	Actual Collections of Loan Interest	E	D/C					D				X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
4033	426400	Actual Collections of Rent	E	D/C					D				X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
4033	426500	Actual Collections From Sale of Foreclosed Property	E	D/C					D				X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
4033	426600	Other Actual Business-Type Collections From Non-Federal Sources	E	D/C					D				X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
4033	497200	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	E	D/C					D		E/N		X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
4034		**Offsetting governmental collections (from non-Federal sources) (-)**																		
4034	421200	Liquidation of Deficiency - Offsetting Collections	E	D/C					D		E		X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
4034	426000	Actual Collections of "governmental-type" Fees	E	D/C					D				X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
4034	426700	Other Actual "governmental-type" Collections From Non-Federal Sources	E	D/C					D				X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
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:																		
4050		**Change in uncollected customer payments from Federal sources (unexpired accounts) (+ or -)**																		
4050	422100	Unfilled Customer Orders Without Advance	E	D/C					D		E/F		X	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
4050	422100	Unfilled Customer Orders Without Advance	B	D/C					D		E/F		X	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
4050	422500	Expenditure Transfers from Trust Funds - Receivable	E	D/C					D				X	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
4050	422500	Expenditure Transfers from Trust Funds - Receivable	B	D/C					D				X	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
4050	425100	Reimbursements and Other Income Earned - Receivable	E	D/C					D		E/F		X	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
4050	425100	Reimbursements and Other Income Earned - Receivable	B	D/C					D		E/F		X	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
4050	428300	Interest Receivable From Treasury	E	D/C					D				X	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
4050	428300	Interest Receivable From Treasury	B	D/C					D				X	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
4050	428500	Receivable From the Liquidating Fund	E	D/C					D				X	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
4050	428500	Receivable From the Liquidating Fund	B	D/C					D				X	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
4050	428600	Receivable From the Financing Fund	E	D/C					D				X	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
4050	428600	Receivable From the Financing Fund	B	D/C					D				X	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
4050	428700	Other Federal Receivables	E	D/C					D				X	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
4050	428700	Other Federal Receivables	B	D/C					D				X	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
4051		**Change in uncollected customer payments from Federal sources (expired accounts) (+ or -)**																		
4051	422100	Unfilled Customer Orders Without Advance	E	D/C					D		E/F		X	E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
4051	422100	Unfilled Customer Orders Without Advance	B	D/C					D		E/F		X	E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
4051	422500	Expenditure Transfers from Trust Funds - Receivable	E	D/C					D				X	E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
4051	422500	Expenditure Transfers from Trust Funds - Receivable	B	D/C					D				X	E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
4051	425100	Reimbursements and Other Income Earned - Receivable	E	D/C					D		E/F		X	E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
4051	425100	Reimbursements and Other Income Earned - Receivable	B	D/C					D		E/F		X	E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
4051	428300	Interest Receivable From Treasury	E	D/C					D				X	E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
4051	428300	Interest Receivable From Treasury	B	D/C					D				X	E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
4051	428500	Receivable From the Liquidating Fund	E	D/C					D				X	E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
4051	428500	Receivable From the Liquidating Fund	B	D/C					D				X	E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
4051	428600	Receivable From the Financing Fund	E	D/C					D				X	E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
4051	428600	Receivable From the Financing Fund	B	D/C					D				X	E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
4051	428700	Other Federal Receivables	E	D/C					D				X	E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
4051	428700	Other Federal Receivables	B	D/C					D				X	E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
4053		**Anticipated offsetting collections**																		
4053	404700	Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority	E	D/C			S		D					U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	2
4053	406000	Anticipated Collections From Non-Federal Sources	E	D	D/R	A/B/E			D/M					U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	2
4053	407000	Anticipated Collections From Federal Sources	E	D	D/R	A/B/E			D/M					U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	2
4053	416000	Anticipated Transfers - Current-Year Authority	E	D/C			S		D					U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	2
4053	421000	Anticipated Reimbursements and Other Income	E	D	D/R	A/B/E			D/M					U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	2
4053	421500	Anticipated Expenditure Transfers from Trust Funds	E	D/C					D/M					U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	2
4060		**Additional offsets against budget authority only (total)**																		
		This line is calculated. Equals sum of lines 4050, 4051 and 4053.																		
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.																		
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:																		

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Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Debit/Credit	Reimb Flag	Apport Cat	Auth Type Code	Avail Time	BEA Cat	Borrow Source	Fed/NonFed	Year of BA	PY Adj	TAS Status	Trans. Code	Fund Type	Financing Account Code	Debit	Credit	Addl. Info.
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.																		
4100		**Outlays from new mandatory authority**																		
4100	480200	Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	D/R	A/B/E			M			NEW	X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1
4100	480200	Undelivered Orders - Obligations, Prepaid/Advanced	B	D/C	D/R	A/B/E			M			NEW	X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1
4100	490200	Delivered Orders - Obligations, Paid	E	D/C	D/R	A/B/E			M			NEW	X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
4100	490800	Authority Outlayed Not Yet Disbursed	E	D/C	D/R	A/E			M			NEW	X	U	X/N	EG/ER	N	-	+	1
4100	490800	Authority Outlayed Not Yet Disbursed	B	D/C	D/R	A/E			M			NEW	X	U	X/N	EG/ER	N	+	-	1
4101		**Outlays from mandatory balances**																		
4101	480200	Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	D/R	A/B/E			M			BAL	X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1
4101	480200	Undelivered Orders - Obligations, Prepaid/Advanced	B	D/C	D/R	A/B/E			M			BAL	X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1
4101	488200	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	D/R	A/B/E			M			BAL	X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
4101	490200	Delivered Orders - Obligations, Paid	E	D/C	D/R	A/B/E			M			BAL	X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
4101	498200	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E	D/C	D/R	A/B/E			M			BAL	X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
4110		**Outlays, gross (total)**																		
4110	480200	Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	D/R	A/B/E			M			BAL/NEW	X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1
4110	480200	Undelivered Orders - Obligations, Prepaid/Advanced	B	D/C	D/R	A/B/E			M			BAL/NEW	X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1
4110	480200	Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	D/R	A/B/E			M				X	U	N	EP	D/G	-	+	1
4110	480200	Undelivered Orders - Obligations, Prepaid/Advanced	B	D/C	D/R	A/B/E			M				X	U	N	EP	D/G	+	-	1
4110	488200	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	D/R	A/B/E			M			BAL	X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
4110	488200	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	D/R	A/B/E			M				X	U	N	EP	D/G	-	+	
4110	490200	Delivered Orders - Obligations, Paid	E	D/C	D/R	A/B/E			M			BAL/NEW	X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
4110	490200	Delivered Orders - Obligations, Paid	E	D/C	D/R	A/B/E			M				X	U	N	EP	D/G	-	+	
4110	490800	Authority Outlayed Not Yet Disbursed	E	D/C	D/R	A/E			M			NEW	X	U	X/N	EG/ER	N	-	+	1
4110	490800	Authority Outlayed Not Yet Disbursed	B	D/C	D/R	A/E			M			NEW	X	U	X/N	EG/ER	N	+	-	1
4110	498200	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E	D/C	D/R	A/B/E			M			BAL	X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
4110	498200	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E	D/C	D/R	A/B/E			M				X	U	N	EP	D/G	-	+	
		Offsetting collections (collected) from:																		
		Offsets against gross budget authority and outlays:																		
4120		**Federal sources (-)**																		
4120	421200	Liquidation of Deficiency - Offsetting Collections	E	D/C					M		F		X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
4120	422200	Unfilled Customer Orders With Advance	E	D/C					M		F		X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
4120	422200	Unfilled Customer Orders With Advance	B	D/C					M		F		X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
4120	425200	Reimbursements and Other Income Earned - Collected	E	D/C					M		F		X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
4120	425300	Prior-Year Unfilled Customer Orders With Advance - Refunds Paid	E	D/C					M		F		X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
4120	425500	Expenditure Transfers from Trust Funds - Collected	E	D/C					M				X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
4120	427100	Actual Program Fund Subsidy Collected	E	D/C					M				X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	

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Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Debit/Credit	Reimb Flag	Apport Cat	Auth Type Code	Avail Time	BEA Cat	Borrow Source	Fed/NonFed	Year of BA	PY Adj	TAS Status	Trans. Code	Fund Type	Financing Account Code	Debit	Credit	Addl. Info.
4120	427500	Actual Collections From Liquidating Fund	E	D/C					M				X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
4120	427600	Actual Collections From Financing Fund	E	D/C					M				X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
4120	427700	Other Actual Collections - Federal	E	D/C					M				X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
4120	487200	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	E	D/C					M				X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
4120	497200	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	E	D/C					M		F		X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
4121	**Interest on Federal securities (-)**																			
4121	427300	Interest Collected From Treasury	E	D/C					M				X	U	X/N	EG/EP/ER/TR	N	-	+	
4121	429000	Amortization of Investments in U.S. Treasury Zero Coupon Bonds	E	D/C					M				X	U	X/N	EP/ER/TR	N	-	+	
4122	**Interest on uninvested funds (-)**																			
4122	427300	Interest Collected From Treasury	E	D/C					M				X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G	-	+	
4123	**Non-Federal sources (-)**																			
4123	421200	Liquidation of Deficiency - Offsetting Collections	E	D/C					M		N		X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
4123	422200	Unfilled Customer Orders With Advance	E	D/C					M		E/N		X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
4123	422200	Unfilled Customer Orders With Advance	B	D/C					M		E/N		X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
4123	425200	Reimbursements and Other Income Earned - Collected	E	D/C					M		E/N		X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
4123	425300	Prior-Year Unfilled Customer Orders With Advance - Refunds Paid	E	D/C					M		E/N		X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
4123	426100	Actual Collections of Business-Type Fees	E	D/C					M				X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
4123	426200	Actual Collections of Loan Principal	E	D/C					M				X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
4123	426300	Actual Collections of Loan Interest	E	D/C					M				X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
4123	426400	Actual Collections of Rent	E	D/C					M				X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
4123	426500	Actual Collections From Sale of Foreclosed Property	E	D/C					M				X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
4123	426600	Other Actual Business-Type Collections From Non-Federal Sources	E	D/C					M				X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
4123	497200	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	E	D/C					M		E/N		X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
4124	**Offsetting governmental collections (from non-Federal sources) (-)**																			
4124	421200	Liquidation of Deficiency - Offsetting Collections	E	D/C					M		E		X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
4124	426000	Actual Collections of "governmental-type" Fees	E	D/C					M				X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
4124	426700	Other Actual "governmental-type" Collections From Non-Federal Sources	E	D/C					M				X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
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 -)**																			
4140	422100	Unfilled Customer Orders Without Advance	E	D/C					M		E/F		X	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
4140	422100	Unfilled Customer Orders Without Advance	B	D/C					M		E/F		X	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
4140	422500	Expenditure Transfers from Trust Funds - Receivable	E	D/C					M				X	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
4140	422500	Expenditure Transfers from Trust Funds - Receivable	B	D/C					M				X	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
4140	425100	Reimbursements and Other Income Earned - Receivable	E	D/C					M		E/F		X	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
4140	425100	Reimbursements and Other Income Earned - Receivable	B	D/C					M		E/F		X	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
4140	428300	Interest Receivable From Treasury	E	D/C					M				X	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
4140	428300	Interest Receivable From Treasury	B	D/C					M				X	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
4140	428500	Receivable From the Liquidating Fund	E	D/C					M				X	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
4140	428500	Receivable From the Liquidating Fund	B	D/C					M				X	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
4140	428600	Receivable From the Financing Fund	E	D/C					M				X	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
4140	428600	Receivable From the Financing Fund	B	D/C					M				X	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
4140	428700	Other Federal Receivables	E	D/C					M				X	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
4140	428700	Other Federal Receivables	B	D/C					M				X	U	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
4141	**Change in uncollected customer payments from Federal sources (expired accounts) (+ or -)**																			
4141	422100	Unfilled Customer Orders Without Advance	E	D/C					M		E/F		X	E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
4141	422100	Unfilled Customer Orders Without Advance	B	D/C					M		E/F		X	E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
4141	422500	Expenditure Transfers from Trust Funds - Receivable	E	D/C					M				X	E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
4141	422500	Expenditure Transfers from Trust Funds - Receivable	B	D/C					M				X	E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
4141	425100	Reimbursements and Other Income Earned - Receivable	E	D/C					M		E/F		X	E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
4141	425100	Reimbursements and Other Income Earned - Receivable	B	D/C					M		E/F		X	E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
4141	428300	Interest Receivable From Treasury	E	D/C					M				X	E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
4141	428300	Interest Receivable From Treasury	B	D/C					M				X	E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1

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Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Debit/Credit	Reimb Flag	Apport Cat	Auth Type Code	Avail Time	BEA Cat	Borrow Source	Fed/NonFed	Year of BA	PY Adj	TAS Status	Trans. Code	Fund Type	Financing Account Code	Debit	Credit	Addl. Info.
4141	428500	Receivable From the Liquidating Fund	E	D/C					M				X	E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
4141	428500	Receivable From the Liquidating Fund	B	D/C					M				X	E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
4141	428600	Receivable From the Financing Fund	E	D/C					M				X	E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
4141	428600	Receivable From the Financing Fund	B	D/C					M				X	E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
4141	428700	Other Federal Receivables	E	D/C					M				X	E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
4141	428700	Other Federal Receivables	B	D/C					M				X	E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
4143		**Anticipated offsetting collections**																		
4143	404700	Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority	E	D/C			S		M					U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	2
4143	406000	Anticipated Collections From Non-Federal Sources	E	D	D/R	A/B/E			D/M					U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	2
4143	407000	Anticipated Collections From Federal Sources	E	D	D/R	A/B/E			D/M					U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	2
4143	416000	Anticipated Transfers - Current-Year Authority	E	D/C			S		M					U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	2
4143	421000	Anticipated Reimbursements and Other Income	E	D	D/R	A/B/E			D/M					U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	2
4143	421500	Anticipated Expenditure Transfers from Trust Funds	E	D/C					D/M					U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	2
4150		**Additional offsets against budget authority only (total)**																		
		This line is calculated. Equals sum of lines 4140, 4141, and 4143.																		
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.																		
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)																		
4180		**Budget authority, net (discretionary and mandatory)**																		
		This line is calculated. Equals sum of lines 4070 and 4160.																		
4190		**Outlays, net (discretionary and mandatory)**																		
		This line is calculated. Equals sum of lines 4080 and 4170.																		
		UNFUNDED DEFICIENCIES																		
7000		**Unfunded deficiency, start of year (-)**																		
		Change in deficiency during the year:																		
7010		**New deficiency (-)**																		
		This line is not required to be supported by the USSGL at this time, but will be required in the future.																		
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.																		
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.																		
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.																		

Footnotes and Additional Information

1. When the SF 133/P&F line numbers use both a beginning (B) and ending (E) balance for the same USSGL account, the begining 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 - Budget Program and Financing (P&F) Schedule

Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Debit/Credit	Reimb Flag	Apport Cat	Auth Type Code	Avail Time	BEA Cat	Borrow Source	Fed/NonFed	Year of BA	PY Adj	TAS Status	Trans. Code	Fund Type	Financing Account Code	Debit	Credit	Addl. Info.
		BUDGETARY RESOURCES																		
		All accounts:																		
0900		**Total new obligations**																		
0900	480100	Undelivered Orders - Obligations, Unpaid	E	D/C	D/R	A/B/E							X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
0900	480100	Undelivered Orders - Obligations, Unpaid	B	D/C	D/R	A/B/E							X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
0900	480200	Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	D/R	A/B/E			D/M			BAL/NEW	X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1
0900	480200	Undelivered Orders - Obligations, Prepaid/Advanced	B	D/C	D/R	A/B/E			D/M			BAL/NEW	X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1
0900	480200	Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	D/R	A/B/E			D/M				X	U	X/N	EP	D/G	-	+	1
0900	480200	Undelivered Orders - Obligations, Prepaid/Advanced	B	D/C	D/R	A/B/E			D/M				X	U	X/N	EP	D/G	+	-	1
0900	488100	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E	D/C	D/R	A/B/E							X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
0900	488200	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	D/R	A/B/E			D/M			BAL	X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
0900	488200	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	D/R	A/B/E			D/M				X	U	X/N	EP	D/G	-	+	
0900	490100	Delivered Orders - Obligations, Unpaid	E	D/C	D/R	A/B/E							X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
0900	490100	Delivered Orders - Obligations, Unpaid	B	D/C	D/R	A/B/E							X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
0900	490200	Delivered Orders - Obligations, Paid	E	D/C	D/R	A/B/E			D/M			BAL/NEW	X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
0900	490200	Delivered Orders - Obligations, Paid	E	D/C	D/R	A/B/E			D/M				X	U	X/N	EP	D/G	-	+	
0900	490800	Authority Outlayed Not Yet Disbursed	E	D/C	D/R	A/E			D/M			BAL/NEW	X	U	X/N	EG/ER	N	-	+	1
0900	490800	Authority Outlayed Not Yet Disbursed	B	D/C	D/R	A/E			D/M			BAL/NEW	X	U	X/N	EG/ER	N	+	-	1
0900	498100	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E	D/C	D/R	A/B/E							X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
0900	498200	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E	D/C	D/R	A/B/E			D/M			BAL	X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
0900	498200	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E	D/C	D/R	A/B/E			D/M				X	U	X/N	EP	D/G	-	+	
		Unobligated Balance:																		
1000		**Unobligated balance brought forward, October 1**																		
1000	412200	Authority Adjusted for Interest on the Bureau of the Public Debt Securities	B	D/C					D/M				X	U	N	EG	N	+	-	
1000	412600	Amounts Appropriated From Specific Invested TAFS - Receivable	B	D/C			B/P		D/M				X	U	X/N	ES/ET	N	+	-	
1000	412700	Amounts Appropriated From Specific Invested TAFS - Payable	B	D/C					D/M				X	U	X/N	EG/ES/ET	N	+	-	
1000	413600	Contract Authority To Be Liquidated by Trust Funds	B	D/C					D/M				X	U	X/N	ET	N	+	-	
1000	413700	Transfers of Contract Authority - Allocation	B	D/C					D/M		F		X	U	X/N	ET	N	+	-	
1000	413900	Contract Authority Carried Forward	B	D/C										U	X/N	ET	N	+	-	
1000	414900	Borrowing Authority Carried Forward	B	D/C						F/P/T				U	X/N	EG/EP/ER/ES/ET	D/G/N	+	-	
1000	415300	Transfers of Contract Authority - Nonallocation	B	D/C							F	BAL/NEW	X	U	N	ET	N	+	-	
1000	416600	Allocations of Realized Authority - To Be Transferred From Invested Balances	B	D/C					D/M		F		X	U	N	EP/ES/ET	N	+	-	
1000	417100	Nonallocation Transfers of Invested Balances - Receivable	B	D/C					D/M				X	U	X/N	EG/ES/ET	N	+	-	
1000	417200	Nonallocation Transfers of Invested Balances - Payable	B	D/C					D/M				X	U	X/N	EP/ES/ET	N	+	-	
1000	420100	Total Actual Resources - Collected	B	D/C										U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1000	422100	Unfilled Customer Orders Without Advance	B	D/C					D/M		E/F		X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1000	422200	Unfilled Customer Orders With Advance	B	D/C					D/M		E/F/N		X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1000	422500	Expenditure Transfers from Trust Funds - Receivable	B	D/C					D/M				X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1000	425100	Reimbursements and Other Income Earned - Receivable	B	D/C					D/M		E/F		X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1000	428300	Interest Receivable From Treasury	B	D/C					D/M				X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1000	428500	Receivable From the Liquidating Fund	B	D/C					D/M				X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1000	428600	Receivable From the Financing Fund	B	D/C					D/M				X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1000	428700	Other Federal Receivables	B	D/C					D/M				X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1000	429500	Adjustments to the Exchange Stabilization Fund	B	D/C									X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1000	438400	Temporary Reduction/Cancellation Returned by Appropriation	B	D/C			D/P		D/M				X	U	N	EG/EP/ER/ES/ET	N	+	-	
1000	439400	Receipts Unavailable for Obligation Upon Collection	B	D/C					D/M				X	U	N	ES/ET	N	+	-	
1000	439700	Receipts and Appropriations Temporarily Precluded From Obligation	B	D/C			C/P		D/M				X	U	X/N	ES/ET	N	+	-	
1000	439700	Receipts and Appropriations Temporarily Precluded From Obligation	B	D/C			C/P		D/M				X	U	X/N	EG	N	+	-	
1000	439800	Offsetting Collections Temporarily Precluded From Obligation	B	D/C			S		D/M				X	U	X/N	EG/EP/ER	N	+	-	
1000	480100	Undelivered Orders - Obligations, Unpaid	B	D/C	D/R	A/B/E							X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1000	480200	Undelivered Orders - Obligations, Prepaid/Advanced	B	D/C	D/R	A/B/E			D/M			BAL/NEW	X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1000	490100	Delivered Orders - Obligations, Unpaid	B	D/C	D/R	A/B/E							X	U	N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1000	490800	Authority Outlayed Not Yet Disbursed	B	D/C	D/R	A/E			D/M			BAL/NEW	X	U	N	EG/ER	N	+	-	
		Nonexpenditure transfers:																		
1001		**Discretionary unobligated balance brought forward, Oct 1**																		
		This line is not required to be supported by the USSGL.																		
1010		**Unobligated balance transferred to other accounts (-)**																		
1010	417600	Allocation Transfers of Prior-Year Balances	E	C							F		X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1010	419000	Transfers - Prior-Year Balances	E	C							F		X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1011		**Unobligated balance transferred from other accounts**																		
1011	417600	Allocation Transfers of Prior-Year Balances	E	D							F		X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1011	419000	Transfers - Prior-Year Balances	E	D							F		X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1012		**Unobligated balance transfers between expired and unexpired accounts**																		
1012	419100	Balance Transfers - Extension of Availability Other Than Reappropriations	E	D									X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1012	419200	Balance Transfers - Unexpired to Expired	E	C									X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
1012	419900	Transfer of Expired Expenditure Transfers - Receivable	E	D							F		X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	

USSGL Crosswalk - Budget Program and Financing (P&F) Schedule

Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Debit/Credit	Reimb Flag	Apport Cat	Auth Type Code	Avail Time	BEA Cat	Borrow Source	Fed/NonFed	Year of BA	PY Adj	TAS Status	Trans. Code	Fund Type	Financing Account Code	Debit	Credit	Addl. Info.
1013		**Unobligated balance of contract authority transferred to or from other accounts (net) (+ or -)**																		
1013	415300	Transfers of Contract Authority - Nonallocation	E	D/C							F	BAL	X	U	N	ET	N	+	-	1
1013	415300	Transfers of Contract Authority - Nonallocation	B	D/C							F	BAL	X	U	N	ET	N	-	+	1
	Adjustments:																			
1020		**Adjustment of unobligated balance brought forward, October 1 (+ or -)**																		
1020	411100	Debt Liquidation Appropriations	E	D/C			D/P		D/M				B/P	U	X/N	EG/EP/ER	D/G/N	+	-	
1020	411200	Liquidation of Deficiency - Appropriations	E	D/C					D/M				B/P	U	X/N	EG/EP/ER	D/G/N	+	-	
1020	411300	Appropriated Receipts Derived from Unavailable Trust or Special Fund Receipts	E	D/C			D/P		D/M				B/P	U	X/N	ES/ET	N	+	-	
1020	411400	Appropriated Receipts Derived from Available Trust or Special Fund Receipts	E	D/C			D/P		D/M				B/P	U	X/N	ES/ET	N	+	-	
1020	411500	Loan Subsidy Appropriation	E	D/C			D/P		D/M				B/P	U	X/N	EG/EP/ER	N	+	-	
1020	411600	Debt Forgiveness Appropriation	E	D/C			P		D/M				B/P	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1020	411700	Loan Administrative Expense Appropriation	E	D/C			D/P		D/M				B/P	U	X/N	EG/EP/ER	N	+	-	
1020	411800	Reestimated Loan Subsidy Appropriation	E	D/C									B/P	U	X/N	EG/EP/ER	N	+	-	
1020	411900	Other Appropriations Realized	E	D/C			D/E/F/P		D/M				B/P	U	X/N	EC/EG/EM/EP/ER/ES/ET	N	+	-	
1020	412100	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation	E	D/C			P/S		D/M				P	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1020	412200	Authority Adjusted for Interest on the Bureau of the Public Debt Securities	E	D/C					D/M				B/P	U	N	EG	N	+	-	
1020	412300	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction	E	D/C			P/S		D/M				B/P	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1020	412400	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation	E	D/C					D/M				B/P	U	X/N	ES/ET	N	+	-	
1020	412500	Loan Modification Adjustment Transfer Appropriation	E	D/C					D/M				B/P	U	X/N	EG/EP/ER	N	+	-	
1020	412600	Amounts Appropriated From Specific Invested TAFS - Receivable	E	D/C			B/P		D/M				B/P	U	X/N	ET	N	+	-	
1020	412700	Amounts Appropriated From Specific Invested TAFS - Payable	E	D/C					D/M				B/P	U	X/N	ET	N	+	-	
1020	412800	Amounts Appropriated From Specific Invested TAFS - Transfers-In	E	D/C			B/P		D/M				B/P	U	X/N	EG/ES/ET	N	+	-	
1020	412900	Amounts Appropriated From Specific Invested TAFS - Transfers-Out	E	D/C			B/P		D/M				B/P	U	X/N	EG/ES/ET	N	+	-	
1020	413000	Appropriation To Liquidate Contract Authority Withdrawn	E	D/C					D/M				B/P	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1020	413100	Current-Year Contract Authority Realized	E	D/C					D/M				P	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1020	413200	Substitution of Contract Authority	E	D/C			S						P	U	N	ER	N	+	-	
1020	413300	Decreases to Indefinite Contract Authority	E	D/C					D/M				P	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1020	413400	Contract Authority Withdrawn	E	D/C									P	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1020	413500	Contract Authority Liquidated	E	D/C			P/S		D/M				B/P	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1020	413600	Contract Authority To Be Liquidated by Trust Funds	E	D/C					D/M				P	U	X/N	ET	N	+	-	
1020	413700	Transfers of Contract Authority - Allocation	E	D/C					M		F		B/P	U	X/N	ET	N	+	-	
1020	413800	Appropriation To Liquidate Contract Authority	E	D/C					D/M				B/P	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1020	414000	Substitution of Borrowing Authority	E	D/C			P/S		D/M	F/P/T			B/P	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1020	414100	Current-Year Borrowing Authority Realized	E	D/C					D/M	F/P/T			P	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1020	414300	Current-Year Decreases to Indefinite Borrowing Authority Realized	E	D/C					D/M	F/P/T			P	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1020	414400	Borrowing Authority Withdrawn	E	D/C						F/P/T			P	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1020	414600	Actual Repayments of Debt, Current-Year Authority	E	D/C			B		M				B/P	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1020	414600	Actual Repayments of Debt, Current-Year Authority	E	D/C			P/S		D/M				B/P	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1020	414700	Actual Repayments of Debt, Prior-Year Balances	E	D/C									B/P	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1020	415000	Reappropriations - Transfers-In	E	D/C					D/M				B/P	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1020	415100	Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority	E	D/C			S		D/M				B/P	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1020	415200	Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances	E	D/C									B/P	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1020	415300	Transfers of Contract Authority - Nonallocation	E	D/C							F	BAL/NEW	B/P	U	N	ET	N	+	-	
1020	415400	Appropriation To Liquidate Contract Authority - Nonallocation - Transferred	E	D/C									B/P	U	N	ET	N	+	-	
1020	415800	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	E	D/C					D/M				P	U	X/N	EG/EP/ER	N	+	-	
1020	416600	Allocations of Realized Authority - To Be Transferred From Invested Balances	E	D/C					D/M		F		B/P	U	N	EP/ES/ET	N	+	-	
1020	416700	Allocations of Realized Authority - Transferred From Invested Balances	E	D/C					D/M		F		B/P	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1020	416800	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction	E	D/C					D/M		F		B/P	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1020	417000	Transfers - Current-Year Authority	E	D/C			P/S		D/M		F		B/P	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1020	417100	Nonallocation Transfers of Invested Balances - Receivable	E	D/C					D/M				B/P	U	X/N	EG/ES/ET	N	+	-	
1020	417200	Nonallocation Transfers of Invested Balances - Payable	E	D/C					D/M				B/P	U	X/N	EP/ES/ET	N	+	-	
1020	417300	Nonallocation Transfers of Invested Balances - Transferred	E	D/C					D/M		F		B/P	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1020	417500	Allocation Transfers of Current-Year Authority for Noninvested Accounts	E	D/C			P/S		D/M		F		B/P	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1020	417600	Allocation Transfers of Prior-Year Balances	E	D/C							F		B/P	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1020	419000	Transfers - Prior-Year Balances	E	D/C							F		B/P	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1020	419100	Balance Transfers - Extension of Availability Other Than Reappropriations	E	D/C									B/P	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1020	419200	Balance Transfers - Unexpired to Expired	E	D/C									B/P	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1020	419300	Balance Transfers - Unobligated Balances - Legislative Change of Purpose	E	D/C			P/S		D/M		F		B/P	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1020	419900	Transfer of Expired Expenditure Transfers - Receivable	E	D/C							F		P	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1020	421200	Liquidation of Deficiency - Offsetting Collections	E	D/C					D/M		E/F/N		B/P	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1020	422100	Unfilled Customer Orders Without Advance	E	D/C					D/M		E/F		B/P	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1020	422200	Unfilled Customer Orders With Advance	E	D/C					D/M		E/F/N		B/P	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1020	422500	Expenditure Transfers from Trust Funds - Receivable	E	D/C					D/M				B/P	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1020	423000	Unfilled Customer Orders Without Advance - Transferred	E	D/C					D/M		E/F		B/P	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1020	423200	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	E	D/C					D/M		F		B/P	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1020	423300	Reimbursements and Other Income Earned - Receivable - Transferred	E	D/C					D/M		E/F		B/P	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1020	423400	Other Federal Receivables - Transferred	E	D/C					D/M		F		B/P	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1020	425100	Reimbursements and Other Income Earned - Receivable	E	D/C					D/M		E/F		B/P	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1020	425200	Reimbursements and Other Income Earned - Collected	E	D/C					D/M		E/F/N		B/P	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1020	425300	Prior-Year Unfilled Customer Orders With Advance - Refunds Paid	E	D/C					D/M		E/F/N		B/P	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1020	425500	Expenditure Transfers from Trust Funds - Collected	E	D/C					D/M				B/P	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1020	426000	Actual Collections of "governmental-type" Fees	E	D/C					D/M				B/P	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1020	426100	Actual Collections of Business-Type Fees	E	D/C					D/M				B/P	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1020	426200	Actual Collections of Loan Principal	E	D/C					D/M				B/P	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	

USSGL Crosswalk - Budget Program and Financing (P&F) Schedule

Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Debit/Credit	Reimb Flag	Apport Cat	Auth Type Code	Avail Time	BEA Cat	Borrow Source	Fed/NonFed	Year of BA	PY Adj	TAS Status	Trans. Code	Fund Type	Financing Account Code	Debit	Credit	Addl. Info.
1020	426300	Actual Collections of Loan Interest	E	D/C					D/M				B/P	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1020	426400	Actual Collections of Rent	E	D/C					D/M				B/P	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1020	426500	Actual Collections From Sale of Foreclosed Property	E	D/C					D/M				B/P	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1020	426600	Other Actual Business-Type Collections From Non-Federal Sources	E	D/C					D/M				B/P	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1020	426700	Other Actual "governmental-type" Collections From Non-Federal Sources	E	D/C					D/M				B/P	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1020	427100	Actual Program Fund Subsidy Collected	E	D/C					D/M				B/P	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1020	427300	Interest Collected From Treasury	E	D/C					D/M				B/P	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1020	427500	Actual Collections From Liquidating Fund	E	D/C					D/M				B/P	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1020	427600	Actual Collections From Financing Fund	E	D/C					D/M				B/P	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1020	427700	Other Actual Collections - Federal	E	D/C					D/M				B/P	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1020	428300	Interest Receivable From Treasury	E	D/C					D/M				B/P	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1020	428500	Receivable From the Liquidating Fund	E	D/C					D/M				B/P	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1020	428600	Receivable From the Financing Fund	E	D/C					D/M				B/P	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1020	428700	Other Federal Receivables	E	D/C					D/M				B/P	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1020	429000	Amortization of Investments in U.S. Treasury Zero Coupon Bonds	E	D/C					M				B/P	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1020	429500	Adjustments to the Exchange Stabilization Fund	E	D/C									P	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1020	432000	Adjustments for Changes in Prior-Year Allocations of Budgetary Resources	E	D/C									P	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1020	435100	Partial or Early Cancellation of Authority With a U.S. Treasury Warrant	E	D/C					D/M				B/P	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1020	435500	Cancellation of Appropriation From Unavailable Receipts	E	D/C					D				B/P	U	X/N	ES/ET	N	+	-	
1020	435600	Cancellation of Appropriation From Invested Balances	E	D/C					D/M				B/P	U	X/N	ES/ET	N	+	-	
1020	435700	Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds	E	D/C					D/M				P	U	X/N	ES/ET	N	+	-	
1020	437000	Offset to Appropriation Realized for Redemption of Treasury Securities	E	D/C									B/P	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1020	438200	Temporary Reduction - New Budget Authority	E	D/C			D/P/S		D/M				P	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1020	438300	Temporary Reduction - Prior-Year Balances	E	D/C			D/P/S		D/M				P	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1020	438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C			D/P/S		D/M				P	U	N	EG/EP/ER/ES/ET	N	+	-	
1020	438700	Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority	E	D/C			D/P		D/M				B/P	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1020	438800	Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances	E	D/C			P		D/M				B/P	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1020	439100	Adjustments to Indefinite Appropriations	E	D/C					D/M				B/P	U	X/N	EG/EP/ER	N	+	-	
1020	439200	Permanent Reduction - New Budget Authority	E	D/C			B/C/D/P/R/S		D/M	F/P/T			B/P	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1020	439300	Permanent Reduction - Prior-Year Balances	E	D/C			B/C/D/P/R/S		D/M	F/P/T			B/P	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1020	439400	Receipts Unavailable for Obligation Upon Collection	E	D/C					D/M				B/P	U	N	ES/ET	N	+	-	
1020	439600	Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts Unavailable for Obligation Upon Collection	E	D/C									B/P	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1020	439700	Receipts and Appropriations Temporarily Precluded From Obligation	E	D/C			C/P		D/M				B/P	U	X/N	EG/ES/ET	N	+	-	
1020	439800	Offsetting Collections Temporarily Precluded From Obligation	E	D/C			S		D/M				B/P	U	N	EG/EP/ER	N	+	-	
1020	439900	Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts and Appropriations Temporarily Precluded From Obligation	E	D/C									B/P	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1020	480100	Undelivered Orders - Obligations, Unpaid	E	D/C	D/R	A/B/E							B/P	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1020	480200	Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	D/R	A/B/E			D/M			BAL/NEW	B/P	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1020	483100	Undelivered Orders - Obligations Transferred, Unpaid	E	D/C							F		B/P	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1020	487100	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	E	D/C									B/P	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1020	487200	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	E	D/C					D/M				B/P	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1020	488100	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E	D/C	D/R	A/B/E							B/P	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1020	488200	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	D/R	A/B/E			D/M			BAL	B/P	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1020	490100	Delivered Orders - Obligations, Unpaid	E	D/C	D/R	A/B/E							B/P	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1020	490200	Delivered Orders - Obligations, Paid	E	D/C	D/R	A/B/E			D/M			BAL/NEW	B/P	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1020	490800	Authority Outlayed Not Yet Disbursed	E	D/C	D/R	A/E			D/M			BAL/NEW	B/P	U	X/N	EG/ER	N	+	-	
1020	493100	Delivered Orders - Obligations Transferred, Unpaid	E	D/C							F		B/P	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1020	497100	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	E	D/C									B/P	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1020	497200	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	E	D/C					D/M		E/F/N		B/P	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1020	498100	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E	D/C	D/R	A/B/E							B/P	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1020	498200	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E	D/C	D/R	A/B/E			D/M			BAL	B/P	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1021		**Recoveries of prior year unpaid obligations**																		
1021	487100	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	E	D/C									X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1021	497100	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	E	D/C									X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1022		**Capital transfer of unobligated balances to general fund (-)**																		
1022	415200	Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances	E	D/C									X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1023		**Unobligated balances applied to repay debt (-)**																		
1023	414700	Actual Repayments of Debt, Prior-Year Balances	E	D/C									X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1024		**Unobligated balance of borrowing authority withdrawn (-)**																		
1024	414400	Borrowing Authority Withdrawn	E	D/C						F/P/T			X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1025		**Unobligated balance of contract authority withdrawn (-)**																		
1025	413400	Contract Authority Withdrawn	E	D/C									X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1026		**Adjustment for change in allocation of trust fund limitation or foreign exchange valuation**																		
1026	429500	Adjustments to the Exchange Stabilization Fund	E	D/C									X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1
1026	429500	Adjustments to the Exchange Stabilization Fund	B	D/C									X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1
1026	432000	Adjustments for Changes in Prior-Year Allocations of Budgetary Resources	E	D/C									X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
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.																		

USSGL Crosswalk - Budget Program and Financing (P&F) Schedule

Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Debit/Credit	Reimb Flag	Apport Cat	Auth Type Code	Avail Time	BEA Cat	Borrow Source	Fed/NonFed	Year of BA	PY Adj	TAS Status	Trans. Code	Fund Type	Financing Account Code	Debit	Credit	Addl. Info.
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.																		
1029		**Other balances withdrawn (-)**																		
1029	435000	Canceled Authority	E	D/C					D/M				X	U	X/N	EG/EM/ER/ES/ET/TR	N	+	-	
1029	435100	Partial or Early Cancellation of Authority With a U.S. Treasury Warrant	E	D/C					D/M				X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1029	435500	Cancellation of Appropriation From Unavailable Receipts	E	D/C					D/M				X	U	X/N	ES/ET	N	+	-	
1029	435600	Cancellation of Appropriation From Invested Balances	E	D/C					D				X	U	X/N	ES/ET	N	+	-	
1029	435700	Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds	E	D/C					D/M				X	U	X/N	ES/ET	N	+	-	
1031		**Refunds and recoveries temporarily precluded from obligation (special and trust funds) (-)**																		
1031	439600	Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts Unavailable for Obligation Upon Collection	E	D/C									X	U	X/N	ES/ET	N	+	-	
1031	439900	Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts and Appropriations Temporarily Precluded From Obligation	E	D/C									X	U	X/N	ES/ET	N	+	-	
1050		**Unobligated balance (total)**																		
		This line is calculated. Equals sum of lines 1000 through 1031 excluding line 1001.																		
		Budget Authority:																		
		Appropriations:																		
		Discretionary:																		
1100		**Appropriation**																		
1100	411100	Debt Liquidation Appropriations	E	D/C			P		D				X	U	X/N	EG/EP/ER	D/G/N	+	-	
1100	411200	Liquidation of Deficiency - Appropriations	E	D/C					D				X	U	X/N	EG/EP/ER	D/G/N	+	-	
1100	411500	Loan Subsidy Appropriation	E	D/C			P		D				X	U	X/N	EG/EP/ER	N	+	-	
1100	411600	Debt Forgiveness Appropriation	E	D/C			P		D				X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1100	411700	Loan Administrative Expense Appropriation	E	D/C			P		D				X	U	X/N	EG/EP/ER	N	+	-	
1100	411900	Other Appropriations Realized	E	D/C			P		D				X	U	X/N	EC/EG/EM/EP/ER/ES/ET	N	+	-	
1100	413800	Appropriation To Liquidate Contract Authority	E	D/C					D				X	U	X/N	EG/EP/ER	N	+	-	
1100	439100	Adjustments to Indefinite Appropriations	E	D/C					D				X	U	X/N	EG/EP/ER	N	+	-	
1101		**Appropriation (special or trust fund)**																		
1101	411300	Appropriated Receipts Derived from Unavailable Trust or Special Fund Receipts	E	D/C			P		D				X	U	X/N	ES/ET	N	+	-	
1101	411400	Appropriated Receipts Derived from Available Trust or Special Fund Receipts	E	D/C			P		D				X	U	X/N	ES/ET	N	+	-	
1101	412100	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation	E	D/C			P		D				X	U	X/N	ES/ET	N	+	-	
1101	412300	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction	E	D/C			P		D				X	U	X/N	EG/ES/ET	N	+	-	
1101	412400	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation	E	D/C					D				X	U	X/N	ES/ET	N	+	-	
1101	412600	Amounts Appropriated From Specific Invested TAFS - Receivable	E	D/C			P		D				X	U	X/N	ET	N	+	-	1
1101	412600	Amounts Appropriated From Specific Invested TAFS - Receivable	B	D/C			P		D				X	U	X/N	ET	N	-	+	1
1101	412700	Amounts Appropriated From Specific Invested TAFS - Payable	E	D/C					D				X	U	X/N	ET	N	+	-	1
1101	412700	Amounts Appropriated From Specific Invested TAFS - Payable	B	D/C					D				X	U	X/N	ET	N	-	+	1
1101	412800	Amounts Appropriated From Specific Invested TAFS - Transfers-In	E	D/C			P		D				X	U	X/N	EG/ES/ET	N	+	-	
1101	412900	Amounts Appropriated From Specific Invested TAFS - Transfers-Out	E	D/C			P		D				X	U	X/N	ES/ET	N	+	-	
1101	412900	Amounts Appropriated From Specific Invested TAFS - Transfers-Out	E	D/C			P		D				X	U	X/N	EG	N	+	-	
1101	413800	Appropriation To Liquidate Contract Authority	E	D/C					D				X	U	X/N	ES/ET	N	+	-	
1101	438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C			P		D				X	U	N	ES/ET	N	+	-	1
1101	438400	Temporary Reduction/Cancellation Returned by Appropriation	B	D/C			P		D				X	U	N	ES/ET	N	-	+	1
1101	439400	Receipts Unavailable for Obligation Upon Collection	E	D/C					D				X	U	N	ES/ET	N	+	-	1
1101	439400	Receipts Unavailable for Obligation Upon Collection	B	D/C					D				X	U	N	ES/ET	N	-	+	1
1103		**Appropriation available from subsequent year**																		
1103	411900	Other Appropriations Realized	E	D/C			F		D				X	U	X/N	EC/EG/EM/EP/ER/ES/ET	N	+	-	
1104		**Appropriation available in prior year (-)**																		
1104	411900	Other Appropriations Realized	E	D/C			E		D				X	U	X/N	EC/EG/EM/EP/ER/ES/ET	N	+	-	
1105		**Reappropriation**																		
1105	415000	Reappropriations - Transfers-In	E	D/C					D				X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
		Nonexpenditure Transfers:																		
1120		**Appropriations transferred to other accounts (-)**																		
1120	416600	Allocations of Realized Authority - To Be Transferred From Invested Balances	E	C					D		F		X	U	N	EP/ES/ET	N	+	-	1
1120	416600	Allocations of Realized Authority - To Be Transferred From Invested Balances	B	C					D		F		X	U	N	EP/ES/ET	N	-	+	1
1120	416700	Allocations of Realized Authority - Transferred From Invested Balances	E	C					D		F		X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1120	416800	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction	E	C					D		F		X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1120	417000	Transfers - Current-Year Authority	E	C			P		D		F		X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1120	417200	Nonallocation Transfers of Invested Balances - Payable	E	C					D				X	U	X/N	ES/ET	N	+	-	1
1120	417200	Nonallocation Transfers of Invested Balances - Payable	B	C					D				X	U	X/N	ES/ET	N	-	+	1
1120	417300	Nonallocation Transfers of Invested Balances - Transferred	E	C					D		F		X	U	X/N	ES/ET	N	+	-	
1120	417500	Allocation Transfers of Current-Year Authority for Noninvested Accounts	E	C			P		D		F		X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1120	419300	Balance Transfers - Unobligated Balances - Legislative Change of Purpose	E	C			P		D		F		X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	

USSGL Crosswalk - Budget Program and Financing (P&F) Schedule

Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Debit/Credit	Reimb Flag	Apport Cat	Auth Type Code	Avail Time	BEA Cat	Borrow Source	Fed/NonFed	Year of BA	PY Adj	TAS Status	Trans. Code	Fund Type	Financing Account Code	Debit	Credit	Addl. Info.
1121		**Appropriations transferred from other accounts**																		
1121	416600	Allocations of Realized Authority - To Be Transferred From Invested Balances	E	D					D		F		X	U	N	EP/ES/ET	N	+	-	1
1121	416600	Allocations of Realized Authority - To Be Transferred From Invested Balances	B	D					D		F		X	U	N	EP/ES/ET	N	-	+	1
1121	416700	Allocations of Realized Authority - Transferred From Invested Balances	E	D					D		F		X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1121	416800	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction	E	D					D		F		X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1121	417000	Transfers - Current-Year Authority	E	D			P		D		F		X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1121	417100	Nonallocation Transfers of Invested Balances - Receivable	E	D					D				X	U	X/N	ES/ET	N	+	-	1
1121	417100	Nonallocation Transfers of Invested Balances - Receivable	B	D					D				X	U	X/N	ES/ET	N	-	+	1
1121	417300	Nonallocation Transfers of Invested Balances - Transferred	E	D					D		F		X	U	X/N	ES/ET	N	+	-	
1121	417500	Allocation Transfers of Current-Year Authority for Noninvested Accounts	E	D			P		D		F		X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1121	419300	Balance Transfers - Unobligated Balances - Legislative Change of Purpose	E	D			P		D		F		X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
		Adjustments:																		
1130		**Appropriations permanently reduced (-)**																		
1130	439200	Permanent Reduction - New Budget Authority	E	D/C			P/R		D	F/P/T			X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1131		**Unobligated balance of appropriations permanently reduced (-)**																		
1131	438300	Temporary Reduction - Prior-Year Balances	E	D/C			D		D				X	U	X/N	EG	N	+	-	
1131	439300	Permanent Reduction - Prior-Year Balances	E	D/C			B/D/P/R/S		D	F/P/T			X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1132		**Appropriations temporarily reduced (-)**																		
1132	438200	Temporary Reduction - New Budget Authority	E	D/C			P		D				X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1132	438700	Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority	E	D/C			P		D				X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1133		**Unobligated balance of appropriations temporarily reduced (-)**																		
1133	438300	Temporary Reduction - Prior-Year Balances	E	D/C			P		D				X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1133	438800	Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances	E	D/C			P		D				X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1134		**Appropriations precluded from obligation (-)**																		
1134	439500	Authority Unavailable for Obligation Pursuant to Public Law - Temporary	E	D/C			D/P/R		D				X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	2
1134	439700	Receipts and Appropriations Temporarily Precluded From Obligation	E	D/C			P		D				X	U	X/N	EG/ES/ET	N	+	-	1
1134	439700	Receipts and Appropriations Temporarily Precluded From Obligation	B	D/C			P		D				X	U	X/N	EG/ES/ET	N	-	+	1
1135		**Appropriations applied to repay debt (-)**																		
1135	414600	Actual Repayments of Debt, Current-Year Authority	E	D/C			P		D				X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1136		**Appropriations applied to deficiency by law (-)**																		
1136																				
		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 (-)**																		
1137	413500	Contract Authority Liquidated	E	D/C			P		D				X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1137	413600	Contract Authority To Be Liquidated by Trust Funds	E	D/C					D				X	U	X/N	ET	N	+	-	1
1137	413600	Contract Authority To Be Liquidated by Trust Funds	B	D/C					D				X	U	X/N	ET	N	-	+	1
1137	415400	Appropriation To Liquidate Contract Authority - Nonallocation - Transferred	E	D/C									X	U	N	ET	N	+	-	
1138		**Appropriations applied to liquidate contract authority withdrawn (-)**																		
1138	413000	Appropriation To Liquidate Contract Authority Withdrawn	E	D/C					D				X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1139		**Appropriations substituted for borrowing authority (-)**																		
1139	414000	Substitution of Borrowing Authority	E	D/C			P		D	F/P/T			X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1160		**Appropriation (total)**																		
		This line is calculated. Equals sum of lines 1100 through 1139																		
		Advance Appropriations:																		
1170		**Advance appropriations**																		
1170	411100	Debt Liquidation Appropriations	E	D/C			D		D				X	U	X/N	EG/EP/ER	D/G/N	+	-	
1170	411500	Loan Subsidy Appropriation	E	D/C			D		D				X	U	X/N	EG/EP/ER	N	+	-	
1170	411700	Loan Administrative Expense Appropriation	E	D/C			D		D				X	U	X/N	EG/EP/ER	N	+	-	
1170	411900	Other Appropriations Realized	E	D/C			D		D				X	U	X/N	EC/EG/EM/EP/ER/ES/ET	N	+	-	
1170	438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C			D		D				X	U	N	EG	N	+	-	1
1170	438400	Temporary Reduction/Cancellation Returned by Appropriation	B	D/C			D		D				X	U	N	EG	N	-	+	1
1171		**Advance appropriation (special or trust fund)**																		
1171	411300	Appropriated Receipts Derived from Unavailable Trust or Special Fund Receipts	E	D/C			D		D				X	U	X/N	ES/ET	N	+	-	
1171	411400	Appropriated Receipts Derived from Available Trust or Special Fund Receipts	E	D/C			D		D				X	U	X/N	ES/ET	N	+	-	
1171	438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C			D		D				X	U	N	ES/ET	N	+	-	1
1171	438400	Temporary Reduction/Cancellation Returned by Appropriation	B	D/C			D		D				X	U	N	ES/ET	N	-	+	1
		Adjustments:																		
1173		**Advance appropriations permanently reduced (-)**																		
1173	439200	Permanent Reduction - New Budget Authority	E	D/C			D		D	F/P/T			X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	

USSGL Crosswalk - Budget Program and Financing (P&F) Schedule

Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Debit/Credit	Reimb Flag	Apport Cat	Auth Type Code	Avail Time	BEA Cat	Borrow Source	Fed/NonFed	Year of BA	PY Adj	TAS Status	Trans. Code	Fund Type	Financing Account Code	Debit	Credit	Addl. Info.
1174		**Advance appropriations temporarily reduced (-)**																		
1174	438200	Temporary Reduction - New Budget Authority	E	D/C			D		D				X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1180		**Advance appropriation (total)**																		
		This line is calculated. Equals sum of lines 1170 through 1174.																		
		Mandatory:																		
1200		**Appropriation**																		
1200	411100	Debt Liquidation Appropriations	E	D/C			P		M				X	U	X/N	EG/EP/ER	D/G/N	+	-	
1200	411200	Liquidation of Deficiency - Appropriations	E	D/C					M				X	U	X/N	EG/EP/ER	D/G/N	+	-	
1200	411500	Loan Subsidy Appropriation	E	D/C			P		M				X	U	X/N	EG/EP/ER	N	+	-	
1200	411600	Debt Forgiveness Appropriation	E	D/C			P		M				X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1200	411700	Loan Administrative Expense Appropriation	E	D/C			P		M				X	U	X/N	EG/EP/ER	N	+	-	
1200	411800	Reestimated Loan Subsidy Appropriation	E	D/C									X	U	X/N	EG/EP/ER	N	+	-	
1200	411900	Other Appropriations Realized	E	D/C			P		M				X	U	X/N	EC/EG/EM/EP/ER/ES/ET	N	+	-	
1200	412200	Authority Adjusted for Interest on the Bureau of the Public Debt Securities	E	D/C					D/M				X	U	N	EG	N	+	-	1
1200	412200	Authority Adjusted for Interest on the Bureau of the Public Debt Securities	B	D/C					D/M				X	U	N	EG	N	-	+	1
1200	412500	Loan Modification Adjustment Transfer Appropriation	E	D/C					D/M				X	U	X/N	EG/EP/ER	N	+	-	
1200	412700	Amounts Appropriated From Specific Invested TAFS - Payable	E	D/C					M				X	U	X/N	EG	N	+	-	1
1200	412700	Amounts Appropriated From Specific Invested TAFS - Payable	B	D/C					M				X	U	X/N	EG	N	-	+	1
1200	412800	Amounts Appropriated From Specific Invested TAFS - Transfers-In	E	D/C			P		M				X	U	X/N	EG	N	+	-	
1200	412900	Amounts Appropriated From Specific Invested TAFS - Transfers-Out	E	D/C			P		M				X	U	X/N	EG	N	+	-	
1200	413800	Appropriation To Liquidate Contract Authority	E	D/C					M				X	U	X/N	EG/EP/ER	N	+	-	
1200	415700	Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation	E	D/C			P						X	U	X/N	EG	D/G/N	+	-	
1200	437000	Offset to Appropriation Realized for Redemption of Treasury Securities	E	D/C									X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1200	439100	Adjustments to Indefinite Appropriations	E	D/C					M				X	U	X/N	EG/EP/ER	N	+	-	
1201		**Appropriation (special or trust fund)**																		
1201	411300	Appropriated Receipts Derived from Unavailable Trust or Special Fund Receipts	E	D/C			P		M				X	U	X/N	ES/ET	N	+	-	
1201	411400	Appropriated Receipts Derived from Available Trust or Special Fund Receipts	E	D/C			P		M				X	U	X/N	ES/ET	N	+	-	
1201	412100	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation	E	D/C			P		M				X	U	X/N	ES/ET	N	+	-	
1201	412300	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction	E	D/C			P		M				X	U	X/N	ET	N	+	-	
1201	412400	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation	E	D/C					M				X	U	X/N	ET	N	+	-	
1201	412600	Amounts Appropriated From Specific Invested TAFS - Receivable	E	D/C			P		M				X	U	X/N	ET	N	+	-	1
1201	412600	Amounts Appropriated From Specific Invested TAFS - Receivable	B	D/C			P		M				X	U	X/N	ET	N	-	+	1
1201	412700	Amounts Appropriated From Specific Invested TAFS - Payable	E	D/C					M				X	U	X/N	ET	N	+	-	1
1201	412700	Amounts Appropriated From Specific Invested TAFS - Payable	B	D/C					M				X	U	X/N	ET	N	-	+	1
1201	412800	Amounts Appropriated From Specific Invested TAFS - Transfers-In	E	D/C			P		M				X	U	X/N	ET	N	+	-	
1201	412900	Amounts Appropriated From Specific Invested TAFS - Transfers-Out	E	D/C			P		M				X	U	X/N	ES/ET	N	+	-	
1201	413800	Appropriation To Liquidate Contract Authority	E	D/C					M				X	U	X/N	ES/ET	N	+	-	
1201	438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C			P		M				X	U	N	ES/ET	N	+	-	1
1201	438400	Temporary Reduction/Cancellation Returned by Appropriation	B	D/C			P		M				X	U	N	ES/ET	N	-	+	1
1201	439400	Receipts Unavailable for Obligation Upon Collection	E	D/C					M				X	U	N	ES/ET	N	+	-	1
1201	439400	Receipts Unavailable for Obligation Upon Collection	B	D/C					M				X	U	N	ES/ET	N	-	+	1
1203		**Appropriation (previously unavailable)**																		
1203	415700	Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation	E	D/C			P						X	U	X/N	ES/ET	D/G/N	+	-	2
1204		**Reappropriation**																		
1204	415000	Reappropriations - Transfers-In	E	D/C					M				X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
		Nonexpenditure Transfers:																		
1220		**Appropriations transferred to other accounts (-)**																		
1220	416600	Allocations of Realized Authority - To Be Transferred From Invested Balances	E	C					M		F		X	U	N	EP/ES/ET	N	+	-	1
1220	416600	Allocations of Realized Authority - To Be Transferred From Invested Balances	B	C					M		F		X	U	N	EP/ES/ET	N	-	+	1
1220	416700	Allocations of Realized Authority - Transferred From Invested Balances	E	C					M		F		X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1220	416800	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction	E	C					M		F		X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1220	417000	Transfers - Current-Year Authority	E	C			P		M		F		X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1220	417200	Nonallocation Transfers of Invested Balances - Payable	E	C					M				X	U	X/N	ES/ET	N	+	-	1
1220	417200	Nonallocation Transfers of Invested Balances - Payable	B	C					M				X	U	X/N	ES/ET	N	-	+	1
1220	417300	Nonallocation Transfers of Invested Balances - Transferred	E	C					M		F		X	U	X/N	ES/ET	N	+	-	
1220	417500	Allocation Transfers of Current-Year Authority for Noninvested Accounts	E	C			P		M		F		X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1220	419300	Balance Transfers - Unobligated Balances - Legislative Change of Purpose	E	C			P		M		F		X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1221		**Appropriations transferred from other accounts**																		
1221	416600	Allocations of Realized Authority - To Be Transferred From Invested Balances	E	D					M		F		X	U	N	EP/ES/ET	N	+	-	1
1221	416600	Allocations of Realized Authority - To Be Transferred From Invested Balances	B	D					M		F		X	U	N	EP/ES/ET	N	-	+	1
1221	416700	Allocations of Realized Authority - Transferred From Invested Balances	E	D					M		F		X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1221	416800	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction	E	D					M		F		X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1221	417000	Transfers - Current-Year Authority	E	D			P		M		F		X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1221	417100	Nonallocation Transfers of Invested Balances - Receivable	E	D					M				X	U	X/N	ES/ET	N	+	-	1
1221	417100	Nonallocation Transfers of Invested Balances - Receivable	B	D					M				X	U	X/N	ES/ET	N	-	+	1
1221	417300	Nonallocation Transfers of Invested Balances - Transferred	E	D					M		F		X	U	X/N	ES/ET	N	+	-	
1221	417500	Allocation Transfers of Current-Year Authority for Noninvested Accounts	E	D			P		M		F		X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1221	419300	Balance Transfers - Unobligated Balances - Legislative Change of Purpose	E	D			P		M		F		X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	

USSGL Crosswalk - Budget Program and Financing (P&F) Schedule

Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Debit/Credit	Reimb Flag	Apport Cat	Auth Type Code	Avail Time	BEA Cat	Borrow Source	Fed/NonFed	Year of BA	PY Adj	TAS Status	Trans. Code	Fund Type	Financing Account Code	Debit	Credit	Addl. Info.
		Adjustments:																		
1230		**Appropriations and/or unobligated balance of appropriations permanently reduced (-)**																		
1230	439200	Permanent Reduction - New Budget Authority	E	D/C			P/R		M	F/P/T			X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1230	439300	Permanent Reduction - Prior-Year Balances	E	D/C			B/D/P/R/S		M	F/P/T			X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1230	439700	Receipts and Appropriations Temporarily Precluded From Obligation	E	D/C			P		M				X	U	X/N	EG	N	+	-	1
1230	439700	Receipts and Appropriations Temporarily Precluded From Obligation	B	D/C			P		M				X	U	X/N	EG	N	-	+	1
1232		**Appropriations and/or unobligated balance of appropriations temporarily reduced (-)**																		
1232	438200	Temporary Reduction - New Budget Authority	E	D/C			P		M				X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1232	438300	Temporary Reduction - Prior-Year Balances	E	D/C			P		M				X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1232	438700	Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority	E	D/C			P		M				X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1232	438800	Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances	E	D/C			P		M				X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1235		**Appropriations precluded from obligation (-)**																		
1235	439500	Authority Unavailable for Obligation Pursuant to Public Law - Temporary	E	D/C			D/P/R		M				X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	2
1235	439700	Receipts and Appropriations Temporarily Precluded From Obligation	E	D/C			P		M				X	U	X/N	ES/ET	N	+	-	1
1235	439700	Receipts and Appropriations Temporarily Precluded From Obligation	B	D/C			P		M				X	U	X/N	ES/ET	N	-	+	1
1236		**Appropriations applied to repay debt (-)**																		
1236	414600	Actual Repayments of Debt, Current-Year Authority	E	D/C			P		M				X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1236	414600	Actual Repayments of Debt, Current-Year Authority	E	D/C			B		M				X	U	X/N	ES/ET	D/G/N	+	-	
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 (-)**																		
1238	413500	Contract Authority Liquidated	E	D/C			P		M				X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1238	413600	Contract Authority To Be Liquidated by Trust Funds	E	D/C					M				X	U	X/N	ET	N	+	-	1
1238	413600	Contract Authority To Be Liquidated by Trust Funds	B	D/C					M				X	U	X/N	ET	N	-	+	1
1239		**Appropriations substituted for borrowing authority (-)**																		
1239	414000	Substitution of Borrowing Authority	E	D/C			P		M	F/P/T			X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1260		**Appropriations (total)**																		
		This line is calculated. Equals sum of lines 1200 through 1239.																		
		Advance appropriations:																		
1270		**Advance appropriations**																		
1270	411100	Debt Liquidation Appropriations	E	D/C			D		M				X	U	X/N	EG/EP/ER	D/G/N	+	-	
1270	411500	Loan Subsidy Appropriation	E	D/C			D		M				X	U	X/N	EG/EP/ER	N	+	-	
1270	411700	Loan Administrative Expense Appropriation	E	D/C			D		M				X	U	X/N	EG/EP/ER	N	+	-	
1270	411900	Other Appropriations Realized	E	D/C			D		M				X	U	X/N	EC/EG/EM/EP/ER/ES/ET	N	+	-	
1271		**Advance appropriation (special or trust fund)**																		
1271	411300	Appropriated Receipts Derived from Unavailable Trust or Special Fund Receipts	E	D/C			D		M				X	U	X/N	ES/ET	N	+	-	
1271	411400	Appropriated Receipts Derived from Available Trust or Special Fund Receipts	E	D/C			D		M				X	U	X/N	ES/ET	N	+	-	
1271	438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C			D		M				X	U	N	ES/ET	N	+	-	1
1271	438400	Temporary Reduction/Cancellation Returned by Appropriation	B	D/C			D		M				X	U	N	ES/ET	N	-	+	1
		Adjustments:																		
1272		**Advance appropriations permanently reduced (-)**																		
1272	439200	Permanent Reduction - New Budget Authority	E	D/C			D		M	F/P/T			X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1273		**Advance appropriations temporarily reduced (-)**																		
1273	438200	Temporary Reduction - New Budget Authority	E	D/C			D		M				X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1280		**Advance appropriation (total)**																		
		This line is calculated. Equals sum of lines 1270 through 1273.																		
		Borrowing Authority:																		
		Discretionary:																		
1300		**Borrowing authority**																		
1300	414100	Current-Year Borrowing Authority Realized	E	D/C					D	P/T			X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1300	414300	Current-Year Decreases to Indefinite Borrowing Authority Realized	E	D/C					D	P/T			X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
		Adjustments:																		

USSGL Crosswalk - Budget Program and Financing (P&F) Schedule

Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Debit/Credit	Reimb Flag	Apport Cat	Auth Type Code	Avail Time	BEA Cat	Borrow Source	Fed/NonFed	Year of BA	PY Adj	TAS Status	Trans. Code	Fund Type	Financing Account Code	Debit	Credit	Addl. Info.
1320		**Borrowing authority permanently reduced (-)**																		
1320	439200	Permanent Reduction - New Budget Authority	E	D/C			B		D	F/P/T			X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
		This line is calculated. Equals sum of lines 1300 through 1320 (P&F).																		
1340		**Borrowing authority (total)**																		
		Mandatory:																		
1400		**Borrowing authority**																		
1400	412600	Amounts Appropriated From Specific Invested TAFS - Receivable	E	D/C			B		M				X	U	X/N	ES/ET	N	+	-	1
1400	412600	Amounts Appropriated From Specific Invested TAFS - Receivable	B	D/C			B		M				X	U	X/N	ES/ET	N	-	+	1
1400	412800	Amounts Appropriated From Specific Invested TAFS - Transfers-In	E	D/C			B		M				X	U	X/N	ES/ET	N	+	-	
1400	414100	Current-Year Borrowing Authority Realized	E	D/C					M	F/P/T			X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1400	414300	Current-Year Decreases to Indefinite Borrowing Authority Realized	E	D/C					M	F/P/T			X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
		Adjustments:																		
1420		**Borrowing authority permanently reduced (-)**																		
1420	439200	Permanent Reduction - New Budget Authority	E	D/C			B		M	F/P/T			X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1421		**Borrowing authority applied to repay debt (-)**																		
1421	412900	Amounts Appropriated From Specific Invested TAFS - Transfers-Out	E	D/C			B		M				X	U	X/N	ES/ET	N	+	-	
1421	414200	Actual Repayment of Borrowing Authority Converted to Cash	E	D/C									X	U	X/N	EG/EP/ER/ES/ET/TR	D/G	+	-	
1421	414600	Actual Repayments of Debt, Current-Year Authority	E	D/C			B		M				X	U	X/N	EP	N	+	-	
		Anticipated borrowing authority:																		
1440		**Borrowing authority (total)**																		
		This line is calculated. Equals the sum of lines 1400 through 1420.																		
		Contract authority:																		
		Discretionary:																		
1500		**Contract authority**																		
1500	413100	Current-Year Contract Authority Realized	E	D/C					D				X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1500	413300	Decreases to Indefinite Contract Authority	E	D/C					D				X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
		Nonexpenditure Transfers:																		
1510		**Contract authority transferred to other accounts (-)**																		
1510	413700	Transfers of Contract Authority - Allocation	E	C					D		F		X	U	X/N	ET	N	+	-	1
1510	413700	Transfers of Contract Authority - Allocation	B	C					D		F		X	U	X/N	ET	N	-	+	1
1511		**Contract authority transferred from other accounts**																		
1511	413700	Transfers of Contract Authority - Allocation	E	D					D		F		X	U	X/N	ET	N	+	-	1
1511	413700	Transfers of Contract Authority - Allocation	B	D					D		F		X	U	X/N	ET	N	-	+	1
		Adjustments:																		
1520		**Contract authority and/or unobligated balance of contract authority permanently reduced (-)**																		
1520	439200	Permanent Reduction - New Budget Authority	E	D/C			C		D	F/P/T			X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1520	439300	Permanent Reduction - Prior-Year Balances	E	D/C			C		D	F/P/T			X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1522		**Contract authority precluded from obligation (limitation on obligations) (-)**																		
1522	439500	Authority Unavailable for Obligation Pursuant to Public Law - Temporary	E	D/C			C		D				X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	2
1522	439700	Receipts and Appropriations Temporarily Precluded From Obligation	E	D/C			C		D				X	U	X/N	EG/ES/ET	N	+	-	1
1522	439700	Receipts and Appropriations Temporarily Precluded From Obligation	B	D/C			C		D				X	U	X/N	EG/ES/ET	N	-	+	1
1540		**Contract authority (total)**																		
		This line is calculated. Equals sum of lines 1500 through 1522.																		
		Mandatory:																		
1600		**Contract authority**																		
1600	413100	Current-Year Contract Authority Realized	E	D/C					M				X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1600	413300	Decreases to Indefinite Contract Authority	E	D/C					M				X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
		Nonexpenditure transfers:																		
1610		**Contract authority transferred to other accounts (-)**																		
1610	413700	Transfers of Contract Authority - Allocation	E	C					M		F		X	U	X/N	ET	N	+	-	1
1610	413700	Transfers of Contract Authority - Allocation	B	C					M		F		X	U	X/N	ET	N	-	+	1
1610	415300	Transfers of Contract Authority - Nonallocation	E	C							F	NEW	X	U	N	ET	N	+	-	1
1610	415300	Transfers of Contract Authority - Nonallocation	B	C							F	NEW	X	U	N	ET	N	-	+	1

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Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Debit/Credit	Reimb Flag	Apport Cat	Auth Type Code	Avail Time	BEA Cat	Borrow Source	Fed/NonFed	Year of BA	PY Adj	TAS Status	Trans. Code	Fund Type	Financing Account Code	Debit	Credit	Addl. Info.
1611		**Contract authority transferred from other accounts**																		
1611	413700	Transfers of Contract Authority - Allocation	E	D					M		F		X	U	X/N	ET	N	+	-	1
1611	413700	Transfers of Contract Authority - Allocation	B	D					M		F		X	U	X/N	ET	N	-	+	1
1611	415300	Transfers of Contract Authority - Nonallocation	E	D							F	NEW	X	U	N	ET	N	+	-	1
1611	415300	Transfers of Contract Authority - Nonallocation	B	D							F	NEW	X	U	N	ET	N	-	+	1
		Adjustments:																		
1620		**Contract authority and/or unobligated balance of contract authority permanently reduced (-)**																		
1620	439200	Permanent Reduction - New Budget Authority	E	D/C			C		M	F/P/T			X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1620	439300	Permanent Reduction - Prior-Year Balances	E	D/C			C		M	F/P/T			X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1622		**Contract authority precluded from obligation (limitation on obligations) (-)**																		
1622	439500	Authority Unavailable for Obligation Pursuant to Public Law - Temporary	E	D/C			C		M				X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	2
1622	439700	Receipts and Appropriations Temporarily Precluded From Obligation	E	D/C			C		M				X	U	X/N	EG/ES/ET	N	+	-	1
1622	439700	Receipts and Appropriations Temporarily Precluded From Obligation	B	D/C			C		M				X	U	X/N	EG/ES/ET	N	-	+	1
1640		**Contract authority (total)**																		
		This line is calculated. Equals sum of lines 1600 through 1622.																		
		Spending authority from offsetting collections:																		
		Discretionary:																		
1700		**Collected**																		
1700	421200	Liquidation of Deficiency - Offsetting Collections	E	D/C					D		E/F/N		X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1700	422200	Unfilled Customer Orders With Advance	E	D/C					D		E/F/N		X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
1700	422200	Unfilled Customer Orders With Advance	B	D/C					D		E/F/N		X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
1700	425200	Reimbursements and Other Income Earned - Collected	E	D/C					D		E/F/N		X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1700	425300	Prior-Year Unfilled Customer Orders With Advance - Refunds Paid	E	D/C					D		E/F/N		X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1700	425500	Expenditure Transfers from Trust Funds - Collected	E	D/C					D				X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1700	426000	Actual Collections of "governmental-type" Fees	E	D/C					D				X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1700	426100	Actual Collections of Business-Type Fees	E	D/C					D				X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1700	426200	Actual Collections of Loan Principal	E	D/C					D				X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1700	426300	Actual Collections of Loan Interest	E	D/C					D				X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1700	426400	Actual Collections of Rent	E	D/C					D				X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1700	426500	Actual Collections From Sale of Foreclosed Property	E	D/C					D				X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1700	426600	Other Actual Business-Type Collections From Non-Federal Sources	E	D/C					D				X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1700	426700	Other Actual "governmental-type" Collections From Non-Federal Sources	E	D/C					D				X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1700	427100	Actual Program Fund Subsidy Collected	E	D/C					D				X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1700	427300	Interest Collected From Treasury	E	D/C					D				X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1700	427500	Actual Collections From Liquidating Fund	E	D/C					D				X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1700	427600	Actual Collections From Financing Fund	E	D/C					D				X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1700	427700	Other Actual Collections - Federal	E	D/C					D				X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1700	429000	Amortization of Investments in U.S. Treasury Zero Coupon Bonds	E	D/C					D				X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1700	487200	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	E	D/C					D				X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1700	497200	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	E	D/C					D		E/F/N		X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1701		**Change in uncollected customer payments from Federal sources (+ or -)**																		
1701	422100	Unfilled Customer Orders Without Advance	E	D/C					D		E/F		X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
1701	422100	Unfilled Customer Orders Without Advance	B	D/C					D		E/F		X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
1701	422500	Expenditure Transfers from Trust Funds - Receivable	E	D/C					D				X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
1701	422500	Expenditure Transfers from Trust Funds - Receivable	B	D/C					D				X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
1701	425100	Reimbursements and Other Income Earned - Receivable	E	D/C					D		E/F		X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
1701	425100	Reimbursements and Other Income Earned - Receivable	B	D/C					D		E/F		X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
1701	428300	Interest Receivable From Treasury	E	D/C					D				X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
1701	428300	Interest Receivable From Treasury	B	D/C					D				X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
1701	428500	Receivable From the Liquidating Fund	E	D/C					D				X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
1701	428500	Receivable From the Liquidating Fund	B	D/C					D				X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
1701	428600	Receivable From the Financing Fund	E	D/C					D				X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
1701	428600	Receivable From the Financing Fund	B	D/C					D				X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
1701	428700	Other Federal Receivables	E	D/C					D				X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
1701	428700	Other Federal Receivables	B	D/C					D				X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
1702		**Offsetting collections (previously unavailable)**																		
1702	412100	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation	E	D/C			S		D				X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1702	412300	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction	E	D/C			S		D				X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1702	415800	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	E	D/C					D				X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1702	438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C			S		D				X	U	N	EG/EP/ER/ET	N	+	-	1
1702	438400	Temporary Reduction/Cancellation Returned by Appropriation	B	D/C			S		D				X	U	N	EG/EP/ER/ET	N	-	+	1
		Nonexpenditure transfers:																		

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Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Debit/Credit	Reimb Flag	Apport Cat	Auth Type Code	Avail Time	BEA Cat	Borrow Source	Fed/NonFed	Year of BA	PY Adj	TAS Status	Trans. Code	Fund Type	Financing Account Code	Debit	Credit	Addl. Info.
1710		**Spending authority from offsetting collections transferred to other accounts (-)**																		
1710	417000	Transfers - Current-Year Authority	E	C			S		D		F		X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1710	417500	Allocation Transfers of Current-Year Authority for Noninvested Accounts	E	C			S		D		F		X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1710	419300	Balance Transfers - Unobligated Balances - Legislative Change of Purpose	E	C			S		D		F		X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1711		**Spending authority from offsetting collections transferred from other accounts**																		
1711	417000	Transfers - Current-Year Authority	E	D			S		D		F		X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1711	417100	Nonallocation Transfers of Invested Balances - Receivable	E	D					D				X	U	X/N	EG	N	+	-	1
1711	417100	Nonallocation Transfers of Invested Balances - Receivable	B	D					D				X	U	X/N	EG	N	-	+	1
1711	417300	Nonallocation Transfers of Invested Balances - Transferred	E	D					D		F		X	U	X/N	EG	N	+	-	
1711	417500	Allocation Transfers of Current-Year Authority for Noninvested Accounts	E	D			S		D		F		X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1711	419300	Balance Transfers - Unobligated Balances - Legislative Change of Purpose	E	D			S		D		F		X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
		Adjustments:																		
1720		**Capital transfer of spending authority from offsetting collections to general fund (-)**																		
1720	415100	Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority	E	D/C			S		D				X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1722		**Spending authority from offsetting collections permanently reduced (-)**																		
1722	439200	Permanent Reduction - New Budget Authority	E	D/C			S		D	F/P/T			X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1723		**Spending authority from offsetting collections temporarily reduced (-)**																		
1723	438200	Temporary Reduction - New Budget Authority	E	D/C			S		D				X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1723	438300	Temporary Reduction - Prior-Year Balances	E	D/C			S		D				X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1725		**Spending authority from offsetting collections precluded from obligation (limitation on obligations) (-)**																		
1725	439500	Authority Unavailable for Obligation Pursuant to Public Law - Temporary	E	D/C			S		D				X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	2
1725	439800	Offsetting Collections Temporarily Precluded From Obligation	E	D/C			S		D				X	U	X/N	EG/EP/ER	N	+	-	1
1725	439800	Offsetting Collections Temporarily Precluded From Obligation	B	D/C			S		D				X	U	X/N	EG/EP/ER	N	-	+	1
1726		**Spending authority from offsetting collections applied to repay debt (-)**																		
1726	414600	Actual Repayments of Debt, Current-Year Authority	E	D/C			S		D				X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1727		**Spending authority from offsetting collections applied to liquidate contract authority (-)**																		
1727	413500	Contract Authority Liquidated	E	D/C			S		D				X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1728		**Spending authority from offsetting collections substituted for borrowing authority (-)**																		
1728	414000	Substitution of Borrowing Authority	E	D/C			S		D	F/P/T			X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1750		**Spending authority from offsetting collections (total)**																		
		This line is calculated. Equals sum of lines 1700 through 1728.																		
		Mandatory:																		
1800		**Collected**																		
1800	421200	Liquidation of Deficiency - Offsetting Collections	E	D/C					M		E/F/N		X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1800	422200	Unfilled Customer Orders With Advance	E	D/C					M		E/F/N		X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
1800	422200	Unfilled Customer Orders With Advance	B	D/C					M		E/F/N		X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
1800	425200	Reimbursements and Other Income Earned - Collected	E	D/C					M		E/F/N		X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1800	425300	Prior-Year Unfilled Customer Orders With Advance - Refunds Paid	E	D/C					M		E/F/N		X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1800	425500	Expenditure Transfers from Trust Funds - Collected	E	D/C					M				X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1800	426000	Actual Collections of "governmental-type" Fees	E	D/C					M				X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1800	426100	Actual Collections of Business-Type Fees	E	D/C					M				X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1800	426200	Actual Collections of Loan Principal	E	D/C					M				X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1800	426300	Actual Collections of Loan Interest	E	D/C					M				X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1800	426400	Actual Collections of Rent	E	D/C					M				X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1800	426500	Actual Collections From Sale of Foreclosed Property	E	D/C					M				X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1800	426600	Other Actual Business-Type Collections From Non-Federal Sources	E	D/C					M				X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1800	426700	Other Actual "governmental-type" Collections From Non-Federal Sources	E	D/C					M				X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1800	427100	Actual Program Fund Subsidy Collected	E	D/C					M				X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1800	427300	Interest Collected From Treasury	E	D/C					M				X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1800	427500	Actual Collections From Liquidating Fund	E	D/C					M				X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1800	427600	Actual Collections From Financing Fund	E	D/C					M				X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1800	427700	Other Actual Collections - Federal	E	D/C					M				X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1800	429000	Amortization of Investments in U.S. Treasury Zero Coupon Bonds	E	D/C					M				X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1800	487200	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	E	D/C					M				X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1800	497200	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	E	D/C					M		E/F/N		X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1801		**Change in uncollected customer payments from Federal sources (+ or -)**																		
1801	422100	Unfilled Customer Orders Without Advance	E	D/C					M		E/F		X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
1801	422100	Unfilled Customer Orders Without Advance	B	D/C					M		E/F		X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
1801	422500	Expenditure Transfers from Trust Funds - Receivable	E	D/C					M				X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
1801	422500	Expenditure Transfers from Trust Funds - Receivable	B	D/C					M				X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
1801	425100	Reimbursements and Other Income Earned - Receivable	E	D/C					M		E/F		X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
1801	425100	Reimbursements and Other Income Earned - Receivable	B	D/C					M		E/F		X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
1801	428300	Interest Receivable From Treasury	E	D/C					M				X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
1801	428300	Interest Receivable From Treasury	B	D/C					M				X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1

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1801	428500	Receivable From the Liquidating Fund	E	D/C					M				X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
1801	428500	Receivable From the Liquidating Fund	B	D/C					M				X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
1801	428600	Receivable From the Financing Fund	E	D/C					M				X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
1801	428600	Receivable From the Financing Fund	B	D/C					M				X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
1801	428700	Other Federal Receivables	E	D/C					M				X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
1801	428700	Other Federal Receivables	B	D/C					M				X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
1802		**Offsetting collections (previously unavailable)**																		
1802	412100	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation	E	D/C			S		M				X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1802	412300	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction	E	D/C			S		M				X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1802	415800	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	E	D/C					M				X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1802	438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C			S		M				X	U	N	EG/EP/ER/ET	N	+	-	1
1802	438400	Temporary Reduction/Cancellation Returned by Appropriation	B	D/C			S		M				X	U	N	EG/EP/ER/ET	N	-	+	1
		Nonexpenditure transfers:																		
1810		**Spending authority from offsetting collections transferred to other accounts (-)**																		
1810	417000	Transfers - Current-Year Authority	E	C			S		M		F		X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1810	417200	Nonallocation Transfers of Invested Balances - Payable	E	C					M				X	U	X/N	EP	N	+	-	1
1810	417200	Nonallocation Transfers of Invested Balances - Payable	B	C					M				X	U	X/N	EP	N	-	+	1
1810	417300	Nonallocation Transfers of Invested Balances - Transferred	E	C					M		F		X	U	X/N	EP	N	+	-	
1810	417500	Allocation Transfers of Current-Year Authority for Noninvested Accounts	E	C			S		M		F		X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1810	419300	Balance Transfers - Unobligated Balances - Legislative Change of Purpose	E	C			S		M		F		X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1811		**Spending authority from offsetting collections transferred from other accounts**																		
1811	417000	Transfers - Current-Year Authority	E	D			S		M		F		X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1811	417500	Allocation Transfers of Current-Year Authority for Noninvested Accounts	E	D			S		M		F		X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1811	419300	Balance Transfers - Unobligated Balances - Legislative Change of Purpose	E	D			S		M		F		X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
		Adjustments:																		
1820		**Capital transfer of spending authority from offsetting collections to general fund (-)**																		
1820	415100	Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority	E	D/C			S		M				X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1823		**Spending authority from offsetting collections temporarily reduced (-)**																		
1823	438200	Temporary Reduction - New Budget Authority	E	D/C			S		M				X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1823	438300	Temporary Reduction - Prior-Year Balances	E	D/C			S		M				X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1824		**Spending authority from offsetting collections precluded from obligation (limitation on obligations) (-)**																		
1824	439500	Authority Unavailable for Obligation Pursuant to Public Law - Temporary	E	D/C			S		M				X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	2
1824	439800	Offsetting Collections Temporarily Precluded From Obligation	E	D/C			S		M				X	U	X/N	EG/EP/ER	N	+	-	1
1824	439800	Offsetting Collections Temporarily Precluded From Obligation	B	D/C			S		M				X	U	X/N	EG/EP/ER	N	-	+	1
1825		**Spending authority from offsetting collections applied to repay debt (-)**																		
1825	414600	Actual Repayments of Debt, Current-Year Authority	E	D/C			S		M				X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1826		**Spending authority from offsetting collections applied to liquidate contract authority (-)**																		
1826	413200	Substitution of Contract Authority	E	D/C			S						X	U	N	ER	N	+	-	
1826	413500	Contract Authority Liquidated	E	D/C			S		M				X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1827		**Spending authority from offsetting collections substituted for borrowing authority (-)**																		
1827	414000	Substitution of Borrowing Authority	E	D/C			S		M	F/P/T			X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
1850		**Spending authority from offsetting collections (total)**																		
		This line is calculated. Equals sum of lines 1800 through 1827.																		
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 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].																		
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.																		
1930		**Total budgetary resources available**																		
1940		**Unobligated balance expiring (-)**																		
1940	442000	Unapportioned Authority - Pending Rescission	E	D/C	D/R									U	X	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1940	443000	Unapportioned Authority - OMB Deferral	E	D/C	D/R									U	X	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1940	445000	Unapportioned Authority	E	D/C	D/R								B/P/X	U	X	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1940	451000	Apportionments	E	D/C	D/R			A/S						U	X	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1940	461000	Allotments - Realized Resources	E	D/C	D/R			A						U	X	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1940	462000	Unobligated Funds Exempt From Apportionment	E	D/C	D/R			A					B/P/X	U	X	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	

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1940	463000	Funds Not Available for Commitment/Obligation	E	D/C	D/R	A/B/E								U	X	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1940	470000	Commitments - Programs Subject to Apportionment	E	D/C	D/R			A						U	X	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1940	472000	Commitments - Programs Exempt From Apportionment	E	D/C	D/R			A						U	X	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
1941		**Unexpired unobligated balance carried forward, end of year**																		
1941	442000	Unapportioned Authority - Pending Rescission	E	D/C	D/R									U	N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
1941	443000	Unapportioned Authority - OMB Deferral	E	D/C	D/R									U	N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
1941	445000	Unapportioned Authority	E	D/C	D/R								B/P/X	U	N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
1941	451000	Apportionments	E	D/C	D/R			A/S						U	N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
1941	461000	Allotments - Realized Resources	E	D/C	D/R			A						U	N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
1941	462000	Unobligated Funds Exempt From Apportionment	E	D/C	D/R			A					B/P/X	U	N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
1941	463000	Funds Not Available for Commitment/Obligation	E	D/C	D/R	A/B/E								U	N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
1941	470000	Commitments - Programs Subject to Apportionment	E	D/C	D/R			A						U	N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
1941	472000	Commitments - Programs Exempt From Apportionment	E	D/C	D/R			A						U	N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
		SPECIAL AND NON-REVOLVING TRUST FUNDS ONLY:																		
1950		**Other balances withdrawn (special and trust funds)**																		
1950	435500	Cancellation of Appropriation From Unavailable Receipts	E	D/C					D/M				X	U	X/N	ES/ET	N	-	+	
1950	435600	Cancellation of Appropriation From Invested Balances	E	D/C					D/M				X	U	X/N	ES/ET	N	-	+	
1950	435700	Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds	E	D/C					D/M				X	U	X/N	ES/ET	N	-	+	
1951		**Unobligated balance expiring (special and trust funds)**																		
1951	442000	Unapportioned Authority - Pending Rescission	E	D/C	D/R									U	X	ES/ET	N	+	-	
1951	443000	Unapportioned Authority - OMB Deferral	E	D/C	D/R									U	X	ES/ET	N	+	-	
1951	445000	Unapportioned Authority	E	D/C	D/R								B/P/X	U	X	ES/ET	N	+	-	
1951	451000	Apportionments	E	D/C	D/R			A/S						U	X	ES/ET	N	+	-	
1951	461000	Allotments - Realized Resources	E	D/C	D/R			A/S						U	X	ES/ET	N	+	-	
1951	462000	Unobligated Funds Exempt From Apportionment	E	D/C	D/R			A/S					B/P/X	U	X	ES/ET	N	+	-	
1951	463000	Funds Not Available for Commitment/Obligation	E	D/C	D/R	A/B/E								U	X	ES/ET	N	+	-	
1951	470000	Commitments - Programs Subject to Apportionment	E	D/C	D/R			A/S						U	X	ES/ET	N	+	-	
1951	472000	Commitments - Programs Exempt From Apportionment	E	D/C	D/R			A/S						U	X	ES/ET	N	+	-	
1952		**Expired unobligated balance carried forward, start of year (special and trust funds)**																		
1952	412600	Amounts Appropriated From Specific Invested TAFS - Receivable	B	D/C			B/P		D/M				X	E	K/N	ES/ET	N	+	-	
1952	412700	Amounts Appropriated From Specific Invested TAFS - Payable	B	D/C					D/M				X	E	K/N	ES/ET	N	+	-	
1952	413600	Contract Authority To Be Liquidated by Trust Funds	B	D/C					D/M				X	E	K/N	ET	N	+	-	
1952	413700	Transfers of Contract Authority - Allocation	B	D/C					D/M		F		X	E	K/N	ET	N	+	-	
1952	413900	Contract Authority Carried Forward	B	D/C										E	K/N	ET	N	+	-	
1952	414900	Borrowing Authority Carried Forward	B	D/C						F/P/T				E	K/N	ES/ET	D/G/N	+	-	
1952	416600	Allocations of Realized Authority - To Be Transferred From Invested Balances	B	D/C					D/M		F		X	E	N	ES/ET	N	+	-	
1952	417100	Nonallocation Transfers of Invested Balances - Receivable	B	D/C					D/M				X	E	K/N	ES/ET	N	+	-	
1952	417200	Nonallocation Transfers of Invested Balances - Payable	B	D/C					D/M				X	E	K/N	ES/ET	N	+	-	
1952	420100	Total Actual Resources - Collected	B	D/C										E	K/N	ES/ET	N	+	-	
1952	422100	Unfilled Customer Orders Without Advance	B	D/C					D/M		E/F		X	E	K/N	ES/ET	N	+	-	
1952	422200	Unfilled Customer Orders With Advance	B	D/C					D/M		E/F/N		X	E	N	ES/ET	N	+	-	
1952	422500	Expenditure Transfers from Trust Funds - Receivable	B	D/C					D/M				X	E	K/N	ES/ET	N	+	-	
1952	425100	Reimbursements and Other Income Earned - Receivable	B	D/C					D/M		E/F		X	E	K/N	ES/ET	N	+	-	
1952	428700	Other Federal Receivables	B	D/C					D/M				X	E	K/N	ES/ET	N	+	-	
1952	480100	Undelivered Orders - Obligations, Unpaid	B	D/C	D/R	A/B/E							X	E	K/N	ES/ET	N	+	-	
1952	480200	Undelivered Orders - Obligations, Prepaid/Advanced	B	D/C	D/R	A/B/E			D/M			BAL/NEW	X	E	N	ES/ET	N	+	-	
1952	490100	Delivered Orders - Obligations, Unpaid	B	D/C	D/R	A/B/E							X	E	K/N	ES/ET	N	+	-	
1953		**Expired unobligated balance carried forward, end of year (special and trust funds)**																		
1953	465000	Allotments - Expired Authority	E	D/C	D/R	A/B/E							B/P/X	E	K/N	ES/ET	N	-	+	
1954		**Unobligated balance canceling (special and trust funds)**																		
1954	435500	Cancellation of Appropriation From Unavailable Receipts	E	D/C					D/M				X	E	K	ES/ET	N	-	+	
1954	435600	Cancellation of Appropriation From Invested Balances	E	D/C					D/M				X	E	K	ES/ET	N	-	+	
1954	435700	Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds	E	D/C					D/M				X	E	K	ES/ET	N	-	+	
		CHANGE IN OBLIGATED BALANCE																		
		Unpaid obligations:																		
3000		**Unpaid obligations, brought forward, October 1 (gross)**																		
3000	480100	Undelivered Orders - Obligations, Unpaid	B	D/C	D/R	A/B/E							X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
3000	490100	Delivered Orders - Obligations, Unpaid	B	D/C	D/R	A/B/E							X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
3001		**Adjustments to unpaid obligations, brought forward, October 1 (+ or -)**																		
3001	480100	Undelivered Orders - Obligations, Unpaid	E	D/C	D/R	A/B/E							B/P	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
3001	483100	Undelivered Orders - Obligations Transferred, Unpaid	E	D/C							F		B/P	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
3001	487100	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	E	D/C									B/P	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
3001	488100	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E	D/C	D/R	A/B/E							B/P	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
3001	490100	Delivered Orders - Obligations, Unpaid	E	D/C	D/R	A/B/E							B/P	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	

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3001	493100	Delivered Orders - Obligations Transferred, Unpaid	E	D/C							F		B/P	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
3001	497100	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	E	D/C									B/P	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
3001	498100	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E	D/C	D/R	A/B/E							B/P	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
3010	**Obligations incurred, unexpired accounts**																			
3010	480100	Undelivered Orders - Obligations, Unpaid	E	D/C	D/R	A/B/E							X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
3010	480100	Undelivered Orders - Obligations, Unpaid	B	D/C	D/R	A/B/E							X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
3010	480200	Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	D/R	A/B/E			D/M			BAL/NEW	X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1
3010	480200	Undelivered Orders - Obligations, Prepaid/Advanced	B	D/C	D/R	A/B/E			D/M			BAL/NEW	X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1
3010	480200	Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	D/R	A/B/E			D/M				X	U	N	EP	D/G	-	+	
3010	480200	Undelivered Orders - Obligations, Prepaid/Advanced	B	D/C	D/R	A/B/E			D/M				X	U	N	EP	D/G	+	-	
3010	488100	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E	D/C	D/R	A/B/E							X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
3010	488200	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	D/R	A/B/E			D/M			BAL	X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
3010	488200	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	D/R	A/B/E			D/M				X	U	N	EP	D/G	-	+	
3010	490100	Delivered Orders - Obligations, Unpaid	E	D/C	D/R	A/B/E							X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
3010	490100	Delivered Orders - Obligations, Unpaid	B	D/C	D/R	A/B/E							X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
3010	490200	Delivered Orders - Obligations, Paid	E	D/C	D/R	A/B/E			D/M			BAL/NEW	X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
3010	490200	Delivered Orders - Obligations, Paid	E	D/C	D/R	A/B/E			D/M				X	U	N	EP	D/G	-	+	
3010	490800	Authority Outlayed Not Yet Disbursed	E	D/C	D/R	A/E			D/M			BAL/NEW	X	U	X/N	EG/ER	N	-	+	1
3010	490800	Authority Outlayed Not Yet Disbursed	B	D/C	D/R	A/E			D/M			BAL/NEW	X	U	X/N	EG/ER	N	+	-	1
3010	498100	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E	D/C	D/R	A/B/E							X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
3010	498200	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E	D/C	D/R	A/B/E			D/M			BAL	X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
3010	498200	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E	D/C	D/R	A/B/E			D/M				X	U	N	EP	D/G	-	+	
3011	**Obligations incurred, expired accounts**																			
3011	480100	Undelivered Orders - Obligations, Unpaid	E	D/C	D/R	A/B/E							X	E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1
3011	480100	Undelivered Orders - Obligations, Unpaid	B	D/C	D/R	A/B/E							X	E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1
3011	480200	Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	D/R	A/B/E			D/M			BAL/NEW	X	E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1
3011	480200	Undelivered Orders - Obligations, Prepaid/Advanced	B	D/C	D/R	A/B/E			D/M			BAL/NEW	X	E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1
3011	488100	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E	D/C	D/R	A/B/E							X	E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
3011	488200	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	D/R	A/B/E			D/M			BAL	X	E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
3011	490100	Delivered Orders - Obligations, Unpaid	E	D/C	D/R	A/B/E							X	E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1
3011	490100	Delivered Orders - Obligations, Unpaid	B	D/C	D/R	A/B/E							X	E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1
3011	490200	Delivered Orders - Obligations, Paid	E	D/C	D/R	A/B/E			D/M			BAL/NEW	X	E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
3011	498100	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E	D/C	D/R	A/B/E							X	E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
3011	498200	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E	D/C	D/R	A/B/E			D/M			BAL	X	E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
3020	**Outlays (gross) (-)**																			
3020	480200	Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	D/R	A/B/E			D/M			BAL/NEW	X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1
3020	480200	Undelivered Orders - Obligations, Prepaid/Advanced	B	D/C	D/R	A/B/E			D/M			BAL/NEW	X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1
3020	480200	Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	D/R	A/B/E			D/M				X	U	N	EP	D/G	-	+	1
3020	480200	Undelivered Orders - Obligations, Prepaid/Advanced	B	D/C	D/R	A/B/E			D/M				X	U	N	EP	D/G	+	-	1
3020	488200	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	D/R	A/B/E			D/M			BAL	X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
3020	488200	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	D/R	A/B/E			D/M				X	U	N	EP	D/G	-	+	
3020	490200	Delivered Orders - Obligations, Paid	E	D/C	D/R	A/B/E			D/M			BAL/NEW	X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
3020	490200	Delivered Orders - Obligations, Paid	E	D/C	D/R	A/B/E			D/M				X	U	N	EP	D/G	-	+	
3020	490800	Authority Outlayed Not Yet Disbursed	E	D/C	D/R	A/E			D/M			BAL/NEW	X	U	X/N	EG/ER	N	+	-	1
3020	490800	Authority Outlayed Not Yet Disbursed	B	D/C	D/R	A/E			D/M			BAL/NEW	X	U	X/N	EG/ER	N	-	+	1
3020	498200	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E	D/C	D/R	A/B/E			D/M			BAL	X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
3030	**Unpaid obligations transferred to other accounts (-)**																			
3030	483100	Undelivered Orders - Obligations Transferred, Unpaid	E	D							F		X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
3030	493100	Delivered Orders - Obligations Transferred, Unpaid	E	D							F		X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
3031	**Unpaid obligations transferred from other accounts**																			
3031	483100	Undelivered Orders - Obligations Transferred, Unpaid	E	C							F		X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
3031	493100	Delivered Orders - Obligations Transferred, Unpaid	E	C							F		X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
3040	**Recoveries of unpaid prior year obligations, unexpired accounts (-)**																			
3040	487100	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	E	D/C									X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
3040	497100	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	E	D/C									X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
3041	**Recoveries of unpaid prior year obligations, expired accounts (-)**																			
3041	487100	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	E	D/C									X	E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
3041	497100	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	E	D/C									X	E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
3050	**Unpaid obligations, end of year**																			
3050	480100	Undelivered Orders - Obligations, Unpaid	E	D/C	D/R	A/B/E							B/P/X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
3050	483100	Undelivered Orders - Obligations Transferred, Unpaid	E	D/C							F		B/P/X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
3050	487100	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	E	D/C									B/P/X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
3050	488100	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E	D/C	D/R	A/B/E							B/P/X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
3050	490100	Delivered Orders - Obligations, Unpaid	E	D/C	D/R	A/B/E							B/P/X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
3050	493100	Delivered Orders - Obligations Transferred, Unpaid	E	D/C							F		B/P/X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
3050	497100	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	E	D/C									B/P/X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
3050	498100	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E	D/C	D/R	A/B/E							B/P/X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	

USSGL Crosswalk - Budget Program and Financing (P&F) Schedule

Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Debit/Credit	Reimb Flag	Apport Cat	Auth Type Code	Avail Time	BEA Cat	Borrow Source	Fed/NonFed	Year of BA	PY Adj	TAS Status	Trans. Code	Fund Type	Financing Account Code	Debit	Credit	Addl. Info.
		Uncollected payments:																		
3060		**Uncollected pymts, Fed sources, brought forward, Oct 1 (-)**																		
3060	422100	Unfilled Customer Orders Without Advance	B	D/C					D/M		E/F		X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
3060	422500	Expenditure Transfers from Trust Funds - Receivable	B	D/C					D/M				X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
3060	425100	Reimbursements and Other Income Earned - Receivable	B	D/C					D/M		E/F		X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
3060	428300	Interest Receivable From Treasury	B	D/C					D/M				X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
3060	428500	Receivable From the Liquidating Fund	B	D/C					D/M				X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
3060	428600	Receivable From the Financing Fund	B	D/C					D/M				X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
3060	428700	Other Federal Receivables	B	D/C					D/M				X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
3061		**Adjustments to uncollected pymts, Federal sources, brought forward, October 1 (+ or -)**																		
3061	419900	Transfer of Expired Expenditure Transfers - Receivable	E	D/C							F		B/P	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
3061	422100	Unfilled Customer Orders Without Advance	E	D/C					D/M		E/F		B/P	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
3061	422500	Expenditure Transfers from Trust Funds - Receivable	E	D/C					D/M				B/P	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
3061	423000	Unfilled Customer Orders Without Advance - Transferred	E	D/C					D/M		E/F		B/P	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
3061	423200	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	E	D/C					D/M		F		B/P	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
3061	423300	Reimbursements and Other Income Earned - Receivable - Transferred	E	D/C					D/M		E/F		B/P	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
3061	423400	Other Federal Receivables - Transferred	E	D/C					D/M		F		B/P	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
3061	425100	Reimbursements and Other Income Earned - Receivable	E	D/C					D/M		E/F		B/P	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
3061	428300	Interest Receivable From Treasury	E	D/C					D/M				B/P	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
3061	428500	Receivable From the Liquidating Fund	E	D/C					D/M				B/P	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
3061	428600	Receivable From the Financing Fund	E	D/C					D/M				B/P	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
3061	428700	Other Federal Receivables	E	D/C					D/M				B/P	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
3070		**Change in uncollected pymts, Fed sources, unexpired accounts (+ or -)**																		
3070	422100	Unfilled Customer Orders Without Advance	E	D/C					D/M		E/F		X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
3070	422100	Unfilled Customer Orders Without Advance	B	D/C					D/M		E/F		X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
3070	422500	Expenditure Transfers from Trust Funds - Receivable	E	D/C					D/M				X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
3070	422500	Expenditure Transfers from Trust Funds - Receivable	B	D/C					D/M				X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
3070	425100	Reimbursements and Other Income Earned - Receivable	E	D/C					D/M		E/F		X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
3070	425100	Reimbursements and Other Income Earned - Receivable	B	D/C					D/M		E/F		X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
3070	428300	Interest Receivable From Treasury	E	D/C					D/M				X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
3070	428300	Interest Receivable From Treasury	B	D/C					D/M				X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
3070	428500	Receivable From the Liquidating Fund	E	D/C					D/M				X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
3070	428500	Receivable From the Liquidating Fund	B	D/C					D/M				X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
3070	428600	Receivable From the Financing Fund	E	D/C					D/M				X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
3070	428600	Receivable From the Financing Fund	B	D/C					D/M				X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
3070	428700	Other Federal Receivables	E	D/C					D/M				X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
3070	428700	Other Federal Receivables	B	D/C					D/M				X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
3071		**Change in uncollected pymts, Fed sources, expired accounts (+ or -)**																		
3071	422100	Unfilled Customer Orders Without Advance	E	D/C					D/M		E/F		X	E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
3071	422100	Unfilled Customer Orders Without Advance	B	D/C					D/M		E/F		X	E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
3071	422500	Expenditure Transfers from Trust Funds - Receivable	E	D/C					D/M				X	E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
3071	422500	Expenditure Transfers from Trust Funds - Receivable	B	D/C					D/M				X	E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
3071	425100	Reimbursements and Other Income Earned - Receivable	E	D/C					D/M		E/F		X	E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
3071	425100	Reimbursements and Other Income Earned - Receivable	B	D/C					D/M		E/F		X	E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
3071	428300	Interest Receivable From Treasury	E	D/C					D/M				X	E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
3071	428300	Interest Receivable From Treasury	B	D/C					D/M				X	E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
3071	428500	Receivable From the Liquidating Fund	E	D/C					D/M				X	E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
3071	428500	Receivable From the Liquidating Fund	B	D/C					D/M				X	E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
3071	428600	Receivable From the Financing Fund	E	D/C					D/M				X	E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
3071	428600	Receivable From the Financing Fund	B	D/C					D/M				X	E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
3071	428700	Other Federal Receivables	E	D/C					D/M				X	E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
3071	428700	Other Federal Receivables	B	D/C					D/M				X	E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
3080		**Uncollected pymts, Fed sources transferred to other accounts**																		
3080	419900	Transfer of Expired Expenditure Transfers - Receivable	E	C							F		X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
3080	423000	Unfilled Customer Orders Without Advance - Transferred	E	C					D/M		E/F		X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
3080	423200	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	E	C					D/M		F		X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
3080	423300	Reimbursements and Other Income Earned - Receivable - Transferred	E	C					D/M		E/F		X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
3080	423400	Other Federal Receivables - Transferred	E	C					D/M		F		X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
3081		**Uncollected pymts, Fed sources transferred from other accounts (-)**																		
3081	419900	Transfer of Expired Expenditure Transfers - Receivable	E	D							F		X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
3081	423000	Unfilled Customer Orders Without Advance - Transferred	E	D					D/M		E/F		X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
3081	423200	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	E	D					D/M		F		X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
3081	423300	Reimbursements and Other Income Earned - Receivable - Transferred	E	D					D/M		E/F		X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
3081	423400	Other Federal Receivables - Transferred	E	D					D/M		F		X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
3090		**Uncollected pymts, Fed sources, end of year (-)**																		
3090	419900	Transfer of Expired Expenditure Transfers - Receivable	E	D/C							F		B/P/X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
3090	422100	Unfilled Customer Orders Without Advance	E	D/C					D/M		E/F		B/P/X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
3090	422500	Expenditure Transfers from Trust Funds - Receivable	E	D/C					D/M				B/P/X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
3090	423000	Unfilled Customer Orders Without Advance - Transferred	E	D/C					D/M		E/F		B/P/X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
3090	423200	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	E	D/C					D/M		F		B/P/X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
3090	423300	Reimbursements and Other Income Earned - Receivable - Transferred	E	D/C					D/M		E/F		B/P/X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	

USSGL Crosswalk - Budget Program and Financing (P&F) Schedule

Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Debit/Credit	Reimb Flag	Apport Cat	Auth Type Code	Avail Time	BEA Cat	Borrow Source	Fed/NonFed	Year of BA	PY Adj	TAS Status	Trans. Code	Fund Type	Financing Account Code	Debit	Credit	Addl. Info.
3090	423400	Other Federal Receivables - Transferred	E	D/C					D/M		F		B/P/X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
3090	425100	Reimbursements and Other Income Earned - Receivable	E	D/C					D/M		E/F		B/P/X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
3090	428300	Interest Receivable From Treasury	E	D/C					D/M				B/P/X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
3090	428500	Receivable From the Liquidating Fund	E	D/C					D/M				B/P/X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
3090	428600	Receivable From the Financing Fund	E	D/C					D/M				B/P/X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
3090	428700	Other Federal Receivables	E	D/C					D/M				B/P/X	U/E	X/K/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
		Memorandum (Non-Add) Entries:																		
3100		**Obligated balance, start of year**																		
		This line is calculated. Equals sum of lines 3000, 3001, 3060, and 3061.																		
3200		**Obligated balance, end of year**																		
		This line is calculated. Equals the sum of detailed lines 3000, 3001, 3010, 3011, 3020, 3030, 3031, 3040, 3041, 3060, 3061, 3070, 3071, 3080, and 3081. Also equals sum of lines 3050 and 3090.																		
		BUDGET AUTHORITY AND OUTLAYS, NET																		
		Discretionary:																		
		Gross budget authority and outlays:																		
4000		**Budget authority, gross**																		
		This line is calculated. Equals the sum of discretionary budget authority [Lines 1100 through 1139, 1170 through 1174, 1300 through 1320, 1500 through 1522, and 1700 through 1728].																		
4010		**Outlays from new discretionary authority**																		
4010	480200	Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	D/R	A/B/E			D			NEW	X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
4010	480200	Undelivered Orders - Obligations, Prepaid/Advanced	B	D/C	D/R	A/B/E			D			NEW	X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
4010	490200	Delivered Orders - Obligations, Paid	E	D/C	D/R	A/B/E			D			NEW	X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
4010	490800	Authority Outlayed Not Yet Disbursed	E	D/C	D/R	A/E			D			NEW	X	U	X/N	EG/ER	N	-	+	1
4010	490800	Authority Outlayed Not Yet Disbursed	B	D/C	D/R	A/E			D			NEW	X	U	X/N	EG/ER	N	+	-	1
4011		**Outlays from discretionary balances**																		
4011	480200	Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	D/R	A/B/E			D			BAL	X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
4011	480200	Undelivered Orders - Obligations, Prepaid/Advanced	B	D/C	D/R	A/B/E			D			BAL	X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
4011	488200	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	D/R	A/B/E			D			BAL	X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
4011	490200	Delivered Orders - Obligations, Paid	E	D/C	D/R	A/B/E			D			BAL	X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
4011	490800	Authority Outlayed Not Yet Disbursed	E	D/C	D/R	A/E			D			BAL	X	U	X/N	EG/ER	N	-	+	1
4011	490800	Authority Outlayed Not Yet Disbursed	B	D/C	D/R	A/E			D			BAL	X	U	X/N	EG/ER	N	+	-	1
4011	498200	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E	D/C	D/R	A/B/E			D			BAL	X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
4020		**Outlays, gross (total)**																		
		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 (-)**																		
4030	421200	Liquidation of Deficiency - Offsetting Collections	E	D/C					D		F		X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
4030	422200	Unfilled Customer Orders With Advance	E	D/C					D		F		X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
4030	422200	Unfilled Customer Orders With Advance	B	D/C					D		F		X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
4030	425200	Reimbursements and Other Income Earned - Collected	E	D/C					D		F		X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
4030	425300	Prior-Year Unfilled Customer Orders With Advance - Refunds Paid	E	D/C					D		F		X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
4030	425500	Expenditure Transfers from Trust Funds - Collected	E	D/C					D				X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
4030	427100	Actual Program Fund Subsidy Collected	E	D/C					D				X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
4030	427500	Actual Collections From Liquidating Fund	E	D/C					D				X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
4030	427600	Actual Collections From Financing Fund	E	D/C					D				X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
4030	427700	Other Actual Collections - Federal	E	D/C					D				X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
4030	487200	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	E	D/C					D				X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
4030	497200	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	E	D/C					D		F		X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
4031		**Interest on Federal securities (-)**																		
4031	427300	Interest Collected From Treasury	E	D/C					D				X	U	X/N	EG/EP/ER/TR	N	-	+	
4031	429000	Amortization of Investments in U.S. Treasury Zero Coupon Bonds	E	D/C					D				X	U	X/N	EP/ER/TR	N	-	+	
4033		**Non-Federal sources (-)**																		
4033	421200	Liquidation of Deficiency - Offsetting Collections	E	D/C					D		N		X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
4033	422200	Unfilled Customer Orders With Advance	E	D/C					D		E/N		X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
4033	422200	Unfilled Customer Orders With Advance	B	D/C					D		E/N		X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
4033	425200	Reimbursements and Other Income Earned - Collected	E	D/C					D		E/N		X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	

USSGL Crosswalk - Budget Program and Financing (P&F) Schedule

Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Debit/Credit	Reimb Flag	Apport Cat	Auth Type Code	Avail Time	BEA Cat	Borrow Source	Fed/NonFed	Year of BA	PY Adj	TAS Status	Trans. Code	Fund Type	Financing Account Code	Debit	Credit	Addl. Info.
4033	425300	Prior-Year Unfilled Customer Orders With Advance - Refunds Paid	E	D/C					D		E/N		X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
4033	426100	Actual Collections of Business-Type Fees	E	D/C					D				X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
4033	426200	Actual Collections of Loan Principal	E	D/C					D				X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
4033	426300	Actual Collections of Loan Interest	E	D/C					D				X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
4033	426400	Actual Collections of Rent	E	D/C					D				X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
4033	426500	Actual Collections From Sale of Foreclosed Property	E	D/C					D				X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
4033	426600	Other Actual Business-Type Collections From Non-Federal Sources	E	D/C					D				X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
4033	497200	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	E	D/C					D		E/N		X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
4034	**Offsetting governmental collections (from non-Federal sources) (-)**																			
4034	421200	Liquidation of Deficiency - Offsetting Collections	E	D/C					D		E		X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
4034	426000	Actual Collections of "governmental-type" Fees	E	D/C					D				X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
4034	426700	Other Actual "governmental-type" Collections From Non-Federal Sources	E	D/C					D				X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
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:																			
4050	**Change in uncollected customer payments from Federal sources (unexpired accounts) (+ or -)**																			
4050	422100	Unfilled Customer Orders Without Advance	E	D/C					D		E/F		X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
4050	422100	Unfilled Customer Orders Without Advance	B	D/C					D		E/F		X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
4050	422500	Expenditure Transfers from Trust Funds - Receivable	E	D/C					D				X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
4050	422500	Expenditure Transfers from Trust Funds - Receivable	B	D/C					D				X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
4050	425100	Reimbursements and Other Income Earned - Receivable	E	D/C					D		E/F		X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
4050	425100	Reimbursements and Other Income Earned - Receivable	B	D/C					D		E/F		X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
4050	428300	Interest Receivable From Treasury	E	D/C					D				X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
4050	428300	Interest Receivable From Treasury	B	D/C					D				X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
4050	428500	Receivable From the Liquidating Fund	E	D/C					D				X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
4050	428500	Receivable From the Liquidating Fund	B	D/C					D				X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
4050	428600	Receivable From the Financing Fund	E	D/C					D				X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
4050	428600	Receivable From the Financing Fund	B	D/C					D				X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
4050	428700	Other Federal Receivables	E	D/C					D				X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
4050	428700	Other Federal Receivables	B	D/C					D				X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
4052	**Offsetting collections credited to expired accounts**																			
4052	421200	Liquidation of Deficiency - Offsetting Collections	E	D/C					D		E/F/N		X	E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
4052	422200	Unfilled Customer Orders With Advance	E	D/C					D		E/F/N		X	E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
4052	422200	Unfilled Customer Orders With Advance	B	D/C					D		E/F/N		X	E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
4052	425200	Reimbursements and Other Income Earned - Collected	E	D/C					D		E/F/N		X	E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
4052	425300	Prior-Year Unfilled Customer Orders With Advance - Refunds Paid	E	D/C					D		E/F/N		X	E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
4052	425500	Expenditure Transfers from Trust Funds - Collected	E	D/C					D				X	E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
4052	426000	Actual Collections of "governmental-type" Fees	E	D/C					D				X	E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
4052	426100	Actual Collections of Business-Type Fees	E	D/C					D				X	E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
4052	426200	Actual Collections of Loan Principal	E	D/C					D				X	E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
4052	426300	Actual Collections of Loan Interest	E	D/C					D				X	E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
4052	426400	Actual Collections of Rent	E	D/C					D				X	E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
4052	426500	Actual Collections From Sale of Foreclosed Property	E	D/C					D				X	E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
4052	426600	Other Actual Business-Type Collections From Non-Federal Sources	E	D/C					D				X	E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
4052	426700	Other Actual "governmental-type" Collections From Non-Federal Sources	E	D/C					D				X	E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
4052	427100	Actual Program Fund Subsidy Collected	E	D/C					D				X	E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
4052	427500	Actual Collections From Liquidating Fund	E	D/C					D				X	E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
4052	427600	Actual Collections From Financing Fund	E	D/C					D				X	E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
4052	427700	Other Actual Collections - Federal	E	D/C					D				X	E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
4052	487200	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	E	D/C					D				X	E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
4052	497200	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	E	D/C					D		E/F/N		X	E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
4060	**Additional offsets against budget authority only (total)**																			
	This line is calculated. Equals sum of lines 4050 and 4052.																			
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 and 4052.																			
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:																			

USSGL Crosswalk - Budget Program and Financing (P&F) Schedule

Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Debit/Credit	Reimb Flag	Apport Cat	Auth Type Code	Avail Time	BEA Cat	Borrow Source	Fed/NonFed	Year of BA	PY Adj	TAS Status	Trans. Code	Fund Type	Financing Account Code	Debit	Credit	Addl. Info.
4090		**Budget authority, gross**																		
		This line is calculated. Equals the sum of mandatory budget authority [Lines 1200 through 1239, 1270 through 1273, 1400 through 1420, 1600 through 1622, and 1800 through 1827].																		
4100		**Outlays from new mandatory authority**																		
4100	480200	Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	D/R	A/B/E			M			NEW	X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1
4100	480200	Undelivered Orders - Obligations, Prepaid/Advanced	B	D/C	D/R	A/B/E			M			NEW	X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1
4100	490200	Delivered Orders - Obligations, Paid	E	D/C	D/R	A/B/E			M			NEW	X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
4100	490800	Authority Outlayed Not Yet Disbursed	E	D/C	D/R	A/E			M			NEW	X	U	X/N	EG/ER	N	-	+	1
4100	490800	Authority Outlayed Not Yet Disbursed	B	D/C	D/R	A/E			M			NEW	X	U	X/N	EG/ER	N	+	-	1
4101		**Outlays from mandatory balances**																		
4101	480200	Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	D/R	A/B/E			M			BAL	X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1
4101	480200	Undelivered Orders - Obligations, Prepaid/Advanced	B	D/C	D/R	A/B/E			M			BAL	X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1
4101	488200	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	D/R	A/B/E			M			BAL	X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
4101	490200	Delivered Orders - Obligations, Paid	E	D/C	D/R	A/B/E			M			BAL	X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
4101	498200	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E	D/C	D/R	A/B/E			M			BAL	X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
4110		**Outlays, gross (total)**																		
4110	480200	Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	D/R	A/B/E			M			BAL/NEW	X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1
4110	480200	Undelivered Orders - Obligations, Prepaid/Advanced	B	D/C	D/R	A/B/E			M			BAL/NEW	X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1
4110	480200	Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	D/R	A/B/E			M				X	U	N	EP	D/G	-	+	1
4110	480200	Undelivered Orders - Obligations, Prepaid/Advanced	B	D/C	D/R	A/B/E			M				X	U	N	EP	D/G	+	-	1
4110	488200	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	D/R	A/B/E			M			BAL	X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
4110	488200	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	D/R	A/B/E			M				X	U	N	EP	D/G	-	+	
4110	490200	Delivered Orders - Obligations, Paid	E	D/C	D/R	A/B/E			M			BAL/NEW	X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
4110	490200	Delivered Orders - Obligations, Paid	E	D/C	D/R	A/B/E			M				X	U	N	EP	D/G	-	+	
4110	490800	Authority Outlayed Not Yet Disbursed	E	D/C	D/R	A/E			M			NEW	X	U	X/N	EG/ER	N	-	+	1
4110	490800	Authority Outlayed Not Yet Disbursed	B	D/C	D/R	A/E			M			NEW	X	U	X/N	EG/ER	N	+	-	1
4110	498200	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E	D/C	D/R	A/B/E			M			BAL	X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
4110	498200	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E	D/C	D/R	A/B/E			M				X	U	N	EP	D/G	-	+	
		Offsets against gross budget authority and outlays:																		
		Offsetting collections (collected) from:																		
4120		**Federal sources (-)**																		
4120	421200	Liquidation of Deficiency - Offsetting Collections	E	D/C					M		F		X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
4120	422200	Unfilled Customer Orders With Advance	E	D/C					M		F		X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
4120	422200	Unfilled Customer Orders With Advance	B	D/C					M		F		X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
4120	425200	Reimbursements and Other Income Earned - Collected	E	D/C					M		F		X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
4120	425300	Prior-Year Unfilled Customer Orders With Advance - Refunds Paid	E	D/C					M		F		X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
4120	425500	Expenditure Transfers from Trust Funds - Collected	E	D/C					M				X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
4120	427100	Actual Program Fund Subsidy Collected	E	D/C					M				X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
4120	427500	Actual Collections From Liquidating Fund	E	D/C					M				X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
4120	427600	Actual Collections From Financing Fund	E	D/C					M				X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
4120	427700	Other Actual Collections - Federal	E	D/C					M				X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
4120	487200	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	E	D/C					M				X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
4120	497200	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	E	D/C					M		F		X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
4121		**Interest on Federal securities (-)**																		
4121	427300	Interest Collected From Treasury	E	D/C					M				X	U	X/N	EG/EP/ER/TR	N	-	+	
4121	429000	Amortization of Investments in U.S. Treasury Zero Coupon Bonds	E	D/C					M				X	U	X/N	EP/ER/TR	N	-	+	
4122		**Interest on uninvested funds (-)**																		
4122	427300	Interest Collected From Treasury	E	D/C					M				X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G	-	+	
4123		**Non-Federal sources (-)**																		
4123	421200	Liquidation of Deficiency - Offsetting Collections	E	D/C					M		N		X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
4123	422200	Unfilled Customer Orders With Advance	E	D/C					M		E/N		X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
4123	422200	Unfilled Customer Orders With Advance	B	D/C					M		E/N		X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
4123	425200	Reimbursements and Other Income Earned - Collected	E	D/C					M		E/N		X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
4123	425300	Prior-Year Unfilled Customer Orders With Advance - Refunds Paid	E	D/C					M		E/N		X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
4123	426100	Actual Collections of Business-Type Fees	E	D/C					M				X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
4123	426200	Actual Collections of Loan Principal	E	D/C					M				X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
4123	426300	Actual Collections of Loan Interest	E	D/C					M				X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
4123	426400	Actual Collections of Rent	E	D/C					M				X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
4123	426500	Actual Collections From Sale of Foreclosed Property	E	D/C					M				X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
4123	426600	Other Actual Business-Type Collections From Non-Federal Sources	E	D/C					M				X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
4123	497200	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	E	D/C					M		E/N		X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
4124		**Offsetting governmental collections (from non-Federal sources) (-)**																		
4124	421200	Liquidation of Deficiency - Offsetting Collections	E	D/C					M		E		X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	
4124	426000	Actual Collections of "governmental-type" Fees	E	D/C					M				X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
4124	426700	Other Actual "governmental-type" Collections From Non-Federal Sources	E	D/C					M				X	U/E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	
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:																		

USSGL Crosswalk - Budget Program and Financing (P&F) Schedule

Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Debit/Credit	Reimb Flag	Apport Cat	Auth Type Code	Avail Time	BEA Cat	Borrow Source	Fed/NonFed	Year of BA	PY Adj	TAS Status	Trans. Code	Fund Type	Financing Account Code	Debit	Credit	Addl. Info.
4140		**Change in uncollected customer payments from Federal sources (unexpired accounts) (+ or -)**																		
4140	422100	Unfilled Customer Orders Without Advance	E	D/C					M		E/F		X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
4140	422100	Unfilled Customer Orders Without Advance	B	D/C					M		E/F		X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
4140	422500	Expenditure Transfers from Trust Funds - Receivable	E	D/C					M				X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
4140	422500	Expenditure Transfers from Trust Funds - Receivable	B	D/C					M				X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
4140	425100	Reimbursements and Other Income Earned - Receivable	E	D/C					M		E/F		X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
4140	425100	Reimbursements and Other Income Earned - Receivable	B	D/C					M		E/F		X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
4140	428300	Interest Receivable From Treasury	E	D/C					M				X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
4140	428300	Interest Receivable From Treasury	B	D/C					M				X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
4140	428500	Receivable From the Liquidating Fund	E	D/C					M				X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
4140	428500	Receivable From the Liquidating Fund	B	D/C					M				X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
4140	428600	Receivable From the Financing Fund	E	D/C					M				X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
4140	428600	Receivable From the Financing Fund	B	D/C					M				X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
4140	428700	Other Federal Receivables	E	D/C					M				X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
4140	428700	Other Federal Receivables	B	D/C					M				X	U	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
4142		**Offsetting collections credited to expired accounts**																		
4142	421200	Liquidation of Deficiency - Offsetting Collections	E	D/C					M		E/F/N		X	E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	
4142	422200	Unfilled Customer Orders With Advance	E	D/C					M		E/F/N		X	E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	1
4142	422200	Unfilled Customer Orders With Advance	B	D/C					M		E/F/N		X	E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	-	+	1
4142	425200	Reimbursements and Other Income Earned - Collected	E	D/C					M		E/F/N		X	E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
4142	425300	Prior-Year Unfilled Customer Orders With Advance - Refunds Paid	E	D/C					M		E/F/N		X	E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
4142	425500	Expenditure Transfers from Trust Funds - Collected	E	D/C					M				X	E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
4142	426000	Actual Collections of "governmental-type" Fees	E	D/C					M				X	E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
4142	426100	Actual Collections of Business-Type Fees	E	D/C					M				X	E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
4142	426200	Actual Collections of Loan Principal	E	D/C					M				X	E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
4142	426300	Actual Collections of Loan Interest	E	D/C					M				X	E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
4142	426400	Actual Collections of Rent	E	D/C					M				X	E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
4142	426500	Actual Collections From Sale of Foreclosed Property	E	D/C					M				X	E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
4142	426600	Other Actual Business-Type Collections From Non-Federal Sources	E	D/C					M				X	E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
4142	426700	Other Actual "governmental-type" Collections From Non-Federal Sources	E	D/C					M				X	E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
4142	427100	Actual Program Fund Subsidy Collected	E	D/C					M				X	E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
4142	427500	Actual Collections From Liquidating Fund	E	D/C					M				X	E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
4142	427600	Actual Collections From Financing Fund	E	D/C					M				X	E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
4142	427700	Other Actual Collections - Federal	E	D/C					M				X	E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
4142	487200	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	E	D/C					M				X	E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
4142	497200	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	E	D/C					M		E/F/N		X	E	X/N	EC/EG/EM/EP/ER/ES/ET/TR	D/G/N	+	-	
4150		**Additional offsets against budget authority only (total)**																		
		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 and 4142.																		
4160		**Budget authority, net (mandatory)**																		
		This line is calculated. Equals sum of lines 4140 and 4142.																		
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)																		
4180		**Budget authority, net (discretionary and mandatory)**																		
		This line is calculated. Equals sum of lines 4080 and 4170.																		
4190		**Outlays, net (discretionary and mandatory)**																		
		MEMORANDUM (NON-ADD) ENTRIES																		
5000		**Total investments, start of year: Federal securities: Par value**																		
5000	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	B	D/C							F/N			U	X/N	CF/DF/EC/EG/EM/EP/ER/ES/ ET/TR/UG/US/UT	N	+	-	
5000	162000	Investments in Securities Other Than the Bureau of the Public Debt Securities	B	D/C							F			U	X/N	CF/DF/EC/EG/EM/EP/ER/ES/ ET/TR/UG/US/UT	N	+	-	
5000	163000	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	B	D/C							F			U	X/N	CF/DF/EC/EG/EM/EP/ER/ES/ ET/TR/UG/US/UT	N	+	-	
5001		**Total investments, end of year: Federal securities: Par value**																		
5001	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	E	D/C							F/N			U	X/N	CF/DF/EC/EG/EM/EP/ER/ES/ ET/TR/UG/US/UT	N	+	-	
5001	162000	Investments in Securities Other Than the Bureau of the Public Debt Securities	E	D/C							F			U	X/N	CF/DF/EC/EG/EM/EP/ER/ES/ ET/TR/UG/US/UT	N	+	-	
5001	163000	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	E	D/C							F			U	X/N	CF/DF/EC/EG/EM/EP/ER/ES/ ET/TR/UG/US/UT	N	+	-	
		Investments in non-Federal securities:																		
5010		**Total investments, start of year: non-Federal securities: Market value**																		
5010	120500	Foreign Currency Denominated Equivalent Assets	B	D/C							N			U	N	EP	N	+	-	

USSGL Crosswalk - Budget Program and Financing (P&F) Schedule

Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Debit/Credit	Reimb Flag	Apport Cat	Auth Type Code	Avail Time	BEA Cat	Borrow Source	Fed/NonFed	Year of BA	PY Adj	TAS Status	Trans. Code	Fund Type	Financing Account Code	Debit	Credit	Addl. Info.
5010	120900	Uninvested Foreign Currency	B	D/C							N			U	N	EP	N	+	-	
5010	161800	Market Adjustment - Investments	B	D/C							E/N			U	X/N	CF/DF/EC/EG/EM/EP/ER/ES/ ET/TR/UG/US/UT	N	+	-	
5010	162000	Investments in Securities Other Than the Bureau of the Public Debt Securities	B	D/C							E/N			U	X/N	CF/DF/EC/EG/EM/EP/ER/ES/ ET/TR/UG/US/UT	N	+	-	
5010	167000	Foreign Investments	B	D/C							N			U	N	EP	N	+	-	
5010	167100	Discount on Foreign Investments	B	D/C							N			U	N	EP	N	+	-	
5010	167200	Premium on Foreign Investments	B	D/C							N			U	N	EP	N	+	-	
5010	167900	Foreign Exchange Rate Revalue Adjustments - Investments	B	D/C							N			U	N	EP	N	+	-	
5011		**Total investments, end of year: non-Federal securities: Market value**																		
5011	120500	Foreign Currency Denominated Equivalent Assets	E	D/C							N			U	N	EP	N	+	-	
5011	120900	Uninvested Foreign Currency	E	D/C							N			U	N	EP	N	+	-	
5011	161800	Market Adjustment - Investments	E	D/C							E/N			U	X/N	CF/DF/EC/EG/EM/EP/ER/ES/ ET/TR/UG/US/UT	N	+	-	
5011	162000	Investments in Securities Other Than the Bureau of the Public Debt Securities	E	D/C							E/N			U	X/N	CF/DF/EC/EG/EM/EP/ER/ES/ ET/TR/UG/US/UT	N	+	-	
5011	167000	Foreign Investments	E	D/C							N			U	N	EP	N	+	-	
5011	167100	Discount on Foreign Investments	E	D/C							N			U	N	EP	N	+	-	
5011	167200	Premium on Foreign Investments	E	D/C							N			U	N	EP	N	+	-	
5011	167900	Foreign Exchange Rate Revalue Adjustments - Investments	E	D/C							N			U	N	EP	N	+	-	
		Contract authority:																		
		This line is calculated. Equals sum of lines 4070 and 4160.																		
5050		**Unobligated balance, start of year: Contract authority**																		
		This line is not required to be supported by the USSGL.																		
5051		**Unobligated balance, end of year: Contract authority**																		
		This line is not required to be supported by the USSGL.																		
5052		**Obligated balance, start of year: Contract authority**																		
		This line is not required to be supported by the USSGL.																		
5053		**Obligated balance, end of year: Contract authority**																		
		This line is not required to be supported by the USSGL.																		
5054		**Fund balance in excess of liquidating requirements, start of year: Contract authority**																		
		This line is not required to be supported by the USSGL.																		
5055		**Fund balance in excess of liquidating requirements, end of year: Contract authority**																		
		This line is not required to be supported by the USSGL.																		
5061		**Limitation on obligations (Transportation trust funds)**																		
		Unavailable offsetting collections:																		
		Repayable advances:																		
5080		**Outstanding debt, SOY: Repayable advances (-)**																		
5080	251000	Principal Payable to the Bureau of the Public Debt	B	D/C							F			U	N	ES/ET	N	-	+	
5080	259000	Other Debt	B	D/C							F			U	N	ES/ET	N	-	+	
5081		**Outstanding debt, EOY: Repayable advances (-)**																		
5081	251000	Principal Payable to the Bureau of the Public Debt	E	D/C							F			U	N	ES/ET	N	-	+	
5081	259000	Other Debt	E	D/C							F			U	N	ES/ET	N	-	+	
5082		**Borrowing: Repayable advances**																		
5082	412800	Amounts Appropriated From Specific Invested TAFS - Transfers-In	E	D/C			B		D/M				X	U	X/N	ES/ET	N	+	-	
5082	414500	Borrowing Authority Converted to Cash	E	D/C						T			X	U	X	ES/ET	N	-	+	
5090		**Unavailable balance, start of year: Offsetting collections**																		
5090	415800	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	E	D/C					D/M				P	U	X/N	EG/EP/ER	N	-	+	
5090	438200	Temporary Reduction - New Budget Authority	E	D/C			S		D/M				P	U	X/N	EG/EP/ER	N	-	+	
5090	438300	Temporary Reduction - Prior-Year Balances	E	D/C			S		D/M				P	U	X/N	EG/EP/ER	N	-	+	
5090	438400	Temporary Reduction/Cancellation Returned by Appropriation	B	D/C			S		D/M				X	U	N	EG/EP/ER	N	-	+	
5090	438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C			S		D/M				P	U	N	EG/EP/ER	N	-	+	
5090	439800	Offsetting Collections Temporarily Precluded From Obligation	B	D/C			S		D/M				X	U	X/N	EG/EP/ER	N	-	+	
5090	439800	Offsetting Collections Temporarily Precluded From Obligation	E	D/C			S		D/M				B/P	U	X/N	EG/EP/ER	N	-	+	
5091		**Unavailable balance, end of year: Offsetting collections**																		
5091	415800	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	E	D/C					D/M				X	U	X/N	EG/EP/ER	N	-	+	
5091	438200	Temporary Reduction - New Budget Authority	E	D/C			S		D/M				X	U	X/N	EG/EP/ER	N	-	+	

USSGL Crosswalk - Budget Program and Financing (P&F) Schedule

Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Debit/Credit	Reimb Flag	Apport Cat	Auth Type Code	Avail Time	BEA Cat	Borrow Source	Fed/NonFed	Year of BA	PY Adj	TAS Status	Trans. Code	Fund Type	Financing Account Code	Debit	Credit	Addl. Info.
5091	438300	Temporary Reduction - Prior-Year Balances	E	D/C			S		D/M				X	U	X/N	EG/EP/ER	N	-	+	
5091	438400	Temporary Reduction/Cancellation Returned by Appropriation	E	D/C			S		D/M				X	U	N	EG/EP/ER	N	-	+	
5091	439800	Offsetting Collections Temporarily Precluded From Obligation	E	D/C			S		D/M				X	U	X/N	EG/EP/ER	N	-	+	
		Should also equal line 5090 minus the sum of lines 1702, 1723, 1724, 1725, 1802, 1822, 1823, and 1824.																		
		Discretionary mandated transfers:																		
5100		**Transferred to other accounts (-)**																		
		This line is not required to be supported by the USSGL.																		
5101		**Transferred from other accounts (+)**																		
		This line is not required to be supported by the USSGL.																		
		UNFUNDED DEFICIENCIES																		
7000		**Unfunded deficiency, start of year (-)**																		
		Change in deficiency during the year:																		
7010		**New deficiency (-)**																		
		This line is not required to be supported by the USSGL at this time, but will be required in the future.																		
		This line is not required to be supported by the USSGL.																		
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.																		
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.																		
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.																		

Footnotes and Additional Information

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

Column No	USSGL Acct.	USSGL Account Title	Begin/End	Auth Type Code	Borrow Source	Fed/NonFed	Trans. Code	PY Adj	Business Line
1	**Treasury Appropriation Fund Symbol**								
2	**Preclosing Unexpended Balance**								
2	101000	Fund Balance With Treasury	E			G	X/K/N		
2	112000	Imprest Funds	E			N	X/K/N		FHOT
2	112500	U.S. Debit Card Funds	E			N	X/K/N		FHOT
2	113000	Funds Held by the Public	E			N	X/K/N		FHOT
2	119000	Other Cash	E			N	X/N		RESPOS
2	119300	International Monetary Fund Assets - Reserve Position	E			N	X/K/N		RESPOS
2	119400	Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights	E			N	X/K/N		HOLDSDR
2	119500	Other Monetary Assets	E			N	X/K/N		RESPOS
2	120500	Foreign Currency Denominated Equivalent Assets	E			N	N		FHOT
2	120900	Uninvested Foreign Currency	E			N	N		FHOT
2	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	E			F	X/K/N		INVUSTREASSEC
2	161100	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	E			F	X/K/N		UNRLDISC
2	161800	Market Adjustment - Investments	E			E	X/K/N		INVNONFEDSEC
2	162000	Investments in Securities Other Than the Bureau of the Public Debt Securities	E			F	X/K/N		INVAGNCYSEC
2	162000	Investments in Securities Other Than the Bureau of the Public Debt Securities	E			E	X/K/N		INVNONFEDSEC
2	162100	Discount on Securities Other Than the Bureau of the Public Debt Securities	E			F/N	X/K/N		UNRLDISC
2	163000	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	E			F	X/K/N		INVUSTREASSEC
2	163100	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	E			F	X/K/N		ANAMTDISCPREM
2	163300	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	E			F	X/K/N		ANAMTDISCPREM
2	167000	Foreign Investments	E			N	N		INVNONFEDSEC
2	167100	Discount on Foreign Investments	E			N	N		INVNONFEDSEC
2	167200	Premium on Foreign Investments	E			N	N		INVNONFEDSEC
2	167900	Foreign Exchange Rate Revalue Adjustments - Investments	E			N	N		INVNONFEDSEC
2	413900	Contract Authority Carried Forward	B				X/K/N		CA
2	414900	Borrowing Authority Carried Forward	B		P		X/K/N		BAP
2	414900	Borrowing Authority Carried Forward	B		F/T		X/K/N		BAT
3	**Borrowing and Contract Authority: New Authority and Rescissions**								
3	413100	Current-Year Contract Authority Realized	E				X/K/N	P/X	CA
3	414000	Substitution of Borrowing Authority	E	P/S	F/T		X/K/N	B/X	BAT
3	414000	Substitution of Borrowing Authority	E	P/S	P		X/K/N	B/X	BAP
3	414100	Current-Year Borrowing Authority Realized	E		F/T		X/K/N	P/X	BAT
3	414100	Current-Year Borrowing Authority Realized	E		P		X/K/N	P/X	BAP
3	439200	Permanent Reduction - New Budget Authority	E	B	P		X/K/N	B/X	BAP
3	439200	Permanent Reduction - New Budget Authority	E	B	F/T		X/K/N	B/X	BAT
3	439300	Permanent Reduction - Prior-Year Balances	E	B	F/T		X/K/N	B/X	BAT
3	439300	Permanent Reduction - Prior-Year Balances	E	B	P		X/K/N	B/X	BAP
4	**Appropriations to Liquidate Contract Authority and Borrowings**								

USSGL Crosswalk - FMS 2108: Yearend Closing Statement

Column No	USSGL Acct.	USSGL Account Title	Begin/End	Auth Type Code	Borrow Source	Fed/NonFed	Trans. Code	PY Adj	Business Line
4	413500	Contract Authority Liquidated	E	P			X/K/N	B/P/X	CA
4	413600	Contract Authority To Be Liquidated by Trust Funds	E				X/K/N	P/X	CA
4	413600	Contract Authority To Be Liquidated by Trust Funds	B				X/K/N	P/X	CA
4	414500	Borrowing Authority Converted to Cash	E		F/T		X/K/N	B/X	BAT
4	414500	Borrowing Authority Converted to Cash	E		P		X/K/N	B/X	BAP
5	**Borrowing and Contract Authority Adjustments**								
5	413200	Substitution of Contract Authority	E	S			N	P/X	CA
5	413300	Decreases to Indefinite Contract Authority	E				X/K/N	P/X	CA
5	413400	Contract Authority Withdrawn	E				X/K/N	P/X	CA
5	413500	Contract Authority Liquidated	E	S			X/K/N	P/X	CA
5	414000	Substitution of Borrowing Authority	E	P/S	F/T		X/K/N	B/P/X	BAT
5	414000	Substitution of Borrowing Authority	E	P/S	P		X/K/N	B/P/X	BAP
5	414300	Current-Year Decreases to Indefinite Borrowing Authority Realized	E		F/T		X/K/N	P/X	BAT
5	414300	Current-Year Decreases to Indefinite Borrowing Authority Realized	E		P		X/K/N	P/X	BAP
5	414400	Borrowing Authority Withdrawn	E		F/T		X/K/N	P/X	BAT
5	414400	Borrowing Authority Withdrawn	E		P		X/K/N	P/X	BAP
5	439200	Permanent Reduction - New Budget Authority	E	C	F/P/T		X/K/N	B/X	CA
5	439300	Permanent Reduction - Prior-Year Balances	E	C	F/P/T		X/K/N	B/X	CA
6	**Postclosing Unexpended Balance (calc 2 + 3 - 4 - 5)**								
7	**Reimbursements Earned and Refunds**								
7	408100	Amounts Appropriated From a Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred	E	B/C/D/P/R/S			X/K/N		
7	408200	Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred	E	B/C/D/P/R/S			X/K/N		
7	408300	Transfers - Current-Year Authority - Receivable - Transferred	E	B/C/D/P/R/S			X/K/N		
7	412100	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation	E	P/S			X/K/N	B/P/X	
7	412300	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction	E	P/S			X/K/N	B/P/X	
7	412600	Amounts Appropriated From Specific Invested TAFS - Receivable	E	B/P			X/K/N	B/P/X	
7	413700	Transfers of Contract Authority - Allocation	E			F	X/K/N	B/P/X	
7	415300	Transfers of Contract Authority - Nonallocation	E			F	N	B/P/X	
7	415400	Appropriation To Liquidate Contract Authority - Nonallocation - Transferred	E				N	B/P/X	
7	416600	Allocations of Realized Authority - To Be Transferred From Invested Balances	E			F	N	B/P/X	
7	416800	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction	E			F	X/K/N	B/P/X	
7	417100	Nonallocation Transfers of Invested Balances - Receivable	E				X/K/N	B/P/X	
7	419900	Transfer of Expired Expenditure Transfers - Receivable	E			F	X/K/N	P/X	
7	422500	Expenditure Transfers from Trust Funds - Receivable	E				X/K/N	B/P/X	
7	423200	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	E			F	X/K/N	B/P/X	
7	423300	Reimbursements and Other Income Earned - Receivable - Transferred	E			E/F	X/K/N	B/P/X	
7	423400	Other Federal Receivables - Transferred	E			F	X/K/N	B/P/X	

USSGL Crosswalk - FMS 2108: Yearend Closing Statement

Column No	USSGL Acct.	USSGL Account Title	Begin/End	Auth Type Code	Borrow Source	Fed/NonFed	Trans. Code	PY Adj	Business Line
7	425100	Reimbursements and Other Income Earned - Receivable	E			E/F	X/K/N	B/P/X	
7	428300	Interest Receivable From Treasury	E				X/K/N	B/P/X	
7	428500	Receivable From the Liquidating Fund	E				X/K/N	B/P/X	
7	428600	Receivable From the Financing Fund	E				X/K/N	B/P/X	
7	428700	Other Federal Receivables	E				X/K/N	B/P/X	
8	**Unfilled Customer Orders**								
8	422100	Unfilled Customer Orders Without Advance	E			E/F	X/K/N	B/P/X	
8	423000	Unfilled Customer Orders Without Advance - Transferred	E			E/F	X/K/N	B/P/X	
9	**Undelivered Orders and Contracts**								
9	480100	Undelivered Orders - Obligations, Unpaid	E				X/K/N	B/P/X	
9	483100	Undelivered Orders - Obligations Transferred, Unpaid	E			F	X/K/N	B/P/X	
9	487100	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	E				X/K/N	B/P/X	
9	488100	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E				X/K/N	B/P/X	
10	**Accounts Payable and Other Liablilities**								
10	412400	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation	E				X/K/N	B/P/X	
10	412700	Amounts Appropriated From Specific Invested TAFS - Payable	E				X/K/N	B/P/X	
10	417200	Nonallocation Transfers of Invested Balances - Payable	E				X/K/N	B/P/X	
10	432000	Adjustments for Changes in Prior-Year Allocations of Budgetary Resources	E				X/K/N	P/X	
10	490100	Delivered Orders - Obligations, Unpaid	E				X/K/N	B/P/X	
10	493100	Delivered Orders - Obligations Transferred, Unpaid	E			F	X/K/N	B/P/X	
10	497100	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	E				X/K/N	B/P/X	
10	498100	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E				X/K/N	B/P/X	
11	**Unobligated Balance**								
11	415700	Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation	E	P			X/K/N	P/X	
11	415800	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	E				X/K/N	P/X	
11	435700	Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds	E				X/N	P/X	
11	438200	Temporary Reduction - New Budget Authority	E	D/P/S			X/K/N	P/X	
11	438300	Temporary Reduction - Prior-Year Balances	E	D/P/S			X/K/N	P/X	
11	439400	Receipts Unavailable for Obligation Upon Collection	E				N	B/P/X	
11	439600	Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts Unavailable for Obligation Upon Collection	E				X/K/N	B/P/X	
11	439700	Receipts and Appropriations Temporarily Precluded From Obligation	E	C/P			X/K/N	B/P/X	
11	439800	Offsetting Collections Temporarily Precluded From Obligation	E	S			X/K/N	B/P/X	
11	439900	Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts and Appropriations Temporarily Precluded From Obligation	E				X/K/N	B/P/X	
11	442000	Unapportioned Authority - Pending Rescission	E				X/K/N		
11	443000	Unapportioned Authority - OMB Deferral	E				X/K/N		
11	445000	Unapportioned Authority	E				X/K/N	B/P/X	
11	451000	Apportionments	E				X/K/N		
11	461000	Allotments - Realized Resources	E				X/K/N		
11	462000	Unobligated Funds Exempt From Apportionment	E				X/K/N	B/P/X	
11	463000	Funds Not Available for Commitment/Obligation	E				X/K/N		
11	465000	Allotments - Expired Authority	E				X/K/N	B/P/X	
11	470000	Commitments - Programs Subject to Apportionment	E				X/K/N		
11	472000	Commitments - Programs Exempt From Apportionment	E				X/K/N		

SUPPLEMENT

Footnotes and Additional Information

None

USSGL Crosswalk - Balance Sheet

Line No.	USSGL Acct.	USSGL Account Title	USSGL Account Attributes: Begin/End	Fed/NonFed	Reporting Type Code	Addl. Info.
	Assets (Note 2)					
	Intragovernmental					
1	**Fund Balance with Treasury (Note 3)**					
1	101000	Fund Balance With Treasury	E	G	E/U	
1	109000	Fund Balance With Treasury Under a Continuing Resolution	E	G	E/U	
2	**Investments (Note 5)**					
2	134200	Interest Receivable - Investments	E	F	E/U	
2	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	E	F	E/U	
2	161100	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	E	F	E/U	
2	161200	Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	E	F	E/U	
2	161300	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	E	F	E/U	
2	161800	Market Adjustment - Investments	E	F	E/U	
2	162000	Investments in Securities Other Than the Bureau of the Public Debt Securities	E	F	E/U	
2	162100	Discount on Securities Other Than the Bureau of the Public Debt Securities	E	F	E/U	
2	162200	Premium on Securities Other Than the Bureau of the Public Debt Securities	E	F	E/U	
2	162300	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities	E	F	E/U	
2	163000	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	E	F	E/U	
2	163100	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	E	F	E/U	
2	163300	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	E	F	E/U	
2	164300	Allowance for Subsidy - Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act	E	F	E/U	
2	169000	Other Investments	E	F	E/U	
3	**Accounts Receivable (Note 6)**					
3	131000	Accounts Receivable	E	F	E/U	
3	131900	Allowance for Loss on Accounts Receivable	E	F	E/U	
3	132000	Employment Benefit Contributions Receivable	E	F	E/U	
3	132100	Unfunded FECA Benefit Contributions Receivable	E	F	U	
3	132500	Taxes Receivable	E	G	E/U	
3	133000	Receivable for Transfers of Currently Invested Balances	E	F	E/U	
3	133500	Expenditure Transfers Receivable	E	F	E/U	
3	134000	Interest Receivable - Not Otherwise Classified	E	F	E/U	
3	136000	Penalties and Fines Receivable - Not Otherwise Classified	E	F	E/U	
3	137000	Administrative Fees Receivable - Not Otherwise Classified	E	F	E/U	
3	192300	Contingent Receivable for Capital Transfers	E	F	E/U	
3	192500	Capital Transfers Receivable	E	F	E/U	
4	**Loans Receivable**					
4	134100	Interest Receivable - Loans	E	F	E/U	
4	135000	Loans Receivable	E	F	E/U	
4	135100	Capitalized Loan Interest Receivable - Non-Credit Reform	E	F	E/U	

USSGL Crosswalk - Balance Sheet

			USSGL Account Attributes			
Line No.	**USSGL Acct.**	**USSGL Account Title**	**Begin/End**	**Fed/NonFed**	**Reporting Type Code**	**Addl. Info.**
4	136100	Penalties and Fines Receivable - Loans	E	F	E/U	
4	137100	Administrative Fees Receivable - Loans	E	F	E/U	
5	**Other (Note 12)**					
5	141000	Advances and Prepayments	E	F	E/U	
5	192100	Receivable From Appropriations	E	G	E/U	
5	199000	Other Assets	E	F	E/U	
6	**Total Intragovernmental**					
	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	111000	Undeposited Collections	E	N	E/U	
7	112000	Imprest Funds	E	N	E/U	
7	112500	U.S. Debit Card Funds	E	N	E/U	
7	113000	Funds Held by the Public	E	N	E/U	
7	119000	Other Cash	E	N	E/U	
7	119300	International Monetary Fund Assets - Reserve Position	E	N	E/U	
7	119400	Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights	E	N	E/U	
7	119500	Other Monetary Assets	E	N	E/U	
7	120000	Foreign Currency	E	N	E/U	
7	120500	Foreign Currency Denominated Equivalent Assets	E	N	E	
7	120900	Uninvested Foreign Currency	E	N	E	
7	134400	Interest Receivable on Special Drawing Rights	E	N	E	
7	138400	Interest Receivable - Foreign Currency Denominated Assets	E	N	E	
7	153100	Seized Monetary Instruments	E	N	E/U	
7	153200	Seized Cash Deposited	E	N	E/U	
8	**Investments (Note 5)**					
8	134200	Interest Receivable - Investments	E	N	E/U	
8	134600	Allowance for Loss on Interest Receivable - Investments	E	N	E/U	
8	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	E	N	E/U	2
8	161100	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	E	N	E/U	2
8	161200	Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	E	N	E/U	2
8	161300	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	E	N	E/U	2
8	161800	Market Adjustment - Investments	E	N	E/U	
8	162000	Investments in Securities Other Than the Bureau of the Public Debt Securities	E	N	E/U	
8	162100	Discount on Securities Other Than the Bureau of the Public Debt Securities	E	N	E/U	
8	162200	Premium on Securities Other Than the Bureau of the Public Debt Securities	E	N	E/U	
8	162300	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities	E	N	E/U	

USSGL Crosswalk - Balance Sheet

Line No.	USSGL Acct.	USSGL Account Title	USSGL Account Attributes: Begin/End	Fed/NonFed	Reporting Type Code	Addl. Info.
8	164200	Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act	E	N	E/U	
8	164300	Allowance for Subsidy - Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act	E	N	E/U	
8	164400	Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act	E	N	E/U	
8	164500	Allowance for Subsidy - Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act	E	N	E/U	
8	164600	Discount on Securities Account for Under the Provisions of the Federal Credit Reform Act	E	N	E/U	
8	164700	Premium on Securities Accounted for Under the Provisions of the Federal Credit Reform Act	E	N	E/U	
8	165000	Preferred Stock in Federal Government Sponsored Enterprise	E	N	E/U	
8	165100	Market Adjustment - Senior Preferred Stock in Federal Government Sponsored Enterprise	E	N	E/U	
8	165200	Common Stock Warrants in Federal Government Sponsored Enterprise	E	N	E/U	
8	165300	Market Adjustment - Common Stock Warrants in Federal Government Sponsored Enterprise	E	N	E/U	
8	167000	Foreign Investments	E	N	E	
8	167100	Discount on Foreign Investments	E	N	E	
8	167200	Premium on Foreign Investments	E	N	E	
8	167900	Foreign Exchange Rate Revalue Adjustments - Investments	E	N	E	
8	169000	Other Investments	E	N	E/U	
9	**Accounts Receivable, Net (Note 6)**					
9	131000	Accounts Receivable	E	N	E/U	
9	131900	Allowance for Loss on Accounts Receivable	E	N	E/U	
9	132000	Employment Benefit Contributions Receivable	E	N	E/U	
9	134000	Interest Receivable - Not Otherwise Classified	E	N	E/U	
9	134700	Allowance for Loss on Interest Receivable - Not Otherwise Classified	E	N	E/U	
9	136000	Penalties and Fines Receivable - Not Otherwise Classified	E	N	E/U	
9	136700	Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified	E	N	E/U	
9	137000	Administrative Fees Receivable - Not Otherwise Classified	E	N	E/U	
9	137700	Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified	E	N	E/U	
10	**Taxes Receivable, Net (Note 7)**					
10	132500	Taxes Receivable	E	N	E/U	
10	132900	Allowance for Loss on Taxes Receivable	E	N	E/U	
10	134300	Interest Receivable - Taxes	E	N	E/U	
10	134800	Allowance for Loss on Interest Receivable - Taxes	E	N	E/U	
10	136300	Penalties and Fines Receivable - Taxes	E	N	E/U	
10	136800	Allowance for Loss on Penalties and Fines Receivable - Taxes	E	N	E/U	
10	137300	Administrative Fees Receivable - Taxes	E	N	E/U	
10	137800	Allowance for Loss on Administrative Fees Receivable - Taxes	E	N	E/U	
11	**Direct Loan and Loan Guarantees, Net (Note 8)**					
11	134100	Interest Receivable - Loans	E	N	E/U	
11	134500	Allowance for Loss on Interest Receivable - Loans	E	N	E/U	
11	135000	Loans Receivable	E	N	E/U	
11	135900	Allowance for Loss on Loans Receivable	E	N	E/U	
11	136100	Penalties and Fines Receivable - Loans	E	N	E/U	

USSGL Crosswalk - Balance Sheet

Line No.	USSGL Acct.	USSGL Account Title	USSGL Account Attributes: Begin/End	Fed/NonFed	Reporting Type Code	Addl. Info.
11	136500	Allowance for Loss on Penalties and Fines Receivable - Loans	E	N	E/U	
11	137100	Administrative Fees Receivable - Loans	E	N	E/U	
11	137500	Allowance for Loss on Administrative Fees Receivable - Loans	E	N	E/U	
11	138000	Loans Receivable - Troubled Assets Relief Program	E	N	E/U	
11	138100	Interest Receivable - Loans - Troubled Assets Relief Program	E	N	E/U	
11	138500	Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program	E	N	E/U	
11	138900	Allowance for Subsidy - Loans - Troubled Assets Relief Program	E	N	E/U	
11	139900	Allowance for Subsidy	E	N	E/U	
11	155100	Foreclosed Property	E	N	E/U	
11	155900	Foreclosed Property - Allowance	E	N	E/U	
12	**Inventory and Related Property, Net (Note 9)**					
12	151100	Operating Materials and Supplies Held for Use	E	N	E/U	
12	151200	Operating Materials and Supplies Held in Reserve for Future Use	E	N	E/U	
12	151300	Operating Materials and Supplies - Excess, Obsolete, and Unserviceable	E	N	E/U	
12	151400	Operating Materials and Supplies Held for Repair	E	N	E/U	
12	151900	Operating Materials and Supplies - Allowance	E	N	E/U	
12	152100	Inventory Purchased for Resale	E	N	E/U	
12	152200	Inventory Held in Reserve for Future Sale	E	N	E/U	
12	152300	Inventory Held for Repair	E	N	E/U	
12	152400	Inventory - Excess, Obsolete, and Unserviceable	E	N	E/U	
12	152500	Inventory - Raw Materials	E	N	E/U	
12	152600	Inventory - Work-in-Process	E	N	E/U	
12	152700	Inventory - Finished Goods	E	N	E/U	
12	152900	Inventory - Allowance	E	N	E/U	
12	154100	Forfeited Property Held for Sale	E	N	E/U	
12	154200	Forfeited Property Held for Donation or Use	E	N	E/U	
12	154900	Forfeited Property - Allowance	E	N	E/U	
12	156100	Commodities Held Under Price Support and Stabilization Support Programs	E	N	E/U	
12	156900	Commodities - Allowance	E	N	E/U	
12	157100	Stockpile Materials Held in Reserve	E	N	E/U	
12	157200	Stockpile Materials Held for Sale	E	N	E/U	
12	159100	Other Related Property	E	N	E/U	
12	159900	Other Related Property - Allowance	E	N	E/U	
13	**General Property, Plant, and Equipment, Net (Note 10)**					
13	171100	Land and Land Rights	E	N	E/U	
13	171200	Improvements to Land	E	N	E/U	
13	171900	Accumulated Depreciation on Improvements to Land	E	N	E/U	
13	172000	Construction-in-Progress	E	N	E/U	
13	173000	Buildings, Improvements, and Renovations	E	N	E/U	
13	173900	Accumulated Depreciation on Buildings, Improvements, and Renovations	E	N	E/U	
13	174000	Other Structures and Facilities	E	N	E/U	

USSGL Crosswalk - Balance Sheet

Line No.	USSGL Acct.	USSGL Account Title	USSGL Account Attributes: Begin/End	Fed/NonFed	Reporting Type Code	Addl. Info.
13	174900	Accumulated Depreciation on Other Structures and Facilities	E	N	E/U	
13	175000	Equipment	E	N	E/U	
13	175900	Accumulated Depreciation on Equipment	E	N	E/U	
13	181000	Assets Under Capital Lease	E	N	E/U	
13	181900	Accumulated Depreciation on Assets Under Capital Lease	E	N	E/U	
13	182000	Leasehold Improvements	E	N	E/U	
13	182900	Accumulated Amortization on Leasehold Improvements	E	N	E/U	
13	183000	Internal-Use Software	E	N	E/U	
13	183200	Internal-Use Software in Development	E	N	E/U	
13	183900	Accumulated Amortization on Internal-Use Software	E	N	E/U	
13	184000	Other Natural Resources	E	N	E/U	
13	184900	Allowance for Depletion	E	N	E/U	
13	189000	Other General Property, Plant, and Equipment	E	N	E/U	
13	189900	Accumulated Depreciation on Other General Property, Plant, and Equipment	E	N	E/U	
14	**Other (Note 12)**					
14	141000	Advances and Prepayments	E	N	E/U	
14	199000	Other Assets	E	N	E/U	
14	199500	General Property, Plant, and Equipment Permanently Removed but Not Yet Disposed	E	N	E/U	
15	**Total Assets**					
	This line is calculated. Equlas the sum of lines 6 through14.					
16	**Stewardship PP&E (Note 11)**					
	Liabilities (Note 13)					
	Intragovernmental					
17	**Accounts Payable**					
17	211000	Accounts Payable	E	F	E/U	
17	212000	Disbursements in Transit	E	F	E/U	
17	214000	Accrued Interest Payable - Not Otherwise Classified	E	F	E/U	
17	215000	Payable for Transfers of Currently Invested Balances	E	F	E/U	
17	215500	Expenditure Transfers Payable	E	F	E/U	
17	217000	Subsidy Payable to the Financing Account	E	F	E/U	
17	296000	Accounts Payable From Canceled Appropriations	E	F	E/U	
18	**Debt (Note 14)**					
18	214100	Accrued Interest Payable - Debt	E	F	E/U	
18	251000	Principal Payable to the Bureau of the Public Debt	E	F	E/U	
18	251100	Capitalized Loan Interest Payable - Non-Credit Reform	E	F	E/U	

USSGL Crosswalk - Balance Sheet

Line No.	USSGL Acct.	USSGL Account Title	USSGL Account Attributes: Begin/End	Fed/NonFed	Reporting Type Code	Addl. Info.
18	252000	Principal Payable to the Federal Financing Bank	E	F	E/U	
18	253000	Securities Issued by Federal Agencies Under General and Special Financing Authority	E	F	E/U	
18	253100	Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority	E	F	E/U	
18	253200	Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	E	F	E/U	
18	253300	Amortization of Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority	E	F	E/U	
18	253400	Amortization of Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	E	F	E/U	
18	254000	Participation Certificates	E	F	E/U	
18	259000	Other Debt	E	F	E/U	
19	**Other (Notes 15, 16, and 17)**					
19	213000	Contract Holdbacks	E	F	E/U	
19	219000	Other Liabilities With Related Budgetary Obligations	E	F	E/U	
19	221300	Employer Contributions and Payroll Taxes Payable	E	F	E/U	
19	221500	Other Post Employment Benefits Due and Payable	E	F	E/U	
19	222500	Unfunded FECA Liability	E	F	E/U	
19	229000	Other Unfunded Employment Related Liability	E	F	E/U	
19	231000	Liability for Advances and Prepayments	E	F	E/U	
19	241000	Liability for Clearing Accounts	E	G	E/U	
19	292300	Contingent Liability for Capital Transfers	E	F	E/U	
19	294000	Capital Lease Liability	E	G	E/U	
19	297000	Liability for Capital Transfers	E	F	E/U	
19	298000	Custodial Liability	E	G	E/U	
19	298500	Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity	E	G	E/U	
19	299000	Other Liabilities Without Related Budgetary Obligations	E	F	E/U	
20	**Total Intragovernmental**					
	This line is calculated. Equlas the sum of lines 17 through 19.					
	Liabilities With the Public					
21	**Accounts Payable**					
21	211000	Accounts Payable	E	N	E/U	
21	212000	Disbursements in Transit	E	N	E/U	
21	214000	Accrued Interest Payable - Not Otherwise Classified	E	N	E/U	
21	296000	Accounts Payable From Canceled Appropriations	E	N	E/U	
22	**Loan Guarantee Liability (Note 8)**					
22	218000	Loan Guarantee Liability	E	N	E/U	
23	**Debt Held by the Public (Note 14)**					
23	214100	Accrued Interest Payable - Debt	E	N	E/U	
23	253000	Securities Issued by Federal Agencies Under General and Special Financing Authority	E	N	E/U	

USSGL Crosswalk - Balance Sheet

Line No.	USSGL Acct.	USSGL Account Title	USSGL Account Attributes: Begin/End	Fed/NonFed	Reporting Type Code	Addl. Info.
23	253100	Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority	E	N	E/U	
23	253200	Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	E	N	E/U	
23	253300	Amortization of Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority	E	N	E/U	
23	253400	Amortization of Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	E	N	E/U	
23	254000	Participation Certificates	E	N	E/U	
23	259000	Other Debt	E	N	E/U	
24	**Federal Employee and Veteran Benefits (Note 15)**					
24	219100	Employee Health Care Liability Incurred but Not Reported	E	N	E/U	
24	221500	Other Post Employment Benefits Due and Payable	E	N	E/U	
24	221600	Pension Benefits Due and Payable to Beneficiaries	E	N	E/U	
24	221700	Benefit Premiums Payable to Carriers	E	N	E/U	
24	221800	Life Insurance Benefits Due and Payable to Beneficiaries	E	N	E/U	
24	261000	Actuarial Pension Liability	E	N	E/U	
24	262000	Actuarial Health Insurance Liability	E	N	E/U	
24	263000	Actuarial Life Insurance Liability	E	N	E/U	
24	265000	Actuarial FECA Liability	E	N	E/U	
24	269000	Other Actuarial Liabilities	E	N	E/U	
25	**Environmental and Disposal Liabilities (Note 16)**					
25	299500	Estimated Cleanup Cost Liability	E	N	E/U	
26	**Benefits Due and Payable**					
26	216000	Entitlement Benefits Due and Payable	E	N	E/U	
27	**Other (Notes 15, 16, 17, 18, and 19)**					
27	211200	Accounts Payable for Federal Government Sponsored Enterprise	E	N	E/U	
27	213000	Contract Holdbacks	E	N	E/U	
27	219000	Other Liabilities With Related Budgetary Obligations	E	N	E/U	
27	219200	Special Drawing Right (SDR) Certificates Issued to Federal Reserve Banks	E	N	E	
27	219300	Allocation of Special Drawing Rights (SDRs)	E	N	E	
27	221000	Accrued Funded Payroll and Leave	E	N	E/U	
27	221100	Withholdings Payable	E	N	E/U	
27	221300	Employer Contributions and Payroll Taxes Payable	E	N	E/U	
27	222000	Unfunded Leave	E	N	E/U	
27	229000	Other Unfunded Employment Related Liability	E	N	E/U	
27	231000	Liability for Advances and Prepayments	E	N	E/U	
27	232000	Other Deferred Revenue	E	N	E/U	
27	240000	Liability for Nonfiduciary Deposit Funds and Undeposited Collections	E	N	E/U	
27	241000	Liability for Clearing Accounts	E	N	E/U	
27	266000	Actuarial Liabilities for Federal Insurance and Guarantee Programs	E	N	E/U	
27	267000	Actuarial Liabilities for Treasury-Managed Benefit Programs	E	N	E/U	
27	291000	Prior Liens Outstanding on Acquired Collateral	E	N	E/U	

USSGL Crosswalk - Balance Sheet

Line No.	USSGL Acct.	USSGL Account Title	USSGL Account Attributes: Begin/End	Fed/NonFed	Reporting Type Code	Addl. Info.
27	292000	Contingent Liabilities	E	N	E/U	
27	292200	Contingent Liabilities - Federal Government Sponsored Enterprise	E	N	E/U	
27	294000	Capital Lease Liability	E	N	E/U	
27	298000	Custodial Liability	E	N	E/U	3
27	299000	Other Liabilities Without Related Budgetary Obligations	E	N	E/U	
28	**Total Liabilities**					
	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	310000	Unexpended Appropriations - Cumulative	B		E	
30	310100	Unexpended Appropriations - Appropriations Received	E	G	E	
30	310200	Unexpended Appropriations - Transfers-In	E	F	E	
30	310300	Unexpended Appropriations - Transfers-Out	E	F	E	
30	310500	Unexpended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year	E	G	E	
30	310600	Unexpended Appropriations - Adjustments	E	G	E	
30	310700	Unexpended Appropriations - Used	E	G	E	
30	310800	Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors	E	G	E	
30	310900	Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles	E	G	E	
31	**Unexpended Appropriations - Other Funds**					
31	310000	Unexpended Appropriations - Cumulative	B		U	
31	310100	Unexpended Appropriations - Appropriations Received	E	G	U	
31	310200	Unexpended Appropriations - Transfers-In	E	F	U	
31	310300	Unexpended Appropriations - Transfers-Out	E	F	U	
31	310500	Unexpended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year	E	G	U	
31	310600	Unexpended Appropriations - Adjustments	E	G	U	
31	310700	Unexpended Appropriations - Used	E	G	U	
31	310800	Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors	E	G	U	
31	310900	Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles	E	G	U	
32	**Cumulative Results of Operations - Earmarked Funds (Note 21)**					
32	331000	Cumulative Results of Operations	B		E	
32	510000	Revenue From Goods Sold	E	F/N	E	
32	510900	Contra Revenue for Goods Sold	E	F/N	E	
32	520000	Revenue From Services Provided	E	F/N	E	
32	520900	Contra Revenue for Services Provided	E	F/N	E	
32	531000	Interest Revenue - Other	E	F/N	E	

USSGL Crosswalk - Balance Sheet

			USSGL Account Attributes			
Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Reporting Type Code	Addl. Info.
32	531100	Interest Revenue - Investments	E	F/N	E	
32	531200	Interest Revenue - Loans Receivable/Uninvested Funds	E	F/N	E	
32	531300	Interest Revenue - Subsidy Amortization	E	N	E	
32	531400	Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act	E	N	E	
32	531500	Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act	E	N	E	
32	531700	Contra Revenue for Interest Revenue - Loans Receivable	E	F/N	E	
32	531800	Contra Revenue for Interest Revenue - Investments	E	F/N	E	
32	531900	Contra Revenue for Interest Revenue - Other	E	F/N	E	
32	532000	Penalties and Fines Revenue	E	G/N	E	
32	532400	Contra Revenue for Penalties and Fines	E	G/N	E	
32	532500	Administrative Fees Revenue	E	F/N	E	
32	532900	Contra Revenue for Administrative Fees	E	F/N	E	
32	540000	Funded Benefit Program Revenue	E	F/N	E	
32	540900	Contra Revenue for Funded Benefit Program Revenue	E	F/N	E	
32	550000	Insurance and Guarantee Premium Revenue	E	N	E	
32	550900	Contra Revenue for Insurance and Guarantee Premium Revenue	E	N	E	
32	560000	Donated Revenue - Financial Resources	E	N	E	
32	560900	Contra Revenue for Donations - Financial Resources	E	N	E	
32	561000	Donated Revenue - Nonfinancial Resources	E	N	E	
32	561900	Contra Donated Revenue - Nonfinancial Resources	E	N	E	
32	564000	Forfeiture Revenue - Cash and Cash Equivalents	E	N	E	
32	564900	Contra Forfeiture Revenue - Cash and Cash Equivalents	E	N	E	
32	565000	Forfeiture Revenue - Forfeitures of Property	E	N	E	
32	565900	Contra Forfeiture Revenue - Forfeitures of Property	E	N	E	
32	570000	Expended Appropriations	E	G	E	
32	570500	Expended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year	E	G	E	
32	570800	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors	E	G	E	
32	570900	Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles	E	G	E	
32	572000	Financing Sources Transferred In Without Reimbursement	E	F	E	
32	573000	Financing Sources Transferred Out Without Reimbursement	E	F	E	
32	574000	Appropriated Earmarked Receipts Transferred In	E	F	E	
32	574500	Appropriated Earmarked Receipts Transferred Out	E	F	E	
32	575000	Expenditure Financing Sources - Transfers-In	E	F	E	
32	575500	Nonexpenditure Financing Sources - Transfers-In - Other	E	F	E	
32	575600	Nonexpenditure Financing Sources - Transfers-In - Capital Transfers	E	F	E	
32	576000	Expenditure Financing Sources - Transfers-Out	E	F	E	
32	576500	Nonexpenditure Financing Sources - Transfers-Out - Other	E	F	E	
32	576600	Nonexpenditure Financing Sources - Transfers-Out - Capital Transfers	E	F	E	
32	577500	Nonbudgetary Financing Sources Transferred In	E	F	E	
32	577600	Nonbudgetary Financing Sources Transferred Out	E	F	E	
32	578000	Imputed Financing Sources	E	F	E	
32	579000	Other Financing Sources	E	G	E	
32	579100	Adjustment to Financing Sources - Downward Reestimate or Negative Subsidy	E	G	E	

USSGL Crosswalk - Balance Sheet

Line No.	USSGL Acct.	USSGL Account Title	USSGL Account Attributes: Begin/End	Fed/NonFed	Reporting Type Code	Addl. Info.
32	579200	Financing Sources To Be Transferred Out - Contingent Liability	E	F	E	
32	580000	Tax Revenue Collected - Not Otherwise Classified	E	G/N	E	
32	580100	Tax Revenue Collected - Individual	E	G/N	E	
32	580200	Tax Revenue Collected - Corporate	E	G/N	E	
32	580300	Tax Revenue Collected - Unemployment	E	G/N	E	
32	580400	Tax Revenue Collected - Excise	E	G/N	E	
32	580500	Tax Revenue Collected - Estate and Gift	E	G/N	E	
32	580600	Tax Revenue Collected - Customs	E	G/N	E	
32	582000	Tax Revenue Accrual Adjustment - Not Otherwise Classified	E	G/N	E	
32	582100	Tax Revenue Accrual Adjustment - Individual	E	G/N	E	
32	582200	Tax Revenue Accrual Adjustment - Corporate	E	G/N	E	
32	582300	Tax Revenue Accrual Adjustment - Unemployment	E	G/N	E	
32	582400	Tax Revenue Accrual Adjustment - Excise	E	G/N	E	
32	582500	Tax Revenue Accrual Adjustment - Estate and Gift	E	G/N	E	
32	582600	Tax Revenue Accrual Adjustment - Customs	E	G/N	E	
32	583000	Contra Revenue for Taxes - Not Otherwise Classified	E	G/N	E	
32	583100	Contra Revenue for Taxes - Individual	E	G/N	E	
32	583200	Contra Revenue for Taxes - Corporate	E	G/N	E	
32	583300	Contra Revenue for Taxes - Unemployment	E	G/N	E	
32	583400	Contra Revenue for Taxes - Excise	E	G/N	E	
32	583500	Contra Revenue for Taxes - Estate and Gift	E	G/N	E	
32	583600	Contra Revenue for Taxes - Customs	E	G/N	E	
32	589000	Tax Revenue Refunds - Not Otherwise Classified	E	G/N	E	
32	589100	Tax Revenue Refunds - Individual	E	G/N	E	
32	589200	Tax Revenue Refunds - Corporate	E	G/N	E	
32	589300	Tax Revenue Refunds - Unemployment	E	G/N	E	
32	589400	Tax Revenue Refunds - Excise	E	G/N	E	
32	589500	Tax Revenue Refunds - Estate and Gift	E	G/N	E	
32	589600	Tax Revenue Refunds - Customs	E	G/N	E	
32	590000	Other Revenue	E	F/G/N	E	
32	590900	Contra Revenue for Other Revenue	E	F/G/N	E	
32	591900	Revenue and Other Financing Sources - Cancellations	E	G	E	
32	592100	Valuation Change in Investments - Exchange Stablization Fund	E	N	E	
32	592200	Valuation Change in Investments for Federal Government Sponsored Enterprise	E	N	E	
32	592300	Valuation Change in Investments - Beneficial Interest in Trust	E	N	E	
32	599000	Collections for Others - Statement of Custodial Activity	E	G/N	E	3
32	599100	Accrued Collections for Others - Statement of Custodial Activity	E	G/N	E	3
32	599300	Offset to Non-Entity Collections - Statement of Changes in Net Position	E	G	E	
32	599400	Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position	E	G	E	
32	599700	Financing Sources Transferred In From Custodial Statement Collections	E	F	E	
32	599800	Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the Treasury	E	F	E	
32	610000	Operating Expenses/Program Costs	E	F/N	E	
32	619000	Contra Bad Debt Expense - Incurred for Others	E	F/G/N	E	

USSGL Crosswalk - Balance Sheet

Line No.	USSGL Acct.	USSGL Account Title	USSGL Account Attributes: Begin/End	Fed/NonFed	Reporting Type Code	Addl. Info.
32	619900	Adjustment to Subsidy Expense	E	N	E	
32	631000	Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank	E	F	E	
32	632000	Interest Expenses on Securities	E	F/N	E	
32	633000	Other Interest Expenses	E	F/N	E	
32	633800	Remuneration Interest	E	N	E	
32	634000	Interest Expense Accrued on the Liability for Loan Guarantees	E	N	E	
32	640000	Benefit Expense	E	F/G/N	E	
32	650000	Cost of Goods Sold	E	N	E	
32	660000	Applied Overhead	E	N	E	
32	661000	Cost Capitalization Offset	E	N	E	
32	671000	Depreciation, Amortization, and Depletion	E	N	E	
32	672000	Bad Debt Expense	E	F/N	E	
32	673000	Imputed Costs	E	F	E	
32	679000	Other Expenses Not Requiring Budgetary Resources	E	F/N	E	
32	680000	Future Funded Expenses	E	F/N	E	
32	685000	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	E	F	E	
32	690000	Nonproduction Costs	E	F/N	E	
32	711000	Gains on Disposition of Assets - Other	E	N	E	
32	711100	Gains on Disposition of Investments	E	F/N	E	
32	711200	Gains on Disposition of Borrowings	E	F/G	E	
32	717100	Gains on Changes in Long-Term Assumptions - From Experience	E	N	E	
32	717200	Losses on Changes in Long-Term Assumptions - From Experience	E	N	E	
32	718000	Unrealized Gains	E	F/N	E	
32	718100	Unrealized Gain - Exchange Stabilization Fund	E	N	E	
32	719000	Other Gains	E	F/G/N	E	
32	719100	Other Gains for Accrued Special Drawing Right (SDR) Interest and Charges	E	N	E	
32	721000	Losses on Disposition of Assets - Other	E	N	E	
32	721100	Losses on Disposition of Investments	E	F/N	E	
32	721200	Losses on Disposition of Borrowings	E	F/G	E	
32	727100	Gains on Changes in Long-Term Assumptions	E	N	E	
32	727200	Losses on Changes in Long-Term Assumptions	E	N	E	
32	728000	Unrealized Losses	E	F/N	E	
32	728100	Unrealized Losses - Exchange Stabilization Fund	E	N	E	
32	729000	Other Losses	E	F/G/N	E	
32	729100	Other Losses for Accrued Special Drawing Right (SDR) Interest and Charges	E	N	E	
32	730000	Extraordinary Items	E	N	E	
32	740000	Prior-Period Adjustments Due to Corrections of Errors	E	G/N	E	
32	740100	Prior-Period Adjustments Due to Changes in Accounting Principles	E	G/N	E	
32	740500	Prior Period Adjustments Due to Corrections of Errors -Years Preceding the Prior Year	E	G/N	E	
32	750000	Distribution of Income - Dividend	E	G/N	E	
32	760000	Changes in Actuarial Liability	E	N	E	
33	**Cumulative Results of Operations - Other Funds**					

USSGL Crosswalk - Balance Sheet

Line No.	USSGL Acct.	USSGL Account Title	USSGL Account Attributes: Begin/End	Fed/NonFed	Reporting Type Code	Addl. Info.
33	331000	Cumulative Results of Operations	B		U	
33	510000	Revenue From Goods Sold	E	F/N	U	
33	510900	Contra Revenue for Goods Sold	E	F/N	U	
33	520000	Revenue From Services Provided	E	F/N	U	
33	520900	Contra Revenue for Services Provided	E	F/N	U	
33	531000	Interest Revenue - Other	E	F/N	U	
33	531100	Interest Revenue - Investments	E	F/N	U	
33	531200	Interest Revenue - Loans Receivable/Uninvested Funds	E	F/N	U	
33	531300	Interest Revenue - Subsidy Amortization	E	N	U	
33	531400	Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act	E	N	U	
33	531500	Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act	E	N	U	
33	531700	Contra Revenue for Interest Revenue - Loans Receivable	E	F/N	U	
33	531800	Contra Revenue for Interest Revenue - Investments	E	F/N	U	
33	531900	Contra Revenue for Interest Revenue - Other	E	F/N	U	
33	532000	Penalties and Fines Revenue	E	G/N	U	
33	532400	Contra Revenue for Penalties and Fines	E	G/N	U	
33	532500	Administrative Fees Revenue	E	F/N	U	
33	532900	Contra Revenue for Administrative Fees	E	F/N	U	
33	540000	Funded Benefit Program Revenue	E	F/N	U	
33	540500	Unfunded FECA Benefit Revenue	E	F	U	
33	540600	Contra Revenue for Unfunded FECA Benefit Revenue	E	F	U	
33	540900	Contra Revenue for Funded Benefit Program Revenue	E	F/N	U	
33	550000	Insurance and Guarantee Premium Revenue	E	N	U	
33	550900	Contra Revenue for Insurance and Guarantee Premium Revenue	E	N	U	
33	560000	Donated Revenue - Financial Resources	E	N	U	
33	560900	Contra Revenue for Donations - Financial Resources	E	N	U	
33	561000	Donated Revenue - Nonfinancial Resources	E	N	U	
33	561900	Contra Donated Revenue - Nonfinancial Resources	E	N	U	
33	564000	Forfeiture Revenue - Cash and Cash Equivalents	E	N	U	
33	564900	Contra Forfeiture Revenue - Cash and Cash Equivalents	E	N	U	
33	565000	Forfeiture Revenue - Forfeitures of Property	E	N	U	
33	565900	Contra Forfeiture Revenue - Forfeitures of Property	E	N	U	
33	570000	Expended Appropriations	E	G	U	
33	570500	Expended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year	E	G	U	
33	570800	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors	E	G	U	
33	570900	Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles	E	G	U	
33	572000	Financing Sources Transferred In Without Reimbursement	E	F	U	
33	573000	Financing Sources Transferred Out Without Reimbursement	E	F	U	
33	574000	Appropriated Earmarked Receipts Transferred In	E	F	U	
33	574500	Appropriated Earmarked Receipts Transferred Out	E	F	U	
33	575000	Expenditure Financing Sources - Transfers-In	E	F	U	
33	575500	Nonexpenditure Financing Sources - Transfers-In - Other	E	F	U	
33	575600	Nonexpenditure Financing Sources - Transfers-In - Capital Transfers	E	F	U	

USSGL Crosswalk - Balance Sheet

Line No.	USSGL Acct.	USSGL Account Title	USSGL Account Attributes: Begin/End	Fed/NonFed	Reporting Type Code	Addl. Info.
33	576000	Expenditure Financing Sources - Transfers-Out	E	F	U	
33	576500	Nonexpenditure Financing Sources - Transfers-Out - Other	E	F	U	
33	576600	Nonexpenditure Financing Sources - Transfers-Out - Capital Transfers	E	F	U	
33	577500	Nonbudgetary Financing Sources Transferred In	E	F	U	
33	577600	Nonbudgetary Financing Sources Transferred Out	E	F	U	
33	578000	Imputed Financing Sources	E	F	U	
33	579000	Other Financing Sources	E	G	U	
33	579100	Adjustment to Financing Sources - Downward Reestimate or Negative Subsidy	E	G	U	
33	579200	Financing Sources To Be Transferred Out - Contingent Liability	E	F	U	
33	579500	Seigniorage	E	N	U	
33	580000	Tax Revenue Collected - Not Otherwise Classified	E	G/N	U	
33	580100	Tax Revenue Collected - Individual	E	G/N	U	
33	580200	Tax Revenue Collected - Corporate	E	G/N	U	
33	580300	Tax Revenue Collected - Unemployment	E	G/N	U	
33	580400	Tax Revenue Collected - Excise	E	G/N	U	
33	580500	Tax Revenue Collected - Estate and Gift	E	G/N	U	
33	580600	Tax Revenue Collected - Customs	E	G/N	U	
33	582000	Tax Revenue Accrual Adjustment - Not Otherwise Classified	E	G/N	U	
33	582100	Tax Revenue Accrual Adjustment - Individual	E	G/N	U	
33	582200	Tax Revenue Accrual Adjustment - Corporate	E	G/N	U	
33	582300	Tax Revenue Accrual Adjustment - Unemployment	E	G/N	U	
33	582400	Tax Revenue Accrual Adjustment - Excise	E	G/N	U	
33	582500	Tax Revenue Accrual Adjustment - Estate and Gift	E	G/N	U	
33	582600	Tax Revenue Accrual Adjustment - Customs	E	G/N	U	
33	583000	Contra Revenue for Taxes - Not Otherwise Classified	E	G/N	U	
33	583100	Contra Revenue for Taxes - Individual	E	G/N	U	
33	583200	Contra Revenue for Taxes - Corporate	E	G/N	U	
33	583300	Contra Revenue for Taxes - Unemployment	E	G/N	U	
33	583400	Contra Revenue for Taxes - Excise	E	G/N	U	
33	583500	Contra Revenue for Taxes - Estate and Gift	E	G/N	U	
33	583600	Contra Revenue for Taxes - Customs	E	G/N	U	
33	589000	Tax Revenue Refunds - Not Otherwise Classified	E	G/N	U	
33	589100	Tax Revenue Refunds - Individual	E	G/N	U	
33	589200	Tax Revenue Refunds - Corporate	E	G/N	U	
33	589300	Tax Revenue Refunds - Unemployment	E	G/N	U	
33	589400	Tax Revenue Refunds - Excise	E	G/N	U	
33	589500	Tax Revenue Refunds - Estate and Gift	E	G/N	U	
33	589600	Tax Revenue Refunds - Customs	E	G/N	U	
33	590000	Other Revenue	E	F/G/N	U	
33	590900	Contra Revenue for Other Revenue	E	F/N	U	
33	591900	Revenue and Other Financing Sources - Cancellations	E	G	U	
33	592100	Valuation Change in Investments - Exchange Stablization Fund	E	N	U	
33	592200	Valuation Change in Investments for Federal Government Sponsored Enterprise	E	N	U	

USSGL Crosswalk - Balance Sheet

Line No.	USSGL Acct.	USSGL Account Title	USSGL Account Attributes: Begin/End	Fed/NonFed	Reporting Type Code	Addl. Info.
33	592300	Valuation Change in Investments - Beneficial Interest in Trust	E	N	U	
33	599000	Collections for Others - Statement of Custodial Activity	E	G/N	U	
33	599100	Accrued Collections for Others - Statement of Custodial Activity	E	G/N	U	
33	599300	Offset to Non-Entity Collections - Statement of Changes in Net Position	E	G	U	
33	599400	Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position	E	G	U	
33	599700	Financing Sources Transferred In From Custodial Statement Collections	E	F	U	
33	599800	Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the Treasury	E	F	U	
33	610000	Operating Expenses/Program Costs	E	F/N	U	
33	619000	Contra Bad Debt Expense - Incurred for Others	E	F/N	U	
33	619900	Adjustment to Subsidy Expense	E	N	U	
33	631000	Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank	E	F	U	
33	632000	Interest Expenses on Securities	E	F/N	U	
33	633000	Other Interest Expenses	E	F/N	U	
33	634000	Interest Expense Accrued on the Liability for Loan Guarantees	E	N	U	
33	640000	Benefit Expense	E	F/G/N	U	
33	650000	Cost of Goods Sold	E	N	U	
33	660000	Applied Overhead	E	N	U	
33	661000	Cost Capitalization Offset	E	N	U	
33	671000	Depreciation, Amortization, and Depletion	E	N	U	
33	672000	Bad Debt Expense	E	F/N	U	
33	673000	Imputed Costs	E	F	U	
33	679000	Other Expenses Not Requiring Budgetary Resources	E	F/N	U	
33	680000	Future Funded Expenses	E	F/N	U	
33	685000	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	E	F	U	
33	690000	Nonproduction Costs	E	F/N	U	
33	711000	Gains on Disposition of Assets - Other	E	N	U	
33	711100	Gains on Disposition of Investments	E	F/N	U	
33	711200	Gains on Disposition of Borrowings	E	F/G	U	
33	717100	Gains on Changes in Long-Term Assumptions - From Experience	E	N	U	
33	717200	Losses on Changes in Long-Term Assumptions - From Experience	E	N	U	
33	718000	Unrealized Gains	E	F/N	U	
33	719000	Other Gains	E	F/G/N	U	
33	721000	Losses on Disposition of Assets - Other	E	N	U	
33	721100	Losses on Disposition of Investments	E	F/N	U	
33	721200	Losses on Disposition of Borrowings	E	F/G	U	
33	727100	Gains on Changes in Long-Term Assumptions	E	N	U	
33	727200	Losses on Changes in Long-Term Assumptions	E	N	U	
33	728000	Unrealized Losses	E	F/N	U	
33	729000	Other Losses	E	F/G/N	U	
33	730000	Extraordinary Items	E	N	U	
33	740000	Prior-Period Adjustments Due to Corrections of Errors	E	G/N	U	
33	740100	Prior-Period Adjustments Due to Changes in Accounting Principles	E	G/N	U	
33	740500	Prior Period Adjustments Due to Corrections of Errors -Years Preceding the Prior Year	E	G/N	U	

USSGL Crosswalk - Balance Sheet

			USSGL Account Attributes			
Line No.	**USSGL Acct.**	**USSGL Account Title**	**Begin/End**	**Fed/NonFed**	**Reporting Type Code**	**Addl. Info.**
33	750000	Distribution of Income - Dividend	E	G/N	U	
33	760000	Changes in Actuarial Liability	E	N	U	
34	**Total Net Position**					
	This line is calculated. Equals the sum of lines 30 through 33.					
35	**Total Liabilities and Net Position**					
	This line is calculated. Equals the sum of lines 28 through 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 U.S. Virgin Islands as non-federal custodial liablilities as referenced in FASAB SFFAS No. 7, paragraph 289.

USSGL Crosswalk - Statement of Net Cost

Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Exch/Nonexch	Cust/Noncust	Program Indicator	Addl. Info.
			USSGL Account Attributes					
	Gross Program Costs:							
	Program A:							
1	**Gross costs (Note 22)**							
1	610000	Operating Expenses/Program Costs	E	F/N				
1	619000	Contra Bad Debt Expense - Incurred for Others	E	F/G/N				
1	619900	Adjustment to Subsidy Expense	E	N				
1	631000	Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank	E	F				
1	632000	Interest Expenses on Securities	E	F/N				
1	633000	Other Interest Expenses	E	F/N		A		
1	633800	Remuneration Interest	E	N				
1	634000	Interest Expense Accrued on the Liability for Loan Guarantees	E	N				
1	640000	Benefit Expense	E	F/G/N			P	
1	650000	Cost of Goods Sold	E	N				
1	660000	Applied Overhead	E	N				
1	661000	Cost Capitalization Offset	E	N				
1	671000	Depreciation, Amortization, and Depletion	E	N				
1	672000	Bad Debt Expense	E	F/N				
1	673000	Imputed Costs	E	F				
1	679000	Other Expenses Not Requiring Budgetary Resources	E	F/N		A		
1	680000	Future Funded Expenses	E	F/N			P	2
1	685000	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	E	F			P	
1	690000	Nonproduction Costs	E	F/N			P	3
1	721000	Losses on Disposition of Assets - Other	E	N	X		P	
1	721100	Losses on Disposition of Investments	E	F/N	X	A	P	
1	721200	Losses on Disposition of Borrowings	E	F/G	X		P	
1	728000	Unrealized Losses	E	F/N	X		P	
1	728100	Unrealized Losses - Exchange Stabilization Fund	E	N				
1	729000	Other Losses	E	F/G/N	X		P	
1	729100	Other Losses for Accrued Special Drawing Right (SDR) Interest and Charges	E	N				
1	730000	Extraordinary Items	E	N	X		P	
1	750000	Distribution of Income - Dividend	E	G/N	X		P	
1	760000	Changes in Actuarial Liability	E	N			P	
2	**Less: earned revenue**							
2	510000	Revenue From Goods Sold	E	F/N	X			
2	510900	Contra Revenue for Goods Sold	E	F/N	X			
2	520000	Revenue From Services Provided	E	F/N	X			
2	520900	Contra Revenue for Services Provided	E	F/N	X			
2	531000	Interest Revenue - Other	E	F/N	X	A	P	
2	531100	Interest Revenue - Investments	E	F/N	X	A	P	
2	531200	Interest Revenue - Loans Receivable/Uninvested Funds	E	F/N	X	A	P	
2	531300	Interest Revenue - Subsidy Amortization	E	N	X		P	
2	531400	Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act	E	N	X			
2	531500	Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act	E	N	X			
2	531700	Contra Revenue for Interest Revenue - Loans Receivable	E	F/N	X	A	P	
2	531800	Contra Revenue for Interest Revenue - Investments	E	F/N	X	A	P	
2	531900	Contra Revenue for Interest Revenue - Other	E	F/N	X	A	P	

USSGL Crosswalk - Statement of Net Cost

Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Exch/Nonexch	Cust/Noncust	Program Indicator	Addl. Info.
			USSGL Account Attributes					
2	532500	Administrative Fees Revenue	E	F/N	X	A		
2	532900	Contra Revenue for Administrative Fees	E	F/N	X	A		
2	540000	Funded Benefit Program Revenue	E	F/N	X			
2	540500	Unfunded FECA Benefit Revenue	E	F	X			
2	540600	Contra Revenue for Unfunded FECA Benefit Revenue	E	F	X			
2	540900	Contra Revenue for Funded Benefit Program Revenue	E	F/N	X			
2	550000	Insurance and Guarantee Premium Revenue	E	N	X			
2	550900	Contra Revenue for Insurance and Guarantee Premium Revenue	E	N	X			
2	590000	Other Revenue	E	F/N	X	A	P	
2	590900	Contra Revenue for Other Revenue	E	F/N	X	A	P	
2	592100	Valuation Change in Investments - Exchange Stablization Fund	E	N	X			
2	592200	Valuation Change in Investments for Federal Government Sponsored Enterprise	E	N	X			
2	711000	Gains on Disposition of Assets - Other	E	N	X		P	
2	711100	Gains on Disposition of Investments	E	F/N	X		P	
2	711200	Gains on Disposition of Borrowings	E	F/G	X		P	
2	718000	Unrealized Gains	E	F/N	X		P	
2	718100	Unrealized Gain - Exchange Stabilization Fund	E	N				
2	719000	Other Gains	E	F/G/N	X		P	
2	719100	Other Gains for Accrued Special Drawing Right (SDR) Interest and Charges	E	N				
3	**Net program costs:**							
	This line is calculated. Equals sum of lines 1 minus 2.							
4	**(Gain)/Loss on pension, ORB or OPEB Assumption Changes (Note 15):**							
4	717100	Gains on Changes in Long-Term Assumptions - From Experience	E	N	X			
4	717200	Losses on Changes in Long-Term Assumptions - From Experience	E	N	X			
4	727100	Gains on Changes in Long-Term Assumptions	E	N	X			
4	727200	Losses on Changes in Long-Term Assumptions	E	N	X			
5	**Net program costs including Assumption Changes:**							
	This line is calculated. Equals the sum of lines 3 through 4.							
6	**Costs not assigned to programs**							
6	640000	Benefit Expense	E	F/G/N			Q	
6	680000	Future Funded Expenses	E	F/N			Q	
6	685000	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	E	F			Q	
6	690000	Nonproduction Costs	E	F/N			Q	
6	721000	Losses on Disposition of Assets - Other	E	N	X		Q	
6	721100	Losses on Disposition of Investments	E	F/N	X	A	Q	
6	721200	Losses on Disposition of Borrowings	E	F/G	X		Q	
6	728000	Unrealized Losses	E	F/N	X		Q	
6	729000	Other Losses	E	F/G/N	X		Q	
6	730000	Extraordinary Items	E	N	X		Q	
6	750000	Distribution of Income - Dividend	E	G/N	X		Q	
6	760000	Changes in Actuarial Liability	E	N			Q	
7	**Less: earned revenues not attributed to programs**							

USSGL Crosswalk - Statement of Net Cost

			USSGL Account Attributes					
Line No.	**USSGL Acct.**	**USSGL Account Title**	**Begin/End**	**Fed/NonFed**	**Exch/Nonexch**	**Cust/Noncust**	**Program Indicator**	**Addl. Info.**
7	531000	Interest Revenue - Other	E	F/N	X	A	Q	
7	531100	Interest Revenue - Investments	E	F/N	X	A	Q	
7	531200	Interest Revenue - Loans Receivable/Uninvested Funds	E	F/N	X	A	Q	
7	531300	Interest Revenue - Subsidy Amortization	E	N	X		Q	
7	531700	Contra Revenue for Interest Revenue - Loans Receivable	E	F/N	X	A	Q	
7	531800	Contra Revenue for Interest Revenue - Investments	E	F/N	X	A	Q	
7	531900	Contra Revenue for Interest Revenue - Other	E	F/N	X	A	Q	
7	590000	Other Revenue	E	F/G/N	X	A	Q	
7	590900	Contra Revenue for Other Revenue	E	F/G/N	X	A	Q	
7	711000	Gains on Disposition of Assets - Other	E	N	X		Q	
7	711100	Gains on Disposition of Investments	E	F/N	X		Q	
7	711200	Gains on Disposition of Borrowings	E	F/G	X		Q	
7	718000	Unrealized Gains	E	F/N	X		Q	
7	719000	Other Gains	E	F/G/N	X		Q	
8	**Net cost of operations**							
	This line is calculated. Equals sum of lines 5 and 6 minus 7.							

Footnotes and Additional Information

1. Use the USSGL account attribute domains as provided in USSGL SectionIV, page 4.

2. Excludes non-recurring cleanup costs.

3. Report stewardship costs separately.

USSGL Crosswalk - Statement of Changes in Net Position

Line No.	USSGL Acct.	USSGL Account Title	USSGL Account Attributes: Begin/End	Exch/Nonexch	Cust/Noncust	Budgetary Impact Indicator	Addl. Info.
	Cumulative Results of Operations:						
1	**Beginning Balances**						
1	331000	Cumulative Results of Operations	B				
2	**Adjustments (+/-)**						
2a	**Changes in Accounting Principles (+/-)**						
2a	570900	Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles	E				
2a	740100	Prior-Period Adjustments Due to Changes in Accounting Principles	E				
2b	**Corrections of Errors (+/-)**						
2b	570500	Expended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year	E				
2b	570800	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors	E				
2b	740000	Prior-Period Adjustments Due to Corrections of Errors	E				
2b	740500	Prior Period Adjustments Due to Corrections of Errors -Years Preceding the Prior Year	E				
3	**Beginning Balances, as Adjusted**						
	This line is calculated. Equals sums of lines 1 through 2b.						
	Budgetary Financing Sources:						
4	**Other Adjustments (Recissions, etc.) (+/-)**						
4	579000	Other Financing Sources	E			D	3
4	591900	Revenue and Other Financing Sources - Cancellations	E				
5	**Appropriations Used**						
5	570000	Expended Appropriations	E				2
6	**Nonexchange Revenue**						
6	531000	Interest Revenue - Other	E	T	A		
6	531100	Interest Revenue - Investments	E	T	A		
6	531200	Interest Revenue - Loans Receivable/Uninvested Funds	E	T	A		
6	531700	Contra Revenue for Interest Revenue - Loans Receivable	E	T	A		
6	531800	Contra Revenue for Interest Revenue - Investments	E	T	A		
6	531900	Contra Revenue for Interest Revenue - Other	E	T	A		
6	532000	Penalties and Fines Revenue	E	T	A		
6	532400	Contra Revenue for Penalties and Fines	E	T	A		
6	540000	Funded Benefit Program Revenue	E	T			
6	540900	Contra Revenue for Funded Benefit Program Revenue	E	T			
6	580000	Tax Revenue Collected - Not Otherwise Classified	E	T	A		4
6	580100	Tax Revenue Collected - Individual	E	T	A		4
6	580200	Tax Revenue Collected - Corporate	E	T	A		4
6	580300	Tax Revenue Collected - Unemployment	E	T	A		4
6	580400	Tax Revenue Collected - Excise	E	T	A		4
6	580500	Tax Revenue Collected - Estate and Gift	E	T	A		4
6	580600	Tax Revenue Collected - Customs	E	T	A		4

USSGL Crosswalk - Statement of Changes in Net Position

Line No.	USSGL Acct.	USSGL Account Title	USSGL Account Attributes: Begin/End	Exch/Nonexch	Cust/Noncust	Budgetary Impact Indicator	Addl. Info.
6	582000	Tax Revenue Accrual Adjustment - Not Otherwise Classified	E	T	A		4
6	582100	Tax Revenue Accrual Adjustment - Individual	E	T	A		4
6	582200	Tax Revenue Accrual Adjustment - Corporate	E	T	A		4
6	582300	Tax Revenue Accrual Adjustment - Unemployment	E	T	A		4
6	582400	Tax Revenue Accrual Adjustment - Excise	E	T	A		4
6	582500	Tax Revenue Accrual Adjustment - Estate and Gift	E	T	A		4
6	582600	Tax Revenue Accrual Adjustment - Customs	E	T	A		4
6	583000	Contra Revenue for Taxes - Not Otherwise Classified	E	T	A		4
6	583100	Contra Revenue for Taxes - Individual	E	T	A		4
6	583200	Contra Revenue for Taxes - Corporate	E	T	A		4
6	583300	Contra Revenue for Taxes - Unemployment	E	T	A		4
6	583400	Contra Revenue for Taxes - Excise	E	T	A		4
6	583500	Contra Revenue for Taxes - Estate and Gift	E	T	A		4
6	583600	Contra Revenue for Taxes - Customs	E	T	A		4
6	589000	Tax Revenue Refunds - Not Otherwise Classified	E	T	A		4
6	589100	Tax Revenue Refunds - Individual	E	T	A		4
6	589200	Tax Revenue Refunds - Corporate	E	T	A		4
6	589300	Tax Revenue Refunds - Unemployment	E	T	A		4
6	589400	Tax Revenue Refunds - Excise	E	T	A		4
6	589500	Tax Revenue Refunds - Estate and Gift	E	T	A		4
6	589600	Tax Revenue Refunds - Customs	E	T	A		4
6	590000	Other Revenue	E	T	A	D	
6	590900	Contra Revenue for Other Revenue	E	T	A	D	
7	**Donations and Forfeitures of Cash and Cash Equivalents**						
7	560000	Donated Revenue - Financial Resources	E	T	A		
7	560900	Contra Revenue for Donations - Financial Resources	E	T	A		
7	564000	Forfeiture Revenue - Cash and Cash Equivalents	E	T	A	D	
7	564900	Contra Forfeiture Revenue - Cash and Cash Equivalents	E	T	A	D	
8	**Transfers-In/Out Without Reimbursement (+/-)**						
8	574000	Appropriated Earmarked Receipts Transferred In	E				
8	574500	Appropriated Earmarked Receipts Transferred Out	E				
8	575000	Expenditure Financing Sources - Transfers-In	E				
8	575500	Nonexpenditure Financing Sources - Transfers-In - Other	E				
8	576000	Expenditure Financing Sources - Transfers-Out	E				
8	576500	Nonexpenditure Financing Sources - Transfers-Out - Other	E				
8	576600	Nonexpenditure Financing Sources - Transfers-Out - Capital Transfers	E				
8	599700	Financing Sources Transferred In From Custodial Statement Collections	E		A		
9	**Other (+/-)**						
9	579000	Other Financing Sources	E			D	
9	711000	Gains on Disposition of Assets - Other	E	T		D	
9	711100	Gains on Disposition of Investments	E	T		D	
9	711200	Gains on Disposition of Borrowings	E	T		D	
9	718000	Unrealized Gains	E	T		D	
9	719000	Other Gains	E	T		D	
9	721000	Losses on Disposition of Assets - Other	E	T		D	

USSGL Crosswalk - Statement of Changes in Net Position

Line No.	USSGL Acct.	USSGL Account Title	USSGL Account Attributes: Begin/End	Exch/Nonexch	Cust/Noncust	Budgetary Impact Indicator	Addl. Info.
9	721100	Losses on Disposition of Investments	E	T	A	D	
9	721200	Losses on Disposition of Borrowings	E	T		D	
9	728000	Unrealized Losses	E	T		D	
9	729000	Other Losses	E	T		D	
9	750000	Distribution of Income - Dividend	E	T		D	
	Other Financing Sources (Non Exchange):						
10	**Donations and Forfeitures of Property**						
10	561000	Donated Revenue - Nonfinancial Resources	E	T			
10	561900	Contra Donated Revenue - Nonfinancial Resources	E	T			
10	565000	Forfeiture Revenue - Forfeitures of Property	E	T	A	E	
10	565900	Contra Forfeiture Revenue - Forfeitures of Property	E	T	A	E	
11	**Transfers-In/Out Without Reimbursement (+/-)**						
11	572000	Financing Sources Transferred In Without Reimbursement	E				
11	573000	Financing Sources Transferred Out Without Reimbursement	E				
11	575600	Nonexpenditure Financing Sources - Transfers-In - Capital Transfers	E				
11	577500	Nonbudgetary Financing Sources Transferred In	E				
11	577600	Nonbudgetary Financing Sources Transferred Out	E				
11	579200	Financing Sources To Be Transferred Out - Contingent Liability	E				
12	**Imputed Financing**						
12	578000	Imputed Financing Sources	E				
13	**Other (+/-)**						
13	579000	Other Financing Sources	E			E	
13	579100	Adjustment to Financing Sources - Downward Reestimate or Negative Subsidy	E			E	
13	579500	Seigniorage	E			E	
13	590000	Other Revenue	E	T	A	E	
13	590900	Contra Revenue for Other Revenue	E	T	A	E	
13	599300	Offset to Non-Entity Collections - Statement of Changes in Net Position	E		A	E	
13	599400	Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position	E		A	E	
13	711000	Gains on Disposition of Assets - Other	E	T		E	
13	711100	Gains on Disposition of Investments	E	T		E	
13	711200	Gains on Disposition of Borrowings	E	T		E	
13	718000	Unrealized Gains	E	T		E	
13	719000	Other Gains	E	T		E	
13	721000	Losses on Disposition of Assets - Other	E	T		E	
13	721100	Losses on Disposition of Investments	E	T	A	E	
13	721200	Losses on Disposition of Borrowings	E	T		E	
13	728000	Unrealized Losses	E	T		E	
13	729000	Other Losses	E	T		E	
13	750000	Distribution of Income - Dividend	E	T		E	
14	**Total Financing Sources**						
	This line is calculated. Equals sum of lines 4 through 13.						

USSGL Crosswalk - Statement of Changes in Net Position

Line No.	USSGL Acct.	USSGL Account Title	USSGL Account Attributes: Begin/End	Exch/Nonexch	Cust/Noncust	Budgetary Impact Indicator	Addl. Info.
15	**Net Cost of Operations (+/-)**						
	Net Cost of Operations (+/-)						
16	**Net Change**						
	This line is calculated. Equals sum of lines 14 minus 15.						
17	**Cumulative Results of Operations**						
	This line is calculated. Equals sum of lines 3 and 16.						
	Unexpended Appropriations:						
18	**Beginning Balances**						
18	310000	Unexpended Appropriations - Cumulative	B				
19	**Adjustments (+/-)**						
19a	**Changes in Accounting Principles (+/-)**						
19a	310900	Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles	E				
19b	**Corrections of Errors (+/-)**						
19b	310500	Unexpended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year	E				
19b	310800	Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors	E				
20	**Beginning Balances, as Adjusted**						
	This line is calculated. Equals sum of lines 18 through 19b.						
	Budgetary Financing Sources:						
21	**Appropriations Received**						
21	310100	Unexpended Appropriations - Appropriations Received	E				6
22	**Appropriations Transferred-In/Out (+/-)**						
22	310200	Unexpended Appropriations - Transfers-In	E				2
22	310300	Unexpended Appropriations - Transfers-Out	E				2
23	**Other Adjustments (Recissions, etc.) (+/-)**						
23	310600	Unexpended Appropriations - Adjustments	E				2
24	**Appropriations Used**						
24	310700	Unexpended Appropriations - Used	E				
25	**Total Budgetary Financing Sources**						

USSGL Crosswalk - Statement of Changes in Net Position

Line No.	USSGL Acct.	USSGL Account Title	USSGL Account Attributes				
			Begin/End	Exch/Nonexch	Cust/Noncust	Budgetary Impact Indicator	Addl. Info.
	This line is calculated. Equals sum of lines 21 through 24.						
26	Total Unexpended Appropriations						
	This line is calculated. Equals sum of lines 20 and 25.						
27	Net Position (Note 5)						
	This line is calculated. Equals sum of lines 17 and 26.						

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/non-custodial 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.

USSGL Crosswalk - Statement of Budgetary Resources

Line No.	USSGL Acct.	USSGL Account Title	Debit/Credit	Begin/End	Auth Type Code	Fed/NonFed	TAS Status	Fund Type	Addl. Info.
	Budgetary Resources:								
1000	**Unobligated balance brought forward, Oct 1**								
1000	412200	Authority Adjusted for Interest on the Bureau of the Public Debt Securities	D/C	B			U	EG	3
1000	412600	Amounts Appropriated From Specific Invested TAFS - Receivable	D/C	B	B/P		U/E	ES/ET	3
1000	412700	Amounts Appropriated From Specific Invested TAFS - Payable	D/C	B			U/E	EG/ES/ET	3
1000	413600	Contract Authority To Be Liquidated by Trust Funds	D/C	B			U	ET	3
1000	413700	Transfers of Contract Authority - Allocation	D/C	B		F	U/E	ET	3
1000	413900	Contract Authority Carried Forward	D/C	B			U/E	ET	3
1000	414900	Borrowing Authority Carried Forward	D/C	B			U/E	EG/EP/ER/ES/ET	3
1000	415300	Transfers of Contract Authority - Nonallocation	D/C	B		F	U	ET	3
1000	416600	Allocations of Realized Authority - To Be Transferred From Invested Balances	D/C	B		F	U/E	EP/ES/ET	3
1000	417100	Nonallocation Transfers of Invested Balances - Receivable	D/C	B			U/E	EG/ES/ET	3
1000	417200	Nonallocation Transfers of Invested Balances - Payable	D/C	B			U/E	EP/ES/ET	3
1000	420100	Total Actual Resources - Collected	D/C	B			U/E	EC/EG/EM/EP/ER/ES/ET/TR	3
1000	422100	Unfilled Customer Orders Without Advance	D/C	B		E/F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	3
1000	422200	Unfilled Customer Orders With Advance	D/C	B		E/F/N	U/E	EC/EG/EM/EP/ER/ES/ET/TR	3
1000	422500	Expenditure Transfers from Trust Funds - Receivable	D/C	B			U/E	EC/EG/EM/EP/ER/ES/ET/TR	3
1000	425100	Reimbursements and Other Income Earned - Receivable	D/C	B		E/F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	3
1000	428300	Interest Receivable From Treasury	D/C	B			U/E	EC/EG/EM/EP/ER/ES/ET/TR	3
1000	428500	Receivable From the Liquidating Fund	D/C	B			U/E	EC/EG/EM/EP/ER/ES/ET/TR	3
1000	428600	Receivable From the Financing Fund	D/C	B			U/E	EC/EG/EM/EP/ER/ES/ET/TR	3
1000	428700	Other Federal Receivables	D/C	B			U/E	EC/EG/EM/EP/ER/ES/ET/TR	3
1000	429500	Adjustments to the Exchange Stabilization Fund	D/C	B			U	EC/EG/EM/EP/ER/ES/ET/TR	3
1000	438400	Temporary Reduction/Cancellation Returned by Appropriation	D/C	B	D/P/S		U	EG/EP/ER/ES/ET	3
1000	439400	Receipts Unavailable for Obligation Upon Collection	D/C	B			U	ES/ET	3
1000	439700	Receipts and Appropriations Temporarily Precluded From Obligation	D/C	B	C/P		U	ES/ET	3
1000	439700	Receipts and Appropriations Temporarily Precluded From Obligation	D/C	B	C/P		U/E	EG	3
1000	439800	Offsetting Collections Temporarily Precluded From Obligation	D/C	B	S		U	EG/EP/ER	3
1000	480100	Undelivered Orders - Obligations, Unpaid	D/C	B			U/E	EC/EG/EM/EP/ER/ES/ET/TR	3
1000	480200	Undelivered Orders - Obligations, Prepaid/Advanced	D/C	B			U/E	EC/EG/EM/EP/ER/ES/ET/TR	3
1000	490100	Delivered Orders - Obligations, Unpaid	D/C	B			U/E	EC/EG/EM/EP/ER/ES/ET/TR	3
1000	490800	Authority Outlayed Not Yet Disbursed	D/C	B			U	EG/ER	3
1020	**Adjustment to unobligated balance brought forward, Oct 1 (+ or -) (Note 28)**								
1020	411100	Debt Liquidation Appropriations	D/C	E	D/P		U/E	EG/EP/ER	
1020	411200	Liquidation of Deficiency - Appropriations	D/C	E			U/E	EG/EP/ER	
1020	411300	Appropriated Receipts Derived from Unavailable Trust or Special Fund Receipts	D/C	E	D/P		U/E	ES/ET	
1020	411400	Appropriated Receipts Derived from Available Trust or Special Fund Receipts	D/C	E	D/P		U/E	ES/ET	
1020	411500	Loan Subsidy Appropriation	D/C	E	D/P		U/E	EG/EP/ER	
1020	411600	Debt Forgiveness Appropriation	D/C	E	P		U/E	EC/EG/EM/EP/ER/ES/ET/TR	
1020	411700	Loan Administrative Expense Appropriation	D/C	E	D/P		U/E	EG/EP/ER	
1020	411800	Reestimated Loan Subsidy Appropriation	D/C	E			U/E	EG/EP/ER	
1020	411900	Other Appropriations Realized	D/C	E	D/E/F/P		U/E	EC/EG/EM/EP/ER/ES/ET	
1020	412100	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation	D/C	E	P/S		U/E	EC/EG/EM/EP/ER/ES/ET/TR	
1020	412200	Authority Adjusted for Interest on the Bureau of the Public Debt Securities	D/C	E			U	EG	
1020	412300	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction	D/C	E	P/S		U/E	EC/EG/EM/EP/ER/ES/ET/TR	
1020	412400	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation	D/C	E			U/E	ES/ET	
1020	412500	Loan Modification Adjustment Transfer Appropriation	D/C	E			U/E	EG/EP/ER	
1020	412600	Amounts Appropriated From Specific Invested TAFS - Receivable	D/C	E	B/P		U/E	ET	
1020	412700	Amounts Appropriated From Specific Invested TAFS - Payable	D/C	E			U/E	ET	
1020	412800	Amounts Appropriated From Specific Invested TAFS - Transfers-In	D/C	E	B/P		U/E	EG/ES/ET	
1020	412900	Amounts Appropriated From Specific Invested TAFS - Transfers-Out	D/C	E	B/P		U/E	EG/ES/ET	
1020	413000	Appropriation To Liquidate Contract Authority Withdrawn	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
1020	413100	Current-Year Contract Authority Realized	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
1020	413200	Substitution of Contract Authority	D/C	E	S		U/E	ER	
1020	413300	Decreases to Indefinite Contract Authority	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	

USSGL Crosswalk - Statement of Budgetary Resources

Line No.	USSGL Acct.	USSGL Account Title	Debit/Credit	Begin/End	Auth Type Code	Fed/NonFed	TAS Status	Fund Type	Addl. Info.
1020	413400	Contract Authority Withdrawn	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
1020	413500	Contract Authority Liquidated	D/C	E	P/S		U/E	EC/EG/EM/EP/ER/ES/ET/TR	
1020	413600	Contract Authority To Be Liquidated by Trust Funds	D/C	E			U	ET	
1020	413700	Transfers of Contract Authority - Allocation	D/C	E		F	U/E	ET	
1020	413800	Appropriation To Liquidate Contract Authority	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
1020	414000	Substitution of Borrowing Authority	D/C	E	B/P/S		U/E	EC/EG/EM/EP/ER/ES/ET/TR	
1020	414100	Current-Year Borrowing Authority Realized	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
1020	414300	Current-Year Decreases to Indefinite Borrowing Authority Realized	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
1020	414400	Borrowing Authority Withdrawn	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
1020	414600	Actual Repayments of Debt, Current-Year Authority	D/C	E	B/P/S		U/E	EC/EG/EM/EP/ER/ES/ET/TR	
1020	414700	Actual Repayments of Debt, Prior-Year Balances	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
1020	415000	Reappropriations - Transfers-In	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
1020	415100	Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority	D/C	E	S		U/E	EC/EG/EM/EP/ER/ES/ET/TR	
1020	415200	Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
1020	415300	Transfers of Contract Authority - Nonallocation	D/C	E		F	U	ET	
1020	415400	Appropriation To Liquidate Contract Authority - Nonallocation - Transferred	D/C	E			U	ET	
1020	415800	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	D/C	E			U	EG/EP/ER	
1020	416600	Allocations of Realized Authority - To Be Transferred From Invested Balances	D/C	E		F	U/E	EP/ES/ET	
1020	416700	Allocations of Realized Authority - Transferred From Invested Balances	D/C	E		F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	
1020	416800	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction	D/C	E		F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	
1020	417000	Transfers - Current-Year Authority	D/C	E	P/S	F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	
1020	417100	Nonallocation Transfers of Invested Balances - Receivable	D/C	E			U/E	EG/ES/ET	
1020	417200	Nonallocation Transfers of Invested Balances - Payable	D/C	E			U/E	EP/ES/ET	
1020	417300	Nonallocation Transfers of Invested Balances - Transferred	D/C	E		F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	
1020	417500	Allocation Transfers of Current-Year Authority for Noninvested Accounts	D/C	E	P/S	F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	
1020	417600	Allocation Transfers of Prior-Year Balances	D/C	E		F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	
1020	419000	Transfers - Prior-Year Balances	D/C	E		F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	
1020	419100	Balance Transfers - Extension of Availability Other Than Reappropriations	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
1020	419200	Balance Transfers - Unexpired to Expired	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
1020	419300	Balance Transfers - Unobligated Balances - Legislative Change of Purpose	D/C	E	P/S	F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	
1020	419600	Balance Transfer-In - Expired to Expired	D/C	E			E	EC/EG/EM/EP/ER/ES/ET/TR	
1020	419700	Balance Transfer-Out - Expired to Expired	D/C	E			E	EC/EG/EM/EP/ER/ES/ET/TR	
1020	419900	Transfer of Expired Expenditure Transfers - Receivable	D/C	E		F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	
1020	421200	Liquidation of Deficiency - Offsetting Collections	D/C	E		E/F/N	U/E	EC/EG/EM/EP/ER/ES/ET/TR	
1020	422100	Unfilled Customer Orders Without Advance	D/C	E		E/F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	
1020	422200	Unfilled Customer Orders With Advance	D/C	E		E/F/N	U/E	EC/EG/EM/EP/ER/ES/ET/TR	
1020	422500	Expenditure Transfers from Trust Funds - Receivable	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
1020	423000	Unfilled Customer Orders Without Advance - Transferred	D/C	E		E/F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	
1020	423200	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	D/C	E		F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	
1020	423300	Reimbursements and Other Income Earned - Receivable - Transferred	D/C	E		E/F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	
1020	423400	Other Federal Receivables - Transferred	D/C	E		F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	
1020	425100	Reimbursements and Other Income Earned - Receivable	D/C	E		E/F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	
1020	425200	Reimbursements and Other Income Earned - Collected	D/C	E		E/F/N	U/E	EC/EG/EM/EP/ER/ES/ET/TR	
1020	425300	Prior-Year Unfilled Customer Orders With Advance - Refunds Paid	D/C	E		E/F/N	U/E	EC/EG/EM/EP/ER/ES/ET/TR	
1020	425500	Expenditure Transfers from Trust Funds - Collected	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
1020	426000	Actual Collections of "governmental-type" Fees	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
1020	426100	Actual Collections of Business-Type Fees	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
1020	426200	Actual Collections of Loan Principal	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
1020	426300	Actual Collections of Loan Interest	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
1020	426400	Actual Collections of Rent	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
1020	426500	Actual Collections From Sale of Foreclosed Property	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
1020	426600	Other Actual Business-Type Collections From Non-Federal Sources	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
1020	426700	Other Actual "governmental-type" Collections From Non-Federal Sources	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
1020	427100	Actual Program Fund Subsidy Collected	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
1020	427300	Interest Collected From Treasury	D/C	E			U	EC/EG/EM/EP/ER/ES/ET/TR	
1020	427500	Actual Collections From Liquidating Fund	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	

USSGL Crosswalk - Statement of Budgetary Resources

Line No.	USSGL Acct.	USSGL Account Title	Debit/Credit	Begin/End	Auth Type Code	Fed/NonFed	TAS Status	Fund Type	Addl. Info.
1020	427600	Actual Collections From Financing Fund	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
1020	427700	Other Actual Collections - Federal	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
1020	428300	Interest Receivable From Treasury	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
1020	428500	Receivable From the Liquidating Fund	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
1020	428600	Receivable From the Financing Fund	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
1020	428700	Other Federal Receivables	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
1020	429000	Amortization of Investments in U.S. Treasury Zero Coupon Bonds	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
1020	429500	Adjustments to the Exchange Stabilization Fund	D/C	E			U	EC/EG/EM/EP/ER/ES/ET/TR	
1020	432000	Adjustments for Changes in Prior-Year Allocations of Budgetary Resources	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
1020	435000	Canceled Authority	D/C	E			E	EC/EG/EM/EP/ER/ES/ET/TR	
1020	435100	Partial or Early Cancellation of Authority With a U.S. Treasury Warrant	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
1020	435500	Cancellation of Appropriation From Unavailable Receipts	D/C	E			U/E	ES/ET	
1020	435600	Cancellation of Appropriation From Invested Balances	D/C	E			U/E	ES/ET	
1020	435700	Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds	D/C	E			U/E	ES/ET	
1020	437000	Offset to Appropriation Realized for Redemption of Treasury Securities	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
1020	438200	Temporary Reduction - New Budget Authority	D/C	E	D/P/S		U/E	EC/EG/EM/EP/ER/ES/ET/TR	
1020	438300	Temporary Reduction - Prior-Year Balances	D/C	E	D/P/S		U/E	EC/EG/EM/EP/ER/ES/ET/TR	
1020	438400	Temporary Reduction/Cancellation Returned by Appropriation	D/C	E	D/P/S		U	EG/EP/ER/ES/ET	
1020	438700	Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority	D/C	E	D/P		U/E	EC/EG/EM/EP/ER/ES/ET/TR	
1020	438800	Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances	D/C	E	P		U/E	EC/EG/EM/EP/ER/ES/ET/TR	
1020	439000	Reappropriations - Transfers-Out	D/C	E			E	EC/EG/EM/EP/ER/ES/ET/TR	
1020	439100	Adjustments to Indefinite Appropriations	D/C	E			U/E	EG/EP/ER	
1020	439200	Permanent Reduction - New Budget Authority	D/C	E	B/C/D/P/R/S		U/E	EC/EG/EM/EP/ER/ES/ET/TR	
1020	439300	Permanent Reduction - Prior-Year Balances	D/C	E	B/C/D/P/R/S		U/E	EC/EG/EM/EP/ER/ES/ET/TR	
1020	439400	Receipts Unavailable for Obligation Upon Collection	D/C	E			U	ES/ET	
1020	439600	Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts Unavailable for Obligation Upon Collection	D/C	E			U	EC/EG/EM/EP/ER/ES/ET	
1020	439700	Receipts and Appropriations Temporarily Precluded From Obligation	D/C	E	C/P		U/E	EG/ES/ET	
1020	439800	Offsetting Collections Temporarily Precluded From Obligation	D/C	E	S		U	EG/EP/ER	
1020	439900	Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts and Appropriations Temporarily Precluded From Obligation	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
1020	480100	Undelivered Orders - Obligations, Unpaid	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
1020	480200	Undelivered Orders - Obligations, Prepaid/Advanced	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
1020	483100	Undelivered Orders - Obligations Transferred, Unpaid	D/C	E		F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	
1020	487100	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
1020	487200	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
1020	488100	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
1020	488200	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
1020	490100	Delivered Orders - Obligations, Unpaid	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
1020	490200	Delivered Orders - Obligations, Paid	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
1020	490800	Authority Outlayed Not Yet Disbursed	D/C	E			U	EG/ER	
1020	493100	Delivered Orders - Obligations Transferred, Unpaid	D/C	E		F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	
1020	497100	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
1020	497200	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	D/C	E		E/F/N	U/E	EC/EG/EM/EP/ER/ES/ET/TR	
1020	498100	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
1020	498200	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
1020.5	**Unobligated balance brought forward, Oct 1, as adjusted**								
	This line is calculated. Equals sum of lines 1000 and 1020.								
1021	**Recoveries of prior year unpaid obligations**								
1021	487100	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
1021	497100	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
1043	**Other changes in unobligated balance (+ or -)**								
1043	404800	Anticipated Transfers to the General Fund of the Treasury - Prior-Year Balances	D/C	E			U	EC/EG/EM/EP/ER/ES/ET/TR	2

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Line No.	USSGL Acct.	USSGL Account Title	Debit/Credit	Begin/End	Auth Type Code	Fed/NonFed	TAS Status	Fund Type	Addl. Info.
1043	413400	Contract Authority Withdrawn	D/C	E			U	EC/EG/EM/EP/ER/ES/ET/TR	
1043	414400	Borrowing Authority Withdrawn	D/C	E			U	EC/EG/EM/EP/ER/ES/ET/TR	
1043	414700	Actual Repayments of Debt, Prior-Year Balances	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
1043	415200	Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
1043	415300	Transfers of Contract Authority - Nonallocation	D/C	E		F	U	ET	1
1043	415300	Transfers of Contract Authority - Nonallocation	D/C	B		F	U	ET	1
1043	417600	Allocation Transfers of Prior-Year Balances	D/C	E		F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	
1043	418000	Anticipated Transfers - Prior-Year Balances	D/C	E			U	EC/EG/EM/EP/ER/ES/ET/TR	2
1043	419000	Transfers - Prior-Year Balances	D/C	E		F	U	EC/EG/EM/EP/ER/ES/ET/TR	
1043	419100	Balance Transfers - Extension of Availability Other Than Reappropriations	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
1043	419200	Balance Transfers - Unexpired to Expired	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
1043	419600	Balance Transfer-In - Expired to Expired	D/C	E			E	EC/EG/EM/EP/ER/ES/ET/TR	
1043	419700	Balance Transfer-Out - Expired to Expired	D/C	E			E	EC/EG/EM/EP/ER/ES/ET/TR	
1043	419900	Transfer of Expired Expenditure Transfers - Receivable	C	E		F	E	EC/EG/EM/EP/ER/ES/ET/TR	
1043	419900	Transfer of Expired Expenditure Transfers - Receivable	D	E		F	U	EC/EG/EM/EP/ER/ES/ET/TR	
1043	429500	Adjustments to the Exchange Stabilization Fund	D/C	E			U	EC/EG/EM/EP/ER/ES/ET/TR	
1043	429500	Adjustments to the Exchange Stabilization Fund	D/C	B			U	EC/EG/EM/EP/ER/ES/ET/TR	
1043	431000	Anticipated Recoveries of Prior-Year Obligations	D	E			U	EC/EG/EM/EP/ER/ES/ET/TR	2
1043	432000	Adjustments for Changes in Prior-Year Allocations of Budgetary Resources	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
1043	435000	Canceled Authority	D/C	E			E	EC/EG/EM/EP/ER/ES/ET/TR	
1043	435000	Canceled Authority	D/C	E			U	EG/EM/ER/ES/ET/TR	
1043	435100	Partial or Early Cancellation of Authority With a U.S. Treasury Warrant	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
1043	435500	Cancellation of Appropriation From Unavailable Receipts	D/C	E			U/E	ES/ET	
1043	435600	Cancellation of Appropriation From Invested Balances	D/C	E			U/E	ES/ET	
1043	435700	Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds	C	E			U/E	ES/ET	
1043	439600	Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts Unavailable for Obligation Upon Collection	D/C	E			U	ES/ET	
1043	439900	Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts and Appropriations Temporarily Precluded From Obligation	D/C	E			U	ES/ET	
1051	**Unobligated balance from prior year budget authority, net**								
	This line is calculated. Equals sum of SBR lines 1000, 1020, 1021, and 1043								
1290	**Appropriations (discretionary and mandatory)**								
1290	404700	Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority	D/C	E	P		U	EC/EG/EM/EP/ER/ES/ET/TR	
1290	411100	Debt Liquidation Appropriations	D/C	E	D/P		U	EG/EP/ER	
1290	411200	Liquidation of Deficiency - Appropriations	D/C	E			U	EG/EP/ER	
1290	411300	Appropriated Receipts Derived from Unavailable Trust or Special Fund Receipts	D/C	E	D/P		U	ES/ET	
1290	411400	Appropriated Receipts Derived from Available Trust or Special Fund Receipts	D/C	E	D/P		U	ES/ET	
1290	411500	Loan Subsidy Appropriation	D/C	E	D/P		U	EG/EP/ER	
1290	411600	Debt Forgiveness Appropriation	D/C	E	P		U	EC/EG/EM/EP/ER/ES/ET/TR	
1290	411700	Loan Administrative Expense Appropriation	D/C	E	D/P		U	EG/EP/ER	
1290	411800	Reestimated Loan Subsidy Appropriation	D/C	E			U	EG/EP/ER	
1290	411900	Other Appropriations Realized	D/C	E	P		E	EC/EG/EM/EP/ER/ES/ET	
1290	411900	Other Appropriations Realized	D/C	E	D/E/F/P		U	EC/EG/EM/EP/ER/ES/ET	
1290	412000	Anticipated Indefinite Appropriations	D/C	E			U	EC/EG/EM/EP/ER/ES/ET/TR	2
1290	412100	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation	D/C	E	P		U	ES/ET	
1290	412200	Authority Adjusted for Interest on the Bureau of the Public Debt Securities	D/C	E			U	EG	1
1290	412200	Authority Adjusted for Interest on the Bureau of the Public Debt Securities	D/C	B			U	EG	1
1290	412300	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction	D/C	E	P		U/E	EG/ES/ET	
1290	412400	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation	D/C	E			U	ES/ET	
1290	412500	Loan Modification Adjustment Transfer Appropriation	D/C	E			U	EG/EP/ER	
1290	412600	Amounts Appropriated From Specific Invested TAFS - Receivable	C	E	P		U/E	ET	1
1290	412700	Amounts Appropriated From Specific Invested TAFS - Payable	D/C	E			U/E	EG/ET	1
1290	412700	Amounts Appropriated From Specific Invested TAFS - Payable	D/C	B			U/E	EG/ET	1
1290	412800	Amounts Appropriated From Specific Invested TAFS - Transfers-In	D/C	E	P		U/E	EG/ES/ET	

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Line No.	USSGL Acct.	USSGL Account Title	Debit/Credit	Begin/End	Auth Type Code	Fed/NonFed	TAS Status	Fund Type	Addl. Info.
1290	412900	Amounts Appropriated From Specific Invested TAFS - Transfers-Out	D/C	E	P		U/E	EG/ES/ET	
1290	413000	Appropriation To Liquidate Contract Authority Withdrawn	D/C	E			U	EC/EG/EM/EP/ER/ES/ET/TR	
1290	413500	Contract Authority Liquidated	D/C	E	P		U	EC/EG/EM/EP/ER/ES/ET/TR	
1290	413600	Contract Authority To Be Liquidated by Trust Funds	D/C	E			U	ET	1
1290	413600	Contract Authority To Be Liquidated by Trust Funds	D/C	B			U	ET	1
1290	413800	Appropriation To Liquidate Contract Authority	D/C	E			U	EC/EG/EM/EP/ER/ES/ET/TR	
1290	414000	Substitution of Borrowing Authority	D/C	E	P		U	EC/EG/EM/EP/ER/ES/ET/TR	
1290	414600	Actual Repayments of Debt, Current-Year Authority	D/C	E	P		U	EC/EG/EM/EP/ER/ES/ET/TR	
1290	414600	Actual Repayments of Debt, Current-Year Authority	D/C	E	B		U	ES/ET	
1290	415000	Reappropriations - Transfers-In	D/C	E			U	EC/EG/EM/EP/ER/ES/ET/TR	
1290	415400	Appropriation To Liquidate Contract Authority - Nonallocation - Transferred	D/C	E			U	ET	
1290	415700	Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation	D/C	E	P		U	EG	
1290	415700	Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation	D/C	E			U	ES/ET	
1290	416000	Anticipated Transfers - Current-Year Authority	D/C	E	P		U	EC/EG/EM/EP/ER/ES/ET/TR	
1290	416500	Allocations of Authority - Anticipated From Invested Balances	D/C	E	B/C/D/P/R/S		U	EC/EG/EM/EP/ER/ES/ET/TR	2
1290	416600	Allocations of Realized Authority - To Be Transferred From Invested Balances	D/C	E		F	U/E	EP/ES/ET	1
1290	416600	Allocations of Realized Authority - To Be Transferred From Invested Balances	D/C	B		F	U/E	EP/ES/ET	1
1290	416700	Allocations of Realized Authority - Transferred From Invested Balances	D/C	E		F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	
1290	416800	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction	D/C	E		F	U	EC/EG/EM/EP/ER/ES/ET/TR	
1290	417000	Transfers - Current-Year Authority	D/C	E	P	F	U	EC/EG/EM/EP/ER/ES/ET/TR	
1290	417100	Nonallocation Transfers of Invested Balances - Receivable	D	E			U/E	ES/ET	1
1290	417100	Nonallocation Transfers of Invested Balances - Receivable	D	B			U/E	ES/ET	1
1290	417200	Nonallocation Transfers of Invested Balances - Payable	C	E			U/E	ES/ET	1
1290	417200	Nonallocation Transfers of Invested Balances - Payable	C	B			U/E	ES/ET	1
1290	417300	Nonallocation Transfers of Invested Balances - Transferred	D/C	E		F	U/E	ES/ET	
1290	417500	Allocation Transfers of Current-Year Authority for Noninvested Accounts	D/C	E	P	F	U	EC/EG/EM/EP/ER/ES/ET/TR	
1290	418300	Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose	D/C	E	P/R		U	EC/EG/EM/EP/ER/ES/ET/TR	
1290	419300	Balance Transfers - Unobligated Balances - Legislative Change of Purpose	D/C	E	P	F	U	EC/EG/EM/EP/ER/ES/ET/TR	
1290	437000	Offset to Appropriation Realized for Redemption of Treasury Securities	D/C	E			U	EG	
1290	438200	Temporary Reduction - New Budget Authority	D/C	E	D/P		U	ES/ET	
1290	438300	Temporary Reduction - Prior-Year Balances	D/C	E	D/P		U	EC/EG/EM/EP/ER/ES/ET/TR	
1290	438400	Temporary Reduction/Cancellation Returned by Appropriation	D/C	E	P		U	ET	1
1290	438400	Temporary Reduction/Cancellation Returned by Appropriation	D/C	B	P		U	ET	1
1290	438400	Temporary Reduction/Cancellation Returned by Appropriation	D/C	E	D		U	EG/ET	1
1290	438400	Temporary Reduction/Cancellation Returned by Appropriation	D/C	B	D		U	EG/ET	1
1290	438700	Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority	D/C	E	P		U	ES/ET	
1290	438800	Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances	D/C	E	P		U	ES/ET	
1290	439000	Reappropriations - Transfers-Out	D/C	E			E	EC/EG/EM/EP/ER/ES/ET/TR	
1290	439100	Adjustments to Indefinite Appropriations	D/C	E			E	EG	
1290	439100	Adjustments to Indefinite Appropriations	D/C	E			U	EG/EP/ER	
1290	439200	Permanent Reduction - New Budget Authority	D/C	E	D/P/R		U	EC/EG/EM/EP/ER/ES/ET/TR	
1290	439300	Permanent Reduction - Prior-Year Balances	D/C	E	B/D/P/R/S		U/E	EC/EG/EM/EP/ER/ES/ET/TR	
1290	439400	Receipts Unavailable for Obligation Upon Collection	D/C	E			U	ES/ET	1
1290	439400	Receipts Unavailable for Obligation Upon Collection	D/C	B			U	ES/ET	1
1290	439500	Authority Unavailable for Obligation Pursuant to Public Law - Temporary	D/C	E	D/P/R		U	EC/EG/EM/EP/ER/ES/ET/TR	
1290	439700	Receipts and Appropriations Temporarily Precluded From Obligation	D/C	E	P		U/E	EG	1
1290	439700	Receipts and Appropriations Temporarily Precluded From Obligation	D/C	B	P		U/E	EG	1
1290	439700	Receipts and Appropriations Temporarily Precluded From Obligation	D/C	E	P		U	ES/ET	1
1290	439700	Receipts and Appropriations Temporarily Precluded From Obligation	D/C	B	P		U	ES/ET	1
1490	**Borrowing authority (discretionary and mandatory)**								
1490	404200	Estimated Indefinite Borrowing Authority	D/C	E			U	EC/EG/EM/EP/ER/ES/ET/TR	2
1490	404400	Anticipated Reductions to Borrowing Authority	D/C	E			U	EC/EG/EM/EP/ER/ES/ET/TR	2
1490	404700	Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority	D/C	E	B		U	EP	2
1490	412600	Amounts Appropriated From Specific Invested TAFS - Receivable	D/C	E	B		U	ES/ET	
1490	412600	Amounts Appropriated From Specific Invested TAFS - Receivable	D/C	B	B		U	ES/ET	

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Line No.	USSGL Acct.	USSGL Account Title	Debit/Credit	Begin/End	Auth Type Code	Fed/NonFed	TAS Status	Fund Type	Addl. Info.
1490	412800	Amounts Appropriated From Specific Invested TAFS - Transfers-In	D/C	E	B		U	EC/EG/EM/EP/ER/ES/ET/TR	
1490	412900	Amounts Appropriated From Specific Invested TAFS - Transfers-Out	D/C	E	B		U	ES/ET	
1490	414100	Current-Year Borrowing Authority Realized	D/C	E			U	EC/EG/EM/EP/ER/ES/ET/TR	
1490	414200	Actual Repayment of Borrowing Authority Converted to Cash	D/C	E			U	EP	
1490	414300	Current-Year Decreases to Indefinite Borrowing Authority Realized	D/C	E			U	EC/EG/EM/EP/ER/ES/ET/TR	
1490	414600	Actual Repayments of Debt, Current-Year Authority	D/C	E	B		U	EP	
1490	439200	Permanent Reduction - New Budget Authority	D/C	E	B		U	EC/EG/EM/EP/ER/ES/ET/TR	
1690	**Contract authority (discretionary and mandatory)**								
1690	403200	Estimated Indefinite Contract Authority	D/C	E			U	EC/EG/EM/EP/ER/ES/ET/TR	2
1690	403400	Anticipated Adjustments to Contract Authority	D/C	E			U	EC/EG/EM/EP/ER/ES/ET/TR	2
1690	413100	Current-Year Contract Authority Realized	D/C	E			U	EC/EG/EM/EP/ER/ES/ET/TR	
1690	413300	Decreases to Indefinite Contract Authority	D/C	E			U	EC/EG/EM/EP/ER/ES/ET/TR	
1690	413700	Transfers of Contract Authority - Allocation	D/C	E		F	U/E	ET	1
1690	413700	Transfers of Contract Authority - Allocation	D/C	B		F	U/E	ET	1
1690	415300	Transfers of Contract Authority - Nonallocation	D/C	E		F	U	ET	1
1690	415300	Transfers of Contract Authority - Nonallocation	D/C	B		F	U	ET	1
1690	416000	Anticipated Transfers - Current-Year Authority	D/C	E	C		U	EC/EG/EM/EP/ER/ES/ET/TR	2
1690	439200	Permanent Reduction - New Budget Authority	D/C	E	C		U	EC/EG/EM/EP/ER/ES/ET/TR	
1690	439300	Permanent Reduction - Prior-Year Balances	D/C	E	C		U	EC/EG/EM/EP/ER/ES/ET/TR	
1690	439500	Authority Unavailable for Obligation Pursuant to Public Law - Temporary	D/C	E	C		U	EC/EG/EM/EP/ER/ES/ET/TR	2
1690	439700	Receipts and Appropriations Temporarily Precluded From Obligation	D/C	E	C		U	EG/ES/ET	1
1690	439700	Receipts and Appropriations Temporarily Precluded From Obligation	D/C	B	C		U	EG/ES/ET	1
1890	**Spending authority from offsetting collections (discretionary and mandatory)**								
1890	404700	Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority	D/C	E	S		U	EC/EG/EM/EP/ER/ES/ET/TR	2
1890	406000	Anticipated Collections From Non-Federal Sources	D	E			U	EC/EG/EM/EP/ER/ES/ET/TR	2
1890	407000	Anticipated Collections From Federal Sources	D	E			U	EC/EG/EM/EP/ER/ES/ET/TR	2
1890	412100	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation	D/C	E	S		U	EC/EG/EM/EP/ER/ES/ET/TR	
1890	412300	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction	D/C	E	S		U	EC/EG/EM/EP/ER/ES/ET/TR	
1890	413200	Substitution of Contract Authority	D/C	E	S		U	ER	
1890	413500	Contract Authority Liquidated	D/C	E	S		U	EC/EG/EM/EP/ER/ES/ET/TR	
1890	414000	Substitution of Borrowing Authority	D/C	E	S		U	EC/EG/EM/EP/ER/ES/ET/TR	
1890	414600	Actual Repayments of Debt, Current-Year Authority	D/C	E	S		U	EC/EG/EM/EP/ER/ES/ET/TR	
1890	415100	Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority	D/C	E	S		U	EC/EG/EM/EP/ER/ES/ET/TR	
1890	415800	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	D/C	E			U	EC/EG/EM/EP/ER/ES/ET/TR	
1890	416000	Anticipated Transfers - Current-Year Authority	D/C	E	S		U	EC/EG/EM/EP/ER/ES/ET/TR	
1890	417000	Transfers - Current-Year Authority	D/C	E	S	F	U	EC/EG/EM/EP/ER/ET/TR	
1890	417100	Nonallocation Transfers of Invested Balances - Receivable	D	E			U/E	EG	1
1890	417100	Nonallocation Transfers of Invested Balances - Receivable	D	B			U/E	EG	1
1890	417200	Nonallocation Transfers of Invested Balances - Payable	C	E			U/E	EP	1
1890	417200	Nonallocation Transfers of Invested Balances - Payable	C	B			U/E	EP	1
1890	417300	Nonallocation Transfers of Invested Balances - Transferred	D/C	E		F	U/E	EG/EP	
1890	417500	Allocation Transfers of Current-Year Authority for Noninvested Accounts	D/C	E	S	F	U	EC/EG/EM/EP/ER/ES/ET/TR	
1890	418300	Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose	D/C	E	S		U	EC/EG/EM/EP/ER/ES/ET/TR	2
1890	419300	Balance Transfers - Unobligated Balances - Legislative Change of Purpose	D/C	E	S	F	U	EC/EG/EM/EP/ER/ES/ET/TR	
1890	421000	Anticipated Reimbursements and Other Income	D	E			U	EC/EG/EM/EP/ER/ES/ET/TR	2
1890	421200	Liquidation of Deficiency - Offsetting Collections	D/C	E		E/F/N	U/E	EC/EG/EM/EP/ER/ES/ET/TR	
1890	421500	Anticipated Expenditure Transfers from Trust Funds	D/C	E			U	EC/EG/EM/EP/ER/ES/ET/TR	2
1890	422100	Unfilled Customer Orders Without Advance	D/C	E		E/F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	1
1890	422100	Unfilled Customer Orders Without Advance	D/C	B		F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	1
1890	422200	Unfilled Customer Orders With Advance	D/C	E		E	U/E	EC/EG/EM/EP/ER/ES/ET/TR	1
1890	422200	Unfilled Customer Orders With Advance	D/C	B			U/E	EC/EG/EM/EP/ER/ES/ET/TR	1
1890	422500	Expenditure Transfers from Trust Funds - Receivable	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	1
1890	422500	Expenditure Transfers from Trust Funds - Receivable	D/C	B			U/E	EC/EG/EM/EP/ER/ES/ET/TR	1
1890	425100	Reimbursements and Other Income Earned - Receivable	D/C	E		E/F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	1
1890	425100	Reimbursements and Other Income Earned - Receivable	D/C	B		E/F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	1

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Line No.	USSGL Acct.	USSGL Account Title	Debit/Credit	Begin/End	Auth Type Code	Fed/NonFed	TAS Status	Fund Type	Addl. Info.
1890	425200	Reimbursements and Other Income Earned - Collected	D/C	E		E/F/N	U/E	EC/EG/EM/EP/ER/ES/ET/TR	
1890	425300	Prior-Year Unfilled Customer Orders With Advance - Refunds Paid	D/C	E		E/F/N	U/E	EC/EG/EM/EP/ER/ES/ET/TR	1
1890	425500	Expenditure Transfers from Trust Funds - Collected	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
1890	426000	Actual Collections of "governmental-type" Fees	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
1890	426100	Actual Collections of Business-Type Fees	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
1890	426200	Actual Collections of Loan Principal	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
1890	426300	Actual Collections of Loan Interest	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
1890	426400	Actual Collections of Rent	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
1890	426500	Actual Collections From Sale of Foreclosed Property	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
1890	426600	Other Actual Business-Type Collections From Non-Federal Sources	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
1890	426700	Other Actual "governmental-type" Collections From Non-Federal Sources	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
1890	427100	Actual Program Fund Subsidy Collected	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
1890	427300	Interest Collected From Treasury	D/C	E			U	EC/EG/EM/EP/ER/ES/ET/TR	
1890	427500	Actual Collections From Liquidating Fund	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
1890	427600	Actual Collections From Financing Fund	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
1890	427700	Other Actual Collections - Federal	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
1890	428300	Interest Receivable From Treasury	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	1
1890	428300	Interest Receivable From Treasury	D/C	B			U/E	EC/EG/EM/EP/ER/ES/ET/TR	1
1890	428500	Receivable From the Liquidating Fund	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	1
1890	428500	Receivable From the Liquidating Fund	D/C	B			U/E	EC/EG/EM/EP/ER/ES/ET/TR	1
1890	428600	Receivable From the Financing Fund	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	1
1890	428600	Receivable From the Financing Fund	D/C	B			U/E	EC/EG/EM/EP/ER/ES/ET/TR	1
1890	428700	Other Federal Receivables	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	1
1890	428700	Other Federal Receivables	C	B			U/E	EC/EG/EM/EP/ER/ES/ET/TR	1
1890	429000	Amortization of Investments in U.S. Treasury Zero Coupon Bonds	D/C	E			U	EC/EG/EM/EP/ER/ES/ET/TR	
1890	438200	Temporary Reduction - New Budget Authority	D/C	E	S		U	EC/EG/EM/EP/ER/ES/ET/TR	
1890	438300	Temporary Reduction - Prior-Year Balances	D/C	E	S		U	EC/EG/EM/EP/ER/ES/ET/TR	
1890	438400	Temporary Reduction/Cancellation Returned by Appropriation	D/C	E	S		U	EG/EP/ER/ET	1
1890	438400	Temporary Reduction/Cancellation Returned by Appropriation	D/C	B	S		U	EG/EP/ER/ET	1
1890	439200	Permanent Reduction - New Budget Authority	D/C	E	S		U	EC/EG/EM/EP/ER/ES/ET/TR	
1890	439500	Authority Unavailable for Obligation Pursuant to Public Law - Temporary	D/C	E	S		U	EC/EG/EM/EP/ER/ES/ET/TR	2
1890	439800	Offsetting Collections Temporarily Precluded From Obligation	D/C	E	S		U	EG/EP/ER	1
1890	439800	Offsetting Collections Temporarily Precluded From Obligation	D/C	B	S		U	EG/EP/ER	1
1890	487200	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
1890	497200	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	D/C	E		E/F/N	U/E	EC/EG/EM/EP/ER/ES/ET/TR	
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 (Note 31)**								
2190	480100	Undelivered Orders - Obligations, Unpaid	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	1
2190	480100	Undelivered Orders - Obligations, Unpaid	D/C	B			U/E	EC/EG/EM/EP/ER/ES/ET/TR	1
2190	480200	Undelivered Orders - Obligations, Prepaid/Advanced	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	1
2190	480200	Undelivered Orders - Obligations, Prepaid/Advanced	D/C	B			U/E	EC/EG/EM/EP/ER/ES/ET/TR	1
2190	488100	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
2190	488200	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
2190	490100	Delivered Orders - Obligations, Unpaid	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	1
2190	490100	Delivered Orders - Obligations, Unpaid	D/C	B			U/E	EC/EG/EM/EP/ER/ES/ET/TR	1
2190	490200	Delivered Orders - Obligations, Paid	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
2190	490800	Authority Outlayed Not Yet Disbursed	D/C	E			U	EG/ER	1
2190	490800	Authority Outlayed Not Yet Disbursed	D/C	B			U	EG/ER	1
2190	498100	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
2190	498200	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	4

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Line No.	USSGL Acct.	USSGL Account Title	Debit/Credit	Begin/End	Auth Type Code	Fed/NonFed	TAS Status	Fund Type	Addl. Info.
	Unobligated balance, end of year:								
2204	**Apportioned**								
2204	451000	Apportionments	D/C	E			U	EC/EG/EM/EP/ER/ES/ET/TR	
2204	459000	Apportionments - Anticipated Resources - Programs Subject to Apportionment	D/C	E			U	EC/EG/EM/EP/ER/ES/ET/TR	2
2204	461000	Allotments - Realized Resources	D/C	E			U	EC/EG/EM/EP/ER/ES/ET/TR	
2204	470000	Commitments - Programs Subject to Apportionment	D/C	E			U	EC/EG/EM/EP/ER/ES/ET/TR	
2304	**Exempt from apportionment**								
2304	462000	Unobligated Funds Exempt From Apportionment	D/C	E			U	EC/EG/EM/EP/ER/ES/ET/TR	
2304	469000	Anticipated Resources - Programs Exempt From Apportionment	D/C	E			U	EC/EG/EM/EP/ER/ES/ET/TR	2
2304	472000	Commitments - Programs Exempt From Apportionment	D/C	E			U	EC/EG/EM/EP/ER/ES/ET/TR	
2404	**Unapportioned**								
2404	406000	Anticipated Collections From Non-Federal Sources	C	E			U	EC/EG/EM/EP/ER/ES/ET/TR	2
2404	407000	Anticipated Collections From Federal Sources	C	E			U	EC/EG/EM/EP/ER/ES/ET/TR	2
2404	421000	Anticipated Reimbursements and Other Income	C	E			U	EC/EG/EM/EP/ER/ES/ET/TR	2
2404	431000	Anticipated Recoveries of Prior-Year Obligations	C	E			U	EC/EG/EM/EP/ER/ES/ET/TR	2
2404	442000	Unapportioned Authority - Pending Rescission	D/C	E			U	EC/EG/EM/EP/ER/ES/ET/TR	
2404	443000	Unapportioned Authority - OMB Deferral	D/C	E			U	EC/EG/EM/EP/ER/ES/ET/TR	
2404	445000	Unapportioned Authority	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
2404	463000	Funds Not Available for Commitment/Obligation	D/C	E			U	EC/EG/EM/EP/ER/ES/ET/TR	
2404	465000	Allotments - Expired Authority	D/C	E			E	EC/EG/EM/EP/ER/ES/ET/TR	
2490	**total unobligated balance, 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:								
	Unpaid obligations								
3000	**Unpaid obligations, brought forward, Oct 1**								
3000	480100	Undelivered Orders - Obligations, Unpaid	D/C	B			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
3000	490100	Delivered Orders - Obligations, Unpaid	D/C	B			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
3006	**Adjustment to unpaid obligations, start of year (+ or -) (Note 28) /6**								
3006	480100	Undelivered Orders - Obligations, Unpaid	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
3006	483100	Undelivered Orders - Obligations Transferred, Unpaid	D/C	E		F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	
3006	487100	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
3006	488100	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	

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Line No.	USSGL Acct.	USSGL Account Title	Debit/Credit	Begin/End	Auth Type Code	Fed/NonFed	TAS Status	Fund Type	Addl. Info.
3006	490100	Delivered Orders - Obligations, Unpaid	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
3006	493100	Delivered Orders - Obligations Transferred, Unpaid	D/C	E		F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	
3006	497100	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
3006	498100	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
3012	**Obligations incurred**								
3012	480100	Undelivered Orders - Obligations, Unpaid	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	1
3012	480100	Undelivered Orders - Obligations, Unpaid	D/C	B			U/E	EC/EG/EM/EP/ER/ES/ET/TR	1
3012	480200	Undelivered Orders - Obligations, Prepaid/Advanced	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	1
3012	480200	Undelivered Orders - Obligations, Prepaid/Advanced	D/C	B			U/E	EC/EG/EM/EP/ER/ES/ET/TR	1
3012	488100	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
3012	488200	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
3012	490100	Delivered Orders - Obligations, Unpaid	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	1
3012	490100	Delivered Orders - Obligations, Unpaid	D/C	B			U/E	EC/EG/EM/EP/ER/ES/ET/TR	1
3012	490200	Delivered Orders - Obligations, Paid	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
3012	490800	Authority Outlayed Not Yet Disbursed	D/C	E			U	EG/ER	1
3012	490800	Authority Outlayed Not Yet Disbursed	D/C	B			U	EG/ER	1
3012	498100	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
3012	498200	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
3020	**Outlays (gross) (-)**								
3020	480200	Undelivered Orders - Obligations, Prepaid/Advanced	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	1
3020	480200	Undelivered Orders - Obligations, Prepaid/Advanced	D/C	B			U/E	EC/EG/EM/EP/ER/ES/ET/TR	1
3020	488200	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
3020	490200	Delivered Orders - Obligations, Paid	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
3020	490800	Authority Outlayed Not Yet Disbursed	D/C	E			U	EG/ER	1
3020	490800	Authority Outlayed Not Yet Disbursed	D/C	B			U	EG/ER	1
3020	498200	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
3032	**Actual transfers, unpaid obligations (net) (+ or -)**								
3032	483100	Undelivered Orders - Obligations Transferred, Unpaid	D/C	E		F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	
3032	493100	Delivered Orders - Obligations Transferred, Unpaid	D/C	E		F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	
3042	**Recoveries of prior year unpaid obligations (-)**								
3042	487100	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
3042	497100	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
3050	**Unpaid obligations, end of year (gross)**								
3050	480100	Undelivered Orders - Obligations, Unpaid	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
3050	483100	Undelivered Orders - Obligations Transferred, Unpaid	D/C	E		F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	
3050	487100	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
3050	488100	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
3050	490100	Delivered Orders - Obligations, Unpaid	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
3050	493100	Delivered Orders - Obligations Transferred, Unpaid	D/C	E		F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	
3050	497100	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
3050	498100	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
	Uncollected payments:								
3060	**Uncollected pymts, Fed sources, brought forward, Oct 1 (-)**								
3060	422100	Unfilled Customer Orders Without Advance	D/C	B		E/F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	
3060	422500	Expenditure Transfers from Trust Funds - Receivable	D/C	B			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
3060	425100	Reimbursements and Other Income Earned - Receivable	D/C	B		E/F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	
3060	428300	Interest Receivable From Treasury	D/C	B			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
3060	428500	Receivable From the Liquidating Fund	D/C	B			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
3060	428600	Receivable From the Financing Fund	D/C	B			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
3060	428700	Other Federal Receivables	D/C	B			U/E	EC/EG/EM/EP/ER/ES/ET/TR	

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Line No.	USSGL Acct.	USSGL Account Title	Debit/Credit	Begin/End	Auth Type Code	Fed/NonFed	TAS Status	Fund Type	Addl. Info.
3066	**Adjustments to uncollected pymts, Fed sources, start of year (+ or -) (Note 28)**								
3066	419900	Transfer of Expired Expenditure Transfers - Receivable	D/C	E		F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	
3066	422100	Unfilled Customer Orders Without Advance	D/C	E		E/F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	
3066	422500	Expenditure Transfers from Trust Funds - Receivable	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
3066	423000	Unfilled Customer Orders Without Advance - Transferred	D/C	E		E/F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	
3066	423200	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	D/C	E		F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	
3066	423300	Reimbursements and Other Income Earned - Receivable - Transferred	D/C	E		E/F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	
3066	423400	Other Federal Receivables - Transferred	D/C	E		F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	
3066	425100	Reimbursements and Other Income Earned - Receivable	D/C	E		E/F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	
3066	428300	Interest Receivable From Treasury	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
3066	428500	Receivable From the Liquidating Fund	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
3066	428600	Receivable From the Financing Fund	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
3066	428700	Other Federal Receivables	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
3072	**Change in uncollected pymts, Fed sources (+ or-)**								
3072	422100	Unfilled Customer Orders Without Advance	D/C	E		E/F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	1
3072	422100	Unfilled Customer Orders Without Advance	D/C	B		E/F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	1
3072	422500	Expenditure Transfers from Trust Funds - Receivable	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	1
3072	422500	Expenditure Transfers from Trust Funds - Receivable	D/C	B			U/E	EC/EG/EM/EP/ER/ES/ET/TR	1
3072	425100	Reimbursements and Other Income Earned - Receivable	D/C	E		E/F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	1
3072	425100	Reimbursements and Other Income Earned - Receivable	D/C	B		E/F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	1
3072	428300	Interest Receivable From Treasury	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	1
3072	428300	Interest Receivable From Treasury	D/C	B			U/E	EC/EG/EM/EP/ER/ES/ET/TR	1
3072	428500	Receivable From the Liquidating Fund	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	1
3072	428500	Receivable From the Liquidating Fund	D/C	B			U/E	EC/EG/EM/EP/ER/ES/ET/TR	1
3072	428600	Receivable From the Financing Fund	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	1
3072	428600	Receivable From the Financing Fund	D/C	B			U/E	EC/EG/EM/EP/ER/ES/ET/TR	1
3072	428700	Other Federal Receivables	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	1
3072	428700	Other Federal Receivables	D/C	B			U/E	EC/EG/EM/EP/ER/ES/ET/TR	1
3082	**Actual transfers, uncollected pymts, Fed sources (net) (+ or -)**								
3082	419900	Transfer of Expired Expenditure Transfers - Receivable	D/C	E		F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	
3082	423000	Unfilled Customer Orders Without Advance - Transferred	D/C	E		E/F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	
3082	423200	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	D/C	E		F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	
3082	423300	Reimbursements and Other Income Earned - Receivable - Transferred	D/C	E		E/F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	
3082	423400	Other Federal Receivables - Transferred	D/C	E		F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	
3090	**Uncollected pymts, Fed sources, end of year (-)**								
3090	419900	Transfer of Expired Expenditure Transfers - Receivable	D/C	E		F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	
3090	422100	Unfilled Customer Orders Without Advance	D/C	E		E/F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	
3090	422500	Expenditure Transfers from Trust Funds - Receivable	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
3090	423000	Unfilled Customer Orders Without Advance - Transferred	D/C	E		E/F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	
3090	423200	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	D/C	E		F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	
3090	423300	Reimbursements and Other Income Earned - Receivable - Transferred	D/C	E		E/F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	
3090	423400	Other Federal Receivables - Transferred	D/C	E		F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	
3090	425100	Reimbursements and Other Income Earned - Receivable	D/C	E		E/F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	
3090	428300	Interest Receivable From Treasury	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
3090	428500	Receivable From the Liquidating Fund	D/C	E			U/E	EC/EG/EM/EP/ES/ET/TR	
3090	428600	Receivable From the Financing Fund	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
3090	428700	Other Federal Receivables	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
	Memorandum (non-add) entries								
3100	**Obligated balance, start of year (+ or -)**								
	This line is calculated. Equals sum of SBR lines 3000, 3006, 3060, 3066								

USSGL Crosswalk - Statement of Budgetary Resources

Line No.	USSGL Acct.	USSGL Account Title	Debit/Credit	Begin/End	Auth Type Code	Fed/NonFed	TAS Status	Fund Type	Addl. Info.
3200	**Obligated balance, end of year (net)**								
	This line is calculated. Equals sum of detailed SBR lines 3000, 3006, 3012, 3020, 3032, 3042, 3060, 3066, 3072 and 3082. Line 3200 also equals the sum of SBR lines								
	Budget Authority and Outlays, Net:								
4175	**Budget authority, gross (discretionary and mandatory)**								
4177	**Actual offsetting collections (discretionary and mandatory) (-)**								
4177	421200	Liquidation of Deficiency - Offsetting Collections	D/C	E		E/F/N	U/E	EC/EG/EM/EP/ER/ES/ET/TR	
4177	422200	Unfilled Customer Orders With Advance	D/C	E		E/F/N	U/E	EC/EG/EM/EP/ER/ES/ET/TR	1
4177	422200	Unfilled Customer Orders With Advance	D/C	B		E/F/N	U/E	EC/EG/EM/EP/ER/ES/ET/TR	1
4177	425200	Reimbursements and Other Income Earned - Collected	D/C	E		E/F/N	U/E	EC/EG/EM/EP/ER/ES/ET/TR	
4177	425300	Prior-Year Unfilled Customer Orders With Advance - Refunds Paid	D/C	E		E/F/N	U/E	EC/EG/EM/EP/ER/ES/ET/TR	
4177	425500	Expenditure Transfers from Trust Funds - Collected	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
4177	426000	Actual Collections of "governmental-type" Fees	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
4177	426100	Actual Collections of Business-Type Fees	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
4177	426200	Actual Collections of Loan Principal	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
4177	426300	Actual Collections of Loan Interest	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
4177	426400	Actual Collections of Rent	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
4177	426500	Actual Collections From Sale of Foreclosed Property	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
4177	426600	Other Actual Business-Type Collections From Non-Federal Sources	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
4177	426700	Other Actual "governmental-type" Collections From Non-Federal Sources	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
4177	427100	Actual Program Fund Subsidy Collected	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
4177	427300	Interest Collected From Treasury	D/C	E			U	EG/EP/ER/TR	
4177	427500	Actual Collections From Liquidating Fund	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
4177	427600	Actual Collections From Financing Fund	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
4177	427700	Other Actual Collections - Federal	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
4177	429000	Amortization of Investments in U.S. Treasury Zero Coupon Bonds	D/C	E			U	EP/ER/TR	
4177	487200	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
4177	497200	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	D/C	E		E/F/N	U/E	EC/EG/EM/EP/ER/ES/ET/TR	
4178	**Change in uncollected customer payments from Federal Sources (discretionary and mandatory) (+ or -)**								
4178	422100	Unfilled Customer Orders Without Advance	D/C	E		E/F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	
4178	422100	Unfilled Customer Orders Without Advance	D/C	B		E/F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	
4178	422500	Expenditure Transfers from Trust Funds - Receivable	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
4178	422500	Expenditure Transfers from Trust Funds - Receivable	D/C	B			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
4178	425100	Reimbursements and Other Income Earned - Receivable	D/C	E		E/F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	
4178	425100	Reimbursements and Other Income Earned - Receivable	D/C	B		E/F	U/E	EC/EG/EM/EP/ER/ES/ET/TR	
4178	428300	Interest Receivable From Treasury	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
4178	428300	Interest Receivable From Treasury	D/C	B			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
4178	428500	Receivable From the Liquidating Fund	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
4178	428500	Receivable From the Liquidating Fund	D/C	B			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
4178	428600	Receivable From the Financing Fund	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
4178	428600	Receivable From the Financing Fund	D/C	B			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
4178	428700	Other Federal Receivables	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
4178	428700	Other Federal Receivables	D/C	B			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
4179	**Anticipated offsetting collections (discretionary and mandatory) (+ or -)**								
4179	404700	Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority	D/C	E	S		U	EC/EG/EM/EP/ER/ES/ET/TR	
4179	406000	Anticipated Collections From Non-Federal Sources	D	E			U	EC/EG/EM/EP/ER/ES/ET/TR	2
4179	407000	Anticipated Collections From Federal Sources	D	E			U	EC/EG/EM/EP/ER/ES/ET/TR	2
4179	416000	Anticipated Transfers - Current-Year Authority	D/C	E	S		U	EC/EG/EM/EP/ER/ES/ET/TR	
4179	421000	Anticipated Reimbursements and Other Income	D	E			U	EC/EG/EM/EP/ER/ES/TR	2
4179	421500	Anticipated Expenditure Transfers from Trust Funds	D/C	E			U	EC/EG/EP/ER/ES/ET/TR	2

USSGL Crosswalk - Statement of Budgetary Resources

Line No.	USSGL Acct.	USSGL Account Title	Debit/Credit	Begin/End	Auth Type Code	Fed/NonFed	TAS Status	Fund Type	Addl. Info.
4180	**Budget authority, net (discretionary and mandatory)**								
	This line is calculated. Equals sum of SBR lines 4175, 4177, 4178 and 4179.								
4185	**Outlays, gross (discretionary and mandatory)**								
4185	480200	Undelivered Orders - Obligations, Prepaid/Advanced	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	1
4185	480200	Undelivered Orders - Obligations, Prepaid/Advanced	D/C	B			U/E	EC/EG/EM/EP/ER/ES/ET/TR	1
4185	488200	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
4185	490200	Delivered Orders - Obligations, Paid	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
4185	490800	Authority Outlayed Not Yet Disbursed	D/C	E			U	EG/ER	1
4185	490800	Authority Outlayed Not Yet Disbursed	D/C	B			U	EG/ER	1
4185	498200	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
4187	**Actual offsetting collections (discretionary and mandatory) (-)**								
4187	421200	Liquidation of Deficiency - Offsetting Collections	D/C	E		E/F/N	U/E	EC/EG/EM/EP/ER/ES/ET/TR	
4187	422200	Unfilled Customer Orders With Advance	D/C	E		E/F/N	U/E	EC/EG/EM/EP/ER/ES/ET/TR	1
4187	422200	Unfilled Customer Orders With Advance	D/C	B		E/F/N	U/E	EC/EG/EM/EP/ER/ES/ET/TR	1
4187	425200	Reimbursements and Other Income Earned - Collected	D/C	E		E/F/N	U/E	EC/EG/EM/EP/ER/ES/ET/TR	
4187	425300	Prior-Year Unfilled Customer Orders With Advance - Refunds Paid	D/C	E		E/F/N	U/E	EC/EG/EM/EP/ER/ES/ET/TR	
4187	425500	Expenditure Transfers from Trust Funds - Collected	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
4187	426000	Actual Collections of "governmental-type" Fees	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
4187	426100	Actual Collections of Business-Type Fees	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
4187	426200	Actual Collections of Loan Principal	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
4187	426300	Actual Collections of Loan Interest	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
4187	426400	Actual Collections of Rent	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
4187	426500	Actual Collections From Sale of Foreclosed Property	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
4187	426600	Other Actual Business-Type Collections From Non-Federal Sources	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
4187	426700	Other Actual "governmental-type" Collections From Non-Federal Sources	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
4187	427100	Actual Program Fund Subsidy Collected	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
4187	427300	Interest Collected From Treasury	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
4187	427500	Actual Collections From Liquidating Fund	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
4187	427600	Actual Collections From Financing Fund	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
4187	427700	Other Actual Collections - Federal	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
4187	429000	Amortization of Investments in U.S. Treasury Zero Coupon Bonds	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
4187	487200	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	D/C	E			U/E	EC/EG/EM/EP/ER/ES/ET/TR	
4187	497200	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	D/C	E		E/F/N	U/E	EC/EG/EM/EP/ER/ES/ET/TR	
4190	**Outlays, net (discretionary and mandatory)**								
	This line is calculated. Equals sum of SBR lines 4185 and 4187.								
4200	**Distributed offsetting receipts (-) /4**								
	(Not supported by USSGL)								
4210	**Agency outlays, net (discretionary and mandatory)**								
	(Not supported by USSGL)								

Footnotes and Additional Information

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.

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SUPPLEMENT

USSGL Crosswalk - Statement of Custodial Activity

Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Cust/Noncust	Addl. Info.
	Revenue Activity:				
	Sources of Cash Collections:				
1	**Individual Income and FICA/SECA Taxes**				
1	580100	Tax Revenue Collected - Individual	E	S	
2	**Corporate Income Taxes**				
2	580200	Tax Revenue Collected - Corporate	E	S	
3	**Excise Taxes**				
3	580400	Tax Revenue Collected - Excise	E	S	
4	**Estate and Gift Taxes**				
4	580500	Tax Revenue Collected - Estate and Gift	E	S	
5	**Federal Unemployment Taxes**				
5	580300	Tax Revenue Collected - Unemployment	E	S	
6	**Custom Duties**				
6	580600	Tax Revenue Collected - Customs	E	S	
7	**Miscellaneous**				
7	131000	Accounts Receivable	E	S	2/ 3
7	131000	Accounts Receivable	B	S	2/ 3
7	131900	Allowance for Loss on Accounts Receivable	E	S	2/ 3
7	131900	Allowance for Loss on Accounts Receivable	B	S	2/ 3
7	134000	Interest Receivable - Not Otherwise Classified	E	S	1/ 2
7	134000	Interest Receivable - Not Otherwise Classified	B	S	1/ 2
7	134100	Interest Receivable - Loans	E	S	1/ 2
7	134100	Interest Receivable - Loans	B	S	1/ 2
7	134200	Interest Receivable - Investments	E	S	1/ 2
7	134200	Interest Receivable - Investments	B	S	1/ 2

SUPPLEMENT

USSGL Crosswalk - Statement of Custodial Activity

Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Cust/Noncust	Addl. Info.
7	134300	Interest Receivable - Taxes	E	S	1/ 2
7	134300	Interest Receivable - Taxes	B	S	1/ 2
7	134500	Allowance for Loss on Interest Receivable - Loans	E	S	1/ 2
7	134500	Allowance for Loss on Interest Receivable - Loans	B	S	1/ 2
7	134600	Allowance for Loss on Interest Receivable - Investments	E	S	1/ 2
7	134600	Allowance for Loss on Interest Receivable - Investments	B	S	1/ 2
7	134700	Allowance for Loss on Interest Receivable - Not Otherwise Classified	E	S	1/ 2
7	134700	Allowance for Loss on Interest Receivable - Not Otherwise Classified	B	S	1/ 2
7	134800	Allowance for Loss on Interest Receivable - Taxes	E	S	1/ 2
7	134800	Allowance for Loss on Interest Receivable - Taxes	B	S	1/ 2
7	136000	Penalties and Fines Receivable - Not Otherwise Classified	E	S	2
7	136000	Penalties and Fines Receivable - Not Otherwise Classified	B	S	2
7	136100	Penalties and Fines Receivable - Loans	E	S	2
7	136100	Penalties and Fines Receivable - Loans	B	S	2
7	136300	Penalties and Fines Receivable - Taxes	E	S	2
7	136300	Penalties and Fines Receivable - Taxes	B	S	2
7	136500	Allowance for Loss on Penalties and Fines Receivable - Loans	E	S	2
7	136500	Allowance for Loss on Penalties and Fines Receivable - Loans	B	S	2
7	136700	Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified	E	S	2
7	136700	Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified	B	S	2
7	136800	Allowance for Loss on Penalties and Fines Receivable - Taxes	E	S	2
7	136800	Allowance for Loss on Penalties and Fines Receivable - Taxes	B	S	2
7	137000	Administrative Fees Receivable - Not Otherwise Classified	E	S	2
7	137000	Administrative Fees Receivable - Not Otherwise Classified	B	S	2
7	137100	Administrative Fees Receivable - Loans	E	S	2
7	137100	Administrative Fees Receivable - Loans	B	S	2
7	137300	Administrative Fees Receivable - Taxes	E	S	2
7	137300	Administrative Fees Receivable - Taxes	B	S	2
7	137500	Allowance for Loss on Administrative Fees Receivable - Loans	E	S	2
7	137500	Allowance for Loss on Administrative Fees Receivable - Loans	B	S	2
7	137700	Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified	E	S	2
7	137700	Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified	B	S	2
7	137800	Allowance for Loss on Administrative Fees Receivable - Taxes	E	S	2

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USSGL Crosswalk - Statement of Custodial Activity

Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Cust/Noncust	Addl. Info.
7	137800	Allowance for Loss on Administrative Fees Receivable - Taxes	B	S	2
7	531000	Interest Revenue - Other	E	S	
7	531100	Interest Revenue - Investments	E	S	
7	531200	Interest Revenue - Loans Receivable/Uninvested Funds	E	S	
7	531700	Contra Revenue for Interest Revenue - Loans Receivable	E	S	
7	531800	Contra Revenue for Interest Revenue - Investments	E	S	
7	531900	Contra Revenue for Interest Revenue - Other	E	S	
7	532000	Penalties and Fines Revenue	E	S	
7	532400	Contra Revenue for Penalties and Fines	E	S	
7	532500	Administrative Fees Revenue	E	S	
7	532900	Contra Revenue for Administrative Fees	E	S	
7	560000	Donated Revenue - Financial Resources	E	S	
7	560900	Contra Revenue for Donations - Financial Resources	E	S	
7	580000	Tax Revenue Collected - Not Otherwise Classified	E	S	
7	590000	Other Revenue	E	S	
7	590900	Contra Revenue for Other Revenue	E	S	
8	**Total Cash Collections**				
	This line is calculated. Equals sum of lines 1 through 7.				
9	**Accrual Adjustments (+/-)**				
9	131000	Accounts Receivable	E	S	
9	131000	Accounts Receivable	B	S	
9	131900	Allowance for Loss on Accounts Receivable	E	S	
9	131900	Allowance for Loss on Accounts Receivable	B	S	
9	134000	Interest Receivable - Not Otherwise Classified	E	S	
9	134000	Interest Receivable - Not Otherwise Classified	B	S	
9	134100	Interest Receivable - Loans	E	S	
9	134100	Interest Receivable - Loans	B	S	
9	134200	Interest Receivable - Investments	E	S	
9	134200	Interest Receivable - Investments	B	S	
9	134300	Interest Receivable - Taxes	E	S	

SUPPLEMENT

USSGL Crosswalk - Statement of Custodial Activity

Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Cust/Noncust	Addl. Info.
9	134300	Interest Receivable - Taxes	B	S	
9	134500	Allowance for Loss on Interest Receivable - Loans	E	S	
9	134500	Allowance for Loss on Interest Receivable - Loans	B	S	
9	134600	Allowance for Loss on Interest Receivable - Investments	E	S	
9	134600	Allowance for Loss on Interest Receivable - Investments	B	S	
9	134700	Allowance for Loss on Interest Receivable - Not Otherwise Classified	E	S	
9	134700	Allowance for Loss on Interest Receivable - Not Otherwise Classified	B	S	
9	134800	Allowance for Loss on Interest Receivable - Taxes	E	S	
9	134800	Allowance for Loss on Interest Receivable - Taxes	B	S	
9	136000	Penalties and Fines Receivable - Not Otherwise Classified	E	S	
9	136000	Penalties and Fines Receivable - Not Otherwise Classified	B	S	
9	136100	Penalties and Fines Receivable - Loans	E	S	
9	136100	Penalties and Fines Receivable - Loans	B	S	
9	136300	Penalties and Fines Receivable - Taxes	E	S	
9	136300	Penalties and Fines Receivable - Taxes	B	S	
9	136500	Allowance for Loss on Penalties and Fines Receivable - Loans	E	S	
9	136500	Allowance for Loss on Penalties and Fines Receivable - Loans	B	S	
9	136700	Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified	E	S	
9	136700	Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified	B	S	
9	136800	Allowance for Loss on Penalties and Fines Receivable - Taxes	E	S	
9	136800	Allowance for Loss on Penalties and Fines Receivable - Taxes	B	S	
9	137000	Administrative Fees Receivable - Not Otherwise Classified	E	S	
9	137000	Administrative Fees Receivable - Not Otherwise Classified	B	S	
9	137100	Administrative Fees Receivable - Loans	E	S	
9	137100	Administrative Fees Receivable - Loans	B	S	
9	137300	Administrative Fees Receivable - Taxes	E	S	
9	137300	Administrative Fees Receivable - Taxes	B	S	
9	137500	Allowance for Loss on Administrative Fees Receivable - Loans	E	S	
9	137500	Allowance for Loss on Administrative Fees Receivable - Loans	B	S	
9	137700	Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified	E	S	
9	137700	Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified	B	S	
9	137800	Allowance for Loss on Administrative Fees Receivable - Taxes	E	S	
9	137800	Allowance for Loss on Administrative Fees Receivable - Taxes	B	S	

SUPPLEMENT

USSGL Crosswalk - Statement of Custodial Activity

Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Cust/Noncust	Addl. Info.
9	211000	Accounts Payable	E	S	4
9	211000	Accounts Payable	B	S	4
9	582000	Tax Revenue Accrual Adjustment - Not Otherwise Classified	E	S	
9	582100	Tax Revenue Accrual Adjustment - Individual	E	S	
9	582200	Tax Revenue Accrual Adjustment - Corporate	E	S	
9	582300	Tax Revenue Accrual Adjustment - Unemployment	E	S	
9	582400	Tax Revenue Accrual Adjustment - Excise	E	S	
9	582500	Tax Revenue Accrual Adjustment - Estate and Gift	E	S	
9	582600	Tax Revenue Accrual Adjustment - Customs	E	S	
9	583000	Contra Revenue for Taxes - Not Otherwise Classified	E	S	
9	583100	Contra Revenue for Taxes - Individual	E	S	
9	583200	Contra Revenue for Taxes - Corporate	E	S	
9	583300	Contra Revenue for Taxes - Unemployment	E	S	
9	583400	Contra Revenue for Taxes - Excise	E	S	
9	583500	Contra Revenue for Taxes - Estate and Gift	E	S	
9	583600	Contra Revenue for Taxes - Customs	E	S	
9	592300	Valuation Change in Investments - Beneficial Interest in Trust	E	S	
10	**Total Custodial Revenue**				
	This line is calculated. Equals sum of lines 8 through 9.				
	Disposition of Collections:				
11	**Transferred to Others (by Recipient)**				
11	211000	Accounts Payable	E	S	5
11	211000	Accounts Payable	B	S	5
11	298000	Custodial Liability	E	S	6/ 7/ 8
11	298000	Custodial Liability	B	S	6/ 7/ 8
11	599000	Collections for Others - Statement of Custodial Activity	E	S	6/ 8
11	599800	Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the Treasury	E	S	

SUPPLEMENT

USSGL Crosswalk - Statement of Custodial Activity

Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Cust/Noncust	Addl. Info.
12	**(Increase)/Decease in Amounts Yet to be Transferred (+/-)**				
12	298000	Custodial Liability	E	S	2/ 8/ 9
12	298000	Custodial Liability	B	S	2/ 8/ 9
12	599100	Accrued Collections for Others - Statement of Custodial Activity	E	S	8
	"Optional Method"				
13	**Refunds and Other Payments**				
13	211000	Accounts Payable	E	S	4
13	211000	Accounts Payable	B	S	4
13	589000	Tax Revenue Refunds - Not Otherwise Classified	E	S	
13	589100	Tax Revenue Refunds - Individual	E	S	
13	589200	Tax Revenue Refunds - Corporate	E	S	
13	589300	Tax Revenue Refunds - Unemployment	E	S	
13	589400	Tax Revenue Refunds - Excise	E	S	
13	589500	Tax Revenue Refunds - Estate and Gift	E	S	
13	589600	Tax Revenue Refunds - Customs	E	S	
13	633000	Other Interest Expenses	E	S	
13	679000	Other Expenses Not Requiring Budgetary Resources	E	S	
14	**Retained by the Reporting Entity**				
	This line is calculated. Equals total of lines 10-11-12-13.				
	"Optional Method"				
	This line is calculated. Equals total of lines 10-11+12-13.				
15	**Total Disposition of Collections**				
	This line is calculated. Equals total of lines 11+12+13+14.				
	"Optional Method"				

SUPPLEMENT

USSGL Crosswalk - Statement of Custodial Activity

Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Cust/Noncust	Addl. Info.
	This line is calculated. Equals total of lines 11-12+13+14.				
16	Net Custodial Activity				
	This line is calculated. Equals sum of lines 10 minus 15.				

SUPPLEMENT

Footnotes and Additional Information

1. Interest revenue not related to the cost incurred by the collecting entity should be reported on the SCA. See SFFAS 7, paragraph 281.

2. (Increase)/Decrease

3. Related to other revenue.

4. Related to tax revenue refunded and custodial interest expense

5. Related to tax revenue refunds

6. 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

7. Cash collections only - from debits to 2980

8. By definition, the USSGL account can only have this USSGL acount attribute domain

9. Amount yet to be collected

10. Must equal zero

11. 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 2014 GTAS Implementation Testing. 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 684, dated May 15, 2012.

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 6-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 2014 Reporting (GTAS Testing): **Page Number**

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- USSGL Crosswalk Reclassified Balance Sheet……. VI - 3
- USSGL Crosswalk Reclassified Statement of Net Cost…… VI - 19
- USSGL Crosswalk Reclassified Statement of Changes in Net Position VI - 25

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USSGL Crosswalk - Reclassifed Balance Sheet

Line No.	USSGL Acct.	USSGL Account Title	USSGL Account Attributes: Begin/End	Fed/NonFed	Reporting Type Code	Recip. Cat.	Addl. Info.
1	**Assets**						
2	**Non-Federal**						
2.1	**Cash and Other Monetary Assets**						
2.1	111000	Undeposited Collections	E	N	E/U		
2.1	112000	Imprest Funds	E	N	E/U		
2.1	112500	U.S. Debit Card Funds	E	N	E/U		
2.1	113000	Funds Held by the Public	E	N	E/U		
2.1	119000	Other Cash	E	N	E/U		
2.1	119300	International Monetary Fund Assets - Reserve Position	E	N	E/U		
2.1	119400	Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights	E	N	E/U		
2.1	119500	Other Monetary Assets	E	N	E/U		
2.1	120000	Foreign Currency	E	N	E/U		
2.1	120500	Foreign Currency Denominated Equivalent Assets	E	N	E		
2.1	120900	Uninvested Foreign Currency	E	N	E		
2.1	134400	Interest Receivable on Special Drawing Rights	E	N	E		
2.1	138400	Interest Receivable - Foreign Currency Denominated Assets	E	N	E		
2.1	153100	Seized Monetary Instruments	E	N	E/U		
2.1	153200	Seized Cash Deposited	E	N	E/U		
2.2	**Accounts and Taxes Receivable**						
2.2	131000	Accounts Receivable	E	N	E/U		
2.2	131900	Allowance for Loss on Accounts Receivable	E	N	E/U		
2.2	132000	Employment Benefit Contributions Receivable	E	N	E/U		
2.2	132500	Taxes Receivable	E	N	E/U		
2.2	132900	Allowance for Loss on Taxes Receivable	E	N	E/U		
2.2	134000	Interest Receivable - Not Otherwise Classified	E	N	E/U		
2.2	134300	Interest Receivable - Taxes	E	N	E/U		
2.2	134700	Allowance for Loss on Interest Receivable - Not Otherwise Classified	E	N	E/U		
2.2	134800	Allowance for Loss on Interest Receivable - Taxes	E	N	E/U		
2.2	136000	Penalties and Fines Receivable - Not Otherwise Classified	E	N	E/U		
2.2	136300	Penalties and Fines Receivable - Taxes	E	N	E/U		
2.2	136700	Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified	E	N	E/U		
2.2	136800	Allowance for Loss on Penalties and Fines Receivable - Taxes	E	N	E/U		
2.2	137000	Administrative Fees Receivable - Not Otherwise Classified	E	N	E/U		
2.2	137300	Administrative Fees Receivable - Taxes	E	N	E/U		
2.2	137700	Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified	E	N	E/U		
2.2	137800	Allowance for Loss on Administrative Fees Receivable - Taxes	E	N	E/U		
2.3	**Loans Receivable and Mortgage Backed Securities**						
2.3	134100	Interest Receivable - Loans	E	N	E/U		
2.3	134500	Allowance for Loss on Interest Receivable - Loans	E	N	E/U		
2.3	135000	Loans Receivable	E	N	E/U		
2.3	135900	Allowance for Loss on Loans Receivable	E	N	E/U		
2.3	136100	Penalties and Fines Receivable - Loans	E	N	E/U		

USSGL Crosswalk - Reclassifed Balance Sheet

Line No.	USSGL Acct.	USSGL Account Title	USSGL Account Attributes: Begin/End	Fed/NonFed	Reporting Type Code	Recip. Cat.	Addl. Info.
2.3	136500	Allowance for Loss on Penalties and Fines Receivable - Loans	E	N	E/U		
2.3	137100	Administrative Fees Receivable - Loans	E	N	E/U		
2.3	137500	Allowance for Loss on Administrative Fees Receivable - Loans	E	N	E/U		
2.3	139900	Allowance for Subsidy	E	N	E/U		
2.3	155100	Foreclosed Property	E	N	E/U		
2.3	155900	Foreclosed Property - Allowance	E	N	E/U		
2.4	**Troubled Assets Relief Program Direct Loans and Equity Investments (for use by Treasury only)**						
2.4	138000	Loans Receivable - Troubled Assets Relief Program	E	N	E/U		
2.4	138100	Interest Receivable - Loans - Troubled Assets Relief Program	E	N	E/U		
2.4	138500	Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program	E	N	E/U		
2.4	138900	Allowance for Subsidy - Loans - Troubled Assets Relief Program	E	N	E/U		
2.4	164200	Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act	E	N	E/U		
2.4	164300	Allowance for Subsidy - Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act	E	N	E/U		
2.4	164400	Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act	E	N	E/U		
2.4	164500	Allowance for Subsidy - Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act	E	N	E/U		
2.4	164600	Discount on Securities Account for Under the Provisions of the Federal Credit Reform Act	E	N	E/U		
2.4	164700	Premium on Securities Accounted for Under the Provisions of the Federal Credit Reform Act	E	N	E/U		
2.6	**Inventory and Related Property**						
2.6	151100	Operating Materials and Supplies Held for Use	E	N	E/U		
2.6	151200	Operating Materials and Supplies Held in Reserve for Future Use	E	N	E/U		
2.6	151300	Operating Materials and Supplies - Excess, Obsolete, and Unserviceable	E	N	E/U		
2.6	151400	Operating Materials and Supplies Held for Repair	E	N	E/U		
2.6	151900	Operating Materials and Supplies - Allowance	E	N	E/U		
2.6	152100	Inventory Purchased for Resale	E	N	E/U		
2.6	152200	Inventory Held in Reserve for Future Sale	E	N	E/U		
2.6	152300	Inventory Held for Repair	E	N	E/U		
2.6	152400	Inventory - Excess, Obsolete, and Unserviceable	E	N	E/U		
2.6	152500	Inventory - Raw Materials	E	N	E/U		
2.6	152600	Inventory - Work-in-Process	E	N	E/U		
2.6	152700	Inventory - Finished Goods	E	N	E/U		
2.6	152900	Inventory - Allowance	E	N	E/U		
2.6	154100	Forfeited Property Held for Sale	E	N	E/U		
2.6	154200	Forfeited Property Held for Donation or Use	E	N	E/U		
2.6	154900	Forfeited Property - Allowance	E	N	E/U		
2.6	156100	Commodities Held Under Price Support and Stabilization Support Programs	E	N	E/U		
2.6	156900	Commodities - Allowance	E	N	E/U		
2.6	157100	Stockpile Materials Held in Reserve	E	N	E/U		
2.6	157200	Stockpile Materials Held for Sale	E	N	E/U		
2.6	159100	Other Related Property	E	N	E/U		
2.6	159900	Other Related Property - Allowance	E	N	E/U		
2.7	**Property, Plant, and Equipment**						
2.7	171100	Land and Land Rights	E	N	E/U		
2.7	171200	Improvements to Land	E	N	E/U		

USSGL Crosswalk - Reclassifed Balance Sheet

			USSGL Account Attributes				
Line No.	**USSGL Acct.**	**USSGL Account Title**	**Begin/End**	**Fed/NonFed**	**Reporting Type Code**	**Recip. Cat.**	**Addl. Info.**
2.7	171900	Accumulated Depreciation on Improvements to Land	E	N	E/U		
2.7	172000	Construction-in-Progress	E	N	E/U		
2.7	173000	Buildings, Improvements, and Renovations	E	N	E/U		
2.7	173900	Accumulated Depreciation on Buildings, Improvements, and Renovations	E	N	E/U		
2.7	174000	Other Structures and Facilities	E	N	E/U		
2.7	174900	Accumulated Depreciation on Other Structures and Facilities	E	N	E/U		
2.7	175000	Equipment	E	N	E/U		
2.7	175900	Accumulated Depreciation on Equipment	E	N	E/U		
2.7	181000	Assets Under Capital Lease	E	N	E/U		
2.7	181900	Accumulated Depreciation on Assets Under Capital Lease	E	N	E/U		
2.7	182000	Leasehold Improvements	E	N	E/U		
2.7	182900	Accumulated Amortization on Leasehold Improvements	E	N	E/U		
2.7	183000	Internal-Use Software	E	N	E/U		
2.7	183200	Internal-Use Software in Development	E	N	E/U		
2.7	183900	Accumulated Amortization on Internal-Use Software	E	N	E/U		
2.7	184000	Other Natural Resources	E	N	E/U		
2.7	184900	Allowance for Depletion	E	N	E/U		
2.7	189000	Other General Property, Plant, and Equipment	E	N	E/U		
2.7	189900	Accumulated Depreciation on Other General Property, Plant, and Equipment	E	N	E/U		
2.8	**Debt and Equity Securities**						
2.8	134200	Interest Receivable - Investments	E	N	E/U		
2.8	134600	Allowance for Loss on Interest Receivable - Investments	E	N	E/U		
2.8	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	E	N	E/U		2
2.8	161100	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	E	N	E/U		2
2.8	161200	Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	E	N	E/U		2
2.8	161300	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	E	N	E/U		2
2.8	161800	Market Adjustment - Investments	E	N	E/U		
2.8	162000	Investments in Securities Other Than the Bureau of the Public Debt Securities	E	E/N	E/U		4
2.8	162100	Discount on Securities Other Than the Bureau of the Public Debt Securities	E	N	E/U		4
2.8	162200	Premium on Securities Other Than the Bureau of the Public Debt Securities	E	N	E/U		4
2.8	162300	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities	E	N	E/U		4
2.8	167000	Foreign Investments	E	N	E		
2.8	167100	Discount on Foreign Investments	E	N	E		
2.8	167200	Premium on Foreign Investments	E	N	E		
2.8	167900	Foreign Exchange Rate Revalue Adjustments - Investments	E	N	E		
2.8	169000	Other Investments	E	N	E/U		4
2.9	**Investments in Government Sponsored Enterprises**						
2.9	165000	Preferred Stock in Federal Government Sponsored Enterprise	E	N	E/U		
2.9	165100	Market Adjustment - Senior Preferred Stock in Federal Government Sponsored Enterprise	E	N	E/U		
2.9	165200	Common Stock Warrants in Federal Government Sponsored Enterprise	E	N	E/U		
2.9	165300	Market Adjustment - Common Stock Warrants in Federal Government Sponsored Enterprise	E	N	E/U		
2.10	**Derivative Assets**						
2.10	162000	Investments in Securities Other Than the Bureau of the Public Debt Securities	E	N	E/U		5

USSGL Crosswalk - Reclassifed Balance Sheet

Line No.	USSGL Acct.	USSGL Account Title	USSGL Account Attributes: Begin/End	Fed/NonFed	Reporting Type Code	Recip. Cat.	Addl. Info.
2.10	162100	Discount on Securities Other Than the Bureau of the Public Debt Securities	E	N	E/U		5
2.10	162200	Premium on Securities Other Than the Bureau of the Public Debt Securities	E	N	E/U		5
2.10	162300	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities	E	N	E/U		5
2.10	169000	Other Investments	E	N	E/U		5
2.11	**Other Assets**						
2.11	141000	Advances and Prepayments	E	N	E/U		
2.11	199000	Other Assets	E	N	E/U		
2.11	199500	General Property, Plant, and Equipment Permanently Removed but Not Yet Disposed	E	N	E/U		
2.12	**Total Non-Federal Assets**						
	This line is calculated. Equals sum of line 2.1 thorugh 2.11.						
3	**Federal**						
3.1	**Fund Balance With Treasury (RC 29)/1**					29	
3.1	101000	Fund Balance With Treasury	E	G	E/U		
3.2	**Federal Investments (RC 01)/1**					01	
3.2	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	E	F	E/U		
3.2	161100	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	E	F	E/U		
3.2	161200	Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	E	F	E/U		
3.2	161300	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	E	F	E/U		
3.2	161800	Market Adjustment - Investments	E	F	E/U		
3.2	162000	Investments in Securities Other Than the Bureau of the Public Debt Securities	E	F	E/U		
3.2	162100	Discount on Securities Other Than the Bureau of the Public Debt Securities	E	F	E/U		
3.2	162200	Premium on Securities Other Than the Bureau of the Public Debt Securities	E	F	E/U		
3.2	162300	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities	E	F	E/U		
3.2	163000	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	E	F	E/U		
3.2	163100	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	E	F	E/U		
3.2	163300	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	E	F	E/U		
3.2	164300	Allowance for Subsidy - Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act	E	F	E/U		
3.2	169000	Other Investments	E	F	E/U		
3.3	**Accounts Receivable (RC 22)/1**					22	
3.3	131000	Accounts Receivable	E	F	E/U		8
3.3	131900	Allowance for Loss on Accounts Receivable	E	F	E/U		8
3.3	136000	Penalties and Fines Receivable - Not Otherwise Classified	E	F	E/U		8
3.3	137000	Administrative Fees Receivable - Not Otherwise Classified	E	F	E/U		8
3.3	199000	Other Assets	E	F	E/U		8
3.4	**Accounts Receivable - Capital Transfers (RC 12)/1**						
3.4	192300	Contingent Receivable for Capital Transfers	E	F	E/U		
3.4	192500	Capital Transfers Receivable	E	F	E/U		

USSGL Crosswalk - Reclassifed Balance Sheet

Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Reporting Type Code	Recip. Cat.	Addl. Info.
			USSGL Account Attributes				
3.5	**Interest Receivable (RC 02)/1**					02	
3.5	134000	Interest Receivable - Not Otherwise Classified	E	F	E/U		8
3.5	134100	Interest Receivable - Loans	E	F	E/U		8
3.5	134200	Interest Receivable - Investments	E	F	E/U		8
3.6	**Loans Receivable (RC 17)/1**					17	
3.6	135000	Loans Receivable	E	F	E/U		8
3.6	135100	Capitalized Loan Interest Receivable - Non-Credit Reform	E	F	E/U		8
3.6	136100	Penalties and Fines Receivable - Loans	E	F	E/U		8
3.6	137100	Administrative Fees Receivable - Loans	E	F	E/U		8
3.7	**Transfers Receivable (RC 27)/1**					27	
3.7	133000	Receivable for Transfers of Currently Invested Balances	E	F	E/U		8
3.7	133500	Expenditure Transfers Receivable	E	F	E/U		8
3.8	**Benefit Program Contributions Receivable (RC 21)/1**					21	
3.8	132000	Employment Benefit Contributions Receivable	E	F	E/U		8
3.8	132100	Unfunded FECA Benefit Contributions Receivable	E	F	U		8
3.9	**Advances to Others and Prepayments (RC 23)/1**					23	
3.9	141000	Advances and Prepayments	E	F	E/U		9
3.10	**Other Assets (Without Reciprocals) (RC 29)/1**					29	
3.10	132500	Taxes Receivable	E	G	E/U		
3.10	137300	Administrative Fees Receivable - Taxes	E	G	E/U		
3.10	192100	Receivable From Appropriations	E	G	E/U		
3.11	**Total Federal Assets**						
	This line is calculated. Equals sum of lines 3.1 through 3.10.						
4	**Total Assets**						
	This line is calculated. Equals sum of lines 2.12 and 3.11.						
5	**Liabilities:**						
6	**Non-Federal**						
6.1	**Accounts Payable**						
6.1	211000	Accounts Payable	E	N	E/U		
6.1	212000	Disbursements in Transit	E	N	E/U		
6.1	214000	Accrued Interest Payable - Not Otherwise Classified	E	N	E/U		
6.1	296000	Accounts Payable From Canceled Appropriations	E	N	E/U		
6.2	**Federal Debt Securities Held by the Public**						

USSGL Crosswalk - Reclassifed Balance Sheet

Line No.	USSGL Acct.	USSGL Account Title	USSGL Account Attributes: Begin/End	Fed/NonFed	Reporting Type Code	Recip. Cat.	Addl. Info.
6.2	214100	Accrued Interest Payable - Debt	E	N	E/U		2
6.2	253000	Securities Issued by Federal Agencies Under General and Special Financing Authority	E	N	E/U		
6.2	253100	Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority	E	N	E/U		
6.2	253200	Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	E	N	E/U		
6.2	253300	Amortization of Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority	E	N	E/U		
6.2	253400	Amortization of Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	E	N	E/U		
6.2	254000	Participation Certificates	E	N	E/U		
6.3	**Federal Employee and Veteran Benefits Payable**						
6.3	219100	Employee Health Care Liability Incurred but Not Reported	E	N	E/U		
6.3	221300	Employer Contributions and Payroll Taxes Payable	E	N	E/U		
6.3	221500	Other Post Employment Benefits Due and Payable	E	N	E/U		
6.3	221600	Pension Benefits Due and Payable to Beneficiaries	E	N	E/U		
6.3	221700	Benefit Premiums Payable to Carriers	E	N	E/U		
6.3	221800	Life Insurance Benefits Due and Payable to Beneficiaries	E	N	E/U		
6.3	229000	Other Unfunded Employment Related Liability	E	N	E/U		
6.3	261000	Actuarial Pension Liability	E	N	E/U		
6.3	262000	Actuarial Health Insurance Liability	E	N	E/U		
6.3	263000	Actuarial Life Insurance Liability	E	N	E/U		
6.3	265000	Actuarial FECA Liability	E	N	E/U		
6.3	269000	Other Actuarial Liabilities	E	N	E/U		
6.4	**Environmental and Disposal Liabilities**						
6.4	299500	Estimated Cleanup Cost Liability	E	N	E/U		
6.5	**Benefits Due and Payable**						
6.5	216000	Entitlement Benefits Due and Payable	E	N	E/U		
6.6	**Loan Guarantee Liabilities**						
6.6	218000	Loan Guarantee Liability	E	N	E/U		
6.7	**Liabilities to Government Sponsored Enterprise (for use by Treasury only)**						
6.7	211200	Accounts Payable for Federal Government Sponsored Enterprise	E	N	E/U		
6.7	292200	Contingent Liabilities - Federal Government Sponsored Enterprise	E	N	E/U		
6.8	**Insurance and Guarantee Program Liabilities**						
6.8	266000	Actuarial Liabilities for Federal Insurance and Guarantee Programs	E	N	E/U		
6.9	**Derivative Liabilities**						
6.9	259000	Other Debt	E	N	E/U		7
6.10	**Other Liabilities**						
6.10	213000	Contract Holdbacks	E	N	E/U		
6.10	219000	Other Liabilities With Related Budgetary Obligations	E	N	E/U		
6.10	219200	Special Drawing Right (SDR) Certificates Issued to Federal Reserve Banks	E	N	E		
6.10	219300	Allocation of Special Drawing Rights (SDRs)	E	N	E		

USSGL Crosswalk - Reclassifed Balance Sheet

			USSGL Account Attributes				
Line No.	**USSGL Acct.**	**USSGL Account Title**	**Begin/End**	**Fed/NonFed**	**Reporting Type Code**	**Recip. Cat.**	**Addl. Info.**
6.10	221000	Accrued Funded Payroll and Leave	E	N	E/U		
6.10	221100	Withholdings Payable	E	N	E/U		
6.10	222000	Unfunded Leave	E	N	E/U		
6.10	231000	Liability for Advances and Prepayments	E	N	E/U		
6.10	232000	Other Deferred Revenue	E	N	E/U		
6.10	240000	Liability for Nonfiduciary Deposit Funds and Undeposited Collections	E	N	E/U		
6.10	241000	Liability for Clearing Accounts	E	N	E/U		
6.10	259000	Other Debt	E	N	E/U		6
6.10	267000	Actuarial Liabilities for Treasury-Managed Benefit Programs	E	N	E/U		
6.10	291000	Prior Liens Outstanding on Acquired Collateral	E	N	E/U		
6.10	292000	Contingent Liabilities	E	N	E/U		
6.10	294000	Capital Lease Liability	E	N	E/U		
6.10	298000	Custodial Liability	E	N	E/U		3
6.10	299000	Other Liabilities Without Related Budgetary Obligations	E	N	E/U		
6.11	**Total Non-Federal Liabilities**						
	This line is calculated. Equals sum of lines 6.1 through 6.10.						
7	**Federal**						
7.1	**Accounts Payable (RC 22)/1**					22	
7.1	211000	Accounts Payable	E	F	E/U		
7.1	212000	Disbursements in Transit	E	F	E/U		
7.1	213000	Contract Holdbacks	E	F	E/U		
7.1	217000	Subsidy Payable to the Financing Account	E	F	E/U		
7.1	219000	Other Liabilities With Related Budgetary Obligations	E	F	E/U		
7.1	296000	Accounts Payable From Canceled Appropriations	E	F	E/U		
7.1	299000	Other Liabilities Without Related Budgetary Obligations	E	F	E/U		
7.2	**Accounts Payable - Capital Transfers (RC 12)/1**						
7.2	292300	Contingent Liability for Capital Transfers	E	F	E/U		
7.2	297000	Liability for Capital Transfers	E	F	E/U		
7.3	**Federal Debt (RC 01)/1**					01	
7.3	253000	Securities Issued by Federal Agencies Under General and Special Financing Authority	E	F	E/U		8
7.3	253100	Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority	E	F	E/U		8
7.3	253200	Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	E	F	E/U		8
7.3	253300	Amortization of Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority	E	F	E/U		8
7.3	253400	Amortization of Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	E	F	E/U		8
7.3	254000	Participation Certificates	E	F	E/U		8
7.4	**Interest Payable (RC 02)/1**					02	
7.4	214000	Accrued Interest Payable - Not Otherwise Classified	E	F	E/U		8
7.4	214100	Accrued Interest Payable - Debt	E	F	E/U		8

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Line No.	USSGL Acct.	USSGL Account Title	USSGL Account Attributes: Begin/End	Fed/NonFed	Reporting Type Code	Recip. Cat.	Addl. Info.
7.5	**Loans Payable (RC 17)/1**					17	
7.5	251000	Principal Payable to the Bureau of the Public Debt	E	F	E/U		
7.5	251100	Capitalized Loan Interest Payable - Non-Credit Reform	E	F	E/U		
7.5	252000	Principal Payable to the Federal Financing Bank	E	F	E/U		
7.5	259000	Other Debt	E	F	E/U		
7.6	**Transfers Payable (RC 27)/1**					27	
7.6	215000	Payable for Transfers of Currently Invested Balances	E	F	E/U		8
7.6	215500	Expenditure Transfers Payable	E	F	E/U		8
7.7	**Benefit Program Contributions Payable (RC 21)/1**					21	
7.7	221300	Employer Contributions and Payroll Taxes Payable	E	F	E/U		
7.7	221500	Other Post Employment Benefits Due and Payable	E	F	E/U		
7.7	222500	Unfunded FECA Liability	E	F	E/U		
7.7	229000	Other Unfunded Employment Related Liability	E	F	E/U		
7.8	**Advances from Others and Deferred Credits (RC 23)/1**					23	
7.8	231000	Liability for Advances and Prepayments	E	F	E/U		8
7.9	**Liability to the General Fund for Custodial and Other Non-Entity Assets (RC 29)/1**					29	
7.9							
7.10	**Other Liabilities (Without Reciprocals) (RC 29)/1,10**					29	
7.10	241000	Liability for Clearing Accounts	E	G	E/U		
7.10	294000	Capital Lease Liability	E	G	E/U		
7.10	298000	Custodial Liability	E	G	E/U		
7.10	298500	Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity	E	G	E/U		
7.11	**Total Federal Liabilities**						
	This line is calculated. Equals sum of lines 7.1 through 7.10.						
8	**Total Liabilities**						
	This line is calculated. Equals sum of lines 6.11 and 7.11.						
9	**Net Position:**						
9.1	**Net Position - Non-Earmarked Funds**						
9.1	310000	Unexpended Appropriations - Cumulative	B		U		
9.1	310100	Unexpended Appropriations - Appropriations Received	E	G	U		
9.1	310200	Unexpended Appropriations - Transfers-In	E	F	U		
9.1	310300	Unexpended Appropriations - Transfers-Out	E	F	U		
9.1	310500	Unexpended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year	E	G	U		
9.1	310600	Unexpended Appropriations - Adjustments	E	G	U		
9.1	310700	Unexpended Appropriations - Used	E	G	U		

USSGL Crosswalk - Reclassifed Balance Sheet

			USSGL Account Attributes				
Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Reporting Type Code	Recip. Cat.	Addl. Info.
9.1	310800	Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors	E	G	U		
9.1	310900	Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles	E	G	U		
9.1	331000	Cumulative Results of Operations	B		U		
9.1	510000	Revenue From Goods Sold	E	F/N	U		
9.1	510900	Contra Revenue for Goods Sold	E	F/N	U		
9.1	520000	Revenue From Services Provided	E	F/N	U		
9.1	520900	Contra Revenue for Services Provided	E	F/N	U		
9.1	531000	Interest Revenue - Other	E	F/N	U		
9.1	531100	Interest Revenue - Investments	E	F/N	U		
9.1	531200	Interest Revenue - Loans Receivable/Uninvested Funds	E	F/N	U		
9.1	531300	Interest Revenue - Subsidy Amortization	E	N	U		
9.1	531400	Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act	E	N	U		
9.1	531500	Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act	E	N	U		
9.1	531700	Contra Revenue for Interest Revenue - Loans Receivable	E	F/N	U		
9.1	531800	Contra Revenue for Interest Revenue - Investments	E	F/N	U		
9.1	531900	Contra Revenue for Interest Revenue - Other	E	F/N	U		
9.1	532000	Penalties and Fines Revenue	E	G/N	U		
9.1	532400	Contra Revenue for Penalties and Fines	E	G/N	U		
9.1	532500	Administrative Fees Revenue	E	F	U		
9.1	532900	Contra Revenue for Administrative Fees	E	F/N	U		
9.1	540000	Funded Benefit Program Revenue	E	F/N	U		
9.1	540500	Unfunded FECA Benefit Revenue	E	F	U		
9.1	540600	Contra Revenue for Unfunded FECA Benefit Revenue	E	F	U		
9.1	540900	Contra Revenue for Funded Benefit Program Revenue	E	F/N	U		
9.1	550000	Insurance and Guarantee Premium Revenue	E	N	U		
9.1	550900	Contra Revenue for Insurance and Guarantee Premium Revenue	E	N	U		
9.1	560000	Donated Revenue - Financial Resources	E	N	U		
9.1	560900	Contra Revenue for Donations - Financial Resources	E	N	U		
9.1	561000	Donated Revenue - Nonfinancial Resources	E	N	U		
9.1	561900	Contra Donated Revenue - Nonfinancial Resources	E	N	U		
9.1	564000	Forfeiture Revenue - Cash and Cash Equivalents	E	N	U		
9.1	564900	Contra Forfeiture Revenue - Cash and Cash Equivalents	E	N	U		
9.1	565000	Forfeiture Revenue - Forfeitures of Property	E	N	U		
9.1	565900	Contra Forfeiture Revenue - Forfeitures of Property	E	N	U		
9.1	570000	Expended Appropriations	E	G	U		
9.1	570500	Expended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year	E	G	U		
9.1	570800	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors	E	G	U		
9.1	570900	Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles	E	G	U		
9.1	572000	Financing Sources Transferred In Without Reimbursement	E	F	U		
9.1	573000	Financing Sources Transferred Out Without Reimbursement	E	F	U		
9.1	574000	Appropriated Earmarked Receipts Transferred In	E	F	U		
9.1	574500	Appropriated Earmarked Receipts Transferred Out	E	F	U		
9.1	575000	Expenditure Financing Sources - Transfers-In	E	F	U		
9.1	575500	Nonexpenditure Financing Sources - Transfers-In - Other	E	F	U		
9.1	575600	Nonexpenditure Financing Sources - Transfers-In - Capital Transfers	E	F	U		
9.1	576000	Expenditure Financing Sources - Transfers-Out	E	F	U		

USSGL Crosswalk - Reclassifed Balance Sheet

Line No.	USSGL Acct.	USSGL Account Title	USSGL Account Attributes: Begin/End	Fed/NonFed	Reporting Type Code	Recip. Cat.	Addl. Info.
9.1	576500	Nonexpenditure Financing Sources - Transfers-Out - Other	E	F	U		
9.1	576600	Nonexpenditure Financing Sources - Transfers-Out - Capital Transfers	E	F	U		
9.1	577500	Nonbudgetary Financing Sources Transferred In	E	F	U		
9.1	577600	Nonbudgetary Financing Sources Transferred Out	E	F	U		
9.1	578000	Imputed Financing Sources	E	F	U		
9.1	579000	Other Financing Sources	E	G	U		
9.1	579100	Adjustment to Financing Sources - Downward Reestimate or Negative Subsidy	E	G	U		
9.1	579200	Financing Sources To Be Transferred Out - Contingent Liability	E	F	U		
9.1	579500	Seigniorage	E	N	U		
9.1	580000	Tax Revenue Collected - Not Otherwise Classified	E	G/N	U		
9.1	580100	Tax Revenue Collected - Individual	E	G/N	U		
9.1	580200	Tax Revenue Collected - Corporate	E	G/N	U		
9.1	580300	Tax Revenue Collected - Unemployment	E	G/N	U		
9.1	580400	Tax Revenue Collected - Excise	E	G/N	U		
9.1	580500	Tax Revenue Collected - Estate and Gift	E	G/N	U		
9.1	580600	Tax Revenue Collected - Customs	E	G/N	U		
9.1	582000	Tax Revenue Accrual Adjustment - Not Otherwise Classified	E	G/N	U		
9.1	582100	Tax Revenue Accrual Adjustment - Individual	E	G/N	U		
9.1	582200	Tax Revenue Accrual Adjustment - Corporate	E	G/N	U		
9.1	582300	Tax Revenue Accrual Adjustment - Unemployment	E	G/N	U		
9.1	582400	Tax Revenue Accrual Adjustment - Excise	E	G/N	U		
9.1	582500	Tax Revenue Accrual Adjustment - Estate and Gift	E	G/N	U		
9.1	582600	Tax Revenue Accrual Adjustment - Customs	E	G/N	U		
9.1	583000	Contra Revenue for Taxes - Not Otherwise Classified	E	G/N	U		
9.1	583100	Contra Revenue for Taxes - Individual	E	G/N	U		
9.1	583200	Contra Revenue for Taxes - Corporate	E	G/N	U		
9.1	583300	Contra Revenue for Taxes - Unemployment	E	G/N	U		
9.1	583400	Contra Revenue for Taxes - Excise	E	G/N	U		
9.1	583500	Contra Revenue for Taxes - Estate and Gift	E	G/N	U		
9.1	583600	Contra Revenue for Taxes - Customs	E	G/N	U		
9.1	589000	Tax Revenue Refunds - Not Otherwise Classified	E	G/N	U		
9.1	589100	Tax Revenue Refunds - Individual	E	G/N	U		
9.1	589200	Tax Revenue Refunds - Corporate	E	G/N	U		
9.1	589300	Tax Revenue Refunds - Unemployment	E	G/N	U		
9.1	589400	Tax Revenue Refunds - Excise	E	G/N	U		
9.1	589500	Tax Revenue Refunds - Estate and Gift	E	G/N	U		
9.1	589600	Tax Revenue Refunds - Customs	E	G/N	U		
9.1	590000	Other Revenue	E	F/G/N	U		
9.1	590900	Contra Revenue for Other Revenue	E	F/G/N	U		
9.1	591900	Revenue and Other Financing Sources - Cancellations	E	G	U		
9.1	592100	Valuation Change in Investments - Exchange Stablization Fund	E	N	U		
9.1	592200	Valuation Change in Investments for Federal Government Sponsored Enterprise	E	N	U		
9.1	592300	Valuation Change in Investments - Beneficial Interest in Trust	E	N	U		
9.1	599000	Collections for Others - Statement of Custodial Activity	E	G/N	U		
9.1	599100	Accrued Collections for Others - Statement of Custodial Activity	E	G/N	U		
9.1	599300	Offset to Non-Entity Collections - Statement of Changes in Net Position	E	G	U		

USSGL Crosswalk - Reclassifed Balance Sheet

			USSGL Account Attributes				
Line No.	**USSGL Acct.**	**USSGL Account Title**	**Begin/End**	**Fed/NonFed**	**Reporting Type Code**	**Recip. Cat.**	**Addl. Info.**
9.1	599400	Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position	E	G	U		
9.1	599700	Financing Sources Transferred In From Custodial Statement Collections	E	F	U		
9.1	599800	Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the Treasury	E	F	U		
9.1	610000	Operating Expenses/Program Costs	E	F/N	U		
9.1	619000	Contra Bad Debt Expense - Incurred for Others	E	F/G/N	U		
9.1	619900	Adjustment to Subsidy Expense	E	N	U		
9.1	631000	Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank	E	F	U		
9.1	632000	Interest Expenses on Securities	E	F/N	U		
9.1	633000	Other Interest Expenses	E	F/N	U		
9.1	634000	Interest Expense Accrued on the Liability for Loan Guarantees	E	N	U		
9.1	640000	Benefit Expense	E	F/G/N	U		
9.1	650000	Cost of Goods Sold	E	N	U		
9.1	660000	Applied Overhead	E	N	U		
9.1	661000	Cost Capitalization Offset	E	N	U		
9.1	671000	Depreciation, Amortization, and Depletion	E	N	U		
9.1	672000	Bad Debt Expense	E	F/N	U		
9.1	673000	Imputed Costs	E	F	U		
9.1	679000	Other Expenses Not Requiring Budgetary Resources	E	F/N	U		
9.1	680000	Future Funded Expenses	E	F/N	U		
9.1	685000	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	E	F	U		
9.1	690000	Nonproduction Costs	E	F/N	U		
9.1	711000	Gains on Disposition of Assets - Other	E	N	U		
9.1	711100	Gains on Disposition of Investments	E	F/N	U		
9.1	711200	Gains on Disposition of Borrowings	E	F/G	U		
9.1	717100	Gains on Changes in Long-Term Assumptions - From Experience	E	N	U		
9.1	717200	Losses on Changes in Long-Term Assumptions - From Experience	E	N	U		
9.1	718000	Unrealized Gains	E	F/N	U		
9.1	719000	Other Gains	E	F/G/N	U		
9.1	721000	Losses on Disposition of Assets - Other	E	N	U		
9.1	721100	Losses on Disposition of Investments	E	F/N	U		
9.1	721200	Losses on Disposition of Borrowings	E	F/G	U		
9.1	727100	Gains on Changes in Long-Term Assumptions	E	N	U		
9.1	727200	Losses on Changes in Long-Term Assumptions	E	N	U		
9.1	728000	Unrealized Losses	E	F/N	U		
9.1	729000	Other Losses	E	F/G/N	U		
9.1	730000	Extraordinary Items	E	N	U		
9.1	740000	Prior-Period Adjustments Due to Corrections of Errors	E	G/N	U		
9.1	740100	Prior-Period Adjustments Due to Changes in Accounting Principles	E	G/N	U		
9.1	740500	Prior Period Adjustments Due to Corrections of Errors -Years Preceding the Prior Year	E	G/N	U		
9.1	750000	Distribution of Income - Dividend	E	G/N	U		
9.1	760000	Changes in Actuarial Liability	E	N	U		
9.2	**Net Position - Earmarked Funds**						
9.2	310000	Unexpended Appropriations - Cumulative	B		E		
9.2	310100	Unexpended Appropriations - Appropriations Received	E	G	E		
9.2	310200	Unexpended Appropriations - Transfers-In	E	F	E		

USSGL Crosswalk - Reclassifed Balance Sheet

Line No.	USSGL Acct.	USSGL Account Title	USSGL Account Attributes				
			Begin/End	Fed/NonFed	Reporting Type Code	Recip. Cat.	Addl. Info.
9.2	310300	Unexpended Appropriations - Transfers-Out	E	F	E		
9.2	310500	Unexpended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year	E	G	E		
9.2	310600	Unexpended Appropriations - Adjustments	E	G	E		
9.2	310700	Unexpended Appropriations - Used	E	G	E		
9.2	310800	Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors	E	G	E		
9.2	310900	Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles	E	G	E		
9.2	331000	Cumulative Results of Operations	B		E		
9.2	510000	Revenue From Goods Sold	E	F/N	E		
9.2	510900	Contra Revenue for Goods Sold	E	F/N	E		
9.2	520000	Revenue From Services Provided	E	F/N	E		
9.2	520900	Contra Revenue for Services Provided	E	F/N	E		
9.2	531000	Interest Revenue - Other	E	F/N	E		
9.2	531100	Interest Revenue - Investments	E	F/N	E		
9.2	531200	Interest Revenue - Loans Receivable/Uninvested Funds	E	F/N	E		
9.2	531300	Interest Revenue - Subsidy Amortization	E	N	E		
9.2	531400	Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act	E	N	E		
9.2	531500	Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act	E	N	E		
9.2	531700	Contra Revenue for Interest Revenue - Loans Receivable	E	F/N	E		
9.2	531800	Contra Revenue for Interest Revenue - Investments	E	F/N	E		
9.2	531900	Contra Revenue for Interest Revenue - Other	E	F/N	E		
9.2	532000	Penalties and Fines Revenue	E	G/N	E		
9.2	532400	Contra Revenue for Penalties and Fines	E	G/N	E		
9.2	532500	Administrative Fees Revenue	E	F	E		
9.2	532900	Contra Revenue for Administrative Fees	E	F/N	E		
9.2	540000	Funded Benefit Program Revenue	E	F/N	E		
9.2	540900	Contra Revenue for Funded Benefit Program Revenue	E	F/N	E		
9.2	550000	Insurance and Guarantee Premium Revenue	E	N	E		
9.2	550900	Contra Revenue for Insurance and Guarantee Premium Revenue	E	N	E		
9.2	560000	Donated Revenue - Financial Resources	E	N	E		
9.2	560900	Contra Revenue for Donations - Financial Resources	E	N	E		
9.2	561000	Donated Revenue - Nonfinancial Resources	E	N	E		
9.2	561900	Contra Donated Revenue - Nonfinancial Resources	E	N	E		
9.2	564000	Forfeiture Revenue - Cash and Cash Equivalents	E	N	E		
9.2	564900	Contra Forfeiture Revenue - Cash and Cash Equivalents	E	N	E		
9.2	565000	Forfeiture Revenue - Forfeitures of Property	E	N	E		
9.2	565900	Contra Forfeiture Revenue - Forfeitures of Property	E	N	E		
9.2	570000	Expended Appropriations	E	G	E		
9.2	570500	Expended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year	E	G	E		
9.2	570800	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors	E	G	E		
9.2	570900	Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles	E	G	E		
9.2	572000	Financing Sources Transferred In Without Reimbursement	E	F	E		
9.2	573000	Financing Sources Transferred Out Without Reimbursement	E	F	E		
9.2	574000	Appropriated Earmarked Receipts Transferred In	E	F	E		
9.2	574500	Appropriated Earmarked Receipts Transferred Out	E	F	E		
9.2	575000	Expenditure Financing Sources - Transfers-In	E	F	E		
9.2	575500	Nonexpenditure Financing Sources - Transfers-In - Other	E	F	E		

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			USSGL Account Attributes				
Line No.	**USSGL Acct.**	**USSGL Account Title**	**Begin/End**	**Fed/NonFed**	**Reporting Type Code**	**Recip. Cat.**	**Addl. Info.**
9.2	575600	Nonexpenditure Financing Sources - Transfers-In - Capital Transfers	E	F	E		
9.2	576000	Expenditure Financing Sources - Transfers-Out	E	F	E		
9.2	576500	Nonexpenditure Financing Sources - Transfers-Out - Other	E	F	E		
9.2	576600	Nonexpenditure Financing Sources - Transfers-Out - Capital Transfers	E	F	E		
9.2	577500	Nonbudgetary Financing Sources Transferred In	E	F	E		
9.2	577600	Nonbudgetary Financing Sources Transferred Out	E	F	E		
9.2	578000	Imputed Financing Sources	E	F	E		
9.2	579000	Other Financing Sources	E	G	E		
9.2	579100	Adjustment to Financing Sources - Downward Reestimate or Negative Subsidy	E	G	E		
9.2	579200	Financing Sources To Be Transferred Out - Contingent Liability	E	F	E		
9.2	580000	Tax Revenue Collected - Not Otherwise Classified	E	G/N	E		
9.2	580100	Tax Revenue Collected - Individual	E	G/N	E		
9.2	580200	Tax Revenue Collected - Corporate	E	G/N	E		
9.2	580300	Tax Revenue Collected - Unemployment	E	G/N	E		
9.2	580400	Tax Revenue Collected - Excise	E	G/N	E		
9.2	580500	Tax Revenue Collected - Estate and Gift	E	G/N	E		
9.2	580600	Tax Revenue Collected - Customs	E	G/N	E		
9.2	582000	Tax Revenue Accrual Adjustment - Not Otherwise Classified	E	G/N	E		
9.2	582100	Tax Revenue Accrual Adjustment - Individual	E	G/N	E		
9.2	582200	Tax Revenue Accrual Adjustment - Corporate	E	G/N	E		
9.2	582300	Tax Revenue Accrual Adjustment - Unemployment	E	G/N	E		
9.2	582400	Tax Revenue Accrual Adjustment - Excise	E	G/N	E		
9.2	582500	Tax Revenue Accrual Adjustment - Estate and Gift	E	G/N	E		
9.2	582600	Tax Revenue Accrual Adjustment - Customs	E	G/N	E		
9.2	583000	Contra Revenue for Taxes - Not Otherwise Classified	E	G/N	E		
9.2	583100	Contra Revenue for Taxes - Individual	E	G/N	E		
9.2	583200	Contra Revenue for Taxes - Corporate	E	G/N	E		
9.2	583300	Contra Revenue for Taxes - Unemployment	E	G/N	E		
9.2	583400	Contra Revenue for Taxes - Excise	E	G/N	E		
9.2	583500	Contra Revenue for Taxes - Estate and Gift	E	G/N	E		
9.2	583600	Contra Revenue for Taxes - Customs	E	G/N	E		
9.2	589000	Tax Revenue Refunds - Not Otherwise Classified	E	G/N	E		
9.2	589100	Tax Revenue Refunds - Individual	E	G/N	E		
9.2	589200	Tax Revenue Refunds - Corporate	E	G/N	E		
9.2	589300	Tax Revenue Refunds - Unemployment	E	G/N	E		
9.2	589400	Tax Revenue Refunds - Excise	E	G/N	E		
9.2	589500	Tax Revenue Refunds - Estate and Gift	E	G/N	E		
9.2	589600	Tax Revenue Refunds - Customs	E	G/N	E		
9.2	590000	Other Revenue	E	F/G/N	E		3
9.2	590900	Contra Revenue for Other Revenue	E	F/G/N	E		3
9.2	591900	Revenue and Other Financing Sources - Cancellations	E	G	E		
9.2	592100	Valuation Change in Investments - Exchange Stablization Fund	E	N	E		
9.2	592200	Valuation Change in Investments for Federal Government Sponsored Enterprise	E	N	E		
9.2	592300	Valuation Change in Investments - Beneficial Interest in Trust	E	N	E		
9.2	599000	Collections for Others - Statement of Custodial Activity	E	G/N	E		
9.2	599100	Accrued Collections for Others - Statement of Custodial Activity	E	G/N	E		

USSGL Crosswalk - Reclassifed Balance Sheet

Line No.	USSGL Acct.	USSGL Account Title	USSGL Account Attributes: Begin/End	Fed/NonFed	Reporting Type Code	Recip. Cat.	Addl. Info.
9.2	599300	Offset to Non-Entity Collections - Statement of Changes in Net Position	E	G	E		
9.2	599400	Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position	E	G	E		
9.2	599700	Financing Sources Transferred In From Custodial Statement Collections	E	F	E		
9.2	599800	Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the Treasury	E	F	E		
9.2	610000	Operating Expenses/Program Costs	E	F/N	E		
9.2	619000	Contra Bad Debt Expense - Incurred for Others	E	F/G/N	E		
9.2	619900	Adjustment to Subsidy Expense	E	N	E		
9.2	631000	Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank	E	F	E		
9.2	632000	Interest Expenses on Securities	E	F/N	E		
9.2	633000	Other Interest Expenses	E	F/N	E		
9.2	633800	Remuneration Interest	E	N	E		
9.2	634000	Interest Expense Accrued on the Liability for Loan Guarantees	E	N	E		
9.2	640000	Benefit Expense	E	F/G/N	E		
9.2	650000	Cost of Goods Sold	E	N	E		
9.2	660000	Applied Overhead	E	N	E		
9.2	661000	Cost Capitalization Offset	E	N	E		
9.2	671000	Depreciation, Amortization, and Depletion	E	N	E		
9.2	672000	Bad Debt Expense	E	F/N	E		
9.2	673000	Imputed Costs	E	F	E		
9.2	679000	Other Expenses Not Requiring Budgetary Resources	E	F/N	E		
9.2	680000	Future Funded Expenses	E	F/N	E		
9.2	685000	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	E	F	E		
9.2	690000	Nonproduction Costs	E	F/N	E		
9.2	711000	Gains on Disposition of Assets - Other	E	N	E		
9.2	711100	Gains on Disposition of Investments	E	F/N	E		
9.2	711200	Gains on Disposition of Borrowings	E	F/G	E		
9.2	717100	Gains on Changes in Long-Term Assumptions - From Experience	E	N	E		
9.2	717200	Losses on Changes in Long-Term Assumptions - From Experience	E	N	E		
9.2	718000	Unrealized Gains	E	F/N	E		
9.2	718100	Unrealized Gain - Exchange Stabilization Fund	E	N	E		
9.2	719000	Other Gains	E	F/G/N	E		
9.2	719100	Other Gains for Accrued Special Drawing Right (SDR) Interest and Charges	E	N	E		
9.2	721000	Losses on Disposition of Assets - Other	E	N	E		
9.2	721100	Losses on Disposition of Investments	E	F/N	E		
9.2	721200	Losses on Disposition of Borrowings	E	F/G	E		
9.2	727100	Gains on Changes in Long-Term Assumptions	E	N	E		
9.2	727200	Losses on Changes in Long-Term Assumptions	E	N	E		
9.2	728000	Unrealized Losses	E	F/N	E		
9.2	728100	Unrealized Losses - Exchange Stabilization Fund	E	N	E		
9.2	729000	Other Losses	E	F/G/N	E		
9.2	729100	Other Losses for Accrued Special Drawing Right (SDR) Interest and Charges	E	N	E		
9.2	730000	Extraordinary Items	E	N	E		
9.2	740000	Prior-Period Adjustments Due to Corrections of Errors	E	G/N	E		
9.2	740100	Prior-Period Adjustments Due to Changes in Accounting Principles	E	G/N	E		
9.2	740500	Prior Period Adjustments Due to Corrections of Errors -Years Preceding the Prior Year	E	G/N	E		
9.2	750000	Distribution of Income - Dividend	E	G/N	E		

USSGL Crosswalk - Reclassifed Balance Sheet

			USSGL Account Attributes				
Line No.	**USSGL Acct.**	**USSGL Account Title**	**Begin/End**	**Fed/NonFed**	**Reporting Type Code**	**Recip. Cat.**	**Addl. Info.**
9.2	760000	Changes in Actuarial Liability	E	N	E		
10	**Total Net Position**						
	This line is calculated. Equals sum of lines 9.1 and 9.2.						
11	**Total Liabilities and Net Position**						
	This line is calculated. Equals sum of lines 8 and 10.						

Footnotes and Additional Information

1. 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.

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 SFFAS No. 7, paragraph 289.

4. Does not include derivative assets.

5. Related to investments in derivative assets.

6. Does not include derivative liabilities.

7. Related to derivative liabilities.

8. Exclude General Fund (Trading Partner code 9900) activity in this account.

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 "G" for the General Fund.

10. This line now includes amounts previously captured on line 7.9. If a new RC is established, then the data will be segregated.

USSGL Crosswalk - Reclassified Statement of Net Cost

Line No.	USSGL Acct.	USSGL Account Title	USSGL Account Attributes Begin/End	Fed/NonFed	Exch/Nonexch	Recip. Cat.	Addl. Info.
1	**Gross costs**						
2	**Non-Federal Gross Cost**						
2	610000	Operating Expenses/Program Costs	E	N			
2	619000	Contra Bad Debt Expense - Incurred for Others	E	N			
2	619900	Adjustment to Subsidy Expense	E	N			
2	633000	Other Interest Expenses	E	N			
2	633800	Remuneration Interest	E	N			
2	634000	Interest Expense Accrued on the Liability for Loan Guarantees	E	N			
2	640000	Benefit Expense	E	N			
2	650000	Cost of Goods Sold	E	N			
2	660000	Applied Overhead	E	N			
2	661000	Cost Capitalization Offset	E	N			
2	671000	Depreciation, Amortization, and Depletion	E	N			
2	672000	Bad Debt Expense	E	N			
2	679000	Other Expenses Not Requiring Budgetary Resources	E	N			
2	680000	Future Funded Expenses	E	N			
2	690000	Nonproduction Costs	E	N			
2	721000	Losses on Disposition of Assets - Other	E	N	X		
2	721100	Losses on Disposition of Investments	E	N	X		
2	728000	Unrealized Losses	E	N	X		
2	728100	Unrealized Losses - Exchange Stabilization Fund	E	N			
2	729000	Other Losses	E	N	X		
2	729100	Other Losses for Accrued Special Drawing Right (SDR) Interest and Charges	E	N			
2	730000	Extraordinary Items	E	N	X		
2	750000	Distribution of Income - Dividend	E	N	X		
2	760000	Changes in Actuarial Liability	E	N			
3	**Interest on Debt Held by the Public**						
3	632000	Interest Expenses on Securities	E	N			
4	**Gains/Losses from Changes in Actuarial Assumptions**						
4	717100	Gains on Changes in Long-Term Assumptions - From Experience	E	N	X		
4	717200	Losses on Changes in Long-Term Assumptions - From Experience	E	N	X		
4	727100	Gains on Changes in Long-Term Assumptions	E	N	X		
4	727200	Losses on Changes in Long-Term Assumptions	E	N	X		
5	**Total Non-Federal Gross Cost**						
	This line is calculated. Equals sum of lines 2 through 4						
6	**Federal Gross Cost**						
6.1	**Benefit Program Costs (RC 26) /2**					26	
6.1	640000	Benefit Expense	E	F			4

USSGL Crosswalk - Reclassified Statement of Net Cost

Line No.	USSGL Acct.	USSGL Account Title	USSGL Account Attributes Begin/End	Fed/NonFed	Exch/Nonexch	Recip. Cat.	Addl. Info.
6.1	685000	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	E	F			
6.2	**Imputed Costs (RC 25) /2**					25	
6.2	673000	Imputed Costs	E	F			
6.3	**Buy/Sell Cost (RC24) /2**					24	
6.3	610000	Operating Expenses/Program Costs	E	F			
6.3	619000	Contra Bad Debt Expense - Incurred for Others	E	F			4
6.3	672000	Bad Debt Expense	E	F			
6.3	679000	Other Expenses Not Requiring Budgetary Resources	E	F			
6.3	680000	Future Funded Expenses	E	F			
6.3	690000	Nonproduction Costs	E	F			
6.4	**Federal Securities Interest Expense (RC 03) /2**					03	
6.4	632000	Interest Expenses on Securities	E	F			3
6.4	721100	Losses on Disposition of Investments	E	F	X		
6.4	728000	Unrealized Losses	E	F	X		
6.5	**Borrowing and Other Interest Expense (RC05) /2**					05	
6.5	631000	Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank	E	F			
6.5	633000	Other Interest Expenses	E	F			
6.6	**Borrowing Losses (RC 06) /2**					06	
6.6	721200	Losses on Disposition of Borrowings	E	F	X		3
6.6	729000	Other Losses	E	F	X		
6.7	**Other Expenses (without reciprocals) (RC 29)**					29	
6.7	619000	Contra Bad Debt Expense - Incurred for Others	E	G			
6.7	640000	Benefit Expense	E	G			
6.7	750000	Distribution of Income - Dividend	E	G	X		
7	**Total Federal Gross Cost**						
	This line is calculated. Equals sum of lines 6.1 through 6.7						
8	**Department Total Gross Cost**						
	This line is calculated. Equals the sum of lines 5 and 7						
9	**Earned Revenue**						
10	**Non-Federal Earned Revenue**						
10	510000	Revenue From Goods Sold	E	N	X		
10	510900	Contra Revenue for Goods Sold	E	N	X		
10	520000	Revenue From Services Provided	E	N	X		

USSGL Crosswalk - Reclassified Statement of Net Cost

Line No.	USSGL Acct.	USSGL Account Title	USSGL Account Attributes Begin/End	Fed/NonFed	Exch/Nonexch	Recip. Cat.	Addl. Info.
10	520900	Contra Revenue for Services Provided	E	N	X		
10	531000	Interest Revenue - Other	E	N	X		
10	531100	Interest Revenue - Investments	E	N	X		
10	531200	Interest Revenue - Loans Receivable/Uninvested Funds	E	N	X		
10	531300	Interest Revenue - Subsidy Amortization	E	N	X		
10	531400	Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act	E	N	X		
10	531500	Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act	E	N	X		
10	531700	Contra Revenue for Interest Revenue - Loans Receivable	E	N	X		
10	531800	Contra Revenue for Interest Revenue - Investments	E	N	X		
10	531900	Contra Revenue for Interest Revenue - Other	E	N	X		
10	532500	Administrative Fees Revenue	E	N	X		
10	532900	Contra Revenue for Administrative Fees	E	N	X		
10	540000	Funded Benefit Program Revenue	E	N	X		
10	540900	Contra Revenue for Funded Benefit Program Revenue	E	N	X		
10	550000	Insurance and Guarantee Premium Revenue	E	N	X		
10	550900	Contra Revenue for Insurance and Guarantee Premium Revenue	E	N	X		
10	590000	Other Revenue	E	N	X		
10	590900	Contra Revenue for Other Revenue	E	N	X		
10	592100	Valuation Change in Investments - Exchange Stablization Fund	E	N	X		
10	592200	Valuation Change in Investments for Federal Government Sponsored Enterprise	E	N	X		
10	599000	Collections for Others - Statement of Custodial Activity	E	N	X		
10	599100	Accrued Collections for Others - Statement of Custodial Activity	E	N	X		
10	711000	Gains on Disposition of Assets - Other	E	N	X		
10	711100	Gains on Disposition of Investments	E	N	X		
10	718000	Unrealized Gains	E	N	X		
10	718100	Unrealized Gain - Exchange Stabilization Fund	E	N			
10	719000	Other Gains	E	N	X		
10	719100	Other Gains for Accrued Special Drawing Right (SDR) Interest and Charges	E	N			
11	**Federal Earned Revenue**						
11.1	**Benefit Program Revenue (RC 26) /2**					26	
11.1	540000	Funded Benefit Program Revenue	E	F	X		
11.1	540500	Unfunded FECA Benefit Revenue	E	F	X		
11.1	540600	Contra Revenue for Unfunded FECA Benefit Revenue	E	F	X		
11.1	540900	Contra Revenue for Funded Benefit Program Revenue	E	F	X		
11.2	**Buy/Sell Revenue (RC 24) /2**					24	
11.2	510000	Revenue From Goods Sold	E	F	X		
11.2	510900	Contra Revenue for Goods Sold	E	F	X		
11.2	520000	Revenue From Services Provided	E	F	X		
11.2	520900	Contra Revenue for Services Provided	E	F	X		
11.2	532500	Administrative Fees Revenue	E	F	X		
11.2	532900	Contra Revenue for Administrative Fees	E	F	X		
11.2	590000	Other Revenue	E	F	X		

USSGL Crosswalk - Reclassified Statement of Net Cost

Line No.	USSGL Acct.	USSGL Account Title	USSGL Account Attributes Begin/End	Fed/NonFed	Exch/Nonexch	Recip. Cat.	Addl. Info.
11.2	590900	Contra Revenue for Other Revenue	E	F	X		
11.3	**Federal Securities Interest Revenue (RC 03) /2**					03	
11.3	531100	Interest Revenue - Investments	E	F	X		
11.3	531800	Contra Revenue for Interest Revenue - Investments	E	F	X		
11.3	711100	Gains on Disposition of Investments	E	F	X		
11.3	718000	Unrealized Gains	E	F	X		
11.4	**Borrowing and Other Interest Revenue (RC 05) /2**					05	
11.4	531000	Interest Revenue - Other	E	F	X		
11.4	531200	Interest Revenue - Loans Receivable/Uninvested Funds	E	F	X		3
11.4	531700	Contra Revenue for Interest Revenue - Loans Receivable	E	F	X		
11.4	531900	Contra Revenue for Interest Revenue - Other	E	F	X		
11.5	**Borrowing Gains (RC 06) /2**					06	
11.5	711200	Gains on Disposition of Borrowings	E	F	X		3
11.5	719000	Other Gains	E	F	X		
11.6	**Other Revenue (without reciprocal) (RC 29) /2**					29	
11.6	599000	Collections for Others - Statement of Custodial Activity	E	G	X		
11.6	599100	Accrued Collections for Others - Statement of Custodial Activity	E	G	X		
12	**Total Federal Earned Revenue**						
	This line is calculated. Equals sum of 11.1 through 11.6						
13	**Department Total Earned Revenue**						
	This line is calculated. Equals the sum of lines 10 and 12						
14	**Net Cost of Operations**						
	This line is calculated. Equals the sum of line 8 minus line 13						

Footnotes and Additional Information

1. USSGL account attribute domain "F" excludes intradepartmental amounts.

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.

3. Reported by the Department of Treasury.

4. Excludes non-reciprocating activity (i.e. RC 29 activity).

5. Includes non-reciprocating activity (i.e. RC 29 activity).

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USSGL Crosswalk - Reclassified Statement of Changes in Net Position

Line No.	USSGL Acct.	USSGL Account Title	USSGL Account Attributes: Begin/End	Fed/NonFed	Exch/Nonexch	Budgetary Impact Indicator	Recip. Cat.	Addl. Info.
1		**Beginning Net Position Balance**						
1	310000	Unexpended Appropriations - Cumulative	B					
1	331000	Cumulative Results of Operations	B					
2		**Non-Federal Prior Period Adjustments**						
2.1		**Changes in Accounting Principles**						
2.1	740100	Prior-Period Adjustments Due to Changes in Accounting Principles	E	N				
2.2		**Corrections of Errors**						
2.2	740000	Prior-Period Adjustments Due to Corrections of Errors	E	N				
2.3		**Corrections of Errors - Years Preceding the Prior Year**						
2.3	740500	Prior Period Adjustments Due to Corrections of Errors -Years Preceding the Prior Year	E	N				
3		**Federal Prior Period Adjustments**					29	
3.1		**Changes in Accounting Principles (RC 29) /1**					29	
3.1	310900	Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles	E	G				
3.1	570900	Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles	E	G				
3.1	740100	Prior-Period Adjustments Due to Changes in Accounting Principles	E	G				
3.2		**Corrections of Errors (RC 29)**					29	
3.2	310800	Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors	E	G				
3.2	570800	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors	E	G				
3.2	740000	Prior-Period Adjustments Due to Corrections of Errors	E	G				
3.3		**Corrections of Errors - Years Preceding the Prior Year (RC 29)**					29	
3.3	310500	Unexpended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year	E	G				
3.3	570500	Expended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year	E	G				
3.3	740500	Prior Period Adjustments Due to Corrections of Errors -Years Preceding the Prior Year	E	G				
4		**Adjusted Beginning Net Position Balance**						
		This line is calculated.						
		For current year, equals sum of lines, 1, 2.1, 2.2, 3.1, and 3.2.						
		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	580100	Tax Revenue Collected - Individual	E	N	T			
5.1	582100	Tax Revenue Accrual Adjustment - Individual	E	N	T			
5.1	583100	Contra Revenue for Taxes - Individual	E	N	T			
5.1	589100	Tax Revenue Refunds - Individual	E	N	T			
5.2		**Corporation Income Taxes (for use by Treasury only)**						
5.2	580200	Tax Revenue Collected - Corporate	E	N	T			
5.2	582200	Tax Revenue Accrual Adjustment - Corporate	E	N	T			
5.2	583200	Contra Revenue for Taxes - Corporate	E	N	T			
5.2	589200	Tax Revenue Refunds - Corporate	E	N	T			
5.3		**Unemployment Taxes**						

USSGL Crosswalk - Reclassified Statement of Changes in Net Position

Line No.	USSGL Acct.	USSGL Account Title	USSGL Account Attributes: Begin/End	Fed/NonFed	Exch/Nonexch	Budgetary Impact Indicator	Recip. Cat.	Addl. Info.
5.3	580300	Tax Revenue Collected - Unemployment	E	N	T			
5.3	582300	Tax Revenue Accrual Adjustment - Unemployment	E	N	T			
5.3	583300	Contra Revenue for Taxes - Unemployment	E	N	T			
5.3	589300	Tax Revenue Refunds - Unemployment	E	N	T			
5.4	**Excise Taxes**							
5.4	580400	Tax Revenue Collected - Excise	E	N	T			
5.4	582400	Tax Revenue Accrual Adjustment - Excise	E	N	T			
5.4	583400	Contra Revenue for Taxes - Excise	E	N	T			
5.4	589400	Tax Revenue Refunds - Excise	E	N	T			
5.5	**Estate and Gift Taxes**							
5.5	580500	Tax Revenue Collected - Estate and Gift	E	N	T			
5.5	582500	Tax Revenue Accrual Adjustment - Estate and Gift	E	N	T			
5.5	583500	Contra Revenue for Taxes - Estate and Gift	E	N	T			
5.5	589500	Tax Revenue Refunds - Estate and Gift	E	N	T			
5.6	**Customs Duties**							
5.6	580600	Tax Revenue Collected - Customs	E	N	T			
5.6	582600	Tax Revenue Accrual Adjustment - Customs	E	N	T			
5.6	583600	Contra Revenue for Taxes - Customs	E	N	T			
5.6	589600	Tax Revenue Refunds - Customs	E	N	T			
5.7	**Other Taxes and Receipts**							
5.7	531000	Interest Revenue - Other	E	N	T			
5.7	531100	Interest Revenue - Investments	E	N	T			
5.7	531200	Interest Revenue - Loans Receivable/Uninvested Funds	E	N	T			
5.7	531700	Contra Revenue for Interest Revenue - Loans Receivable	E	N	T			
5.7	531800	Contra Revenue for Interest Revenue - Investments	E	N	T			
5.7	531900	Contra Revenue for Interest Revenue - Other	E	N	T			
5.7	532000	Penalties and Fines Revenue	E	N	T			
5.7	532400	Contra Revenue for Penalties and Fines	E	N	T			
5.7	540000	Funded Benefit Program Revenue	E	N	T			
5.7	540900	Contra Revenue for Funded Benefit Program Revenue	E	N	T			
5.7	560000	Donated Revenue - Financial Resources	E	N	T			
5.7	560900	Contra Revenue for Donations - Financial Resources	E	N	T			
5.7	561000	Donated Revenue - Nonfinancial Resources	E	N	T			
5.7	561900	Contra Donated Revenue - Nonfinancial Resources	E	N	T			
5.7	564000	Forfeiture Revenue - Cash and Cash Equivalents	E	N	T	D		
5.7	564900	Contra Forfeiture Revenue - Cash and Cash Equivalents	E	N	T	D		
5.7	565000	Forfeiture Revenue - Forfeitures of Property	E	N	T	E		
5.7	565900	Contra Forfeiture Revenue - Forfeitures of Property	E	N	T	E		
5.7	579500	Seigniorage	E	N		E		4
5.7	580000	Tax Revenue Collected - Not Otherwise Classified	E	N	T			
5.7	582000	Tax Revenue Accrual Adjustment - Not Otherwise Classified	E	N	T			
5.7	583000	Contra Revenue for Taxes - Not Otherwise Classified	E	N	T			
5.7	589000	Tax Revenue Refunds - Not Otherwise Classified	E	N	T			
5.7	590000	Other Revenue	E	N	T	D/E		
5.7	590900	Contra Revenue for Other Revenue	E	N	T	D/E		
5.7	592300	Valuation Change in Investments - Beneficial Interest in Trust	E	N	T			
5.7	599000	Collections for Others - Statement of Custodial Activity	E	N	T	D/E		
5.7	599100	Accrued Collections for Others - Statement of Custodial Activity	E	N	T	D/E		
5.7	711000	Gains on Disposition of Assets - Other	E	N	T	D/E		
5.7	711100	Gains on Disposition of Investments	E	N	T	D/E		
5.7	718000	Unrealized Gains	E	N	T	D/E		

USSGL Crosswalk - Reclassified Statement of Changes in Net Position

Line No.	USSGL Acct.	USSGL Account Title	USSGL Account Attributes: Begin/End	Fed/NonFed	Exch/Nonexch	Budgetary Impact Indicator	Recip. Cat.	Addl. Info.
5.7	719000	Other Gains	E	N	T	D/E		
5.7	721000	Losses on Disposition of Assets - Other	E	N	T	D/E		
5.7	721100	Losses on Disposition of Investments	E	N	T	D/E		
5.7	728000	Unrealized Losses	E	N	T	D/E		
5.7	729000	Other Losses	E	N	T	D/E		
5.7	750000	Distribution of Income - Dividend	E	N	T	D/E		
5.8	**Miscellaneous Earned Revenue/2**							
5.8								
5.9	**Total Non-Federal Nonexchange Revenue**							
	This line is calculated. Equals sum of lines 5.1 through 5.8.							
6	**Federal Nonexchange Revenue:**							
6.1	**Federal Securities Interest Revenue (Nonexchange) (RC 03) /1**						03	
6.1	531100	Interest Revenue - Investments	E	F	T			5
6.1	531800	Contra Revenue for Interest Revenue - Investments	E	F	T			5
6.1	711100	Gains on Disposition of Investments	E	F	T	D/E		5
6.1	718000	Unrealized Gains	E	F	T	D/E		5
6.1	721100	Losses on Disposition of Investments	E	F	T	D/E		5
6.1	728000	Unrealized Losses	E	F	T	D/E		5
6.2	**Borrowings and Other Interest Revenue (Nonexchange) (RC 05) /1**						05	
6.2	531000	Interest Revenue - Other	E	F	T			5
6.2	531200	Interest Revenue - Loans Receivable/Uninvested Funds	E	F	T			5
6.2	531700	Contra Revenue for Interest Revenue - Loans Receivable	E	F	T			5
6.2	531900	Contra Revenue for Interest Revenue - Other	E	F	T			5
6.3	**Benefit Program Revenue (Nonexchange) (RC 26) /1**						26	
6.3	540000	Funded Benefit Program Revenue	E	F	T			5
6.3	540900	Contra Revenue for Funded Benefit Program Revenue	E	F	T			5
6.4	**Other Taxes and Receipts (RC 29) /1**						29	
6.4	580000	Tax Revenue Collected - Not Otherwise Classified	E	G	T			
6.4	580100	Tax Revenue Collected - Individual	E	G	T			
6.4	580200	Tax Revenue Collected - Corporate	E	G	T			
6.4	580300	Tax Revenue Collected - Unemployment	E	G	T			
6.4	580400	Tax Revenue Collected - Excise	E	G	T			
6.4	580500	Tax Revenue Collected - Estate and Gift	E	G	T			
6.4	580600	Tax Revenue Collected - Customs	E	G	T			
6.4	582000	Tax Revenue Accrual Adjustment - Not Otherwise Classified	E	G	T			
6.4	582100	Tax Revenue Accrual Adjustment - Individual	E	G	T			
6.4	582200	Tax Revenue Accrual Adjustment - Corporate	E	G	T			
6.4	582300	Tax Revenue Accrual Adjustment - Unemployment	E	G	T			
6.4	582400	Tax Revenue Accrual Adjustment - Excise	E	G	T			
6.4	582500	Tax Revenue Accrual Adjustment - Estate and Gift	E	G	T			
6.4	582600	Tax Revenue Accrual Adjustment - Customs	E	G	T			
6.4	583000	Contra Revenue for Taxes - Not Otherwise Classified	E	G	T			
6.4	583100	Contra Revenue for Taxes - Individual	E	G	T			
6.4	583200	Contra Revenue for Taxes - Corporate	E	G	T			
6.4	583300	Contra Revenue for Taxes - Unemployment	E	G	T			
6.4	583400	Contra Revenue for Taxes - Excise	E	G	T			
6.4	583500	Contra Revenue for Taxes - Estate and Gift	E	G	T			

USSGL Crosswalk - Reclassified Statement of Changes in Net Position

Line No.	USSGL Acct.	USSGL Account Title	USSGL Account Attributes: Begin/End	Fed/NonFed	Exch/Nonexch	Budgetary Impact Indicator	Recip. Cat.	Addl. Info.
6.4	583600	Contra Revenue for Taxes - Customs	E	G	T			
6.4	589000	Tax Revenue Refunds - Not Otherwise Classified	E	G	T			
6.4	589100	Tax Revenue Refunds - Individual	E	G	T			
6.4	589200	Tax Revenue Refunds - Corporate	E	G	T			
6.4	589300	Tax Revenue Refunds - Unemployment	E	G	T			
6.4	589400	Tax Revenue Refunds - Excise	E	G	T			
6.4	589500	Tax Revenue Refunds - Estate and Gift	E	G	T			
6.4	589600	Tax Revenue Refunds - Customs	E	G	T			
6.4	711200	Gains on Disposition of Borrowings	E	G	T	D/E		
6.4	719000	Other Gains	E	G	T	D/E		
6.4	721200	Losses on Disposition of Borrowings	E	G	T	D/E		
6.4	729000	Other Losses	E	G	T	D/E		
6.5	**Total Federal Nonexchange Revenue**							
	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) /1**						29	
7.1	310100	Unexpended Appropriations - Appropriations Received	E	G				
7.1	310600	Unexpended Appropriations - Adjustments	E	G				
7.2	**Appropriation of Unavailable Special or Trust Fund Receipts Transfers-In (RC 07) /1**						07	
7.2	574000	Appropriated Earmarked Receipts Transferred In	E	F				5
7.3	**Appropriation of Unavailable Special or Trust Fund Receipts Transfers-Out (RC 07) /1**						07	
7.3	574500	Appropriated Earmarked Receipts Transferred Out	E	F				5
7.4	**Nonexpenditure Transfers-In of Unexpended Appropriations and Financing Sources (RC 08) /1**						08	
7.4	310200	Unexpended Appropriations - Transfers-In	E	F				
7.4	575500	Nonexpenditure Financing Sources - Transfers-In - Other	E	F				
7.5	**Nonexpenditure Transfers-Out of Unexpended Appropriations and Financing Sources (RC 08) /1**						08	
7.5	310300	Unexpended Appropriations - Transfers-Out	E	F				
7.5	576500	Nonexpenditure Financing Sources - Transfers-Out - Other	E	F				
7.6	**Expenditure Transfers-In of Financing Sources (RC 09) /1**						09	
7.6	575000	Expenditure Financing Sources - Transfers-In	E	F				
7.6	599700	Financing Sources Transferred In From Custodial Statement Collections	E	F				
7.7	**Expenditure Transfers-Out of Financing Sources (RC 09) /1**						09	
7.7	576000	Expenditure Financing Sources - Transfers-Out	E	F				
7.7	599800	Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the Treasury	E	F				
7.8	**Nonexpenditure Transfer-In of Financing Sources - Capital Transfers (RC 11)**						11	
7.8	575600	Nonexpenditure Financing Sources - Transfers-In - Capital Transfers	E	F				
7.9	**Nonexpenditure Transfer-Out of Financing Sources - Capital Transfers (RC 11)**						11	
7.9	576600	Nonexpenditure Financing Sources - Transfers-Out - Capital Transfers	E	F				
7.9	579200	Financing Sources To Be Transferred Out - Contingent Liability	E	F				
7.10	**Collections for Others Transferred to the General Fund (RC 29)**						29	
7.10								

USSGL Crosswalk - Reclassified Statement of Changes in Net Position

Line No.	USSGL Acct.	USSGL Account Title	USSGL Account Attributes: Begin/End	Fed/NonFed	Exch/Nonexch	Budgetary Impact Indicator	Recip. Cat.	Addl. Info.
7.11		**Accrual for Amounts to be Collected for Others and Transferred to the General Fund (RC 29)**					29	
7.11								
7.12		**Other Budgetary Financing Sources (RC 29) /1, 8**					29	
7.12	310700	Unexpended Appropriations - Used	E	G				
7.12	532000	Penalties and Fines Revenue	E	G	T			
7.12	532400	Contra Revenue for Penalties and Fines	E	G	T			
7.12	570000	Expended Appropriations	E	G				
7.12	579000	Other Financing Sources	E	G		D		
7.12	590000	Other Revenue	E	G	T	D		3
7.12	590900	Contra Revenue for Other Revenue	E	G	T	D		3
7.12	591900	Revenue and Other Financing Sources - Cancellations	E	G				
7.12	599000	Collections for Others - Statement of Custodial Activity	E	G	T	D		
7.12	599100	Accrued Collections for Others - Statement of Custodial Activity	E	G	T	D		
7.12	599300	Offset to Non-Entity Collections - Statement of Changes in Net Position	E	G		D		
7.12	599400	Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position	E	G		D		
7.12	750000	Distribution of Income - Dividend	E	G	T	D		
7.13		**Total Budgetary Financing Sources**						
		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) /1**					18	
8.1	572000	Financing Sources Transferred In Without Reimbursement	E	F				
8.1	577500	Nonbudgetary Financing Sources Transferred In	E	F				
8.2		**Transfers-Out Without Reimbursement (RC 18) /1**					18	
8.2	573000	Financing Sources Transferred Out Without Reimbursement	E	F				
8.2	577600	Nonbudgetary Financing Sources Transferred Out	E	F				
8.3		**Imputed Financing Sources (RC 25) /1**					25	
8.3	578000	Imputed Financing Sources	E	F				
8.4		**Non-Entity Collections Transferred to the General Fund (RC 29)**					29	
8.4								
8.5		**Accrual for Non-Entity Amounts To Be Collected and Transferred to the General Fund (RC 29)**					29	
8.5								
8.6		**Other Non-Budgetary Financing Sources (RC 29) /1, 9**					29	
8.6	579100	Adjustment to Financing Sources - Downward Reestimate or Negative Subsidy	E	G		E		
8.6	599000	Collections for Others - Statement of Custodial Activity	E	G	T	E		7
8.6	599100	Accrued Collections for Others - Statement of Custodial Activity	E	G	T	E		7
8.6	599300	Offset to Non-Entity Collections - Statement of Changes in Net Position	E	G		E		7
8.6	599400	Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position	E	G		E		7
8.7		**Total Other Financing Sources**						
		This line is calculated. Equals sum of lines 8.1 through 8.6						
9		**Net Cost of Operations (+/-)**						
9								

USSGL Crosswalk - Reclassified Statement of Changes in Net Position

			USSGL Account Attributes					
Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Exch/Nonexch	Budgetary Impact Indicator	Recip. Cat.	Addl. Info.
10	Ending Net Position Balance							
	This line is calculated. Equals sum of lines 4, 5.9, 6.5, 7.13, 8.7, and 9.							

Footnotes and Additional Information

1. 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.

2. As defined in TFM, Volume I, Part 2, Chapter 4700, Agency Reporting Requirements for the Financial Report of the United States Government.

3. This account is associated with RC 24 rather than RC 29.

4. 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.

5. Exclude General Fund activity in this account.

6. Budgetary portion only.

7. Non budgetary portion only.

8. This line now includes amounts previously captured in lines 7.10 and 7.11. If a new RC is established then the data can be segregated.

9. This line now includes amounts previously captured in lines 8.4 and 8.5. If a new RC is established then the data can be segregated.

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U.S. Government Standard General Ledger
Validations and Edits

One of the goals FMS has envisioned for GTAS is to improve the consistency in agency trial balance reporting. This will be accomplished through validations and edits.

The validations ensure that the attributes reported in agencies' GTAS trial balance submissions are valid for the USSGL account. The validations encompass both USSGL level attributes per the USSGL Attribute Table and Treasury Account Symbol (TAS) level attributes found in the Super Master Account (SMAF). Simple validations are those involving one attribute while special validations involve more than one attribute. All validations are fatal.

The edits compare the agency trial balances with USSGL rules and with data from authoritative sources such as the Central Accounting and Reporting System (CARS) the Bureau of Public Debt and the Federal Financing Bank. The edits may be either fatal or proposed. FMS will use the proposed edits only for analytical purposes. FMS disclaims any role or responsibility with the agency auditor relationship concerning the GTAS fatal and proposed analytical edits.

The following are the validation and edit reports included in this section:

- GTAS Validation Summary Report
- GTAS Validation Detail Report
- GTAS Edits Summary Report
- GTAS Edits Detail Report
- GTAS Closing Edits Report

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U.S. Government Standard General Ledger
Data Validations - Summary

ID	Simple or Special	Name	Type	Description	Error Message	Rule	Has Exception
1	SIMPLE	USSGL ACCOUNT NUMBER	Bulk File	A six-digit number used to identify a specific USSGL account.	The USSGL account is invalid. Check the USSGL TFM Supplement for a valid list of USSGL accounts.	Pass	N
2	SIMPLE	DOLLAR AMOUNT	Bulk File	The dollar amount field can be up to 21 numerical characters with no decimals. Last two places are assumed decimal.	The dollar amount field is invalid. The dollar amount can be up to 21 numerical characters with no decimal points. Last two places are assumed decimal.	Format	N
3	SIMPLE	VALID TAS	Bulk File Special	The Treasury Account Symbol provided on the bulk file must be valid.	The Treasury Account Symbol provided on the bulk file is invalid. Refer to the FAST Book II.	Pass	N
4	SIMPLE	Trading Partner Agency Identifier and Main Account	Bulk File Special	The Trading Partner Agency Identifier and Trading Partner Main Account must be a valid TAS.	The Trading Partner Agency Identifier and Trading Partner Main Account is not a valid TAS. Refer to the FAST Book II.	Pass	N
5	SIMPLE	Program Report Category Code	Bulk File Special	The Program Report Category Code (number) provided in the bulk file must be a valid number for the TAS.	The Program Report Category Code (number) provided in the bulk file must be a valid number for the TAS. Add the missing Program Report Category numbers to the Apportionment Category B/Program Report Category Module.	Pass	N
6	SIMPLE	Apportionment Category B Program Code	Bulk File Special	The Apportionment Category B Program Code provided in the bulk file must be a valid number for the TAS.	The Apportionment Category B Program Code provided in the bulk file must be a valid number for the TAS. Add the missing Apportionment Cat. B Program Code to the Apportionment Cat. B/Program Report Category Module. The values must be between 6011-6159.	Pass	N
7	SIMPLE	Debit Credit Indicator	SGL Simple	Each USSGL account must have a Debit or Credit Indicator.	The Debit or Credit Indicator is required. Refer to the GTAS attribute table.	Pass	N
8	SIMPLE	Begin End Indicator	SGL Simple	Begin End Indicator is required for the applicable USSGL accounts.	Begin End Indicator is required. Refer to the GTAS attribute table.	Pass	N
9	SIMPLE	Federal Non-Federal Code	SGL Simple	Federal Non-Federal Code is required for the applicable USSGL accounts.	Invalid use of the Federal Non-Federal Code. Refer to the GTAS attribute table.	Pass	N

U.S. Government Standard General Ledger
Data Validations - Summary

ID	Simple or Special	Name	Type	Description	Error Message	Rule	Has Exception
10	SIMPLE	Exchange Nonexchange Code	SGL Simple	Exchange Nonexchange Code is required for the applicable USSGL accounts.	Invalid use of Exchange Nonexchange Code. Refer to the GTAS attribute table.	Pass	N
11	SIMPLE	Custodial Noncustodial Indicator	SGL Simple	Custodial Noncustodial Indicator is required for the applicable USSGL accounts.	Invalid use of the Custodial Noncustodial Indicator. Refer to the GTAS attribute table.	Pass	N
12	SIMPLE	Authority Type Code	SGL Simple	Authority Type Code is required for applicable USSGL accounts.	Invalid use of the Authority Type Code. Refer to the GTAS attribute table.	Pass	Y
13	SIMPLE	Apportionment Category Code	SGL Simple	Apportionment Category Code is required for applicable USSGL accounts.	Invalid use of the Apportionment Category Code. Refer to the GTAS attribute table.	Pass	N
14	SIMPLE	Year of Budget Authority Indicator	SGL Simple	Year of Budget Authority Indicator is required for the applicable USSGL accounts.	Invalid use of the Year of Budget Authority Indicator. Refer to the GTAS attribute table.	Pass	Y
15	SIMPLE	Availability Time Indicator	SGL Simple	Availability Time Indicator is required for the applicable USSGL accounts.	Invalid use of the Availability Time Indicator. Refer to the GTAS attribute table.	Pass	Y
16	SIMPLE	BEA Category Indicator	SGL Simple	BEA Category Indicator is required for the applicable USSGL accounts.	Invalid use of the BEA Category Indicator. Refer to the GTAS attribute table.	Pass	N
17	SIMPLE	Prior Year Adjustment Code	SGL Simple	Prior Year Adjustment Code is required for the applicable USSGL accounts.	Invalid use of the Prior Year Adjustment Code. Refer to the GTAS attribute table.	Pass	Y
18	SIMPLE	Reimbursable Flag Indicator	SGL Simple	Reimbursable Flag Indicator is required for applicable USSGL accounts.	Invalid use of the Reimbursable Flag Indicator. Refer to the GTAS attribute table.	Pass	N
19	SIMPLE	Budgetary Impact Indicator	SGL Simple	Budgetary Impact Indicator is required for applicable USSGL accounts.	Invalid use of the Budgetary Impact Indicator. Refer to the GTAS attribute table.	Pass	N
20	SIMPLE	Program Indicator	SGL Simple	Program Indicator is required for applicable USSGL accounts.	Invalid use of the Program Indicator. Refer to the GTAS attribute table.	Pass	N
21	SIMPLE	GTAS Fund Type	SGL Simple	Specific USSGL accounts are valid for each GTAS Fund Type.	Invalid USSGL Account/GTAS Fund Type combination. Refer to the GTAS attribute table.	Pass	Y
22	SIMPLE	TAS Status	SGL Simple	The USSGL accounts must be valid for the TAS Status.	Invalid USSGL Account/TAS Status combination. Refer to the GTAS attribute table.	Pass	Y

U.S. Government Standard General Ledger
Data Validations - Summary

ID	Simple or Special	Name	Type	Description	Error Message	Rule	Has Exception
23	SIMPLE	Borrowing Source Code	SGL Simple	Borrowing Source Code is required for applicable USSGL accounts.	Invalid use of the Borrowing Source Code. Refer to the GTAS attribute table.	Pass	Y
24	SIMPLE	Reporting Type Code	SGL Simple	The USSGL Accounts must be valid for the Reporting Type Code.	Invalid USSGL Account/Reporting Type Code Code combination. Refer to the GTAS attribute table.	Pass	N
25	SPECIAL	439100 and Appropriation Flag Validation	Compound	USSGL 439100 can only be used on the bulk file if the Appropriation Flag on the SMAF is I (Indefinite) or M (Mixed).	USSGL 439100 can not be reported for this TAS because the Appropriation Flag on the SMAF is not I (Indefinite) or M (Mixed).	Fail	N
26	SPECIAL	Anticipated USSGL Account Balance in Period 12	Compound	If the period is 12, then the account balance for all anticipated USSGL accounts must be zero.	The amount in an anticipated USSGL account must be zero for period 12.	Fail	N
27	SPECIAL	Credit Cohort Year and Financing Account Code Validation	Compound	If Financing Account Code for the TAS is D (Direct) or G (Guaranteed) on the SMAF and the USSGL account is budgetary, then the Credit Cohort Year is required. Otherwise, Credit Cohort Year should be null.	If Financing Account Code for the TAS is D (Direct) or G (Guaranteed) on the SMAF and the USSGL account is budgetary, then the Credit Cohort Year is required. Otherwise, Credit Cohort Year should be null.	Pass	Y
28	SPECIAL	PYA and Beginning Balance Validation	Compound	If the Begin End Indicator is B (Beginning), then the Prior Year Adjustment Code value must be X (not an adjustment to prior year reporting).	If the Begin End Indicator is B (Beginning), then the Prior Year Adjustment Code value must be X (not an adjustment to prior year reporting).	Fail	N
29	SPECIAL	Program Report Category Code and Apportionment Category Code Validation	Compound	If the Apportionment Category Code is A or B, then the Program Report Category Code (number) is required. If the Apportionment Category Code is E, then Program Report Category Code (number) must be null.	If the Apportionment Category Code is A or B, then the Program Report Category Code (number) is required. If the Apportionment Category Code is E, then Program Report Category Code (number) must be null.	Fail	Y
30	SPECIAL	Apportionment Category B and Apportionment Category B Program Code (Number) Validation	Compound	If Apportionment Category Code is B, then Apportionment Category B Program Code (number) is required. The values must be between 6011-6159.	If Apportionment Category Code is B, then Apportionment Category B Program Code (number) is required. The values must be between 6011-6159 per the SF-132.	Fail	Y

U.S. Government Standard General Ledger
Data Validations - Summary

ID	Simple or Special	Name	Type	Description	Error Message	Rule	Has Exception
31	SPECIAL	BEA Category Validation	Compound	The Bulk File BEA Category Indicator must agree with the TAS level BEA Category Indicator on the SMAF, unless TAS level BEA Category Indicator on the SMAF is N (NET), in which Bulk File BEA Category would be M (Mandatory).	The Bulk File BEA Category Indicator must agree with the TAS level BEA Category Indicator on the SMAF, unless TAS level BEA Category Indicator on the SMAF is N (NET), in which Bulk File BEA Category would be M (Mandatory).	Fail	N
32	SPECIAL	Is First Year and Year of Budget Authority Indicator Validation	Compound	If Is First Year is Y (Yes) on the SMAF, then Year of Budget Authority Indicator must be NEW. If Is First Year is N (No) on the SMAF, then Year of Budget Authority Indicator must be BAL for annual & multi year TAS; and must be NEW or BAL for X year TAS.	If Is First Year is Y (Yes) on the SMAF, then Year of Budget Authority Indicator must be NEW. If Is First Year is N (No) on the SMAF, then Year of Budget Authority Indicator must be BAL for annual & multi year TAS; and must be NEW or BAL for X year TAS.	Fail	Y
33	SPECIAL	Federal Non-Federal Code and Trading Partner Agency Identifier Validation	Compound	If Federal Non-Federal Code is F (Federal), then Trading Partner Agency Identifier is required. If Federal Non-Federal Code is G (General Fund), then Trading Partner Agency Identifier must be 099.	If Fed Non-Fed Code is F (Federal), then Trading Partner Agency Identifier is required. If Fed Non-Fed Code is G (General Fund), then Trading Partner Agency Identifier must be 099. Refer to the Agency Identifiers Report in the Run Reports Module.	Fail	Y
34	SPECIAL	Federal Non-Federal Code and Trading Partner Main Account Validation	Compound	If Federal Non-Federal Code is F (Federal), then Trading Partner Main Account is required. The TP Main Account will be phased-in beginning in FY 2014.	If Federal Non-Federal Code is F (Federal), then Trading Partner Main Account is required. The TP Main Account will be phased-in beginning in FY 2014.	Fail	Y
35	SPECIAL	Federal Non-Federal Code G and Trading Partner Main Account 0000 Validation	Compound	If Federal Non-Federal Code is G (General Fund), then Trading Partner Main Account must be 0000.	If Federal Non-Federal Code is G (General Fund), then Trading Partner Main Account must be 0000.	Fail	N
36	SPECIAL	TAS Restrictions for USSGL 192100 Receivable from Appropriations Validation	Compound TAS	USSGL account 192100 is restricted to specific TAS within the Department of the Treasury.	TAS is not authorized to use USSGL 192100	Fail	N

U.S. Government Standard General Ledger
Data Validations - Summary

ID	Simple or Special	Name	Type	Description	Error Message	Rule	Has Exception
37	SPECIAL	109000 Balance Validation	Compound	The Dollar Amount for USSGL account 109000 must be $0 in period 12.	The Dollar Amount for USSGL account 109000 must be $0 in period 12.	Fail	N
38	SPECIAL	USSGL 435000 and TAS Status Transitioning Flag	Compound	If the TAS Status Transitioning Flag is K (Canceling), then USSGL 435000 Debit Credit Indicator must be C (Credit).	If the TAS Status Transitioning Flag is K (Canceling), then USSGL 435000 Debit Credit Indicator must be C (Credit).	Fail	N
39	SPECIAL	PYA and Is First Year	Compound	If the Is First Year Indicator is Y (Yes) on the SMAF, then the PYA must be X (not an adjustment to prior year reporting).	If the Is First Year Indicator is Y (Yes) on the SMAF, then the PYA must be X (not an adjustment to prior year reporting).	Fail	N
40	SPECIAL	TAS Status Transitioning Flag and 101000	Compound	If the TAS Status Transitioning Flag is K (Canceling), then 101000 ending balance must be $0.	If the TAS Status Transitioning Flag is K (Canceling), then 101000 ending balance must be $0.	Fail	N
41	SPECIAL	Prior Year Upward and Downward Adjustments and Is FIrst Year	Compound	Prior Year Upward and Downward Adjustments cannot be reported in the TAS first year.	Prior year upward and downward adjustment USSGL account(s) can not be reported if the Is First Year is Y (Yes) on the SMAF.	Fail	N
42	SPECIAL	USSGL 490800 TAS limitation	Compound TAS	USSGL 490800 is restricted to three TAS: 88X0300, 20X0550 and 10X4518.	USSGL 490800 is restricted to three TAS: 88X0300, 20X0550 and 10X4518.	Fail	N
43	SPECIAL	USSGL 412200 is limited to TAS 20X0550	Compound TAS	USSGL 412200 is limited to TAS 20X0550	USSGL 412200 is limited to TAS 20X0550	Fail	N
44	SPECIAL	USSGLs limited to X Authority Duration Code	Compound	USSGLs 413600, 415800, 438400, 439400, 439800, 427300 are limited to TAS with Authority Duration Code X (No Year TAS).	USSGLs 413600, 415800, 438400, 439400, 439800, 427300 are limited to TAS with Authority Duration Code X (No Year TAS).	Fail	N
45	SPECIAL	TAS Restrictions for USSGL 432000	Compound TAS	USSGL 432000 is restricted to TAS in the Department of Health and Human Services and the Social Security Administration.	USSGL 432000 is restricted to TAS in the Department of Health and Human Services and the Social Security Administration.	Fail	N
46	SPECIAL	TAS Restrictions for Non-Federal Exceptions	Compound TAS	Federal Non-Federal Code domain value E (Non-Federal exceptions) is restricted to specific TAS	Federal Non-Federal Code domain value E (Non-Federal exceptions) is restricted to specific TAS	Fail	N

U.S. Government Standard General Ledger
Data Validations - Summary

ID	Simple or Special	Name	Type	Description	Error Message	Rule	Has Exception
47	SPECIAL	Borrowing Authority from Treasury and Borrowing Source Validation	Compound	If the Borrowing Authority from Treasury Indicator is other than N (No Borrowing Authority from treaasury), then the USSGL Borrowing Source must be T (Treasury) or F (Federal Financing Bank).	If the Borrowing Authority from Treasury Indicator on the SMAF is other than N (No Borrowing Authority from Treasury), then the USSGL Borrowing Source must be T (Treasury) or F (Federal Financing Bank).	Fail	Y
48	SPECIAL	Borrowing Authority from the Public and Borrowing Source Validation	Compound	If the Borrowing Authority from the Public Indicator is other than null, then the USSGL Borrowing Source must be P (public).	If the Borrowing Authority from the Public Indicator on the SMAF is other than N (No Borrowing Authority from the Public), then the USSGL Borrowing Source must be P (public).	Fail	Y
49	SPECIAL	USSGL Accounts and Borrowing Authority Indicator	Compound	USSGLs 404200, 404400, 414000, 414100, 414300, 414400, 414500, 414800, 414900 are limited to TAS with Borrowing from the Treasury or Borrowing from the Public.	USSGLs 404200, 404400, 414000, 414100, 414300, 414400, 414500, 414800, 414900 are limited to TAS with Borrowing from the Treasury or Borrowing from the Public.	Fail	N
50	SPECIAL	USSGL Accounts and Contract Authority Indicator	Compound	USSGLs 403200, 403400, 413000, 413100, 413200, 413300, 413400, 413500, 413600, 413800, 413900 are limited to TAS with Contract Authority.	USSGLs 403200, 403400, 413000, 413100, 413200, 413300, 413400, 413500, 413600, 413800, 413900 are limited to TAS with Contract Authority.	Fail	N
51	SPECIAL	Backdated Transaction and Prior Year Adjustment	Compound	If a transaction has been backdated to a previous fiscal year in CARS, then the Prior Year Adjustment for the transaction is B. The Backdated Transaction field on the SMAF will Y (yes) if a backdated transaction has been processed.	If a transaction has been backdated to a previous fiscal year in CARS, then the Prior Year Adjustment for the transaction is B. The Backdated Transaction field on the SMAF will Y (yes) if a backdated transaction has been processed.	Fail	N
52	SPECIAL	Is First Year and Beginning Balance Validation	Compound	If the TAS is in the First Year of Authority then the Beginning/Ending Attribute must be E.	If the TAS is in the First Year of Authority then the Beginning/Ending Attribute must be E.	Fail	N

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ID	Simple or Special	Name	Type	Description	Error Message	Rule	Has Exception
53	SPECIAL	USSGLs limited to TAS 20X4444	Compound TAS	USSGLs 120500, 120900, 134400, 138400, 167000, 167100, 167200, 167900, 219200, 219300, 633800, 718100, 728100, 719100, and 729100 is limited to TAS 20X4444.	The use of USSGLs 120500, 120900, 134400, 138400, 167000, 167100, 167200, 167900, 219200, 219300, 633800, 718100, 728100, 719100, and 729100 are restricted to TAS 20X4444:	Fail	N

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Data Validations - Summary

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Data Validations - Detail

No	Name	Description	Rule		Attribute	Combination			
12E	Authority Type Code	Authority Type Code is required for applicable USSGL accounts.		USSGL ACCOUNT NUMBER	AUTHORITY TYPE	CONCATENATED TAS			
			Pass	412600	B	031 X0300000			
			Pass	412600	B	031 X0200000			
			Pass	412600	B	431 X0500000			
			Pass	412600	B	08620102010 0336000			
			Pass	412600	B	012 X5531000			
			Pass	412800	B	031 X0300000			
			Pass	412800	B	031 X0200000			
			Pass	412800	B	431 X0500000			
			Pass	412800	B	08620102010 0336000			
			Pass	412800	B	012 X5531000			
			Pass	412800	B	016 X8042000			
			Pass	412900	B	01220102010 1143000			
			Pass	412900	B	016 0327000			
14E	Year of Budget Authority Indicator	Year of Budget Authority Indicator is required for the applicable USSGL accounts.		YEAR OF BUDGET AUTHORITY CODE	FINANCING ACCOUNT CODE				
			Pass	(BLANK)	D				
			Pass	(BLANK)	G				
			Fail	BAL	D				
			Fail	BAL	G				
			Fail	NEW	D				
			Fail	NEW	G				
15E	Availability Time Indicator	Availability Time Indicator is required for the applicable USSGL accounts.		USSGL ACCOUNT NUMBER	Begin End Indicator	AVAILABILITY TIME INDICATOR			
			Fail	462000	B	A			
			Fail	462000	B	S			
			Fail	462000	E	(BLANK)			
			Pass	462000	B	(BLANK)			
			Pass	462000	E	A			
			Pass	462000	E	S			
17E	Prior Year Adjustment Code	Prior Year Adjustment Code is required for the applicable USSGL accounts.		USSGL ACCOUNT NUMBER	PRIOR YEAR ADJUSTMENT CODE	TAS STATUS			

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No	Name	Description	Rule		Attribute	Combination			
			Fail	411100	X	E			
			Fail	411200	X	E			
			Fail	411300	X	E			
			Fail	411400	X	E			
			Fail	411500	X	E			
			Fail	411600	X	E			
			Fail	411700	X	E			
			Fail	411800	X	E			
			Fail	411900	X	E			
			Fail	412100	X	E			
			Fail	412300	X	E			
			Fail	412400	X	E			
			Fail	412500	X	E			
			Fail	413100	X	E			
			Fail	413200	X	E			
			Fail	413600	X	E			
			Fail	414100	X	E			
			Fail	415000	X	E			
			Fail	415700	X	E			
			Fail	415800	X	E			
			Fail	416800	X	E			
			Fail	417000	X	E			
			Fail	417500	X	E			
			Fail	419000	X	E			
			Fail	421200	X	E			
			Fail	429000	X	E			
			Fail	438200	X	E			
			Fail	438400	X	E			
			Fail	438700	X	E			
			Fail	438800	X	E			
			Fail	439100	X	E			
			Fail	439200	X	E			
			Fail	439400	X	E			
			Fail	439500	X	E			
			Fail	439700	X	E			
			Fail	439800	X	E			
			Fail	439900	X	E			
			Fail	445000	X	E			
			Fail	462000	X	E			

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No	Name	Description	Rule		Attribute	Combination			
			Fail	490800	X	E			
21E	GTAS Fund Type	Specific USSGL accounts are valid for each GTAS Fund Type.		USSGL ACCOUNT NUMBER	FUND TYPE	CONCATENATED TAS			
			Fail	411400	ET	015 X8526000			
			Fail	411400	ET	015 X8585000			
			Fail	411400	ET	015 X8594000			
			Fail	411400	ET	015 X8595000			
			Fail	411400	ET	015 X8596000			
			Fail	411400	ET	015 X8600000			
			Fail	411400	ET	015 X8602000			
			Fail	411400	ET	015 X8604000			
			Fail	411400	ET	015 X8608000			
			Fail	411400	ET	070 X8530000			
			Fail	411400	ET	070 X8598000			
			Pass	411900	ES	014 X5241000			
			Pass	411900	ES	014 X5205000			
			Pass	411900	ES	014 X5485000			
			Pass	411900	ES	020200920105485000			
			Pass	411900	ES	095 X5415000			
			Pass	411900	ET	015 X8526000			
			Pass	411900	ET	015 X8585000			
			Pass	411900	ET	015 X8594000			
			Pass	411900	ET	015 X8595000			
			Pass	411900	ET	015 X8596000			
			Pass	411900	ET	015 X8600000			
			Pass	411900	ET	015 X8602000			
			Pass	411900	ET	015 X8604000			
			Pass	411900	ET	015 X8608000			
			Pass	411900	ET	030 X8530000			
			Pass	411900	ET	031 X8598000			
			Pass	412600	EG	031 X0300000			
			Pass	412600	EG	031 X0200000			
			Pass	412600	EG	431 X0500000			
			Pass	412600	EG	086201020100336000			
			Pass	412700	EG	016201020100327000			

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No	Name	Description	Rule		Attribute	Combination			
			Pass	412700	EG	01620102011 0327000			
			Pass	412700	EG	01220102010 1143000			
			Pass	412700	EG	01220102011 1143000			
			Pass	412800	EG	031 X0200000			
			Pass	412800	EG	431 X0500000			
			Pass	412800	EG	08620102010 0336000			
			Pass	412800	EG	031 X0300000			
			Pass	412900	EG	01620102010 0327000			
			Pass	412900	EG	01220102010 1143000			
			Pass	415700	EG	09120092010 0205000			
			Pass	417100	EG	096 X3122000			
			Pass	417200	EP	089 X4045000			
			Pass	417300	EG	096 X3122000			
			Pass	417300	EP	089 X4045000			
			Pass	439700	EG	09120092010 0205000			
			Pass	439700	EG	09120102011 0205000			
22E	**TAS Status**	**The USSGL accounts must be valid for the TAS Status.**		**USSGL ACCOUNT NUMBER**	**FUND TYPE**	**TAS STATUS**			
			Fail	435000	EG	U			
			Fail	435000	ER	U			
			Fail	435000	EP	U			
			Fail	435000	TR	U			
			Fail	435000	EC	U			
			Fail	435000	EM	U			
			Pass	435000	ES	U			
			Pass	435000	ET	U			
23E	**Borrowing Source Code**	**Borrowing Source Code is required for applicable USSGL accounts.**		**USSGL ACCOUNT NUMBER**	**AUTHORITY TYPE**	**BORROWING SOURCE**			
			Fail	439200	B	(BLANK)			
			Fail	439200	C	F			

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No	Name	Description	Rule		Attribute	Combination			
			Fail	439200	C	T			
			Fail	439200	C	P			
			Fail	439200	C	(BLANK)			
			Fail	439200	D	F			
			Fail	439200	D	T			
			Fail	439200	D	P			
			Fail	439200	D	(BLANK)			
			Fail	439200	E	F			
			Fail	439200	E	T			
			Fail	439200	E	P			
			Fail	439200	E	(BLANK)			
			Fail	439200	F	F			
			Fail	439200	F	T			
			Fail	439200	F	P			
			Fail	439200	F	(BLANK)			
			Fail	439200	P	F			
			Fail	439200	P	T			
			Fail	439200	P	P			
			Fail	439200	P	(BLANK)			
			Fail	439200	R	F			
			Fail	439200	R	T			
			Fail	439200	R	P			
			Fail	439200	R	(BLANK)			
			Fail	439200	S	F			
			Fail	439200	S	T			
			Fail	439200	S	P			
			Fail	439200	S	(BLANK)			
			Pass	439200	B	F			
			Pass	439200	B	T			
			Pass	439200	B	P			
			Fail	439300	B	(BLANK)			
			Fail	439300	C	F			
			Fail	439300	C	T			
			Fail	439300	C	P			
			Fail	439300	C	(BLANK)			
			Fail	439300	D	F			
			Fail	439300	D	T			
			Fail	439300	D	P			
			Fail	439300	D	(BLANK)			

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No	Name	Description	Rule		Attribute	Combination			
			Fail	439300	E	F			
			Fail	439300	E	T			
			Fail	439300	E	P			
			Fail	439300	E	(BLANK)			
			Fail	439300	F	F			
			Fail	439300	F	T			
			Fail	439300	F	P			
			Fail	439300	F	(BLANK)			
			Fail	439300	P	F			
			Fail	439300	P	T			
			Fail	439300	P	P			
			Fail	439300	P	(BLANK)			
			Fail	439300	R	F			
			Fail	439300	R	T			
			Fail	439300	R	P			
			Fail	439300	R	(BLANK)			
			Fail	439300	S	F			
			Fail	439300	S	T			
			Fail	439300	S	P			
			Fail	439300	S	(BLANK)			
			Pass	439300	B	F			
			Pass	439300	B	T			
			Pass	439300	B	P			
25	**439100 and Appropriation Flag Validation**	**USSGL 439100 can only be used on the bulk file if the Appropriation Flag on the SMAF is I (Indefinite) or M (Mixed).**	**Fail**	**USSGL ACCOUNT NUMBER**	**APPROPRIATION FLAG**				
				=439100	=(BLANK)				
26	**Anticipated USSGL Account Balance in Period 12**	**If the period is 12, then the account balance for all anticipated USSGL accounts must be zero.**	**Fail**	**Reporting Period**	**DOLLAR AMOUNT**	**SGL ANTICIPATED**			
				=12	<>0	=Y			
27	**Credit Cohort Year and Financing Account Code Validation**	**If Financing Account Code for the TAS is D (Direct) or G (Guaranteed) on the SMAF and the USSGL account is budgetary, then the Credit Cohort Year is required. Otherwise, Credit Cohort Year should be null.**	**Pass**	**CREDIT COHORT YEAR**	**BUDGETARY PROPRIETARY**	**FINANCING ACCOUNT CODE**			
				=(BLANK)	=A	=D			
				=(BLANK)	=A	=N			
				=(BLANK)	=A	=G			
				=(BLANK)	=B	=N			

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No	Name	Description	Rule		Attribute	Combination			
				=(BLANK)	=P	=D			
				=(BLANK)	=P	=N			
				=(BLANK)	=P	=G			
				=1992	=B	=D			
				=1992	=B	=G			
				=1993	=B	=D			
				=1993	=B	=G			
				=1994	=B	=D			
				=1994	=B	=G			
				=1995	=B	=D			
				=1995	=B	=G			
				=1996	=B	=D			
				=1996	=B	=G			
				=1997	=B	=D			
				=1997	=B	=G			
				=1998	=B	=D			
				=1998	=B	=G			
				=1999	=B	=D			
				=1999	=B	=G			
				=2000	=B	=D			
				=2000	=B	=G			
				=2001	=B	=D			
				=2001	=B	=G			
				=2002	=B	=D			
				=2002	=B	=G			
				=2003	=B	=D			
				=2003	=B	=G			
				=2004	=B	=D			
				=2004	=B	=G			
				=2005	=B	=D			
				=2005	=B	=G			
				=2006	=B	=D			
				=2006	=B	=G			
				=2007	=B	=D			
				=2007	=B	=G			
				=2008	=B	=D			
				=2008	=B	=G			
				=2009	=B	=D			
				=2009	=B	=G			

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No	Name	Description	Rule		Attribute	Combination			
				=2010	=B	=D			
				=2010	=B	=G			
				=2011	=B	=D			
				=2011	=B	=G			
				=2012	=B	=D			
				=2012	=B	=G			
				=2013	=B	=D			
				=2013	=B	=G			
27E	**Credit Cohort Year and Financing Account Code Validation**	**If Financing Account Code for the TAS is D (Direct) or G (Guaranteed) on the SMAF and the USSGL account is budgetary, then the Credit Cohort Year is required. Otherwise, Credit Cohort Year should be null.**		**CREDIT COHORT YEAR**	**CONCATENATED TAS**	**FINANCING ACCOUNT CODE**			
			Pass	(BLANK)	086 X4240000	D			
			Pass	(BLANK)	086 X4240000	G			
28	**PYA and Beginning Balance Validation**	**If the Begin End Indicator is B (Beginning), then the Prior Year Adjustment Code value must be X (not an adjustment to prior year reporting).**	**Fail**	**Begin End Indicator**	**PRIOR YEAR ADJUSTMENT CODE**				
				=B	=B				
				=B	=P				
29	**Program Report Category Code and Apportionment Category Code Validation**	**If the Apportionment Category Code is A or B, then the Program Report Category Code (number) is required. If the Apportionment Category Code is E, then Program Report Category Code (number) must be null.**	**Fail**	**APPORTIONMENT CATEGORY CODE**	**PROGRAM REPORT CATEGORY NUMBER**				
				=(BLANK)	=##				
				=A	=(BLANK)				
				=B	=(BLANK)				
				=E	=##				
29E	**Program Report Category Code and Apportionment Category Code Validation**	**If the Apportionment Category Code is A or B, then the Program Report Category Code (number) is required. If the Apportionment Category Code is E, then Program Report Category Code (number) must be null.**		**USSGL ACCOUNT NUMBER**	**APPORTIONMENT CATEGORY CODE**	**PROGRAM REPORT CATEGORY NUMBER**			
			Fail	406000	A	##			
			Fail	406000	B	##			
			Pass	406000	A	(BLANK)			
			Pass	406000	B	(BLANK)			
			Fail	407000	A	##			
			Fail	407000	B	##			

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No	Name	Description	Rule		Attribute	Combination			
			Pass	407000	A	(BLANK)			
			Pass	407000	B	(BLANK)			
			Fail	421000	A	##			
			Fail	421000	B	##			
			Pass	421000	A	(BLANK)			
			Pass	421000	B	(BLANK)			
			Fail	431000	A	##			
			Fail	431000	B	##			
			Pass	431000	A	(BLANK)			
			Pass	431000	B	(BLANK)			
			Fail	463000	A	##			
			Fail	463000	B	##			
			Pass	463000	A	(BLANK)			
			Pass	463000	B	(BLANK)			
			Fail	465000	A	##			
			Fail	465000	B	##			
			Pass	465000	A	(BLANK)			
			Pass	465000	B	(BLANK)			
30	**Apportionment Category B and Apportionment Category B Program Code (Number) Validation**	**If Apportionment Category Code is B, then Apportionment Category B Program Code (number) is required. The values must be between 6011-6159.**	**Fail**	**APPORTIONMENT CATEGORY CODE**	**APPORTIONMENT CATEGORY B PROGRAM**				
				=(BLANK)	=####				
				=A	=####				
				=B	=(BLANK)				
				=E	=####				
30E	**Apportionment Category B and Apportionment Category B Program Code (Number) Validation**	**If Apportionment Category Code is B, then Apportionment Category B Program Code (number) is required. The values must be between 6011-6159.**		**USSGL ACCOUNT NUMBER**	**APPORTIONMENT CATEGORY CODE**	**APPORTIONMENT CATEGORY B PROGRAM**			
			Fail	406000	B	####			
			Pass	406000	B	(BLANK)			
			Fail	407000	B	####			
			Pass	407000	B	(BLANK)			
			Fail	421000	B	####			
			Pass	421000	B	(BLANK)			
			Fail	431000	B	####			
			Pass	431000	B	(BLANK)			
			Fail	463000	B	####			
			Pass	463000	B	(BLANK)			

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No	Name	Description	Rule		Attribute	Combination			
			Fail	465000	B	####			
			Pass	465000	B	(BLANK)			
31	BEA Category Validation	The Bulk File BEA Category Indicator must agree with the TAS level BEA Category Indicator on the SMAF, unless TAS level BEA Category Indicator on the SMAF is N (NET), in which Bulk File BEA Category would be M (Mandatory).	Fail	BEA CATEGORY INDICATOR	TAS LEVEL BEA CATEGORY				
				=D	=M				
				=D	=(BLANK)				
				=D	=I				
				=D	=G				
				=D	=N				
				=M	=D				
				=M	=(BLANK)				
				=M	=I				
				=M	=G				
32	Is First Year and Year of Budget Authority Indicator Validation	If Is First Year is Y (Yes) on the SMAF, then Year of Budget Authority Indicator must be NEW. If Is First Year is N (No) on the SMAF, then Year of Budget Authority Indicator must be BAL for annual & multi year TAS; and must be NEW or BAL for X year TAS.	Fail	YEAR OF BUDGET AUTHORITY CODE	AUTHORITY DURATION CODE	IS FIRST YEAR			
				=BAL	=A	=Y			
				=BAL	=M	=Y			
				=BAL	=X	=Y			
				=NEW	=A	=N			
				=NEW	=M	=N			
32E	Is First Year and Year of Budget Authority Indicator Validation	If Is First Year is Y (Yes) on the SMAF, then Year of Budget Authority Indicator must be NEW. If Is First Year is N (No) on the SMAF, then Year of Budget Authority Indicator must be BAL for annual & multi year TAS; and must be NEW or BAL for X year TAS.		YEAR OF BUDGET AUTHORITY CODE	IS FIRST YEAR	Fund Family			
			Pass	NEW	N	5798299			
33	Federal Non-Federal Code and Trading Partner Agency Identifier Validation	If Federal Non-Federal Code is F (Federal), then Trading Partner Agency Identifier is required. If Federal Non-Federal Code is G (General Fund), then Trading Partner Agency Identifier must be 099.	Fail	FEDERAL NONFEDERAL INDICATOR	TRADING PARTNER AGENCY IDENTIFIER				
				=(BLANK)	=###				

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No	Name	Description	Rule		Attribute	Combination			
				=E	=###				
				=F	=(BLANK)				
				=F	=099				
				=G	<>099				
				=N	=###				
33E	**Federal Non-Federal Code and Trading Partner Agency Identifier Validation**	**If Federal Non-Federal Code is F (Federal), then Trading Partner Agency Identifier is required. If Federal Non-Federal Code is G (General Fund), then Trading Partner Agency Identifier must be 099.**		**USSGL ACCOUNT NUMBER**	**FEDERAL NONFEDERAL INDICATOR**	**TRADING PARTNER AGENCY IDENTIFIER**			
			Fail	421200	F	###			
			Pass	421200	F	(BLANK)			
			Fail	422100	F	###			
			Pass	422100	F	(BLANK)			
			Fail	422200	F	###			
			Pass	422200	F	(BLANK)			
			Fail	423100	F	###			
			Pass	423100	F	(BLANK)			
			Fail	425100	F	###			
			Pass	425100	F	(BLANK)			
			Fail	425200	F	###			
			Pass	425200	F	(BLANK)			
			Fail	425300	F	###			
			Pass	425300	F	(BLANK)			
			Fail	497200	F	###			
			Pass	497200	F	(BLANK)			
34	**Federal Non-Federal Code and Trading Partner Main Account Validation**	**If Federal Non-Federal Code is F (Federal), then Trading Partner Main Account is required. The TP Main Account will be phased-in beginning in FY 2014.**	**Fail**	**BEGINNING PERIOD OF AVAILABILITY**	**FEDERAL NONFEDERAL INDICATOR**	**TRADING PARTNER MAIN ACCOUNT CODE**			
				=2014	=F	=0000			
				=2014	=F	=(BLANK)			
				=2014	=N	=####			
				=2014	=E	=####			
				=2014	=(BLANK)	=####			
				=2014	=G	<>0000			
				=2015	=F	=0000			
				=2015	=F	=(BLANK)			
				=2015	=N	=####			
				=2015	=E	=####			

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No	Name	Description	Rule		Attribute	Combination			
				=2015	=(BLANK)	=####			
				=2015	=G	<>0000			
				=2016	=F	=0000			
				=2016	=F	=(BLANK)			
				=2016	=N	=####			
				=2016	=E	=####			
				=2016	=(BLANK)	=####			
				=2016	=G	<>0000			
				=2017	=F	=0000			
				=2017	=F	=(BLANK)			
				=2017	=N	=####			
				=2017	=E	=####			
				=2017	=(BLANK)	=####			
				=2017	=G	<>0000			
				=2018	=F	=0000			
				=2018	=F	=(BLANK)			
				=2018	=N	=####			
				=2018	=E	=####			
				=2018	=(BLANK)	=####			
				=2018	=G	<>0000			
34E	**Federal Non-Federal Code and Trading Partner Main Account Validation**	**If Federal Non-Federal Code is F (Federal), then Trading Partner Main Account is required. The TP Main Account will be phased-in beginning in FY 2014.**		**USSGL ACCOUNT NUMBER**	**FEDERAL NONFEDERAL INDICATOR**	**TRADING PARTNER MAIN ACCOUNT CODE**			
			Fail	421200	F	####			
			Pass	421200	F	(BLANK)			
			Fail	422100	F	####			
			Pass	422100	F	(BLANK)			
			Fail	422200	F	####			
			Pass	422200	F	(BLANK)			
			Fail	423100	F	####			
			Fail	423100	F	####			
			Pass	423100	F	(BLANK)			
			Fail	425100	F	####			
			Pass	425100	F	(BLANK)			
			Fail	425200	F	####			
			Pass	425200	F	(BLANK)			
			Fail	425300	F	####			
			Pass	425300	F	(BLANK)			

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No	Name	Description	Rule		Attribute	Combination			
			Fail	497200	F	####			
			Pass	497200	F	(BLANK)			
35	Federal Non-Federal Code G and Trading Partner Main Account 0000 Validation	If Federal Non-Federal Code is G (General Fund), then Trading Partner Main Account must be 0000.	Fail	FEDERAL NONFEDERAL INDICATOR	TRADING PARTNER MAIN ACCOUNT CODE				
				<>G	=0000				
				=G	<>0000				
36	TAS Restrictions for USSGL 192100 Receivable from Appropriations Validation	USSGL account 192100 is restricted to specific TAS within the Department of the Treasury.	Fail	USSGL ACCOUNT NUMBER	Fund Family				
				=192100	<>0200500				
				=192100	<>0200550				
				=192100	<>0200551				
				=192100	<>0200575				
				=192100	<>0200903				
				=192100	<>0200904				
37	109000 Balance Validation	The Dollar Amount for USSGL account 109000 must be $0 in period 12.	Fail	Reporting Period	USSGL ACCOUNT NUMBER	DOLLAR AMOUNT			
				=12	=109000	<>0			
38	USSGL 435000 and TAS Status Transitioning Flag	If the TAS Status Transitioning Flag is K (Canceling), then USSGL 435000 Debit Credit Indicator must be C (Credit).	Fail	USSGL ACCOUNT NUMBER	DEBIT CREDIT INDICATOR	TAS STATUS TRANSITIONING CODE			
				=435000	=D	=K			
39	PYA and Is First Year	If the Is First Year Indicator is Y (Yes) on the SMAF, then the PYA must be X (not an adjustment to prior year reporting).	Fail	PRIOR YEAR ADJUSTMENT CODE	IS FIRST YEAR				
				=B	=Y				
				=P	=Y				
40	TAS Status Transitioning Flag and 101000	If the TAS Status Transitioning Flag is K (Canceling), then 101000 ending balance must be $0.	Fail	USSGL ACCOUNT NUMBER	DOLLAR AMOUNT	Begin End Indicator	TAS STATUS TRANSITIONING CODE		
				=101000	<>0	=E	=K		
41	Prior Year Upward and Downward Adjustments and Is FIrst Year	Prior Year Upward and Downward Adjustments cannot be reported in the TAS first year.	Fail	USSGL ACCOUNT NUMBER	IS FIRST YEAR				
				=498100	=Y				
				=498200	=Y				

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No	Name	Description	Rule		Attribute	Combination			
42	USSGL 490800 TAS limitation	USSGL 490800 is restricted to three TAS: 88X0300, 20X0550 and 10X4518.	Fail	USSGL ACCOUNT NUMBER	CONCATENATED TAS				
				=490800	<> 010 X4518000				
				=490800	<> 020 X0550000				
				=490800	<> 088 X0300000				
43	USSGL 412200 is limited to TAS 20X0550	USSGL 412200 is limited to TAS 20X0550	Fail	AGENCY IDENTIFIER	AVAILABILITY TYPE CODE	MAIN ACCOUNT CODE	USSGL ACCOUNT NUMBER		
				<>020	<>X	<>0550	=412200		
44	USSGLs limited to X Authority Duration Code	USSGLs 413600, 415800, 438400, 439400, 439800, 427300 are limited to TAS with Authority Duration Code X (No Year TAS).	Fail	USSGL ACCOUNT NUMBER	AUTHORITY DURATION CODE				
				=412200	=C				
				=412200	=M				
				=412200	=A				
				=412200	=R				
				=413600	=C				
				=413600	=M				
				=413600	=A				
				=413600	=R				
				=415700	=C				
				=415700	=M				
				=415700	=A				
				=415700	=R				
				=415800	=C				
				=415800	=M				
				=415800	=A				
				=415800	=R				
				=427300	=C				
				=427300	=M				
				=427300	=A				
				=427300	=R				
				=438400	=C				
				=438400	=M				
				=438400	=A				
				=438400	=R				

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No	Name	Description	Rule		Attribute	Combination			
				=439400	=C				
				=439400	=M				
				=439400	=A				
				=439400	=R				
				=439700	=C				
				=439700	=M				
				=439700	=A				
				=439700	=R				
				=439800	=C				
				=439800	=M				
				=439800	=A				
				=439800	=R				
45	**TAS Restrictions for USSGL 432000**	**USSGL 432000 is restricted to TAS in the Department of Health and Human Services and the Social Security Administration.**	**Fail**	**AGENCY IDENTIFIER**	**USSGL ACCOUNT NUMBER**				
				<>028	=432000				
				<>075	=432000				
46	**TAS Restrictions for Non-Federal Exceptions**	**Federal Non-Federal Code domain value E (Non-Federal exceptions) is restricted to specific TAS**	**Fail**	**FEDERAL NONFEDERAL INDICATOR**	**Fund Family**				
				=E	<>0110109				
				=E	<>0110210				
				=E	<>0120600				
				=E	<>0121103				
				=E	<>0121104				
				=E	<>0121105				
				=E	<>0121106				
				=E	<>0121115				
				=E	<>0121400				
				=E	<>0121500				
				=E	<>0121600				
				=E	<>0121801				
				=E	<>0122500				
				=E	<>0123700				
				=E	<>0124050				
				=E	<>0124605				
				=E	<>0124609				
				=E	<>0125161				
				=E	<>0125410				

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No	Name	Description	Rule		Attribute	Combination			
				=E	<>0128028				
				=E	<>0130300				
				=E	<>0131006				
				=E	<>0131440				
				=E	<>0131450				
				=E	<>0134295				
				=E	<>0140680				
				=E	<>0140803				
				=E	<>0140804				
				=E	<>0141125				
				=E	<>0141610				
				=E	<>0141611				
				=E	<>0141612				
				=E	<>0144523				
				=E	<>0144529				
				=E	<>0145015				
				=E	<>0145017				
				=E	<>0145020				
				=E	<>0148069				
				=E	<>0150200				
				=E	<>0151060				
				=E	<>0151100				
				=E	<>0151300				
				=E	<>0171804				
				=E	<>0171810				
				=E	<>0201008				
				=E	<>0204444				
				=E	<>0204502				
				=E	<>0212032				
				=E	<>0254468				
				=E	<>0514596				
				=E	<>0608118				
				=E	<>0694089				
				=E	<>0700500				
				=E	<>0700509				
				=E	<>0700530				
				=E	<>0700542				
				=E	<>0705687				
				=E	<>0700610				

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No	Name	Description	Rule		Attribute	Combination			
				=E	<>0705694				
				=E	<>0800109				
				=E	<>0800110				
				=E	<>0800111				
				=E	<>0800114				
				=E	<>0800115				
				=E	<>0800122				
				=E	<>0804546				
				=E	<>0884578				
				=E	<>0930100				
				=E	<>3391400				
				=E	<>3491712				
				=E	<>4554110				
				=E	<>5124331				
47	**Borrowing Authority from Treasury and Borrowing Source Validation**	**If the Borrowing Authority from Treasury Indicator is other than N (No Borrowing Authority from treaasury), then the USSGL Borrowing Source must be T (Treasury) or F (Federal Financing Bank).**	**Fail**	**BORROWING SOURCE**	**BORROWING AUTHORITY FROM TREASURY**				
				=F	=N				
				=P	=I				
				=P	=D				
				=P	=M				
				=T	=N				
47E	**Borrowing Authority from Treasury and Borrowing Source Validation**	**If the Borrowing Authority from Treasury Indicator is other than N (No Borrowing Authority from treaasury), then the USSGL Borrowing Source must be T (Treasury) or F (Federal Financing Bank).**		**BORROWING SOURCE**	**BORROWING AUTHORITY FROM TREASURY**	**BORROWING AUTHORITY FROM THE PUBLIC**			
			Pass	P	I	M			
			Pass	P	I	I			
			Pass	P	I	D			
			Pass	P	D	M			
			Pass	P	D	I			
			Pass	P	D	D			
			Pass	P	M	M			
			Pass	P	M	I			
			Pass	P	M	D			

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No	Name	Description	Rule		Attribute	Combination			
48	Borrowing Authority from the Public and Borrowing Source Validation	If the Borrowing Authority from the Public Indicator is other than null, then the USSGL Borrowing Source must be P (public).	Fail	BORROWING SOURCE	BORROWING AUTHORITY FROM THE PUBLIC				
				=F	=I				
				=F	=D				
				=F	=M				
				=P	=N				
				=T	=I				
				=T	=D				
				=T	=M				
48E	Borrowing Authority from the Public and Borrowing Source Validation	If the Borrowing Authority from the Public Indicator is other than null, then the USSGL Borrowing Source must be P (public).		BORROWING SOURCE	BORROWING AUTHORITY FROM TREASURY	BORROWING AUTHORITY FROM THE PUBLIC			
			Pass	F	I	M			
			Pass	F	I	I			
			Pass	F	I	D			
			Pass	F	D	M			
			Pass	F	D	I			
			Pass	F	D	D			
			Pass	F	M	M			
			Pass	F	M	I			
			Pass	F	M	D			
			Pass	T	I	M			
			Pass	T	I	I			
			Pass	T	I	D			
			Pass	T	D	M			
			Pass	T	D	I			
			Pass	T	D	D			
			Pass	T	M	M			
			Pass	T	M	I			
			Pass	T	M	D			
49	USSGL Accounts and Borrowing Authority Indicator	USSGLs 404200, 404400, 414000, 414100, 414300, 414400, 414500, 414800, 414900 are limited to TAS with Borrowing from the Treasury or Borrowing from the Public.	Fail	USSGL ACCOUNT NUMBER	BORROWING AUTHORITY FROM TREASURY	BORROWING AUTHORITY FROM THE PUBLIC			
				=404200	=N	=N			
				=404400	=N	=N			
				=414000	=N	=N			

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No	Name	Description	Rule		Attribute	Combination				
				=414100	=N	=N				
				=414300	=N	=N				
				=414400	=N	=N				
				=414500	=N	=N				
				=414800	=N	=N				
				=414900	=N	=N				
50	**USSGL Accounts and Contract Authority Indicator**	**USSGLs 403200, 403400, 413000, 413100, 413200, 413300, 413400, 413500, 413600, 413800, 413900 are limited to TAS with Contract Authority.**	**Fail**	**USSGL ACCOUNT NUMBER**	**CONTRACT AUTHORITY**					
				=403200	=N					
				=403400	=N					
				=413000	=N					
				=413100	=N					
				=413200	=N					
				=413300	=N					
				=413400	=N					
				=413500	=N					
				=413600	=N					
				=413800	=N					
				=413900	=N					
51	**Backdated Transaction and Prior Year Adjustment**	**If a transaction has been backdated to a previous fiscal year in CARS, then the Prior Year Adjustment for the transaction is B. The Backdated Transaction field on the SMAF will Y (yes) if a backdated transaction has been processed.**	**Fail**	**PRIOR YEAR ADJUSTMENT CODE**	**Backdated Transaction**					
				=B	=N					
52	**Is First Year and Beginning Balance Validation**	**If the TAS is in the First Year of Authority then the Beginning/Ending Attribute must be E.**	**Fail**	**Begin End Indicator**	**IS FIRST YEAR**					
				=B	=Y					
53	**USSGLs limited to TAS 20X4444**	**USSGLs 120500, 120900, 134400, 138400, 167000, 167100, 167200, 167900, 219200, 219300, 633800, 718100, 728100, 719100, and 729100 is limited to TAS 20X4444.**	**Fail**	**AGENCY IDENTIFIER**	**AVAILABILITY TYPE CODE**	**MAIN ACCOUNT CODE**	**USSGL ACCOUNT NUMBER**			
				<>020	<>X	<>4444	=120500			
				<>020	<>X	<>4444	=120900			
				<>020	<>X	<>4444	=134400			
				<>020	<>X	<>4444	=138400			

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No	Name	Description	Rule		Attribute	Combination			
				<>020	<>X	<>4444	=167000		
				<>020	<>X	<>4444	=167100		
				<>020	<>X	<>4444	=167200		
				<>020	<>X	<>4444	=167900		
				<>020	<>X	<>4444	=219200		
				<>020	<>X	<>4444	=219300		
				<>020	<>X	<>4444	=633800		
				<>020	<>X	<>4444	=718100		
				<>020	<>X	<>4444	=719100		
				<>020	<>X	<>4444	=728100		
				<>020	<>X	<>4444	=729100		

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Number	Name	Description	Fatal/Proposed Analytical	Type	Applicable SMAF Attribute / Domain Value	Left Side Label	Right Side Label
1	Fund Balance With Treasury	USSGL account 101000 must equal Fund Balance With Treasury from the Central Accounting and Reporting System (CARS).	Fatal 01/02/03/04/05/06/07/08/09/10/11/12	USSGL / SMAF	All	FBWT	SMAF Fund Balance With Treasury
2	Total Budgetary Resources equals the Status of Budgetary Resources	Total budgetary resources must equal the total status of budgetary resources on the SF-133.	Fatal 01/02/03/04/05/06/07/08/09/10/11/12	Statement Line / Statement Line	Account Type = EXPND	Budgetary Resources	Statues of Budgetary Resources
3	Beginning Budgetary Account Balance	The sum of the beginning balance of USSGL 4000-series accounts must equal zero for each reported TAS.	Fatal 01/02/03/04/05/06/07/08/09/10/11/12	USSGL / Zero	All	Beginning Budgetary Account Balance	Sum of Zero
4	Fund Resources equals Fund Equities	The sum of FMS 2108 Columns 2, 3, 4, 5, 7 and 8 must equal the sum of FMS 2108 Columns 9, 10 and 11.	Fatal Period # 12	Statement Line / Statement Line	Account Type = EXPND	Fund Resources	Fund Equities
5	Funds Held Outside of Treasury Business Line Balances	Verify that the balances of the USSGL account(s) must equal the balance for Funds Held Outside of Treasury (FHOT) from the Central Accounting and Reporting System (CARS) .	Fatal Period # 12	USSGL / SMAF	All	Funds Held Outside of Treasury	FHOT Business Line

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Number	Name	Description	Fatal/Proposed Analytical	Type	Applicable SMAF Attribute / Domain Value	Left Side Label	Right Side Label
6	Holding of Special Drawing Rights Business Line Balance	Verify that the balances of the USSGL account(s) must equal the balance for Holding of Special Drawing Rights (HOLDSDR) from the Central Accounting and reporting System (CARS) .	Fatal Period # 12	USSGL / SMAF	All	Special Drawing Rights Holding	HOLDSDR Business Line
7	Reserve Position Business Line Balance	Verify that the balances of the USSGL account(s) must equal the balance for Reserve Position (RESPOS) from the Central Accounting and Reporting System (CARS).	Fatal Period # 12	USSGL / SMAF	All	Reserve Position	RESPOS Business Line
8	Unrealized Discount Business Line Balances	Verify that the balances of the USSGL account(s) must equal the balance for Unrealized Discount (UNRLDISC) from the Central Accounting and Reporting System (CARS).	Fatal Period # 12	USSGL / SMAF	All	Unrealized Discount	UNRLDISC Business Line
9	Investment of Agency Securities Business Line Balances	Verify that the balances of the USSGL account(s) must equal the balance for Investment of Agency Securities (INVAGNCYSEC) from the Central Accounting and Reporting System (CARS).	Fatal Period # 12	USSGL / SMAF	All	Investments In Agency Securities	INVAGNCYSEC Business Line

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Number	Name	Description	Fatal/Proposed Analytical	Type	Applicable SMAF Attribute / Domain Value	Left Side Label	Right Side Label
10	Investments in Non-Federal Securities Business Line Balances	Verify that the balances of the USSGL account(s) must equal the balance for Investments in Non-Federal Securities (INVNONFEDSEC) from the Central Accounting and Reporting System (CARS).	Fatal Period # 12	USSGL / SMAF	All	Investments In Non-Federal Securities	INVNONFEDSEC Business Line
11	Change in Non-Federal Securities Business Line Balances	Verify that the balances of the USSGL account(s) must equal the balance for Change in Non-Federal Securities (CGHNONFEDSEC) from the Central Accounting and Reporting System (CARS).	Fatal Period # 12	USSGL / SMAF	All	Change In Non-Federal Securities	CGHNONFEDSEC Business Line
12	Investment in US Treasury Securities Business Line Balances	Verify that the balances of the USSGL account(s) must equal the balance for Investments in US Treasury Securities (INVUSTREASSEC) from the Central Accounting and Reporting System (CARS).	Fatal Period # 12	USSGL / SMAF	All	Investments In US Treasury Securities	INVUSTREASSEC Business Line

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Number	Name	Description	Fatal/Proposed Analytical	Type	Applicable SMAF Attribute / Domain Value	Left Side Label	Right Side Label
13	Unamortized Discount and Premium Business Line Balances	Verify that the balances of the USSGL account(s) must equal the balance for Unamortized Discount and Premium (ANAMTDISCPREM) from the Central Accounting and Reporting System (CARS).	Fatal Period # 12	USSGL / SMAF	All	Unamortized Discount;Premium	ANAMTDISCPREM Business Line
14	SF133 Proof	In the SF133, outlays must equal obligations minus spending authority earned minus actual recoveries plus beginning obligated balance plus obligated balance transfers minus net obligated balance.	Fatal 01/02/03/04/05/06/07/08/09/10/11/12	Statement Line / Statement Line	All	SF133 Lines	SF133 OUTLAYS Lines
15	Reimbursements Earned and Refunds Zero Balance Check	A canceling TAS must have a zero balance for reimbursements earned and refunds (column 7 of the 2108).	Fatal Period # 12	USSGL / Zero	TAS Status Transitioning Code = K	Reimbursements Earned and Refunds	Sum of Zero
16	Unfilled Customer Orders Zero Balance Check	A canceling TAS must have a zero balance for unfilled customer orders (column 8 of the 2108).	Fatal Period # 12	USSGL / Zero	TAS Status Transitioning Code = K	Unfilled Customer Orders	Sum of Zero
17	Undelivered Orders and Contracts Zero Balance Check	A canceling TAS must have a zero balance for undelivered orders and contracts (column 9 from the 2108).	Fatal Period # 12	USSGL / Zero	TAS Status Transitioning Code = K	Undelivered Orders and Contracts	Sum of Zero
18	Accounts Payable and Other Liabilities Zero Balance Check	A canceling TAS must have a zero balance for accounts payable and other liabilities (column 10 from the 2108).	Fatal Period # 12	USSGL / Zero	TAS Status Transitioning Code = K	Accounts Payable	Sum of Zero

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Number	Name	Description	Fatal/Proposed Analytical	Type	Applicable SMAF Attribute / Domain Value	Left Side Label	Right Side Label
19	Unobligated Balance Zero Balance Check	A canceling TAS must have a zero balance for Unobligated Balances (column 11 from the 2108).	Fatal Period # 12	USSGL / Zero	TAS Status Transitioning Code = K	Unobligated Balance	Sum of Zero
20	Outlay Reconciliation	The net of the Gross Outlays and Offsetting Collections lines on the SF133 must equal the net outlays from Central Accounting and Reporting System (net outlays on the SMAF file).	Fatal 01/02/03/04/05/06/07/08/09/10/11/12	Statement Line / SMAF	Account Type = EXPND	SF133 Lines	SMAF Net Outlays
21	Closing Edit GTAS Year 1	The amount for the current period beginning USSGL accounts must equal the amount for the GTAS calculated beginning balances.	Fatal 01/02/03/04/05/06/07/08/09/10/11/12	Closing Edit	Is New TAS = N	GTAS Calculated Beginning Balance	Current Period Beginning Balance
22	Beginning Proprietary Account Balance	The sum of the beginning balances for the proprietary USSGL accounts must equal zero for each reported TAS.	Fatal 01/02/03/04/05/06/07/08/09/10/11/12	USSGL / Zero	All	Beginning Proprietary Balance	Sum of Zero
23	Ending Proprietary Account Balance	The sum of the pre-closing ending balances for the proprietary USSGL accounts must equal zero for each reported TAS.	Fatal 01/02/03/04/05/06/07/08/09/10/11/12	USSGL / Zero	All	Ending Proprietary Balance	Sum of Zero
24	Ending Budgetary Account Balance	The sum of the pre-closing ending balance of USSGL 4000-series accounts must equal zero for each reported TAS.	Fatal 01/02/03/04/05/06/07/08/09/10/11/12	USSGL / Zero	All	Ending Budgetary Balance	Sum of Zero

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Number	Name	Description	Fatal/Proposed Analytical	Type	Applicable SMAF Attribute / Domain Value	Left Side Label	Right Side Label
25	Ending Memo Account Balance	The sum of the pre-closing ending balance of USSGL 8000-series accounts must equal zero for each reported TAS.	Fatal 01/02/03/04/05/06/07/08/09/10/11/12	USSGL / Zero	Fund Type = EG	Ending Memo Balance	Sum of Zero
26	Pre-closing Bal = Beg Bal for 420100	Pre-closing USSGL 420100 balances must equal the same year's beginning balance for that USSGL account. This ensures that no activity was reported to this USSGL throughout the year.	Fatal 01/02/03/04/05/06/07/08/09/10/11/12	USSGL / USSGL	All	Pre-closing Balance	Beginning Balance
27	Pre-closing Bal = Beg Bal for 413900	Pre-closing USSGL 413900 balances must equal the same year's beginning balance for that USSGL account. This ensures that no activity was reported to this USSGL throughout the year.	Fatal 01/02/03/04/05/06/07/08/09/10/11/12	USSGL / USSGL	All	Pre-closing Balance	Beginning Balance
28	Pre-closing Bal = Beg Bal for 414900	Pre-closing USSGL 414900 balances must equal the same year's beginning balance for that USSGL account. This ensures that no activity was reported to this USSGL throughout the year.	Fatal 01/02/03/04/05/06/07/08/09/10/11/12	USSGL / USSGL	All	Pre-closing Balance	Beginning Balance

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Number	Name	Description	Fatal/Proposed Analytical	Type	Applicable SMAF Attribute / Domain Value	Left Side Label	Right Side Label
29	Pre-closing Bal = Beg Bal for 310000	Pre-closing USSGL 310000 balances must equal the same year's beginning balance for that USSGL account. This ensures that no activity was reported to this USSGL throughout the year.	Proposed Analytical	USSGL / USSGL	All	Pre-closing Balance	Beginning Balance
30	Pre-closing Bal = Beg Bal for 331000	Pre-closing USSGL 331000 balances must equal the same year's beginning balance for that USSGL account. This ensures that no activity was reported to this USSGL throughout the year.	Proposed Analytical	USSGL / USSGL	All	Pre-closing Balance	Beginning Balance
31	Imputed Financing Source/Cost Edit	The sum of USSGL accounts 578000 and 673000 must equal zero.	Proposed Analytical	USSGL / Zero	All	Imputed Financing Source/Cost	Sum of Zero
32	Appropriations Used and Expended Appropriations Edit	USSGL account 310700 and USSGL account 570000 must equal the sum of zero.	Proposed Analytical	USSGL / Zero	All	Appropriations Used/Expended	Sum of Zero
33	UCAD Reciprocal Category 7 Transferred-In	The sum of Special & Trust Fund (APSPCEXP) and Surplus, Special/Trust Fund for Restoration (SRRCTUR) BETC transactions for a TAS must equal USSGL 574000.	Proposed Analytical	USSGL / SMAF	All	Appropriated Special/Trust Fund Receipts Transferred-In	BETC

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Number	Name	Description	Fatal/Proposed Analytical	Type	Applicable SMAF Attribute / Domain Value	Left Side Label	Right Side Label
34	UCAD Reciprocal Category 7 Transferred-Out	The sum of Special & Trust Fund (APSPCUR) and Surplus, Special/Trust Fund for Restoration (SRRCTEXP) BETC transactions for a TAS must equal USSGL 574500.	Proposed Analytical	USSGL / SMAF	All	Appropriated Special/Trust Fund Receipts Transferred-Out	BETC
35	UCAD Reciprocal Category 8 Transferred-In	The sum of the Appropriation Transfer, Increase (AXFERC), and Balance Transfer, Increase (BXFERC) BETC transactions for a TAS must equal the sum of the USSGL 310200 and 575500	Proposed Analytical	USSGL / SMAF	All	Appropriation and Balance Transfers-In	BETC
36	UCAD Reciprocal Category 8 Transferred-Out	The sum of the Appropriation Transfer, Decrease (AXFERD), and Balance Trasnfer, Decrease (BXFERD) BETC transactions for a TAS must equal the sum of the USSGL 310300 and 576500	Proposed Analytical	USSGL / SMAF	All	Appropriation and Balance Transfers-Out	BETC
37	Budgetary USSGL accounts and Appropriation Transfer BETCs "AXFERC" and "AXFERD"	The sum of Appropriation Transfer BETC transactions (AXFERC and AXFERD) for a TAS must equal the sum of USSGL accounts 412800, 412900, 416700, 417000, 417300 and 417500	Proposed Analytical	USSGL / SMAF	Account Type = EXPND	Appropriation Transfers Budgetary	BETC

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Number	Name	Description	Fatal/Proposed Analytical	Type	Applicable SMAF Attribute / Domain Value	Left Side Label	Right Side Label
38	Budgetary USSGL Accounts and Balance Transfer BETCs "BXFERC" and "BXFERD"	The sum of Balance Transfer BETC transactions (BXFERC and BXFERD) for a TAS must equal the sum of USSGL accounts 417600, 419000, 419100, 419200, 419300, 435600, 483100 and 493100 for that TAS.	Proposed Analytical	USSGL / SMAF	Account Type = EXPND	Balance Transfers Budgetary	BETC
39	Budgetary USSGL Accounts and Capital Transfer BETCs "CXFERC" and "CXFERD"	The sum of Capital Transfer BETC transactions (CXFERC and CXFERD) for a TAS must equal the sum of USSGL accounts 415100, 415200, 439200 and 439300	Proposed Analytical	USSGL / SMAF	Account Type = EXPND	Capital Transfer Budgetary	BETC
40	UCAD Reciprocal Category 11 Capital Transfers-In	The sum of Capital Transfer BETC transactions (CXFERC) for a TAS must equal USSGL account 575600	Proposed Analytical	USSGL / SMAF	All	Capital Transfers-In	BETC
41	UCAD Reciprocal Category 11 Capital Transfers Out	The sum of Capital Transer (CXFERD) BETC transactions for a TAS must equal USSGL account 576600	Proposed Analytical	USSGL / SMAF	All	Capital Transfers-Out	BETC
42	Contract and/or Borrowing Authority Withdrawn and Recoveries of Prior Year Obligations	The Sum of USSGL accounts 413400 and 414400 must be less than or equal to the sum of USSGL accounts 487100 and 497100.	Proposed Analytical	USSGL / USSGL	Account Type = EXPND	Withdrawn Authority	Recovered Prior Year Obligations

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Number	Name	Description	Fatal/Proposed Analytical	Type	Applicable SMAF Attribute / Domain Value	Left Side Label	Right Side Label
43	Reclassified Net Position Lines	The Net Position line on the Balance Sheet must equal the Ending Net Position Balance line on the Statement of Changes in Net Position for the current and prior fiscal years.	Proposed Analytical	Statement Line / Statement Line	All	Reclassified Balance Sheet	Reclassified Statement of Changes in Net Position
44	Reclassifed Net Cost Lines	The Net Cost of Operations line on the Statement of Changes in Net Position must equal the Net Cost line on the Statement of Net Cost.	Proposed Analytical	Statement Line / Statement Line	All	Reclassified Statement of Changes in Net Position	Reclassified Statement of Net Cost
45	Closing Edit GTAS Year 2	The amount for the current quarter beginning USSGL accounts must equal the amount for the GTAS calculated beginning balances.	Proposed Analytical	Closing Edit	Is New TAS = N	Calculated GTAS Beginning Balance	Current Quarter Beginning Balance
46	Ending Budgetary Account Balance for Prior Year Adjusments Backdated in Treasury's Central Accounting System	The sum of the pre-closing ending balance of USSGL 4000-series accounts with Prior Year Adjustment domain value B (adjustments to prior year reporting backdated in Treasury's Central Accounting System) must equal zero for each reported TAS.	Proposed Analytical	USSGL / Zero	Account Type = EXPND	Budgetary Prior Year Adjustments Backdated	Sum of Zero

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Number	Name	Description	Fatal/Proposed Analytical	Type	Applicable SMAF Attribute / Domain Value	Left Side Label	Right Side Label
47	Ending Budgetary Account Balance for Prior Year Adjusments Not Backdated in Treasury's Central Accounting System	The sum of the pre-closing ending balance of USSGL 4000-series accounts with Prior Year Adjustment domain value P (adjustments to prior year reporting not backdated in Treasury's Central Accounting System) must equal zero for each reported TAS.	Proposed Analytical	USSGL / Zero	Account Type = EXPND	Budgetary Prior Year Adjustments Not Backdated	Sum of Zero
48	Budgetary USSGL Accounts and Reappropriations	The sum of Reappropriation (RAPPRC/RAPPRD) BETC transactions for a TAS must equal USSGL account 439000 for that TAS.	Proposed Analytical	USSGL / SMAF	Account Type = EXPND	Budgetary Reappropriations Transferred-Out	BETC
49	Normal Warrants Edit (4000 series)	The BETC balances from the Central Accounting and Reporting System (CARS) that represent all the normal warrant activity should equal the sum of USSGL accounts 411100+411200+411500+411700+411800+411900.	Proposed Analytical	USSGL / SMAF	All	Normal Warrants	BETC

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Number	Name	Description	Fatal/Proposed Analytical	Type	Applicable SMAF Attribute / Domain Value	Left Side Label	Right Side Label
50	Normal Warrants Edit	The BETC balances from the Central Accounting and Reporting System (CARS) that represent all the normal warrant activity should equal the sum of USSGL accounts 310600 and 310100.	Proposed Analytical	USSGL / SMAF	All	Normal Warrants	BETC
51	USSGLs 415700 and 439700	The ending balance of USSGL 415700 can not exceed the ending balance of USSGL 439700.	Proposed Analytical	USSGL / USSGL	All	USSGL 415700	USSGL 439700
52	USSGLs 415800 and 439800	The ending balance of USSGL 415800 can not exceed the ending balance of USSGL 439800.	Proposed Analytical	USSGL / USSGL	All	USSGL 415800	USSGL 439800
53	Spending Authority, Collected, Discretionary	Spending authority from offsetting collections, collected, discretionary, (SF 133 line 1700) must be greater than or equal to zero.	Proposed Analytical	Statement Line / Statement Line	Account Type = EXPND	Spending Authority from Offsetting Collections, Discretionary	Sum of Zero
54	Spending Authority, Collected, Mandatory	Spending authority from offsetting collections, collected, mandatory (SF 133 line 1800) must be greater than or equal to zero.	Proposed Analytical	Statement Line / Statement Line	Account Type = EXPND	Spending Authority from Offsetting Collections, Mandatory	Sum of Zero
55	Total Reimbursable and Direct Obligations	Total Reimbursable and Direct Obligations (SF 133 lines 2004 and 2104) must be greater than or equal to zero.	Proposed Analytical	Statement Line / Statement Line	Account Type = EXPND	Total Reimbursable and Direct Obligations	Sum of Zero

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Number	Name	Description	Fatal/Proposed Analytical	Type	Applicable SMAF Attribute / Domain Value	Left Side Label	Right Side Label
56	BPD Investments-Interest Payable	The amount of Interest Payable that are submitted by BPD must equal the sum of each Agency's reciprocal Interest Receivable USSGLs	Proposed Analytical	USSGL / Fiduciary	All	Reciprocal Interest	BPD Interest Payable
57	BPD Investments-Liabilities (Securities Issued, Discount, Premium, and Amortiziation)	The sum of liabilities that are submitted by BPD must equal the sum of each agency's reciprocal asset USSGLs	Proposed Analytical	USSGL / Fiduciary	All	Reciprocal Assets	BPD Liabilities
58	BPD Investments-Interest Expense	The amount of interest expense that are submitted by BPD must equal the sum of each agency's reciprocal revenue USSGLs (Including Gains and Losses)	Proposed Analytical	USSGL / Fiduciary	All	Reciprocal Revenue	BPD Interest Expense
59	BPD Borrowings-Receivable	The amount of Receivable that are submitted by BPD must equal the amount of each Agency's Interest Payable	Proposed Analytical	USSGL / Fiduciary	All	Interest Payable	BPD Receivables
60	BPD Borrowings-Asset	The amount of Assets that are submitted by BPD must equal the amount of each Agency's reciprocal Liability USSGL	Proposed Analytical	USSGL / Fiduciary	All	Reciprocal Liability	BPD Assets

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Number	Name	Description	Fatal/Proposed Analytical	Type	Applicable SMAF Attribute / Domain Value	Left Side Label	Right Side Label
61	BPD Borrowings-Revenue	The amount of Revenue that is submitted by BPD must equal the amount of each Agency's reciprocal Interest Expense USSGL	Proposed Analytical	USSGL / Fiduciary	All	Reciprocal Interest Expense	BPD Revenue
62	FFB Borrowings-Receivables	The amount of Interest Receivable that is submitted by FFB must equal the amount of each Agency's Accrued Interest Payable	Proposed Analytical	USSGL / Fiduciary	All	Interest Payable	FFB Receivables
63	FFB Borrowings-Asset	The amount of Assets that are submitted by FFB must equal the amount of each Agency's reciprocal Liability USSGL.	Proposed Analytical	USSGL / Fiduciary	All	Reciprocal Liability	FFB Assets
64	FFB Borrowings-Revenue	The amount of Interest Revenue (Including Gains and Losses) submitted by FFB must equal each Agency's reciprocal Interest Expense US SGLs	Proposed Analytical	USSGL / Fiduciary	All	Reciprocal Interest Expense	FFB Revenue

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Number: 1
Name: Fund Balance With Treasury
Description: USSGL account 101000 must equal Fund Balance With Treasury from the Central Accounting and Reporting System (CARS).
Type: USSGL / SMAF
Operand: Equal (=)
Fatal Period: 01,02,03,04,05,06,07,08,09,10,11,12

Proposed Analytical Period:

Left Side Attribute Combination	Right Side Attribute Combination
SM	

USSGL ACCOUNT NUMBER	Begin/End			SMAF
101000	E			FBWT

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Number: 2
Name: Total Budgetary Resources equals the Status of Budgetary Resources
Description: Total budgetary resources must equal the total status of budgetary resources on the SF-133.
Type: Statement Line / Statement Line
Operand: Equal (=)
Fatal Period: 01,02,03,04,05,06,07,08,09,10,11,12

Proposed Analytical Period:

Left Side Attribute Combination			Right Side Attribute Combination		
LN					
Statement	**Line Number**	**Operand**	**Statement**	**Line Number**	**Operand**
SF 133: Report on Budget Execution and Budgetary Resources	1000 - Unobligated balance brought forward, October 1	+	SF 133: Report on Budget Execution and Budgetary Resources	2001 - Category A (by quarter)	+
SF 133: Report on Budget Execution and Budgetary Resources	1010 - Unobligated balance transferred to other accounts (-)	+	SF 133: Report on Budget Execution and Budgetary Resources	2002 - Category B (by project)	+
SF 133: Report on Budget Execution and Budgetary Resources	1011 - Unobligated balance transferred from other accounts	+	SF 133: Report on Budget Execution and Budgetary Resources	2003 - Exempt from apportionment	+
SF 133: Report on Budget Execution and Budgetary Resources	1012 - Unobligated balance transfers between expired and unexpired accounts	+	SF 133: Report on Budget Execution and Budgetary Resources	2101 - Category A (by quarter)	+
SF 133: Report on Budget Execution and Budgetary Resources	1013 - Unobligated balance of contract authority transferred to or from other accounts (net (+ or -)	+	SF 133: Report on Budget Execution and Budgetary Resources	2102 - Category B (by project)	+
SF 133: Report on Budget Execution and Budgetary Resources	1020 - Adjustment of unobligated balance brought forward, October 1 (+ or -)	+	SF 133: Report on Budget Execution and Budgetary Resources	2103 - Exempt from apportionment	+

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SF 133: Report on Budget Execution and Budgetary Resources	1021 - Recoveries of prior year unpaid obligations	+	SF 133: Report on Budget Execution and Budgetary Resources	2201 - Available in the current period	+
SF 133: Report on Budget Execution and Budgetary Resources	1022 - Capital transfer of unobligated balances to general fund (-)	+	SF 133: Report on Budget Execution and Budgetary Resources	2202 - Available in subsequent periods	+
SF 133: Report on Budget Execution and Budgetary Resources	1023 - Unobligated balances applied to repay debt (-)	+	SF 133: Report on Budget Execution and Budgetary Resources	2203 - Anticipated	+
SF 133: Report on Budget Execution and Budgetary Resources	1024 - Unobligated balance of borrowing authority withdrawn (-)	+	SF 133: Report on Budget Execution and Budgetary Resources	2301 - Available in the current period	+
SF 133: Report on Budget Execution and Budgetary Resources	1025 - Unobligated balance of contract authority withdrawn (-)	+	SF 133: Report on Budget Execution and Budgetary Resources	2302 - Available in subsequent periods	+
SF 133: Report on Budget Execution and Budgetary Resources	1026 - Adjustment for change in allocation of trust fund limitation or foreign exchange valuation	+	SF 133: Report on Budget Execution and Budgetary Resources	2303 - Anticipated	+
SF 133: Report on Budget Execution and Budgetary Resources	1027 - Adjustment in unobligated balances for change in investments of zero coupon bonds (special and non-revolving trust funds)	+	SF 133: Report on Budget Execution and Budgetary Resources	2401 - Deferred	+
SF 133: Report on Budget Execution and Budgetary Resources	1028 - Adjustment in unobligated balances for change in investments of zero coupon bonds (revolving funds)	+	SF 133: Report on Budget Execution and Budgetary Resources	2402 - Withheld pending rescission	+
SF 133: Report on Budget Execution and Budgetary Resources	1029 - Other balances withdrawn (-)	+	SF 133: Report on Budget Execution and Budgetary Resources	2403 - Other	+

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SF 133: Report on Budget Execution and Budgetary Resources	1031 - Refunds and recoveries temporarily precluded from obligation (special and trust funds)(-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1040 - Anticipated nonexpenditure transfers of unobligated balances (net) (+ or -)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1041 - Anticipated recoveries of prior-year unpaid obligations	+			
SF 133: Report on Budget Execution and Budgetary Resources	1042 - Anticipated capital transfers and redemption of debt (unobligated balances) (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1100 - Appropriation	+			
SF 133: Report on Budget Execution and Budgetary Resources	1101 - Appropriation (special or trust fund)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1103 - Appropriation available from subsequent year	+			
SF 133: Report on Budget Execution and Budgetary Resources	1104 - Appropriation available in prior year (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1105 - Reappropriation	+			

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SF 133: Report on Budget Execution and Budgetary Resources	1120 - Appropriations transferred to other accounts (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1121 - Appropriations transferred from other accounts	+			
SF 133: Report on Budget Execution and Budgetary Resources	1130 - Appropriations permanently reduced (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1131 - Unobligated balance of appropriations permanently reduced (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1132 - Appropriations temporarily reduced (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1133 - Unobligated balance of appropriations temporarily reduced (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1134 - Appropriations precluded from obligation (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1135 - Appropriations applied to repay debt (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1136 - Appropriations applied to deficiency by law (-)	+			

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SF 133: Report on Budget Execution and Budgetary Resources	1137 - Appropriations applied to liquidate contract authority (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1138 - Appropriations applied to liquidate contract authority withdrawn (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1139 - Appropriations substituted for borrowing authority (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1150 - Anticipated appropriation (+ or -)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1151 - Anticipated nonexpenditure transfers of appropriations (net) (+ or -)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1152 - Anticipated redemptions of debt (appropriations) (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1170 - Advance appropriation	+			
SF 133: Report on Budget Execution and Budgetary Resources	1171 - Advance appropriation (special or trust fund)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1173 - Advance appropriations permanently reduced (-)	+			

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SF 133: Report on Budget Execution and Budgetary Resources	1174 - Advance appropriations temporarily reduced (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1200 - Appropriation	+			
SF 133: Report on Budget Execution and Budgetary Resources	1201 - Appropriation (special or trust fund)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1203 - Appropriation (previously unavailable)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1204 - Reappropriation	+			
SF 133: Report on Budget Execution and Budgetary Resources	1220 - Appropriations transferred to other accounts (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1221 - Appropriations transferred from other accounts	+			
SF 133: Report on Budget Execution and Budgetary Resources	1230 - Appropriations and/or unobligated balance of appropriations permanently reduced (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1232 - Appropriations and/or unobligated balance of appropriations temporarily reduced (-)	+			

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SF 133: Report on Budget Execution and Budgetary Resources	1235 - Appropriations precluded from obligation (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1236 - Appropriations applied to repay debt (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1237 - Appropriations applied to deficiency by law (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1238 - Appropriations applied to liquidate contract authority (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1239 - Appropriations substituted for borrowing authority (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1250 - Anticipated appropriation (+ or -)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1251 - Anticipated nonexpenditure transfers of appropriations (net) (+ or -)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1252 - Anticipated redemptions of debt (appropriations) (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1270 - Advance appropriation	+			

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SF 133: Report on Budget Execution and Budgetary Resources	1271 - Advance appropriation (special or trust fund)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1272 - Advance appropriations permanently reduced (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1273 - Advance appropriations temporarily reduced (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1300 - Borrowing authority	+			
SF 133: Report on Budget Execution and Budgetary Resources	1320 - Borrowing authority permanently reduced (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1330 - Anticipated reductions to current fiscal year borrowing authority (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1400 - Borrowing authority	+			
SF 133: Report on Budget Execution and Budgetary Resources	1420 - Borrowing authority permanently reduced (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1421 - Borrowing authority applied to repay debt (-)	+			

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SF 133: Report on Budget Execution and Budgetary Resources	1430 - Anticipated reductions to current fiscal year borrowing authority (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1500 - Contract authority	+			
SF 133: Report on Budget Execution and Budgetary Resources	1510 - Contract authority transferred to other accounts (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1511 - Contract authority transferred from other accounts	+			
SF 133: Report on Budget Execution and Budgetary Resources	1520 - Contract authority and/or unobligated balance of contract authority permanently reduced (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1522 - Contract authority precluded from obligation (limitation on obligations) (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1530 - Anticipated nonexpenditure transfers of contract authority (+ or -)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1531 - Anticipated adjustments to current year contract authority (+ or -)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1600 - Contract authority	+			

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SF 133: Report on Budget Execution and Budgetary Resources	1610 - Contract authority transferred to other accounts (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1611 - Contract authority transferred from other accounts	+			
SF 133: Report on Budget Execution and Budgetary Resources	1620 - Contract authority and/or unobligated balance of contract authority permanently reduced (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1622 - Contract authority precluded from obligation (limitation on obligations) (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1630 - Anticipated nonexpenditure transfers of contract authority (net) (+ or -)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1631 - Anticipated adjustments to current year contract authority (+ or -)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1700 - Collected	+			
SF 133: Report on Budget Execution and Budgetary Resources	1701 - Change in uncollected customer payments from Federal sources (+or -)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1702 - Offsetting collections (previously unavailable)	+			

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SF 133: Report on Budget Execution and Budgetary Resources	1710 - Spending authority from offsetting collections transferred to other accounts (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1711 - Spending authority from offsetting collections transferred from other accounts	+			
SF 133: Report on Budget Execution and Budgetary Resources	1720 - Capital transfer of spending authority from offsetting collections to general fund (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1722 - Spending authority from offsetting collections permanently reduced (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1723 - Spending authority from offsetting collections temporarily reduced (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1725 - Spending authority from offsetting collections precluded from obligation (limitation on obligations) (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1726 - Spending authority from offsetting collections applied to repay debt (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1727 - Spending authority from offsetting collections applied to liquidate contract authority (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1728 - Spending authority from offsetting collections substituted for borrowing authority (-)	+			

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SF 133: Report on Budget Execution and Budgetary Resources	1740 - Anticipated collections, reimbursements, and other income	+			
SF 133: Report on Budget Execution and Budgetary Resources	1741 - Anticipated nonexpenditure transfers of spending authority from offsetting collections (net) (+ or -)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1742 - Anticipated capital transfers and redemption of debt (spending authority from offsetting collections) (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1800 - Collected	+			
SF 133: Report on Budget Execution and Budgetary Resources	1801 - Change in uncollected customer payments from Federal sources (+or -)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1802 - Offsetting collections (previously unavailable)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1810 - Spending authority from offsetting collections transferred to other accounts (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1811 - Spending authority from offsetting collections transferred from other accounts	+			
SF 133: Report on Budget Execution and Budgetary Resources	1820 - Capital transfer of spending authority from offsetting collections to general fund (-)	+			

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SF 133: Report on Budget Execution and Budgetary Resources	1823 - Spending authority from offsetting collections temporarily reduced (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1824 - Spending authority from offsetting collections precluded from obligation (limitation on obligations) (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1825 - Spending authority from offsetting collections applied to repay debt (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1826 - Spending authority from offsetting collections applied to liquidate contract authority (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1827 - Spending authority from offsetting collections substituted for borrowing authority (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1840 - Anticipated collections, reimbursements, and other income	+			
SF 133: Report on Budget Execution and Budgetary Resources	1841 - Anticipated nonexpenditure transfers of spending authority from offsetting collections (net)(+ or -)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1842 - Anticipated capital transfers and redemption of debt (spending authority from offsetting collections) (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1901 - Adjustment for budgetary resources applied to liquidate deficiencies (-)	+			

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Number: 3
Name: Beginning Budgetary Account Balance
Description: The sum of the beginning balance of USSGL 4000-series accounts must equal zero for each reported TAS.
Type: USSGL / Zero
Operand: Equal (=)
Fatal Period: 01,02,03,04,05,06,07,08,09,10,11,12

Proposed Analytical Period:

Left Side Attribute Combination	Right Side Attribute Combination
SZ	

USSGL ACCOUNT NUMBER	Begin/End			Zero
412200	B			$0
412600	B			
412700	B			
413600	B			
413700	B			
413900	B			
414900	B			
415300	B			
416600	B			
417100	B			
417200	B			
420100	B			
422100	B			
422200	B			
422500	B			
425100	B			
428300	B			
428500	B			
428600	B			

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428700	B			
429500	B			
438400	B			
439400	B			
439700	B			
439800	B			
445000	B			
462000	B			
465000	B			
480100	B			
480200	B			
490100	B			
490800	B			

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Number: 4
Name: Fund Resources equals Fund Equities
Description: The sum of FMS 2108 Columns 2, 3, 4, 5, 7 and 8 must equal the sum of FMS 2108 Columns 9, 10 and 11.
Type: Statement Line / Statement Line
Operand: Equal (=)
Fatal Period: 12

Proposed Analytical Period: 01,02,03,04,05,06,07,08,09,10,11

	Left Side Attribute Combination			Right Side Attribute Combination	
LN					
Statement	**Line Number**	**Operand**	**Statement**	**Line Number**	**Operand**
FMS 2108: Yearend Closing Statement	2 - Preclosing Unexpended Balance	+	FMS 2108: Yearend Closing Statement	9 - Undelivered Orders and Contracts	+
FMS 2108: Yearend Closing Statement	3 - Borrowing and Contract Authority: New Authority and Rescissions	+	FMS 2108: Yearend Closing Statement	10 - Accounts Payable and Other Liablilities	+
FMS 2108: Yearend Closing Statement	4 - Appropriations to Liquidate Contract Authority and Borrowings	+	FMS 2108: Yearend Closing Statement	11 - Unobligated Balance	+
FMS 2108: Yearend Closing Statement	5 - Borrowing and Contract Authority Adjustments	+			
FMS 2108: Yearend Closing Statement	7 - Reimbursements Earned and Refunds	+			
FMS 2108: Yearend Closing Statement	8 - Unfilled Customer Orders	+			

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Number: 5

Name: Funds Held Outside of Treasury Business Line Balances

Description: Verify that the balances of the USSGL account(s) must equal the balance for Funds Held Outside of Treasury (FHOT) from the Central Accounting and Reporting System (CARS)

.

Type: USSGL / SMAF

Operand: Equal (=)

Fatal Period: 12

Proposed Analytical Period: 01,02,03,04,05,06,07,08,09,10,11

Left Side Attribute Combination	Right Side Attribute Combination
SM	

USSGL ACCOUNT NUMBER	Begin/End	Fed/NonFed		Business Line
112000	E	N		FHOT
112500	E	N		
113000	E	N		
120500	E	N		
120900	E	N		

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Number: 6

Name: Holding of Special Drawing Rights Business Line Balance

Description: Verify that the balances of the USSGL account(s) must equal the balance for Holding of Special Drawing Rights (HOLDSDR) from the Central Accounting and reporting System (CARS)

.

Type: USSGL / SMAF

Operand: Equal (=)

Fatal Period: 12

Proposed Analytical Period: 01,02,03,04,05,06,07,08,09,10,11

Left Side Attribute Combination				Right Side Attribute Combination
SM				
USSGL ACCOUNT NUMBER	**Begin/End**	**Fed/NonFed**		**Business Line**
119400	E	N		HOLDSDR

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Number: 7

Name: Reserve Position Business Line Balance

Description: Verify that the balances of the USSGL account(s) must equal the balance for Reserve Position (RESPOS) from the Central Accounting and Reporting System (CARS).

Type: USSGL / SMAF

Operand: Equal (=)

Fatal Period: 12

Proposed Analytical Period: 01,02,03,04,05,06,07,08,09,10,11

Left Side Attribute Combination	Right Side Attribute Combination
SM	

USSGL ACCOUNT NUMBER	Begin/End	Fed/NonFed		Business Line
119300	E	N		RESPOS
119500	E	N		

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Number: 8

Name: Unrealized Discount Business Line Balances

Description: Verify that the balances of the USSGL account(s) must equal the balance for Unrealized Discount (UNRLDISC) from the Central Accounting and Reporting System (CARS).

Type: USSGL / SMAF

Operand: Equal (=)

Fatal Period: 12

Proposed Analytical Period: 01,02,03,04,05,06,07,08,09,10,11

Left Side Attribute Combination	Right Side Attribute Combination
SM	

USSGL ACCOUNT NUMBER	Begin/End	Fed/NonFed		Business Line
161100	E	F		UNRLDISC
161100	E	N		
162100	E	F		
162100	E	N		

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Number: 9

Name: Investment of Agency Securities Business Line Balances

Description: Verify that the balances of the USSGL account(s) must equal the balance for Investment of Agency Securities (INVAGNCYSEC) from the Central Accounting and Reporting System (CARS).

Type: USSGL / SMAF

Operand: Equal (=)

Fatal Period: 12

Proposed Analytical Period: 01,02,03,04,05,06,07,08,09,10,11

Left Side Attribute Combination	Right Side Attribute Combination
SM	

USSGL ACCOUNT NUMBER	Begin/End	Fed/NonFed		Business Line
162000	E	F		INVAGNCYSEC

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Number: 10

Name: Investments in Non-Federal Securities Business Line Balances

Description: Verify that the balances of the USSGL account(s) must equal the balance for Investments in Non-Federal Securities (INVNONFEDSEC) from the Central Accounting and Reporting System (CARS).

Type: USSGL / SMAF

Operand: Equal (=)

Fatal Period: 12

Proposed Analytical Period: 01,02,03,04,05,06,07,08,09,10,11

Left Side Attribute Combination	Right Side Attribute Combination
SM	

USSGL ACCOUNT NUMBER	Begin/End	Fed/NonFed		Business Line
161800	E	E		INVNONFEDSEC
162000	E	E		
167000	E	N		
167100	E	N		
167200	E	N		
167900	E	N		

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Number: 11

Name: Change in Non-Federal Securities Business Line Balances

Description: Verify that the balances of the USSGL account(s) must equal the balance for Change in Non-Federal Securities (CGHNONFEDSEC) from the Central Accounting and Reporting System (CARS).

Type: USSGL / SMAF

Operand: Equal (=)

Fatal Period: 12

Proposed Analytical Period: 01,02,03,04,05,06,07,08,09,10,11

Left Side Attribute Combination	Right Side Attribute Combination
SM	

USSGL ACCOUNT NUMBER	Begin/End	Fed/NonFed		Business Line
161800	E	N		CGHNONFEDSEC
162000	E	N		
162100	E	N		
162200	E	N		
162300	E	N		

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Number: 12

Name: Investment in US Treasury Securities Business Line Balances

Description: Verify that the balances of the USSGL account(s) must equal the balance for Investments in US Treasury Securities (INVUSTREASSEC) from the Central Accounting and Reporting System (CARS).

Type: USSGL / SMAF

Operand: Equal (=)

Fatal Period: 12

Proposed Analytical Period: 01,02,03,04,05,06,07,08,09,10,11

Left Side Attribute Combination	Right Side Attribute Combination
SM	

USSGL ACCOUNT NUMBER	Begin/End	Fed/NonFed		Business Line
161000	E	F		INVUSTREASSEC
161000	E	N		
163000	E	F		

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Number: 13

Name: Unamortized Discount and Premium Business Line Balances

Description: Verify that the balances of the USSGL account(s) must equal the balance for Unamortized Discount and Premium (ANAMTDISCPREM) from the Central Accounting and Reporting System (CARS).

Type: USSGL / SMAF

Operand: Equal (=)

Fatal Period: 12

Proposed Analytical Period: 01,02,03,04,05,06,07,08,09,10,11

Left Side Attribute Combination	Right Side Attribute Combination
SM	

USSGL ACCOUNT NUMBER	Begin/End	Fed/NonFed		Business Line
163100	E	F		ANAMTDISCPREM
163300	E	F		

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Number: 14

Name: SF133 Proof

Description: In the SF133, outlays must equal obligations minus spending authority earned minus actual recoveries plus beginning obligated balance plus obligated balance transfers minus net obligated balance.

Type: Statement Line / Statement Line

Operand: Equal (=)

Fatal Period: 01,02,03,04,05,06,07,08,09,10,11,12

Proposed Analytical Period:

Left Side Attribute Combination			Right Side Attribute Combination		
LN					
Statement	**Line Number**	**Operand**	**Statement**	**Line Number**	**Operand**
SF 133: Report on Budget Execution and Budgetary Resources	1021 - Recoveries of prior year unpaid obligations	-	SF 133: Report on Budget Execution and Budgetary Resources	4010 - Outlays from new discretionary authority	+
SF 133: Report on Budget Execution and Budgetary Resources	1700 - Collected	-	SF 133: Report on Budget Execution and Budgetary Resources	4011 - Outlays from discretionary balances	+
SF 133: Report on Budget Execution and Budgetary Resources	1701 - Change in uncollected customer payments from Federal sources (+or -)	-	SF 133: Report on Budget Execution and Budgetary Resources	4030 - Federal sources (-)	+
SF 133: Report on Budget Execution and Budgetary Resources	1800 - Collected	-	SF 133: Report on Budget Execution and Budgetary Resources	4031 - Interest on Federal securities (-)	+
SF 133: Report on Budget Execution and Budgetary Resources	1801 - Change in uncollected customer payments from Federal sources (+or -)	-	SF 133: Report on Budget Execution and Budgetary Resources	4033 - Non-Federal sources (-)	+

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SF 133: Report on Budget Execution and Budgetary Resources	2001 - Category A (by quarter)	+	SF 133: Report on Budget Execution and Budgetary Resources	4034 - Offsetting governmental collections (from non-Federal sources) (-)	+
SF 133: Report on Budget Execution and Budgetary Resources	2002 - Category B (by project)	+	SF 133: Report on Budget Execution and Budgetary Resources	4110 - Outlays, gross (total)	+
SF 133: Report on Budget Execution and Budgetary Resources	2003 - Exempt from apportionment	+	SF 133: Report on Budget Execution and Budgetary Resources	4120 - Federal sources (-)	+
SF 133: Report on Budget Execution and Budgetary Resources	2101 - Category A (by quarter)	+	SF 133: Report on Budget Execution and Budgetary Resources	4121 - Interest on Federal securities (-)	+
SF 133: Report on Budget Execution and Budgetary Resources	2102 - Category B (by project)	+	SF 133: Report on Budget Execution and Budgetary Resources	4122 - Interest on uninvested funds (-)	+
SF 133: Report on Budget Execution and Budgetary Resources	2103 - Exempt from apportionment	+	SF 133: Report on Budget Execution and Budgetary Resources	4123 - Non-Federal sources (-)	+
SF 133: Report on Budget Execution and Budgetary Resources	3000 - Unpaid obligations, brought forward, October 1	+	SF 133: Report on Budget Execution and Budgetary Resources	4124 - Offsetting governmental collections (from non-Federal sources) (-)	+
SF 133: Report on Budget Execution and Budgetary Resources	3001 - Adjustments to unpaid obligations, brought forward, October 1 (+ or -)	+			
SF 133: Report on Budget Execution and Budgetary Resources	3030 - Unpaid obligations transferred to other accounts (-)	+			

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SF 133: Report on Budget Execution and Budgetary Resources	3031 - Unpaid obligations transferred from other accounts	+			
SF 133: Report on Budget Execution and Budgetary Resources	3050 - Unpaid obligations, end of year (gross)	-			
SF 133: Report on Budget Execution and Budgetary Resources	3060 - Uncollected pymts, Fed sources, brought forward, Oct 1 (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	3061 - Adjustments to uncollected customer payments from Federal sources, brought forward, October 1 (+ or -)	+			
SF 133: Report on Budget Execution and Budgetary Resources	3080 - Uncollected payments, Fed sources transferred to other accounts	+			
SF 133: Report on Budget Execution and Budgetary Resources	3081 - Uncollected payments, Fed sources transferred from other accounts (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	3090 - Uncollected payments, Fed sources, end of year (-)	-			

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Number: 15
Name: Reimbursements Earned and Refunds Zero Balance Check
Description: A canceling TAS must have a zero balance for reimbursements earned and refunds (column 7 of the 2108).
Type: USSGL / Zero
Operand: Equal (=)
Fatal Period: 12

Proposed Analytical Period: 01,02,03,04,05,06,07,08,09,10,11

Left Side Attribute Combination	Right Side Attribute Combination
SZ	

USSGL ACCOUNT NUMBER	Begin/End			Zero
408100	E			$0
408200	E			
408300	E			
413700	E			
415300	E			
415400	E			
416600	E			
416800	E			
417100	E			
419900	E			
422500	E			
423200	E			
423300	E			
423400	E			
425100	E			
428300	E			
428500	E			
428600	E			
428700	E			

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Number: 16
Name: Unfilled Customer Orders Zero Balance Check
Description: A canceling TAS must have a zero balance for unfilled customer orders (column 8 of the 2108).
Type: USSGL / Zero
Operand: Equal (=)
Fatal Period: 12

Proposed Analytical Period: 01,02,03,04,05,06,07,08,09,10,11

Left Side Attribute Combination	Right Side Attribute Combination
SZ	

USSGL ACCOUNT NUMBER	Begin/End			Zero
422100	E			$0
423000	E			

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Number: 17
Name: Undelivered Orders and Contracts Zero Balance Check
Description: A canceling TAS must have a zero balance for undelivered orders and contracts (column 9 from the 2108).
Type: USSGL / Zero
Operand: Equal (=)
Fatal Period: 12

Proposed Analytical Period: 01,02,03,04,05,06,07,08,09,10,11

Left Side Attribute Combination	Right Side Attribute Combination
SZ	

USSGL ACCOUNT NUMBER	Begin/End			Zero
480100	E			$0
483100	E			
487100	E			
488100	E			

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Number: 18
Name: Accounts Payable and Other Liabilities Zero Balance Check
Description: A canceling TAS must have a zero balance for accounts payable and other liabilities (column 10 from the 2108).
Type: USSGL / Zero
Operand: Equal (=)
Fatal Period: 12

Proposed Analytical Period: 01,02,03,04,05,06,07,08,09,10,11

Left Side Attribute Combination	Right Side Attribute Combination
SZ	

USSGL ACCOUNT NUMBER	Begin/End			Zero
412400	E			$0
412700	E			
417200	E			
432000	E			
490100	E			
493100	E			
497100	E			
498100	E			

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Number: 19
Name: Unobligated Balance Zero Balance Check
Description: A canceling TAS must have a zero balance for Unobligated Balances (column 11 from the 2108).
Type: USSGL / Zero
Operand: Equal (=)
Fatal Period: 12

Proposed Analytical Period: 01,02,03,04,05,06,07,08,09,10,11

Left Side Attribute Combination	Right Side Attribute Combination
SZ	

USSGL ACCOUNT NUMBER	Begin/End			Zero
415700	E			$0
415800	E			
438200	E			
438300	E			
439400	E			
439600	E			
439700	E			
439800	E			
439900	E			
442000	E			
443000	E			
445000	E			
451000	E			
461000	E			
462000	E			
463000	E			
465000	E			
470000	E			
472000	E			

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Number: 20

Name: Outlay Reconciliation

Description: The net of the Gross Outlays and Offsetting Collections lines on the SF133 must equal the net outlays from Central Accounting and Reporting System (net outlays on the SMAF file).

Type: Statement Line / SMAF

Operand: Equal (=)

Fatal Period: 01,02,03,04,05,06,07,08,09,10,11,12

Proposed Analytical Period:

Left Side Attribute Combination	Right Side Attribute Combination
LS	

Statement	Line Number	Operand	SMAF
SF 133: Report on Budget Execution and Budgetary Resources	4010 - Outlays from new discretionary authority	+	NET_OUTLAY
SF 133: Report on Budget Execution and Budgetary Resources	4011 - Outlays from discretionary balances	+	
SF 133: Report on Budget Execution and Budgetary Resources	4030 - Federal sources (-)	+	
SF 133: Report on Budget Execution and Budgetary Resources	4031 - Interest on Federal securities (-)	+	
SF 133: Report on Budget Execution and Budgetary Resources	4033 - Non-Federal sources (-)	+	

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SF 133: Report on Budget Execution and Budgetary Resources	4034 - Offsetting governmental collections (from non-Federal sources) (-)	+	
SF 133: Report on Budget Execution and Budgetary Resources	4100 - Outlays from new mandatory authority	+	
SF 133: Report on Budget Execution and Budgetary Resources	4101 - Outlays from mandatory balances	+	
SF 133: Report on Budget Execution and Budgetary Resources	4120 - Federal sources (-)	+	
SF 133: Report on Budget Execution and Budgetary Resources	4121 - Interest on Federal securities (-)	+	
SF 133: Report on Budget Execution and Budgetary Resources	4122 - Interest on uninvested funds (-)	+	
SF 133: Report on Budget Execution and Budgetary Resources	4123 - Non-Federal sources (-)	+	
SF 133: Report on Budget Execution and Budgetary Resources	4124 - Offsetting governmental collections (from non-Federal sources) (-)	+	

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Number:	21
Name:	Closing Edit GTAS Year 1
Description:	The amount for the current period beginning USSGL accounts must equal the amount for the GTAS calculated beginning balances.
Type:	Closing Edits
Operand:	Equal (=)
Fatal Period:	01,02,03,04,05,06,07,08,09,10,11,12
Proposed Analytical Period:	

CL

Please See Closing Edits Report

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Number: 22
Name: Beginning Proprietary Account Balance
Description: The sum of the beginning balances for the proprietary USSGL accounts must equal zero for each reported TAS.
Type: USSGL / Zero
Operand: Equal (=)
Fatal Period: 01,02,03,04,05,06,07,08,09,10,11,12

Proposed Analytical Period:

Left Side Attribute Combination	Right Side Attribute Combination
SZ	

USSGL ACCOUNT NUMBER	Begin/End			Zero
101000	B			$0
111000	B			
112000	B			
112500	B			
113000	B			
119000	B			
119300	B			
119400	B			
119500	B			
120000	B			
120500	B			
120900	B			
131000	B			
131900	B			
132000	B			
132100	B			
132500	B			
132900	B			
133000	B			

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133500	B			
134000	B			
134100	B			
134200	B			
134300	B			
134400	B			
134500	B			
134600	B			
134700	B			
134800	B			
135000	B			
135100	B			
135900	B			
136000	B			
136100	B			
136300	B			
136500	B			
136700	B			
136800	B			
137000	B			
137100	B			
137300	B			
137500	B			
137700	B			
137800	B			
138000	B			
138100	B			
138400	B			
138500	B			
138900	B			
139900	B			
141000	B			
151100	B			

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151200	B			
151300	B			
151400	B			
151900	B			
152100	B			
152200	B			
152300	B			
152400	B			
152500	B			
152600	B			
152700	B			
152900	B			
153100	B			
153200	B			
154100	B			
154200	B			
154900	B			
155100	B			
155900	B			
156100	B			
156900	B			
157100	B			
157200	B			
159100	B			
159900	B			
161000	B			
161100	B			
161200	B			
161300	B			
161800	B			
162000	B			
162100	B			
162200	B			

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162300	B			
163000	B			
163100	B			
163300	B			
164200	B			
164300	B			
164400	B			
164500	B			
164600	B			
164700	B			
165000	B			
165100	B			
165200	B			
165300	B			
167000	B			
167100	B			
167200	B			
167900	B			
169000	B			
171100	B			
171200	B			
171900	B			
172000	B			
173000	B			
173900	B			
174000	B			
174900	B			
175000	B			
175900	B			
181000	B			
181900	B			
182000	B			
182900	B			

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183000	B			
183200	B			
183900	B			
184000	B			
184900	B			
189000	B			
189900	B			
192100	B			
192300	B			
192500	B			
199000	B			
199500	B			
211000	B			
211200	B			
212000	B			
213000	B			
214000	B			
214100	B			
215000	B			
215500	B			
216000	B			
217000	B			
218000	B			
219000	B			
219100	B			
219200	B			
219300	B			
221000	B			
221100	B			
221300	B			
221500	B			
221600	B			
221700	B			

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221800	B			
222000	B			
222500	B			
229000	B			
231000	B			
232000	B			
240000	B			
241000	B			
251000	B			
251100	B			
252000	B			
253000	B			
253100	B			
253200	B			
253300	B			
253400	B			
254000	B			
259000	B			
261000	B			
262000	B			
263000	B			
265000	B			
266000	B			
267000	B			
269000	B			
291000	B			
292000	B			
292200	B			
292300	B			
294000	B			
296000	B			
297000	B			
298000	B			

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298500	B			
299000	B			
299500	B			
310000	B			
331000	B			
340000	B			

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Number: 23
Name: Ending Proprietary Account Balance
Description: The sum of the pre-closing ending balances for the proprietary USSGL accounts must equal zero for each reported TAS.
Type: USSGL / Zero
Operand: Equal (=)
Fatal Period: 01,02,03,04,05,06,07,08,09,10,11,12

Proposed Analytical Period:

Left Side Attribute Combination	Right Side Attribute Combination
SZ	

USSGL ACCOUNT NUMBER	Begin/End			Zero
101000	E			$0
109000	E			
111000	E			
112000	E			
112500	E			
113000	E			
119000	E			
119300	E			
119400	E			
119500	E			
120000	E			
120500	E			
120900	E			
131000	E			
131900	E			
132000	E			
132100	E			
132500	E			
132900	E			

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133000	E			
133500	E			
134000	E			
134100	E			
134200	E			
134300	E			
134400	E			
134500	E			
134600	E			
134700	E			
134800	E			
135000	E			
135100	E			
135900	E			
136000	E			
136100	E			
136300	E			
136500	E			
136700	E			
136800	E			
137000	E			
137100	E			
137300	E			
137500	E			
137700	E			
137800	E			
138000	E			
138100	E			
138400	E			
138500	E			
138900	E			
139900	E			
141000	E			

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151100	E			
151200	E			
151300	E			
151400	E			
151900	E			
152100	E			
152200	E			
152300	E			
152400	E			
152500	E			
152600	E			
152700	E			
152900	E			
153100	E			
153200	E			
154100	E			
154200	E			
154900	E			
155100	E			
155900	E			
156100	E			
156900	E			
157100	E			
157200	E			
159100	E			
159900	E			
161000	E			
161100	E			
161200	E			
161300	E			
161800	E			
162000	E			
162100	E			

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162200	E			
162300	E			
163000	E			
163100	E			
163300	E			
164200	E			
164300	E			
164400	E			
164500	E			
164600	E			
164700	E			
165000	E			
165100	E			
165200	E			
165300	E			
167000	E			
167100	E			
167200	E			
167900	E			
169000	E			
171100	E			
171200	E			
171900	E			
172000	E			
173000	E			
173900	E			
174000	E			
174900	E			
175000	E			
175900	E			
181000	E			
181900	E			
182000	E			

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182900	E			
183000	E			
183200	E			
183900	E			
184000	E			
184900	E			
189000	E			
189900	E			
192100	E			
192300	E			
192500	E			
199000	E			
199500	E			
211000	E			
211200	E			
212000	E			
213000	E			
214000	E			
214100	E			
215000	E			
215500	E			
216000	E			
217000	E			
218000	E			
219000	E			
219100	E			
219200	E			
219300	E			
221000	E			
221100	E			
221300	E			
221500	E			
221600	E			

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221700	E			
221800	E			
222000	E			
222500	E			
229000	E			
231000	E			
232000	E			
240000	E			
241000	E			
251000	E			
251100	E			
252000	E			
253000	E			
253100	E			
253200	E			
253300	E			
253400	E			
254000	E			
259000	E			
261000	E			
262000	E			
263000	E			
265000	E			
266000	E			
267000	E			
269000	E			
291000	E			
292000	E			
292200	E			
292300	E			
294000	E			
296000	E			
297000	E			

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298000	E			
298500	E			
299000	E			
299500	E			
310000	E			
310100	E			
310200	E			
310300	E			
310500	E			
310600	E			
310700	E			
310800	E			
310900	E			
331000	E			
340000	E			
341000	E			
342000	E			
510000	E			
510900	E			
520000	E			
520900	E			
531000	E			
531100	E			
531200	E			
531300	E			
531400	E			
531500	E			
531700	E			
531800	E			
531900	E			
532000	E			
532400	E			
532500	E			

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532900	E			
540000	E			
540500	E			
540600	E			
540900	E			
550000	E			
550900	E			
560000	E			
560900	E			
561000	E			
561900	E			
564000	E			
564900	E			
565000	E			
565900	E			
570000	E			
570500	E			
570800	E			
570900	E			
572000	E			
573000	E			
574000	E			
574500	E			
575000	E			
575500	E			
575600	E			
576000	E			
576500	E			
576600	E			
577500	E			
577600	E			
578000	E			
579000	E			

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579100	E			
579200	E			
579500	E			
580000	E			
580100	E			
580200	E			
580300	E			
580400	E			
580500	E			
580600	E			
582000	E			
582100	E			
582200	E			
582300	E			
582400	E			
582500	E			
582600	E			
583000	E			
583100	E			
583200	E			
583300	E			
583400	E			
583500	E			
583600	E			
589000	E			
589100	E			
589200	E			
589300	E			
589400	E			
589500	E			
589600	E			
590000	E			
590900	E			

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591900	E			
592100	E			
592200	E			
592300	E			
599000	E			
599100	E			
599300	E			
599400	E			
599700	E			
599800	E			
610000	E			
619000	E			
619900	E			
631000	E			
632000	E			
633000	E			
633800	E			
634000	E			
640000	E			
650000	E			
660000	E			
661000	E			
671000	E			
672000	E			
673000	E			
679000	E			
680000	E			
685000	E			
690000	E			
711000	E			
711100	E			
711200	E			
717100	E			

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717200	E			
718000	E			
718100	E			
719000	E			
719100	E			
721000	E			
721100	E			
721200	E			
727100	E			
727200	E			
728000	E			
728100	E			
729000	E			
729100	E			
730000	E			
740000	E			
740100	E			
740500	E			
750000	E			
760000	E			

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Number: 24
Name: Ending Budgetary Account Balance
Description: The sum of the pre-closing ending balance of USSGL 4000-series accounts must equal zero for each reported TAS.
Type: USSGL / Zero
Operand: Equal (=)
Fatal Period: 01,02,03,04,05,06,07,08,09,10,11,12

Proposed Analytical Period:

Left Side Attribute Combination	Right Side Attribute Combination
SZ	

USSGL ACCOUNT NUMBER	Begin/End			Zero
403200	E			$0
403400	E			
404200	E			
404400	E			
404700	E			
404800	E			
406000	E			
407000	E			
408100	E			
408200	E			
408300	E			
411100	E			
411200	E			
411300	E			
411400	E			
411500	E			
411600	E			
411700	E			
411800	E			

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411900	E			
412000	E			
412100	E			
412200	E			
412300	E			
412400	E			
412500	E			
412600	E			
412700	E			
412800	E			
412900	E			
413000	E			
413100	E			
413200	E			
413300	E			
413400	E			
413500	E			
413600	E			
413700	E			
413800	E			
413900	E			
414000	E			
414100	E			
414200	E			
414300	E			
414400	E			
414500	E			
414600	E			
414700	E			
414800	E			
414900	E			
415000	E			
415100	E			

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415200	E			
415300	E			
415400	E			
415700	E			
415800	E			
416000	E			
416500	E			
416600	E			
416700	E			
416800	E			
417000	E			
417100	E			
417200	E			
417300	E			
417500	E			
417600	E			
418000	E			
418300	E			
419000	E			
419100	E			
419200	E			
419300	E			
419500	E			
419600	E			
419700	E			
419900	E			
420100	E			
421000	E			
421200	E			
421500	E			
422100	E			
422200	E			
422500	E			

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423000	E			
423100	E			
423200	E			
423300	E			
423400	E			
425100	E			
425200	E			
425300	E			
425500	E			
426000	E			
426100	E			
426200	E			
426300	E			
426400	E			
426500	E			
426600	E			
426700	E			
427100	E			
427300	E			
427500	E			
427600	E			
427700	E			
428300	E			
428500	E			
428600	E			
428700	E			
429000	E			
429500	E			
431000	E			
432000	E			
435000	E			
435100	E			
435500	E			

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435600	E			
435700	E			
437000	E			
438200	E			
438300	E			
438400	E			
438700	E			
438800	E			
439000	E			
439100	E			
439200	E			
439300	E			
439400	E			
439500	E			
439600	E			
439700	E			
439800	E			
439900	E			
442000	E			
443000	E			
445000	E			
451000	E			
459000	E			
461000	E			
462000	E			
463000	E			
465000	E			
469000	E			
470000	E			
472000	E			
480100	E			
480200	E			
483100	E			

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483200	E			
487100	E			
487200	E			
488100	E			
488200	E			
490100	E			
490200	E			
490800	E			
493100	E			
497100	E			
497200	E			
498100	E			
498200	E			

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Number: 25
Name: Ending Memo Account Balance
Description: The sum of the pre-closing ending balance of USSGL 8000-series accounts must equal zero for each reported TAS.
Type: USSGL / Zero
Operand: Equal (=)
Fatal Period: 01,02,03,04,05,06,07,08,09,10,11,12

Proposed Analytical Period:

Left Side Attribute Combination	Right Side Attribute Combination
SZ	

USSGL ACCOUNT NUMBER	Begin/End			Zero
880100	E			$0
880200	E			
880300	E			
880400	E			

U.S. Government Standard General Ledger
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Number: 26

Name: Pre-closing Bal = Beg Bal for 420100

Description: Pre-closing USSGL 420100 balances must equal the same year's beginning balance for that USSGL account. This ensures that no activity was reported to this USSGL throughout the year.

Type: USSGL / USSGL

Operand: Equal (=)

Fatal Period: 01,02,03,04,05,06,07,08,09,10,11,12

Proposed Analytical Period:

Left Side Attribute Combination				Right Side Attribute Combination			
SS							
USSGL ACCOUNT NUMBER	**Begin/End**			**USSGL ACCOUNT NUMBER**	**Begin/End**		
420100	B			420100	E		

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Number: 27

Name: Pre-closing Bal = Beg Bal for 413900

Description: Pre-closing USSGL 413900 balances must equal the same year's beginning balance for that USSGL account. This ensures that no activity was reported to this USSGL throughout the year.

Type: USSGL / USSGL

Operand: Equal (=)

Fatal Period: 01,02,03,04,05,06,07,08,09,10,11,12

Proposed Analytical Period:

Left Side Attribute Combination				Right Side Attribute Combination			
SS							
USSGL ACCOUNT NUMBER	**Begin/End**			**USSGL ACCOUNT NUMBER**	**Begin/End**		
413900	B			413900	E		

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Number: 28

Name: Pre-closing Bal = Beg Bal for 414900

Description: Pre-closing USSGL 414900 balances must equal the same year's beginning balance for that USSGL account. This ensures that no activity was reported to this USSGL throughout the year.

Type: USSGL / USSGL

Operand: Equal (=)

Fatal Period: 01,02,03,04,05,06,07,08,09,10,11,12

Proposed Analytical Period:

Left Side Attribute Combination				Right Side Attribute Combination			
SS							
USSGL ACCOUNT NUMBER	**Begin/End**			**USSGL ACCOUNT NUMBER**	**Begin/End**		
414900	B			414900	E		

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Number: 29

Name: Pre-closing Bal = Beg Bal for 310000

Description: Pre-closing USSGL 310000 balances must equal the same year's beginning balance for that USSGL account. This ensures that no activity was reported to this USSGL throughout the year.

Type: USSGL / USSGL

Operand: Equal (=)

Fatal Period:

Proposed Analytical Period: 01,02,03,04,05,06,07,08,09,10,11,12

Left Side Attribute Combination				Right Side Attribute Combination			
SS							
USSGL ACCOUNT NUMBER	**Begin/End**			**USSGL ACCOUNT NUMBER**	**Begin/End**		
310000	B			310000	E		

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Number: 30

Name: Pre-closing Bal = Beg Bal for 331000

Description: Pre-closing USSGL 331000 balances must equal the same year's beginning balance for that USSGL account. This ensures that no activity was reported to this USSGL throughout the year.

Type: USSGL / USSGL

Operand: Equal (=)

Fatal Period:

Proposed Analytical Period: 01,02,03,04,05,06,07,08,09,10,11,12

Left Side Attribute Combination				Right Side Attribute Combination			
SS							
USSGL ACCOUNT NUMBER	**Begin/End**			**USSGL ACCOUNT NUMBER**	**Begin/End**		
331000	B			331000	E		

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Number: 31
Name: Imputed Financing Source/Cost Edit
Description: The sum of USSGL accounts 578000 and 673000 must equal zero.
Type: USSGL / Zero
Operand: Equal (=)
Fatal Period:

Proposed Analytical Period: 01,02,03,04,05,06,07,08,09,10,11,12

Left Side Attribute Combination **Right Side Attribute Combination**

SZ

USSGL ACCOUNT NUMBER	Begin/End			Zero
578000	E			$0
673000	E			

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Number: 32
Name: Appropriations Used and Expended Appropriations Edit
Description: USSGL account 310700 and USSGL account 570000 must equal the sum of zero.
Type: USSGL / Zero
Operand: Equal (=)
Fatal Period:

Proposed Analytical Period: 01,02,03,04,05,06,07,08,09,10,11,12

Left Side Attribute Combination	Right Side Attribute Combination
SZ	

USSGL ACCOUNT NUMBER	Begin/End			Zero
310700	E			$0
570000	E			

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Number: 33

Name: UCAD Reciprocal Category 7 Transferred-In

Description: The sum of Special & Trust Fund (APSPCEXP) and Surplus, Special/Trust Fund for Restoration (SRRCTUR) BETC transactions for a TAS must equal USSGL 574000.

Type: USSGL / SMAF

Operand: Equal (=)

Fatal Period:

Proposed Analytical Period: 01,02,03,04,05,06,07,08,09,10,11,12

Left Side Attribute Combination				Right Side Attribute Combination
SM				
USSGL ACCOUNT NUMBER	**Begin/End**			**BETC**
574000	E			APSPCEXP
				SRRCTUR

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Number: 34

Name: UCAD Reciprocal Category 7 Transferred-Out

Description: The sum of Special & Trust Fund (APSPCUR) and Surplus, Special/Trust Fund for Restoration (SRRCTEXP) BETC transactions for a TAS must equal USSGL 574500.

Type: USSGL / SMAF

Operand: Equal (=)

Fatal Period:

Proposed Analytical Period: 01,02,03,04,05,06,07,08,09,10,11,12

Left Side Attribute Combination **Right Side Attribute Combination**

SM

USSGL ACCOUNT NUMBER	Begin/End			BETC
574500	E			APSPCUR
				SRRCTEXP

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Number: 35

Name: UCAD Reciprocal Category 8 Transferred-In

Description: The sum of the Appropriation Transfer, Increase (AXFERC), and Balance Transfer, Increase (BXFERC) BETC transactions for a TAS must equal the sum of the USSGL 310200 and 575500

Type: USSGL / SMAF

Operand: Equal (=)

Fatal Period:

Proposed Analytical Period: 01,02,03,04,05,06,07,08,09,10,11,12

Left Side Attribute Combination				Right Side Attribute Combination
SM				
USSGL ACCOUNT NUMBER	**Begin/End**			**BETC**
310200	E			AXFERC
575500	E			BXFERC
				NETC

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Number: 36

Name: UCAD Reciprocal Category 8 Transferred-Out

Description: The sum of the Appropriation Transfer, Decrease (AXFERD), and Balance Trasnfer, Decrease (BXFERD) BETC transactions for a TAS must equal the sum of the USSGL 310300 and 576500

Type: USSGL / SMAF

Operand: Equal (=)

Fatal Period:

Proposed Analytical Period: 01,02,03,04,05,06,07,08,09,10,11,12

Left Side Attribute Combination	Right Side Attribute Combination

SM

USSGL ACCOUNT NUMBER	Begin/End			BETC
310300	E			AXFERD
576500	E			BXFERD
				NETCAJ

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Number: 37

Name: Budgetary USSGL accounts and Appropriation Transfer BETCs "AXFERC" and "AXFERD"

Description: The sum of Appropriation Transfer BETC transactions (AXFERC and AXFERD) for a TAS must equal the sum of USSGL accounts 412800, 412900, 416700, 417000, 417300 and 417500

Type: USSGL / SMAF

Operand: Equal (=)

Fatal Period:

Proposed Analytical Period: 01,02,03,04,05,06,07,08,09,10,11,12

Left Side Attribute Combination	Right Side Attribute Combination

SM

USSGL ACCOUNT NUMBER	Begin/End			BETC
412800	E			AXFERC
412900	E			AXFERD
416700	E			
417000	E			
417300	E			
417500	E			

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Number: 38

Name: Budgetary USSGL Accounts and Balance Transfer BETCs "BXFERC" and "BXFERD"

Description: The sum of Balance Transfer BETC transactions (BXFERC and BXFERD) for a TAS must equal the sum of USSGL accounts 417600, 419000, 419100, 419200, 419300, 435600, 483100 and 493100 for that TAS.

Type: USSGL / SMAF

Operand: Equal (=)

Fatal Period:

Proposed Analytical Period: 01,02,03,04,05,06,07,08,09,10,11,12

Left Side Attribute Combination	Right Side Attribute Combination
SM	

USSGL ACCOUNT NUMBER	Begin/End			BETC
417600	E			BXFERC
419000	E			BXFERD
419100	E			
419200	E			
419300	E			
419600	E			
419700	E			
435600	E			
483100	E			
493100	E			

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Number: 39

Name: Budgetary USSGL Accounts and Capital Transfer BETCs "CXFERC" and "CXFERD"

Description: The sum of Capital Transfer BETC transactions (CXFERC and CXFERD) for a TAS must equal the sum of USSGL accounts 415100, 415200, 439200 and 439300

Type: USSGL / SMAF

Operand: Equal (=)

Fatal Period:

Proposed Analytical Period: 01,02,03,04,05,06,07,08,09,10,11,12

Left Side Attribute Combination				Right Side Attribute Combination
SM				
USSGL ACCOUNT NUMBER	**Begin/End**	**Auth Type Code**	**Fund Type**	**BETC**
415100	E	S	EG	CXFERC
415100	E	S	EC	CXFERD
415100	E	S	EM	
415100	E	S	EP	
415100	E	S	ER	
415100	E	S	ES	
415100	E	S	ET	
415100	E	S	TR	
415200	E		EG	
415200	E		EC	
415200	E		EM	
415200	E		EP	
415200	E		ER	
415200	E		ES	
415200	E		ET	
415200	E		TR	
439200	E	D	ES	
439200	E	P	ES	

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439200	E	R	ES	
439200	E	S	ES	
439200	E	D	ET	
439200	E	P	ET	
439200	E	R	ET	
439200	E	S	ET	
439300	E	D	ES	
439300	E	P	ES	
439300	E	R	ES	
439300	E	D	ET	
439300	E	P	ET	
439300	E	R	ET	

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Number: 40
Name: UCAD Reciprocal Category 11 Capital Transfers- In
Description: The sum of Capital Transfer BETC transactions (CXFERC) for a TAS must equal USSGL account 575600
Type: USSGL / SMAF
Operand: Equal (=)
Fatal Period:

Proposed Analytical Period: 01,02,03,04,05,06,07,08,09,10,11,12

Left Side Attribute Combination				Right Side Attribute Combination
SM				
USSGL ACCOUNT NUMBER	**Begin/End**			**BETC**
575600	E			CXFERC

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Number: 41
Name: UCAD Reciprocal Category 11 Capital Transfers Out
Description: The sum of Capital Transer (CXFERD) BETC transactions for a TAS must equal USSGL account 576600
Type: USSGL / SMAF
Operand: Equal (=)
Fatal Period:

Proposed Analytical Period: 01,02,03,04,05,06,07,08,09,10,11,12

Left Side Attribute Combination				Right Side Attribute Combination
SM				
USSGL ACCOUNT NUMBER	**Begin/End**			**BETC**
576600	E			CXFERD

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Number: 42
Name: Contract and/or Borrowing Authority Withdrawn and Recoveries of Prior Year Obligations
Description: The Sum of USSGL accounts 413400 and 414400 must be less than or equal to the sum of USSGL accounts 487100 and 497100.
Type: USSGL / USSGL
Operand: Less Than Or Equal (<=)
Fatal Period:

Proposed Analytical Period: 01,02,03,04,05,06,07,08,09,10,11,12

SS

Left Side Attribute Combination				Right Side Attribute Combination			
USSGL ACCOUNT NUMBER	Begin/End	PY Adj		USSGL ACCOUNT NUMBER	Begin/End	PY Adj	
413400	E	X		487100	E	X	
414400	E	X		497100	E	X	

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Number: 43

Name: Reclassified Net Position Lines

Description: The Net Position line on the Balance Sheet must equal the Ending Net Position Balance line on the Statement of Changes in Net Position for the current and prior fiscal years.

Type: Statement Line / Statement Line

Operand: Equal (=)

Fatal Period:

Proposed Analytical Period: 01,02,03,04,05,06,07,08,09,10,11,12

Left Side Attribute Combination			Right Side Attribute Combination		
LN					
Statement	**Line Number**	**Operand**	**Statement**	**Line Number**	**Operand**
Reclassifed Balance Sheet	9.1 - Net Position - Non-Earmarked Funds	+	Reclassified Statement of Changes in Net Position	1 - Beginning Net Position Balance	+
Reclassifed Balance Sheet	9.2 - Net Position - Earmarked Funds	+	Reclassified Statement of Changes in Net Position	2.1 - Changes in Accounting Principles	+
			Reclassified Statement of Changes in Net Position	2.2 - Corrections of Errors	+
			Reclassified Statement of Changes in Net Position	2.3 - Corrections of Errors - Years Preceding the Prior Year	+
			Reclassified Statement of Changes in Net Position	3.1 - Changes in Accounting Principles (RC 29) /1	+

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			Reclassified Statement of Changes in Net Position	3.2 - Corrections of Errors (RC 29)	+
			Reclassified Statement of Changes in Net Position	3.3 - Corrections of Errors - Years Preceding the Prior Year (RC 29)	+
			Reclassified Statement of Changes in Net Position	5.1 - Individual Income Tax and Tax Withholdings (for use by Treasury only)	+
			Reclassified Statement of Changes in Net Position	5.2 - Corporation Income Taxes (for use by Treasury only)	+
			Reclassified Statement of Changes in Net Position	5.3 - Unemployment Taxes	+
			Reclassified Statement of Changes in Net Position	5.4 - Excise Taxes	+
			Reclassified Statement of Changes in Net Position	5.5 - Estate and Gift Taxes	+
			Reclassified Statement of Changes in Net Position	5.6 - Customs Duties	+
			Reclassified Statement of Changes in Net Position	5.7 - Other Taxes and Receipts	+

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			Reclassified Statement of Changes in Net Position	5.8 - Miscellaneous Earned Revenue/2	+
			Reclassified Statement of Changes in Net Position	6.1 - Federal Securities Interest Revenue (Nonexchange) (RC 03) /1	+
			Reclassified Statement of Changes in Net Position	6.2 - Borrowings and Other Interest Revenue (Nonexchange) (RC 05) /1	+
			Reclassified Statement of Changes in Net Position	6.3 - Benefit Program Revenue (Nonexchange) (RC 26) /1	+
			Reclassified Statement of Changes in Net Position	6.4 - Other Taxes and Receipts (RC 29) /1	+
			Reclassified Statement of Changes in Net Position	7.1 - Appropriations Received As Adjusted (Recissions and Other Adjustments) (RC 29) /1	+
			Reclassified Statement of Changes in Net Position	7.2 - Appropriation of Unavailable Special or Trust Fund Receipts Transfers-In (RC 07) /1	+
			Reclassified Statement of Changes in Net Position	7.3 - Appropriation of Unavailable Special or Trust Fund Receipts Transfers-Out (RC 07) /1	+
			Reclassified Statement of Changes in Net Position	7.4 - Nonexpenditure Transfers-In of Unexpended Appropriations and Financing Sources (RC 08) /1	+

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			Reclassified Statement of Changes in Net Position	7.5 - Nonexpenditure Transfers-Out of Unexpended Appropriations and Financing Sources (RC 08) /1	+
			Reclassified Statement of Changes in Net Position	7.6 - Expenditure Transfers-In of Financing Sources (RC 09) /1	+
			Reclassified Statement of Changes in Net Position	7.7 - Expenditure Transfers-Out of Financing Sources (RC 09) /1	+
			Reclassified Statement of Changes in Net Position	7.8 - Nonexpenditure Transfer-In of Financing Sources - Capital Transfers (RC 11)	+
			Reclassified Statement of Changes in Net Position	7.9 - Nonexpenditure Transfer-Out of Financing Sources - Capital Transfers (RC 11)	+
			Reclassified Statement of Changes in Net Position	7.10 - Collections for Others Transferred to the General Fund (RC 29)	+
			Reclassified Statement of Changes in Net Position	7.11 - Accrual for Amounts to be Collected for Others and Transferred to the General Fund (RC 29)	+
			Reclassified Statement of Changes in Net Position	7.12 - Other Budgetary Financing Sources (RC 29) /1, 8	+
			Reclassified Statement of Changes in Net Position	8.1 - Transfers-In Without Reimbursement (RC 18) /1	+

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			Reclassified Statement of Changes in Net Position	8.2 - Transfers-Out Without Reimbursement (RC 18) /1	+
			Reclassified Statement of Changes in Net Position	8.3 - Imputed Financing Sources (RC 25) /1	+
			Reclassified Statement of Changes in Net Position	8.4 - Non-Entity Collections Transferred to the General Fund (RC 29)	+
			Reclassified Statement of Changes in Net Position	8.5 - Accrual for Non-Entity Amounts To Be Collected and Transferred to the General Fund (RC 29)	+
			Reclassified Statement of Changes in Net Position	8.6 - Other Non-Budgetary Financing Sources (RC 29) /1, 9	+
			Reclassified Statement of Changes in Net Position	9 - Net Cost of Operations (+/-)	+

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Number: 44
Name: Reclassifed Net Cost Lines
Description: The Net Cost of Operations line on the Statement of Changes in Net Position must equal the Net Cost line on the Statement of Net Cost.
Type: Statement Line / Statement Line
Operand: Equal (=)
Fatal Period:

Proposed Analytical Period: 01,02,03,04,05,06,07,08,09,10,11,12

Left Side Attribute Combination			Right Side Attribute Combination		
LN					
Statement	**Line Number**	**Operand**	**Statement**	**Line Number**	**Operand**
Reclassified Statement of Changes in Net Position	9 - Net Cost of Operations (+/-)	+	Reclassified Statement of Net Cost	2 - Non-Federal Gross Cost	+
			Reclassified Statement of Net Cost	3 - Interest on Debt Held by the Public	+
			Reclassified Statement of Net Cost	4 - Gains/Losses from Changes in Actuarial Assumptions	+
			Reclassified Statement of Net Cost	6.1 - Benefit Program Costs (RC 26) /2	+
			Reclassified Statement of Net Cost	6.2 - Imputed Costs (RC 25) /2	+
			Reclassified Statement of Net Cost	6.3 - Buy/Sell Cost (RC24) /2	+
			Reclassified Statement of Net Cost	6.4 - Federal Securities Interest Expense (RC 03) /2	+

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			Reclassified Statement of Net Cost	6.5 - Borrowing and Other Interest Expense (RC05) /2	+
			Reclassified Statement of Net Cost	6.6 - Borrowing Losses (RC 06) /2	+
			Reclassified Statement of Net Cost	6.7 - Other Expenses (without reciprocals) (RC 29)	+
			Reclassified Statement of Net Cost	10 - Non-Federal Earned Revenue	+
			Reclassified Statement of Net Cost	11.1 - Benefit Program Revenue (RC 26) /2	+
			Reclassified Statement of Net Cost	11.2 - Buy/Sell Revenue (RC 24) /2	+
			Reclassified Statement of Net Cost	11.3 - Federal Securities Interest Revenue (RC 03) /2	+
			Reclassified Statement of Net Cost	11.4 - Borrowing and Other Interest Revenue (RC 05) /2	+
			Reclassified Statement of Net Cost	11.5 - Borrowing Gains (RC 06) /2	+
			Reclassified Statement of Net Cost	11.6 - Other Revenue (without reciprocal) (RC 29) /2	+

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Number:	45
Name:	Closing Edit GTAS Year 2
Description:	The amount for the current quarter beginning USSGL accounts must equal the amount for the GTAS calculated beginning balances.
Type:	Closing Edits
Operand:	Equal (=)
Fatal Period:	
Proposed Analytical Period:	01,02,03,04,05,06,07,08,09,10,11,12

CL

Please See Closing Edits Report

U.S. Government Standard General Ledger
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Number: 46

Name: Ending Budgetary Account Balance for Prior Year Adjusments Backdated in Treasury's Central Accounting System

Description: The sum of the pre-closing ending balance of USSGL 4000-series accounts with Prior Year Adjustment domain value B (adjustments to prior year reporting backdated in Treasury's Central Accounting System) must equal zero for each reported TAS.

Type: USSGL / Zero

Operand: Equal (=)

Fatal Period:

Proposed Analytical Period: 01,02,03,04,05,06,07,08,09,10,11,12

Left Side Attribute Combination	Right Side Attribute Combination
SZ	

USSGL ACCOUNT NUMBER	Begin/End	PY Adj		Zero
411100	E	B		$0
411200	E	B		
411300	E	B		
411400	E	B		
411500	E	B		
411600	E	B		
411700	E	B		
411800	E	B		
411900	E	B		
412100	E	B		
412200	E	B		
412300	E	B		
412400	E	B		
412500	E	B		
412600	E	B		
412700	E	B		
412800	E	B		
412900	E	B		

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413000	E	B		
413500	E	B		
413700	E	B		
413800	E	B		
414000	E	B		
414500	E	B		
414600	E	B		
414700	E	B		
414800	E	B		
415000	E	B		
415100	E	B		
415200	E	B		
415300	E	B		
415400	E	B		
416600	E	B		
416700	E	B		
416800	E	B		
417000	E	B		
417100	E	B		
417200	E	B		
417300	E	B		
417500	E	B		
417600	E	B		
419000	E	B		
419100	E	B		
419200	E	B		
419300	E	B		
419600	E	B		
419700	E	B		
421200	E	B		
422100	E	B		
422200	E	B		
422500	E	B		

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423000	E	B		
423100	E	B		
423200	E	B		
423300	E	B		
423400	E	B		
425100	E	B		
425200	E	B		
425300	E	B		
425500	E	B		
426000	E	B		
426100	E	B		
426200	E	B		
426300	E	B		
426400	E	B		
426500	E	B		
426600	E	B		
426700	E	B		
427100	E	B		
427300	E	B		
427500	E	B		
427600	E	B		
427700	E	B		
428300	E	B		
428500	E	B		
428600	E	B		
428700	E	B		
429000	E	B		
429500	E	B		
435000	E	B		
435100	E	B		
435500	E	B		
435600	E	B		
437000	E	B		

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438700	E	B		
438800	E	B		
439000	E	B		
439100	E	B		
439200	E	B		
439300	E	B		
439400	E	B		
439500	E	B		
439600	E	B		
439700	E	B		
439800	E	B		
439900	E	B		
445000	E	B		
462000	E	B		
465000	E	B		
480100	E	B		
480200	E	B		
483100	E	B		
483200	E	B		
487100	E	B		
487200	E	B		
488100	E	B		
488200	E	B		
490100	E	B		
490200	E	B		
490800	E	B		
493100	E	B		
497100	E	B		
497200	E	B		
498100	E	B		
498200	E	B		

U.S. Government Standard General Ledger
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Number: 47

Name: Ending Budgetary Account Balance for Prior Year Adjusments Not Backdated in Treasury's Central Accounting System

Description: The sum of the pre-closing ending balance of USSGL 4000-series accounts with Prior Year Adjustment domain value P (adjustments to prior year reporting not backdated in Treasury's Central Accounting System) must equal zero for each reported TAS.

Type: USSGL / Zero

Operand: Equal (=)

Fatal Period:

Proposed Analytical Period: 01,02,03,04,05,06,07,08,09,10,11,12

Left Side Attribute Combination	Right Side Attribute Combination
SZ	

USSGL ACCOUNT NUMBER	Begin/End	PY Adj		Zero
411100	E	P		$0
411200	E	P		
411300	E	P		
411400	E	P		
411500	E	P		
411600	E	P		
411700	E	P		
411800	E	P		
411900	E	P		
412100	E	P		
412200	E	P		
412300	E	P		
412400	E	P		
412500	E	P		
412600	E	P		
412700	E	P		
412800	E	P		
412900	E	P		

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413000	E	P		
413100	E	P		
413200	E	P		
413300	E	P		
413400	E	P		
413500	E	P		
413600	E	P		
413700	E	P		
413800	E	P		
414000	E	P		
414100	E	P		
414300	E	P		
414400	E	P		
414600	E	P		
414700	E	P		
415000	E	P		
415100	E	P		
415200	E	P		
415300	E	P		
415400	E	P		
415700	E	P		
415800	E	P		
416600	E	P		
416700	E	P		
416800	E	P		
417000	E	P		
417100	E	P		
417200	E	P		
417300	E	P		
417500	E	P		
417600	E	P		
419000	E	P		
419100	E	P		

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419200	E	P		
419300	E	P		
419600	E	P		
419700	E	P		
419900	E	P		
421200	E	P		
422100	E	P		
422200	E	P		
422500	E	P		
423000	E	P		
423200	E	P		
423300	E	P		
423400	E	P		
425100	E	P		
425200	E	P		
425300	E	P		
425500	E	P		
426000	E	P		
426100	E	P		
426200	E	P		
426300	E	P		
426400	E	P		
426500	E	P		
426600	E	P		
426700	E	P		
427100	E	P		
427300	E	P		
427500	E	P		
427600	E	P		
427700	E	P		
428300	E	P		
428500	E	P		
428600	E	P		

U.S. Government Standard General Ledger
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428700	E	P		
429500	E	P		
432000	E	P		
435000	E	P		
435100	E	P		
435500	E	P		
435600	E	P		
435700	E	P		
437000	E	P		
438200	E	P		
438300	E	P		
438400	E	P		
438700	E	P		
438800	E	P		
439000	E	P		
439100	E	P		
439200	E	P		
439300	E	P		
439400	E	P		
439500	E	P		
439600	E	P		
439700	E	P		
439800	E	P		
439900	E	P		
445000	E	P		
462000	E	P		
465000	E	P		
480100	E	P		
480200	E	P		
483100	E	P		
487100	E	P		
487200	E	P		
488100	E	P		

U.S. Government Standard General Ledger
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490100	E	P		
490200	E	P		
493100	E	P		
497100	E	P		
497200	E	P		
498100	E	P		
498200	E	P		

U.S. Government Standard General Ledger
Data Edits - Detail Report

Number: 48
Name: Budgetary USSGL Accounts and Reappropriations
Description: The sum of Reappropriation (RAPPRC/RAPPRD) BETC transactions for a TAS must equal USSGL account 439000 for that TAS.
Type: USSGL / SMAF
Operand: Equal (=)
Fatal Period:

Proposed Analytical Period: 01,02,03,04,05,06,07,08,09,10,11,12

Left Side Attribute Combination				Right Side Attribute Combination
SM				
USSGL ACCOUNT NUMBER	**Begin/End**			**BETC**
439000	E			RAPPRC
				RAPPRD

U.S. Government Standard General Ledger
Data Edits - Detail Report

Number: 49

Name: Normal Warrants Edit (4000 series)

Description: The BETC balances from the Central Accounting and Reporting System (CARS) that represent all the normal warrant activity should equal the sum of USSGL accounts 411100+411200+411500+411700+411800+411900.

Type: USSGL / SMAF

Operand: Equal (=)

Fatal Period:

Proposed Analytical Period: 1,10,11,12,2,3,4,5,6,7,8,9

Left Side Attribute Combination				Right Side Attribute Combination
SM				
USSGL ACCOUNT NUMBER	**Begin/End**			**BETC**
411100	E			AP
411200	E			APADV
411500	E			APBGT
411600	E			APCRREF
411700	E			APIND
411800	E			APINDYEC
411900	E			APINDYED
				APLIMIND
				APOTH
				APROP
				RS
				SWYE

U.S. Government Standard General Ledger
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Number: 50

Name: Normal Warrants Edit

Description: The BETC balances from the Central Accounting and Reporting System (CARS) that represent all the normal warrant activity should equal the sum of USSGL accounts 310600 and 310100.

Type: USSGL / SMAF

Operand: Equal (=)

Fatal Period:

Proposed Analytical Period: 01,02,03,04,05,06,07,08,09,10,11,12

Left Side Attribute Combination	Right Side Attribute Combination
SM	

USSGL ACCOUNT NUMBER	Begin/End			BETC
310100	E			AP
310600	E			APADV
				APBGT
				APCRREF
				APIND
				APINDYEC
				APINDYED
				APLIMIND
				APOTH
				APROP
				JRCR
				RAPPRC
				RAPPRD
				RS
				SW
				SWYE

U.S. Government Standard General Ledger
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Number: 51
Name: USSGLs 415700 and 439700
Description: The ending balance of USSGL 415700 can not exceed the ending balance of USSGL 439700.
Type: USSGL / USSGL
Operand: Less Than Or Equal (<=)
Fatal Period:

Proposed Analytical Period: 01,02,03,04,05,06,07,08,09,10,11,12

SS

Left Side Attribute Combination				Right Side Attribute Combination			
USSGL ACCOUNT NUMBER	Begin/End	PY Adj		USSGL ACCOUNT NUMBER	Begin/End	PY Adj	
415700	E	X		439700	E	X	

U.S. Government Standard General Ledger
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Number: 52
Name: USSGLs 415800 and 439800
Description: The ending balance of USSGL 415800 can not exceed the ending balance of USSGL 439800.
Type: USSGL / USSGL
Operand: Less Than Or Equal (<=)
Fatal Period:

Proposed Analytical Period: 01,02,03,04,05,06,07,08,09,10,11,12

SS

Left Side Attribute Combination				Right Side Attribute Combination			
USSGL ACCOUNT NUMBER	Begin/End	PY Adj		USSGL ACCOUNT NUMBER	Begin/End	PY Adj	
415800	E	X		439800	E	X	

U.S. Government Standard General Ledger
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Number: 53
Name: Spending Authority, Collected, Discretionary
Description: Spending authority from offsetting collections, collected, discretionary, (SF 133 line 1700) must be greater than or equal to zero.
Type: Statement Line / Statement Line
Operand: Greater Than Or Equal (>=)
Fatal Period:

Proposed Analytical Period: 01,02,03,04,05,06,07,08,09,10,11,12

Left Side Attribute Combination			Right Side Attribute Combination		
LN					
Statement	**Line Number**	**Operand**	**Zero**		
SF 133: Report on Budget Execution and Budgetary Resources	1700 - Collected	+	$0		

U.S. Government Standard General Ledger
Data Edits - Detail Report

Number: 54
Name: Spending Authority, Collected, Mandatory
Description: Spending authority from offsetting collections, collected, mandatory (SF 133 line 1800) must be greater than or equal to zero.
Type: Statement Line / Statement Line
Operand: Greater Than Or Equal (>=)
Fatal Period:

Proposed Analytical Period: 01,02,03,04,05,06,07,08,09,10,11,12

Left Side Attribute Combination				Right Side Attribute Combination	
LN					
Statement	**Line Number**	**Operand**	**Zero**		
SF 133: Report on Budget Execution and Budgetary Resources	1800 - Collected	+	$0		

U.S. Government Standard General Ledger
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Number: 55
Name: Total Reimbursable and Direct Obligations
Description: Total Reimbursable and Direct Obligations (SF 133 lines 2004 and 2104) must be greater than or equal to zero.
Type: Statement Line / Statement Line
Operand: Greater Than Or Equal (>=)
Fatal Period:

Proposed Analytical Period: 01,02,03,04,05,06,07,08,09,10,11,12

Left Side Attribute Combination			Right Side Attribute Combination		
LN					
Statement	**Line Number**	**Operand**	**Zero**		
SF 133: Report on Budget Execution and Budgetary Resources	2001 - Category A (by quarter)	+	$0		
SF 133: Report on Budget Execution and Budgetary Resources	2002 - Category B (by project)	+			
SF 133: Report on Budget Execution and Budgetary Resources	2003 - Exempt from apportionment	+			
SF 133: Report on Budget Execution and Budgetary Resources	2101 - Category A (by quarter)	+			
SF 133: Report on Budget Execution and Budgetary Resources	2102 - Category B (by project)	+			
SF 133: Report on Budget Execution and Budgetary Resources	2103 - Exempt from apportionment	+			

U.S. Government Standard General Ledger
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Number: 56
Name: BPD Investments- Interest Payable
Description: The amount of Interest Payable that are submitted by BPD must equal the sum of each Agency's reciprocal Interest Receivable USSGLs
Type: USSGL / Fiduciary
Operand: Equal (=)
Fatal Period:
Proposed Analytical Period: 01,02,03,04,05,06,07,08,09,10,11,12

Left Side Attribute Combination					Right Side Attribute Combination
UF					
USSGL ACCOUNT NUMBER	**Begin/End**	**Fed/NonFed**	**Trading Ptnr**	**Trading Ptnr Main**	**Bureau of Public Debt**
134200	E	F	020	0550	Payables
134200	E	F	020	0551	

U.S. Government Standard General Ledger
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Number: 57
Name: BPD Investments- Liabilities (Securities Issued, Discount, Premium, and Amortiziation)
Description: The sum of liabilities that are submitted by BPD must equal the sum of each agency's reciprocal asset USSGLs
Type: USSGL / Fiduciary
Operand: Equal (=)
Fatal Period:
Proposed Analytical Period: 01,02,03,04,05,06,07,08,09,10,11,12

Left Side Attribute Combination	Right Side Attribute Combination
UF	

USSGL ACCOUNT NUMBER	Begin/End	Fed/NonFed	Trading Ptnr	Trading Ptnr Main	Bureau of Public Debt
161000	E	F	020	0500	Amortization on Securities
161000	E	F	020	0505	Discount on Securities
161100	E	F	020	0550	Premium on Securities
161200	E	F	020	0550	Securities Issued
161300	E	F	020	0550	
163000	E	F	020	0500	
163100	E	F	020	0550	
163300	E	F	020	0550	

U.S. Government Standard General Ledger
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Number: 58

Name: BPD Investments- Interest Expense

Description: The amount of interest expense that are submitted by BPD must equal the sum of each agency's reciprocal revenue USSGLs (Including Gains and Losses)

Type: USSGL / Fiduciary

Operand: Equal (=)

Fatal Period:

Proposed Analytical Period: 01,02,03,04,05,06,07,08,09,10,11,12

Left Side Attribute Combination					Right Side Attribute Combination
UF					
USSGL ACCOUNT NUMBER	**Begin/End**	**Fed/NonFed**	**Trading Ptnr**	**Trading Ptnr Main**	**Bureau of Public Debt**
531100	E	F	020	0550	Expenses
531100	E	F	020	0551	
711100	E	F	020	0550	
721100	E	F	020	0550	

U.S. Government Standard General Ledger
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Number: 59
Name: BPD Borrowings- Receivable
Description: The amount of Receivable that are submitted by BPD must equal the amount of each Agency's Interest Payable
Type: USSGL / Fiduciary
Operand: Equal (=)
Fatal Period:
Proposed Analytical Period: 01,02,03,04,05,06,07,08,09,10,11,12

Left Side Attribute Combination | **Right Side Attribute Combination**

UF

USSGL ACCOUNT NUMBER	Begin/End	Fed/NonFed	Trading Ptnr	Trading Ptnr Main	Bureau of Public Debt
214100	E	F	020	1337	Receivables
214100	E	F	020	1350	
214100	E	F	020	1351	
214100	E	F	020	1401	
214100	E	F	020	1497	
214100	E	F	020	1499	

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Number: 60
Name: BPD Borrowings- Asset
Description: The amount of Assets that are submitted by BPD must equal the amount of each Agency's reciprocal Liability USSGL
Type: USSGL / Fiduciary
Operand: Equal (=)
Fatal Period:
Proposed Analytical Period: 01,02,03,04,05,06,07,08,09,10,11,12

Left Side Attribute Combination | **Right Side Attribute Combination**

UF

USSGL ACCOUNT NUMBER	Begin/End	Fed/NonFed	Trading Ptnr	Trading Ptnr Main	Bureau of Public Debt
251000	E	F	020	1337	Assets
251000	E	F	020	1350	
251000	E	F	020	1351	
251000	E	F	020	1401	
251000	E	F	020	1497	
251000	E	F	020	1499	

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Number: 61
Name: BPD Borrowings- Revenue
Description: The amount of Revenue that is submitted by BPD must equal the amount of each Agency's reciprocal Interest Expense USSGL
Type: USSGL / Fiduciary
Operand: Equal (=)
Fatal Period:
Proposed Analytical Period: 01,02,03,04,05,06,07,08,09,10,11,12

Left Side Attribute Combination	Right Side Attribute Combination
UF	

USSGL ACCOUNT NUMBER	Begin/End	Fed/NonFed	Trading Ptnr	Trading Ptnr Main	Bureau of Public Debt
631000	E	F	020	1337	REVENUE
631000	E	F	020	1350	
631000	E	F	020	1351	
631000	E	F	020	1401	
631000	E	F	020	1497	
631000	E	F	020	1499	

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Number: 62
Name: FFB Borrowings- Receivables
Description: The amount of Interest Receivable that is submitted by FFB must equal the amount of each Agency's Accrued Interest Payable
Type: USSGL / Fiduciary
Operand: Equal (=)
Fatal Period:
Proposed Analytical Period: 01,02,03,04,05,06,07,08,09,10,11,12

Left Side Attribute Combination					Right Side Attribute Combination
UF					
USSGL ACCOUNT NUMBER	**Begin/End**	**Fed/NonFed**	**Trading Ptnr**	**Trading Ptnr Main**	**Federal Finance Bank**
214100	E	F	020	4521	Interest Receivable

U.S. Government Standard General Ledger
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Number: 63
Name: FFB Borrowings- Asset
Description: The amount of Assets that are submitted by FFB must equal the amount of each Agency's reciprocal Liability USSGL.
Type: USSGL / Fiduciary
Operand: Equal (=)
Fatal Period:
Proposed Analytical Period: 01,02,03,04,05,06,07,08,09,10,11,12

Left Side Attribute Combination | **Right Side Attribute Combination**

UF

USSGL ACCOUNT NUMBER	Begin/End	Fed/NonFed	Trading Ptnr	Trading Ptnr Main	Federal Finance Bank
252000	E	F	020	4521	ASSETS

U.S. Government Standard General Ledger
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Number: 64

Name: FFB Borrowings- Revenue

Description: The amount of Interest Revenue (Including Gains and Losses) submitted by FFB must equal each Agency's reciprocal Interest Expense US SGLs

Type: USSGL / Fiduciary

Operand: Equal (=)

Fatal Period:

Proposed Analytical Period: 01,02,03,04,05,06,07,08,09,10,11,12

Left Side Attribute Combination	Right Side Attribute Combination
UF	

USSGL ACCOUNT NUMBER	Begin/End	Fed/NonFed	Trading Ptnr	Trading Ptnr Main	Federal Finance Bank
631000	E	F	020	4521	Gains
711200	E	F	020	4521	Interest Revenue
721200	E	F	020	4521	Losses

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U.S. Government Standard General Ledger
Closing Edits Detail Report

Edit No	Prior Year USSGL Account	Debit or Credit	Beginning Ending Balance Indicator	Authority Type Code	TAS Status	Reporting Type Code	Fund Type Code	Beginning Balance USSGL Account
21	161000	C/D	E		U			161000
	162000	C/D	E		U			162000
	163000	C/D	E		U			163000
	417100	C/D	E		E/U			408300
	412200	C/D	E		U			412200
	408100	C/D	E	B/C/D/P/R/S	E/U			412600
	412600	C/D	E	B/P	E/U			412600
	412700	C/D	E		E/U			412700
	413600	C/D	E		E/U			413600
	413700	C/D	E		E/U			413700
	413100	C/D	E		E/U			413900
	413200	C/D	E	S	E/U			413900
	413300	C/D	E		E/U			413900
	413400	C/D	E		E/U			413900
	413500	C/D	E	P/S	E/U			413900
	413900	C/D	E		E/U			413900
	439200	C/D	E	C	U			413900
	439300	C/D	E	C	U			413900
	414000	C/D	E	P/S	E/U			414900
	414100	C/D	E		E/U			414900
	414300	C/D	E		E/U			414900
	414400	C/D	E		E/U			414900
	414500	C/D	E		E/U			414900
	414900	C/D	E		E/U			414900
	439200	C/D	E	B	U			414900
	439300	C/D	E	B	U			414900
	415300	C/D	E		U			415300
	415400	C/D	E		U			415300

U.S. Government Standard General Ledger
Closing Edits Detail Report

Edit No	Prior Year USSGL Account	Debit or Credit	Beginning Ending Balance Indicator	Authority Type Code	TAS Status	Reporting Type Code	Fund Type Code	Beginning Balance USSGL Account
	408200	C/D	E	B/C/D/P/R/S	E/U			416600
	416600	C/D	E		E/U			416600
	408300	C/D	E	B/C/D/P/R/S	U			417100
	417200	C/D	E		E/U			417200
	411100	C/D	E	D/P	E/U			420100
	411200	C/D	E		E/U			420100
	411300	C/D	E	D/P	E/U			420100
	411400	C/D	E	D/P	E/U			420100
	411500	C/D	E	D/P	E/U			420100
	411600	C/D	E	P	E/U			420100
	411700	C/D	E	D/P	E/U			420100
	411800	C/D	E		E/U			420100
	411900	C/D	E	D/P	E/U			420100
	412500	C/D	E		E/U			420100
	412800	C/D	E	B/P	E/U			420100
	412900	C/D	E	B/P	E/U			420100
	413000	C/D	E		E/U			420100
	413800	C/D	E		E/U			420100
	414200	C/D	E		E/U			420100
	414600	C/D	E	P/S	E/U			420100
	414700	C/D	E		E/U			420100
	414800	C/D	E		E/U			420100
	415000	C/D	E		E/U			420100
	415100	C/D	E	S	E/U			420100
	415200	C/D	E		E/U			420100
	416700	C/D	E		E/U			420100
	417000	C/D	E	P/S	E/U			420100
	417100	C/D	E		E/U			420100

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Edit No	Prior Year USSGL Account	Debit or Credit	Beginning Ending Balance Indicator	Authority Type Code	TAS Status	Reporting Type Code	Fund Type Code	Beginning Balance USSGL Account
	417300	C/D	E		E/U			420100
	417500	C/D	E	P/S	E/U			420100
	417600	C/D	E		E/U			420100
	419000	C/D	E		E/U			420100
	419100	C/D	E		E/U			420100
	419200	C/D	E		E/U			420100
	419300	C/D	E	P/S	E/U			420100
	419500	C/D	E		E/U			420100
	419600	C/D	E		E			420100
	419700	C/D	E		E			420100
	420100	C/D	E		E/U			420100
	421200	C/D	E		E/U			420100
	425200	C/D	E		E/U			420100
	425300	C/D	E		E/U			420100
	425500	C/D	E		E/U			420100
	426000	C/D	E		E/U			420100
	426100	C/D	E		E/U			420100
	426200	C/D	E		E/U			420100
	426300	C/D	E		E/U			420100
	426400	C/D	E		E/U			420100
	426500	C/D	E		E/U			420100
	426600	C/D	E		E/U			420100
	426700	C/D	E		E/U			420100
	427100	C/D	E		E/U			420100
	427300	C/D	E		E/U			420100
	427500	C/D	E		E/U			420100
	427600	C/D	E		E/U			420100
	427700	C/D	E		E/U			420100

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Edit No	Prior Year USSGL Account	Debit or Credit	Beginning Ending Balance Indicator	Authority Type Code	TAS Status	Reporting Type Code	Fund Type Code	Beginning Balance USSGL Account
	429000	C/D	E		E/U			420100
	435100	C/D	E		E/U			420100
	435500	C/D	E		E/U			420100
	435600	C/D	E		E/U			420100
	437000	C/D	E		E/U			420100
	438700	C/D	E	D/P	E/U			420100
	438800	C/D	E	D/P	E/U			420100
	439000	C/D	E		E			420100
	439100	C/D	E		E/U			420100
	439200	C/D	E	D/P/R	E/U			420100
	439300	C/D	E	D/P/R	E/U			420100
	490200	C/D	E		E/U			420100
	497200	C/D	E		E/U			420100
	498200	C/D	E		E/U			420100
	422100	C/D	E		E/U			422100
	423000	C/D	E		E/U			422100
	422200	C/D	E		E/U			422200
	423100	C/D	E		E/U			422200
	419900	C/D	E		E/U			422500
	422500	C/D	E		E/U			422500
	423200	C/D	E		E/U			422500
	423300	C/D	E		E/U			425100
	425100	C/D	E		E/U			425100
	428300	C/D	E		E/U			428300
	428500	C/D	E		E/U			428500
	428600	C/D	E		E/U			428600
	423400	C/D	E		E/U			428700
	428700	C/D	E		E/U			428700

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Edit No	Prior Year USSGL Account	Debit or Credit	Beginning Ending Balance Indicator	Authority Type Code	TAS Status	Reporting Type Code	Fund Type Code	Beginning Balance USSGL Account
	429500	C/D	E		E/U			429500
	435000	C/D	E		E/U			435000
	412100	C/D	E	D/P	E/U			435700
	412300	C/D	E	P/S	E/U			438400
	412400	C/D	E		E/U			438400
	416800	C/D	E		E/U			438400
	435700	C/D	E		E/U			438400
	438200	C/D	E	D/P/S	E/U			438400
	438300	C/D	E	D/P/S	E/U			438400
	438400	C/D	E	D/P/S	E/U			438400
	439400	C/D	E		E/U			439400
	439600	C/D	E		E/U			439400
	415700	C/D	E	P	U			439700
	432000	C/D	E		E/U			439700
	439900	C/D	E		E/U			439700
	415800	C/D	E		E/U			439800
	439800	C/D	E		E/U			439800
	439700	C/D	E		E/U			445000
	442000	C/D	E		U			445000
	443000	C/D	E		U			445000
	445000	C/D	E		U			445000
	451000	C/D	E		U			445000
	461000	C/D	E		U			445000
	463000	C/D	E		U			445000
	470000	C/D	E		U			445000
	462000	C/D	E		U			462000
	472000	C/D	E		U			462000
	442000	C/D	E		E			465000

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Edit No	Prior Year USSGL Account	Debit or Credit	Beginning Ending Balance Indicator	Authority Type Code	TAS Status	Reporting Type Code	Fund Type Code	Beginning Balance USSGL Account
	443000	C/D	E		E			465000
	445000	C/D	E		E			465000
	451000	C/D	E		E			465000
	461000	C/D	E		E			465000
	462000	C/D	E		E			465000
	463000	C/D	E		E			465000
	465000	C/D	E		E/U			465000
	472000	C/D	E		E			465000
	480100	C/D	E		E/U			480100
	483100	C/D	E		E/U			480100
	487100	C/D	E		E/U			480100
	488100	C/D	E		E/U			480100
	480200	C/D	E		E/U			480200
	483200	C/D	E		E/U			480200
	487200	C/D	E		E/U			480200
	488200	C/D	E		E/U			480200
	490100	C/D	E		E/U			490100
	493100	C/D	E		E/U			490100
	497100	C/D	E		E/U			490100
	498100	C/D	E		E/U			490100
	490800	C/D	E		U			490800
45	101000	C/D	E		E/U	E/F/U		101000
	109000	C/D	E		E/U	E/F/U		109000
	111000	C/D	E		E/U	E/F/U		111000
	112000	C/D	E		E/U	E/F/U		112000
	112500	C/D	E		E/U	E/F/U		112500
	113000	C/D	E		E/U	E/F/U		113000
	119000	C/D	E		E/U	E/F/U		119000

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Edit No	Prior Year USSGL Account	Debit or Credit	Beginning Ending Balance Indicator	Authority Type Code	TAS Status	Reporting Type Code	Fund Type Code	Beginning Balance USSGL Account
	119300	C/D	E		E/U	E/F/U		119300
	119400	C/D	E		E/U	E/F/U		119400
	119500	C/D	E		E/U	E/F/U		119500
	120000	C/D	E		E/U	E/F/U		120000
	120500	C/D	E		U	E		120500
	120900	C/D	E		U	E		120900
	131000	C/D	E		E/U	E/F/U		131000
	131900	C/D	E		E/U	E/F/U		131900
	132000	C/D	E		E/U	E/F/U		132000
	132100	C/D	E		U	E/F/U		132100
	132500	C/D	E		E/U	E/F/U		132500
	132900	C/D	E		E/U	E/F/U		132900
	133000	C/D	E		E/U	E/F/U		133000
	133500	C/D	E		E/U	E/F/U		133500
	134000	C/D	E		E/U	E/F/U		134000
	134100	C/D	E		E/U	E/F/U		134100
	134200	C/D	E		E/U	E/F/U		134200
	134300	C/D	E		E/U	E/F/U		134300
	134400	C/D	E		U	E		134400
	134500	C/D	E		E/U	E/F/U		134500
	134600	C/D	E		E/U	E/F/U		134600
	134700	C/D	E		E/U	E/F/U		134700
	134800	C/D	E		E/U	E/F/U		134800
	135000	C/D	E		E/U	E/F/U		135000
	135100	C/D	E		E/U	E/F/U		135100
	135900	C/D	E		E/U	E/F/U		135900
	136000	C/D	E		E/U	E/F/U		136000
	136100	C/D	E		E/U	E/F/U		136100

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Edit No	Prior Year USSGL Account	Debit or Credit	Beginning Ending Balance Indicator	Authority Type Code	TAS Status	Reporting Type Code	Fund Type Code	Beginning Balance USSGL Account
	136300	C/D	E		E/U	E/F/U		136300
	136500	C/D	E		E/U	E/F/U		136500
	136700	C/D	E		E/U	E/F/U		136700
	136800	C/D	E		E/U	E/F/U		136800
	137000	C/D	E		E/U	E/F/U		137000
	137100	C/D	E		E/U	E/F/U		137100
	137300	C/D	E		E/U	E/F/U		137300
	137500	C/D	E		E/U	E/F/U		137500
	137700	C/D	E		E/U	E/F/U		137700
	137800	C/D	E		E/U	E/F/U		137800
	138000	C/D	E		E/U	E/F/U		138000
	138100	C/D	E		E/U	E/F/U		138100
	138400	C/D	E		U	E		138400
	138500	C/D	E		E/U	E/F/U		138500
	138900	C/D	E		E/U	E/F/U		138900
	139900	C/D	E		E/U	E/F/U		139900
	141000	C/D	E		E/U	E/F/U		141000
	151100	C/D	E		E/U	E/F/U		151100
	151200	C/D	E		E/U	E/F/U		151200
	151300	C/D	E		E/U	E/F/U		151300
	151400	C/D	E		E/U	E/F/U		151400
	151900	C/D	E		E/U	E/F/U		151900
	152100	C/D	E		E/U	E/F/U		152100
	152200	C/D	E		E/U	E/F/U		152200
	152300	C/D	E		E/U	E/F/U		152300
	152400	C/D	E		E/U	E/F/U		152400
	152500	C/D	E		E/U	E/F/U		152500
	152600	C/D	E		E/U	E/F/U		152600

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Edit No	Prior Year USSGL Account	Debit or Credit	Beginning Ending Balance Indicator	Authority Type Code	TAS Status	Reporting Type Code	Fund Type Code	Beginning Balance USSGL Account
	152700	C/D	E		E/U	E/F/U		152700
	152900	C/D	E		E/U	E/F/U		152900
	153100	C/D	E		E/U	E/F/U		153100
	153200	C/D	E		E/U	E/F/U		153200
	154100	C/D	E		E/U	E/F/U		154100
	154200	C/D	E		E/U	E/F/U		154200
	154900	C/D	E		E/U	E/F/U		154900
	155100	C/D	E		E/U	E/F/U		155100
	155900	C/D	E		E/U	E/F/U		155900
	156100	C/D	E		E/U	E/F/U		156100
	156900	C/D	E		E/U	E/F/U		156900
	157100	C/D	E		E/U	E/F/U		157100
	157200	C/D	E		E/U	E/F/U		157200
	159100	C/D	E		E/U	E/F/U		159100
	159900	C/D	E		E/U	E/F/U		159900
	161000	C/D	E		E/U	E/F/U		161000
	161100	C/D	E		E/U	E/F/U		161100
	161200	C/D	E		E/U	E/F/U		161200
	161300	C/D	E		E/U	E/F/U		161300
	161800	C/D	E		E/U	E/F/U		161800
	162000	C/D	E		E/U	E/F/U		162000
	162100	C/D	E		E/U	E/F/U		162100
	162200	C/D	E		E/U	E/F/U		162200
	162300	C/D	E		E/U	E/F/U		162300
	163000	C/D	E		E/U	E/F/U		163000
	163100	C/D	E		E/U	E/F/U		163100
	163300	C/D	E		E/U	E/F/U		163300
	164200	C/D	E		E/U	E/F/U		164200

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Edit No	Prior Year USSGL Account	Debit or Credit	Beginning Ending Balance Indicator	Authority Type Code	TAS Status	Reporting Type Code	Fund Type Code	Beginning Balance USSGL Account
	164300	C/D	E		E/U	E/F/U		164300
	164400	C/D	E		E/U	E/F/U		164400
	164500	C/D	E		E/U	E/F/U		164500
	164600	C/D	E		E/U	E/F/U		164600
	164700	C/D	E		E/U	E/F/U		164700
	165000	C/D	E		E/U	E/F/U		165000
	165100	C/D	E		E/U	E/F/U		165100
	165200	C/D	E		E/U	E/F/U		165200
	165300	C/D	E		E/U	E/F/U		165300
	167000	C/D	E		U	E		167000
	167100	C/D	E		U	E		167100
	167200	C/D	E		U	E		167200
	167900	C/D	E		U	E		167900
	169000	C/D	E		E/U	E/F/U		169000
	171100	C/D	E		E/U	E/F/U		171100
	171200	C/D	E		E/U	E/F/U		171200
	171900	C/D	E		E/U	E/F/U		171900
	172000	C/D	E		E/U	E/F/U		172000
	173000	C/D	E		E/U	E/F/U		173000
	173900	C/D	E		E/U	E/F/U		173900
	174000	C/D	E		E/U	E/F/U		174000
	174900	C/D	E		E/U	E/F/U		174900
	175000	C/D	E		E/U	E/F/U		175000
	175900	C/D	E		E/U	E/F/U		175900
	181000	C/D	E		E/U	E/F/U		181000
	181900	C/D	E		E/U	E/F/U		181900
	182000	C/D	E		E/U	E/F/U		182000
	182900	C/D	E		E/U	E/F/U		182900

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Edit No	Prior Year USSGL Account	Debit or Credit	Beginning Ending Balance Indicator	Authority Type Code	TAS Status	Reporting Type Code	Fund Type Code	Beginning Balance USSGL Account
	183000	C/D	E		E/U	E/F/U		183000
	183200	C/D	E		E/U	E/F/U		183200
	183900	C/D	E		E/U	E/F/U		183900
	184000	C/D	E		E/U	E/F/U		184000
	184900	C/D	E		E/U	E/F/U		184900
	189000	C/D	E		E/U	E/F/U		189000
	189900	C/D	E		E/U	E/F/U		189900
	192100	C/D	E		E/U	E/F/U		192100
	192300	C/D	E		E/U	E/F/U		192300
	192500	C/D	E		E/U	E/F/U		192500
	199000	C/D	E		E/U	E/F/U		199000
	199500	C/D	E		E/U	E/U		199500
	211000	C/D	E		E/U	E/F/U		211000
	211200	C/D	E		E/U	E/F/U		211200
	212000	C/D	E		E/U	E/F/U		212000
	213000	C/D	E		E/U	E/F/U		213000
	214000	C/D	E		E/U	E/F/U		214000
	214100	C/D	E		E/U	E/F/U		214100
	215000	C/D	E		E/U	E/F/U		215000
	215500	C/D	E		E/U	E/F/U		215500
	216000	C/D	E		E/U	E/F/U		216000
	217000	C/D	E		E/U	E/F/U		217000
	218000	C/D	E		E/U	E/F/U		218000
	219000	C/D	E		E/U	E/F/U		219000
	219100	C/D	E		E/U	E/F/U		219100
	219200	C/D	E		U	E		219200
	219300	C/D	E		U	E		219300
	221000	C/D	E		E/U	E/F/U		221000

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Edit No	Prior Year USSGL Account	Debit or Credit	Beginning Ending Balance Indicator	Authority Type Code	TAS Status	Reporting Type Code	Fund Type Code	Beginning Balance USSGL Account
	221100	C/D	E		E/U	E/F/U		221100
	221300	C/D	E		E/U	E/F/U		221300
	221500	C/D	E		E/U	E/F/U		221500
	221600	C/D	E		E/U	E/F/U		221600
	221700	C/D	E		E/U	E/F/U		221700
	221800	C/D	E		E/U	E/F/U		221800
	222000	C/D	E		E/U	E/F/U		222000
	222500	C/D	E		E/U	E/F/U		222500
	229000	C/D	E		E/U	E/F/U		229000
	231000	C/D	E		E/U	E/F/U		231000
	232000	C/D	E		E/U	E/F/U		232000
	240000	C/D	E		E/U	E/F/U		240000
	251000	C/D	E		E/U	E/F/U		251000
	251100	C/D	E		E/U	E/F/U		251100
	252000	C/D	E		E/U	E/F/U		252000
	253000	C/D	E		E/U	E/F/U		253000
	253100	C/D	E		E/U	E/F/U		253100
	253200	C/D	E		E/U	E/F/U		253200
	253300	C/D	E		E/U	E/F/U		253300
	253400	C/D	E		E/U	E/F/U		253400
	254000	C/D	E		E/U	E/F/U		254000
	259000	C/D	E		E/U	E/F/U		259000
	261000	C/D	E		E/U	E/F/U		261000
	262000	C/D	E		E/U	E/F/U		262000
	263000	C/D	E		E/U	E/F/U		263000
	265000	C/D	E		E/U	E/F/U		265000
	266000	C/D	E		E/U	E/F/U		266000
	267000	C/D	E		E/U	E/F/U		267000

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Edit No	Prior Year USSGL Account	Debit or Credit	Beginning Ending Balance Indicator	Authority Type Code	TAS Status	Reporting Type Code	Fund Type Code	Beginning Balance USSGL Account
	269000	C/D	E		E/U	E/F/U		269000
	291000	C/D	E		E/U	E/F/U		291000
	292000	C/D	E		E/U	E/F/U		292000
	292200	C/D	E		E/U	E/F/U		292200
	292300	C/D	E		E/U	E/F/U		292300
	294000	C/D	E		E/U	E/F/U		294000
	296000	C/D	E		E/U	E/F/U		296000
	297000	C/D	E		E/U	E/F/U		297000
	298000	C/D	E		E/U	E/F/U		298000
	298500	C/D	E		E/U	E/F/U		298500
	299000	C/D	E		E/U	E/F/U		299000
	299500	C/D	E		E/U	E/F/U		299500
	310000	C/D	E		E/U	E/F/U		310000
	310100	C/D	E		E/U	E/F/U		310000
	310200	C/D	E		E/U	E/F/U		310000
	310300	C/D	E		E/U	E/F/U		310000
	310500	C/D	E		E/U	E/F/U		310000
	310600	C/D	E		E/U	E/F/U		310000
	310700	C/D	E		E/U	E/F/U		310000
	310800	C/D	E		E/U	E/F/U		310000
	310900	C/D	E		E/U	E/F/U		310000
	331000	C/D	E		E/U	E/F/U		331000
	510000	C/D	E		E/U	E/F/U		331000
	510900	C/D	E		E/U	E/F/U		331000
	520000	C/D	E		E/U	E/U		331000
	520900	C/D	E		E/U	E/U		331000
	531000	C/D	E		E/U	E/U		331000
	531100	C/D	E		E/U	E/U		331000

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Edit No	Prior Year USSGL Account	Debit or Credit	Beginning Ending Balance Indicator	Authority Type Code	TAS Status	Reporting Type Code	Fund Type Code	Beginning Balance USSGL Account
	531200	C/D	E		E/U	E/U		331000
	531300	C/D	E		E/U	E/F/U		331000
	531400	C/D	E		E/U	E/F/U		331000
	531500	C/D	E		E/U	E/F/U		331000
	531700	C/D	E		E/U	E/U		331000
	531800	C/D	E		E/U	E/U		331000
	531900	C/D	E		E/U	E/U		331000
	532000	C/D	E		E/U	E/U		331000
	532400	C/D	E		E/U	E/U		331000
	532500	C/D	E		E/U	E/U		331000
	532900	C/D	E		E/U	E/U		331000
	540000	C/D	E		E/U	E/U		331000
	540500	C/D	E		U	U		331000
	540600	C/D	E		U	U		331000
	540900	C/D	E		E/U	E/U		331000
	550000	C/D	E		E/U	E/U		331000
	550900	C/D	E		E/U	E/U		331000
	560000	C/D	E		E/U	E/U		331000
	560900	C/D	E		E/U	E/U		331000
	561000	C/D	E		E/U	E/U		331000
	561900	C/D	E		E/U	E/U		331000
	564000	C/D	E		E/U	E/F/U		331000
	564900	C/D	E		E/U	E/F/U		331000
	565000	C/D	E		E/U	E/F/U		331000
	565900	C/D	E		E/U	E/F/U		331000
	570000	C/D	E		E/U	E/F/U		331000
	570500	C/D	E		E/U	E/F/U		331000
	570800	C/D	E		E/U	E/F/U		331000

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Edit No	Prior Year USSGL Account	Debit or Credit	Beginning Ending Balance Indicator	Authority Type Code	TAS Status	Reporting Type Code	Fund Type Code	Beginning Balance USSGL Account
	570900	C/D	E		E/U	E/F/U		331000
	572000	C/D	E		E/U	E/F/U		331000
	573000	C/D	E		E/U	E/F/U		331000
	574000	C/D	E		E/U	E/F/U		331000
	574500	C/D	E		E/U	E/F/U		331000
	575000	C/D	E		E/U	E/F/U		331000
	575500	C/D	E		E/U	E/F/U		331000
	575600	C/D	E		E/U	E/F/U		331000
	576000	C/D	E		E/U	E/F/U		331000
	576500	C/D	E		E/U	E/F/U		331000
	576600	C/D	E		E/U	E/F/U		331000
	577500	C/D	E		E/U	E/F/U		331000
	577600	C/D	E		E/U	E/F/U		331000
	578000	C/D	E		E/U	E/F/U		331000
	579000	C/D	E		E/U	E/F/U		331000
	579100	C/D	E		E/U	E/F/U		331000
	579200	C/D	E		E/U	E/F/U		331000
	579500	C/D	E		E/U	F/U		331000
	580000	C/D	E		E/U	E/F/U		331000
	580100	C/D	E		E/U	E/F/U		331000
	580200	C/D	E		E/U	E/F/U		331000
	580300	C/D	E		E/U	E/F/U		331000
	580400	C/D	E		E/U	E/F/U		331000
	580500	C/D	E		E/U	E/F/U		331000
	580600	C/D	E		E/U	E/F/U		331000
	582000	C/D	E		E/U	E/F/U		331000
	582100	C/D	E		E/U	E/F/U		331000
	582200	C/D	E		E/U	E/F/U		331000

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	582300	C/D	E		E/U	E/F/U		331000
	582400	C/D	E		E/U	E/F/U		331000
	582500	C/D	E		E/U	E/F/U		331000
	582600	C/D	E		E/U	E/F/U		331000
	583000	C/D	E		E/U	E/F/U		331000
	583100	C/D	E		E/U	E/F/U		331000
	583200	C/D	E		E/U	E/F/U		331000
	583300	C/D	E		E/U	E/F/U		331000
	583400	C/D	E		E/U	E/F/U		331000
	583500	C/D	E		E/U	E/F/U		331000
	583600	C/D	E		E/U	E/F/U		331000
	589000	C/D	E		E/U	E/F/U		331000
	589100	C/D	E		E/U	E/F/U		331000
	589200	C/D	E		E/U	E/F/U		331000
	589300	C/D	E		E/U	E/F/U		331000
	589400	C/D	E		E/U	E/F/U		331000
	589500	C/D	E		E/U	E/F/U		331000
	589600	C/D	E		E/U	E/F/U		331000
	590000	C/D	E		E/U	E/F/U		331000
	590900	C/D	E		E/U	E/U		331000
	591900	C/D	E		E/U	E/F/U		331000
	599000	C/D	E		E/U	E/F/U		331000
	599100	C/D	E		E/U	E/F/U		331000
	599300	C/D	E		E/U	E/F/U		331000
	599400	C/D	E		E/U	E/F/U		331000
	599700	C/D	E		E/U	E/F/U		331000
	599800	C/D	E		E/U	E/F/U		331000
	610000	C/D	E		E/U	E/U		331000

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Edit No	Prior Year USSGL Account	Debit or Credit	Beginning Ending Balance Indicator	Authority Type Code	TAS Status	Reporting Type Code	Fund Type Code	Beginning Balance USSGL Account
	619000	C/D	E		E/U	E/F/U		331000
	619900	C/D	E		E/U	E/F/U		331000
	631000	C/D	E		E/U	E/U		331000
	632000	C/D	E		E/U	E/U		331000
	633000	C/D	E		E/U	E/U		331000
	633800	C/D	E		U	E		331000
	634000	C/D	E		E/U	E/F/U		331000
	640000	C/D	E		E/U	E/F/U		331000
	650000	C/D	E		E/U	E/F/U		331000
	660000	C/D	E		E/U	E/F/U		331000
	661000	C/D	E		E/U	E/F/U		331000
	671000	C/D	E		C/E/U	E/F/U		331000
	672000	C/D	E		E/U	E/F/U		331000
	673000	C/D	E		E/U	E/F/U		331000
	679000	C/D	E		E/U	E/U		331000
	680000	C/D	E		C/E/U	E/F		331000
	685000	C/D	E		E/U	E/U		331000
	690000	C/D	E		E/U	E/U		331000
	711000	C/D	E		C/E/U	E/F		331000
	711100	C/D	E		E/U	E/U		331000
	711200	C/D	E		E/U	E/U		331000
	718000	C/D	E		E/U	E/U		331000
	718100	C/D	E		U	E		331000
	719000	C/D	E		E/U	E/U		331000
	719100	C/D	E		U	E		331000
	721000	C/D	E		C/E/U	E/F		331000
	721100	C/D	E		E/U	E/U		331000
	721200	C/D	E		E/U	E/U		331000

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Edit No	Prior Year USSGL Account	Debit or Credit	Beginning Ending Balance Indicator	Authority Type Code	TAS Status	Reporting Type Code	Fund Type Code	Beginning Balance USSGL Account
	728000	C/D	E		E/U	E/U		331000
	728100	C/D	E		U	E		331000
	729000	C/D	E		E/U	E/U		331000
	729100	C/D	E		U	E		331000
	730000	C/D	E		E/U	E/U		331000
	740000	C/D	E		E/U	E/U		331000
	740100	C/D	E		E/U	E/U		331000
	740500	C/D	E		E/U	E/U		331000
	750000	C/D	E		E/U	E/F/U		331000
	760000	C/D	E		E/U	E/F/U		331000
	340000	C/D	E		E/U	F		340000
	341000	C/D	E		E/U	F		340000
	342000	C/D	E		E/U	F		340000
	520000	C/D	E		E/U	F		340000
	520900	C/D	E		E/U	F		340000
	531000	C/D	E		E/U	F		340000
	531100	C/D	E		E/U	F		340000
	531200	C/D	E		E/U	F		340000
	531700	C/D	E		E/U	F		340000
	531800	C/D	E		E/U	F		340000
	531900	C/D	E		E/U	F		340000
	532000	C/D	E		E/U	F		340000
	532400	C/D	E		E/U	F		340000
	532500	C/D	E		E/U	F		340000
	532900	C/D	E		E/U	F		340000
	540000	C/D	E		E/U	F		340000
	540900	C/D	E		E/U	F		340000
	550000	C/D	E		E/U	F		340000

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Edit No	Prior Year USSGL Account	Debit or Credit	Beginning Ending Balance Indicator	Authority Type Code	TAS Status	Reporting Type Code	Fund Type Code	Beginning Balance USSGL Account
	550900	C/D	E		E/U	F		340000
	560000	C/D	E		E/U	F		340000
	560900	C/D	E		E/U	F		340000
	561000	C/D	E		E/U	F		340000
	561900	C/D	E		E/U	F		340000
	590900	C/D	E		E/U	F		340000
	610000	C/D	E		E/U	F		340000
	631000	C/D	E		E/U	F		340000
	632000	C/D	E		E/U	F		340000
	633000	C/D	E		E/U	F		340000
	679000	C/D	E		E/U	F		340000
	680000	C/D	E		C/E/U	F		340000
	685000	C/D	E		E/U	F		340000
	690000	C/D	E		E/U	F		340000
	711000	C/D	E		C/E/U	F		340000
	711100	C/D	E		E/U	F		340000
	711200	C/D	E		E/U	F		340000
	718000	C/D	E		E/U	F		340000
	719000	C/D	E		E/U	F		340000
	721000	C/D	E		C/E/U	F		340000
	721100	C/D	E		E/U	F		340000
	721200	C/D	E		E/U	F		340000
	728000	C/D	E		E/U	F		340000
	729000	C/D	E		E/U	F		340000
	730000	C/D	E		E/U	F		340000
	740000	C/D	E		E/U	F		340000
	740100	C/D	E		E/U	F		340000
	740500	C/D	E		E/U	F		340000

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Edit No	Prior Year USSGL Account	Debit or Credit	Beginning Ending Balance Indicator	Authority Type Code	TAS Status	Reporting Type Code	Fund Type Code	Beginning Balance USSGL Account
	880100	C/D	E		E/U	E/F/U		880100
	880200	C/D	E		E/U	E/F/U		880100
	880300	C/D	E		E/U	E/F/U		880100
	880400	C/D	E		E/U	E/F/U		880100