

# **U.S. GOVERNMENT STANDARD GENERAL LEDGER**

*Supplement No. S2 Treasury Financial Manual*



## **Part 2--Fiscal 2007 Reporting**

**U.S. Standard General Ledger Division**

**Financial Management Service**

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# Treasury Financial Manual

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Transmittal Letter No. S2 06-02

Volume I

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

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

## 1. Purpose

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

## 2. Changes to the USSGL

The USSGL TFM is reformatted to include two reporting periods; therefore, USSGL TFM S2 06-02 is separated into two parts:

**Part 1**—Fiscal 2006 reporting includes Sections I through IV and Section VI:

**Summary of Changes**—The Summary of Changes identifies changes made to USSGL TFM S2 06-01 (October 2005).

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

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

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

**Section IV: USSGL Account Attributes**—This section describes USSGL attributes. It also shows the USSGL attributes used with each USSGL account for the Federal Agencies' Centralized Trial-Balance System (FACTS) I and FACTS II fiscal 2006 reporting.

**Section V: USSGL Crosswalks to Standard External Reports**—Section V for Part 1 will be issued shortly after the release of the revised Office of Management and Budget (OMB) Circular No. A-136, "Financial Reporting Requirements."

**Section VI: USSGL Crosswalks - Reclassified Statements**—This section provides fiscal 2006 reporting crosswalks for the following FMS Reclassified Statements: Balance Sheet, Statement of Net Cost, and Statement of Changes in Net Position.

**Part 2**—Fiscal 2007 reporting includes Sections I through IV:

**Summary of Changes**—The Summary of Changes identifies changes made to USSGL TFM S2 06-01 (October 2005).

**Section I: Chart of Accounts**—This section includes USSGL accounts required for fiscal 2007 reporting. Accounts added or changed are in bold typeface.

**Section II: Accounts and Definitions**—This section includes USSGL accounts required for fiscal 2007 reporting.

**Section III: Account Transactions**—This section provides transactions for USSGL accounts effective October 1, 2006, for fiscal 2007 reporting.

**Section IV: USSGL Account Attributes**—This section describes USSGL attributes. It also shows the USSGL attributes used with each USSGL account for FACTS I and FACTS II fiscal 2007 reporting.

**Section V: USSGL Crosswalks to Standard External Reports**—Section V for Part 2 will be issued shortly after the release of the revised Office of Management and Budget (OMB) Circular No. A-136, “Financial Reporting Requirements.”

### 3. Effective Date

All changes are effective immediately.

### 4. Early Implementation of Specific USSGL Accounts

FMS encourages agencies to use the USSGL accounts listed below for fiscal 2006 yearend reporting. However, use of the accounts is not mandatory until October 1, 2006, for fiscal 2007 reporting. FACTS I and FACTS II have been modified to accept these USSGL accounts.

- USSGL account 4355, “Cancellation of Appropriation From Unavailable Receipts.”
- USSGL account 4356, “Cancellation of Appropriation From Invested Balances.”
- USSGL account 4357, “Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds.”
- USSGL account 8101, “Partial Authority Cancellation.”
- USSGL account 8102, “Offset for Partial Authority Cancellation.”
- USSGL account 8803, “Purchases of Inventory and Related Property.”
- USSGL account 8804, “Purchases of Assets – Other.”

### 5. References

The following references and Web sites contain additional guidance related to the USSGL:

- OMB Circular No. A-11, “Preparation, Submission, and Execution of the Budget,” (2006). See [http://www.whitehouse.gov/omb/circulars/a11/current\\_year/a11\\_toc.html](http://www.whitehouse.gov/omb/circulars/a11/current_year/a11_toc.html)

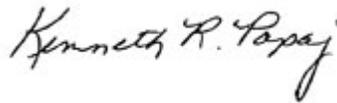
- TFM Volume I, Part 2, Chapter 4700, Agency Reporting Requirements for the *Financial Report of the United States Government* (June 2006). See <http://www.fms.treas.gov/tfm/vol1/v1p2c470.pdf>.
- TFM Volume I, Bulletin No. 2006-08: Yearend Closing (July 2006). See <http://www.fms.treas.gov/tfm/vol1/bull.html>.
- 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)" (July 2006). See <http://www.fms.treas.gov/tfm/vol1/v1p2c420.pdf>.

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

## 6. Inquiries

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

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



Date: July 14, 2006

Kenneth R. Papaj  
 Commissioner

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# Treasury Financial Manual

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Transmittal Letter No. S2 06-02a

Volume I

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

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

## 1. Purpose

This transmittal letter provides an updated Summary of Changes and Section V: USSGL Crosswalks to Standard External Reports for Part 1 and Part 2.

## 2. Changes to the USSGL

**Summary of Changes**—The Summary of Changes identifies changes made to USSGL TFM S2 06-01 (October 2005).

**Part 1**—Fiscal 2006 reporting for Section V:

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

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

**Part 2**—Fiscal 2007 reporting for Section V:

**Section V: USSGL Crosswalks to Standard External Reports**—This section provides fiscal 2007 report crosswalks.

- SF 133: Report on Budget Execution and Budgetary Resources.
- FMS 2108: Year-End Closing Statement.
- OMB Form and Content: Balance Sheet, Statement of Net Cost, Statement of Changes in Net Position, Statement of Budgetary Resources, Statement of Financing, and Statement of Custodial Activity.

### 3. Effective Date

All changes are effective immediately.

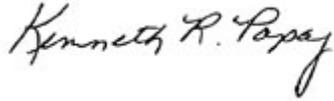
### 4. References

For additional guidance for USSGL Section V, refer to OMB Circular No. A-136, "Financial Reporting Requirements" (July 24, 2006). See [http://www.whitehouse.gov/omb/circulars/a136/a136\\_revised\\_2006.pdf](http://www.whitehouse.gov/omb/circulars/a136/a136_revised_2006.pdf).

### 5. Inquiries

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

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



Date: August 4, 2006

Kenneth R. Papaj  
Commissioner

U.S. Government Standard General Ledger  
 Summary of Changes  
 (Cumulative - June 2006 through May 2007)

<u>Section</u>	<u>Item Changed</u>	<u>Change</u>	<u>TFM Effective</u>	<u>Reporting FY</u>	<u>Financial Statement or Report</u>
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**NOTE: The USSGL TFM is now presented in two separate fiscal year reporting parts. Part 1 is FY2006 and Part 2 is FY2007.**

**I** *USSGL Chart of Accounts:*

USSGL accounts that had normal balances as "either" have been changed to the normal balance of "debit" or "credit" assigned in FACTS I and FACTS II.

<u>USSGL Account</u>					
I	4123	Revised title (early implemented)	T/L S2 06-02	2006	CoA
I	4124	Revised title (early implemented)	T/L S2 06-02	2006	CoA
I	4126	Revised title (early implemented)	T/L S2 06-02	2006	CoA
I	4127	Revised title (early implemented)	T/L S2 06-02	2006	CoA
I	4128	Revised title (early implemented)	T/L S2 06-02	2006	CoA
I	4129	Revised title (early implemented)	T/L S2 06-02	2006	CoA
I	4355	Added (early implemented)	T/L S2 06-02	2006	CoA
I	4356	Added (early implemented)	T/L S2 06-02	2006	CoA
I	4357	Added (early implemented)	T/L S2 06-02	2006	CoA
I	4384	Revised title (early implemented)	T/L S2 06-02	2006	CoA
I	8101	Added (early implemented)	T/L S2 06-02	2006	CoA
I	8102	Added (early implemented)	T/L S2 06-02	2006	CoA
I	8801	Revised title (early implemented)	T/L S2 06-02	2006	CoA
I	8802	Revised title (early implemented)	T/L S2 06-02	2006	CoA
I	8803	Added (early implemented)	T/L S2 06-02	2006	CoA
I	8804	Added (early implemented)	T/L S2 06-02	2006	CoA

**II** *USSGL Accounts and Definitions:*

USSGL accounts and definitions that had normal balances as "either" have been changed to the normal balance of "debit" or "credit" assigned in FACTS I and FACTS II. In addition, for these accounts, the last sentence in the definition referring to the assigned balances of FACTS was removed.

<u>USSGL Account</u>					
II	2960	Revised definition (early implemented)	T/L S2 06-02	2006	Def
II	4123	Revised title and definition (early implemented)	T/L S2 06-02	2006	Def
II	4124	Revised title and definition (early implemented)	T/L S2 06-02	2006	Def
II	4126	Revised title and definition (early implemented)	T/L S2 06-02	2006	Def
II	4127	Revised title and definition (early implemented)	T/L S2 06-02	2006	Def
II	4128	Revised title and definition (early implemented)	T/L S2 06-02	2006	Def
II	4129	Revised title and definition (early implemented)	T/L S2 06-02	2006	Def
II	4355	Added (early implemented)	T/L S2 06-02	2006	Def
II	4356	Added (early implemented)	T/L S2 06-02	2006	Def
II	4357	Added (early implemented)	T/L S2 06-02	2006	Def
II	4384	Revised title and definition (early implemented)	T/L S2 06-02	2006	Def
II	8101	Added (early implemented)	T/L S2 06-02	2006	Def
II	8102	Added (early implemented)	T/L S2 06-02	2006	Def
II	8801	Revised title and definition (early implemented)	T/L S2 06-02	2006	Def
II	8802	Revised title and definition (early implemented)	T/L S2 06-02	2006	Def
II	8803	Added (early implemented)	T/L S2 06-02	2006	Def
II	8804	Added (early implemented)	T/L S2 06-02	2006	Def

U.S. Government Standard General Ledger  
 Summary of Changes  
 (Cumulative - June 2006 through May 2007)

<u>Section</u>	<u>Item Changed</u>	<u>Change</u>	<u>TFM Effective</u>	<u>Reporting FY</u>	<u>Financial Statement or Report</u>
<b>III</b>	<b><i>USSGL Account Transactions:</i></b>				
	<i>Global Revisions</i>				
III	"Transaction Origin"	Revised to "Reference"	T/L S2 06-02	2006	TC
III	Transaction Listing	Revised New Categories (renumbered transaction codes (TCs)). See USSGL Accounting Transaction History on the USSGL Web site for crosswalking previous TCs to current TCs.	T/L S2 06-02	2006	TC
	<i>Section III Table of Contents</i>				
III	USSGL Account Transaction Revised by adding a note		T/L S2 06-02	2006	TC
	<i>Section III Cover Sheet</i>				
III	Bullet #9	Revised	T/L S2 06-02	2006	TC
III	Bullet #10	Added	T/L S2 06-02	2006	TC
III	Account Transaction Categories		T/L S2 06-02	2006	TC
	<i>Transaction Code</i>				
III	A100	Revised to A100-399	T/L S2 06-02	2006	TC
III	A200	Revised to A400-699	T/L S2 06-02	2006	TC
III	A300	Revised to A700-799	T/L S2 06-02	2006	TC
III	B100	Revised to B100-299	T/L S2 06-02	2006	TC
III	B200	Revised to B300-399	T/L S2 06-02	2006	TC
III	B300	Revised to B400-599	T/L S2 06-02	2006	TC
III	B400	Revised to B600-699	T/L S2 06-02	2006	TC
III	C100	Revised to C100-399	T/L S2 06-02	2006	TC
III	C200	Revised to C400-599	T/L S2 06-02	2006	TC
III	C300	Revised to C600-799	T/L S2 06-02	2006	TC
III	D100	Revised to D100-299	T/L S2 06-02	2006	TC
III	D200	Revised to D400-499	T/L S2 06-02	2006	TC
III	D300	Revised to D500-799	T/L S2 06-02	2006	TC
III	D400	Revised to E100-399	T/L S2 06-02	2006	TC
III	D500	Revised to E100-399	T/L S2 06-02	2006	TC
III	D600	Revised to E400-499	T/L S2 06-02	2006	TC
III	D700	Revised to D300-399	T/L S2 06-02	2006	TC
III	D800	Revised to E500-799	T/L S2 06-02	2006	TC
III	E100/200	Revised to G100-299	T/L S2 06-02	2006	TC
III	F100	Revised to F100-299	T/L S2 06-02	2006	TC
III	F200	Revised to F300-499	T/L S2 06-02	2006	TC
	<i>Category Title</i>				
III	D	Revised	T/L S2 06-02	2006	TC
III	E	Revised (split out from D)	T/L S2 06-02	2006	TC
III	G	Added (moved from E)	T/L S2 06-02	2006	TC

U.S. Government Standard General Ledger  
 Summary of Changes  
 (Cumulative - June 2006 through May 2007)

<u>Section</u>	<u>Item Changed</u>	<u>Change</u>	<u>TFM Effective</u>	<u>Reporting FY</u>	<u>Financial Statement or Report</u>
<b>III</b>	<b><i>USSGL Account Transactions (continued):</i></b>				
	<u>Transaction</u>				
III		Renumbered transaction codes (TCs). See USSGL Accounting Transaction History on the USSGL Web site for crosswalking previous TCs to current TCs. There are approximately 350 renumbered transactions.	T/L S2 06-02	2006	TC
III	TCA184	Revised description	T/L S2 06-02	2006	TC
III	TCA250	Added	T/L S2 06-02	2006	TC
III	TCA251	Added	T/L S2 06-02	2006	TC
III	TCA498	Revised description and comment	T/L S2 06-02	2006	TC
III	TCA499	Added	T/L S2 06-02	2006	TC
III	TCA500	Added comment	T/L S2 06-02	2006	TC
III	TCA516	Revised description	T/L S2 06-02	2006	TC
III	TCA518	Revised description and comment; added cr USSGLs 1010 and 4128	T/L S2 06-02	2006	TC
III	TCA520	Revised description	T/L S2 06-02	2006	TC
III	TCA522	Revised description and comment; added dr USSGLs 1010 and 4129	T/L S2 06-02	2006	TC
III	TCA524	Revised description	T/L S2 06-02	2006	TC
III	TCA526	Revised description	T/L S2 06-02	2006	TC
III	TCA528	Revised description	T/L S2 06-02	2006	TC
III	TCA530	Revised description; added comment	T/L S2 06-02	2006	TC
III	TCB134	Revised comment	T/L S2 06-02	2006	TC
III	TCB150	Added	T/L S2 06-02	2006	TC
III	TCB152	Added	T/L S2 06-02	2006	TC
III	TCB154	Added	T/L S2 06-02	2006	TC
III	TCB402	Revised comment	T/L S2 06-02	2006	TC
III	TCB404	Revised comment	T/L S2 06-02	2006	TC
III	TCB406	Revised comment	T/L S2 06-02	2006	TC
III	TCB414	Revised to TCD145	T/L S2 06-02	2006	TC
III	TCB430	Revised comment	T/L S2 06-02	2006	TC
III	TCB438	Revised comment	T/L S2 06-02	2006	TC
III	TCB604	Revised comment	T/L S2 06-02	2006	TC
III	TCC132	Revised comment	T/L S2 06-02	2006	TC
III	TCC134	Revised comment	T/L S2 06-02	2006	TC
III	TCC136	Revised comment	T/L S2 06-02	2006	TC
III	TCC138	Revised comment	T/L S2 06-02	2006	TC
III	TCC414	Revised description and comment	T/L S2 06-02	2006	TC
III	TCC418	Revised description; deleted comment	T/L S2 06-02	2006	TC
III	TCC750	Added	T/L S2 06-02	2006	TC
III	TCC751	Added	T/L S2 06-02	2006	TC
III	TCC752	Added	T/L S2 06-02	2006	TC
III	TCC753	Added	T/L S2 06-02	2006	TC
III	TCC754	Added	T/L S2 06-02	2006	TC
III	TCC755	Added	T/L S2 06-02	2006	TC
III	TCD120	Added cr USSGL 4450	T/L S2 06-02	2006	TC
III	TCD132	Revised comment	T/L S2 06-02	2006	TC
III	TCD134	Revised comment	T/L S2 06-02	2006	TC
III	TCD136	Added comment; deleted dr USSGL 4871 and cr USSGL 4450	T/L S2 06-02	2006	TC
III	TCD138	Added comment; deleted dr USSGL 4871 and cr USSGL 4450	T/L S2 06-02	2006	TC
III	TCD145	Added (moved from TCB414)	T/L S2 06-02	2006	TC

U.S. Government Standard General Ledger  
 Summary of Changes  
 (Cumulative - June 2006 through May 2007)

<u>Section</u>	<u>Item Changed</u>	<u>Change</u>	<u>TFM Effective</u>	<u>Reporting FY</u>	<u>Financial Statement or Report</u>
<b>III</b>	<b><i>USSGL Account Transactions (continued):</i></b>				
	<u>Transaction</u>				
III	TCD554	Added comment; deleted dr USSGL 2990 and cr USSGL 1531	T/L S2 06-02	2006	TC
III	TCD555	Added (moved from TCD554)	T/L S2 06-02	2006	TC
III	TCE204	Added	T/L S2 06-02	2006	TC
III	TCF121	Added	T/L S2 06-02	2006	TC
III	TCF123	Added	T/L S2 06-02	2006	TC
III	TCF128	Revised comment; added cr USSGL 4450	T/L S2 06-02	2006	TC
III	TCF146	Added	T/L S2 06-02	2006	TC
III	TCF301	Added	T/L S2 06-02	2006	TC
III	TCF302	Added dr USSGLs 4355 and 4356	T/L S2 06-02	2006	TC
III	TCF360	Revised description and comment; added dr USSGL 4124	T/L S2 06-02	2006	TC
III	TCF336	Added cr 5700	T/L S2 06-02	2006	TC
III	TCF366	Revised description and comment	T/L S2 06-02	2006	TC
III	TCF368	Revised description	T/L S2 06-02	2006	TC
III	TCF369	Added	T/L S2 06-02	2006	TC
III	TCF370	Added cr USSGLs 8803 and 8804	T/L S2 06-02	2006	TC
III	TCF390	Added	T/L S2 06-02	2006	TC
III	TCG120	Revised description and comment	T/L S2 06-02	2006	TC
III	TCG122	Added	T/L S2 06-02	2006	TC
III	TCG124	Added	T/L S2 06-02	2006	TC
<b>IV</b>	<b><i>USSGL Account Attributes:</i></b>				
	<b>FACTS I USSGL Account Attribute Table:</b>				
IV	8803	Added (early implemented)	T/L S2 06-02	2006	FACTSI Tbl
IV	8804	Added (early implemented)	T/L S2 06-02	2006	FACTSI Tbl
	<b>FACTS II USSGL Account Attribute Table:</b>				
	<b>Attribute Definition Report</b>				
	Apportionment Category C	Revised domain value definition	T/L S2 06-02	2006	FACTSIIADR
	<u>USSGL Account</u>				
IV	4122	Revised attribute domain value to "Y" from "blank" for attribute FACTSII BEA Category	T/L S2 06-02	2006	FACTSII Tbl
IV	4355	Added (early implemented)	T/L S2 06-02	2006	FACTSII Tbl
IV	4356	Added (early implemented)	T/L S2 06-02	2006	FACTSII Tbl
IV	4357	Added (early implemented)	T/L S2 06-02	2006	FACTSII Tbl
	<b>Easy Reference</b>				
	<u>Attribute</u>				
IV	Apportionment Category B	Revised domain value definition	T/L S2 06-02	2006	FACTSII EasRef

U.S. Government Standard General Ledger  
 Summary of Changes  
 (Cumulative - June 2006 through May 2007)

<u>Section</u>	<u>Item Changed</u>	<u>Change</u>	<u>TFM Effective</u>	<u>Reporting FY</u>	<u>Financial Statement or Report</u>
<b>V</b>	<b><i>USSGL Crosswalks to Standard External Reports:</i></b>				
	<b>SF 133: Report on Budget Execution and Budgetary Resources and Statement of Budgetary Resources:</b>				
	<u>Line</u>				
V	Ln 6A	Added USSGLs 4355, 4356, 4357 (early implemented)	T/L S2 06-02a	2006	133
V	Ln 19C	Added USSGL 1010	T/L S2 06-02a	2006	133
	<u>Footnotes</u>				
V	Fnt 8	Revised numbering.	T/L S2 06-02a	2006	133
V	Fnt 8	Added	T/L S2 06-02a	2006	133
<b>V</b>	<b><i>USSGL Crosswalks to Standard External Reports (continued):</i></b>				
	<b>FMS 2108: Yearend Closing Statement:</b>				
	<u>Column</u>				
V	Col 11	Added USSGL 4357 (early implemented)	T/L S2 06-02a	2006	2108
	<b>Budget Program and Financing (P&amp;F) Schedule:</b>				
	<u>Line</u>				
V	Ln 2397	Deleted all USSGLs. Revised to indicate not required to be supported by USSGL.	T/L S2 06-02a	2006	P&F
V	Ln 2398	Added USSGLs 4355, 4356, and 4357 (early implemented)	T/L S2 06-02a	2006	P&F
V	Ln 2441	Added USSGLs 4355, 4356, and 4357 (early implemented)	T/L S2 06-02a	2006	P&F
V	Ln 2441	Revised TAFS Status U/E	T/L S2 06-02a	2006	P&F
V	Ln 2441	Revised Fund_Type USSGL 4350 to 2/7 from 2/8	T/L S2 06-02a	2006	P&F
V	Ln 4020	Added USSGLs 4123, 4124, 4128, and 4129 (early implemented)	T/L S2 06-02a	2006	P&F
V	Ln 4045	Added	T/L S2 06-02a	2006	P&F
V	Ln 5800	Added	T/L S2 06-02a	2006	P&F
V	Ln 5810	Added	T/L S2 06-02a	2006	P&F
V	Ln 5826	Added	T/L S2 06-02a	2006	P&F
V	Ln 5827	Added	T/L S2 06-02a	2006	P&F
V	Ln 5833	Added	T/L S2 06-02a	2006	P&F
V	Ln 5835	Added	T/L S2 06-02a	2006	P&F
V	Ln 5837	Added	T/L S2 06-02a	2006	P&F
V	Ln 5838	Added	T/L S2 06-02a	2006	P&F
V	Ln 5845	Added	T/L S2 06-02a	2006	P&F
V	Ln 5847	Added	T/L S2 06-02a	2006	P&F
V	Ln 5849	Added	T/L S2 06-02a	2006	P&F
V	Ln 5853	Added	T/L S2 06-02a	2006	P&F
V	Ln 5861	Added	T/L S2 06-02a	2006	P&F
V	Ln 5862	Added	T/L S2 06-02a	2006	P&F
V	Ln 5890	Added	T/L S2 06-02a	2006	P&F
V	Ln 6636	Added	T/L S2 06-02a	2006	P&F
V	Ln 6800-6890	Deleted	T/L S2 06-02a	2006	P&F
V	Ln 7400	Revised calculation	T/L S2 06-02a	2006	P&F
V	Ln 8895	Revised calculation	T/L S2 06-02a	2006	P&F
V	Column	Deleted Transfer To From column	T/L S2 06-02a	2006	P&F
V	Column	Deleted Deficiency Flag column	T/L S2 06-02a	2006	P&F
V	Column	Deleted all Debit/Credit domain values, except for lines 2221, 2222, 4100, 4200, 5861, 5862, 6100, 6200, 6661, 6662, 6961, 6962, 7331, 7332	T/L S2 06-02a	2006	P&F

**U.S. Government Standard General Ledger**  
**Summary of Changes**  
(Cumulative - June 2006 through May 2007)

<u>Section</u>	<u>Item Changed</u>	<u>Change</u>	<u>TFM Effective</u>	<u>Reporting FY</u>	<u>Financial Statement or Report</u>
<b>V</b>	<b>USSGL Crosswalks to Standard External Reports (continued):</b>				
<b>Balance Sheet:</b>					
	<u>Line</u>				
V	Ln 16	Revised to new line "Stewardship PP&E (Note 11)"	T/L S2 06-02a	2006	BalSht
V	Ln 17	Revised moved from previous Ln 16	T/L S2 06-02a	2006	BalSht
V	Ln 18	Revised moved from previous Ln 17	T/L S2 06-02a	2006	BalSht
V	Ln 19	Revised moved from previous Ln 18	T/L S2 06-02a	2006	BalSht
V	Ln 20	Revised moved from previous Ln 19	T/L S2 06-02a	2006	BalSht
V	Ln 21	Revised moved from previous Ln 20	T/L S2 06-02a	2006	BalSht
V	Ln 22	Revised moved from previous Ln 21	T/L S2 06-02a	2006	BalSht
V	Ln 23	Revised moved from previous Ln 22	T/L S2 06-02a	2006	BalSht
V	Ln 24	Added USSGLs 2190, 2215, 2216, 2217, and 2218	T/L S2 06-02a	2006	BalSht
V	Ln 24	Revised moved from previous Ln 23	T/L S2 06-02a	2006	BalSht
V	Ln 25	Revised moved from previous Ln 24	T/L S2 06-02a	2006	BalSht
V	Ln 26	Revised moved from previous Ln 25	T/L S2 06-02a	2006	BalSht
V	Ln 27	Revised moved from previous Ln 26	T/L S2 06-02a	2006	BalSht
V	Ln 27	Deleted USSGLs 2215, 2216, 2217, and 2218	T/L S2 06-02a	2006	BalSht
V	Ln 28	Revised moved from previous Ln 27	T/L S2 06-02a	2006	BalSht
V	Ln 29	Revised moved from previous Ln 28	T/L S2 06-02a	2006	BalSht
V	Ln 30	Revised moved from previous Ln 29	T/L S2 06-02a	2006	BalSht
V	Ln 30	Added USSGLs 3101,3102,3103,3106,3107,3108,3109; Revised USSGL 3100 Trial Balance from "E" to "B"	T/L S2 06-02a	2006	BalSht
V	Ln 31	Revised moved from previous Ln 30	T/L S2 06-02a	2006	BalSht
V	Ln 31	Added USSGLs 3101,3102,3103,3106,3107,3108,3109; Revised USSGL 3100 Trial Balance from "E" to "B"	T/L S2 06-02a	2006	BalSht
V	Ln 32	Revised moved from previous Ln 31	T/L S2 06-02a	2006	BalSht
V	Ln 32	Added USSGLs 5100, 5109, 5200, 5209, 5310, 5311, 5312, 5317, 5318, 5319, 5320, 5329, 5400, 5409, 5500, 5509, 5600, 5609, 5610, 5619, 5700, 5708, 5709, 5720, 5730, 5740, 5745, 5750, 5755, 5760, 5765, 5780, 5790, 5799, 5800, 5801, 5809, 5890, 5900, 5909, 5990, 5991, 6100, 6190, 6199, 6310, 6320, 6330, 6400, 6500, 6600, 6610, 6710, 6720, 6730, 6790, 6800, 6850, 6900, 7110, 7111, 7112, 7180, 7190, 7210, 7211, 7212, 7280, 7290, 7300, 7400, 7401, 7500, 7600; Revised USSGL 3310 Trial Balance from "E" to "B"	T/L S2 06-02a	2006	BalSht
V	Ln 33	Revised moved from previous Ln 32	T/L S2 06-02a	2006	BalSht
V	Ln 33	Added USSGLs 5100, 5109, 5200, 5209, 5310, 5311, 5312, 5317, 5318, 5319, 5320, 5329, 5400, 5409, 5500, 5509, 5600, 5609, 5610, 5619, 5700, 5708, 5709, 5720, 5730, 5740, 5745, 5750, 5755, 5760, 5765, 5780, 5790, 5799, 5800, 5801, 5809, 5890, 5900, 5909, 5990, 5991, 6100, 6190, 6199, 6310, 6320, 6330, 6400, 6500, 6600, 6610, 6710, 6720, 6730, 6790, 6800, 6850, 6900, 7110, 7111, 7112, 7180, 7190, 7210, 7211, 7212, 7280, 7290, 7300, 7400, 7401, 7500, 7600; Revised USSGL 3310 Trial Balance from "E" to "B"	T/L S2 06-02a	2006	BalSht
V	Ln 34	Revised moved from previous Ln 33	T/L S2 06-02a	2006	BalSht
V	Ln 35	Revised moved from previous Ln 34	T/L S2 06-02a	2006	BalSht
	<u>Footnotes</u>				
V	12	Added	T/L S2 06-02a	2006	BalSht

U.S. Government Standard General Ledger  
 Summary of Changes  
 (Cumulative - June 2006 through May 2007)

<u>Section</u>	<u>Item Changed</u>	<u>Change</u>	<u>TFM Effective</u>	<u>Reporting FY</u>	<u>Financial Statement or Report</u>
<b>V</b>	<i>USSGL Crosswalks to Standard External Reports (continued):</i>				
<b>Statement of Net Cost:</b>					
V	<u>Line</u>				
V	Ln 1	Revised attribute column Federal/Nonfederal for USSGL 7500 from "F/N" to "N."	T/L S2 06-02a	2006	NetCost
V	Ln 1	Revised line title to Gross Costs (Note 22)	T/L S2 06-02a	2006	NetCost
V	Ln 4	Revised attribute column Federal/Nonfederal for USSGL 7500 from "F/N" to "N."	T/L S2 06-02a	2006	NetCost
<b>Statement of Changes in Net Position:</b>					
V	<u>Line</u>				
V	1	Revised line	T/L S2 06-02a	2006	NetPos
V	2	Revised line	T/L S2 06-02a	2006	NetPos
V	4	Revised moved from previous line 6	T/L S2 06-02a	2006	NetPos
V	5	Revised moved from previous line 7	T/L S2 06-02a	2006	NetPos
V	6	Revised moved from previous line 8	T/L S2 06-02a	2006	NetPos
V	7	Revised moved from previous line 9	T/L S2 06-02a	2006	NetPos
V	8	Revised moved from previous line 10	T/L S2 06-02a	2006	NetPos
V	9	Revised moved from previous line 11	T/L S2 06-02a	2006	NetPos
V	10	Revised moved from previous line 12	T/L S2 06-02a	2006	NetPos
V	11	Revised moved from previous line 13	T/L S2 06-02a	2006	NetPos
V	12	Revised moved from previous line 14	T/L S2 06-02a	2006	NetPos
V	13	Revised moved from previous line 15	T/L S2 06-02a	2006	NetPos
V	14	Revised moved from previous line 16	T/L S2 06-02a	2006	NetPos
V	15	Revised moved from previous line 17	T/L S2 06-02a	2006	NetPos
V	16	Revised moved from previous line 18	T/L S2 06-02a	2006	NetPos
V	17	Revised title and calculation	T/L S2 06-02a	2006	NetPos
V	18	Added	T/L S2 06-02a	2006	NetPos
V	19	Added	T/L S2 06-02a	2006	NetPos
V	20	Added	T/L S2 06-02a	2006	NetPos
V	21	Added	T/L S2 06-02a	2006	NetPos
V	22	Added	T/L S2 06-02a	2006	NetPos
V	23	Added	T/L S2 06-02a	2006	NetPos
V	24	Added	T/L S2 06-02a	2006	NetPos
V	25	Added	T/L S2 06-02a	2006	NetPos
V	26	Added	T/L S2 06-02a	2006	NetPos
V	27	Added	T/L S2 06-02a	2006	NetPos
<b>Statement of Financing:</b>					
V	<u>Line</u>				
V	Ln 4	Added USSGL 1010.	T/L S2 06-02a	2006	SoF
V	Ln 6	Revised line title.	T/L S2 06-02a	2006	SoF
V	Ln 7	Revised line title.	T/L S2 06-02a	2006	SoF
V	Ln 8	Revised line title.	T/L S2 06-02a	2006	SoF
V	Ln 9	Revised line title.	T/L S2 06-02a	2006	SoF
V	Ln 14B	Added USSGL 1010.	T/L S2 06-02a	2006	SoF
V	Ln 15	Added USSGLs 8803 and 8804 (early implemented).	T/L S2 06-02a	2006	SoF
V	Ln 16	Added USSGL 1620.	T/L S2 06-02a	2006	SoF

U.S. Government Standard General Ledger  
 Summary of Changes  
 (Cumulative - June 2006 through May 2007)

<u>Section</u>	<u>Item Changed</u>	<u>Change</u>	<u>TFM Effective</u>	<u>Reporting FY</u>	<u>Financial Statement or Report</u>
<b>V</b>	<b>USSGL Crosswalks to Standard External Reports (continued):</b>				
	<b>Statement of Financing (continued):</b>				
	<u>Footnotes</u>				
V	Fnt 47	Added	T/L S2 06-02a	2006	SoF
V	Fnt 48	Added	T/L S2 06-02a	2006	SoF
	<b>Statement of Custodial Activity:</b>				
V	Ln 11	Revised attribute domain "E-B" in the Trial Balance Column for USSGL 2980	T/L S2 06-02a	2006	Cust
<b>VI</b>	<b>USSGL Crosswalks to the Closing Package:</b>				
	<b>Reclassified Balance Sheet:</b>				
	<u>Line</u>				
VI	Ln 6.3	Deleted "VA Only" footnote/additional information	T/L S2 06-02	2006	RBalSht
VI	Ln 9.1	Added	T/L S2 06-02	2006	RBalSht
VI	Ln 9.2	Added	T/L S2 06-02	2006	RBalSht
VI	Ln 9.3	Added	T/L S2 06-02	2006	RBalSht
VI	Ln 10	Revised to new line Total Net Position; added calculation (9.2 + 9.3)	T/L S2 06-02	2006	RBalSht
VI	Ln 11	Added - moved Ln 10 Total Liabilities and Net Position	T/L S2 06-02	2006	RBalSht
	<u>Footnote</u>				
VI	Fnt 10	Deleted "VA Only"	T/L S2 06-02	2006	RBalSht
VI	Fnt 11	Revised to footnote #10	T/L S2 06-02	2006	RBalSht
	<b>Reclassified Statement of Net Cost:</b>				
	<u>Line</u>				
VI	Ln 5.3	Added USSGL 6720	T/L S2 06-01	2006	RNetCost
VI	Ln 5.7	Deleted	T/L S2 06-01	2006	RNetCost
VI	Ln 6	Revised calculation from 5.1..5.7 to 5.1..5.6	T/L S2 06-01	2006	RNetCost
	<b>Reclassified Statement of Changes in Net Position:</b>				
	<u>Line</u>				
VI	Ln 7.5	Revised title	T/L S2 06-02	2006	RNetPos
VI	Ln 7.5	Deleted USSGLs 3107 and 5700	T/L S2 06-02	2006	RNetPos
VI	Ln 7.6	Revised line number	T/L S2 06-02	2006	RNetPos
VI	Ln 7.7	Revised line number	T/L S2 06-02	2006	RNetPos
VI	Ln 7.7	Added USSGLs 3107 and 5700	T/L S2 06-02	2006	RNetPos
VI	Ln 7.8	Revised line number	T/L S2 06-02	2006	RNetPos
VI	Ln 7.9	Revised title	T/L S2 06-02	2006	RNetPos
VI	Ln 7.9	Revised calculation	T/L S2 06-02	2006	RNetPos
	<u>Footnote</u>				
VI	Fnt 13	Added	T/L S2 06-02	2006	RNetPos

U.S. Government Standard General Ledger  
 Summary of Changes  
 (Cumulative - June 2006 through May 2007)

<u>Section</u>	<u>Item Changed</u>	<u>Change</u>	<u>TFM Effective</u>	<u>Reporting FY</u>	<u>Financial Statement or Report</u>
<b>I</b>	<i>USSGL Chart of Accounts:</i>				
	<u>USSGL Account</u>				
I	1410	Revised title	T/L S2 06-02	2007	CoA
I	1450	Deleted	T/L S2 06-02	2007	CoA
I	2190	Revised title	T/L S2 06-02	2007	CoA
I	2310	Revised title	T/L S2 06-02	2007	CoA
I	2320	Revised title	T/L S2 06-02	2007	CoA
I	2990	Revised title	T/L S2 06-02	2007	CoA
I	4123	Revised title	T/L S2 06-02	2007	CoA
I	4124	Revised title	T/L S2 06-02	2007	CoA
I	4126	Revised title	T/L S2 06-02	2007	CoA
I	4127	Revised title	T/L S2 06-02	2007	CoA
<b>I</b>	<i>USSGL Chart of Accounts (continued):</i>				
	<u>USSGL Account</u>				
I	4128	Revised title	T/L S2 06-02	2007	CoA
I	4129	Revised title	T/L S2 06-02	2007	CoA
I	4355	Added	T/L S2 06-02	2007	CoA
I	4356	Added	T/L S2 06-02	2007	CoA
I	4357	Added	T/L S2 06-02	2007	CoA
I	4384	Revised title	T/L S2 06-02	2007	CoA
I	8101	Added	T/L S2 06-02	2007	CoA
I	8102	Added	T/L S2 06-02	2007	CoA
I	8801	Revised title	T/L S2 06-02	2007	CoA
I	8802	Revised title	T/L S2 06-02	2007	CoA
I	8803	Added	T/L S2 06-02	2007	CoA
I	8804	Added	T/L S2 06-02	2007	CoA
<b>II</b>	<i>USSGL Accounts and Definitions:</i>				
	<u>USSGL Account</u>				
II	1410	Revised title and definition	T/L S2 06-02	2007	Def
II	1450	Deleted	T/L S2 06-02	2007	Def
II	2190	Revised title and definition	T/L S2 06-02	2007	Def
II	2310	Revised title and definition	T/L S2 06-02	2007	Def
II	2320	Revised title and definition	T/L S2 06-02	2007	Def
II	2960	Revised definition	T/L S2 06-02	2007	Def
II	2990	Revised title and definition	T/L S2 06-02	2007	Def
II	4123	Revised title and definition	T/L S2 06-02	2007	Def
II	4124	Revised title and definition	T/L S2 06-02	2007	Def
II	4126	Revised title and definition	T/L S2 06-02	2007	Def
II	4127	Revised title and definition	T/L S2 06-02	2007	Def
II	4128	Revised title and definition	T/L S2 06-02	2007	Def
II	4129	Revised title and definition	T/L S2 06-02	2007	Def

U.S. Government Standard General Ledger  
 Summary of Changes  
 (Cumulative - June 2006 through May 2007)

<u>Section</u>	<u>Item Changed</u>	<u>Change</u>	<u>TFM Effective</u>	<u>Reporting FY</u>	<u>Financial Statement or Report</u>
<b>II</b> <i>USSGL Accounts and Definitions (continued):</i>					
<u>USSGL Account</u>					
II	4355	Added	T/L S2 06-02	2007	Def
II	4356	Added	T/L S2 06-02	2007	Def
II	4357	Added	T/L S2 06-02	2007	Def
II	4384	Revised title and definition	T/L S2 06-02	2007	Def
II	8101	Added	T/L S2 06-02	2007	Def
II	8102	Added	T/L S2 06-02	2007	Def
II	8801	Revised title and definition	T/L S2 06-02	2007	Def
II	8802	Revised title and definition	T/L S2 06-02	2007	Def
II	8803	Added	T/L S2 06-02	2007	Def
II	8804	Added	T/L S2 06-02	2007	Def
<b>III</b> <i>USSGL Account Transactions:</i>					
<u>Transaction</u>					
III	TCA494	Deleted cr USSGL 1450	T/L S2 06-02	2007	TC
III	TCA496	Deleted dr USSGL 1450	T/L S2 06-02	2007	TC
III	TCA548	Deleted cr USSGL 1450	T/L S2 06-02	2007	TC
III	TCA550	Deleted dr USSGL 1450	T/L S2 06-02	2007	TC
III	TCB308	Deleted dr USSGL 1450	T/L S2 06-02	2007	TC
III	TCB604	Deleted cr USSGL 1450	T/L S2 06-02	2007	TC
III	TCC112	Deleted cr USSGL 1450	T/L S2 06-02	2007	TC
III	TCD122	Deleted dr USSGL 1450	T/L S2 06-02	2007	TC
III	TCD306	Deleted cr USSGL 1450	T/L S2 06-02	2007	TC
III	TCD310	Deleted dr USSGL 1450	T/L S2 06-02	2007	TC
<b>IV</b> <i>USSGL Account Attributes:</i>					
<b>FACTS I USSGL Account Attribute Table:</b>					
<u>USSGL Account</u>					
IV	1450	Deleted	T/L S2 06-02	2007	FACTSI Tbl
IV	2320	Revised Fed/NonFed Attribute Domain Value to "N" from "F"	T/L S2 06-02	2007	FACTSI Tbl
IV	2320	Deleted Trading Partner Attribute Domain Value	T/L S2 06-02	2007	FACTSI Tbl
IV	8803	Added	T/L S2 06-02	2007	FACTSI Tbl
IV	8804	Added	T/L S2 06-02	2007	FACTSI Tbl
<b>FACTS II USSGL Account Attribute Table:</b>					
<u>USSGL Account</u>					
IV	4355	Added	T/L S2 06-02	2007	FACTSII Tbl
IV	4356	Added	T/L S2 06-02	2007	FACTSII Tbl
IV	4357	Added	T/L S2 06-02	2007	FACTSII Tbl

U.S. Government Standard General Ledger  
 Summary of Changes  
 (Cumulative - June 2006 through May 2007)

<u>Section</u>	<u>Item Changed</u>	<u>Change</u>	<u>TFM Effective</u>	<u>Reporting FY</u>	<u>Financial Statement or Report</u>
<b>V</b>	<b>USSGL Crosswalks to Standard External Reports:</b>				
	<b>SF 133: Report on Budget Execution and Budgetary Resources and Statement of Budgetary Resources:</b>				
V	None		T/L S2 06-02a	2007	133
	<b>FMS 2108: Yearend Closing Statement:</b>				
V	None		T/L S2 06-02a	2007	2108
	<b>Balance Sheet:</b>				
	<u>Line</u>				
V	Ln 5	Deleted USSGL 1450	T/L S2 06-02a	2007	BalSht
V	Ln 14	Deleted USSGL 1450	T/L S2 06-02a	2007	BalSht
V	Ln 24	Revised attribute domain "C" Covered/NotCovered for USSGL 2190	T/L S2 06-02a	2007	BalSht
V	Ln 27	Revised attribute domain "C" Covered/NotCovered for USSGL 2190	T/L S2 06-02a	2007	BalSht
V	Ln 27	Revised attribute domain "U" Covered/NotCovered for USSGL 2990	T/L S2 06-02a	2007	BalSht
	<b>Statement of Net Cost:</b>				
V	None		T/L S2 06-02a	2007	NetCost
	<b>Statement of Changes in Net Position:</b>				
V	None		T/L S2 06-02a	2007	NetPos
	<b>Statement of Financing:</b>				
V	None		T/L S2 06-02a	2007	SoF
	<b>Statement of Custodial Activity:</b>				
	<u>Line</u>				
V	Ln 7	Deleted Footnote 13	T/L S2 06-02a	2007	Cust
V	Ln 13	Added USSGL 6790	T/L S2 06-02a	2007	Cust
	<u>Footnote</u>				
V	Fnt 12	Revised	T/L S2 06-02a	2007	Cust
V	Fnt 13	Deleted	T/L S2 06-02a	2007	Cust

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

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

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

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

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

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

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

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

<u>Account Number</u>	<u>Title</u>	<u>Normal Balance</u>
<b>1000</b>	<b>ASSETS</b>	
1010	Fund Balance With Treasury	Debit
1090	Fund Balance With Treasury Under a Continuing Resolution	Debit
	<b>CASH</b>	
1110	Undeposited Collections	Debit
1120	Imprest Funds	Debit
1130	Funds Held by the Public	Debit
1190	Other Cash	Debit
1195	Other Monetary Assets	Debit
1200	Foreign Currency	Debit
	<b>RECEIVABLES</b>	
1310	Accounts Receivable	Debit
1319	Allowance for Loss on Accounts Receivable	Credit
1320	Employment Benefit Contributions Receivable	Debit
1325	Taxes Receivable	Debit
1329	Allowance for Loss on Taxes Receivable	Credit
1330	Receivable for Transfers of Currently Invested Balances	Debit
1335	Expenditure Transfers Receivable	Debit
1340	Interest Receivable	Debit
1349	Allowance for Loss on Interest Receivable	Credit
1350	Loans Receivable	Debit
1359	Allowance for Loss on Loans Receivable	Credit
1360	Penalties, Fines, and Administrative Fees Receivable	Debit
1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	Credit
1399	Allowance for Subsidy	Credit
<b>1410</b>	<b>Advances and Prepayments</b>	<b>Debit</b>
	<b>INVENTORY AND RELATED PROPERTY</b>	
1511	Operating Materials and Supplies Held for Use	Debit
1512	Operating Materials and Supplies Held in Reserve for Future Use	Debit

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

<u>Account Number</u>	<u>Title</u>	<u>Normal Balance</u>
<b>1000</b>	<b>ASSETS (continued)</b>	
	<b>INVENTORY AND RELATED PROPERTY (continued)</b>	
1513	Operating Materials and Supplies - Excess, Obsolete, and Unserviceable	Debit
1514	Operating Materials and Supplies Held for Repair	Debit
1519	Operating Materials and Supplies - Allowance	Credit
1521	Inventory Purchased for Resale	Debit
1522	Inventory Held in Reserve for Future Sale	Debit
1523	Inventory Held for Repair	Debit
1524	Inventory - Excess, Obsolete, and Unserviceable	Debit
1525	Inventory - Raw Materials	Debit
1526	Inventory - Work-in-Process	Debit
1527	Inventory - Finished Goods	Debit
1529	Inventory - Allowance	Credit
	<b>SEIZED MONETARY ASSETS</b>	
1531	Seized Monetary Instruments	Debit
1532	Seized Cash Deposited	Debit
	<b>FORFEITED PROPERTY</b>	
1541	Forfeited Property Held for Sale	Debit
1542	Forfeited Property Held for Donation or Use	Debit
1549	Forfeited Property - Allowance	Credit
	<b>FORECLOSED PROPERTY</b>	
1551	Foreclosed Property	Debit
1559	Foreclosed Property - Allowance	Credit
	<b>COMMODITIES</b>	
1561	Commodities Held Under Price Support and Stabilization Support Programs	Debit
1569	Commodities - Allowance	Credit
	<b>STOCKPILE MATERIALS</b>	
1571	Stockpile Materials Held in Reserve	Debit
1572	Stockpile Materials Held for Sale	Debit

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

<u>Account Number</u>	<u>Title</u>	<u>Normal Balance</u>
<b>1000</b>	<b>ASSETS (continued)</b>	
	<b>OTHER RELATED PROPERTY</b>	
1591	Other Related Property	Debit
1599	Other Related Property - Allowance	Credit
	<b>INVESTMENTS</b>	
1610	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	Debit
1611	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	Credit
1612	Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	Debit
<b>1613</b>	<b>Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt</b>	<b>Debit</b>
<b>1618</b>	<b>Market Adjustment - Investments</b>	<b>Debit</b>
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
<b>1623</b>	<b>Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities</b>	<b>Debit</b>
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
<b>1638</b>	<b>Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds</b>	<b>Debit</b>
<b>1639</b>	<b>Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds</b>	<b>Credit</b>
1690	Other Investments	Debit
	<b>GENERAL PROPERTY, PLANT, AND EQUIPMENT</b>	
1711	Land and Land Rights	Debit
1712	Improvements to Land	Debit
1719	Accumulated Depreciation on Improvements to Land	Credit
1720	Construction-in-Progress	Debit

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

<u>Account Number</u>	<u>Title</u>	<u>Normal Balance</u>
<b>1000</b>	<b>ASSETS (continued)</b>	
	<b>GENERAL PROPERTY, PLANT, AND EQUIPMENT (continued)</b>	
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
	<b>OTHER ASSETS</b>	
1921	Receivable From Appropriations	Debit
1990	Other Assets	Debit
<b>2000</b>	<b>LIABILITIES</b>	
	<b>ACCRUED LIABILITIES - OTHER</b>	
2110	Accounts Payable	Credit
2120	Disbursements in Transit	Credit
2130	Contract Holdbacks	Credit
2140	Accrued Interest Payable	Credit
2150	Payable for Transfers of Currently Invested Balances	Credit
2155	Expenditure Transfers Payable	Credit
2160	Entitlement Benefits Due and Payable	Credit

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

<u>Account Number</u>	<u>Title</u>	<u>Normal Balance</u>
<b>2000</b>	<b>LIABILITIES (continued)</b>	
	<b>ACCRUED LIABILITIES - OTHER (continued)</b>	
2170	Subsidy Payable to the Financing Account	Credit
2179	Contra Liability for Subsidy Payable to the Financing Account	Debit
2180	Loan Guarantee Liability	Credit
<b>2190</b>	<b>Other Liabilities With Related Budgetary Obligations</b>	<b>Credit</b>
	<b>ACCRUED LIABILITIES - PAYROLL AND BENEFITS</b>	
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
	<b>UNEARNED REVENUE (ADVANCES)</b>	
<b>2310</b>	<b>Liability for Advances and Prepayments</b>	<b>Credit</b>
<b>2320</b>	<b>Other Deferred Revenue</b>	<b>Credit</b>
2400	Liability for Deposit Funds, Clearing Accounts, and Undeposited Collections	Credit
	<b>DEBT</b>	
2510	Principal Payable to the Bureau of the Public Debt	Credit
2520	Principal Payable to the Federal Financing Bank	Credit
2530	Securities Issued by Federal Agencies Under General and Special Financing Authority	Credit
2531	Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority	Debit
2532	Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	Credit

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

<u>Account Number</u>	<u>Title</u>	<u>Normal Balance</u>
<b>2000</b>	<b>LIABILITIES (continued)</b>	
	<b>DEBT (continued)</b>	
<b>2533</b>	<b>Amortization of Discount and Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority</b>	<b>Debit</b>
2540	Participation Certificates	Credit
2590	Other Debt	Credit
	<b>ACTUARIAL LIABILITIES</b>	
2610	Actuarial Pension Liability	Credit
2620	Actuarial Health Insurance Liability	Credit
2630	Actuarial Life Insurance Liability	Credit
2650	Actuarial FECA Liability	Credit
2690	Other Actuarial Liabilities	Credit
	<b>OTHER LIABILITIES</b>	
2910	Prior Liens Outstanding on Acquired Collateral	Credit
2920	Contingent Liabilities	Credit
2940	Capital Lease Liability	Credit
2950	Liability for Subsidy Related to Undisbursed Loans	Credit
<b>2960</b>	<b>Accounts Payable From Canceled Appropriations</b>	<b>Credit</b>
2970	Resources Payable to Treasury	Credit
2980	Custodial Liability	Credit
<b>2990</b>	<b>Other Liabilities Without Related Budgetary Obligations</b>	<b>Credit</b>
2995	Estimated Cleanup Cost Liability	Credit
<b>3000</b>	<b>NET POSITION</b>	
3100	Unexpended Appropriations - Cumulative	Credit
3101	Unexpended Appropriations - Appropriations Received	Credit
3102	Unexpended Appropriations - Transfers-In	Credit
3103	Unexpended Appropriations - Transfers-Out	Debit
<b>3106</b>	<b>Unexpended Appropriations - Adjustments</b>	<b>Credit</b>
3107	Unexpended Appropriations - Used	Debit
<b>3108</b>	<b>Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors</b>	<b>Debit</b>
<b>3109</b>	<b>Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles</b>	<b>Debit</b>
<b>3310</b>	<b>Cumulative Results of Operations</b>	<b>Credit</b>

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

<u>Account Number</u>	<u>Title</u>	<u>Normal Balance</u>
<b>4000</b>	<b>BUDGETARY</b>	
	<b>ANTICIPATED RESOURCES</b>	
4032	Estimated Indefinite Contract Authority	Debit
<b>4034</b>	<b>Anticipated Adjustments to Contract Authority</b>	<b>Credit</b>
4042	Estimated Indefinite Borrowing Authority	Debit
4044	Anticipated Reductions to Borrowing Authority	Credit
4047	Anticipated Transfers to the General Fund of the Treasury	Credit
4060	Anticipated Collections From Non-Federal Sources	Debit
4070	Anticipated Collections From Federal Sources	Debit
	<b>TRANSFERS OF RECEIVABLES FROM INVESTED BALANCES</b>	
<b>4081</b>	<b>Amounts Appropriated From a Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred</b>	<b>Credit</b>
<b>4082</b>	<b>Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred</b>	<b>Credit</b>
<b>4083</b>	<b>Transfers - Current-Year Authority - Receivable - Transferred</b>	<b>Credit</b>
	<b>APPROPRIATIONS REALIZED</b>	
4111	Debt Liquidation Appropriations	Debit
4112	Liquidation of Deficiency - Appropriations	Debit
4114	Appropriated Trust or Special Fund Receipts	Debit
4115	Loan Subsidy Appropriation	Debit
4117	Loan Administrative Expense Appropriation	Debit
4118	Reestimated Loan Subsidy Appropriation	Debit
4119	Other Appropriations Realized	Debit
4120	Appropriations Anticipated - Indefinite	Debit
4122	Authority Adjusted for Interest on the Bureau of the Public Debt Securities	Debit
<b>4123</b>	<b>Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction/Cancellation</b>	<b>Debit</b>
<b>4124</b>	<b>Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation</b>	<b>Credit</b>
4125	Loan Modification Adjustment Transfer Appropriation	Debit
<b>4126</b>	<b>Amounts Appropriated From Specific Invested TAFS - Receivable</b>	<b>Debit</b>
<b>4127</b>	<b>Amounts Appropriated From Specific Invested TAFS - Payable</b>	<b>Credit</b>
<b>4128</b>	<b>Amounts Appropriated From Specific Invested TAFS - Transfers-In</b>	<b>Debit</b>

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

<u>Account Number</u>	<u>Title</u>	<u>Normal Balance</u>
<b>4000</b>	<b>BUDGETARY (continued)</b>	
	<b>CONTRACT AUTHORITY</b>	
<b>4129</b>	<b>Amounts Appropriated From Specific Invested TAFS - Transfers-Out</b>	<b>Credit</b>
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
<b>4137</b>	<b>Transfers of Contract Authority</b>	<b>Debit</b>
4138	Appropriation To Liquidate Contract Authority	Debit
4139	Contract Authority Carried Forward	Debit
	<b>BORROWING AUTHORITY</b>	
4140	Substitution of Borrowing Authority	Credit
4141	Current-Year Borrowing Authority Realized	Debit
4143	Decreases to Indefinite Borrowing Authority	Credit
4144	Borrowing Authority Withdrawn	Credit
4145	Borrowing Authority Converted to Cash	Credit
4146	Actual Repayments of Debt, Current-Year Authority	Credit
4147	Actual Repayments of Debt, Prior-Year Balances	Credit
4148	Resources Realized From Borrowing Authority	Debit
4149	Borrowing Authority Carried Forward	Debit
	<b>OTHER BUDGETARY RESOURCES</b>	
4150	Reappropriations	Debit
4151	Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority	Credit
4152	Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances	Credit
4157	Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation	Debit
4158	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	Debit
<b>4160</b>	<b>Anticipated Transfers - Current-Year Authority</b>	<b>Debit</b>

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

<u>Account Number</u>	<u>Title</u>	<u>Normal Balance</u>
<b>4000</b>	<b>BUDGETARY (continued)</b>	
	<b>OTHER BUDGETARY RESOURCES (continued)</b>	
4165	Allocations of Authority - Anticipated From Invested Balances	Debit
<b>4166</b>	<b>Allocations of Realized Authority - To Be Transferred From Invested Balances</b>	<b>Debit</b>
<b>4167</b>	<b>Allocations of Realized Authority - Transferred From Invested Balances</b>	<b>Debit</b>
<b>4168</b>	<b>Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction</b>	<b>Debit</b>
<b>4170</b>	<b>Transfers - Current-Year Authority</b>	<b>Debit</b>
<b>4171</b>	<b>Nonallocation Transfers of Invested Balances - Receivable</b>	<b>Debit</b>
<b>4172</b>	<b>Nonallocation Transfers of Invested Balances - Payable</b>	<b>Credit</b>
<b>4173</b>	<b>Nonallocation Transfers of Invested Balances - Transferred</b>	<b>Debit</b>
<b>4175</b>	<b>Allocation Transfers of Current-Year Authority for Noninvested Accounts</b>	<b>Debit</b>
<b>4176</b>	<b>Allocation Transfers of Prior-Year Balances</b>	<b>Debit</b>
<b>4180</b>	<b>Anticipated Transfers - Prior-Year Balances</b>	<b>Debit</b>
<b>4190</b>	<b>Transfers - Prior-Year Balances</b>	<b>Debit</b>
<b>4191</b>	<b>Balance Transfers - Extension of Availability Other Than Reappropriations</b>	<b>Debit</b>
<b>4192</b>	<b>Balance Transfers - Unexpired to Expired</b>	<b>Debit</b>
<b>4195</b>	<b>Transfer of Obligated Balances</b>	<b>Debit</b>
<b>4199</b>	<b>Transfer of Expired Expenditure Transfers - Receivable</b>	<b>Debit</b>
4201	Total Actual Resources - Collected	Debit
4210	Anticipated Reimbursements and Other Income	Debit
4212	Liquidation of Deficiency - Offsetting Collections	Debit
4215	Anticipated Appropriation Trust Fund Expenditure Transfers	Debit
4221	Unfilled Customer Orders Without Advance	Debit
4222	Unfilled Customer Orders With Advance	Debit
4225	Appropriation Trust Fund Expenditure Transfers - Receivable	Debit
<b>4230</b>	<b>Unfilled Customer Orders Without Advance - Transferred</b>	<b>Debit</b>
<b>4231</b>	<b>Unfilled Customer Orders With Advance - Transferred</b>	<b>Credit</b>
<b>4232</b>	<b>Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred</b>	<b>Debit</b>
<b>4233</b>	<b>Reimbursements and Other Income Earned - Receivable - Transferred</b>	<b>Debit</b>

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

<u>Account Number</u>	<u>Title</u>	<u>Normal Balance</u>
<b>4000</b>	<b>BUDGETARY (continued)</b>	
	<b>OTHER BUDGETARY RESOURCES (continued)</b>	
<b>4234</b>	<b>Other Federal Receivables - Transferred</b>	<b>Debit</b>
4251	Reimbursements and Other Income Earned - Receivable	Debit
4252	Reimbursements and Other Income Earned - Collected	Debit
4255	Appropriation Trust Fund Expenditure Transfers - Collected	Debit
4260	Actual Collections of "governmental-type" Fees	Debit
4261	Actual Collections of Business-Type Fees	Debit
4262	Actual Collections of Loan Principal	Debit
4263	Actual Collections of Loan Interest	Debit
4264	Actual Collections of Rent	Debit
4265	Actual Collections From Sale of Foreclosed Property	Debit
4266	Other Actual Business-Type Collections From Non-Federal Sources	Debit
4267	Other Actual "governmental-type" Collections From Non-Federal Sources	Debit
4271	Actual Program Fund Subsidy Collected	Debit
4273	Interest Collected From Treasury	Debit
4275	Actual Collections From Liquidating Fund	Debit
4276	Actual Collections From Financing Fund	Debit
4277	Other Actual Collections - Federal	Debit
4281	Actual Program Fund Subsidy Receivable	Debit
4283	Interest Receivable From Treasury	Debit
4285	Receivable From the Liquidating Fund	Debit
4286	Receivable From the Financing Fund	Debit
4287	Other Federal Receivables	Debit
	<b>BUDGETARY ADJUSTMENTS AND STATUS OF RESOURCES - UNOBLIGATED</b>	
4310	Anticipated Recoveries of Prior-Year Obligations	Debit
<b>4320</b>	<b>Adjustments for Changes in Prior-Year Allocations of Budgetary Resources</b>	<b>Debit</b>
4350	Canceled Authority	Credit
<b>4355</b>	<b>Cancellation of Appropriation From Unavailable Receipts</b>	<b>Credit</b>
<b>4356</b>	<b>Cancellation of Appropriation From Invested Balances</b>	<b>Credit</b>
<b>4357</b>	<b>Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds</b>	<b>Credit</b>
4382	Temporary Reduction - New Budget Authority	Credit

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

<u>Account Number</u>	<u>Title</u>	<u>Normal Balance</u>
<b>4000</b>	<b>BUDGETARY (continued)</b>	
	<b>BUDGETARY ADJUSTMENTS AND STATUS OF RESOURCES - UNOBLIGATED (continued)</b>	
4383	Temporary Reduction - Prior-Year Balances	Credit
<b>4384</b>	<b>Temporary Reduction/Cancellation Returned by Appropriation</b>	<b>Credit</b>
4387	Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority	Credit
4388	Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances	Credit
<b>4391</b>	<b>Adjustments to Indefinite No-Year Authority</b>	<b>Credit</b>
4392	Permanent Reduction - New Budget Authority	Credit
4393	Permanent Reduction - Prior-Year Balances	Credit
4394	Receipts Unavailable for Obligation Upon Collection	Credit
4395	Authority Unavailable for Obligation Pursuant to Public Law - Temporary	Credit
4397	Receipts and Appropriations Temporarily Precluded From Obligation	Credit
4398	Offsetting Collections Temporarily Precluded From Obligation	Credit
4399	Special and Trust Fund Refunds and Recoveries Temporarily Precluded From Obligation	Credit
4420	Unapportioned Authority - Pending Rescission	Credit
4430	Unapportioned Authority - OMB Deferral	Credit
4450	Unapportioned Authority	Credit
4510	Apportionments	Credit
4520	Reserved for Agency Use	N.A.
4530	Reserved for Agency Use	N.A.
4540	Reserved for Agency Use	N.A.
4550	Reserved for Agency Use	N.A.
4560	Reserved for Agency Use	N.A.
4570	Reserved for Agency Use	N.A.
4580	Reserved for Agency Use	N.A.
4590	Apportionments - Anticipated Resources - Programs Subject to Apportionment	Credit
4610	Allotments - Realized Resources	Credit
4620	Unobligated Funds Exempt From Apportionment	Credit
4630	Funds Not Available for Commitment/Obligation	Credit

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

<u>Account Number</u>	<u>Title</u>	<u>Normal Balance</u>
<b>4000</b>	<b>BUDGETARY (continued)</b>	
	<b>BUDGETARY ADJUSTMENTS AND STATUS OF RESOURCES - UNOBLIGATED (continued)</b>	
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
	<b>BUDGETARY ADJUSTMENTS AND STATUS OF RESOURCES - UNEXPENDED OBLIGATIONS</b>	
4801	Undelivered Orders - Obligations, Unpaid	Credit
4802	Undelivered Orders - Obligations, Prepaid/Advanced	Credit
<b>4831</b>	<b>Undelivered Orders - Obligations Transferred, Unpaid</b>	<b>Credit</b>
<b>4832</b>	<b>Undelivered Orders - Obligations Transferred, Prepaid/Advanced</b>	<b>Credit</b>
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
	<b>BUDGETARY ADJUSTMENTS AND STATUS OF RESOURCES - EXPENDED AUTHORITY</b>	
4901	Delivered Orders - Obligations, Unpaid	Credit
4902	Delivered Orders - Obligations, Paid	Credit
4908	Authority Outlayed Not Yet Disbursed	Credit
<b>4931</b>	<b>Delivered Orders - Obligations Transferred, Unpaid</b>	<b>Credit</b>
4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	Debit
4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	Debit
4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	Credit
4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	Credit

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

<u>Account Number</u>	<u>Title</u>	<u>Normal Balance</u>
<b>5000</b>	<b>REVENUE AND OTHER FINANCING SOURCES</b>	
5100	Revenue From Goods Sold	Credit
5109	Contra Revenue for Goods Sold	Debit
5200	Revenue From Services Provided	Credit
5209	Contra Revenue for Services Provided	Debit
5310	Interest Revenue - Other	Credit
5311	Interest Revenue - Investments	Credit
5312	Interest Revenue - Loans Receivable/Uninvested Funds	Credit
5317	Contra Revenue for Interest Revenue - Loans Receivable	Debit
5318	Contra Revenue for Interest Revenue - Investments	Debit
5319	Contra Revenue for Interest Revenue - Other	Debit
5320	Penalties, Fines, and Administrative Fees Revenue	Credit
5329	Contra Revenue for Penalties, Fines, and Administrative Fees	Debit
5400	Benefit Program Revenue	Credit
5409	Contra Revenue for Benefit Program Revenue	Debit
5500	Insurance and Guarantee Premium Revenue	Credit
5509	Contra Revenue for Insurance and Guarantee Premium Revenue	Debit
5600	Donated Revenue - Financial Resources	Credit
5609	Contra Revenue for Donations - Financial Resources	Debit
5610	Donated Revenue - Nonfinancial Resources	Credit
5619	Contra Donated Revenue - Nonfinancial Resources	Debit
5700	Expended Appropriations	Credit
<b>5708</b>	<b>Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors</b>	<b>Credit</b>
<b>5709</b>	<b>Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles</b>	<b>Credit</b>
5720	Financing Sources Transferred In Without Reimbursement	Credit
5730	Financing Sources Transferred Out Without Reimbursement	Debit
5740	Appropriated Earmarked Receipts Transferred In	Credit
5745	Appropriated Earmarked Receipts Transferred Out	Debit
5750	Expenditure Financing Sources - Transfers-In	Credit
5755	Nonexpenditure Financing Sources - Transfers-In	Credit
5760	Expenditure Financing Sources - Transfers-Out	Debit
5765	Nonexpenditure Financing Sources - Transfers-Out	Debit
5780	Imputed Financing Sources	Credit
<b>5790</b>	<b>Other Financing Sources</b>	<b>Credit</b>

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

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

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

<u>Account Number</u>	<u>Title</u>	<u>Normal Balance</u>
<b>7000</b>	<b>GAINS/LOSSES/MISCELLANEOUS ITEMS</b>	
	<b>GAINS</b>	
7110	Gains on Disposition of Assets - Other	Credit
7111	Gains on Disposition of Investments	Credit
7112	Gains on Disposition of Borrowings	Credit
7180	Unrealized Gains	Credit
7190	Other Gains	Credit
	<b>LOSSES</b>	
7210	Losses on Disposition of Assets - Other	Debit
7211	Losses on Disposition of Investments	Debit
7212	Losses on Disposition of Borrowings	Debit
7280	Unrealized Losses	Debit
7290	Other Losses	Debit
	<b>MISCELLANEOUS ITEMS</b>	
<b>7300</b>	<b>Extraordinary Items</b>	<b>Credit</b>
<b>7400</b>	<b>Prior-Period Adjustments Due to Corrections of Errors</b>	<b>Credit</b>
<b>7401</b>	<b>Prior-Period Adjustments Due to Changes in Accounting Principles</b>	<b>Credit</b>
7500	Distribution of Income - Dividend	Debit
<b>7600</b>	<b>Changes in Actuarial Liability</b>	<b>Debit</b>
<b>8000</b>	<b>MEMORANDUM</b>	
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.

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

<u>Account Number</u>	<u>Title</u>	<u>Normal Balance</u>
	<b>MEMORANDUM (continued)</b>	
8065	Guaranteed Loan Collections, Defaults, and Adjustments	Debit
8068	Reserved for Agency Use	N.A.
8070	Guaranteed Loan Cumulative Disbursements by Lenders	Credit
<b>8101</b>	<b>Partial Authority Cancellation</b>	<b>Credit</b>
<b>8102</b>	<b>Offset for Partial Authority Cancellation</b>	<b>Debit</b>
<b>8801</b>	<b>Offset for Purchases of Assets</b>	<b>Credit</b>
<b>8802</b>	<b>Purchases of Property, Plant, and Equipment</b>	<b>Debit</b>
<b>8803</b>	<b>Purchases of Inventory and Related Property</b>	<b>Debit</b>
<b>8804</b>	<b>Purchases of Assets – Other</b>	<b>Debit</b>

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

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

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

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

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

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

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

**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 OMB's automatic apportionment bulletin. The balance in this account will adjust to zero when FMS processes a warrant and must adjust to zero by yearend.

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

**Definition:** Collections on hand, not yet deposited within the same accounting period.

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

**Definition:** The authorized amount of cash held by agency cashiers at personal risk.

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

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

**Definition:** Funds held by the public that OMB has determined will be included in the budget.

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

**Definition:** Cash holdings not otherwise classified above.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Definition:** Estimated amounts of uncollectible taxes receivable.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Definition:** The accumulated cost or value of completed products.

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

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

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

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

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

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

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

**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.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Definition:** The amortization amount of discounts and premiums on U.S. Treasury securities issued by the Bureau of the Public Debt and held by an agency. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance.

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

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

**Definition:** The accumulated unrealized gain or loss on investments other than investments in zero coupon bonds. Unrealized gain or loss is due to adjustments for market value. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance.

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

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

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

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

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

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

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

**Account Title:** Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities

**Account Number:** 1623

**Normal Balance:** Debit

**Definition:** The amortization amount of discounts and premiums on securities other than the Bureau of the Public Debt securities held by an agency. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance.

**Account Title:** Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt

**Account Number:** 1630

**Normal Balance:** Debit

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

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

**Account Number:** 1631

**Normal Balance:** Credit

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

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

**Account Number:** 1633

**Normal Balance:** Debit

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

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

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

**Definition:** The accumulated unrealized holding gains and losses for U.S. Treasury zero coupon bond investments due to adjustments to market value. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance.

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

**Definition:** The offset to market adjustments for investments in U.S. Treasury zero coupon bonds. The account provides a mechanism for zero coupon bonds to be reported on a basis other than market value on the Balance Sheet. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Definition:** Accumulates depreciation charged to expense for equipment.

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

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

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

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

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

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

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

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

**Definition:** Accumulates amortization charged to expense for leasehold improvements.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Definition:** Other assets not otherwise classified above.

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

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

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

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

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

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

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

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

**Definition:** Amount of interest accrued and owed to others.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Definition:** Amounts of liabilities, not otherwise classified above, for which there is a related budgetary obligation (USSGL account 49X1).

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Definition:** The amortization of discount and premium on securities issued under general and special financing authority. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Definition:** This account is used to reinstate valid accounts payable that were canceled.

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

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

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

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

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

**Account Title:** Other Liabilities 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.

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

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

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

**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.

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

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

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

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

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

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

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

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

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

**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. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance.

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

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

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

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

**Definition:** The net difference since the inception of the activity between (1) expenses and losses, and (2) financing sources including appropriations, revenues, and gains. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance.

**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:** The estimated amounts of reductions or increases during the fiscal year to contract authority. This also includes the estimated liquidation of contract authority from offsetting collections. 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:** The 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  
**Account Number:** 4047  
**Normal Balance:** Credit

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

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

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

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

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

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

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

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

**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 (TAFS) to another. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance.

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

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

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

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

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

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

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

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

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

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

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

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

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

**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.

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

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

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

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

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

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

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

**Account Title:** Amounts Appropriated From Specific Invested TAFS Reclassified -  
Receivable - Temporary Reduction/Cancellation  
**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 or cancellation. Since this is a reclassification of a receivable, there is no impact on fund balance. Use this account only in a specific agency expenditure account where the receivable is from an invested expenditure account.

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

**Account Title:** 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. The amount is equal to the amount of the temporary reduction. Since this is a reclassification of a payable, there is no impact on fund balance. Use this account only in an invested expenditure account where the payable is to a specific agency expenditure account.

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

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

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

**Definition:** Amounts appropriated in an appropriation or authorization act from an invested TAFS to a specific agency account. The amounts appropriated to the agency will be accomplished via nonexpenditure transfer; however, the amounts are reflected in the President's Budget as an appropriation rather than as a transfer. For cash management purposes, the funds remain invested until needed for disbursement; therefore, a receivable is required to reflect the total budget authority. Other TAFS may record this account only with prior OMB approval.

**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 TAFS to a specific expenditure account. The amounts appropriated to the agency will be accomplished via nonexpenditure transfer; however, the amounts are reflected in the President's Budget as an appropriation rather than as a transfer. For cash management purposes, the funds remain invested until needed for disbursement; therefore, a payable is required to reflect the total budget authority. Other TAFS may record this account only with prior OMB approval.

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

**Definition:** Amounts appropriated in an appropriation or authorization act from an agency TAFS to a specific agency expenditure account and transferred in via nonexpenditure transfer. However, the amounts are reflected in the President's Budget as an appropriation rather than a transfer. Use only with OMB approval.

**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 TAFS to a specific agency expenditure account, and then transferred out via nonexpenditure transfer. However, the amounts are reflected in the President's Budget as an appropriation rather than a transfer. Use only with OMB approval.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Definition:** The amount of contract authority transferred between two Treasury Appropriation Fund Symbols (TAFS) based upon an approved letter. This occurs before the actual transfer of funds. 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:** Appropriation To Liquidate Contract Authority  
**Account Number:** 4138  
**Normal Balance:** Debit

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**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 nonexpenditure transfer and is only permissible under specific circumstances.) Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance.

**U.S. Government Standard General Ledger  
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 (TAFS) has investment authority; most commonly associated with trust and special funds. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance.

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

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

**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 (TAFS) during the fiscal year of current-year unobligated authority. This amount includes transfers of unobligated balances resulting from legislation that changes the purpose for which the balances are available for obligation. This amount excludes transfers of amounts from invested balances. 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:** 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 OMB), when investment authority is involved. For cash management purposes, the funds remain invested until needed for disbursement. (This occurs before the request for SF 1151: Nonexpenditure Transfer Authorization, and is only permissible under specific circumstances.) Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance.

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

**Definition:** The amount to be transferred out of unrealized nonexpenditure transfers of invested balances, excluding allocation transfers, between two trust funds or between two Federal funds (as defined by OMB), when investment authority is involved. For cash management purposes, the funds remain invested until needed for disbursement. (This occurs before the request for SF 1151: Nonexpenditure Transfer Authorization, and is only permissible under specific circumstances.) 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:** Nonallocation Transfers of Invested Balances - Transferred  
**Account Number:** 4173  
**Normal Balance:** Debit

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

**U.S. Government Standard General Ledger  
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 in certain instances for this account to have a credit balance.

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

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

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

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

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

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

**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 SF 1151: Nonexpenditure Transfer Authorization. Use only with OMB approval. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance.

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

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

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

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

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

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

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

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

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

**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.

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

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

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

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

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

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

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

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

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

**U.S. Government Standard General Ledger  
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 (TAFS) to another. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance.

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

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

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

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

**Account Title:** Reimbursements and Other Income Earned - Receivable - 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 (TAFS) to another. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance.

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

**Account Title:** 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 (TAFS) to another. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Definition:** The amount the financing fund collects during the fiscal year from the liquidating fund for assuming 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 sources for which a specific USSGL account has not been established.

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

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

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

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

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

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

**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.

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

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

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

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

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

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

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

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

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

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

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

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

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

**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.

**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 (TAFS) associated with a receipt account designated by Treasury as “available.” This account also may be used in revolving funds or for reductions of spending authority from offsetting collections only if it is deemed appropriate by OMB and/or a specific legislative action. For permanent reductions, refer to USSGL account 4392, “Permanent Reduction - New Budget Authority.”

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

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

**Account Title:** Temporary Reduction/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 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.

**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 special or nonrevolving trust Treasury Appropriation Fund Symbol (TAFS) associated with a receipt account designated by Treasury as “unavailable.”

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**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 OMB.

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

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

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

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

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

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

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

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

**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.

**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.

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

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

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

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

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

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

**Definition:** The amount of goods and/or services ordered and obligated in one Treasury Appropriation Fund Symbol (TAFS) and transferred to or from another TAFS, which have not been actually or constructively received but have been prepaid or advanced at the time of transfer. This includes amounts specified in other contracts or agreements such as grants, program subsidies, undisbursed loans and claims, and similar events for which an advance or prepayment has not occurred. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit 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 fiscal year resulting from downward adjustments to USSGL account 4801, "Undelivered Orders - Obligations, Unpaid," that were originally recorded in a prior fiscal year.

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

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

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

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

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

**Account Title:** Upward Adjustments of Prior-Year Undelivered Orders -  
Obligations, Prepaid/Advanced

**Account Number:** 4882

**Normal Balance:** Credit

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

**Account Title:** Delivered Orders - Obligations, Unpaid

**Account Number:** 4901

**Normal Balance:** Credit

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

**Account Title:** Delivered Orders - Obligations, Paid

**Account Number:** 4902

**Normal Balance:** Credit

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

**Account Title:** Authority Outlaid Not Yet Disbursed

**Account Number:** 4908

**Normal Balance:** Credit

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

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

**Account Title:** Delivered Orders - Obligations Transferred, Unpaid  
**Account Number:** 4931  
**Normal Balance:** 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 (TAFS). This includes amounts accrued or due for: (1) services performed by employees, contractors, vendors, carriers, grantees, lessors, and other government funds; (2) goods and tangible property received; and (3) programs for which no current service performance is required such as annuities, insurance claims, benefit payments, loans, etc. 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 during the fiscal year resulting from downward adjustments to USSGL account 4901, "Delivered Orders - Obligations, Unpaid," that were originally recorded in a prior fiscal year.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Definition:** Revenue earned from insurance and guarantee premiums.

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

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

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

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

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

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

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

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

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

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

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

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

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

**Account Title:** Expended Appropriations - Prior-Period Adjustments 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. 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 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 entity that occurs as a result of an asset being transferred in. The amount of the asset is recorded at book value of the transferring entity.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**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 of Appropriations Used  
**Account Number:** 5799  
**Normal Balance:** Debit

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

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

**Account Title:** Tax Revenue Collected  
**Account Number:** 5800  
**Normal Balance:** Credit

**Definition:** Taxes and fees collected that result from the exercise of the Federal Government's sovereign powers to tax. This includes individual and corporate taxes (Internal Revenue Service collections; Social Security/Medicare contributions reported by the Social Security Administration; excise, estate, and gift taxes; customs duties; and any other miscellaneous taxes).

**Account Title:** Tax Revenue Accrual Adjustment  
**Account Number:** 5801  
**Normal Balance:** Credit

**Definition:** The amount of accrual adjustments relating to taxes and fees due that result from the Federal Government's sovereign power to tax.

**Account Title:** Contra Revenue for Taxes  
**Account Number:** 5809  
**Normal Balance:** Debit

**Definition:** The amount reflecting a reduction in revenue for taxes when realization is not expected. Amounts recorded are based on abatements, adjustments, returns, allowances, and credit losses.

**Account Title:** Tax Revenue Refunds  
**Account Number:** 5890  
**Normal Balance:** Debit

**Definition:** The amount of tax revenue refunds that are payable or have been paid.

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

**Definition:** Revenue received but not otherwise classified above.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

For “program” activities, record the employer's portion of the contributions to the following employee benefit programs administered by Federal agencies: retirement, life insurance, health insurance, Voluntary Separation Incentive Payment (VSIP), Federal Employees’ Compensation Act (FECA), unemployment for Federal employees, Social Security (old age, survivors insurance, and disability insurance) and Medicare (Hospital Insurance, Part A). Use an “F” attribute and a 2-digit partner (agency) code for FACTS I reporting as defined in I TFM 2-4700.

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

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

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

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

**U.S. Government Standard General Ledger  
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 product. These costs are transferred to an “in-progress” asset account such as inventory-work-in-process, construction-in-progress, internal-use software in development, or a completed asset account.

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

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

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

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

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

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

**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.

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

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

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

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

**U.S. Government Standard General Ledger  
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 gain in the Federal Financing Bank on early repayment of outstanding borrowings from the agencies.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Definition:** The amount of adjustments affecting the cumulative results of operations due to errors in prior-period financial statements that resulted from mathematical mistakes, mistakes in the application of accounting principles, or oversight or misuse of facts that existed at the time the financial statements were prepared. 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:** Distribution of Income - Dividend  
**Account Number:** 7500  
**Normal Balance:** Debit

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

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

**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.

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

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

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

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

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

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

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

**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.

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

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

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

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

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

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

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

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

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

**Account Title:** Partial Authority Cancellation  
**Account Number:** 8101  
**Normal Balance:** Credit

**Definition:** The amount of authority canceled and recorded in USSGL account 4350 “Canceled Authority,” that only represents partial cancellations. This account will be maintained as a tracking mechanism for the Antideficiency Act. Antideficiency Act provisions continue to apply to canceled TAFS and also 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 4350, “Canceled Authority” is reclassified into this account in a closing entry.

**Account Title:** Offset for Partial Authority Cancellation  
**Account Number:** 8102  
**Normal Balance:** Debit

**Definition:** To offset activity recorded in USSGL account 8101, “Partial Authority Cancellation,” that represents partial cancellations only. This account will be maintained as a tracking mechanism for the Antideficiency Act. Antideficiency Act provisions continue to apply to canceled TAFS and also to partially canceled authority in TAFS that are otherwise still valid, such as partial cancellation of authority in a no-year TAFS.

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

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

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

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

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

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

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

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

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

**U.S. Government Standard General Ledger  
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:

➤	<b>A 100-799</b>	Funding Sources
➤	<b>B 100-699</b>	Disbursements and Payables
➤	<b>C 100-799</b>	Collections and Receivables
➤	<b>D 100-799</b>	Adjustments/Write-offs/Reclassifications
➤	<b>E 100-799</b>	Accruals/Non-Budgetary Transfers Other Than Disbursements and Collections
➤	<b>F 100-499</b>	Yearend
➤	<b>G 100-299</b>	Memorandum Entries

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

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

- There are valid accounting events/postings not yet documented. Accounting in the Federal sector is not “one size fits all.” Agencies may engage in financial activity that the USSGL Board has not yet addressed. If so, submit an issue to the USSGL Board through the agency’s USSGL representative. To illustrate the issue, document accounting events specific to the activity in a simple accounting scenario. Include references to specific legislation, accounting standards, or central agency requirements that make the activity unique from those currently documented. This documentation may be useful for explaining variances from the USSGL standard to auditors.
- For nonexpenditure transfers of budget authority between Treasury Appropriation Fund Symbols (TAFS), the "Transfer From" entity will determine the source of funds being transferred and record a proprietary USSGL account that designates the funding as being derived from either:
  - Unexpended appropriations from general fund resources not earmarked by law for a specific purpose - USSGL account 3103, “Unexpended Appropriations - Transfers-Out,” or
  - Financing sources that impact cumulative results of operations - USSGL account 5765, “Nonexpenditure Financing Sources - Transfers-Out.”

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

- There may be mixed funding in a single TAFS. The net position of a TAFS may be a mix of:
  - Unexpended appropriations derived from general fund resources not earmarked by law for a specific purpose, and
  - Financing sources, such as Economy Act revenue, that impact cumulative results of operations.

## SUPPLEMENT

## Section III

- To facilitate reconciliation of interagency expenses and revenues, agencies may no longer post costs directly to “in-process type” asset accounts. Agencies must first record costs, such as direct labor (payroll and benefits) and direct materials under the capitalization thresholds, in the appropriate USSGL account 6000 series account. Then use USSGL account 6610, “Cost Capitalization Offset,” to apply the cost to the desired “in-process type” asset account. Do not record to USSGL account 8802 amounts applied to asset accounts under this method.
- The transactions illustrate USSGL accounts without applicable attribute values. Therefore, a single transaction listed here may translate to several similar transactions in the agency’s accounting system depending on how many combinations of USSGL accounts and attribute values are valid to record the agency’s activities. Agencies must post transactions using the 4-digit USSGL account plus valid attribute values to fully comply with implementation of the USSGL at the transaction level and to facilitate necessary central agency reporting. Additionally, since the 4-digit base account combined with valid attributes is itself a USSGL account, agencies must post debit and credit entries to reclassify balances even when the 4-digit base account is the same.
- Transactions affecting budgetary status may contain debit or credit postings to multiple USSGL status accounts that may be valid for a particular transaction. Choose a USSGL account appropriate to the status of authority in the affected TAFS and the accounting event recorded.
- All transactions apply to activity with Federal and non-Federal entities unless limited by account definition or otherwise noted in the transaction description.
- In the yearend closing entries, USSGL accounts that may contain a balance (remain open) after closing appear in boldface.
- A USSGL transaction crosswalk (beginning with inception date 8/86), can be obtained at the USSGL Web site. This is particularly important for the large amount of revisions to the transaction categories that caused the transactions to be renumbered (T/L S2 06-02). See the Summary of Changes for Section III for details.
- The transaction description reference is an example of where this transaction appears and will not provide every possible USSGL implementation guidance that contains this transaction.

## SUPPLEMENT

## Section III

## Section III:

Page Number

USSGL Account Transaction Categories	III - 4
USSGL Account Transaction Listing	III - 5
USSGL Account Transactions	III - 35
USSGL Account Transaction Postings	III - 272

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 • Accruals, 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)

**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.
A106	To record the reappropriation of unexpired funds in the losing fund.
A108	To record authority that was temporarily reduced and subsequently reclassified as a closing entry in the previous year.
A110	To record in the gaining fund reappropriation authority from an expired or unexpired losing fund to an unexpired gaining fund.
A112	To record in the losing fund reappropriation of authority from the expired losing fund to an unexpired gaining fund.
A114	To record an anticipated appropriation for trust fund expenditure transfer.
A116	To record budgetary authority apportioned by the Office of Management and Budget (OMB) and available for allotment.
A118	To record anticipated resources apportioned but not available for use until they are realized for anticipated resources in programs subject to apportionment.
A119	To record anticipated resources in programs exempt from apportionment.
A120	To record the allotment of authority.
A122	To record the realization of previously anticipated and apportioned authority for programs subject to apportionment.
A123	To record the realization of previously anticipated authority for programs exempt from apportionment.
A125	To record a reduction in authority for advance funding made available in the previous year.
A126	To record amounts specifically withheld from apportionment by the Office of Management and Budget (OMB).
A127	To record budget authority (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.
A131	To record a permanent reduction of borrowing authority or contract authority.
A132	To record a permanent reduction of unexpended appropriations.

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

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

**U.S. Government Standard General Ledger  
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.
A162	To record an estimate of indefinite borrowing authority to cover obligations for the current year.
A164	To record anticipated reductions to borrowing authority.
A166	To record definite and indefinite contract authority based on legislation.
A168	To record the realization of contract authority that was previously anticipated.
A169	To record the portion of an appropriation to liquidate obligations incurred against contract authority that is no longer required.
A170	To record the warrant liquidating contract authority.
A171	To record an appropriation to liquidate contract authority that is supported by a nonexpenditure transfer of funds from a Treasury-Managed Trust Fund Treasury Appropriation Fund Symbol (TAFS).
A172	To record anticipated actual reductions to contract authority.
A173	To record an appropriation to liquidate contract authority that is not yet supported by a nonexpenditure transfer of funds from a Treasury-Managed Trust Fund Treasury Appropriation Fund Symbol (TAFS).
A174	To record an unanticipated actual decrease to indefinite contract authority.
A175	To record a nonexpenditure transfer-in of funds from a Treasury-Managed Trust Fund Treasury Appropriation Fund Symbol (TAFS) that liquidates a previously established receivable for contract authority.
A176	To record the anticipated indefinite contract authority to cover anticipated obligations for the current year.
A177	To record the transfer-in of contract authority from a parent account to a recipient account based upon an approved letter. The nonexpenditure transfer of funds has not yet been accomplished.
A178	To record anticipated adjustments/decreases to contract authority.
A179	To record the transfer-out of contract authority from a parent account to a recipient account based upon an approved letter. The nonexpenditure transfer of funds has not yet been accomplished.
A180	To record a nonexpenditure transfer-in from a parent account to a recipient account representing contract authority previously transferred.
A181	To record a nonexpenditure transfer-out from a parent account to a recipient account representing contract authority previously transferred.
A183	To record in the receipt account the amount of appropriated receipts from an agency's unavailable receipt account to an expenditure account.

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

TRANSACTION CODE	TRANSACTION DESCRIPTION
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 canceled in an associated special or trust expenditure TAFS.
A186	To record revenue to available non-revolving trust funds and special funds, in which the revenue is immediately available for obligation.
A187	To record the liquidation of contract authority for collections against reimbursable customer orders that were substituted for contract authority and have now been earned.
A188	To record revenue to available non-revolving trust funds and special funds, in which the revenue is not immediately available for obligation upon collection. A credit to USSGL account 4394 acts as a contra-resource account. However, these receipts may be available for investment.
A189	To record a temporary reduction of new budget authority and fund balance in a trust or special fund expenditure account that was funded by an unavailable receipt account.
A190	To record receipts in available trust funds and special funds that become available for obligation after not being available for obligation when originally collected. A debit to USSGL account 4394 provides new budget authority.
A192	To record authority made available from receipt or appropriation balances previously precluded from obligation.
A194	To record authority made available from offsetting collection balances previously precluded from obligation.
A195	To record the collection of revenue for non-revolving trust and special funds that were previously accrued.
A196	To record the annualized level of an appropriation provided under a continuing resolution.
A197	To record Fund Balance With Treasury under a continuing resolution as determined by the Office of Management and Budget's (OMB) automatic apportionment bulletin.
A198	To record Fund Balance With Treasury and adjust the Fund Balance With Treasury Under a Continuing Resolution to zero upon the enactment of an appropriation and receipt of a Treasury Appropriation Warrant.
A199	To record an adjustment to the annualized level of an appropriation when the enacted level is less than the proposed annual level (based on a continuing resolution).
A202	To record in the financing account an appropriation received for a modification adjustment transfer.
A204	To record modifications for subsidy cost and adjustment transfers related to Loan Guarantee liabilities in the financing account.

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

TRANSACTION CODE	TRANSACTION DESCRIPTION
A250	To record interest received for a non-Bureau of Public Debt security held outside of Treasury in special or non-revolving trust fund.
A251	To record interest received for a non-Bureau of Public Debt security held outside of Treasury in revolving or revolving trust fund.
A402	To record amounts anticipated by a receiving allocation Treasury Appropriation Fund Symbol (TAFS) for transfers-in based on an apportionment request.
A404	To record a transfer-out of unobligated unexpired authority and funds from an allocation transfer accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.
A406	To record a transfer-out of unobligated unexpired authority and funds from an allocation transfer accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.
A408	To record the nonexpenditure transfer-in of unexpired unobligated balances to an expired Treasury Appropriation Fund Symbol (TAFS), where the source of the transfer is derived from unexpended appropriations.
A410	To record the nonexpenditure transfer-in of unexpired unobligated balances to an expired Treasury Appropriation Fund Symbol (TAFS), where the source of the transfer is derived from appropriated receipts.
A412	To record the nonexpenditure transfer-out of unexpired unobligated balances to an expired Treasury Appropriation Fund Symbol (TAFS), where the source of the transfer is derived from unexpended appropriations.
A414	To record the nonexpenditure transfer-out of unexpired unobligated balances to an expired Treasury Appropriation Fund Symbol (TAFS), where the source of the transfer is derived from appropriated receipts.
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 before the SF 1151: Nonexpenditure Transfer Authorization, request.
A418	To record budget authority temporarily reduced in a trust or special fund Treasury Appropriation Fund Symbol (TAFS).
A420	To record an actual nonexpenditure transfer-in of an allocation Treasury Appropriation Fund Symbol (TAFS), where the parent maintains invested balances via an SF 1151: Nonexpenditure Transfer Authorization.
A422	To record the adjustment in an allocation Treasury Appropriation Fund Symbol (TAFS) for the amount receivable from invested balances when the budget authority is temporarily reduced.

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

TRANSACTION CODE	TRANSACTION DESCRIPTION
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 the realized authority to be transferred out to a receiving allocation Treasury Appropriation Fund Symbol (TAFS), where the parent maintains invested balances before the SF 1151: Nonexpenditure Transfer Authorization request.
A428	To record funds transferred in by the receiving agency, which liquidates the receivable for allocation transfers.
A430	To record an actual nonexpenditure transfer-out to an allocation Treasury Appropriation Fund Symbol (TAFS), where the parent maintains invested balances via SF 1151: Nonexpenditure Transfer Authorization.
A432	To record in the receiving agency the return to the parent agency of unobligated expired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.
A434	To record in the receiving agency the return to the parent agency of unobligated expired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.
A436	To record in the parent agency the receipt of unobligated expired authority and funds from allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.
A438	To record in the parent agency the receipt of unobligated expired authority and funds from allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.
A440	To record in the receiving agency the return to the parent agency of unobligated unexpired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.
A442	To record in the receiving agency the return to the parent agency of unobligated unexpired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.
A444	To record in the parent agency the return from the receiving agency of unobligated unexpired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.
A446	To record in the parent agency the return from the receiving agency of unobligated unexpired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.

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

TRANSACTION CODE	TRANSACTION DESCRIPTION
A448	To record a transfer-in of unobligated unexpired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.
A450	To record a transfer-in of unobligated unexpired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.
A452	To record a transfer-out by the receiving agency of unobligated expired authority for allocation transfer. Also, reduce the related receivable from funds not transferred.
A454	To record in the parent agency the transfer-in of unobligated expired authority from allocation transfer. Also, reduce the related liability from funds not transferred.
A456	To record the transfer out of expired unobligated expenditure transfers receivable.
A458	To record the transfer in of expired unobligated expenditure transfers receivable.
A460	To record the nonexpenditure transfer-in of expired unobligated balances to an unexpired Treasury Appropriation Fund Symbol (TAFS), where the source of the transfer is derived from unexpended appropriations.
A462	To record the nonexpenditure transfer-in of expired unobligated balances to an unexpired Treasury Appropriation Fund Symbol (TAFS), where the source of the transfer is derived from appropriated receipts.
A464	To record the nonexpenditure transfer-out of expired unobligated balances to an unexpired Treasury Appropriation Fund Symbol (TAFS), where the source of the transfer is derived from unexpended appropriations.
A466	To record the nonexpenditure transfer-out of expired unobligated balances to an unexpired Treasury Appropriation Fund Symbol (TAFS), where the source of the transfer is derived from appropriated receipts.
A468	To record in the receiving agency the anticipated transfer-in of current-year authority or from prior-year balances.
A470	To record in the transferring agency the transfer-out of current-year authority or from prior-year balances that were anticipated.
A472	To record in the receiving agency the transfer-in of current-year or prior-year anticipated appropriations, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.
A474	To record in the receiving agency the transfer-in of current-year or prior-year anticipated appropriations, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.

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

TRANSACTION CODE	TRANSACTION DESCRIPTION
A476	To record in the transferring agency the transfer-out of current-year or prior-year anticipated appropriations, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.
A478	To record in the transferring agency the transfer-out of current-year or prior-year anticipated appropriations, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.
A480	To record in the receiving agency an actual current-year or prior-year unanticipated nonexpenditure transfer of appropriated general funds.
A482	To record in the receiving agency an actual current-year or prior-year unanticipated nonexpenditure transfer of spending authority from offsetting collections or a trust or special fund nonexpenditure appropriation transfers.
A484	To record in the transferring agency an actual current-year or prior-year unanticipated nonexpenditure transfer of appropriated general funds.
A486	To record in the transferring agency an actual current-year or prior-year unanticipated nonexpenditure transfer of spending authority from offsetting collections or a trust or special fund nonexpenditure appropriation transfer.
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 the Federal fund receivable for a trust fund expenditure transfer.
A499	To record the adjustment of a Federal fund receivable for a previously established expenditure transfer receivable, where a corresponding temporary reduction is to be recorded in a trust fund payable TAFS.
A500	To record in a trust fund a payable for an expenditure transfer-out to a Federal fund relating to nonexchange transactions.
A502	To record the actual collection of the appropriation trust fund expenditure transfer.

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

TRANSACTION CODE	TRANSACTION DESCRIPTION
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 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 trust fund expenditure account, prior to the nonexpenditure 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.
A520	To record a payable for amounts appropriated from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency trust fund expenditure account, prior to the nonexpenditure transfer of funds. This amount is specified in the agency's appropriation or authorization act.
A522	To adjust the payable due for amounts previously appropriated from a specific invested Treasury Appropriation Fund Symbol (TAFS) to the Agency Trust Fund Expenditure TAFS. This adjustment is required because of a temporary reduction.
A524	To record a nonexpenditure transfer-in of funds from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency trust fund expenditure account for amounts previously appropriated and recorded as receivables.
A526	To record a nonexpenditure transfer-out of funds from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency trust fund expenditure account for amounts previously appropriated and recorded as payables.
A528	To record a nonexpenditure transfer-in of funds from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency trust fund expenditure account. This amount is specified in the agency's appropriation or authorization act.

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

TRANSACTION CODE	TRANSACTION DESCRIPTION
A530	To record a nonexpenditure transfer-out of funds from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency trust fund expenditure account. This amount is specified in the agency's appropriation or authorization act.
A532	To record the receivable for amounts to be transferred in of unrealized nonexpenditure appropriation transfers between two trust funds or two Federal funds (as defined by the Office of Management and Budget (OMB)), where there is investment authority involved.
A534	To record the payable for amounts to be transferred in of unrealized nonexpenditure appropriation transfers between two trust funds or two Federal funds (as defined by the Office of Management and Budget (OMB)), where there is investment authority involved.
A536	To record the actual transfer-in of funds via SF 1151: Nonexpenditure Transfer Authorization that reduces previously established USSGL 4171 "Non-Allocation Transfers of Invested Balances - Receivable."
A538	To record the actual transfer-out of funds via SF 1151: Nonexpenditure Transfer Authorization that reduces previously established USSGL 4172 "Non-Allocation Transfers of Invested Balances - Payable."
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. When appropriate, use in conjunction with USSGL TCs-A250, A255R, A263, and A287.
A544	To record in the transferring agency the nonexpenditure transfer-out of unfilled customer orders without advance.
A546	To recording 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.

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

TRANSACTION CODE	TRANSACTION DESCRIPTION
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 in the performing agency the completion of a prior-year reimbursable order and the refund of an advance to the ordering agency.
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.
B108	To record a loss in the imprest fund.
B109	To record payment of interest not previously accrued.
B110	To record a confirmed disbursement schedule.
B112	To record accrued interest paid.
B114	To record disbursement for liens on collateral acquired from defaulted loans guaranteed after 1992.
B116	To record disbursement without a lien on collateral acquired from defaulted loans guaranteed after 1992.
B118	To record a tax refund paid by the collecting agency. These refunds are reported as reductions to offsetting collections.
B119	To record the actual capital transfer to repay a portion of a capital investment (usually an appropriation to a revolving fund) that was previously anticipated and where a contingent liability was previously recorded.
B120	To record principal repayments to Treasury and the Federal Financing Bank via nonexpenditure transfers that were previously anticipated. For example, this transaction includes repayments of principal and repayments due to modifications of credit reform loans.

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

TRANSACTION CODE	TRANSACTION DESCRIPTION
B121	To record principal repayments to Treasury and the Federal Financing Bank via nonexpenditure transfers that were not previously anticipated. For example, this transaction includes repayments of principal and repayments due to modifications of credit reform loans.
B122	To record repayments of other debt.
B123	To record in the issuing entity, the sale of Federal securities at par value.
B124	To record the purchase of Federal securities acquired at par value.
B125	To record in the issuing entity, the sale of Federal securities acquired at a premium.
B126	To record the purchase of Federal securities acquired at a premium.
B127	To record in the issuing entity, the sale of Federal securities at a discount.
B128	To record the purchase of Federal securities acquired at a discount.
B129	To record the purchase of accrued interest on Treasury securities.
B130	To record a lien paid before personal property is sold.
B134	To record appropriations used this fiscal year.
B136	To record in the liquidating account the actual capital transfer of excess cash to the general fund of the Treasury.
B138	To record in a trust fund payments made to a Federal fund relating to exchange transactions.
B140	To record the purchases of foreign currency by a disbursing officer.
B142	To record the disbursement of foreign currency by a disbursing officer on behalf of the operating fund.
B150	To record a disbursement (not an outlay) from fund balance with Treasury in a Treasury General Account (TGA) to funds held by the public in a non-TGA.
B152	To record a purchase of a non-Bureau of Public Debt (BPD) security at par from funds held by the public in a non-Treasury General Account (TGA).
B154	To record an operating expense or program cost from funds in a non-Treasury General Account (TGA) which results in an outlay.
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.

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

TRANSACTION CODE	TRANSACTION DESCRIPTION
B308	To record current-year undelivered orders with an advance.
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 accrue a liability.
B404	To record the delivery of goods and services in the same year the order was placed and accrue a liability. The current-year expended authority is less than the original obligation.
B406	To record the delivery of goods and services in the same year the order was placed and accrue a liability. The current-year expended authority is more than the original obligation.
B408	To reclassify payable schedules for disbursements to "in-transit" until the payment schedule is confirmed.
B410	To record the delivery of goods or services for construction.
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.
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.
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.

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

TRANSACTION CODE	TRANSACTION DESCRIPTION
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.
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.
C101	To record the transfer of recognized subsidy from the program fund to the financing fund.
C102	To record service in kind provided by non-Federal sources.
C103	To record the collection of subsidy costs in the financing fund.
C104	To record the collection of subsidy for loan modification costs in the financing account.
C106	To record the collection of reestimated subsidy in the financing account.
C108	To record the receipts reported into deposit funds and clearing accounts.
C109	To record the receipt of previously anticipated collections.
C110	To reclassify collections to liquidate prior-year deficiency.
C112	To record the collection of a refund of an advance or prepayment in the same year as the original obligation.
C114	To record unearned revenue collected in advance and deposited to a trust or special fund receipt account.
C116	To record in the financing fund unearned fees collected for undisbursed loans.
C117	To record in the financing fund fees collected when loans are disbursed.
C118	To record in the financing fund fees earned when loans are disbursed.
C120	To record the maturity of Federal securities acquired at par value.
C122	To record the maturity of Federal securities acquired at a premium.
C124	To record the maturity of Federal securities acquired at a discount.
C126	To record an accrued subsidy collected for direct or guaranteed loans in the financing fund account.

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

TRANSACTION CODE	TRANSACTION DESCRIPTION
C130	To record the collection of a refund of an advance or prepayment that results in a downward adjustment to a prior-year obligation.
C132	To record the refunds collected (not previously accrued as receivables) for assets purchased and expenses incurred in a prior year that create budgetary resources.
C134	To record the refunds collected (not previously accrued as receivables) for assets purchased and expenses incurred in the current year.
C136	To record the collection of receivables for assets purchased or expenses incurred in a prior year that create budgetary resources when collected.
C137	To record the restitution of the imprest fund loss.
C138	To record the collection of refunds receivable for assets purchased or expenses incurred in the current year that create budgetary resources when collected.
C139	To record the deduction of an employee's pay for reimbursement of Federal Employees Health Benefits paid by the employer while the employee was in a leave without pay status.
C140	To record the collection of receivables from Federal sources.
C141	To record the collection of custodial revenue from a non-Federal source that is deposited to a miscellaneous receipt account.
C142	To record a contra-revenue in the amount of revenue collected for others and establish a custodial liability.
C143	To record the collection of receivables of custodial revenue from a non-Federal source that is deposited to a miscellaneous receipt account.
C144	To record the undeposited collections for funds that do not require budgetary reporting.
C146	To record a deposit of previously undeposited collections for fund symbols that do not require budgetary reporting.
C148	To record a deposit of previously undeposited collections from non-Federal sources for fund symbols that require budgetary reporting.
C150	To record the receipt of other cash.
C152	To record unapplied receipts into fund symbols that require budgetary reporting.
C154	To record the collections of unaccrued interest on loans from non-Federal sources.
C158	To record cash donations as budgetary resources, as allowed by law.
C161	To record an adjustment to loans and interest receivable based on acquired collateral property without recourse.

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

TRANSACTION CODE	TRANSACTION DESCRIPTION
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 movement of seized cash from a deposit fund to a special receipt account upon forfeiture.
C172	To record a revenue for forfeited cash deposited to the forfeiture fund.
C174	To record undeposited cash that was forfeited.
C176	To record cash deposited after forfeiture.
C178	To record the transfer of the title of an asset to the Federal Government for a settlement of tax liability from the taxpayer.
C180	To record satisfaction of a loan by surrender of a borrower's title to collateral of commodity.
C182	To record a collection in the performing agency related to a reimbursable agreement or other unearned income.
C184	To record in the performing agency an advance received after a reimbursable agreement was established.
C186	To record the collection of receivables in the performing agency for reimbursable services.
C188	To record the collection of revenue into unavailable special fund receipt accounts.
C190	To record in a trust fund payments received from a Federal fund relating to exchange transactions.
C192	To record the acquisition of foreign currency in the foreign currency account symbol (X7000 series).
C194	To record reclaimed (repaid) foreign currency into the foreign currency account symbol (X7000 series) by a disbursing officer.
C402	To record an accrual of custodial revenue that is collected by an agency to be deposited directly into a Treasury miscellaneous receipt account.
C404	To record contra-revenue in the amount of revenue accrued and establish a custodial liability
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.

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

TRANSACTION CODE	TRANSACTION DESCRIPTION
C410	To record binding loan contracts and subsidy receivables accrued in the financing account.
C412	To record accrued receivables for modified direct loans moving from the liquidating fund to the financing fund account.
C414	To record refund receivables from nonfederal sources for assets or expenses that do not create budgetary resources until collected.
C416	To record accrued revenue from Federal sources other than for reimbursables, non-revolving trust and special funds, custodial activity, and interest on Treasury securities.
C418	To record interest receivable on securities.
C420	To record accrued revenue from non-Federal sources other than for reimbursables, non-revolving trust funds, special funds, and custodial activity.
C422	To record accrued revenue from Federal or non-Federal sources for non-revolving trust funds and special funds.
C424	To record establishment of current-period earnings on income received in advance.
C426	To record earned revenue in a trust or special fund TAFS that was previously collected in advance.
C428	To record loans and interest receivable from non-Federal sources for defaulted guaranteed loans. Do not consider as a budgetary resource until collected.
C430	To record an old motor vehicle that was traded in for a new motor vehicle using the direct method.
C432	To record loans other than credit reform.
C434	To record the accrual of custodial interest revenue that is collected by an agency to be deposited directly into a Treasury miscellaneous receipts account.
C436	To record the accrual of custodial penalties and administrative fees revenue that is collected by an agency to be deposited directly into a Treasury miscellaneous receipts account.
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.
C602	To record the sale of Federal securities purchased at a premium. The sale results in a gain.
C604	To record the sale of Federal securities purchased at a premium. The sale results in a loss.
C606	To record the sale of Federal securities purchased at a discount. The sale results in a gain.
C608	To record the sale of Federal securities purchased at a discount. The sale results in a loss.

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

TRANSACTION CODE	TRANSACTION DESCRIPTION
C610	To record the receipt of cash from the sale or disposition of personal property collected for replacement property.
C612	To record the loss (or gain) from sale of foreclosed property without recourse.
C614	To record the gain on property sold with recourse.
C616	To record the loss on loan receivable from the borrower on a sale with recourse.
C618	To record the sale prior to maturity of investments in public debt securities at a discount and sold for a gain or loss by the revolving fund.
C620	To record the sale prior to maturity of investments in public debt securities purchased at par or a premium and sold for a loss or gain by the revolving fund.
C622	To record the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt) purchased at a discount and sold for a gain or loss by the special or non-revolving trust fund.
C624	To record the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt) purchased at par or premium and sold for a gain or loss by the special or non-revolving trust fund.
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 a receipt of cash from the sale or disposition of assets other than personal properties and investments.
C648	To record a receivable from another Federal entity for the sale or disposition of assets other than personal properties and investments.

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

TRANSACTION CODE	TRANSACTION DESCRIPTION
C650	To record accounts receivable and accrue revenue from another Federal entity that was previously anticipated.
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 by a revolving or revolving trust fund. 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).
D102	To record a downward adjustment to prior-year unpaid expended authority and reduce the liability when the adjustment is not recorded as prior-period adjustments (USSGL account 7400 or 7401). The appropriation has expired.
D104	To record a downward adjustment to prior-year paid expended authority and collect a refund when the adjustment is not recorded as prior-period adjustment (USSGL account 7400 or 7401). The appropriation has expired.
D106	To record an upward adjustment of prior-year unpaid expended authority and accrue additional liability when the adjustment is not recorded as prior-period adjustment (USSGL account 7400 or 7401). The appropriation has expired.
D108	To record a downward adjustment to prior-year paid expended authority and collect a refund when the adjustment is not recorded as prior-period adjustment (USSGL account 7400 or 7401). The appropriation has not expired.
D110	To record a downward adjustment to prior-year unpaid expended authority and reduce the related liability when the adjustment is not recorded as prior-period adjustments (USSGL account 7400 or 7401). The appropriation has not expired.

**U.S. Government Standard General Ledger  
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 undelivered orders when the bill is more than the original undelivered order and the adjustment is not recorded as prior-period adjustments (USSGL account 7400 or 7401). The authority has expired.
D116	To record an upward adjustment of prior-year undelivered orders when the bill is more than the original undelivered order and the adjustment is not recorded as prior-period adjustment (USSGL account 7400 or 7401). The authority has not expired.
D118	To record an upward adjustment to prior-year unpaid unexpended obligations.
D120	To record a downward adjustment to unpaid prior-year unexpended obligations.
D122	To record an upward adjustment to prepaid/advanced prior-year unexpended obligations.
D126	To record an upward adjustment to prior-year paid expended authority.
D128	To record a downward adjustment to prior-year paid expended authority with no refund collected.
D130	To record a downward adjustment to prior-year prepaid/advanced unexpended obligations with no refund collected.
D132	To record the delivery of goods and services ordered in a prior year and accrue a liability. Expended authority is less than the original obligation and the authority is expired.
D134	To record the delivery of goods and services ordered in a prior year and accrue a liability. Expended authority is less than the original obligation and the authority is not expired.
D136	To record the amount of unfunded indefinite contract authority that is withdrawn due to recoveries of prior-year obligations.
D138	To record the amount of indefinite borrowing authority that is withdrawn due to recoveries of prior-year obligations.
D140	To record an upward adjustment to prior-year unpaid delivered orders for the change in allocation of budgetary resources between certain trust fund and agency general fund TAFS.
D142	To record a downward adjustment to prior-year unpaid delivered orders for the change in allocation of budgetary resources between certain trust fund and agency general fund TAFS.
D144	To record an upward adjustment to prior-year balances in budgetary receivable USSGL account 4225 "Appropriation Trust Fund Expenditure Transfers – Receivable" for the change in allocation of budgetary resources between certain trust fund and agency general fund TAFS.
D145	To record in the canceled appropriation the removal of a canceled payable upon receipt of a valid bill. The budgetary entry reduces the balance of authority that remained upon cancellation.

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

TRANSACTION CODE	TRANSACTION DESCRIPTION
D146	To record an accrual of downward reestimate for loan subsidies in the financing fund.
D148	To accrue the transfer-out of a downward reestimate to the miscellaneous receipt fund.
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 revenue 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, fines, and 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.
D414	To record the writeoff of loans receivable and interest receivable for credit reform loans made after fiscal 1991.
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 collected for others in miscellaneous receipts.
D422	To record the reduction of custodial liability by the amount of estimated uncollectible exchange revenue collected for others in miscellaneous receipts.
D424	To record the accrued estimated uncollectible nonexchange custodial revenue in a miscellaneous receipts account.
D426	To record an adjustment to loans receivable based on acquired collateral property.

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

TRANSACTION CODE	TRANSACTION DESCRIPTION
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.
D434	To record assets purchased to store environmental waste from past operations at net book value of zero.
D502	To record an increase in the imprest fund.
D504	To record clearing of the prior-year imprest fund from an annual-year Treasury Appropriation Fund Symbol (TAFS) at the beginning of the next fiscal year.
D506	To record the classification of amounts from deposit funds and clearing accounts to appropriate funds. This includes return of escrow amounts and erroneous receipts and disbursing escrow monies to pay bills, taxes, and insurance.
D508	To record the reclassification of expended balances held back from contractors from accounts payable.
D510	To record the transfer of construction-in-progress to capitalized assets or expenses.
D512	To record the realization that contractor-developed software-in-development is in production.
D514	To record the reclassification of expenses to "in-process type" asset accounts.
D516	To record the raw materials used to produce goods.
D518	To record the revaluation of foreclosed property.
D520	To record completed inventory items.
D522	To record the reclassification of inventory held for sale that meets management's criteria for future sale.
D523	To record the reclassification of damaged, irreparable inventory held for sale.
D524	To record damaged inventory items that need repair.
D526	To record the turn-in of a broken part from operating materials and supplies held for repair.
D528	To record the revaluation of a turned-in broken part from operating materials and supplies held for repair based on estimated repair costs.
D530	To record a repaired broken part that has been returned to stock as a serviceable item.
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, for items that need repair.

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

TRANSACTION CODE	TRANSACTION DESCRIPTION
D536	To record prior-year adjustments for transitions to the direct method for estimated repair costs not previously recorded.
D538	To record the issuance of a new motor vehicle to the customer. The cost of goods sold represents the cost of the new vehicle. Upon sale, adjust inventory allowance to reduce the previously unrealized holding gains/losses.
D540	To record a gain when inventory is revalued at the end of the period, using the latest acquisition method.
D542	To record the classification of operating materials and supplies held for use that were damaged and cannot be consumed in operations. This entry also applies to excess or obsolete operating materials and supplies when the net realizable value is less than the book value.
D544	To record the reclassification of operating materials and supplies that meet management's criteria for future use.
D546	To reclassify excess or reserved assets to assets held for use.
D548	To record an unexpected permanent decline in the value of stockpile materials. This entry also applies to record stockpile material at net realizable value due to damage.
D550	To record a permanent decline in value of stockpile materials that is unusual, infrequent, and material in dollar amount.
D552	To reclassify stockpile materials authorized to be sold.
D554	To record the forfeiture of a seized monetary instrument.
D555	To record a removal of a seized monetary instrument.
D556	To record the conversion to cash for a forfeited monetary instrument.
D558	To record forfeited personal property placed into official use.
D560	To record forfeited personal property placed into official use at the end of the year and not depreciated.
D562	To record forfeited personal property authorized to be distributed/donated to another entity.
D564	To record an adjustment to the net realizable value of commodities.
D566	To record inventory that has been lost and deemed immaterial.
D568	To record inventory that has been lost and deemed material.
D570	To record inventory that has been found and deemed material.
D572	To record a loss from the revaluation of foreign currency at the end of an accounting period.

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

TRANSACTION CODE	TRANSACTION DESCRIPTION
D574	To record a gain from the revaluation of foreign currency at the end of an accounting period.
D576	To record a loss resulting from the revaluation of foreign currency in the Foreign Currency Account Symbol (X7000 series) at the end of an accounting period.
D578	To record a gain resulting from the revaluation of foreign currency in the Foreign Currency Account Symbol (X7000 series) at the end of an accounting period.
D580	To record the interest accruals on loan guarantee liabilities and the present value of loans.
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 revenue collected for others from accrued to collected.
D586	To reclassify tax revenue from accrued to collected.
D588	To record the reclassification of seized monetary instruments from undeposited (recorded in USSGL account 1531) to deposited.
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.
E114	To record adjustments for under-applied overhead and to prorate the difference between the actual and applied, if the amount is material.
E116	To record adjustments for over-applied overhead and to prorate the difference between the actual and applied, if the amount is material.
E117	To record the amortization of the discount on Federal and non-Federal securities that does not affect budgetary resources.

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

TRANSACTION CODE	TRANSACTION DESCRIPTION
E118	To record amortization of subsidy for direct loans.
E120	To record depreciation, amortization, and depletion expense on assets other than investments.
E122	To record accrued and compounded interest on the liability of loan guarantees.
E204	To record the reduction of partially canceled authority for the amount of an outstanding payable for a valid bill related to a canceled appropriation.
E402	To record the imputed costs and related imputed financing sources.
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.
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.
E602	To record inventory or operating materials and supplies acquired through exchange of non-monetary assets.

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

TRANSACTION CODE	TRANSACTION DESCRIPTION
E604	To record the transfer-in of non-budgetary 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, in the transferring agency, an adjustment to anticipated appropriation transfer not realized.
F106	To record the reductions of resources to match obligations in permanent indefinite funds via FMS 2108: Yearend Closing Statement (no warrant).
F107	To record an increase of resources to match obligations in permanent indefinite funds via FMS 2108: Yearend Closing Statement (no warrant).
F108	To record the reduction of permanent indefinite resources when a warrant is received.
F109	To record the removal of unfilled customer orders without advance in excess of obligations.
F110	To record the removal of unfilled customer orders with advance and to return advance in excess of obligations.
F111	To record in the ordering fund the reduction to undelivered orders so that the balance equals obligations in the performing fund for the related unfilled customer orders.
F112	To record adjustments for anticipated resources not realized.
F113	To record the reduction of unobligated balances for indefinite contract or indefinite borrowing authority at yearend.
F114	To record adjustments for anticipated reductions not realized.
F116	To record adjustments for resources realized in excess of those anticipated.
F118	To record adjustments for reductions to resources in excess of those anticipated.
F120	To record the cancellation of expired authority and withdraw funds via FMS 2108: Yearend Closing Statement (no warrant).
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.

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

TRANSACTION CODE	TRANSACTION DESCRIPTION
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 an invested trust of special fund that is canceled. There is no movement of fund balance.
F124	To record the closing of miscellaneous receipts at the end of the year.
F126	To record an adjustment to authority temporarily unavailable for Treasury Appropriation Fund Symbols (TAFS) that do not have a Schedule N (Schedule on Unavailable Collections) in the President's Budget and do not report authority precluded from obligation on the Program and Financing Schedule (P&F).
F128	To record the cancellation of a valid obligation and account payable in the "canceling appropriation."
F130	To reinstate the valid account payable in the canceled appropriation for financial statement presentation.
F132	To record the reduction of receipt and appropriation balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as <u>preclosing</u> when the total amount of current-year receipts is <u>greater than</u> the amount needed to cover current-year obligations.
F134	To record the reduction of offsetting collections balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as <u>preclosing</u> when the total amount of current-year collections is <u>greater than</u> the amount needed to cover current-year obligations.
F136	To record the market value adjustment between the amortized cost and the current market value at yearend when the Treasury note is available for sale.
F138	To record the market value adjustment between the amortized cost and the current market value at yearend when a Treasury note is classified as a trading security.
F140	To record the adjustment of a Treasury zero coupon bond based on the current market value determined monthly by Treasury.
F144	To record the cancellation of a receivable for reimbursable activity.
F146	To record the cancellation of expired balances in the expenditure account and return amounts to the associated unavailable receipt account. A Treasury warrant is required.
F301	To reclassify the balance of partially canceled authority to memorandum accounts.
F302	To record the consolidation of actual net-funded resources and reductions for withdrawn funds.
F304	To record the closing of fiscal-year contract authority.
F306	To record the closing of fiscal-year borrowing authority.
F308	To record the closing of unobligated balances in programs subject to apportionment to unapportioned authority for unexpired multi-year and no-year funds.

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

TRANSACTION CODE	TRANSACTION DESCRIPTION
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 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.
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.

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

TRANSACTION CODE	TRANSACTION DESCRIPTION
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 <u>post-closing</u> when the total amount of current-year receipts is <u>not enough</u> 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 <u>post-closing</u> when the total amount of current-year collections is <u>not enough</u> to cover current-year obligations.
F358	To record the closing of trust or special fund refunds and recoveries temporarily precluded from obligation.
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 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 Symbol (TAFS).
F369	To reclassify the cancellation of appropriated amounts receivable from invested trust or special funds.
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.

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

TRANSACTION CODE	TRANSACTION DESCRIPTION
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 (OMB) 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).

**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.  
**Reference:** USSGL TC-1040

**Budgetary Entry**

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

**Proprietary Entry**

None

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

**Budgetary Entry**

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

**Proprietary Entry**

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

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

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

**Reference:** USSGL implementation guidance; Transactions for SF 133 Reappropriation of Unexpired Funds

**Budgetary Entry**

Debit 4450 Unapportioned Authority

Debit 4510 Apportionments

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4392 Permanent Reduction - New Budget Authority

Credit 4393 Permanent Reduction - Prior-Year Balances

**Proprietary Entry**

Debit 3106 Unexpended Appropriations - Adjustments

Credit 1010 Fund Balance With Treasury

A108 To record authority that was temporarily reduced and subsequently reclassified as a closing entry in the previous year.

**Comment:** Refer to Office of Management and Budget (OMB) 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

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

A110 To record in the gaining fund reappropriation authority from an expired or unexpired losing fund to an unexpired gaining fund.

**Comment:** See USSGL TC-A112 for expired losing fund; see USSGL TC-A106 for unexpired losing fund.

**Reference:** USSGL implementation guidance; Transactions for SF 133 Reappropriation of Funds

**Budgetary Entry**

Debit 4150 Reappropriations

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury

Credit 3101 Unexpended Appropriations - Appropriations Received

A112 To record in the losing fund reappropriation of authority from the expired losing fund to an unexpired gaining fund.

**Comment:** See USSGL TC-A110 for gaining funds. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series.

**Reference:** USSGL implementation guidance; Transactions for SF 133 Reappropriation of Funds

**Budgetary Entry**

Debit 4650 Allotments - Expired Authority

Credit 4393 Permanent Reduction - Prior-Year Balances

**Proprietary Entry**

Debit 3106 Unexpended Appropriations - Adjustments

Credit 1010 Fund Balance With Treasury

A114 To record an anticipated appropriation for trust fund expenditure transfer.

**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

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

A116 To record budgetary authority apportioned by the Office of Management and Budget (OMB) and available for allotment.

**Reference:** USSGL TC-1075

**Budgetary Entry**

Debit 4450 Unapportioned Authority

Credit 4510 Apportionments

**Proprietary Entry**

None

A118 To record anticipated resources apportioned but not available for use until they are realized for anticipated resources in programs subject to apportionment.

**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

A120 To record the allotment of authority.

**Reference:** USSGL TC-1085

**Budgetary Entry**

Debit 4510 Apportionments

Credit 4610 Allotments - Realized Resources

**Proprietary Entry**

None

U.S. Government Standard General Ledger  
Account Transactions

A122 To record the realization of previously anticipated and apportioned authority for programs subject to apportionment.

**Comment:** USSGL transactions that reference this transaction (boldface transaction codes reference a reversal): A186, A706, A708, **A712**, B126, C106, C109, C114, C116, C124, C130, C132, C136, C148, C152, C154, C182, C410, C412, C416, C602, **C604**, C606, **C608**, C612, C614, C616, C618, **C620**, C626, C640, C650, D108, D110, and D134.

**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 (boldface transaction codes reference a reversal): A186, A706, A708, **A712**, B126, C106, C109, C116, C124, C130, C132, C136, C148, C152, C154, C182, C410, C412, C416, C602, **C604**, C606, **C608**, C612, C614, C616, C618, **C620**, C626, C640, C650, D108, D110, D134.

**Reference:** USSGL implementation guidance; USSGL Budgetary Accounting Guide

**Budgetary Entry**

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

**Proprietary Entry**

None

A125 To record a reduction in authority for advance funding made available in the previous year.

**Reference:** USSGL implementation guidance; USSGL Advance Funding Scenario

**Budgetary Entry**

Debit 4450 Unapportioned Authority  
Credit 4119 Other Appropriations Realized

**Proprietary Entry**

None

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

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

**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.  
**Reference:** USSGL TC-1025

**Budgetary Entry**

Debit 4450 Unapportioned Authority  
Debit 4620 Unobligated Funds Exempt From Apportionment  
Credit 4395 Authority Unavailable for Obligation Pursuant to Public Law - Temporary

**Proprietary Entry**

None

**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

A131 To record a permanent reduction of borrowing or contract authority.  
**Comment:** Refer to Office of Management and Budget (OMB) Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations. With USSGL account 4392, use Authority\_Type attribute "B" to record reductions of borrowing authority or Authority\_Type attribute "C" to record reductions to contract authority. There is no effect on USSGL account 1010, Fund Balance With Treasury, when borrowing authority or contract authority is reduced.

**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

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

- A132 To record a permanent reduction of unexpended appropriations.  
**Comment:** Credit USSGL account 2990 if fund withdrawal does not occur simultaneously. Refer to Office of Management and Budget (OMB) 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

- A133 To record budget authority permanently reduced in a special or trust expenditure Treasury Appropriation Fund Symbol (TAFS) funded by a special or trust unavailable receipt account.  
**Comment:** Refer to Office of Management and Budget (OMB) 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

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

- A134 To record appropriated receipts permanently reduced and canceled by legislative action in special and trust Treasury Appropriation Fund Symbol (TAFS).  
**Comment:** Refer to Office of Management and Budget (OMB) Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations. This transaction applies to a permanent reduction and cancellation. Fund balance must be returned to a miscellaneous receipt account designated by OMB on an SF 1151, Nonexpenditure Transfer, coded as a capital transfer. Credit USSGL account 2990 if withdrawal of funds does not occur simultaneously.  
**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  
     Credit 1010 Fund Balance With Treasury  
     Credit 2990 Other Liabilities Without Related Budgetary Obligations

- A135 To record budget authority temporarily reduced by legislative action. This transaction may be used in special and trust Treasury Appropriation Fund Symbols (TAFS) that are designated by Treasury as available for investment, or in revolving funds, or for reductions of spending authority from offsetting collections if deemed appropriate by the Office of Management and Budget (OMB) and/or specific legislative action.  
**Comment:** When reducing spending authority from offsetting collections, include Authority\_Type attribute "S" to ensure proper flow OMB Schedule P. Refer to OMB Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations.  
**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

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

- 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.  
**Reference:** USSGL TC-1160

**Budgetary Entry**

Debit 4420 Unapportioned Authority - Pending Rescission  
 Debit 4620 Unobligated Funds Exempt From Apportionment  
     Credit 4392 Permanent Reduction - New Budget Authority  
     Credit 4393 Permanent Reduction - Prior-Year Balances

**Proprietary Entry**

Debit 3106 Unexpended Appropriations - Adjustments  
     Credit 1010 Fund Balance With Treasury  
     Credit 2990 Other Liabilities 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.  
**Reference:** USSGL TC-1075

**Budgetary Entry**

Debit 4450 Unapportioned Authority  
 Debit 4620 Unobligated Funds Exempt From Apportionment  
     Credit 4420 Unapportioned Authority - Pending Rescission

**Proprietary Entry**

None

- A138 To record estimated recoveries of prior-year obligations.  
**Reference:** USSGL TC-1007

**Budgetary Entry**

Debit 4310 Anticipated Recoveries of Prior-Year Obligations  
     Credit 4450 Unapportioned Authority  
     Credit 4630 Funds Not Available for Commitment/Obligation

**Proprietary Entry**

None

U.S. Government Standard General Ledger  
Account Transactions

A139 To record authority, in a trust or special fund Treasury Appropriation Fund Symbol (TAFS), temporarily precluded from obligation as a result of a refund collected that is unavailable for obligation.  
**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 Temporarily Precluded From Obligation

**Proprietary Entry**

None

A140 To record anticipated collections other than refunds.  
**Comment:** Also post USSGL TC-A118.  
**Reference:** USSGL implementation guidance; Credit Reform Case Study

**Budgetary Entry**

Debit 4060 Anticipated Collections From Non-Federal Sources  
Debit 4070 Anticipated Collections From Federal Sources  
Credit 4450 Unapportioned Authority  
Credit 4630 Funds Not Available for Commitment/Obligation

**Proprietary Entry**

None

A142 To record anticipated nonexpenditure payments to Treasury.  
**Comment:** See USSGL TC-A143 to record anticipated capital transfers with a proprietary contingent liability.

**Budgetary Entry**

Debit 4450 Unapportioned Authority  
Credit 4047 Anticipated Transfers to the General Fund of the Treasury

**Proprietary Entry**

None

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

- A143 To record the anticipation of a capital transfer to repay a portion of a capital investment, or return excess liquidating account funds to Treasury.  
**Comment:** Refer to FASAB SFFAS No. 5, "Accounting for Liabilities of the Federal Government," for discussion of contingent liabilities. See USSGL TC-A142 to record anticipated nonexpenditure payments (including capital transfers) without a proprietary contingent liability. When deemed appropriate by agencies, the proprietary entry below may be used as a preclosing entry in a liquidating fund to adjust cumulative results of operations to zero and create a liability to the General Fund of the Treasury.  
**Reference:** USSGL implementation guidance; Changes Related to Capital Transfers and Repayment of Debt
- Budgetary Entry**  
 Debit 4450 Unapportioned Authority  
       Credit 4047 Anticipated Transfers to the General Fund of the Treasury
- Proprietary Entry**  
 Debit 5765 Nonexpenditure Financing Sources – Transfers-Out  
       Credit 2920 Contingent Liabilities  
       Credit 2970 Resources Payable to Treasury
- A146 To record subsidy disbursed by the program fund not previously accrued.  
**Comment:** Applicable to both direct and guaranteed loans. If funded by a direct appropriation, also post USSGL TC-B134.  
**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 Decreases to Indefinite Borrowing Authority
- Proprietary Entry**  
 None

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

A150 To record subsidy payable accrued in the program account.

**Reference:** USSGL implementation guidance; Credit Reform Case Study

**Budgetary Entry**

Debit 4610 Allotments - Realized Resources

Credit 4801 Undelivered Orders - Obligations, Unpaid

**Proprietary Entry**

Debit 2179 Contra Liability for Subsidy Payable to the Financing Account

Credit 2170 Subsidy Payable to the Financing Account

A152 To record indefinite or definite borrowing authority.

**Comment:** To cover reductions of indefinite borrowing authority, see USSGL TC-A148.

**Reference:** USSGL implementation guidance; USSGL Budgetary Accounting Guide

**Budgetary Entry**

Debit 4141 Current-Year Borrowing Authority Realized

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

None

A154 To record the realization of borrowing authority that was previously estimated.

**Comment:** When borrowing authority is estimated, the actual borrowing authority is realized based on the amount obligated. Also post USSGL TC-B306.

**Reference:** USSGL implementation guidance; Borrowing Authority Case Studies

**Budgetary Entry**

Debit 4141 Current-Year Borrowing Authority Realized

Credit 4042 Estimated Indefinite Borrowing Authority

**Proprietary Entry**

None

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

A155 To record an appropriation to liquidate obligations initially incurred against the authority to borrow when the borrowing authority was not exercised.  
**Comment:** The transaction is based on an appropriation or authorizing language that allows the agency to have this type of activity.

**Reference:** USSGL implementation guidance; Borrowing Authority Case Studies

**Budgetary Entry**

Debit 4119 Other Appropriations Realized  
Credit 4140 Substitution of Borrowing Authority

**Proprietary Entry**

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

A156 To record the drawing of cash to fund borrowing authority from the Bureau of the Public Debt or the Federal Financing Bank.

**Reference:** USSGL implementation guidance; USSGL Budgetary Accounting Guide

**Budgetary Entry**

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

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
Credit 2510 Principal Payable to the Bureau of the Public Debt  
Credit 2520 Principal Payable to the Federal Financing Bank

A158 To record actual reductions to borrowing authority previously anticipated.

**Comment:** See USSGL TC-A164 for anticipated reductions to borrowing authority.

**Reference:** USSGL implementation guidance; USSGL Budgetary Accounting Guide

**Budgetary Entry**

Debit 4044 Anticipated Reductions to Borrowing Authority  
Credit 4143 Decreases to Indefinite Borrowing Authority

**Proprietary Entry**

None

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

A159 To record the amount of borrowing authority that was substituted with offsetting collections when the borrowing was not exercised.

**Comment:** The transaction is based on an appropriation or authorizing language that allows such activity and is used in conjunction with USSGL TC-C110.

**Reference:** USSGL implementation guidance; Borrowing Authority Case Studies

**Budgetary Entry**

Debit 4044 Anticipated Reductions to Borrowing Authority

Credit 4140 Substitution of Borrowing Authority

**Proprietary Entry**

None

A162 To record an estimate of indefinite borrowing authority to cover obligations for the current year.

**Reference:** USSGL implementation guidance; USSGL Budgetary Accounting Guide

**Budgetary Entry**

Debit 4042 Estimated Indefinite Borrowing Authority

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

None

A164 To record anticipated reductions to borrowing authority.

**Comment:** The borrowing authority was previously recorded as unapportioned.

**Reference:** USSGL implementation guidance; USSGL Budgetary Accounting Guide

**Budgetary Entry**

Debit 4450 Unapportioned Authority

Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4044 Anticipated Reductions to Borrowing Authority

**Proprietary Entry**

None

**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

- A168 To record the realization of contract authority that was previously anticipated.  
**Comment:** When contract authority is estimated, the actual contract authority is realized based on the amount obligated. Also post USSGL TC-B306.  
**Reference:** USSGL implementation guidance; Contract Authority Case Studies

**Budgetary Entry**

Debit 4131 Current-Year Contract Authority Realized  
     Credit 4032 Estimated Indefinite Contract Authority

**Proprietary Entry**

None

- A169 To record the portion of an appropriation to liquidate obligations incurred against contract authority that is no longer required.  
**Comment:** The transaction is based on an appropriation or authorizing language that allows the agency to have this type of activity. This is the portion of funded contract authority that is withdrawn. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series.  
**Reference:** USSGL implementation guidance; Contract Authority Case Studies

**Budgetary Entry**

Debit 4135 Contract Authority Liquidated  
     Credit 4130 Appropriation To Liquidate Contract Authority Withdrawn

**Proprietary Entry**

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

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

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 (TAFS).

**Reference:** USSGL implementation guidance; Trust Fund Accounting Guide: Appropriations To Liquidate Contract Authority - Funded by Nonexpenditure Transfers

**Budgetary Entry**

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

**Proprietary Entry**

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

A172 To record anticipated actual reductions to contract authority.

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

**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

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

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

- A174 To record an unanticipated actual decrease to indefinite contract authority.  
**Comment:** For the reduction of unobligated balances for indefinite contract authority, record the yearend preclosing USSGL TC-F112.  
**Reference:** USSGL implementation guidance; Contract Authority Case Studies

**Budgetary Entry**

Debit 4450 Unapportioned Authority  
Debit 4620 Unobligated Funds Exempt From Apportionment  
Credit 4133 Decreases to Indefinite Contract Authority

**Proprietary Entry**

None

- A175 To record a nonexpenditure transfer-in of funds from a Treasury-Managed Trust Fund Treasury Appropriation Fund Symbol (TAFS) that liquidates a previously established receivable for contract authority.  
**Comment:** Also post the reversal of the budgetary receivable entry in USSGL TC-A173. 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 4138 Appropriations To Liquidate Contract Authority  
Credit 4135 Contract Authority Liquidated

**Proprietary Entry**

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

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

- A176 To record the anticipated indefinite contract authority to cover anticipated obligations for the current year.  
**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 transfer of funds has not yet been accomplished.  
**Reference:** USSGL implementation guidance; Trust Fund Accounting Guide; Transfers of Contract Authority

**Budgetary Entry**

Debit 4137 Transfers of Contract Authority  
 Credit 4510 Apportionments  
 Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

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

- A178 To record anticipated adjustments/decreases to contract authority.  
**Comment:** To increase the anticipated adjustments/reductions to contract authority during the year, reverse this transaction.  
**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

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

A179 To record the transfer-out of contract authority from a parent account to a recipient account based upon an approved letter. The nonexpenditure transfer of funds has not yet been accomplished.  
**Reference:** USSGL implementation guidance; Trust Fund Accounting Guide; Transfers of Contract Authority

**Budgetary Entry**

Debit 4510 Apportionments  
Debit 4620 Unobligated Funds Exempt From Apportionment  
Credit 4137 Transfers of Contract Authority

**Proprietary Entry**

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

A180 To record a nonexpenditure transfer-in from a parent account to a recipient account representing contract authority previously transferred.

**Comment:** Refer to USSGL TC-A177 for recording the contract authority previously transferred and establishing the receivable of funds.

**Reference:** USSGL implementation guidance; Trust Fund Accounting Guide; Transfers of Contract Authority

**Budgetary Entry**

Debit 4137 Transfers of Contract Authority  
Credit 4170 Transfers - Current-Year Authority  
Credit 4175 Allocation Transfers of Current-Year Authority for Non-Invested Accounts

**Proprietary Entry**

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

A181 To record a nonexpenditure transfer-out from a parent account to a recipient account representing contract authority previously transferred.

**Comment:** Refer to USSGL TC-A179 for recording the contract authority previously transferred and establishing the payable of funds.

**Reference:** USSGL implementation guidance; Trust Fund Accounting Guide; Transfers of Contract Authority

**Budgetary Entry**

Debit 4170 Transfers - Current-Year Authority  
Debit 4175 Allocation Transfers of Current-Year Authority for Non-Invested Accounts  
Credit 4137 Transfers of Contract Authority

**Proprietary Entry**

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

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

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

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 canceled in an associated special or trust expenditure TAFS.

**Comment:** Also post USSGL TC-A133 in the related special or trust expenditure TAFS.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
Credit 5740 Appropriated Earmarked Receipts Transferred In

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

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

**Comment:** Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

**Reference:** USSGL TC-4030

**Budgetary Entry**

Debit 4114 Appropriated Trust or Special Fund Receipts  
     Credit 4120 Appropriations Anticipated - Indefinite  
     Credit 4450 Unapportioned Authority  
     Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
     Credit 5200 Revenue From Services Provided  
     Credit 5310 Interest Revenue - Other  
     Credit 5311 Interest Revenue - Investments  
     Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds  
     Credit 5320 Penalties, Fines, and Administrative Fees Revenue  
     Credit 5400 Benefit Program Revenue  
     Credit 5600 Donated Revenue - Financial Resources  
     Credit 5800 Tax Revenue Collected  
     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 for Contract Authority  
     Credit 4135 Contract Authority Liquidated

**Proprietary Entry**

None

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

A188 To record revenue to available non-revolving trust funds and special funds, in which the revenue is not immediately available for obligation upon collection. A credit to USSGL account 4394 acts as a contra-resource account. However, these receipts may be available for investment.

**Comment:** When receipts become available for obligation, see USSGL TC-A190.

**Reference:** USSGL implementation guidance; Receipts Not Available for Obligation Upon Collection

**Budgetary Entry**

Debit 4114 Appropriated Trust or Special Fund Receipts  
Credit 4394 Receipts Unavailable for Obligation Upon Collection

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
Credit 5200 Revenue From Services Provided  
Credit 5310 Interest Revenue - Other  
Credit 5311 Interest Revenue - Investments  
Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds  
Credit 5320 Penalties, Fines, and Administrative Fees Revenue  
Credit 5600 Donated Revenue-Financial Resources  
Credit 5800 Tax Revenue Collected  
Credit 5900 Other Revenue

A189 To record a temporary reduction of new budget authority and fund balance in a trust or special fund expenditure account that was funded by an unavailable receipt account.

**Comment:** Post an increase in fund balance in the associated unavailable receipt account. Unlike reductions in available special and trust funds, there is no automatic appropriation of this authority in the following year. Treasury processes a warrant reducing fund balance in the expenditure account and increasing fund balance in the associated unavailable receipt account. Also post USSGL TC-A185 in the unavailable special or trust fund expenditure account.

**Budgetary Entry**

Debit 4450 Unapportioned Authority  
Debit 4610 Allotments - Realized Resources  
Debit 4620 Unobligated Funds Exempt From Apportionment  
Credit 4387 Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority  
Credit 4388 Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances

**Proprietary Entry**

Debit 5745 Appropriated Earmarked Receipts Transferred Out  
Credit 1010 Fund Balance With Treasury

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

- A190 To record receipts in available trust funds and special funds that become available for obligation after not being available for obligation when originally collected. A debit to USSGL account 4394 provides new budget authority.  
**Comment:** When receipts are originally collected, see USSGL TC-A188.  
**Reference:** USSGL implementation guidance; Receipts Not Available for Obligation Upon Collection

**Budgetary Entry**

Debit 4394 Receipts Unavailable for Obligation Upon Collection  
 Credit 4450 Unapportioned Authority  
 Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

None

- A192 To record authority made available from receipt or appropriation balances previously precluded from obligation.  
**Comment:** This transaction is recorded upon legislation making the authority available, or in conjunction with obligations incurred when current-year receipts are not enough to cover current-year obligations. See USSGL TC-A127 for the original entry that precluded the obligation.  
**Reference:** USSGL implementation guidance; Authority Temporarily Precluded From Obligation

**Budgetary Entry**

Debit 4157 Authority Made Available From Receipt or Appropriation Balances Previously Precluded From  
 Obligation  
 Credit 4450 Unapportioned Authority  
 Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

None

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

**Budgetary Entry**

Debit 4158 Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation  
 Credit 4450 Unapportioned Authority  
 Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

None

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

- A195 To record the collection of revenue for non-revolving trust and special funds that were previously accrued.  
**Comment:** See USSGL TC-C422 for accrual entry and USSGL TC-A186 if not accrued.

**Budgetary Entry**

Debit 4114 Appropriated Trust or Special Fund Receipts  
 Credit 4394 Receipts Unavailable for Obligation Upon Collection  
 Credit 4450 Unapportioned Authority  
 Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

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

- A196 To record the annualized level of an appropriation provided under a continuing resolution.  
**Comment:** Also post USSGL TC-A197 to record the amount available for obligation under the terms of the continuing resolution.  
**Reference:** USSGL implementation guidance; Appropriations Provided by a Continuing Resolution Scenario.

**Budgetary Entry**

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

**Proprietary Entry**

None

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

A197 To record Fund Balance With Treasury under a continuing resolution as determined by the Office of Management and Budget's (OMB) 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, also post a reversal of 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. Also post a reversal of 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 4450 Unapportioned Authority

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
     Credit 5790 Other Financing Sources

A204 To record modifications for subsidy cost and adjustment transfers related to Loan Guarantee liabilities in the financing account.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 7290 Other Losses  
     Credit 1399 Allowance for Subsidy  
     Credit 2180 Loan Guarantee Liability

**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  
     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  
     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 (TAFS) for transfers-in based on an apportionment request.

**Budgetary Entry**

Debit 4165 Allocations of Authority - Anticipated From Invested Balances  
Credit 4450 Unapportioned Authority

**Proprietary Entry**

None

A404 To record a transfer-out of unobligated unexpired authority and funds from an allocation transfer accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.

**Comment:** Trust funds do not record USSGL accounts in the 3100 series, except for amounts appropriated directly from the General Fund of the Treasury via Treasury Appropriation Warrant. USSGL account 4175 is to be recorded by non-invested Treasury Appropriation Fund Symbol (TAFS). See USSGL TCs-A426 and A430 for invested TAFS. Special funds receiving direct appropriations from the General Fund of the Treasury and/or transfers from other Federal funds may record USSGL accounts in the 3100 series. Transfer partners must use USSGL TC-A448. Refer to the conventions and limitations listed on the cover sheet at the beginning of this section.

**Budgetary Entry**

Debit 4510 Apportionments  
Debit 4620 Unobligated Funds Exempt From Apportionment  
Credit 4175 Allocation Transfers of Current-Year Authority for Non-Invested Accounts  
Credit 4176 Allocation Transfers of Prior-Year Balances

**Proprietary Entry**

Debit 3103 Unexpended Appropriations - Transfers-Out  
Credit 1010 Fund Balance With Treasury

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

A406 To record a transfer-out of unobligated unexpired authority and funds from an allocation transfer accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.

**Comment:** USSGL account 4175 is to be recorded by non- invested Treasury Appropriation Fund Symbol (TAFS). See USSGL TCs-A426 and A430 for invested TAFS. 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 4620 Unobligated Funds Exempt From Apportionment

Credit 4175 Allocation Transfers of Current-Year Authority for Non-Invested Accounts

Credit 4176 Allocation Transfers of Prior-Year Balances

**Proprietary Entry**

Debit 5765 Nonexpenditure Financing Sources - Transfers-Out

Credit 1010 Fund Balance With Treasury

A408 To record the nonexpenditure transfer-in of unexpired unobligated balances to an expired Treasury Appropriation Fund Symbol (TAFS), where the source of the transfer is derived from unexpended appropriations.

**Comment:** Transfer partners must use USSGL TC-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 (TAFS), 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

**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 (TAFS), 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 Appropriations  
Debit 4610 Allotments - Realized Resources  
Debit 4620 Unobligated Funds Exempt From Apportionment  
Credit 4192 Balance Transfers - Unexpired to Expired

**Proprietary Entry**

Debit 3103 Unexpended Appropriations - Transfers-Out  
Credit 1010 Fund Balance With Treasury

- A414 To record the nonexpenditure transfer-out of unexpired unobligated balances to an expired Treasury Appropriation Fund Symbol (TAFS), where the source of the transfer is derived from appropriated receipts.  
**Comment:** Transfer partners must use USSGL TC-A410. Refer to conventions and limitations listed on the coversheet at the beginning of this section.

**Budgetary Entry**

Debit 4510 Appropriations  
Debit 4610 Allotments - Realized Resources  
Debit 4620 Unobligated Funds Exempt From Apportionment  
Credit 4192 Balance Transfers - Unexpired to Expired

**Proprietary Entry**

Debit 5765 Nonexpenditure Financing Sources - Transfers-Out  
Credit 1010 Fund Balance With Treasury

- 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 before the SF 1151: Nonexpenditure Transfer Authorization, request.  
**Comment:** Credit USSGL account 4450 only in the unique circumstance where an apportionment occurs in the receiving account.

**Budgetary Entry**

Debit 4166 Allocations of Realized Authority - To Be Transferred From Invested Balances  
Credit 4165 Allocations of Authority - Anticipated From Invested Balances  
Credit 4450 Unapportioned Authority  
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

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

**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 (TAFS).  
**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 (OMB) 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 of an allocation Treasury Appropriation Fund Symbol (TAFS), where the parent maintains invested balances via an SF 1151: Nonexpenditure Transfer Authorization.  
**Comment:** Record a credit to USSGL accounts 1330 and 4166 if the budget authority has been realized before the actual transfer of funds.
- Budgetary Entry**  
 Debit 4167 Allocations of Realized Authority - Transferred From Invested Balances  
     Credit 4166 Allocations of Realized Authority -To Be Transferred From Invested Balances  
     Credit 4450 Unapportioned Authority  
     Credit 4620 Unobligated Funds Exempt From Apportionment
- Proprietary Entry**  
 Debit 1010 Fund Balance With Treasury  
     Credit 1330 Receivable for Transfers of Currently Invested Balances  
     Credit 5755 Nonexpenditure Financing Sources - Transfers-In
- A422 To record the adjustment in an allocation Treasury Appropriation Fund Symbol (TAFS) 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  
     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 (OMB) 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

A426 To record the realized authority to be transferred out to a receiving allocation Treasury Appropriation Fund Symbol (TAFS), where the parent maintains invested balances before the SF 1151: Nonexpenditure Transfer Authorization, request.

**Budgetary Entry**

Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4166 Allocations of Realized Authority - To Be Transferred From Invested Balances

**Proprietary Entry**

Debit 5765 Nonexpenditure Financing Sources - Transfers-Out

Credit 2150 Payable for Transfers of Currently Invested Balances

A428 To record funds transferred in by the receiving agency, which liquidates the receivable for allocation transfers.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury

Credit 1330 Receivable for Transfers of Currently Invested Balances

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

- A430 To record an actual nonexpenditure transfer-out to an allocation Treasury Appropriation Fund Symbol (TAFS), where the parent maintains invested balances via SF 1151: Nonexpenditure Transfer Authorization.  
**Comment:** Record a debit to USSGL accounts 2150 and 4166 if the budget authority has been realized prior to the actual transfer of funds.

**Budgetary Entry**

Debit 4166 Allocations of Realized Authority - To Be Transferred From Invested Balances  
Debit 4450 Unapportioned Authority  
Debit 4620 Unobligated Funds Exempt From Apportionment  
Credit 4167 Allocations of Realized Authority - Transferred From Invested Balances

**Proprietary Entry**

Debit 2150 Payable for Transfers of Currently Invested Balances  
Debit 5765 Nonexpenditure Financing Sources - Transfers-Out  
Credit 1010 Fund Balance With Treasury

- A432 To record in the receiving agency the return to the parent agency of unobligated expired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.  
**Comment:** Trust funds do not record USSGL accounts in the 3100 series except for amounts appropriated directly from the General Fund of the Treasury via Treasury Appropriation Warrant. Special funds receiving appropriations from the General Fund of the Treasury and/or transfers from other Federal funds may record USSGL accounts in the 3100 series. Transfer partners must use USSGL TC-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 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  
Credit 1010 Fund Balance With Treasury

A436 To record in the parent agency the receipt of unobligated expired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.

**Comment:** Trust funds do not record USSGL accounts in the 3100 series except for amounts appropriated directly from the General Fund of the Treasury via Treasury Appropriation Warrant. Special funds receiving appropriations from the General Fund of the Treasury and/or transfers from other Federal funds may record USSGL accounts in the 3100 series. Transfer partners must use USSGL TC-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 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

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

A440 To record in the receiving agency the return to the parent agency of unobligated unexpired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.

**Comment:** The transaction partner must use USSGL TC-A444 to record the parent agency receiving funds from this receiving agency. Trust funds do not record USSGL accounts in the 3100 series, except for amounts appropriated from the General Fund of the Treasury via Treasury Appropriation Warrant. Special funds receiving appropriations from the General Fund of the Treasury and/or transfers from other Federal funds may record USSGL accounts in the 3100 series. Record USSGL account 1330 if the receivable was previously established. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

**Budgetary Entry**

Debit 4510 Apportionments

Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4175 Allocation Transfers of Current-Year Authority for Non-Invested Accounts

Credit 4176 Allocation Transfers of Prior-Year Balances

**Proprietary Entry**

Debit 3103 Unexpended Appropriations - Transfers-Out

Credit 1010 Fund Balance With Treasury

Credit 1330 Receivable for Transfers of Currently Invested Balances

A442 To record in the receiving agency the return to the parent agency of unobligated unexpired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.

**Comment:** The transaction partner must use USSGL TC-A446 to record the parent agency receiving funds from this receiving agency. Record USSGL account 1330 if the receivable was previously established. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

**Budgetary Entry**

Debit 4510 Apportionments

Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4175 Allocation Transfers of Current-Year Authority for Non-Invested Accounts

Credit 4176 Allocation Transfers of Prior-Year Balances

**Proprietary Entry**

Debit 5765 Nonexpenditure Financing Sources - Transfers-Out

Credit 1010 Fund Balance With Treasury

Credit 1330 Receivable for Transfers of Currently Invested Balances

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

A444 To record in the parent agency the return from the receiving agency of unobligated unexpired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.

**Comment:** The transfer partner must use USSGL TC-A440 to record the receiving agency returning the authority and funds to this parent agency. Trust funds do not record USSGL accounts in the 3100 series, except for amounts appropriated directly from the General Fund of the Treasury via Treasury Appropriation Warrant. Special funds receiving appropriations from the General Fund of the Treasury and/or transfers from other Federal funds may record USSGL accounts in the 3100 series. Record USSGL account 2150 if the payable was previously established. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

**Budgetary Entry**

Debit 4175 Allocation Transfers of Current-Year Authority for Non-Invested Accounts  
Debit 4176 Allocation Transfers of Prior-Year Balances  
    Credit 4510 Apportionments  
    Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
Debit 2150 Payable for Transfers of Currently Invested Balances  
    Credit 3103 Unexpended Appropriations - Transfers-Out

A446 To record in the parent agency the return from the receiving agency of unobligated unexpired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.

**Comment:** The transfer partner must use USSGL TC-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 Non-Invested Accounts  
Debit 4176 Allocation Transfers of Prior-Year Balances  
    Credit 4510 Apportionments  
    Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
Debit 2150 Payable for Transfers of Currently Invested Balances  
    Credit 5765 Nonexpenditure Financing Sources - Transfers-Out

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

- A448 To record a transfer-in of unobligated unexpired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.  
**Comment:** Trust funds do not record USSGL accounts in the 3100 series, except for amounts appropriated from the General Fund of the Treasury via Treasury Appropriation Warrant. Special funds receiving appropriations from the General Fund of the Treasury and/or transfers from other Federal funds may record USSGL accounts in the 3100 series. Transfer partners must use USSGL TC-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 Non-Invested Accounts  
 Debit 4176 Allocation Transfers of Prior-Year Balances  
     Credit 4510 Apportionments  
     Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
     Credit 3102 Unexpended Appropriations - Transfers-In

- A450 To record a transfer-in of unobligated unexpired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.  
**Comment:** Transfer partners must use TC-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 Non-Invested Accounts  
 Debit 4176 Allocation Transfers of Prior-Year Balances  
     Credit 4510 Apportionments  
     Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

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

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

- A452 To record a transfer-out by the receiving agency of unobligated expired authority for allocation transfer. Also, reduce the related receivable from funds not transferred.  
**Comment:** For the parent appropriation agency, use USSGL TC-A428 for the cash transfer method.

**Budgetary Entry**

Debit 4650 Allotments - Expired Authority  
Credit 4176 Allocation Transfers of Prior-Year Balances

**Proprietary Entry**

Debit 5765 Nonexpenditure Financing Sources - Transfers-Out  
Credit 1330 Receivable for Transfers of Currently Invested Balances

- A454 To record in the parent agency the transfer-in of unobligated expired authority from allocation transfer. Also, reduce the related liability from funds not transferred.

**Budgetary Entry**

Debit 4176 Allocation Transfers of Prior-Year Balances  
Credit 4650 Allotments - Expired Authority

**Proprietary Entry**

Debit 2150 Payable for Transfers of Currently Invested Balances  
Credit 5755 Nonexpenditure Financing Sources - Transfers-In

- 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

- 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

Credit 1010 Fund Balance With Treasury

- A468 To record in the receiving agency the anticipated transfer-in of current-year authority or from prior-year balances.  
**Reference:** USSGL TC-1008

**Budgetary Entry**

Debit 4160 Anticipated Transfers - Current-Year Authority

Debit 4180 Anticipated Transfers - Prior-Year Balances

Credit 4450 Unapportioned Authority

**Proprietary Entry**

None

- A470 To record in the transferring agency the transfer-out of current-year authority or from prior-year balances that were anticipated.

**Budgetary Entry**

Debit 4450 Unapportioned Authority

Credit 4160 Anticipated Transfers - Current-Year Authority

Credit 4180 Anticipated Transfers - Prior-Year Balances

**Proprietary Entry**

None

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

A472 To record in the receiving agency the transfer-in of current-year or prior-year anticipated appropriations, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.

**Comment:** Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series. Transfer partners must use USSGL TC-A476. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

**Reference:** USSGL implementation guidance; Appropriation Transfers

**Budgetary Entry**

Debit 4170 Transfers - Current-Year Authority

Debit 4190 Transfers - Prior-Year Balances

Credit 4160 Anticipated Transfers - Current-Year Authority

Credit 4180 Anticipated Transfers - Prior-Year Balances

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury

Credit 3102 Unexpended Appropriations - Transfers-In

A474 To record in the receiving agency the transfer-in of current-year or prior-year anticipated appropriations, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.

**Comment:** Trust and special funds credit USSGL account 5755 to transfer appropriated receipts. Transfer partners must use USSGL TC-A478. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

**Reference:** USSGL implementation guidance; Appropriation Transfers

**Budgetary Entry**

Debit 4170 Transfers - Current-Year Authority

Debit 4190 Transfers - Prior-Year Balances

Credit 4160 Anticipated Transfers - Current-Year Authority

Credit 4180 Anticipated Transfers - Prior-Year Balances

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury

Credit 5755 Nonexpenditure Financing Sources - Transfers-In

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

A476 To record in the transferring agency the transfer-out of current-year or prior-year anticipated appropriations, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.

**Comment:** Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series. Transfer partners must use USSGL TC-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  
Credit 4170 Transfers - Current-Year Authority  
Credit 4190 Transfers - Prior-Year Balances

**Proprietary Entry**

Debit 3103 Unexpended Appropriations - Transfers-Out  
Credit 1010 Fund Balance With Treasury

A478 To record in the transferring agency the transfer-out of current-year or prior-year anticipated appropriations, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.

**Comment:** Trust and special funds debit USSGL account 5765 to transfer appropriated receipts. Transfer partners must use USSGL TC-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  
Credit 4170 Transfers - Current-Year Authority  
Credit 4190 Transfers - Prior-Year Balances

**Proprietary Entry**

Debit 5765 Nonexpenditure Financing Sources - Transfers-Out  
Credit 1010 Fund Balance With Treasury

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

A480 To record in the receiving agency an actual current-year or prior-year unanticipated nonexpenditure transfer of appropriated general funds.  
**Comment:** Transfer of USSGL accounts 4450 and 4620. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series.

**Reference:** USSGL implementation guidance; Appropriation Transfers; Federal Trust Fund Accounting Guide

**Budgetary Entry**

Debit 4170 Transfers - Current-Year Authority

Debit 4190 Transfers - Prior-Year Balances

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Exempt From Apportionment

Credit 4650 Allotments - Expired Authority

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury

Credit 3102 Unexpended Appropriations - Transfers-In

A482 To record in the receiving agency an actual current-year or prior-year unanticipated nonexpenditure transfer of spending authority from offsetting collections or a trust or special fund nonexpenditure appropriation transfers.  
**Comment:** Transfer of USSGL accounts 4450 and 4620. When appropriate, use in conjunction with USSGL TCs-A508, A492R, A542, and A546.

**Reference:** USSGL implementation guidance; Appropriation Transfers; Federal Trust Fund Accounting Guide

**Budgetary Entry**

Debit 4170 Transfers - Current-Year Authority

Debit 4190 Transfers - Prior-Year Balances

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury

Credit 5755 Nonexpenditure Financing Sources - Transfers-In

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

A484 To record in the transferring agency an actual current-year or prior-year unanticipated nonexpenditure transfer of appropriated general funds.

**Comment:** Transfer of USSGL accounts 4450 and 4620. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series.

**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 4450 Unapportioned Authority  
Debit 4620 Unobligated Funds Exempt From Apportionment  
Debit 4650 Allotments - Expired Authority  
    Credit 4170 Transfers - Current-Year Authority  
    Credit 4190 Transfers - Prior-Year Balances

**Proprietary Entry**

Debit 3103 Unexpended Appropriations - Transfers-Out  
    Credit 1010 Fund Balance With Treasury

A486 To record in the transferring agency an actual current-year or prior-year unanticipated nonexpenditure transfer of spending authority from offsetting collections or a trust or special fund nonexpenditure appropriation transfer.

**Comment:** Transfer of USSGL accounts 4450 and 4620. When appropriate, use in conjunction with USSGL TCs- A488, 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 4450 Unapportioned Authority  
Debit 4620 Unobligated Funds Exempt From Apportionment  
    Credit 4170 Transfers - Current-Year Authority  
    Credit 4190 Transfers - Prior-Year Balances

**Proprietary Entry**

Debit 5765 Nonexpenditure Financing Sources - Transfers-Out  
    Credit 1010 Fund Balance With Treasury

**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 Transfers of Obligated Balances

**Proprietary Entry**

Debit 5765 Nonexpenditure Financing Sources -Transfers-Out  
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 Transfers of Obligated Balances

**Proprietary Entry**

Debit 3103 Unexpended Appropriations - Transfers-Out  
Credit 1010 Fund Balance With Treasury

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

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 Transfers 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 Transfers 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

**Budget Entry**

Debit 4195 Transfers 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 the Federal fund receivable for a trust fund expenditure transfer.

**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.

**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 - Transferred In

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

A499 To record the adjustment of a Federal fund receivable for a previously established expenditure transfer receivable, where a corresponding temporary reduction is to be recorded in a trust fund payable TAFS.

**Comment:** See USSGL TC-A498 for the original establishment of the receivable. See A418 and A500R for the reduction and adjustment to the corresponding payable in the trust fund Treasury Appropriation Fund Symbol.

**Reference:** USSGL implementation guidance; Reductions 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 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 - Transferred 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 Funds

**Budgetary Entry**

Debit 4510 Apportionments

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4901 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**

Debit 5760 Expenditure Financing Sources - Transfers-Out

Credit 2155 Expenditure Transfers Payable

A502 To record the actual collection of the appropriation trust fund expenditure transfer.

**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

**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 Transfers of Obligated Balances  
 Credit 4831 Undelivered Orders - Obligations Transferred, Unpaid

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
 Credit 3102 Unexpended Appropriations - Transfers-In

- 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 Transfers of Obligated Balances  
 Credit 4831 Undelivered Orders - Obligations Transferred, Unpaid

**Proprietary Entry**

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

**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 (that is exchange transactions) that are defined in the budget

as expenditure transfers, see USSGL TC-C190.

**Reference:** USSGL implementation guidance; Trust Funds

**Budgetary Entry**

Debit 4114 Appropriated Trust or Special Fund Receipt  
Credit 4450 Unapportioned Authority  
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
Credit 5750 Expenditure Financing Sources - Transfers-In

- 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 Funds

**Budgetary Entry**

Debit 4510 Apportionments  
Debit 4610 Allotments - Realized Resources  
Debit 4620 Unobligated Funds Exempt From Apportionment  
Credit 4902 Delivered Orders - Obligations, Paid

**Proprietary Entry**

Debit 5760 Expenditure Financing Sources - Transfers-Out  
Credit 1010 Fund Balance With Treasury

- A514 To record in an agency's general fund an expenditure transfer-out to a trust fund relating to nonexchange and exchange transactions.

**Comment:** Also post USSGL TC-B134. Use USSGL account 5760 for nonexchange expenditure transfers.

**Reference:** USSGL implementation guidance; Trust Funds

**Budgetary Entry**

Debit 4510 Apportionments  
Debit 4610 Allotments - Realized Resources  
Debit 4620 Unobligated Funds Exempt From Apportionment  
Credit 4902 Delivered Orders - Obligations, Paid

**Proprietary Entry**

Debit 5760 Expenditure Financing Sources - Transfers-Out  
Debit 6100 Operating Expenses/Program Costs  
Credit 1010 Fund Balance With Treasury

**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 trust fund expenditure account, prior to the nonexpenditure transfer of funds. This amount is specified in the agency's appropriation or authorization act.

**Comment:** This transaction is reported as an appropriation in the Budget of the United States Government for the agency TAFS, rather than as a transfer.

**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

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/Cancellation  
 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  
 Credit 1010 Fund Balance With Treasury  
 Credit 1330 Receivable for Transfer of Currently Invested Balances

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

A520 To record a payable for amounts appropriated from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency trust fund expenditure account, prior to the nonexpenditure transfer of funds. This amount is specified in the agency's appropriation or authorization act.

**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

Credit 2150 Payable for Transfers of Current Invested Balances

A522 To record the adjustment in the specific invested Treasury Appropriation Fund Symbol (TAFS) that results from a temporary reduction in the Agency Trust Fund Expenditure TAFS.

**Comment:** Debit USSGL accounts 1010 and 4129 only if a payable was not previously established. Refer to Office of Management and Budget (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 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 Transfer of Currently Invested Balances

Credit 5765 Nonexpenditure Financing Sources - Transfers-Out

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

A524 To record a nonexpenditure transfer-in of funds from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency trust fund expenditure account for amounts previously appropriated and recorded as receivables.

**Comment:** Refer to USSGL TC-A516 for establishing the receivable.

**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 transfer-out of funds from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency trust fund expenditure account for amounts previously appropriated and recorded as payables.

**Comment:** Refer to USSGL TC-A520 for establishing the payable.

**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 transfer-in of funds from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency trust fund expenditure account. This amount is specified in the agency's appropriation or authorization act.

**Comment:** This transaction is reported as an appropriation in the Budget of the United States Government for the agency TAFS, rather than as a transfer.

**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

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

A530 To record a nonexpenditure transfer-out of funds from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency trust fund expenditure account. This amount is specified in the agency's appropriation or authorization act.

**Comment:** Reverse this transaction in the invested TAFS when the recipient TAFS cancels and returns the fund balance to the invested TAFS.

**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

Credit 1010 Fund Balance With Treasury

A532 To record the receivable for amounts to be transferred in of unrealized nonexpenditure appropriation transfers between two trust funds or two Federal funds (as defined by the Office of Management and Budget (OMB)), where there is investment authority involved.

**Comment:** For cash management purposes, the funds remain invested until needed for disbursement. This occurs prior to the request for SF 1151: Nonexpenditure Transfer Authorization, and is only permissible under specific circumstances.

**Reference:** USSGL implementation guidance; Trust and Special Fund Guidance on Nonexpenditure Appropriation Transfers

**Budgetary Entry**

Debit 4171 Non-Allocation Transfers of Invested Balances - Receivable

Credit 4160 Anticipated Transfers - Current-Year Authority

**Proprietary Entry**

Debit 1330 Receivable for Transfers of Currently Invested Balances

Credit 5755 Nonexpenditure Financing Sources - Transfers-In

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

A534 To record the payable for amounts to be transferred in of unrealized nonexpenditure appropriation transfers between two trust funds or two Federal funds (as defined by the Office of Management and Budget (OMB)), where there is investment authority involved.

**Comment:** For cash management purposes, the funds remain invested until needed for disbursement. This occurs prior to the request for SF 1151: Nonexpenditure Transfer Authorization, and is only permissible under specific circumstances.

**Reference:** USSGL implementation guidance; Trust and Special Fund Guidance on Nonexpenditure Appropriation Transfers

**Budgetary Entry**

Debit 4620 Unobligated Funds Exempt From Apportionment  
Credit 4172 Non-Allocation Transfers of Invested Balances - Payable

**Proprietary Entry**

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

A536 To record the actual transfer-in of funds via SF 1151: Nonexpenditure Transfer Authorization that reduces previously established USSGL account 4171 "Non-Allocation Transfers of Invested Balances - Receivable."

**Comment:** Refer to USSGL TC-A532 for the establishment of the receivable.

**Reference:** USSGL implementation guidance; Trust and Special Fund Guidance on Nonexpenditure Appropriation Transfers

**Budgetary Entry**

Debit 4170 Transfers - Current-Year Authority  
Debit 4173 Non-Allocation Transfers of Invested Balances - Transferred  
Credit 4171 Non-Allocation Transfers of Invested Balances - Receivable

**Proprietary Entry**

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

A538 To record the actual transfer-out of funds via SF 1151: Nonexpenditure Transfer Authorization that reduces previously established USSGL account 4172 "Non-Allocation Transfers of Invested Balances - Payable."

**Comment:** Refer to USSGL TC-A534 for the establishment of the payable.

**Reference:** USSGL implementation guidance; Trust and Special Fund Guidance on Nonexpenditure Appropriation Transfers

**Budgetary Entry**

Debit 4172 Non-Allocation Transfers of Invested Balances - Payable  
Credit 4170 Transfers - Current-Year Authority  
Credit 4173 Non-Allocation Transfers of Invested Balances - Transferred

**Proprietary Entry**

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

**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-A252, A253, A255, and A286.

**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 Out Obligated Balances  
 Credit 4081 Amounts Appropriated From a Specific Treasury-Managed Trust Fund  
     TAFS - Receivable - Transferred  
 Credit 4082 Allocations of Realized Authority - To Be Transferred From Invested  
     Balances - Transferred  
 Credit 4083 Transfers - Current-Year Authority - Receivable - Transferred  
 Credit 4232 Appropriation Trust Fund Expenditure Transfers - Receivable -  
     Transferred  
 Credit 4233 Reimbursements and Other Income Earned - Receivable - Transferred  
 Credit 4234 Other Federal Receivables - Transferred

**Proprietary Entry**

Debit 1010 Fund Balance with Treasury  
 Credit 5765 Nonexpenditure Financing Sources - Transfers-Out

A542 To record in the receiving agency the nonexpenditure transfer-in of budgetary resources receivable. When appropriate, use in conjunction with USSGL TCs-A250, A255R, A263, and A287.

**Comment:** Transfer of USSGL accounts 4126, 4166, 4171, 4225, 4251, and 4287 respectively.

**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 Out Obligated Balances

**Proprietary Entry**

Debit 5755 Nonexpenditure Financing Sources - Transfers-In  
 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 - Transferred-Out

- A546 To recording in the receiving agency the nonexpenditure transfer-in of unfilled customer orders without advance.  
**Comment:** Transfer or USSGL account 4221. When appropriate, use in conjunction with USSGL TCs-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 - Transfer-In  
 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 Transfers 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 Transfers 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.

**Reference:** USSGL TC-1030

**Budgetary Entry**

Debit 4210 Anticipated Reimbursements and Other Income

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

None

A704 To record in the performing agency a reimbursable agreement that was not previously anticipated.

**Comment:** Budgetary resources were provided by Contract Authority.

**Budgetary Entry**

Debit 4221 Unfilled Customer Orders Without Advance

Debit 4222 Unfilled Customer Orders With Advance

Credit 4132 Substitution of Contract Authority

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury

Credit 2310 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 (OMB) 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 (OMB) Circular No. A-11.

**Reference:** USSGL implementation guidance; Transfer of Spending Authority from Offsetting Collection With Obligations Scenario

**Budgetary Entry**

Debit 4252 Reimbursement 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 in the performing agency the completion of a prior-year reimbursable order and the refund of an advance to the ordering agency.

**Comment:** Use USSGL account 4871 if the amount was previously obligated or USSGL account 4210 if the amount was not previously obligated. Reverse USSGL TC-A122 if the refund was not previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

**Reference:** USSGL implementation guidance; USSGL Reimbursable Accounting Guide

**Budgetary Entry**

Debit 4210 Anticipated Reimbursements and Other Income  
Debit 4871 Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries  
Credit 4222 Unfilled Customer Orders With Advance

**Proprietary Entry**

Debit 2310 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.

**Reference:** USSGL TC-2045

**Budgetary Entry**

Debit 4610 Allotments - Realized Resources  
Debit 4620 Unobligated Funds Exempt From Apportionment  
Credit 4902 Delivered Orders – Obligations, Paid

**Proprietary Entry**

Debit 6100 Operating Expenses/Program Costs  
Debit 6900 Nonproduction Costs  
Credit 1010 Fund Balance With Treasury

B103 To record a disbursement of pension benefit payments.

**Comment:** Also requires the reclassification of expenses from unfunded to funded.

**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. See USSGL TC-A150 to record the subsidy payable previously accrued for this program fund.

**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

Credit 2179 Contra Liability for Subsidy Payable to the Financing Account

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.

**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.

**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  
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.

**Comment:** Clearing from unpaid to paid.

**Reference:** USSGL TC-3030

**Budgetary Entry**

Debit 4901 Delivered Orders - Obligations, Unpaid  
Credit 4902 Delivered Orders - Obligations, Paid

**Proprietary Entry**

Debit 2110 Accounts Payable  
Debit 2120 Disbursements in Transit  
Debit 2130 Contract 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  
Debit 2990 Other Liabilities Without Related Budgetary Obligations  
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  
Credit 1010 Fund Balance With Treasury

B114 To record disbursement for liens on collateral acquired from defaulted loans guaranteed after 1992.

**Comment:** This transaction is applicable to guaranteed loans.

**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

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

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 paid by the collecting agency. These refunds are reported as reductions to offsetting collections.

**Comment:** If funded by a direct appropriation, also post USSGL TC-B134.

**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 "government-type" Collections From Non-Federal Sources

**Proprietary Entry**

Debit 5890 Tax Revenue Refunds

Credit 1010 Fund Balance With Treasury

B119 To record the actual capital transfer to repay a portion of a capital investment (usually an appropriation to a revolving fund) that was previously anticipated and where a contingent liability was previously recorded.

**Comment:** See USSGL TC-B136 for capital transfers from liquidating accounts.

**Reference:** USSGL implementation guidance; Changes Related to Capital Transfers and Repayment of Debt

**Budgetary Entry**

Debit 4047 Anticipated Transfers to the General Fund of the Treasury

Credit 4151 Actual Capital Transfers to the 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 2920 Contingent Liabilities

Credit 1010 Fund Balance With Treasury

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

B120 To record principal repayments to Treasury and the Federal Financing Bank via nonexpenditure transfers that were previously anticipated. For example, this transaction includes repayments of principal and repayments due to modifications of credit reform loans.

**Comment:** If not anticipated, debit USSGL account 4450 or 4620.

**Reference:** USSGL TC-3010

**Budgetary Entry**

Debit 4047 Anticipated Transfers to the General Fund of the Treasury  
 Credit 4146 Actual Repayments of Debt, Current-Year Authority  
 Credit 4147 Actual Repayments of Debt, Prior-Year Balances

**Proprietary Entry**

Debit 2110 Accounts Payable  
 Debit 2510 Principal Payable to the Bureau of the Public Debt  
 Debit 2520 Principal Payable to the Federal Financing Bank  
 Credit 1010 Fund Balance With Treasury

B121 To record principal repayments to Treasury and the Federal Financing Bank via nonexpenditure transfers that were not previously anticipated. For example, this transaction includes repayments of principal and repayments due to modifications of credit reform loans.

**Reference:** USSGL TC-3010

**Budgetary Entry**

Debit 4450 Unapportioned Authority  
 Debit 4620 Unobligated Funds Exempt From Apportionment  
 Credit 4146 Actual Repayments of Debt, Current-Year Authority  
 Credit 4147 Actual Repayments of Debt, Prior-Year Balances

**Proprietary Entry**

Debit 2510 Principal Payable to the Bureau of the Public Debt  
 Debit 2520 Principal Payable to the Federal Financing Bank  
 Credit 1010 Fund Balance With Treasury

B122 To record repayments of other debt.

**Comment:** Also post USSGL TC-B134 if funded by a direct appropriation. This transaction is applicable to redemptions.

**Budgetary Entry**

Debit 4610 Allotments - Realized Resources  
 Credit 4902 Delivered Orders - Obligations, Paid

**Proprietary Entry**

Debit 2590 Other Debt  
 Credit 1010 Fund Balance With Treasury

U.S. Government Standard General Ledger  
Account Transactions

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

B124 To record the purchase of Federal securities acquired at par value.

**Comment:** Also post USSGL TC-B129 if accrued interest is purchased.

**Reference:** USSGL implementation guidance; FACTS II, Investments In Treasury and Agency Securities

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt

Debit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities

Credit 1010 Fund Balance With Treasury

B125 To record in the issuing entity, the sale of Federal securities acquired at a premium.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury

Credit 2530 Securities Issued by Federal Agencies Under General and Special Financing Authority

Credit 2532 Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority

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

B126 To record the purchase of Federal securities acquired at a premium.  
**Comment:** Special and trust funds use USSGL account 4114. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. Use budgetary entries for the amount of the premium. Also post USSGL TC-B129 if accrued interest is purchased.

**Reference:** USSGL implementation guidance; FACTS II, Investments In Treasury and Agency Securities

**Budgetary Entry**

Debit 4394 Receipts Unavailable for Obligation Upon Collection  
 Debit 4397 Receipts and Appropriations Temporarily Precluded From Obligation  
 Debit 4398 Offsetting Collections Temporarily Precluded From Obligation  
 Debit 4450 Unapportioned Authority  
 Debit 4510 Apportionments  
 Debit 4620 Unobligated Funds Exempt From Apportionment  
     Credit 4114 Appropriated Trust or Special Fund Receipts  
     Credit 4273 Interest Collected From Treasury

**Proprietary Entry**

Debit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt  
 Debit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt  
 Debit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities  
 Debit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities  
     Credit 1010 Fund Balance With Treasury

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.  
**Comment:** Also post USSGL TC-B129 if accrued interest is purchased.  
**Reference:** USSGL implementation guidance; FACTS II, Investments in Treasury and Agency Securities

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt  
 Debit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities  
 Debit 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt  
     Credit 1010 Fund Balance With Treasury  
     Credit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt  
     Credit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities  
     Credit 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt

- B129 To record the purchase of accrued interest on Treasury securities.

**Budgetary Entry**

Debit 4395 Authority Unavailable for Obligation Pursuant to Public Law - Temporary  
 Debit 4450 Unapportioned Authority  
 Debit 4510 Apportionments  
 Debit 4620 Unobligated Funds Exempt From Apportionment  
     Credit 4114 Appropriated Trust or Special Fund Receipts  
     Credit 4273 Interest Collected From Treasury

**Proprietary Entry**

Debit 1340 Interest Receivable  
     Credit 1010 Fund Balance With Treasury

- B130 To record a lien paid before personal property is sold.  
**Comment:** If funded by a direct appropriation, also post USSGL TC-B134.  
**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

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

B134 To record appropriations used this fiscal year.

**Comment:** This transaction does not stand alone. This transaction is not recorded by special or non-revolving trust funds, with the exception of 1) special funds that receive appropriation or allocation transfers from general fund appropriated Treasury Appropriation Fund Symbols (TAFS), or 2) special and trust funds that receive amounts appropriated from the General Fund of the Treasury via Treasury Appropriation Warrant. USSGL transactions that reference this transaction (boldface transaction codes reference a reversal): A146, A514, B102, B105, B106, B107, B109, B118, B122, B130, B402, B404, B406, B412, B418, B428, B430, B436, B438, B604, **C132, C134, C136, C137, C138, C139**, C408, **C414, D102, D104**, D106, **D108, D110**, D114, D116, D126, D132, **D134**, E102, E104, E106, E108, E117, E204, E412, and **F128**.

**Reference:** USSGL implementation guidance; Appropriations Used

**Budgetary Entry**

None

**Proprietary Entry**

Debit 3107 Unexpended Appropriations - Used

Credit 5700 Expended Appropriations

B136 To record in the liquidating account the actual capital transfer of excess cash to the general fund of the Treasury.

**Comment:** See Office of Management and Budget (OMB) Circular No. A-11 for further instruction on the payment hierarchy. See USSGL TC-B119 for capital transfers not related to liquidating accounts.

**Reference:** USSGL implementation guidance; Credit Reform Liquidating Account Case Study

**Budgetary Entry**

Debit 4047 Anticipated Transfers to the General Fund of the Treasury

Credit 4151 Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority

Credit 4152 Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances

**Proprietary Entry**

Debit 2970 Resources Payable to Treasury

Debit 5765 Nonexpenditure Financing Sources – Transfers-Out

Credit 1010 Fund Balance With Treasury

**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 Funds

**Budgetary Entry**

Debit 4510 Apportionments  
 Debit 4610 Allotments - Realized Resources  
 Debit 4620 Unobligated Funds Exempt From Apportionment  
     Credit 4902 Delivered Orders - Obligations, Paid

**Proprietary Entry**

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

- B140 To record the purchase of foreign currency by a disbursing officer.  
**Comment:** This entry should be made by agencies that have their own disbursing authority. Agencies that do not have their own disbursing authority, see USSGL implementation guidance “Accounting for Purchased Foreign Currency,” which can be acquired on the USSGL Web site. Agencies that have foreign currency account symbols in the X7000 series, refer to USSGL TCs-C192, C194, C440, D576, and D578.  
**Reference:** USSGL implementation guidance; Accounting for Purchased Foreign Currency

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1200 Foreign Currency  
     Credit 1190 Other Cash

- B142 To record the disbursement of foreign currency by a disbursing officer on behalf of the operating fund.  
**Comment:** This entry should be made by agencies that have their own disbursing authority. At the time of the foreign currency disbursement, the disbursing officer will charge the appropriation of the operating fund that requested the disbursement, (see USSGL TC-B110 and the USSGL implementation guidance “Accounting for Purchased Foreign Currency”), which can be acquired on the USSGL Web site. Agencies that do not have their own disbursing authority also may refer to the implementation guidance mentioned above. Agencies that have foreign currency account symbols in the X7000 series, refer to USSGL TCs-C192, C194, C440, D576, and D578.  
**Reference:** USSGL implementation guidance; Accounting for Purchased Foreign Currency

**Budgetary Entry**

None

**Proprietary Entry**

Debit 2310 Liability for Advances and Prepayments  
     Credit 1200 Foreign Currency

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

B150 To record a disbursement (not an outlay) from fund balance with Treasury in a Treasury General Account (TGA) to funds held by the public in a non-TGA.

**Comment:** To return funds held by the public in a non-TGA to fund balance with treasury in a TGA, reverse B150. This transaction does not apply to deposit fund Treasury Account Symbols (TAS). Use USSGL TC- C108 for Deposit Fund TAS. An agency must have specific legislative authority to hold monies in a non-TGA or non-BPD security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400 *Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury* for additional guidance, such as SF224 transactions.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1130 Funds Held by the Public  
Credit 1010 Fund Balance With Treasury

B152 To record a purchase of a non-Bureau of Public Debt (BPD) security at par from funds held by the public in a non-Treasury General Account (TGA).

**Comment:** If this purchase is an immediate reinvestment of the proceeds of a sale of non-BPD securities purchased with funds held by the public in a non-TGA, record a budgetary entry equal to only the gain from that sale. Also post USSGL TC- G124 to record activity for current-year purchases of other assets not recorded as Property, Plant and Equipment. An agency must have specific legislative authority to hold monies in a non-TGA or non-BPD security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400 *Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury* for additional guidance, such as SF224 transactions.

**Budgetary Entry**

Debit 4610 Allotments – Realized Resources  
Debit 4620 Unobligated Funds Exempt From Apportionment  
Credit 4902 Delivered Orders – Obligations, Paid

**Proprietary Entry**

Debit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities  
Credit 1130 Funds Held by the Public

B154 To record a operating expense or program cost from funds in a non-Treasury General Account (TGA) which results in an outlay.

**Comment:** An agency must have specific legislative authority to hold monies in a non-TGA or non-Bureau of the Public Debt security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400 *Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury* for additional guidance, such as SF224 transactions.

**Budgetary Entry**

Debit 4610 Allotments – Realized Resources  
Debit 4620 Unobligated Funds Exempt From Apportionment  
Credit 4902 Delivered Orders – Obligations, Paid

**Proprietary Entry**

Debit 6100 Operating Expenses/Program Costs  
Credit 1130 Funds Held by the Public

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

**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.

**Reference:** USSGL TC-2005

**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.

**Reference:** USSGL TC-2010

**Budgetary Entry**

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Exempt From Apportionment

Debit 4700 Commitments - Programs Subject to Apportionment

Debit 4720 Commitments - Programs Exempt From Apportionment

Credit 4801 Undelivered Orders - Obligations, Unpaid

**Proprietary Entry**

None

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

B308 To record current-year undelivered orders with an advance.

**Comment:** See USSGL TC-B604 for the expense.

**Reference:** USSGL TC-2010

**Budgetary Entry**

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Exempt From Apportionment

Debit 4700 Commitments - Programs Subject to Apportionment

Debit 4720 Commitments - Programs Exempt From Apportionment

Debit 4801 Undelivered Orders - Obligations, Unpaid

Credit 4802 Undelivered Orders - Obligations, Prepaid/Advanced

**Proprietary Entry**

Debit 1410 Advances and Prepayments

Credit 1010 Fund Balance With Treasury

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; 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

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

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

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 accrue a liability.

**Comment:** If funded by a direct appropriation, also post USSGL TC-B134. 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 must first record all direct costs to the USSGL account 6000 series and then offset those amounts using USSGL account 6610 when the costs are capitalized to the appropriate “in-process type” account. For other payroll related transactions, see USSGL TCs-E104 through E117. Also, assume a title is passed when the goods are received. Also post USSGL TCs G120, G122, and G124 to track purchases.

**Reference:** USSGL TC-2020

**Budgetary Entry**

Debit 4801 Undelivered Orders - Obligations, Unpaid  
Credit 4901 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**

Debit 1511 Operating Materials and Supplies Held for Use  
Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use  
Debit 1521 Inventory Purchased for Resale  
Debit 1522 Inventory Held in Reserve for Future Sale  
Debit 1525 Inventory - Raw Materials  
Debit 1527 Inventory - Finished Goods  
Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs  
Debit 1571 Stockpile Materials Held in Reserve  
Debit 1572 Stockpile Materials Held for Sale  
Debit 1591 Other Related Property  
Debit 1711 Land and Land Rights  
Debit 1712 Improvements to Land  
Debit 1730 Buildings, Improvements, and Renovations  
Debit 1740 Other Structures and Facilities  
Debit 1750 Equipment  
Debit 1820 Leasehold Improvements  
Debit 1830 Internal-Use Software  
Debit 1832 Internal-Use Software in Development  
Debit 1840 Other Natural Resources  
Debit 1890 Other General Property, Plant, and Equipment  
Debit 1990 Other Assets  
Debit 6100 Operating Expenses/Program Costs  
Debit 6900 Nonproduction Costs  
Credit 2110 Accounts Payable

**U.S. Government Standard General Ledger  
Account Transactions**

- B404 To record the delivery of goods and services in the same year the order was placed and accrue a liability. The current-year expended authority is less than the original obligation.  
**Comment:** If funded by a direct appropriation, also post TC-B134. For payroll and benefits, see USSGL TC-E102. 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 the USSGL account 6000 series and then offset those amounts using USSGL account 6610 when the costs are capitalized to the appropriate “in-process type” account. For other payroll related transactions, see USSGL TCs-E104 through E117. Also, assume a title is passed when the goods are received. Also post USSGL TCs G120, G122, and G124 to track purchases.  
**Reference:** USSGL TC-2020

**Budgetary Entry**

- Debit 4801 Undelivered Orders - Obligations, Unpaid
  - Credit 4610 Allotments - Realized Resources
  - Credit 4620 Unobligated Funds Exempt From Apportionment
  - Credit 4901 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**

- Debit 1511 Operating Materials and Supplies Held for Use
- Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use
- Debit 1521 Inventory Purchased for Resale
- Debit 1522 Inventory Held in Reserve for Future Sale
- Debit 1525 Inventory - Raw Materials
- Debit 1527 Inventory - Finished Goods
- Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs
- Debit 1571 Stockpile Materials Held in Reserve
- Debit 1572 Stockpile Materials Held for Sale
- Debit 1591 Other Related Property
- Debit 1711 Land and Land Rights
- Debit 1712 Improvements to Land
- Debit 1720 Construction-in-Progress
- Debit 1730 Buildings, Improvements, and Renovations
- Debit 1740 Other Structures and Facilities
- Debit 1750 Equipment
- Debit 1820 Leasehold Improvements
- Debit 1830 Internal-Use Software
- Debit 1832 Internal-Use Software in Development
- Debit 1840 Other Natural Resources
- Debit 1890 Other General Property, Plant, and Equipment
- Debit 1990 Other Assets
- Debit 6100 Operating Expenses/Program Costs
- Debit 6900 Nonproduction Costs
  - Credit 2110 Accounts Payable
  - Credit 2130 Contract Holdbacks

**U.S. Government Standard General Ledger  
Account Transactions**

- B406 To record the delivery of goods and services in the same year the order was placed and accrue a liability. The current-year expended authority is more than the original obligation.  
**Comment:** If funded by a direct appropriation, also post TC-B134. For payroll and benefits, see USSGL TC-E102. 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 the USSGL account 6000 series and then offset those amounts using USSGL account 6610 when the costs are capitalized to the appropriate “in-process type” account. For other payroll-related transactions, see USSGL TCs-E104 through E117. Also, assume a title is passed when the goods are received. Also post USSGL TCs G120, G122, and G124 to track purchases.  
**Reference:** USSGL TC-2020

**Budgetary Entry**

Debit 4610 Allotments - Realized Resources  
 Debit 4620 Unobligated Funds Exempt From Apportionment  
 Debit 4801 Undelivered Orders – Obligations, Unpaid  
     Credit 4901 Delivered Orders – Obligations, Unpaid

**Proprietary Entry**

Debit 1511 Operating Materials and Supplies Held for Use  
 Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use  
 Debit 1521 Inventory Purchased for Resale  
 Debit 1522 Inventory Held in Reserve for Future Sale  
 Debit 1525 Inventory - Raw Materials  
 Debit 1527 Inventory - Finished Goods  
 Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs  
 Debit 1571 Stockpile Materials Held in Reserve  
 Debit 1572 Stockpile Materials Held for Sale  
 Debit 1591 Other Related Property  
 Debit 1711 Land and Land Rights  
 Debit 1712 Improvements to Land  
 Debit 1720 Construction-in-Progress  
 Debit 1730 Buildings, Improvements, and Renovations  
 Debit 1740 Other Structures and Facilities  
 Debit 1750 Equipment  
 Debit 1820 Leasehold Improvements  
 Debit 1830 Internal-Use Software  
 Debit 1832 Internal-Use Software in Development  
 Debit 1840 Other Natural Resources  
 Debit 1890 Other General Property, Plant, and Equipment  
 Debit 1990 Other Assets  
 Debit 6100 Operating Expenses/Program Costs  
 Debit 6900 Nonproduction Costs  
     Credit 2110 Accounts Payable  
     Credit 2130 Contract Holdbacks

**U.S. Government Standard General Ledger  
Account Transactions**

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 2130 Contract Holdbacks

Debit 2160 Entitlement Benefits Due and Payable

Debit 2190 Other Liabilities With Related Budgetary Obligations

Debit 2990 Other Liabilities Without Related Budgetary Obligations

Credit 2120 Disbursements in Transit

B410 To record the delivery of goods or services for construction.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1720 Construction-In-Progress

Credit 2110 Accounts Payable

Credit 2130 Contract Holdbacks

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 Expense/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.  
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources"

**Budgetary Entry**

None

**Proprietary Entry**

Debit 5890 Tax Revenue Refunds

Debit 6330 Other Interest Expenses

Credit 2110 Accounts Payable

Credit 2140 Accrued Interest Payable

Credit 2190 Other 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.

**Reference:** USSGL TC-2030**Budgetary Entry**

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4901 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**Debit 6310 Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the  
Federal Financing Bank

Debit 6320 Interest Expenses on Securities

Debit 6330 Other Interest Expenses

Credit 2140 Accrued Interest Payable

**U.S. Government Standard General Ledger  
Account Transactions**

- 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 2190 Other Liabilities With Related Budgetary Obligations  
 Credit 2220 Unfunded Leave  
 Credit 2290 Other Unfunded Employment Related Liability  
 Credit 2610 Actuarial Pension Liability  
 Credit 2620 Actuarial Health Insurance Liability  
 Credit 2630 Actuarial Life Insurance Liability  
 Credit 2690 Other Actuarial Liabilities  
 Credit 2990 Other 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 TC-3125; 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

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 2690 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

**Budgetary Entry**

Debit 4610 Allotments - Realized Resources

Credit 4901 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**

Debit 1551 Foreclosed Property

Credit 2110 Accounts Payable

**U.S. Government Standard General Ledger  
Account Transactions**

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

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

**U.S. Government Standard General Ledger  
Account Transactions**

- 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 G124 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**

**B600 – B699 DISBURSEMENTS AND PAYABLES - Advances and Prepayments**

B602 To record revenue received in advance.

**Reference:** USSGL TC-4140

**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 expended 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**

**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.  
**Reference:** USSGL TC-3145

**Budgetary Entry**

None

**Proprietary Entry**

Debit 6100 Operating Expenses/Program Costs  
Credit 5610 Donated Revenue - Nonfinancial Resources

C103 To record the collection of subsidy costs in the financing account.  
**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 1399 Allowance for Subsidy  
Credit 2180 Loan Guarantee Liability

**U.S. Government Standard General Ledger  
Account Transactions**

- C104 To record the collection of subsidy for loan modification costs in the financing account.  
**Reference:** USSGL implementation guidance; Credit Reform Case Studies

**Budgetary Entry**

Debit 4271 Actual Program Fund Subsidy Collected  
Credit 4070 Anticipated Collections From Federal Sources

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
Credit 1399 Allowance for Subsidy  
Credit 2180 Loan Guarantee Liability

- 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

- C108 To record the receipts reported into deposit funds and clearing accounts.  
**Comment:** See USSGL TC-C152  
**Reference:** USSGL TC-3045

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
Debit 1190 Other Cash  
Credit 2400 Liability for Deposit Funds, Clearing Accounts, and Undeposited Collections

**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  
     Credit 1350 Loans Receivable  
     Credit 1399 Allowance for Subsidy  
     Credit 1551 Foreclosed Property  
     Credit 5100 Revenue From Goods Sold  
     Credit 5200 Revenue From Services Provided  
     Credit 5310 Interest Revenue - Other  
     Credit 5311 Interest Revenue - Investments  
     Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds  
     Credit 5320 Penalties, Fines, and Administrative Fees Revenue  
     Credit 5400 Benefit Program Revenue  
     Credit 5500 Insurance and Guarantee Premium Revenue  
     Credit 5900 Other Revenue

**U.S. Government Standard General Ledger  
Account Transactions**

- C110 To reclassify collections to liquidate prior-year deficiency.  
**Reference:** USSGL implementation guidance; Spending Authority From Offsetting Collections Applied to Liquidate a Deficiency

**Budgetary Entry**

Debit 4212 Liquidation of Deficiency - Offsetting Collections  
 Credit 4260 Actual Collections of "governmental-type" Fees  
 Credit 4261 Actual Collections of Business-Type Fees  
 Credit 4266 Other Actual Business-Type Collections From Non-Federal Sources  
 Credit 4267 Other Actual "governmental-type" Collections From Non-Federal Sources  
 Credit 4277 Other Actual Collections - Federal

**Proprietary Entry**

None

- C112 To record the collection of a refund of an advance or prepayment in the same year as the original obligation.  
**Comment:** See USSGL TC-B206 for application of an advance.  
**Reference:** USSGL TC-3115

**Budgetary Entry**

Debit 4802 Undelivered Orders – Obligations, Prepaid/Advanced  
 Credit 4610 Allotments - Realized Resources  
 Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
 Credit 1410 Advances and Prepayments

- C114 To record unearned revenue collected in advance and deposited to a trust or special fund receipt account.  
**Comment:** Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

**Budgetary Entry**

Debit 4114 Appropriated Trust or Special Fund Receipts  
 Credit 4394 Receipts Unavailable for Obligation Upon Collection  
 Credit 4450 Unapportioned Authority  
 Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
 Credit 2320 Other Deferred Revenue

**U.S. Government Standard General Ledger  
Account Transactions**

- C116 To record in the financing fund unearned fees collected for undisbursed loans.  
**Comment:** Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.  
**Reference:** USSGL implementation guidance; Credit Reform Case Study

**Budgetary Entry**

Debit 4261 Actual Collections of Business-Type Fees  
 Credit 4060 Anticipated Collections From Non-Federal Sources

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
 Credit 2320 Other Deferred Revenue

- C117 To record in the financing fund fees collected when loans are disbursed.  
**Comment:** Fees are earned by loan guarantees when the third party disburses.  
**Reference:** USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and Reporting Guide

**Budgetary Entry**

Debit 4261 Actual Collections of Business-Type Fees  
 Credit 4060 Anticipated Collections From Non-Federal Sources

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
 Credit 2180 Loan Guarantee Liability

- C118 To record in the financing fund fees earned when loans are disbursed.  
**Comment:** Fees are earned by loan guarantees when the third party disburses.  
**Reference:** USSGL implementation guidance; Credit Reform Case Studies

**Budgetary Entry**

None

**Proprietary Entry**

Debit 2320 Other Deferred Revenue  
 Credit 1399 Allowance for Subsidy  
 Credit 2180 Loan Guarantee Liability

**U.S. Government Standard General Ledger  
Account Transactions**

- C120 To record the maturity of Federal securities acquired at par value.  
**Reference:** USSGL implementation guidance; FACTS II Investments In Treasury and Agency Securities

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury

Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt

Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities

- C122 To record the maturity of Federal securities acquired at a premium.  
**Comment:** At maturity an entry is made to complete the amortization of a premium. Refer to USSGL TC-E117 for the amortization transaction.

**Reference:** USSGL implementation guidance; FACTS II Investments In Treasury and Agency Securities**Budgetary Entry**

None

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury

Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt

Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities

Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt

Credit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt

Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities

Credit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities

**U.S. Government Standard General Ledger  
Account Transactions**

- C124 To record the maturity of Federal securities acquired at a discount.  
**Comment:** At maturity an entry is made to complete the amortization of a discount. Refer to USSGL TC-E117 for the amortization transaction. The budgetary entry shows the purchase discount is realized as a budgetary resource when the security matures. Special and trust funds use USSGL account 4114. If budgetary resources were previously anticipated, revolving funds credit USSGL account 4070 and special and trust funds credit USSGL account 4120. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.  
**Reference:** USSGL implementation guidance; FACTS II Investments In Treasury and Agency Securities

**Budgetary Entry**

Debit 4114 Appropriated Trust or Special Fund Receipts  
 Debit 4273 Interest Collected From Treasury  
     Credit 4070 Anticipated Collections From Federal Sources  
     Credit 4120 Appropriations Anticipated - Indefinite  
     Credit 4394 Receipts Unavailable for Obligation Upon Collection  
     Credit 4450 Unapportioned Authority  
     Credit 4510 Apportionments  
     Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
 Debit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt  
 Debit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities  
 Debit 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt  
 Debit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt  
     Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt  
     Credit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt  
     Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities  
     Credit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities  
     Credit 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt

- C126 To record an accrued subsidy collected for direct or guaranteed loans in the financing fund account.  
**Comment:** USSGL TC-C410 must have previously been recorded. Reverse proprietary entry in USSGL TC-C410.  
**Reference:** USSGL implementation guidance; Credit Reform Case Studies

**Budgetary Entry**

Debit 4271 Actual Program Fund Subsidy Collected  
     Credit 4281 Actual Program Fund Subsidy Receivable

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
     Credit 1399 Allowance for Subsidy  
     Credit 2180 Loan Guarantee Liability

**U.S. Government Standard General Ledger  
Account Transactions**

C130 To record the collection of a refund of an advance or prepayment that results in a downward adjustment to a prior-year obligation.

**Comment:** Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

**Reference:** For refunds receivable, see the USSGL implementation guidance; Upward and Downward Adjustments to Expired Appropriations.

**Budgetary Entry**

Debit 4872 Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected

Credit 4060 Anticipated Collections From Non-Federal Sources

Credit 4450 Unapportioned Authority

Credit 4650 Allotments - Expired Authority

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury

Credit 1310 Accounts Receivable

Credit 1410 Advances and Prepayments

**U.S. Government Standard General Ledger  
Account Transactions**

C132 To record the refunds collected (not previously accrued as receivables) for assets purchased and expenses incurred in a prior year that create budgetary resources.

**Comment:** Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. Reverse USSGL TC-B134 for direct appropriations. Also post USSGL TCs G120, G122, and G124 to track purchases.

**Reference:** USSGL TC-4050

**Budgetary Entry**

Debit 4972 Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected  
 Credit 4060 Anticipated Collections From Non-Federal Sources  
 Credit 4070 Anticipated Collections From Federal Sources  
 Credit 4450 Unapportioned Authority  
 Credit 4620 Unobligated Funds Exempt From Apportionment  
 Credit 4650 Allotments - Expired Authority

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
 Credit 1511 Operating Materials and Supplies Held for Use  
 Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use  
 Credit 1522 Inventory Held in Reserve for Future Sale  
 Credit 1525 Inventory - Raw Materials  
 Credit 1526 Inventory - Work-in-Process  
 Credit 1527 Inventory - Finished Goods  
 Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs  
 Credit 1571 Stockpile Materials Held in Reserve  
 Credit 1572 Stockpile Materials Held for Sale  
 Credit 1591 Other Related Property  
 Credit 1711 Land and Land Rights  
 Credit 1712 Improvements to Land  
 Credit 1720 Construction-in-Progress  
 Credit 1730 Buildings, Improvements, and Renovations  
 Credit 1740 Other Structures and Facilities  
 Credit 1750 Equipment  
 Credit 1810 Assets Under Capital Lease  
 Credit 1820 Leasehold Improvements  
 Credit 1830 Internal-Use Software  
 Credit 1840 Other Natural Resources  
 Credit 1890 Other General Property, Plant, and Equipment  
 Credit 1990 Other Assets  
 Credit 6100 Operating Expenses/Program Costs  
 Credit 6500 Cost of Goods Sold  
 Credit 6900 Nonproduction Costs

**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.

**Reference:** USSGL TC-4050

**Budgetary Entry**

Debit 4902 Delivered Orders - Obligations, Paid  
     Credit 4610 Allotments - Realized Resources  
     Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
     Credit 1511 Operating Materials and Supplies Held for Use  
     Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use  
     Credit 1522 Inventory Held in Reserve for Future Sale  
     Credit 1525 Inventory - Raw Materials  
     Credit 1526 Inventory - Work-in-Process  
     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. Also post 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

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
 Credit 1310 Accounts Receivable

C137 To record the restitution of the imprest fund loss.

**Comment:** Reverse USSGL TC-B134 for direct appropriations.

**Budgetary Entry**

Debit 4902 Delivered Orders - Obligations, Paid  
 Credit 4610 Allotments - Realized Resources

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
 Debit 6790 Other Expenses Not Requiring Budgetary Resources  
 Credit 1310 Accounts Receivable  
 Credit 7290 Other Losses

**U.S. Government Standard General Ledger  
Account Transactions**

C138 To record the collection of refunds receivable for assets purchased or expenses incurred in the current year that create budgetary resources when collected.

**Comment:** See USSGL TC-C414 for the accrued receivable. Reverse USSGL TC-B134 for direct appropriations and USSGL TCs G120, G122, and G124 to adjust tracked purchases. Also post USSGL TC-D582 to reclassify the reduction of an expense from unfunded to funded.

**Budgetary Entry**

Debit 4902 Delivered Orders - Obligations, Paid  
     Credit 4610 Allotments - Realized Resources  
     Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
     Credit 1310 Accounts Receivable

C139 To record the deduction of an employee's pay for reimbursement of Federal Employees Health Benefits paid by the employer while the employee was in a leave without pay status.

**Comment:** Also post USSGL TC-D582 to reclassify the reduction of expenses from unfunded to funded. Reverse USSGL TC-B134.

**Reference:** USSGL guidance; Federal Employee Health Benefit/Leave Without Pay Status

**Budgetary Entry**

Debit 4902 Delivered Orders - Obligations, Paid  
     Credit 4610 Allotments - Realized Resources  
     Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
     Credit 1310 Accounts Receivable

C140 To record the collection of receivables from Federal sources.

**Budgetary Entry**

Debit 4273 Interest Collected From Treasury  
 Debit 4277 Other Actual Collections - Federal  
     Credit 4283 Interest Receivable From Treasury  
     Credit 4287 Other Federal Receivables

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
     Credit 1310 Accounts Receivable  
     Credit 1340 Interest Receivable

**U.S. Government Standard General Ledger  
Account Transactions**

C141 To record the collection of custodial revenue from a non-Federal source that is deposited to a miscellaneous 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 1010 Fund Balance With Treasury  
     Credit 5310 Interest Revenue - Other  
     Credit 5311 Interest Revenue - Investments  
     Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds  
     Credit 5320 Penalties, Fines, and Administrative Fees Revenue  
     Credit 5800 Tax Revenue Collected  
     Credit 5900 Other Revenue

C142 To record a contra-revenue in the amount of revenue collected for others and establish a custodial liability.  
**Comment:** Also post USSGL TC-C141.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 5990 Collections for Others  
     Credit 2980 Custodial Liability

C143 To record the collection of receivables of custodial revenue from a non-Federal source that is deposited to a miscellaneous receipt account.  
**Comment:** Also post USSGL TCs – D584 and D586 (if related to tax revenue) to reclassify revenue from accrued to collected. For other than IRS. If revenue was not previously accrued, see USSGL TC-C141. 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 Tax Receivable  
     Credit 1340 Interest Receivable  
     Credit 1360 Penalties, Fines, and Administrative Fees Receivable

**U.S. Government Standard General Ledger  
Account Transactions**

- C144 To record the undeposited collections for funds that do not require budgetary reporting.  
**Comment:** Reverse entry upon disposition of undeposited collections.  
**Reference:** USSGL TC-4120

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1110 Undeposited Collections

Credit 2400 Liability for Deposit Funds, Clearing Accounts, and Undeposited Collections

- C146 To record a deposit of previously undeposited collections for fund symbols that do not require budgetary reporting.  
**Comment:** For budgetary impact, see USSGL TC-C148.  
**Reference:** USSGL TC3050

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury

Credit 1110 Undeposited Collections

- C148 To record a deposit of previously undeposited collections from non-Federal sources for fund symbols that require budgetary reporting.  
**Comment:** Other than from reimbursable agreement, see USSGL TC-A500s. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

**Budgetary Entry**

Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources

Debit 4267 Other Actual "governmental-type" Collections From Non-Federal Sources

Credit 4060 Anticipated Collections From Non-Federal Sources

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury

Credit 1110 Undeposited Collections

**U.S. Government Standard General Ledger  
Account Transactions**

C150 To record the receipt of other cash.  
**Comment:** See USSGL TC-C108.  
**Reference:** USSGL TC4135

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1190 Other Cash  
 Debit 1195 Other Monetary Assets  
     Credit 2990 Other Liabilities Without Related Budgetary Obligations

C152 To record unapplied receipts into fund symbols that require budgetary reporting.  
**Comment:** If not deposited in account fund symbol, see USSGL TC-C108. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.  
**Reference:** USSGL TC-4145

**Budgetary Entry**

Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources  
 Debit 4267 Other Actual "governmental-type" Collections From Non-Federal Sources  
     Credit 4060 Anticipated Collections From Non-Federal Sources

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
     Credit 2400 Liability for Deposit Funds, Clearing Accounts, and Undeposited Collections

C154 To record the collections of unaccrued interest on loans from non-Federal sources.  
**Comment:** Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

**Budgetary Entry**

Debit 4263 Actual Collections of Loan Interest  
     Credit 4060 Anticipated Collections From Non-Federal Sources

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
     Credit 5310 Interest Revenue - Other  
     Credit 5311 Interest Revenue - Investments  
     Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds

**U.S. Government Standard General Ledger  
Account Transactions**

- C158 To record cash donations as budgetary resources, as allowed by law.  
**Comment:** See USSGL TC-C402 and/or TC-C434 for cash donations that are not budgetary resources. See USSGL TC-A186 for revenue to available trust and special funds.  
**Reference:** USSGL TC-4195

**Budgetary Entry**

Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources  
 Credit 4450 Unapportioned Authority  
 Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
 Credit 5600 Donated Revenue - Financial Resources

- C161 To record an adjustment to loans and interest receivable based on acquired collateral property without recourse.  
**Comment:** Use only for pre-Credit Reform.  
**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  
 Credit 1350 Loans Receivable  
 Credit 7110 Gains on Disposition of Assets - Other

- C162 To record an adjustment to loans and interest receivable based on acquired collateral property with recourse.  
**Comment:** This transaction does not include bad debt.  
**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  
 Credit 1350 Loans Receivable

**U.S. Government Standard General Ledger  
Account Transactions**

C163 To record an adjustment to loans and interest receivable based on acquired collateral property without recourse.

**Comment:** Use only for post-Credit Reform.

**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

Credit 1350 Loans Receivable

Credit 1399 Allowance for Subsidy

C164 To record non-cash assets donated by the public.

**Reference:** USSGL TC-5100

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1511 Operating Materials and Supplies Held for Use

Debit 1525 Inventory - Raw Materials

Debit 1527 Inventory - Finished goods

Debit 1572 Stockpile Materials Held for Sale

Debit 1591 Other Related Property

Debit 1711 Land and Land Rights

Debit 1730 Buildings, Improvements, and Renovations

Debit 1740 Other Structures and Facilities

Debit 1750 Equipment

Debit 1820 Leasehold Improvements

Debit 1830 Internal-Use Software

Debit 1840 Other Natural Resources

Debit 1890 Other General Property, Plant, and Equipment

Credit 5610 Donated Revenue - Nonfinancial Resources

**U.S. Government Standard General Ledger  
Account Transactions**

- C166 To record a monetary instrument, including undeposited seized cash.  
**Comment:** When seized cash is deposited, see USSGL TC-D586.  
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1531 Seized Monetary Instruments  
Credit 2990 Other Liabilities Without Related Budgetary Obligations

- C170 To record the movement of seized cash from a deposit fund to a special receipt account upon forfeiture.  
**Reference:** USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

**Budgetary Entry**

None

**Proprietary Entry**

Debit 2400 Liability for Deposit Funds, Clearing Accounts, and Undeposited Collections  
Credit 1532 Seized Cash Deposited

- C172 To record a revenue for forfeited cash deposited to the forfeiture fund.  
**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 5900 Other Revenue

**U.S. Government Standard General Ledger  
Account Transactions**

- C174 To record undeposited cash that was forfeited.  
**Comment:** Also post the reversal of 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 5900 Other Revenue

- 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

**U.S. Government Standard General Ledger  
Account Transactions**

- 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 in the performing agency related to a reimbursable agreement or other unearned income.  
**Comment:** Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.  
**Reference:** USSGL implementation guidance; USSGL Reimbursable Accounting Guide

**Budgetary Entry**

Debit 4222 Unfilled Customer Orders With Advance  
 Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources  
 Credit 4210 Anticipated Reimbursements and Other Income

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
 Credit 2310 Liability for Advances and Prepayments

- C184 To record in the performing agency an advance received after a reimbursable agreement was established.  
**Reference:** USSGL implementation guidance; USSGL Reimbursable Accounting Guide

**Budgetary Entry**

Debit 4222 Unfilled Customer Orders With Advance  
 Credit 4221 Unfilled Customer Orders Without Advance

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
 Credit 2310 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, Fines, and 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 Funds

**Budgetary Entry**

Debit 4114 Appropriated Trust or Special Fund Receipts  
Credit 4450 Unapportioned Authority  
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
Credit 5200 Revenue From Services Provided  
Credit 5400 Benefit Program Revenue

**U.S. Government Standard General Ledger  
Account Transactions**

- C192 To record the acquisition of foreign currency in the foreign currency account symbol (X7000 series).  
**Comment:** Agencies that have foreign currency account symbols (X7000 series) will make this entry.  
**Reference:** USSGL implementation guidance; Accounting for X7000 Accounts

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1200 Foreign Currency  
Credit 5600 Donated Revenue - Financial Resources

- C194 To record reclaimed (repaid) foreign currency into the foreign currency account symbol (X7000 series) by a disbursing officer.  
**Comment:** Agencies that have foreign currency account symbols (X7000 series) will make this entry.  
**Reference:** USSGL implementation guidance; Accounting for X7000 Accounts

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1200 Foreign Currency  
Debit 7290 Other Losses  
Credit 1310 Accounts Receivable

**U.S. Government Standard General Ledger  
Account Transactions**

**C400 – C599 COLLECTIONS AND RECEIVABLES - Receivables/Accrued Revenue**

C402 To record an accrual of custodial revenue that is collected by an agency to be deposited directly into a Treasury miscellaneous receipt account.

**Comment:** Also post USSGL TC-C404. This is custodial activity. Penalties and fines revenue accrued as an accounts receivable are other than those associated with bad debt; see USSGL TC-C434.

**Reference:** USSGL implementation guidance; Miscellaneous Receipts

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1310 Accounts Receivable

Debit 1325 Taxes Receivable

Credit 5320 Penalties, Fines, and Administrative Fees Revenue

Credit 5600 Donated Revenue - Financial Resources

Credit 5801 Tax Revenue Accrual Adjustment

Credit 5900 Other Revenue

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

Credit 2980 Custodial Liability

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 direct loans.  
**Comment:** 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 1350 Loans Receivable  
 Credit 1010 Fund Balance With Treasury

- C410 To record binding loan contracts and subsidy receivables accrued in the financing account.  
**Comment:** Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.  
**Reference:** USSGL implementation guidance; Credit Reform Case Studies

**Budgetary Entry**

Debit 4281 Actual Program Fund Subsidy Receivable  
 Credit 4070 Anticipated Collections From Federal Sources

**Proprietary Entry**

Debit 1310 Accounts Receivable  
 Credit 2950 Liability for Subsidy Related to Undisbursed Loans

- C412 To record accrued receivables for modified direct loans moving from the liquidating fund to the financing fund account.  
**Comment:** Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.  
**Reference:** USSGL implementation guidance; Credit Reform Case Studies

**Budgetary Entry**

Debit 4285 Receivable From the Liquidating Fund  
 Credit 4070 Anticipated Collections From Federal Sources

**Proprietary Entry**

Debit 1310 Accounts Receivable  
 Credit 1399 Allowance for Subsidy

**U.S. Government Standard General Ledger  
Account Transactions**

C414 To record refund receivables from nonfederal sources for assets or expenses that do not create budgetary resources until collected.

**Comment:** USSGL TC-C136 records the collection. USSGL account 6790 includes, but is not limited to, vendor overpayments and benefit overpayments. Reverse USSGL TCs G120, G122, and G124 to adjust tracked purchases and USSGL TC-B134 for appropriations used.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1310 Accounts Receivable

- Credit 1511 Operating Materials and Supplies Held for Use
- Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use
- Credit 1522 Inventory Held in Reserve for Future Sale
- Credit 1525 Inventory - Raw Materials
- Credit 1526 Inventory - Work-in-Process
- Credit 1527 Inventory - Finished Goods
- Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs
- Credit 1571 Stockpile Materials Held in Reserve
- Credit 1572 Stockpile Materials Held for Sale
- Credit 1591 Other Related Property
- Credit 1711 Land and Land Rights
- Credit 1712 Improvements to Land
- Credit 1720 Construction-in-Progress
- Credit 1730 Buildings, Improvements, and Renovations
- Credit 1740 Other Structures and Facilities
- Credit 1750 Equipment
- Credit 1810 Assets Under Capital Lease
- Credit 1820 Leasehold Improvements
- Credit 1830 Internal-Use Software
- Credit 1832 Internal-Use Software in Development
- Credit 1840 Other Natural Resources
- Credit 1890 Other General Property, Plant, and Equipment
- Credit 1990 Other Assets
- Credit 6500 Cost of Goods Sold
- Credit 6790 Other Expenses Not Requiring Budgetary Resources
- Credit 6900 Nonproduction Costs

**U.S. Government Standard General Ledger  
Account Transactions**

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  
Debit 1360 Penalties, Fines, and Administrative Fees Receivable  
Credit 5310 Interest Revenue - Other  
Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds  
Credit 5320 Penalties, Fines, and Administrative Fees Revenue  
Credit 5400 Benefit Program Revenue  
Credit 5900 Other Revenue

C418 To record interest receivable on securities.

**Budget Entry**

None

**Proprietary Entry**

Debit 1340 Interest Receivable  
Credit 5311 Interest Revenue - Investments

**U.S. Government Standard General Ledger  
Account Transactions**

- C420 To record accrued revenue from non-Federal sources other than for reimbursables, non-revolving trust funds, special funds, and custodial activity.  
**Comment:** These are not budgetary resources until collected.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1310 Accounts Receivable  
 Debit 1320 Employment Benefit Contributions Receivable  
 Debit 1340 Interest Receivable  
 Debit 1360 Penalties, Fines, and Administrative Fees Receivable  
     Credit 5310 Interest Revenue - Other  
     Credit 5311 Interest Revenue - Investments  
     Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds  
     Credit 5320 Penalties, Fines, and Administrative Fees Revenue  
     Credit 5400 Benefit Program Revenue  
     Credit 5500 Insurance and Guarantee Premium Revenue  
     Credit 5900 Other 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 Employment Benefit Contributions Receivable  
 Debit 1340 Interest Receivable  
 Debit 1360 Penalties, Fines, and Administrative Fees Receivable  
     Credit 5200 Revenue From Services Provided  
     Credit 5310 Interest Revenue - Other  
     Credit 5311 Interest Revenue - Investments  
     Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds  
     Credit 5320 Penalties, Fines, and Administrative Fees Revenue  
     Credit 5400 Benefit Program Revenue  
     Credit 5500 Insurance and Guarantee Premium Revenue  
     Credit 5800 Tax Revenue Collected  
     Credit 5900 Other Revenue

**U.S. Government Standard General Ledger  
Account Transactions**

- C424 To record establishment of current-period earnings on income received in advance.  
**Comment:** See USSGL TC-B602 for collection entry.  
**Reference:** USSGL TC-4045

**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 TAFS that was previously collected in advance.  
**Comment:** See USSGL TC-C114 for collection entry.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 2320 Other Deferred Revenue  
     Credit 5100 Revenue From Goods Sold  
     Credit 5200 Revenue From Services Provided

- C428 To record loans and interest receivable from non-Federal sources for defaulted guaranteed loans. Do not consider as a budgetary resource until collected.  
**Comment:** Applicable to activity for guaranteed loans.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1340 Interest Receivable  
 Debit 1350 Loans Receivable  
     Credit 1399 Allowance for Subsidy  
     Credit 2180 Loan Guarantee Liability

**U.S. Government Standard General Ledger  
Account Transactions**

- C430 To record an old motor vehicle that was traded in for a new motor vehicle using the direct method.  
**Comment:** This entry is to show a trade-in only. An entry for indirect cost is not included. This is the way the Department of Defense accounts for repairable items involving trade-ins. Accounts receivable represents the cash amount the vehicle procurer will receive from the customer. Inventory held for repair represents the value of an asset after it is repaired (value of a similar new asset). Other financing source represents fair market value of the old vehicle. Other financing source was used instead of revenue from goods sold due to a trade-in, which is not a budgetary resource. Inventory allowance represents the estimated repair cost of the damaged vehicle.  
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**

Debit 4251 Reimbursements and Other Income Earned - Receivable  
Credit 4221 Unfilled Customer Orders Without Advance

**Proprietary Entry**

Debit 1310 Accounts Receivable  
Debit 1523 Inventory Held for Repair  
Credit 1529 Inventory - Allowance  
Credit 5100 Revenue From Goods Sold  
Credit 5790 Other Financing Sources

- C432 To record loans other than credit reform.  
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**

Debit 4801 Undelivered Orders - Obligations, Unpaid  
Credit 4902 Delivered Orders - Obligations, Paid

**Proprietary Entry**

Debit 1350 Loans Receivable  
Credit 1010 Fund Balance With Treasury

**U.S. Government Standard General Ledger  
Account Transactions**

C434 To record the accrual of custodial interest revenue that is collected by an agency to be deposited directly into a Treasury miscellaneous receipts account.  
**Comment:** This is custodial activity. Also post USSGL TC-C404. For custodial revenue other than interest, see USSGL TC-C402.

**Reference:** USSGL implementation guidance; Miscellaneous Receipts

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1340 Interest Receivable  
     Credit 5310 Interest Revenue - Other  
     Credit 5311 Interest Revenue - Investments  
     Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds

C436 To record the accrual of custodial penalties and administrative fees revenue that is collected by an agency to be deposited directly into a Treasury miscellaneous receipts account.  
**Comment:** This is custodial activity. Also post USSGL TC-C404. For custodial revenue other than penalties and administrative fees revenue, see USSGL TC-C402.

**Reference:** USSGL implementation guidance; miscellaneous receipts

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1360 Penalties, Fines, and Administrative Fees Receivable  
     Credit 5320 Penalties, Fines, and Administrative Fees Revenue

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 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

**U.S. Government Standard General Ledger  
Account Transactions**

**C600 – C799 COLLECTIONS AND RECEIVABLES - Asset Sale and Disposition (Gains and Losses)**

- C602 To record the sale of Federal securities purchased at a premium. The sale results in a gain.  
**Comment:** At the time of sale, make an entry to amortize the premium to the point of sale. See USSGL TC-E117 for amortization entry. Special and trust funds use USSGL account 4114. If budgetary resources were previously anticipated, revolving funds credit USSGL account 4070 and special and trust funds credit USSGL account 4120. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.  
**Reference:** USSGL implementation guidance; FACTS II Investments In Treasury and Agency Securities

**Budgetary Entry**

- Debit 4114 Appropriated Trust or Special Fund Receipts
- Debit 4273 Interest Collected From Treasury
  - Credit 4070 Anticipated Collections From Federal Sources
  - Credit 4120 Appropriations Anticipated - Indefinite
  - Credit 4394 Receipts Unavailable for Obligation Upon Collection
  - Credit 4450 Unapportioned Authority
  - Credit 4510 Apportionments
  - Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

- Debit 1010 Fund Balance With Treasury
- Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
- Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
  - Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
  - Credit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
  - Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
  - Credit 1622 Premium on Securities Other Than Public the Bureau of the Public Debt Securities
  - Credit 7111 Gains on Disposition of Investments

**U.S. Government Standard General Ledger  
Account Transactions**

- C604 To record the sale of Federal securities purchased at a premium. The sale results in a loss.  
**Comment:** At the time of sale, make an entry to amortize the premium to the point of sale. See USSGL TC-E117 for amortization entry. Special and trust funds use USSGL account 4114. If budgetary resources were previously anticipated, revolving funds debit USSGL account 4070 and special and trust funds debit USSGL account 4120. Reverse USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.  
**Reference:** USSGL implementation guidance; FACTS II Investments In Treasury and Agency Securities

**Budgetary Entry**

- Debit 4070 Anticipated Collections From Federal Sources
- Debit 4120 Appropriations Anticipated - Indefinite
- Debit 4394 Receipts Unavailable for Obligation Upon Collection
- Debit 4450 Unapportioned Authority
- Debit 4510 Apportionments
- Debit 4620 Unobligated Funds Exempt From Apportionment
- Credit 4114 Appropriated Trust or Special Fund Receipts
- Credit 4273 Interest Collected From Treasury

**Proprietary Entry**

- Debit 1010 Fund Balance With Treasury
- Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
- Debit 1623 Amortization of Discount and Premium Securities Other Than the Bureau of the Public Debt Securities
- Debit 7211 Losses on Disposition of Investments
- Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
- Credit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
- Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
- Credit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities

**U.S. Government Standard General Ledger  
Account Transactions**

- C606 To record the sale of Federal securities purchased at a discount. The sale results in a gain.  
**Comment:** At the time of sale, an entry is made to amortize the discount to the point of sale. See USSGL TC-E117 for amortization entry. Special and trust funds use USSGL account 4114. If budgetary resources were previously anticipated, revolving funds credit USSGL account 4070 and special and trust funds credit USSGL account 4120. Also post USSGL TC-A122 if authority was previously anticipated and apportioned.  
**Reference:** USSGL implementation guidance; FACTS II Investments In Treasury and Agency Securities

**Budgetary Entry**

- Debit 4114 Appropriated Trust or Special Fund Receipts  
 Debit 4273 Interest Collected From Treasury  
     Credit 4070 Anticipated Collections From Federal Sources  
     Credit 4120 Appropriations Anticipated - Indefinite  
     Credit 4394 Receipts Unavailable for Obligation Upon Collection  
     Credit 4450 Unapportioned Authority  
     Credit 4510 Apportionments  
     Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

- Debit 1010 Fund Balance With Treasury  
 Debit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt  
 Debit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities  
     Credit 1610 Investments in U.S. Treasury Securities Issued by Public Debt  
     Credit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of  
         the Public Debt  
     Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities  
     Credit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the  
         Public Debt Securities  
     Credit 7111 Gains on Disposition of Investments

**U.S. Government Standard General Ledger  
Account Transactions**

- C608 To record the sale of Federal securities purchased at a discount. The sale results in a loss.  
**Comment:** At the time of sale, an entry is made to amortize the discount to the point of sale. See USSGL TC-E117 for amortization entry. Special and trust funds use USSGL account 4114. If budgetary resources were previously anticipated, revolving funds debit USSGL account 4070 and special and trust funds debit USSGL account 4120. Reverse USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.  
**Reference:** USSGL implementation guidance; FACTS II Investments In Treasury and Agency Securities

**Budgetary Entry**

- Debit 4070 Anticipated Collections From Federal Sources
- Debit 4120 Appropriations Anticipated - Indefinite
- Debit 4394 Receipts Unavailable for Obligation Upon Collection
- Debit 4450 Unapportioned Authority
- Debit 4510 Apportionments
- Debit 4620 Unobligated Funds Exempt From Apportionment
  - Credit 4114 Appropriated Trust or Special Fund Receipts
  - Credit 4273 Interest Collected From Treasury

**Proprietary Entry**

- Debit 1010 Fund Balance With Treasury
- Debit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt
- Debit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities
- Debit 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
- Debit 7211 Losses on Disposition of Investments
  - Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
  - Credit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
  - Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
  - Credit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
  - Credit 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
  - Credit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt

**U.S. Government Standard General Ledger  
Account Transactions**

- C610 To record the receipt of cash from the sale or disposition of personal property collected for replacement property.  
**Comment:** Sales proceeds on disposed personal property collected for a replacement property will have no budgetary entry until the obligation is subsequently incurred for the replacement property. In most cases, the proceeds will only be available for acquisition of the replacement property in the fiscal year that the old property was sold, then for 1 fiscal year thereafter. This entry may not be applicable to some agencies that have specific language in their legislation that allows them to keep the proceeds beyond 2 years. See USSGL implementation guidance “Disposition of Personal Property,” on the USSGL Web site. Also review CFR 41, chapter 101 and GAO’s Policy and Procedure Manual, dated May 1993, pages 7.5-8,9.  
**Reference:** USSGL TC-5080

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
 Debit 1310 Accounts Receivable  
 Debit 1759 Accumulated Depreciation on Equipment  
 Debit 1819 Accumulated Depreciation on Assets Under Capital Lease  
 Debit 1829 Accumulated Amortization on Leasehold Improvements  
 Debit 1839 Accumulated Amortization on Internal Use Software  
 Debit 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment  
 Debit 7210 Losses on Disposition of Assets - Other  
     Credit 1750 Equipment  
     Credit 1820 Leasehold Improvements  
     Credit 1830 Internal-Use Software  
     Credit 1832 Internal-Use Software in Development  
     Credit 1890 Other General Property, Plant, and Equipment  
     Credit 7110 Gains on Disposition of Assets - Other

- 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 Study

**Budgetary Entry**

Debit 4265 Actual Collections From Sale of Foreclosed Property  
     Credit 4060 Anticipated Collections From Non-Federal Sources

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
 Debit 1399 Allowance for Subsidy  
     Credit 1551 Foreclosed Property

**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 1340 Interest Receivable  
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 Study

**Budgetary Entry**

Debit 4265 Actual Collections From Sale of Foreclosed Property  
Credit 4060 Anticipated Collections From Non-Federal Sources

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
Debit 1350 Loans Receivable  
Credit 1551 Foreclosed Property

**U.S. Government Standard General Ledger  
Account Transactions**

- 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. Also post a reversal of USSGL TC-E117 to amortize the premium to the point of sale. Also post the reversal of 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:** Also post the reversal of 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 5900 Other Revenue

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, 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

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.

**Reference:** USSGL TC-5080

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1310 Accounts Receivable

Debit 1529 Inventory - Allowance

Debit 1549 Forfeited Property - Allowance

Debit 1569 Commodities - Allowance

Debit 1599 Other Related Property - Allowance

Debit 1719 Accumulated Depreciation on Improvements to Land

Debit 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations

Debit 1749 Accumulated Depreciation on Other Structures and Facilities

Debit 1819 Accumulated Depreciation on Assets Under Capital Lease

Debit 1829 Accumulated Amortization on Leasehold Improvements

Debit 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment

Debit 7210 Losses on Disposition of Assets - Other

Credit 1511 Operating Materials and Supplies Held for Use

Credit 1521 Inventory Purchased for Resale

Credit 1525 Inventory - Raw Materials

Credit 1526 Inventory - Work-in-Process

Credit 1527 Inventory - Finished Goods

Credit 1541 Forfeited Property Held for Sale

Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs

Credit 1591 Other Related Property

Credit 1711 Land and Land Rights

Credit 1712 Improvements to Land

Credit 1720 Construction-in-Progress

Credit 1730 Buildings, Improvements, and Renovations

Credit 1740 Other Structures and Facilities

Credit 1820 Leasehold Improvements

Credit 1890 Other General Property, Plant, and Equipment

Credit 5100 Revenue from Goods Sold

Credit 7110 Gains on Disposition of Assets - Other

**U.S. Government Standard General Ledger  
Account Transactions**

- C646 To record a receipt of cash from the sale or disposition of assets other than personal properties and investments.  
**Comment:** For cost of goods sold, see USSGL TC-E408.  
**Reference:** USSGL TC-5080

**Budgetary Entry**

- Debit 4266 Other Actual Business Collection From Non-Federal Sources  
 Debit 4277 Other Actual Collection - Federal  
     Credit 4060 Anticipated Collections From Non-Federal Sources  
     Credit 4070 Anticipated Collection From Federal Sources  
     Credit 4287 Other Federal Receivable

**Proprietary Entry**

- Debit 1010 Fund Balance With Treasury  
 Debit 1529 Inventory - Allowance  
 Debit 1549 Forfeited Property - Allowance  
 Debit 1569 Commodities - Allowance  
 Debit 1599 Other Related Property - Allowance  
 Debit 1719 Accumulated Depreciation on Improvements to Land  
 Debit 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations  
 Debit 1749 Accumulated Depreciation on Other Structures and Facilities  
 Debit 7210 Losses on Disposition of Assets - Other  
     Credit 1511 Operating Materials and Supplies Held for Use  
     Credit 1521 Inventory Purchased for Resale  
     Credit 1525 Inventory - Raw Materials  
     Credit 1526 Inventory - Work-in-Process  
     Credit 1527 Inventory - Finished Goods  
     Credit 1541 Forfeited Property Held for Sale  
     Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs  
     Credit 1591 Other Related Property  
     Credit 1711 Land and Land Rights  
     Credit 1712 Improvements to Land  
     Credit 1720 Construction-in-Progress  
     Credit 1730 Buildings, Improvements, and Renovations  
     Credit 1740 Other Structures and Facilities  
     Credit 5100 Revenue from Goods Sold  
     Credit 7110 Gains on Disposition of Assets - Other

**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 cost of goods sold, see USSGL TC-E408.

**Reference:** USSGL TC-5080

**Budgetary Entry**

Debit 4287 Other Federal Receivable

Credit 4070 Anticipated Collections From Federal Sources

**Proprietary Entry**

Debit 1310 Accounts Receivable

Debit 1529 Inventory - Allowance

Debit 1549 Forfeited Property - Allowance

Debit 1569 Commodities - Allowance

Debit 1599 Other Related Property - Allowance

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**

- 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 (OMB) Circular No. A-11.  
**Reference:** USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collection With Obligations Scenario

**Budgetary Entry**

Debit 4287 Other Federal Receivable  
 Credit 4210 Anticipated Reimbursements and Other Income

**Proprietary Entry**

Debit 1310 Accounts Receivable  
 Credit 5100 Revenue From Goods Sold  
 Credit 5200 Revenue From Services Provided

- 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-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 4114 Appropriated Trust of 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-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 4972 Appropriated Trust of Special Fund Receipts  
     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

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-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 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-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 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-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 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-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 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

**U.S. Government Standard General Ledger  
Account Transactions**

**D100 – D299 ADJUSTMENTS/WRITE-OFFS/RECLASSIFICATIONS- Upward and Downward Adjustments**

D102 To record a downward adjustment to prior-year unpaid expended authority and reduce the liability when the adjustment is not recorded as prior-period adjustments (USSGL account 7400 or 7401). The appropriation has expired.

**Comment:** Reverse USSGL TC-B134 for direct appropriations. For prior-period adjustments (USSGL account 7400 or 7401), see USSGL TCs D306, D308, D310, D312.

**Reference:** USSGL TC2020; USSGL implementation guidance; Prior-Period Adjustments

**Budgetary Entry**

Debit 4971 Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries  
Credit 4650 Allotments - Expired Authority

**Proprietary Entry**

Debit 2110 Accounts Payable

Debit 2130 Contract Holdbacks

Debit 2190 Other Liabilities With Related Budgetary Obligations

Credit 1511 Operating Materials and Supplies Held for Use

Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use

Credit 1521 Inventory Purchased for Resale

Credit 1522 Inventory Held in Reserve for Future Sale

Credit 1525 Inventory - Raw Materials

Credit 1527 Inventory - Finished Goods

Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs

Credit 1571 Stockpile Materials Held in Reserve

Credit 1572 Stockpile Materials Held for Sale

Credit 1591 Other Related Property

Credit 1711 Land and Land Rights

Credit 1712 Improvements to Land

Credit 1720 Construction-in-Progress

Credit 1730 Buildings, Improvements, and Renovations

Credit 1740 Other Structures and Facilities

Credit 1750 Equipment

Credit 1820 Leasehold Improvements

Credit 1830 Internal-Use Software

Credit 1832 Internal-Use Software in Development

Credit 1840 Other Natural Resources

Credit 1890 Other General Property, Plant, and Equipment

Credit 1990 Other Assets

Credit 6100 Operating Expenses/Program Costs

Credit 6500 Cost of Goods Sold

Credit 6900 Nonproduction Costs

**U.S. Government Standard General Ledger  
Account Transactions**

D104 To record a downward adjustment to prior-year paid expended authority and collect a refund when the adjustment is not recorded as prior-period adjustment (USSGL account 7400 or 7401). The appropriation has expired.

**Comment:** Reverse USSGL TC-B134 for direct appropriations. For a prior-period adjustments (USSGL Account 7400 or 7401), see USSGL TCs D306, D308, D310, and D312.

**Reference:** USSGL TC-2020; USSGL implementation guidance; Prior-Period Adjustments

**Budgetary Entry**

Debit 4972 Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected  
Credit 4650 Allotments - Expired Authority

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
Credit 1511 Operating Materials and Supplies Held for Use  
Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use  
Credit 1522 Inventory Held in Reserve for Future Sale  
Credit 1525 Inventory - Raw Materials  
Credit 1527 Inventory - Finished Goods  
Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs  
Credit 1571 Stockpile Materials Held in Reserve  
Credit 1572 Stockpile Materials Held for Sale  
Credit 1591 Other Related Property  
Credit 1711 Land and Land Rights  
Credit 1712 Improvements to Land  
Credit 1720 Construction-in-Progress  
Credit 1730 Buildings, Improvements, and Renovations  
Credit 1740 Other Structures and Facilities  
Credit 1750 Equipment  
Credit 1810 Assets Under Capital Lease  
Credit 1820 Leasehold Improvements  
Credit 1830 Internal-Use Software  
Credit 1832 Internal-Use Software in Development  
Credit 1840 Other Natural Resources  
Credit 1890 Other General Property, Plant, and Equipment  
Credit 1990 Other Assets  
Credit 6100 Operating Expenses/Program Costs  
Credit 6500 Cost of Goods Sold  
Credit 6900 Nonproduction Costs

**U.S. Government Standard General Ledger  
Account Transactions**

D106 To record an upward adjustment of prior-year unpaid expended authority and accrue additional liability when the adjustment is not recorded as prior-period adjustment (USSGL account 7400 or 7401). The appropriation has expired.

**Comment:** 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 1527 Inventory - Finished Goods

Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs

Debit 1571 Stockpile Materials Held in Reserve

Debit 1572 Stockpile Materials Held for Sale

Debit 1591 Other Related Property

Debit 1711 Land and Land Rights

Debit 1712 Improvements to Land

Debit 1720 Construction-in-Progress

Debit 1730 Buildings, Improvements, and Renovations

Debit 1740 Other Structures and Facilities

Debit 1750 Equipment

Debit 1820 Leasehold Improvements

Debit 1830 Internal-Use Software

Debit 1832 Internal-Use Software in Development

Debit 1840 Other Natural Resources

Debit 1890 Other General Property, Plant, and Equipment

Debit 1990 Other Assets

Debit 6100 Operating Expenses/Program Costs

Debit 6500 Cost of Goods Sold

Debit 6900 Nonproduction Costs

Credit 2110 Accounts Payable

Credit 2130 Contract Holdbacks

Credit 2190 Other Liabilities With Related Budgetary Obligations

**U.S. Government Standard General Ledger  
Account Transactions**

D108 To record a downward adjustment to prior-year paid expended authority and collect a refund when the adjustment is not recorded as prior-period adjustment (USSGL account 7400 or 7401). The appropriation has not expired.

**Comment:** The offset to all downward adjustments to undelivered orders is anticipated recoveries. If such a transaction causes an abnormal credit balance, the Office of Management and Budget (OMB) approval for use of resources is required. If anticipated accounts are not used, credit USSGL account 4450. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. Reverse USSGL TC-B134 for direct appropriations. For prior-period adjustments (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

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
     Credit 1511 Operating Materials and Supplies Held for Use  
     Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use  
     Credit 1521 Inventory Purchased for Resale  
     Credit 1522 Inventory Held in Reserve for Future Sale  
     Credit 1525 Inventory - Raw Materials  
     Credit 1527 Inventory - Finished Goods  
     Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs  
     Credit 1571 Stockpile Materials Held in Reserve  
     Credit 1572 Stockpile Materials Held for Sale  
     Credit 1591 Other Related Property  
     Credit 1711 Land and Land Rights  
     Credit 1712 Improvements to Land  
     Credit 1720 Construction-in-Progress  
     Credit 1730 Buildings, Improvements, and Renovations  
     Credit 1740 Other Structures and Facilities  
     Credit 1750 Equipment  
     Credit 1810 Assets Under Capital Lease  
     Credit 1820 Leasehold Improvements  
     Credit 1830 Internal-Use Software  
     Credit 1832 Internal-Use Software in Development  
     Credit 1840 Other Natural Resources  
     Credit 1890 Other General Property, Plant, and Equipment  
     Credit 1990 Other Assets  
     Credit 6100 Operating Expenses/Program Costs  
     Credit 6900 Nonproduction Costs

**U.S. Government Standard General Ledger  
Account Transactions**

D110 To record a downward adjustment to prior-year unpaid expended authority and reduce the related liability when the adjustment is not recorded as prior-period adjustments (USSGL account 7400 or 7401). The appropriation has not expired.

**Comment:** The offset to all downward adjustments to undelivered orders is anticipated recoveries. If such a transaction causes an abnormal credit balance, the Office of Management and Budget (OMB) approval for use of resources is required. If anticipated accounts are not used, credit USSGL account 4450. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. 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

**Proprietary Entry**

Debit 2110 Accounts Payable  
 Debit 2130 Contract Holdbacks  
 Debit 2190 Other Liabilities With Related Budgetary Obligations  
     Credit 1511 Operating Materials and Supplies Held for Use  
     Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use  
     Credit 1522 Inventory Held in Reserve for Future Sale  
     Credit 1525 Inventory - Raw Materials  
     Credit 1527 Inventory - Finished Goods  
     Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs  
     Credit 1571 Stockpile Materials Held in Reserve  
     Credit 1572 Stockpile Materials Held for Sale  
     Credit 1591 Other Related Property  
     Credit 1711 Land and Land Rights  
     Credit 1712 Improvements to Land  
     Credit 1720 Construction-in-Progress  
     Credit 1730 Buildings, Improvements, and Renovations  
     Credit 1740 Other Structures and Facilities  
     Credit 1750 Equipment  
     Credit 1820 Leasehold Improvements  
     Credit 1830 Internal-Use Software  
     Credit 1832 Internal-Use Software in Development  
     Credit 1840 Other Natural Resources  
     Credit 1890 Other General Property, Plant, and Equipment  
     Credit 1990 Other Assets  
     Credit 6100 Operating Expenses/Program Costs  
     Credit 6900 Nonproduction Costs

**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 6800 Future Funded Expenses  
Credit 6199 Adjustments to Subsidy Expense

**U.S. Government Standard General Ledger  
Account Transactions**

D114 To record an upward adjustment of prior-year undelivered orders when the bill is more than the original undelivered order and the adjustment is not recorded as prior-period adjustments (USSGL account 7400 or 7401). The authority has expired.

**Comment:** 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 TC2020; USSGL implementation guidance; Prior-Period Adjustments

**Budgetary Entry**

Debit 4650 Allotments - Expired Authority

Debit 4801 Undelivered Orders - Obligations, Unpaid

Credit 4881 Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid

Credit 4901 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**

Debit 1511 Operating Materials and Supplies Held for Use

Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use

Debit 1522 Inventory Held in Reserve for Future Sale

Debit 1525 Inventory - Raw Materials

Debit 1527 Inventory - Finished Goods

Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs

Debit 1571 Stockpile Materials Held in Reserve

Debit 1572 Stockpile Materials Held for Sale

Debit 1591 Other Related Property

Debit 1711 Land and Land Rights

Debit 1712 Improvements to Land

Debit 1720 Construction-in-Progress

Debit 1730 Buildings, Improvements, and Renovations

Debit 1740 Other Structures and Facilities

Debit 1750 Equipment

Debit 1820 Leasehold Improvements

Debit 1830 Internal-Use Software

Debit 1832 Internal-Use Software in Development

Debit 1840 Other Natural Resources

Debit 1890 Other General Property, Plant, and Equipment

Debit 1990 Other Assets

Debit 6100 Operating Expenses/Program Costs

Debit 6500 Cost of Goods Sold

Debit 6900 Nonproduction Costs

Credit 2110 Accounts Payable

Credit 2130 Contract Holdbacks

Credit 2190 Other Liabilities With Related Budgetary Obligations

Credit 2590 Other Debt

Credit 2990 Other Liabilities Without Related Budgetary Obligations

**U.S. Government Standard General Ledger  
Account Transactions**

D116 To record an upward adjustment of prior-year undelivered orders when the bill is more than the original undelivered order and the adjustment is not recorded as prior-period adjustment (USSGL account 7400 or 7401). The authority has not expired.

**Comment:** 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 TC2020; USSGL implementation guidance; Prior-Period Adjustments

**Budgetary Entry**

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Exempt From Apportionment

Debit 4801 Undelivered Orders - Obligations, Unpaid

Credit 4881 Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid

Credit 4901 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**

Debit 1511 Operating Materials and Supplies Held for Use

Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use

Debit 1522 Inventory Held in Reserve for Future Sale

Debit 1525 Inventory - Raw Materials

Debit 1527 Inventory - Finished Goods

Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs

Debit 1571 Stockpile Materials Held in Reserve

Debit 1572 Stockpile Materials Held for Sale

Debit 1591 Other Related Property

Debit 1711 Land and Land Rights

Debit 1712 Improvements to Land

Debit 1720 Construction-in-Progress

Debit 1730 Buildings, Improvements, and Renovations

Debit 1740 Other Structures and Facilities

Debit 1750 Equipment

Debit 1810 Assets Under Capital Lease

Debit 1830 Internal-Use Software

Debit 1832 Internal-Use Software in Development

Debit 1840 Other Natural Resources

Debit 1890 Other General Property, Plant, and Equipment

Debit 1990 Other Assets

Debit 6100 Operating Expenses/Program Costs

Debit 6500 Cost of Goods Sold

Debit 6900 Nonproduction Costs

Credit 2110 Accounts Payable

Credit 2130 Contract Holdbacks

Credit 2190 Other Liabilities With Related Budgetary Obligations

Credit 2590 Other Debt

Credit 2990 Other Liabilities Without Related Budgetary Obligations

**U.S. Government Standard General Ledger  
Account Transactions**

D118 To record an upward adjustment to prior-year unpaid unexpended obligations.

**Comment:** The goods, services, or invoice have not been received.

**Reference:** USSGL implementation guidance; Upward and Downward Adjustments to Expired Appropriations

**Budgetary Entry**

Debit 4650 Allotments - Expired Authority

Credit 4881 Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid

**Proprietary Entry**

None

D120 To record a downward adjustment to unpaid prior-year unexpended obligations.

**Comment:** The goods, services, or invoice have not been received.

**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 4650 Allotments - Expired Authority

**Proprietary Entry**

None

D122 To record an upward adjustment to prepaid/advanced prior-year unexpended obligations.

**Comment:** The invoice has been paid, but goods and services have not been received.

**Reference:** USSGL implementation guidance; Upward and Downward Adjustments to Expired Appropriations

**Budgetary Entry**

Debit 4650 Allotments - Expired Authority

Credit 4882 Upward Adjustment of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced

**Proprietary Entry**

Debit 1410 Advances 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 expended authority.  
**Comment:** A corrected invoice was received and paid for goods and services previously received and paid. Also post USSGL TC-B134.

**Reference:** USSGL implementation guidance; Upward and Downward Adjustments to Expired Appropriations

**Budgetary Entry**

Debit 4650 Allotments - Expired Authority

Credit 4982 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid

**Proprietary Entry**

Debit 6100 Operating Expenses/Program Costs

Credit 1010 Fund Balance With Treasury

D128 To record a downward adjustment to prior-year paid expended authority with no refund collected.

**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 unexpended obligations with no refund collected.

**Comment:** The prepaid invoice is for more than a 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**

D132 To record the delivery of goods and services ordered in a prior year and accrue a liability. Expended authority is less than the original obligation and the authority is expired.

**Comment:** The payroll and related benefit liabilities in this transaction are only for work-in-process. For other payroll-related transactions, see USSGL TCs-E104 through E117. Also post USSGL TC-B134 if funded by a direct appropriation. Also post USSGL TCs G120, G122, G124 to track purchases.

**Reference:** USSGL TC-2020

**Budgetary Entry**

Debit 4801 Undelivered Orders - Obligations, Unpaid

Debit 4871 Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries

Credit 4650 Allotments - Expired Authority

Credit 4901 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**

Debit 1511 Operating Materials and Supplies Held for Use

Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use

Debit 1521 Inventory Purchased for Resale

Debit 1522 Inventory Held in Reserve for Future Sale

Debit 1525 Inventory - Raw Materials

Debit 1527 Inventory - Finished Goods

Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs

Debit 1571 Stockpile Materials Held in Reserve

Debit 1572 Stockpile Materials Held for Sale

Debit 1591 Other Related Property

Debit 1711 Land and Land Rights

Debit 1712 Improvements to Land

Debit 1720 Construction-in-Progress

Debit 1730 Buildings, Improvements, and Renovations

Debit 1740 Other Structures and Facilities

Debit 1750 Equipment

Debit 1820 Leasehold Improvements

Debit 1830 Internal-Use Software

Debit 1832 Internal-Use Software in Development

Debit 1840 Other Natural Resources

Debit 1890 Other General Property, Plant, and Equipment

Debit 1990 Other Assets

Debit 6100 Operating Expenses/Program Costs

Debit 6900 Nonproduction Costs

Credit 2110 Accounts Payable

Credit 2130 Contract Holdbacks

Credit 2190 Other Liabilities With Related Budgetary Obligations

Credit 2210 Accrued Funded Payroll and Leave

Credit 2211 Withholdings Payable

Credit 2213 Employer Contributions and Payroll Taxes Payable

**U.S. Government Standard General Ledger  
Account Transactions**

D134 To record the delivery of goods and services ordered in a prior year and accrue a liability. Expended authority is less than the original obligation and the authority is not expired.

**Comment:** The offset to downward adjustments to undelivered orders is anticipated recoveries. If such a transaction causes an abnormal credit balance, the Office of Management and Budget's (OMB) approval for use of resources is required. When anticipated accounts are not used, credit USSGL account 4450. Also post USSGL TC-B134 if funded by a direct appropriation. Also post USSGL TC-A122 if recoveries were previously anticipated and apportioned or USSGL TC-A123 if recoveries were previously anticipated in programs exempt from apportionment. The payroll and related benefit liabilities in this transaction are only for work-in-process. For other payroll-related transactions, see USSGL TCs-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 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

Credit 2190 Other Liabilities With Related Budgetary Obligations

Credit 2211 Withholdings Payable

Credit 2213 Employer Contributions and Payroll Taxes Payable

**U.S. Government Standard General Ledger  
Account Transactions**

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

D140 To record an upward adjustment to prior-year unpaid delivered orders for the change in allocation of budgetary resources between certain trust fund and agency general fund TAFS.

**Comment:** This transaction is to be used only by the specific TAFS identified in the USSGL scenario identified in the transaction origin.

**Reference:** USSGL implementation guidance; Adjustments for Change in Prior-Year Allocation of Budgetary Resources (SSA and HHS 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

**U.S. Government Standard General Ledger  
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 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 (SSA and HHS 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

D144 To record an upward adjustment to prior-year balances in budgetary receivable USSGL account 4225 “Appropriation Trust Fund Expenditure Transfers – Receivable” for the change in allocation of budgetary resources between certain trust fund and agency general fund TAFS.

**Comment:** Reverse this transaction for a downward adjustment. This transaction is to be used only by the specific TAFS identified in the USSGL scenario identified in the transaction origin.

**Reference:** USSGL implementation guidance; Adjustments for Change in Prior-Year Allocation of Budgetary Resources (SSA and HHS related TAFS only)

**Budgetary Entry**

Debit 4225 Appropriation Trust Fund Expenditure Transfers - Receivable  
Credit 4320 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 (OMB) Circular No. A-11 for additional guidance.

**Reference:** USSGL implementation guidance; Canceled Payables

**Budgetary Entry**

Debit 4350 Canceled Authority  
Credit 4201 Total Actual Resources - Collected

**Proprietary Entry**

Debit 2960 Accounts Payable From Canceled Appropriations  
Credit 6800 Future Funded Expenses

**U.S. Government Standard General Ledger  
Account Transactions**

D146 To record an accrual of downward reestimate for loan subsidies in the financing fund.

**Comment:** Accrual must be made at yearend.

**Reference:** USSGL implementation guidance; Basic Accounting and Reporting for Direct Loan Programs Without Collateral in Federal Credit Programs

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1399 Allowance for Subsidy  
Credit 6800 Future Funded Expenses

D148 To accrue the transfer-out of a downward reestimate to the miscellaneous receipt fund.

**Comment:** The actual transfer of cash should be made the year following the accrual.

**Reference:** USSGL implementation guidance; Basic Accounting and Reporting for Direct Loan Programs Without Collateral in Federal Credit Programs

**Budgetary Entry**

None

**Proprietary Entry**

Debit 5730 Financing Sources Transferred Out Without Reimbursement  
Credit 2190 Other Liabilities With Related Budgetary Obligations

**U.S. Government Standard General Ledger  
Account Transactions**

**D300 – D399 AJUSTMENTS/WRITE-OFFS/RECLASSIFICATIONS - 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 3108 Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors  
 Credit 5708 Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors

**U.S. Government Standard General Ledger  
Account Transactions**

- D306 To record a prior period adjustment that reduces the value of a prior-year asset.  
**Comment:** If the downward adjustment is due to corrections of errors, debit USSGL account 7400. For prior-period adjustments due to changes in accounting principles debit USSGL account 7401. 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 TC2020; 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 1349 Allowance for Loss on Interest Receivable  
 Debit 1359 Allowance for Loss on Loans Receivable  
 Debit 1369 Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable  
 Debit 1399 Allowance for Subsidy  
 Debit 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  
 Debt 1639 Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds  
 Debit 1719 Accumulated Depreciation on Improvements to Land  
 Debit 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations  
 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  
     Credit 1010 Fund Balance With Treasury  
     Credit 1110 Undeposited Collections  
     Credit 1120 Imprest Funds

**U.S. Government Standard General Ledger  
Account Transactions**

Credit 1130 Funds Held by the Public  
 Credit 1190 Other Cash  
 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  
 Credit 1350 Loans Receivable  
 Credit 1360 Penalties, Fines, and Administrative Fees Receivable  
 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  
 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

**U.S. Government Standard General Ledger  
Account Transactions**

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 1921 Receivable From Appropriations  
Credit 1990 Other Assets

**U.S. Government Standard General Ledger  
Account Transactions**

- D308 To record a prior period adjustment that reduces the value of a liability.  
**Comment:** If the downward adjustment is due to corrections of errors, credit USSGL account 7400. For prior-period adjustments due to changes in accounting principles credit USSGL account 7401. 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 TC2020; USSGL implementation guidance; Prior-Period Adjustments

**Budgetary Entry**

None

**Proprietary Entry**

Debit 2110 Accounts Payable  
 Debit 2120 Disbursements in Transit  
 Debit 2130 Contract Holdbacks  
 Debit 2140 Accrued Interest Payable  
 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 2210 Accrued Funded Payroll and Leave  
 Debit 2211 Withholdings Payable  
 Debit 2213 Employer Contributions and Payroll Taxes Payable  
 Debit 2215 Other Postemployment Benefits Due and Payable  
 Debit 2216 Pension Benefits Due and Payable to Beneficiaries  
 Debit 2217 Benefit Premiums Payable to Carriers  
 Debit 2218 Life Insurance Benefits Due and Payable to Beneficiaries  
 Debit 2220 Unfunded Leave  
 Debit 2225 Unfunded FECA Liability  
 Debit 2290 Other Unfunded Employment Related Liability  
 Debit 2310 Liability for Advances and Prepayments  
 Debit 2320 Other Deferred Revenue  
 Debit 2400 Liability for Deposit Funds, Clearing Accounts, and Undeposited Collections  
 Debit 2510 Principal Payable to the Bureau of the Public Debt  
 Debit 2520 Principal Payable to the Federal Financing Bank  
 Debit 2530 Securities Issued by Federal Agencies Under General and Special Financing Authority  
 Debit 2532 Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority

**U.S. Government Standard General Ledger  
Account Transactions**

Debit 2540 Participation Certificates  
Debit 2590 Other Debt  
Debit 2610 Actuarial Pension Liability  
Debit 2620 Actuarial Health Insurance Liability  
Debit 2630 Actuarial Life Insurance Liability  
Debit 2650 Actuarial FECA Liability  
Debit 2690 Other Actuarial Liabilities  
Debit 2910 Prior Liens Outstanding on Acquired Collateral  
Debit 2920 Contingent Liabilities  
Debit 2940 Capital Lease Liability  
Debit 2950 Liability for Subsidy Related to Undisbursed Loans  
Debit 2960 Accounts Payable From Canceled Appropriations  
Debit 2970 Resources Payable to Treasury  
Debit 2980 Custodial Liability  
Debit 2990 Other Liabilities Without Related Budgetary Obligations  
Debit 2995 Estimated Cleanup Cost Liability  
Credit 2179 Contra Liability for Subsidy Payable to the Financing Account  
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

**U.S. Government Standard General Ledger  
Account Transactions**

- D310 To record a prior period adjustment that increases the value of a prior-year asset.  
**Comment:** If the upward adjustment is due to corrections of errors, credit USSGL account 7400. For prior-period adjustments due to changes in accounting principles credit USSGL account 7401. 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 TC2020; 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 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  
 Debit 1350 Loans Receivable  
 Debit 1360 Penalties, Fines, and Administrative Fees Receivable  
 Debit 1410 Advances and Prepayments  
 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

**U.S. Government Standard General Ledger  
Account Transactions**

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 1921 Receivable From Appropriations  
 Debit 1990 Other Assets  
     Credit 1319 Allowance for Loss on Accounts Receivable  
     Credit 1329 Allowance for Loss on Taxes Receivable  
     Credit 1349 Allowance for Loss on Interest Receivable  
     Credit 1359 Allowance for Loss on Loans Receivable  
     Credit 1369 Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable  
     Credit 1399 Allowance for Subsidy  
     Credit 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

**U.S. Government Standard General Ledger  
Account Transactions**

- 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
- 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

**U.S. Government Standard General Ledger  
Account Transactions**

- D312 To record a prior period adjustment that increases the value of a prior-year liability.  
**Comment:** If the upward adjustment is due to corrections of errors, debit USSGL account 7400. For prior-period adjustments due to changes in accounting principles debit USSGL account 7401. 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 TC2020; USSGL implementation guidance; Prior-Period Adjustments

**Budgetary Entry**

None

**Proprietary Entry**

Debit 2179 Contra Liability for Subsidy Payable to the Financing Account  
 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  
 Credit 2110 Accounts Payable  
 Credit 2120 Disbursements in Transit  
 Credit 2130 Contract Holdbacks  
 Credit 2140 Accrued Interest Payable  
 Credit 2150 Payable for Transfers of Currently Invested Balances  
 Credit 2155 Expenditure Transfers Payable  
 Credit 2160 Entitlement Benefits Due and Payable  
 Credit 2170 Subsidy Payable to the Financing Account  
 Credit 2180 Loan Guarantee Liability  
 Credit 2190 Other Liabilities With Related Budgetary Obligations  
 Credit 2210 Accrued Funded Payroll and Leave  
 Credit 2211 Withholdings Payable  
 Credit 2213 Employer Contributions and Payroll Taxes Payable  
 Credit 2215 Other Postemployment 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 2310 Liability for Advances and Prepayments  
 Credit 2320 Other Deferred Revenue  
 Credit 2400 Liability for Deposit Funds, Clearing Accounts, and Undeposited Collections

**U.S. Government Standard General Ledger  
Account Transactions**

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 2690 Other Actuarial Liabilities  
Credit 2910 Prior Liens Outstanding on Acquired Collateral  
Credit 2920 Contingent Liabilities  
Credit 2940 Capital Lease Liability  
Credit 2950 Liability for Subsidy Related to Undisbursed Loans  
Credit 2960 Accounts Payable From Canceled Appropriations  
Credit 2970 Resources Payable to Treasury  
Credit 2980 Custodial Liability  
Credit 2990 Other Liabilities Without Related Budgetary Obligations  
Credit 2995 Estimated Cleanup Cost Liability

**U.S. Government Standard General Ledger  
Account Transactions**

**D400 – D499 ADJUSTMENTS/WRITEOFFS/RECLASSIFICATIONS – Writeoffs**

D402 To record an allowance for a reduction in revenue from non-Federal sources when realization is not probable (less likely than not).

**Comment:** It includes tax return allowances and price redetermination, but not bad debt. See USSGL TC-D424 for custodial revenue.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 7, “Accounting for Revenue and Other Financing Sources”

**Budgetary Entry**

None

**Proprietary Entry**

Debit 5109 Contra Revenue for Goods Sold

Debit 5209 Contra Revenue for Services Provided

Debit 5317 Contra Revenue for Interest Revenue - Loans Receivable

Debit 5318 Contra Revenue for Interest Revenue - Investments

Debit 5319 Contra Revenue for Interest Revenue - Other

Debit 5329 Contra Revenue for Penalties, Fines, and Administrative Fees

Debit 5409 Contra Revenue for Benefit Program Revenue

Debit 5509 Contra Revenue for Insurance and Guarantee Premium Revenue

Debit 5609 Contra Revenue for Donations - Financial Resources

Debit 5619 Contra Donated Revenue - Nonfinancial Resources

Debit 5809 Contra Revenue for Taxes

Debit 5909 Contra Revenue for Other Revenue

Credit 1319 Allowance for Loss on Accounts Receivable

Credit 1329 Allowance for Loss on Taxes Receivable

Credit 1349 Allowance for Loss on Interest Receivable

Credit 1369 Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable

D404 To record the estimated allowance for bad debts related to non-credit reform receivables.

**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 1349 Allowance for Loss on Interest Receivable

Credit 1359 Allowance for Loss on Loans Receivable

**U.S. Government Standard General Ledger  
Account Transactions**

D406 To record the writeoff of penalties, fines, and administrative fees receivable.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1369 Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable  
Credit 1360 Penalties, Fines, and Administrative Fees Receivable

D408 To record the writeoff of accounts receivable.

**Reference:** USSGL TC-4105

**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.

**Reference:** USSGL TC-4115

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1359 Allowance for Loss on Loans Receivable  
Credit 1350 Loans Receivable

**U.S. Government Standard General Ledger  
Account Transactions**

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 1340 Interest Receivable  
Credit 1350 Loans Receivable

D416 To record the writeoff of interest receivable.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1349 Allowance for Loss on Interest Receivable  
Credit 1340 Interest Receivable

**U.S. Government Standard General Ledger  
Account Transactions**

D418 To record the writeoff of assets other than investments.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1529 Inventory - Allowance  
 Debit 1549 Forfeited Property - Allowance  
 Debit 1569 Commodities - Allowance  
 Debit 1599 Other Related Property - Allowance  
 Debit 1719 Accumulated Depreciation on Improvements to Land  
 Debit 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations  
 Debit 1749 Accumulated Depreciation on Other Structures and Facilities  
 Debit 1759 Accumulated Depreciation on Equipment  
 Debit 1819 Accumulated Depreciation on Assets Under Capital Lease  
 Debit 1829 Accumulated Amortization on Leasehold Improvements  
 Debit 1839 Accumulated Amortization on Internal Use Software  
 Debit 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment  
 Debit 7210 Losses on Disposition of Assets - Other  
     Credit 1511 Operating Materials and Supplies Held for Use  
     Credit 1521 Inventory Purchased for Resale  
     Credit 1525 Inventory - Raw Materials  
     Credit 1526 Inventory - Work-in-Process  
     Credit 1527 Inventory - Finished Goods  
     Credit 1541 Forfeited Property Held for Sale  
     Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs  
     Credit 1591 Other Related Property  
     Credit 1711 Land and Land Rights  
     Credit 1712 Improvements to Land  
     Credit 1720 Construction-in-Progress  
     Credit 1730 Buildings, Improvements, and Renovations  
     Credit 1740 Other Structures and Facilities  
     Credit 1750 Equipment  
     Credit 1810 Assets Under Capital Lease  
     Credit 1820 Leasehold Improvements  
     Credit 1830 Internal-Use Software  
     Credit 1832 Internal-Use Software in Development  
     Credit 1890 Other General Property, Plant, and Equipment

**U.S. Government Standard General Ledger  
Account Transactions**

- D420 To record the accrued estimated uncollectible exchange revenue collected for others in miscellaneous receipts.  
**Comment:** Also post USSGL TC-D422 to adjust the accrued custodial liability.  
**Reference:** USSGL implementation guidance; Miscellaneous Receipts

**Budgetary Entry**

None

**Proprietary Entry**

Debit 6720 Bad Debt Expense  
     Credit 1319 Allowance for Loss on Accounts Receivable  
     Credit 1349 Allowance for Loss on Interest Receivable  
     Credit 1369 Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable

- D422 To record the reduction of custodial liability by the amount of estimated uncollectible exchange revenue collected for others in miscellaneous receipts.  
**Reference:** USSGL implementation guidance; Miscellaneous Receipts

**Budgetary Entry**

None

**Proprietary Entry**

Debit 2980 Custodial Liability  
     Credit 6190 Contra Bad Debt Expense - Incurred for Others

- D424 To record the accrued estimated uncollectible nonexchange custodial revenue in a miscellaneous receipts account.  
**Comment:** See USSGL TC-D402 for other than custodial revenue. Also post the reversal of USSGL TC-C404.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 5317 Contra Revenue for Interest Revenue - Loans Receivable  
 Debit 5318 Contra Revenue for Interest Revenue - Investments  
 Debit 5319 Contra Revenue for Interest Revenue - Other  
 Debit 5329 Contra Revenue for Penalties, Fines, and Administrative Fees  
 Debit 5809 Contra Revenue for Taxes  
 Debit 5909 Contra Revenue for Other Revenue  
     Credit 1319 Allowance for Loss on Accounts Receivable  
     Credit 1329 Allowance for Loss on Taxes Receivable  
     Credit 1349 Allowance for Loss on Interest Receivable  
     Credit 1369 Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable

**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 1349 Allowance for Loss on Interest Receivable  
Debit 1551 Foreclosed Property  
    Credit 1340 Interest Receivable  
    Credit 1350 Loans Receivable  
    Credit 1559 Foreclosed Property - Allowance  
    Credit 2910 Prior Liens Outstanding on Acquired Collateral

D428 To record an adjustment for actual loss of inventory.  
**Reference:** USSGL TC-5035

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1529 Inventory - Allowance  
    Credit 1521 Inventory Purchased for Resale  
    Credit 1522 Inventory Held in Reserve for Future Sale  
    Credit 1523 Inventory Held for Repair  
    Credit 1524 Inventory - Excess, Obsolete, and Unserviceable  
    Credit 1525 Inventory - Raw Materials  
    Credit 1526 Inventory - Work-in-Process  
    Credit 1527 Inventory - Finished Goods

D430 To record an adjustment for actual loss of forfeited property.  
**Reference:** USSGL TC-5035

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1549 Forfeited Property - Allowance  
    Credit 1541 Forfeited Property Held for Sale  
    Credit 1542 Forfeited Property Held for Donation or Use

**U.S. Government Standard General Ledger  
Account Transactions**

D432 To record an adjustment for actual loss of commodities.

**Reference:** USSGL TC-5035

**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

**U.S. Government Standard General Ledger  
Account Transactions**

**D500 – D799 AJUSTMENTS/WRITEOFFS/RECLASSIFICATIONS - Reclassification/Revaluation**

D502 To record an increase in the imprest fund.

**Comment:** Reverse when funds are returned to fund balance with Treasury. Imprest funds unobligated per FMS 2108: Yearend Closing Statement. Obligate at the time replenished rather than when created. See the Treasury Financial Manual guidance on X funds.

**Reference:** USSGL TC-3035

**Budgetary Entry**

Debit 4610 Allotments - Realized Resources

Credit 4700 Commitments - Programs Subject to Apportionment

**Proprietary Entry**

Debit 1120 Imprest Funds

Credit 1010 Fund Balance With Treasury

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 Fund

D506 To record the classification of amounts from deposit funds and clearing accounts to appropriate funds. This includes return of escrow amounts and erroneous receipts and disbursing escrow monies to pay bills, taxes, and insurance.

**Reference:** USSGL TC-3045

**Budgetary Entry**

None

**Proprietary Entry**

Debit 2400 Liability for Deposit Funds, Clearing Accounts, and Undeposited Collections

Credit 1010 Fund Balance With Treasury

Credit 1190 Other Cash

Credit 1532 Seized Cash Deposited

**U.S. Government Standard General Ledger  
Account Transactions**

D508 To record the reclassification of expended balances held back from contractors from accounts payable.  
**Reference:** USSGL TC-3155

**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.

**Reference:** USSGL TC-5020

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1712 Improvements to Land  
Debit 1730 Buildings, Improvements, and Renovations  
Debit 1740 Other Structures and Facilities  
Debit 1750 Equipment  
Debit 1820 Leasehold Improvements  
Debit 6100 Operating Expenses/Program Costs  
Credit 1720 Construction-in-Progress

D512 To record the realization that contractor-developed software-in-development is in production.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1830 Internal-Use Software  
Credit 1832 Internal-Use Software in Development

**U.S. Government Standard General Ledger  
Account Transactions**

D514 To record the reclassification of expenses to “in-process type” asset accounts.

**Comment:** Due to the reconciliation of interagency expenses and revenues, agencies first must 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

**U.S. Government Standard General Ledger  
Account Transactions**

- D530 To record a repaired broken part that has been returned to stock as a serviceable item.  
**Comment:** Use the original value of the part when it was turned in for repair (before the revaluation of the part based on the estimated repair cost). See USSGL TCs-D526 and D528.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1511 Operating Materials and Supplies Held for Use  
Credit 1514 Operating Materials and Supplies Held for Repair

- D532 To record prior-period adjustments for transitions to the allowance method for estimated repair costs not previously recorded.  
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**

None

**Proprietary Entry**

Debit 7401 Prior-Period Adjustments Due to Changes in Accounting Principles  
Credit 1529 Inventory - Allowance

- D534 To record damaged inventory, using the direct method, for 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

**U.S. Government Standard General Ledger  
Account Transactions**

D536 To record prior-year adjustments for transitions to the direct method for estimated repair costs not previously recorded.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**

None

**Proprietary Entry**

Debit 7401 Prior-Period Adjustments Due to Changes in Accounting Principles

Credit 1523 Inventory Held for Repair

D538 To record issuance of a new motor vehicle to the customer. The cost of goods sold represents the cost of the new vehicle. Upon sale, adjust inventory allowance to reduce the previously unrealized holding gains/losses. **Comment:** This entry is a part of how the Department of Defense accounts for its repairable items involving trade-ins.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1529 Inventory - Allowance

Debit 6500 Cost of Goods Sold

Credit 1527 Inventory - Finished Goods

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

**U.S. Government Standard General Ledger  
Account Transactions**

D542 To record the classification of operating materials and supplies held for use that were damaged and cannot be consumed in operations. This entry also applies to excess or obsolete operating materials and supplies when the net realizable value is less than the book value.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1513 Operating Materials and Supplies - Excess, Obsolete, and Unserviceable

Debit 7290 Other Losses

Credit 1511 Operating Materials and Supplies Held for Use

D544 To record the reclassification of operating materials and supplies that meet management's criteria for future use.

**Comment:** Reverse this entry when ready to use.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use

Credit 1511 Operating Materials and Supplies Held for Use

D546 To reclassify the 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

**U.S. Government Standard General Ledger  
Account Transactions**

D548 To record an unexpected permanent decline in the value of stockpile materials. This entry also applies to record stockpile material at net realizable value due to damage.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**

None

**Proprietary Entry**

Debit 7290 Other Losses  
    Credit 1571 Stockpile Materials Held in Reserve  
    Credit 1572 Stockpile Materials Held for Sale

D550 To record a permanent decline in value of stockpile materials that is unusual, infrequent, and material in dollar amount.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**

None

**Proprietary Entry**

Debit 7300 Extraordinary Items  
    Credit 1571 Stockpile Materials Held in Reserve  
    Credit 1572 Stockpile Materials Held for Sale

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

**U.S. Government Standard General Ledger  
Account Transactions**

- 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 Entries**

Debit 1541 Forfeited Property Held for Sale  
Credit 5900 Other Revenue

- 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 Entries**

Debit 2990 Other Liabilities Without Related Budgetary Obligations  
Credit 1531 Seized Monetary Instruments

- D556 To record the conversion to cash for a forfeited monetary instrument.  
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1110 Undeposited Collections  
Credit 1541 Forfeited Property Held for Sale

**U.S. Government Standard General Ledger  
Account Transactions**

D558 To record forfeited personal property placed into official use.  
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**

None

**Proprietary Entry**

Debit 2320 Other Deferred Revenue  
Debit 1542 Forfeited Property Held for Donation or Use  
Credit 5900 Other Revenue  
Credit 1541 Forfeited Property Held for Sale

D560 To record forfeited personal property placed into official use at the end of the year and not depreciated.  
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1750 Equipment  
Credit 1542 Forfeited Property Held for Donation or Use

D562 To record forfeited personal property authorized to be distributed/donated to another entity.  
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1542 Forfeited Property Held for Donation or Use  
Debit 2320 Other Deferred Revenue  
Credit 1541 Forfeited Property Held for Sale  
Credit 2990 Other Liabilities Without Related Budgetary Obligations

**U.S. Government Standard General Ledger  
Account Transactions**

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

D570 To record inventory that has been found and deemed material.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1511 Operating Materials and Supplies Held for Use  
Debit 1521 Inventory Purchased for Resale  
Credit 7190 Other Gains

**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

- 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

- 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 1310 Accounts Receivable  
 Credit 1200 Foreign Currency

**U.S. Government Standard General Ledger  
Account Transactions**

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 1310 Accounts Receivable

Debit 1200 Foreign Currency

Credit 7190 Other Gains

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

D582 To record the reclassification of a reduction of an expense from unfunded to funded due to collection of a refund receivable.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 6790 Other Expenses Not Requiring Budgetary Resources

Credit 6100 Operating Expenses/Program Costs

D584 To reclassify revenue collected for others from accrued to collected.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 5990 Collections for Others

Credit 5991 Accrued Collections for Others

**U.S. Government Standard General Ledger  
Account Transactions**

D586 To reclassify tax revenue from accrued to collected.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 5801 Tax Revenue Accrued Adjustment  
Credit 5800 Tax Revenue

D588 To record the reclassification of seized monetary instruments from undeposited (recorded in USSGL account 1531) to deposited.

**Comment:** Agencies must use all the USSGL accounts indicated in the transaction. Each debit and credit must be in the same amount.

**Reference:** USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1532 Seized Cash Deposited  
Debit 2990 Other Liabilities Without Related Budgetary Obligations  
Credit 1531 Seized Monetary Instruments  
Credit 2400 Liability for Deposit Funds, Clearing Accounts, and Undeposited Collections

**U.S. Government Standard General Ledger  
Account Transactions**

**E100 – E399 ACCRUALS/NONBUDGETARY TRANSFERS OTHER THAN DISBURSEMENTS AND  
COLLECTIONS - Accruals/Depreciation/Amortization/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 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.

**Reference:** USSGL TC-2045

**Budgetary Entry**

Debit 4610 Allotments - Realized Resources  
Debit 4620 Unobligated Funds Exempt From Apportionment  
Debit 4801 Undelivered Orders – Obligations, Unpaid  
Credit 4901 Delivered Orders – Obligations, Unpaid

**Proprietary Entry**

Debit 6100 Operating Expenses/Program Costs  
Debit 6500 Cost of Goods Sold  
Debit 6900 Nonproduction Costs  
Credit 2190 Other Liabilities With Related Budgetary Obligations  
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.

**Reference:** USSGL TC-2045

**Budgetary Entry**

Debit 4610 Allotments - Realized Resources  
Debit 4620 Unobligated Funds Exempt From Apportionment  
Debit 4801 Undelivered Orders - Obligations, Unpaid  
Credit 4901 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**

Debit 6100 Operating Expenses/Program Costs  
Debit 6400 Benefit Expense  
Credit 2213 Employer Contributions and Payroll Taxes Payable

**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.  
**Reference:** USSGL TC-2045

**Budgetary Entry**

Debit 4610 Allotments - Realized Resources  
 Debit 4620 Unobligated Funds Exempt From Apportionment  
 Debit 4801 Undelivered Orders - Obligations, Unpaid  
     Credit 4901 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**

Debit 2610 Actuarial Pension Liability  
 Debit 6400 Benefit Expense  
     Credit 2160 Entitlement Benefits Due and Payable  
     Credit 2215 Other Postemployment 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.  
**Reference:** USSGL TC-2045

**Budgetary Entry**

Debit 4610 Allotments - Realized Resources  
 Debit 4620 Unobligated Funds Exempt From Apportionment  
 Debit 4801 Undelivered Orders - Obligations, Unpaid  
     Credit 4901 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**

Debit 6100 Operating Expenses/Program Costs  
     Credit 2190 Other 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**

- E114 To record adjustments for under-applied overhead and to prorate the difference between the actual and applied, if the amount is material.  
**Reference:** USSGL implementation guidance; FASAB SFFAS Nos. 3 and 4, “Accounting for Inventory and Related Property” and “Managerial Cost Accounting Concepts and Standards”

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1526 Inventory - Work-in-Process  
 Debit 1527 Inventory - Finished Goods  
 Debit 6500 Cost of Goods Sold  
 Debit 6600 Applied Overhead  
     Credit 6100 Operating Expenses/Program Costs  
     Credit 6710 Depreciation, Amortization, and Depletion

- E116 To record adjustments for over-applied overhead and to prorate the difference between the actual and applied, if the amount is material.  
**Reference:** USSGL implementation guidance; FASAB SFFAS No. 4, “Managerial Cost Accounting Concepts and Standards”

**Budgetary Entry**

None

**Proprietary Entry**

Debit 6600 Applied Overhead  
     Credit 1526 Inventory - Work-in-Process  
     Credit 1527 Inventory - Finished Goods  
     Credit 6100 Operating Expenses/Program Costs  
     Credit 6500 Cost of Goods Sold  
     Credit 6710 Depreciation, Amortization, and Depletion

**U.S. Government Standard General Ledger  
Account Transactions**

E117 To record the amortization of the discount on Federal and non-Federal securities that does not affect budgetary resources.

**Comment:** Reverse entry for amortization of a premium

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt

Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities

Debit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt

Credit 5311 Interest Revenue - Investments

E118 To record the amortization of subsidy for direct loans.

**Reference:** USSGL implementation guidance; Credit Reform Direct Loan Case Study

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1399 Allowance for Subsidy

Credit 5310 Interest Revenue - Other

E120 To record depreciation, amortization, and depletion expense on assets other than investments.

**Reference:** USSGL TC-5070

**Budgetary Entry**

None

**Proprietary Entry**

Debit 6710 Depreciation, Amortization, and Depletion

Credit 1719 Accumulated Depreciation on Improvements to Land

Credit 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations

Credit 1749 Accumulated Depreciation on Other Structures and Facilities

Credit 1759 Accumulated Depreciation on Equipment

Credit 1819 Accumulated Depreciation on Assets Under Capital Lease

Credit 1829 Accumulated Amortization on Leasehold 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

**U.S. Government Standard General Ledger  
Account Transactions**

E122 To record accrued and compounded interest on the liability of loan guarantees.  
**Reference:** USSGL implementation guidance; Credit Reform Guarantee Loan Case Study

**Budgetary Entry**

None

**Proprietary Entry**

Debit 6330 Other Interest Expenses  
Credit 2180 Loan Guarantee Liability

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 Authority Cancellation  
Credit 8102 Offset for Partial Authority Cancellation

**U.S. Government Standard General Ledger  
Account Transactions**

**E400 – E499 ACCRUALS/NONBUDGETARY TRANSFERS OTHER THAN DISBURSEMENTS AND  
COLLECTIONS - Accumulated and Allocated Cost 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.  
**Reference:** USSGL TC-2040

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1526 Inventory - Work-in-Process  
Credit 6600 Applied Overhead  
Credit 6710 Depreciation, Amortization, and Depletion

E406 To record the inventory used for operations.  
**Reference:** USSGL TC-5010

**Budgetary Entry**

None

**Proprietary Entry**

Debit 6790 Other Expenses Not Requiring Budgetary Resources  
Credit 1511 Operating Materials and Supplies Held for Use  
Credit 1525 Inventory - Raw Materials  
Credit 1526 Inventory - Work-in-Process  
Credit 1527 Inventory - Finished Goods

**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 6100 Operating Expenses/Program Costs  
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.  
**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

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**Budgetary Entry**

None

**Proprietary Entry**

Debit 1319 Allowance for Loss on Accounts Receivable

Debit 1329 Allowance for Loss on Taxes Receivable

Debit 1349 Allowance for Loss on Interest Receivable

Debit 1359 Allowance for Loss on Loans Receivable

Debit 1369 Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable

Debit 1399 Allowance for Subsidy

Debit 5730 Financing Sources Transferred Out Without Reimbursement

Credit 1310 Accounts Receivable

Credit 1320 Employment Benefit Contributions Receivable

Credit 1325 Taxes Receivable

Credit 1330 Receivable for Transfers of Currently Invested Balances

Credit 1335 Expenditure Transfers Receivable

Credit 1340 Interest Receivable

Credit 1350 Loans Receivable

Credit 1360 Penalties, Fines, and Administrative Fees Receivable

**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

Credit 1712 Improvements to Land

**U.S. Government Standard General Ledger  
Account Transactions**

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 2690 Other Actuarial Liabilities

Debit 2910 Prior Liens Outstanding on Acquired Collateral

Debit 2920 Contingent Liabilities

Debit 2940 Capital Lease Liability

Debit 2950 Liability for Subsidy Related to Undisbursed Loans

Debit 2960 Accounts Payable from Canceled Appropriations

Debit 2970 Resources Payable to Treasury

Debit 2990 Other Liabilities 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**

- 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 (new fair market value)  
Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use  
Debit 1513 Operating Materials and Supplies - Excess, Obsolete, and Unserviceable  
Debit 1521 Inventory Purchased for Resale  
Debit 1522 Inventory Held in Reserve for Future 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 (old book value)  
    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

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1310 Accounts Receivable

Debit 1320 Employment Benefit Contributions Receivable

Debit 1325 Taxes Receivable

Debit 1330 Receivable for Transfers of Currently Invested Balances

Debit 1335 Expenditure Transfer Receivable

Debit 1340 Interest Receivable

Debit 1350 Loans Receivable

Debit 1360 Penalties, Fines, and Administrative Fees Receivable

Credit 1319 Allowance for Loss on Accounts Receivable

Credit 1329 Allowance for Loss on Taxes Receivable

Credit 1349 Allowance for Loss on Interest Receivable

Credit 1359 Allowance for Loss on Loans Receivable

Credit 1369 Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable

Credit 1399 Allowance for Subsidy

Credit 5720 Financing Sources Transferred In Without Reimbursement

**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  
 Credit 1569 Commodities - Allowance

**U.S. Government Standard General Ledger  
Account Transactions**

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. 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 Investments Other Than the Bureau of the Public Debt Securities

Credit 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt

Credit 1638 Market 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 2690 Other Actuarial Liabilities

Credit 2910 Prior Liens Outstanding on Acquired Collateral

Credit 2920 Contingent Liabilities

Credit 2940 Capital Lease Liability

Credit 2950 Liability for Subsidy Related to Undisbursed Loans

Credit 2960 Accounts Payable from Canceled Appropriations

Credit 2970 Resources Payable to Treasury

Credit 2990 Other Liabilities 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, in the transferring agency, an adjustment to anticipated appropriation transfer not realized.  
**Comment:** Balance in anticipated accounts must be zero at yearend. Reverse for the receiving agency.

**Budgetary Entry**

Debit 4160 Anticipated Transfers - Current-Year Authority  
Debit 4180 Anticipated Transfers - Prior-Year Balances  
Credit 4450 Unapportioned Authority

**Proprietary Entry**

None

F106 To record the reductions of resources to match obligations in permanent indefinite funds via FMS 2108: Yearend Closing Statement (no warrant).

**Comment:** To record as an adjusting entry before preparing the preclosing trial balance. Do not process this transaction with USSGL TC-F108 unless indefinite authority needs further adjusting.

**Reference:** USSGL implementation guidance; FACTS II Indefinite No-Year

**Budgetary Entry**

Debit 4450 Unapportioned Authority  
Debit 4510 Apportionments  
Debit 4610 Allotments - Realized Resources  
Debit 4620 Unobligated Funds Exempt From Apportionment  
Credit 4391 Adjustments to Indefinite No-Year Authority

**Proprietary Entry**

Debit 3106 Unexpended Appropriations - Adjustments  
Credit 1010 Fund Balance With Treasury

F107 To record an increase of resources to match obligations in permanent indefinite funds via FMS 2108: Yearend Closing Statement (no warrant).

**Comment:** To record as an adjusting entry before preparing the preclosing trial balance.

**Budgetary Entry**

Debit 4391 Adjustments to Indefinite No-Year Authority  
Credit 4450 Unapportioned Authority  
Credit 4510 Apportionments  
Credit 4610 Allotments - Realized Resources  
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury  
Credit 3101 Unexpended Appropriations - Appropriations Received

**U.S. Government Standard General Ledger  
Account Transactions**

- F108 To record the reduction of permanent indefinite resources when a warrant is received.  
**Comment:** Do not process this transaction unless indefinite authority needs further adjusting.  
 Reverse entry for an increase.

**Budgetary Entry**

Debit 4450 Unapportioned Authority  
 Debit 4510 Apportionments  
 Debit 4610 Allotments - Realized Resources  
 Debit 4620 Unobligated Funds Exempt From Apportionment  
     Credit 4111 Debt Liquidation Appropriations  
     Credit 4118 Reestimated Loan Subsidy Appropriation  
     Credit 4119 Other Appropriations Realized

**Proprietary Entry**

Debit 3101 Unexpended Appropriations - Appropriations Received  
     Credit 1010 Fund Balance With Treasury

- F109 To record the removal of unfilled customer orders without advance in excess of obligations.  
**Comment:** For expiring accounts only. To record as an adjusting entry before preparing the preclosing trial balance.

**Budgetary Entry**

Debit 4610 Allotments - Realized Resources  
 Debit 4620 Unobligated Funds Exempt From Apportionment  
     Credit 4221 Unfilled Customer Orders Without Advance

**Proprietary Entry**

None

- F110 To record the removal of unfilled customer orders with advance and to return advance in excess of obligations.  
**Comment:** For expiring accounts only. To record as an adjusting entry before preparing the preclosing trial balance.

**Budgetary Entry**

Debit 4610 Allotments - Realized Resources  
 Debit 4620 Unobligated Funds Exempt From Apportionment  
     Credit 4222 Unfilled Customer Orders With Advance

**Proprietary Entry**

Debit 2310 Liability for Advances and Prepayments  
     Credit 1010 Fund Balance With Treasury

**U.S. Government Standard General Ledger  
Account Transactions**

F111 To record in the ordering fund the reduction to undelivered orders so that the balance equals obligations in the performing fund for the related unfilled customer orders.

**Comment:** Process when both TAFS are expiring. This transaction complies with the Economy Act and OMB 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:** Balance in the anticipated accounts must be zero at yearend.

**Budgetary Entry**

Debit 4131 Current-Year Contract Authority Realized  
 Debit 4141 Current-Year Borrowing Authority Realized  
 Debit 4450 Unapportioned Authority  
 Debit 4510 Apportionments  
 Debit 4590 Apportionments - Anticipated Resources - Programs Subject to Apportionment  
 Debit 4690 Anticipated Resources - Programs Exempt From Apportionment  
     Credit 4032 Estimated Indefinite Contract Authority  
     Credit 4042 Estimated Indefinite Borrowing Authority  
     Credit 4060 Anticipated Collections From Non-Federal Sources  
     Credit 4070 Anticipated Collections From Federal Sources  
     Credit 4120 Appropriations Anticipated – Indefinite  
     Credit 4160 Anticipated Transfers - Current-Year Authority  
     Credit 4165 Allocations of Authority - Anticipated From Invested Balances  
     Credit 4210 Anticipated Reimbursements and Other Income  
     Credit 4215 Anticipated Appropriation Trust Fund Expenditure Transfers  
     Credit 4310 Anticipated Recoveries of Prior-Year Obligations

**Proprietary Entry**

None

**U.S. Government Standard General Ledger  
Account Transactions**

- F113 To record the reduction of unobligated balances for indefinite contract or indefinite borrowing authority at yearend.  
**Comment:** Unobligated balances for indefinite contract or borrowing authority must be zero at yearend.  
**Reference:** USSGL implementation guidance; Contract Authority Case Studies

**Budgetary Entry**

Debit 4450 Unapportioned Authority  
 Debit 4510 Apportionments  
 Debit 4610 Allotments - Realized Resources  
 Debit 4620 Unobligated Funds Exempt From Apportionment  
 Debit 4700 Commitments - Programs Subject to Apportionment  
 Debit 4720 Commitments - Programs Exempt From Apportionment  
     Credit 4133 Decreases to Indefinite Contract Authority  
     Credit 4143 Decreases to Indefinite Borrowing Authority

**Proprietary Entry**

None

- F114 To record adjustments for anticipated reductions not realized.  
**Comment:** Balances are reduced to zero.

**Budgetary Entry**

Debit 4034 Anticipated Adjustments to Contract Authority  
 Debit 4044 Anticipated Reductions to Borrowing Authority  
 Debit 4047 Anticipated Transfers to the General Fund of the Treasury  
     Credit 4450 Unapportioned Authority

**Proprietary Entry**

None

- F116 To record adjustments for resources realized in excess of those anticipated.  
**Comment:** Adjust abnormal balances to zero. May impact other budgetary status accounts.

**Budgetary Entry**

Debit 4060 Anticipated Collections From Non-Federal Sources  
 Debit 4070 Anticipated Collections From Federal Sources  
 Debit 4120 Appropriations Anticipated - Indefinite  
 Debit 4210 Anticipated Reimbursements and Other Income  
 Debit 4215 Anticipated Appropriation Trust Fund Expenditure Transfers  
 Debit 4310 Anticipated Recoveries of Prior-Year Obligations  
     Credit 4450 Unapportioned Authority

**Proprietary Entry**

None

**U.S. Government Standard General Ledger  
Account Transactions**

- F118 To record adjustments for reductions to resources in excess of those anticipated.  
**Comment:** Adjust abnormal balances to zero.

**Budgetary Entry**

Debit 4450 Unapportioned Authority  
     Credit 4034 Anticipated Adjustments to Contract Authority  
     Credit 4044 Anticipated Reductions to Borrowing Authority  
     Credit 4047 Anticipated Transfers to the General Fund of the Treasury

**Proprietary Entry**

None

- F120 To record the cancellation of expired authority and withdraw funds via FMS 2108: Yearend Closing Statement (no warrant).  
**Comment:** Use only at the end of the 5th year after the authority expires.

**Budgetary Entry**

Debit 4650 Allotments - Expired Authority  
     Credit 4350 Canceled Authority

**Proprietary Entry**

Debit 3106 Unexpended Appropriations - Adjustments  
     Credit 1010 Fund Balance With Treasury

- F121 To record the amount of unobligated appropriated receipts in a trust or special fund expenditure account that is canceled and returned to the originating invested trust of special fund from which the amount was originally derived. The amounts are to be returned via SF 1151: Non expenditure Transfer Authorization.  
**Comment:** Use USSGL account 4650 if the authority is expired.  
**Reference:** USSGL implementation guidance; Cancellations - Available Trust or Special Funds With Invested Relationships

**Budgetary Entry**

Debit 4450 Unapportioned Authority  
 Debit 4510 Apportionments  
 Debit 4610 Allotments - Realized Resources  
 Debit 4620 Unobligated Funds Exempt From Apportionment  
 Debit 4650 Allotments - Expired Authority  
     Credit 4356 Cancellation of Appropriation From Invested Balances

**Proprietary Entry**

Debit 5765 Nonexpenditure Financing Sources - Transfers-Out  
     Credit 1010 Fund Balance With Treasury

**U.S. Government Standard General Ledger  
Account Transactions**

- F122 To record the cancellation of authority not previously expired and to withdraw funds.  
**Comment:** Authority canceled early by administrative action.

**Budgetary Entry**

Debit 4450 Unapportioned Authority  
Debit 4510 Apportionments  
Debit 4610 Allotments - Realized Resources  
Debit 4620 Unobligated Funds Exempt From Apportionment  
Credit 4350 Canceled Authority

**Proprietary Entry**

Debit 3106 Unexpended Appropriations - Adjustments  
Credit 1010 Fund Balance With Treasury

- F123 To record the amount of unobligated appropriated receipts in a trust or special fund expenditure account represented as a receivable from 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.

**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 4357 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 miscellaneous receipts at the end of the year.  
**Comment:** See USSGL TC-C142 for original transaction.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 2980 Custodial Liability  
Credit 1010 Fund Balance With Treasury

- F126 To record an adjustment to authority temporarily unavailable for Treasury Appropriation Fund Symbols (TAFS) that do not have a Schedule N (Schedule on Unavailable Collections) in the President's Budget and do not report authority precluded from obligation on the Program and Financing Schedule (P&F).  
**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:** Also post the reversal of USSGL TC-B134. Also post USSGL TC-F120 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 (OMB) Circular No. A-11 for additional guidance.  
**Reference:** USSGL implementation guidance; Canceled Payables

**Budgetary Entry**

Debit 4971 Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries  
Credit 4450 Unapportioned Authority  
Credit 4650 Allotments - Expired Authority

**Proprietary Entry**

Debit 2110 Accounts Payable  
Credit 6100 Operating Expenses/Program Costs

**U.S. Government Standard General Ledger  
Account Transactions**

- F130 To reinstate the valid account payable in the canceled appropriation for financial statement presentation.  
**Comment:** Post this transaction concurrently with USSGL TC-F128. Office of Management and Budget (OMB) Circular No. A-11 requires agencies to maintain proper general ledger control for obligations to prevent both overpayment and over-obligation related to canceled appropriations, and that anti-deficiency provisions continue to apply to canceled appropriations. See OMB Circular No. A-11 for additional guidance.

**Reference:** USSGL implementation guidance; Canceled Payables

**Budgetary Entry**

None

**Proprietary Entry**

Debit 6800 Future Funded Expenses

Credit 2960 Accounts Payable From Canceled Appropriations

- F132 To record the reduction of receipt and appropriation balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as preclosing when the total amount of current-year receipts is greater than the amount needed to cover current-year obligations.

**Comment:** Refer to USSGL TC-F354 if the total amount of current-year receipts is not enough to cover current-year obligations.

**Reference:** USSGL implementation guidance; Trust Fund Guide: Trust Funds With Balances Precluded From Obligation

**Budgetary Entry**

Debit 4397 Receipts and Appropriations Temporarily Precluded From Obligation

Credit 4157 Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation

**Proprietary Entry**

None

- F134 To record the reduction of offsetting collections balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as preclosing when the total amount of current-year collections is greater than the amount needed to cover current-year obligations.

**Comment:** Refer to USSGL TC-F356 if the total amount of current-year receipts is not enough to cover current-year obligations.

**Reference:** USSGL implementation guidance; Trust Fund Guide: Trust Funds With Balances Precluded From Obligation

**Budgetary Entry**

Debit 4398 Offsetting Collections Temporarily Precluded From Obligation

Credit 4158 Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation

**Proprietary Entry**

None

**U.S. Government Standard General Ledger  
Account Transactions**

F136 To record the market value adjustment between the amortized cost and the current market value at yearend when the Treasury note is available for sale.

**Comment:** Unrealized holding gains and losses are excluded from earnings and reported as a separate component of shareholders' equity.

**Reference:** USSGL implementation guidance; Investments Not Held to Maturity

**Budgetary Entry**

None

**Proprietary Entry**

Debit 1618 Market Adjustment - Investments  
Credit 7180 Unrealized Gains

F138 To record the market value adjustment between the amortized cost and the current market value at yearend when a Treasury note is classified as a trading security.

**Comment:** Unrealized holding gains and losses are included in earnings.

**Reference:** USSGL implementation guidance; Investments Not Held to Maturity

**Budgetary Entry**

None

**Proprietary Entry**

Debit 7280 Unrealized Losses  
Credit 1618 Market Adjustment - Investments

F140 To record the adjustment of a Treasury zero coupon bond based on the current market value determined monthly by Treasury.

**Comment:** If the zero coupon bond is reported at market value on the Balance Sheet, USSGL account 7180, "Unrealized Gains" may be used in place of USSGL account 1639. If the market value decreases, use USSGL account 7280, "Unrealized Losses." Reverse this entry at the time of sale or maturity.

**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  
Credit 1639 Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds

**U.S. Government Standard General Ledger  
Account Transactions**

- F144 To record the cancellation of a receivable for reimbursable activity.  
**Comment:** To record as an adjusting entry before preparing the preclosing trial balance. Post this transaction prior to posting USSGL TC-F120, which cancels expired authority.  
**Reference:** USSGL implementation guidance; Expired and Canceled Authority

**Budgetary Entry**

Debit 4650 Allotments - Expired Authority  
Credit 4251 Reimbursements and Other Income Earned - Receivable

**Proprietary Entry**

Debit 5200 Revenue From Services Provided  
Credit 1310 Accounts Receivable

- 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 Authority Cancellation

Credit 8101 Partial Authority Cancellation

F302 To record the consolidation of actual net-funded resources and reductions for withdrawn funds.

**Budgetary Entry**

Debit 4129 Amounts Appropriated From Specific Invested TAFS - Transfers-Out

Debit 4130 Appropriation To Liquidate Contract Authority Withdrawn

Debit 4146 Actual Repayments of Debt, Current-Year Authority

Debit 4147 Actual Repayments of Debt, Prior-Year Balances

Debit 4151 Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority

Debit 4152 Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances

Debit 4167 Allocations of Realized Authority - Transferred From Invested Balances

Debit 4170 Transfers - Current-Year Authority

Debit 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 4190 Transfers - Prior-Year Balances

Debit 4191 Balance Transfers - Extension of Availability Other Than Reappropriations

Debit 4192 Balance Transfers - Unexpired to Expired

Debit 4195 Transfer of Obligated Balances

**Debit 4201 Total Actual Resources - Collected**

Debit 4355 Cancellation of Appropriation From Unavailable Receipts

Debit 4356 Cancellation of Appropriation From Invested Balances

Debit 4387 Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority

Debit 4388 Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances

Debit 4391 Adjustments to Indefinite No-Year Authority

Debit 4392 Permanent Reduction - New Budget Authority

Debit 4393 Permanent Reduction - Prior-Year Balances

Credit 4111 Debt Liquidation Appropriations

Credit 4112 Liquidation of Deficiency - Appropriations

Credit 4114 Appropriated Trust or Special Fund Receipts

Credit 4115 Loan Subsidy Appropriation

Credit 4117 Loan Administrative Expense Appropriation

Credit 4118 Reestimated Loan Subsidy Appropriation

Credit 4119 Other Appropriations Realized

Credit 4125 Loan Modification Adjustment Transfer Appropriation

Credit 4128 Amounts Appropriated From Specific Invested TAFS - Transfers-In

Credit 4138 Appropriation To Liquidate Contract Authority

Credit 4148 Resources Realized From Borrowing Authority

**U.S. Government Standard General Ledger  
Account Transactions**

Credit 4150 Reappropriations  
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 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 4255 Appropriation Trust Fund Expenditure Transfers - Collected  
Credit 4260 Actual Collections of "governmental-type" Fees  
Credit 4261 Actual Collections of Business-Type Fees  
Credit 4262 Actual Collections of Loan Principal  
Credit 4263 Actual Collections of Loan Interest  
Credit 4264 Actual Collections of Rent  
Credit 4265 Actual Collections From Sale of Foreclosed Property  
Credit 4266 Other Actual Business-Type Collections From Non-Federal Sources  
Credit 4267 Other Actual "governmental-type" Collections From Non-Federal Sources  
Credit 4271 Actual Program Fund Subsidy Collected  
Credit 4273 Interest Collected From Treasury  
Credit 4275 Actual Collections From Liquidating Fund  
Credit 4276 Actual Collections From Financing Fund  
Credit 4277 Other Actual Collections - Federal  
Credit 4391 Adjustments to Indefinite No-Year Authority

**Proprietary Entry**

None

**U.S. Government Standard General Ledger  
Account Transactions**

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

F306 To record the closing of fiscal-year borrowing authority.

**Budgetary Entry**

Debit 4140 Substitution of Borrowing Authority  
Debit 4143 Decreases to Indefinite Borrowing Authority  
Debit 4144 Borrowing Authority Withdrawn  
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

**U.S. Government Standard General Ledger  
Account Transactions**

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

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

U.S. Government Standard General Ledger  
Account Transactions

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-318 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-316 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

**U.S. Government Standard General Ledger  
Account Transactions**

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

**U.S. Government Standard General Ledger  
Account Transactions**

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.

**Budgetary Entry**

Debit 4832 Undelivered Orders - Obligations Transferred, Prepaid/Advanced

Debit 4882 Upward Adjustment of Prior-Year Undelivered Orders - Obligations,  
Prepaid/Advanced

**Credit 4802 Undelivered Orders - Obligations, Prepaid/Advanced**

**Proprietary Entry**

None

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

**U.S. Government Standard General Ledger  
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 Obligations  
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

**U.S. Government Standard General Ledger  
Account Transactions**

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 5320 Penalties, Fines, and Administrative Fees Revenue  
 Debit 5400 Benefit Program Revenue  
 Debit 5500 Insurance and Guarantee Premium Revenue  
 Debit 5600 Donated Revenue - Financial Resources  
 Debit 5610 Donated Revenue - Nonfinancial Resources  
 Debit 5700 Expended Appropriations  
 Debit 5708 Expended Appropriations - Prior-Period Adjustments 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  
 Debit 5780 Imputed Financing Sources  
 Debit 5790 Other Financing Sources  
 Debit 5800 Tax Revenue Collected  
 Debit 5801 Tax Revenue Accrual Adjustment  
 Debit 5900 Other Revenue  
 Debit 6190 Contra Bad Debt Expense - Incurred for Others  
 Debit 6199 Adjustment to Subsidy Expense  
 Debit 6600 Applied Overhead  
 Debit 6610 Cost Capitalization Offset  
 Debit 6790 Other Expenses Not Requiring Budgetary Resources

**Credit 3310 Cumulative Results of Operations**

Credit 5109 Contra Revenue for Goods Sold  
 Credit 5209 Contra Revenue for Services Provided  
 Credit 5317 Contra Revenue for Interest Revenue - Loans Receivable  
 Credit 5318 Contra Revenue for Interest Revenue - Investments  
 Credit 5319 Contra Revenue for Interest Revenue - Other  
 Credit 5329 Contra Revenue for Penalties, Fines, and Administrative Fees  
 Credit 5409 Contra Revenue for Benefit Program Revenue  
 Credit 5509 Contra Revenue for Insurance and Guarantee Premium Revenue  
 Credit 5609 Contra Revenue for Donations - Financial Resources  
 Credit 5619 Contra Donated Revenue - Nonfinancial Resources  
 Credit 5700 Expended Appropriations  
 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

**U.S. Government Standard General Ledger  
Account Transactions**

Credit 5730 Financing Sources Transferred Out Without Reimbursement  
 Credit 5745 Appropriated Earmarked Receipts Transferred Out  
 Credit 5760 Expenditure Financing Sources - Transfers-Out  
 Credit 5765 Nonexpenditure Financing Sources - Transfers-Out  
 Credit 5790 Other Financing Sources  
 Credit 5799 Adjustment of Appropriations Used  
 Credit 5809 Contra Revenue for Taxes  
 Credit 5890 Tax Revenue Refunds  
 Credit 5909 Contra Revenue for Other Revenue  
 Credit 5990 Collections for Others  
 Credit 5991 Accrued Collections for Others  
 Credit 6100 Operating Expenses/Program Costs  
 Credit 6310 Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the  
     Federal Financing Bank  
 Credit 6320 Interest Expenses on Securities  
 Credit 6330 Other Interest Expenses  
 Credit 6400 Benefit Expense  
 Credit 6500 Cost of Goods Sold  
 Credit 6710 Depreciation, Amortization, and Depletion  
 Credit 6720 Bad Debt Expense  
 Credit 6730 Imputed Costs  
 Credit 6790 Other Expenses Not Requiring Budgetary Resources  
 Credit 6800 Future Funded Expenses  
 Credit 6850 Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget  
     Authority (Unobligated)  
 Credit 6900 Nonproduction Costs

F338 To record the closing of gains and miscellaneous items into cumulative results of operations.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 7110 Gains on Disposition of Assets - Other  
 Debit 7111 Gains on Disposition of Investments  
 Debit 7112 Gains on Disposition of Borrowings  
 Debit 7180 Unrealized Gains  
 Debit 7190 Other Gains  
 Debit 7300 Extraordinary Items  
 Debit 7400 Prior-Period Adjustments Due to Corrections of Errors  
 Debit 7401 Prior-Period Adjustments Due to Changes in Accounting Principles  
 Debit 7600 Changes in Actuarial Liability

**Credit 3310 Cumulative Results of Operations**

**U.S. Government Standard General Ledger  
Account Transactions**

F340 To record the closing of losses and miscellaneous items into cumulative results of operations.

**Budgetary Entry**

None

**Proprietary Entry**

**Debit 3310 Cumulative Results of Operations**

Credit 7210 Losses on Disposition of Assets - Other  
 Credit 7211 Losses on Disposition of Investments  
 Credit 7212 Losses on Disposition of Borrowings  
 Credit 7280 Unrealized Losses  
 Credit 7290 Other Losses  
 Credit 7300 Extraordinary Items  
 Credit 7400 Prior-Period Adjustments Due to Corrections of Errors  
 Credit 7401 Prior-Period Adjustments Due to Changes in Accounting Principles  
 Credit 7500 Distribution of Income - Dividend  
 Credit 7600 Changes in Actuarial Liability

F342 To record closing of fiscal-year activity to unexpended appropriations.

**Budgetary Entry**

None

**Proprietary Entry**

**Debit 3100 Unexpended Appropriations - Cumulative**

Debit 3101 Unexpended Appropriations - Appropriations Received  
 Debit 3102 Unexpended Appropriations - Transfers-In  
 Debit 3106 Unexpended Appropriations - Adjustments  
 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

**Credit 3100 Unexpended Appropriations - Cumulative**

Credit 3103 Unexpended Appropriations - Transfers-Out  
 Credit 3106 Unexpended Appropriations - Adjustments  
 Credit 3107 Unexpended Appropriations - Used  
 Credit 3108 Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors  
 Credit 3109 Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles

**U.S. Government Standard General Ledger  
Account Transactions**

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**

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 (OMB) Form and Content financial statements.

**Memorandum Entry**

Debit 8053 Guaranteed Loan New Disbursements by Lenders  
**Credit 8070 Guaranteed Loan Cumulative Disbursements by Lender**

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 (OMB) 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**

**U.S. Government Standard General Ledger  
Account Transactions**

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.

**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

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 trust or special fund refunds and recoveries temporarily precluded from obligation.

**Comment:** Close to USSGL account 4394 if required to reclassify as unavailable for obligation upon collection. Close to USSGL account 4397 if required to reclassify as receipts and appropriations temporarily precluded from obligation.

**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 Temporarily Precluded From Obligation

Credit 4394 Receipts Unavailable for Obligation Upon Collection

Credit 4397 Receipts and Appropriations Temporarily Precluded From Obligation

**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 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  
Account Transactions**

- 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/Cancellation
- Proprietary Entry**  
 None
- F368 To reclassify a reduction recorded in an specific invested Treasury Appropriation Symbol (TAFS).  
**Comment:** Only use this transaction with specific invested special and trust Treasury Appropriation Fund Symbol (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 the cancellation of appropriated amounts receivable from invested trust or special funds.  
**Reference:** USSGL implementation guidance; Cancellations - Available Trust or Special Funds With Invested Relationships

**Budgetary Entry**

Debit 4357 Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds  
Credit 4123 Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction/Cancellation

**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

**Budgetary 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

**Proprietary Entry**

None

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

**U.S. Government Standard General Ledger  
Account Transactions**

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 Non-Allocation Transfers of Invested Balances - Receivable

**Proprietary Entry**

None

**U.S. Government Standard General Ledger  
Account Transactions**

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 Appropriations Trust Fund Expenditure Transfers - Receivable

**Proprietary Entry**

None

U.S. Government Standard General Ledger  
Account Transactions

F386 To record the closing of USSGL account 4233 back to the original budgetary resource receivable.  
**Comment:** Reverse this transaction for receiving agency.  
**Reference:** USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations

**Budgetary Entry**

Debit 4233 Reimbursements and Other Income Earned - Receivable - Transferred  
Credit 4251 Reimbursements and Other Income Earned - Receivable

**Proprietary Entry**

None

F388 To record the closing of USSGL account 4234 back to the original budgetary resource receivable.  
**Comment:** Reverse this transaction for receiving agency.  
**Reference:** USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations

**Budgetary Entry**

Debit 4234 Other Federal Receivables - Transferred  
Credit 4287 Other Federal Receivables

**Proprietary Entry**

None

F390 To record the closing of canceled authority for partial cancellations.  
**Comment:** Also post 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 4350 Canceled Authority  
Credit 4201 Total Actual Resources - Collected

**Proprietary Entry**

None

**U.S. Government Standard General Ledger  
Account Transaction Postings**

**G100 – G299 MEMORANDUM ENTRIES**

G102 To record guaranteed loan level submitted on the SF 132: Apportionment and Reapportionment Schedule, for the Office of Management and Budget (OMB) approval.

**Comment:** Applicable to activity for guaranteed loans.

**Memorandum Entry**

Debit 8010 Guaranteed Loan Level

Credit 8015 Guaranteed Loan Level - Unapportioned

G104 To record the guaranteed loan level as shown on an approved apportionment schedule, SF 132: Apportionment and Reapportionment Schedule.

**Comment:** Applicable to activity for guaranteed loans.

**Memorandum Entry**

Debit 8015 Guaranteed Loan Level - Unapportioned

Credit 8020 Guaranteed Loan Level - Apportioned

G106 To record the binding contracts entered into by private lenders.

**Comment:** Applicable to activity for guaranteed loans.

**Memorandum Entry**

Debit 8020 Guaranteed Loan Level - Apportioned

Credit 8040 Guaranteed Loan Level - Used Authority

G108 To record the disbursement of a loan.

**Comment:** Applicable to activity for guaranteed loans.

**Memorandum Entry**

Debit 8050 Guaranteed Loan Principal Outstanding

Credit 8053 Guaranteed Loan New Disbursements by Lender

G110 To record the repayment of principal from borrowers.

**Comment:** Applicable to activity for guaranteed loans.

**Memorandum Entry**

Debit 8065 Guaranteed Loan Collections, Defaults, and Adjustments

Credit 8050 Guaranteed Loan Principal Outstanding

**U.S. Government Standard General Ledger  
Account Transaction Postings**

- G120 To record activity for current-year purchases of property, plant, and equipment.  
**Comment:** USSGL transactions that reference this transaction: USSGL TCs-B402, B404, B406, B430, B438, B604, C132, C134, C136, C138, C414, D132, D134, and G124.  
**Reference:** USSGL implementation guidance; Memorandum Accounts for Current-Year Asset Activity - Purchases

**Memorandum Entry**

Debit 8802 Purchases of Property, Plant, and Equipment  
Credit 8801 Offset for Purchases of Assets

- G122 To record activity for current-year purchases of inventory and related property.  
**Comment:** USSGL transactions that reference this transaction: USSGL TCs-B402, B404, B406, B430, B438, B604, C132, C134, C136, C138, C414, D132, D134, and G124.

**Memorandum Entry**

Debit 8803 Purchases of Inventory and Related Property  
Credit 8801 Offset for Purchases of Assets

- G124 To record activity for current-year purchases of other assets not recorded as Property, Plant and Equipment (USSGL TC-G120), or Inventory and Related Property (USSGL TC-G122).  
**Comment:** USSGL transactions that reference this transaction: USSGL TCs-B152, B402, B404, B406, B438, B604, C132, C134, C136, C138, C414, D132, and D134.

**Memorandum Entry**

Debit 8804 Purchases of Assets - Other  
Credit 8801 Offset for Purchases of Assets

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 1010 FUND BALANCE WITH TREASURY

DEBIT				CREDIT		
A104	A492 <b>R</b>	C130	C612	A106	A518	B128
A110	A502	C132	C614	A112	A526	B128 <b>AP</b>
A133 <b>AP</b>	A506	C134	C616	A132	A530	B129
A155	A508	C136	C618	A133	A538	B130
A156	A510	C137	C620	A134	A542	B136
A170	A522	C138	C622	A136	A546	B138
A171	A524	C139	C624	A146	A712	B150
A175	A528	C140	C626	A169	B102	B308
A181	A530 <b>R</b>	C141	C628	A180	B103	C163
A184	A536	C142 <b>AP</b>	C630	A183	B104	C406
A185	A540	C143	C632	A185 <b>AP</b>	B105	C408
A186	A544	C146	C634	A189	B106	C432
A188	A704	C148	C636	A404	B107	D122
A189 <b>AP</b>	A708	C152	C638	A406	B108	D126
A195	B123	C154	C640	A412	B109	D306
A198	B125	C158	C646	A414	B110	D502
A199 <b>AP</b>	B127	C172	D104	A430	B112	D506
A202	B150 <b>R</b>	C176	D108	A432	B114	F106
A408	B602	C182	D310	A434	B116	F108
A410	C103	C184	D502 <b>R</b>	A440	B118	F110
A420	C104	C186	D504	A442	B119	F120
A428	C106	C188	F107	A464	B120	F121
A436	C108	C190	F108 <b>R</b>	A466	B121	F122
A438	C109	C602		A476	B122	F124
A444	C112	C604		A478	B124	F128 <b>AP</b>
A446	C114	C606		A484	B124 <b>AP</b>	F146
A448	C116	C608		A486	B126	
A450	C117	C610		A488	B126 <b>AP</b>	
A460	C120			A490		
A462	C122			A492		
A472	C124			A504		
A474	C126			A512		
A480				A514		
A482						

R = The USSGL transaction mentions "Reverse" in the description.

AP = The USSGL transaction mentions "Also Post" in the description.

## SUPPLEMENT

## Section III

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 1090 FUND BALANCE WITH TREASURY  
UNDER A CONTINUING RESOLUTION

DEBIT	CREDIT
A197 A196 <b>AP</b>	A198 A199 <b>AP</b>

ACCOUNT NUMBER AND TITLE: 1110 UNDEPOSITED COLLECTIONS

DEBIT	CREDIT
C144    D556 C174 D310	C144 <b>R</b> D306 C146 C148 C176

ACCOUNT NUMBER AND TITLE: 1120 IMPREST FUNDS

DEBIT	CREDIT
D310    D502	D306    D502 <b>R</b> D504

ACCOUNT NUMBER AND TITLE: 1130 FUNDS HELD BY THE PUBLIC

DEBIT	CREDIT
A250    C750    C753    D310 A251    C751    C754 B150    C752    C755	B150 <b>R</b> D306 B152    C750 B154

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 1190 OTHER CASH

DEBIT		CREDIT	
C108	D310	B140	D506
C150		D306	

ACCOUNT NUMBER AND TITLE: 1195 OTHER MONETARY ASSETS

DEBIT		CREDIT	
C150	D310	D306	

ACCOUNT NUMBER AND TITLE: 1200 FOREIGN CURRENCY

DEBIT		CREDIT	
B140	D310	B142	D572
C192	D574	C440	D576
C194	D578	D306	

ACCOUNT NUMBER AND TITLE: 1310 ACCOUNTS RECEIVABLE

DEBIT				CREDIT		
A498	C414	C610	D128	A195	C137	D306
A714	C416	C644	D130	A499	C138	D408
C402	C420	C648	D310	A502	C139	D576
C404AP	C422	C650	D578	C106	C140	E508
C406	C430		E604	C109	C143	F144
C410	C438			C126R	C178	
C412	C440			C130	C186	
				C136	C194	

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **1319 ALLOWANCE FOR LOSS ON  
ACCOUNTS RECEIVABLE**

DEBIT		CREDIT	
D306	E508	D310	D424
D408		D402	E604
		D404	
		D420	

ACCOUNT NUMBER AND TITLE: **1320 EMPLOYMENT BENEFIT  
CONTRIBUTIONS RECEIVABLE**

DEBIT		CREDIT	
C416	D310	A195	E508
C420	E604	C109	
C422		D306	

ACCOUNT NUMBER AND TITLE: **1325 TAXES RECEIVABLE**

DEBIT		CREDIT	
C402	D310	C143	D410
C404AP	E604	D306	E508

ACCOUNT NUMBER AND TITLE: **1329 ALLOWANCE FOR LOSS ON TAXES  
RECEIVABLE**

DEBIT			CREDIT			
D306	D410	E508	D310	D402	D424	E604

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **1330 RECEIVABLE FOR TRANSFERS OF  
CURRENTLY INVESTED BALANCES**

DEBIT			CREDIT			
A173	A416	E604	A175	A422	A452	A536
A177	A516		A181	A428	A518	D306
	A532		A418 <b>AP</b>	A440	A524	E508
	D310		A420	A442		

ACCOUNT NUMBER AND TITLE: **1335 EXPENDITURE TRANSFERS  
RECEIVABLE**

DEBIT			CREDIT		
A458	D144	E604	A456	A502	D306
A498	D310		A499	D144 <b>R</b>	E508

ACCOUNT NUMBER AND TITLE: **1340 INTEREST RECEIVABLE**

DEBIT			CREDIT			
B104 <b>AP</b>	C416	C428	A195	C161	D306	E508
B124 <b>AP</b>	C418	C434	C109	C162	D414	
B126 <b>AP</b>	C420	D310	C140	C163	D416	
B128 <b>AP</b>	C422	E604	C143	C614	D426	
B129						

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 1349 ALLOWANCE FOR LOSS ON INTEREST RECEIVABLE

DEBIT	CREDIT
D306 D416 D426 E508	D310    D424 D402    E604 D404 D420

ACCOUNT NUMBER AND TITLE: 1350 LOANS RECEIVABLE

DEBIT	CREDIT
B104AP    C432    E604 C408    C616 C428    D310	C109    C163    D306    D426 C161    C180    D412    E508 C162    C614    D414

ACCOUNT NUMBER AND TITLE: 1359 ALLOWANCE FOR LOSS ON LOANS RECEIVABLE

DEBIT	CREDIT
C180    D306    D412    E508	D310    D404    E604

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **1360 PENALTIES, FINES, AND  
ADMINISTRATIVE FEES  
RECEIVABLE**

DEBIT			CREDIT		
C416	C422	D310	A195	D306	E508
C420	C436	E604	C143	D406	

ACCOUNT NUMBER AND TITLE: **1369 ALLOWANCE FOR LOSS ON  
PENALTIES, FINES, AND  
ADMINISTRATIVE FEES  
RECEIVABLE**

DEBIT		CREDIT	
D306		D310	D420
D406		D402	D424
E508		D404	E604

ACCOUNT NUMBER AND TITLE: **1399 ALLOWANCE FOR SUBSIDY**

DEBIT		CREDIT		
C163	D414	A202AP	C109	C428
C612	D580	A204	C118	C438
D146	E118	B104AP	C126	C612
D306	E508	C103	C163	D310
		C104	C412	E604

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 1410 ADVANCES AND PREPAYMENTS

DEBIT			CREDIT		
A496	D122		A494	C112	D306
A550	D310		A548	C130	
B308			B604	D130	

ACCOUNT NUMBER AND TITLE: 1511 OPERATING MATERIALS AND  
SUPPLIES HELD FOR USE

DEBIT			CREDIT		
B402	D116	D544 <b>R</b>	C132	D108	E406
B404	D132	D546	C134	D110	E510
B406	D134	D566 <b>R</b>	C414	D306	E602
B604	D310	D570	C644	D418	
C164	D526 <b>AP</b>	E602	C646	D542	
D106	D530	E606	C648	D544	
D114			D102	D566	
			D104	D568	

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **1512 OPERATING MATERIALS AND  
SUPPLIES HELD IN RESERVE FOR  
FUTURE USE**

DEBIT			CREDIT		
B402	D106	D310	C132	D108	E510
B404	D114	D544	C134	D110	
B406	D116	E602	C414	D306	
B604	D132	E606	D102	D544R	
	D134		D104	D546	

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		D526AP	E510

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **1519 OPERATING MATERIALS AND  
SUPPLIES - ALLOWANCE**

DEBIT			CREDIT		
D306	D528 <b>R</b>	E510	D310	D528	E606

ACCOUNT NUMBER AND TITLE: **1521 INVENTORY PURCHASED FOR RESALE**

DEBIT				CREDIT				
B402	B604	D310	D566 <b>R</b>	C644	D108	D522	D540 <b>R</b>	E510
B404	D106	D522 <b>R</b>	D570	C646	D306	D523	D566	E602
B406	D132	D524 <b>R</b>	E602	C648	D418	D524	D568	
B430	D134	D540	E606	D102	D428	D534	E408	

ACCOUNT NUMBER AND TITLE: **1522 INVENTORY HELD IN RESERVE FOR  
FUTURE SALE**

DEBIT			CREDIT		
B402	D106	D310	C132	D108	E510
B404	D114	D522	C134	D110	
B406	D116	E602	C414	D306	
B604	D132	E606	D102	D428	
	D134		D104	D522 <b>R</b>	

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 1523 INVENTORY HELD FOR REPAIR

DEBIT			CREDIT	
C430	D534	E602	D306	D536
D310	E412	E606	D428	E510
D524	E414		D524R	

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	D132	E606	C132	C646	D108	D428
B404	D106	D134		C134	C648	D110	D516
B406	D114	D310		C414	D102	D306	E406
B604	D116	E602		C644	D104	D418	E510

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 1526 INVENTORY - WORK-IN-PROCESS

DEBIT		CREDIT			
D310	E602	C132	C646	D428	E510
D514	E606	C134	C648	D520	
D516		C414	D306	E116	
E114		C644	D418	E406	
E404					

ACCOUNT NUMBER AND TITLE: 1527 INVENTORY - FINISHED GOODS

DEBIT				CREDIT			
B402	D106	D310	E114	C132	D102	D428	E116
B404	D114	D520	E602	C134	D104	D522	E406
B406	D116	D522R	E606	C414	D108	D523	E408
B604	D132	D524R		C644	D110	D524	E510
C164	D134	D540		C646	D306	D534	
				C648	D418	D540R	

ACCOUNT NUMBER AND TITLE: 1529 INVENTORY - ALLOWANCE

DEBIT		CREDIT	
C644	D540R	C430	
C646	E109	D310	
C648	E109R	D532	
D306	E410R	D540	
D418	E510	E410	
D428		E606	
D538			

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 1531 SEIZED MONETARY INSTRUMENTS

DEBIT		CREDIT		
C166	E606	C166AP	D306	D588
D310		C174AP	D555	E510

ACCOUNT NUMBER AND TITLE: 1532 SEIZED CASH DEPOSITED

DEBIT		CREDIT	
C166AP	D588	C170	D506
D310		D306	

ACCOUNT NUMBER AND TITLE: 1541 FORFEITED PROPERTY HELD FOR  
SALE

DEBIT		CREDIT		
B432	D310	C636AP	C648	D556
B434	D554	C638	D306	D558
C178	E606	C644	D418	D562
		C646	D430	E510

ACCOUNT NUMBER AND TITLE: 1542 FORFEITED PROPERTY HELD FOR  
DONATION OR USE

DEBIT		CREDIT		
D310	D562	D306	D560	E510
D558	E606	D430	E504	

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 1549 FORFEITED PROPERTY -  
ALLOWANCE

DEBIT				CREDIT	
B130	C644	C648	D418	D310	
	C646	D306	D430	E418	
			E510	E606	

ACCOUNT NUMBER AND TITLE: 1551 FORECLOSED PROPERTY

DEBIT				CREDIT	
B116	C163			C109	C628
B428	D310			C612	D306
C161	D426			C614	E510
C162	E606			C616	

ACCOUNT NUMBER AND TITLE: 1559 FORECLOSED PROPERTY -  
ALLOWANCE

DEBIT				CREDIT	
B114				D310	E606
D306				D426	
E510				D518	

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **1561 COMMODITIES HELD UNDER PRICE  
SUPPORT AND STABILIZATION  
SUPPORT PROGRAMS**

DEBIT			CREDIT			
B402	D106	D310	C132	C644	D108	E408
B404	D114	E606	C134	C646	D110	E506
B406	D116		C414	C648	D306	E510
B604	D132		C642	D102	D418	
C180	D134			D104	D432	

ACCOUNT NUMBER AND TITLE: **1569 COMMODITIES - ALLOWANCE**

DEBIT			CREDIT			
C642	C648	D432	D310			
C644	D306	E510	D564			
C646	D418		E606			

ACCOUNT NUMBER AND TITLE: **1571 STOCKPILE MATERIALS HELD IN  
RESERVE**

DEBIT			CREDIT			
B402	D114	D310	C132	D108	D552	
B404	D116	E606	C134	D110	E416	
B406	D132		C414	D306	E510	
B604	D134		D102	D548		
D106			D104	D550		

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 1572 STOCKPILE MATERIALS HELD FOR  
SALE

DEBIT			CREDIT		
B402	D106	D552	C132	C634	D306
B404	D114	E606	C134	D102	D548
B406	D116		C414	D104	D550
B604	D132		C630	D108	E510
C164	D134		C632	D110	
	D310				

ACCOUNT NUMBER AND TITLE: 1591 OTHER RELATED PROPERTY

DEBIT			CREDIT		
B402	D106	D310	C132	C648	D306
B404	D114	E606	C134	D102	D418
B406	D116		C416	D104	E510
B604	D132		C644	D108	
C164	D134		C646	D110	

ACCOUNT NUMBER AND TITLE: 1599 OTHER RELATED PROPERTY -  
ALLOWANCE

DEBIT			CREDIT		
C644	C648	D418	D310		
C646	D306	E510	E606		

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 1610 INVESTMENTS IN U.S. TREASURY  
SECURITIES ISSUED BY THE BUREAU  
OF THE PUBLIC DEBT

DEBIT			CREDIT		
B124	E608		C120	C604	C620
B126			C122	C606	D306
B128			C124	C608	E512
D310			C602	C618	

ACCOUNT NUMBER AND TITLE: 1611 DISCOUNT ON U.S. TREASURY  
SECURITIES ISSUED BY THE BUREAU  
OF THE PUBLIC DEBT

DEBIT			CREDIT		
C124	E512		B128		
C606			D310		
C608			E608		
C618					
D306					

ACCOUNT NUMBER AND TITLE: 1612 PREMIUM ON U.S. TREASURY  
SECURITIES ISSUED BY THE BUREAU  
OF THE PUBLIC DEBT

DEBIT			CREDIT		
B126	D310	E608	C122	D306	
			C602	E512	
			C604		
			C620		

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **1613 AMORTIZATION OF DISCOUNT AND  
PREMIUM ON U.S. TREASURY  
SECURITIES ISSUED BY THE BUREAU OF  
THE PUBLIC DEBT**

DEBIT			CREDIT			
C122	C620	E512	C124	C608	D306	E608
C602	D310	E608	C606	C618	E117R	
C604	E117			C620AP	E512	

ACCOUNT NUMBER AND TITLE: **1618 MARKET ADJUSTMENT -  
INVESTMENTS**

DEBIT		CREDIT	
D310	F136	D306	F138
E512		E512	
E608		E608	

ACCOUNT NUMBER AND TITLE: **1620 INVESTMENTS IN SECURITIES  
OTHER THAN THE BUREAU OF THE  
PUBLIC DEBT SECURITIES**

DEBIT		CREDIT			
B124		C120	C606	C751	D306
B126		C122	C608	C752	E512
B128		C124	C622	C753	
B152		C602	C624	C754	
D310		C604	C750	C755	
E608					

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **1621 DISCOUNT ON SECURITIES OTHER  
THAN THE BUREAU OF THE PUBLIC  
DEBT SECURITIES**

DEBIT		CREDIT	
C124	D306	B128	
C606	E512	D310	
C608		E608	
C622			

ACCOUNT NUMBER AND TITLE: **1622 PREMIUM ON SECURITIES OTHER  
THAN THE BUREAU OF THE PUBLIC  
DEBT SECURITIES**

DEBIT		CREDIT	
B126		C122	D306
D310		C602	E512
E608		C604	
		C624	

ACCOUNT NUMBER AND TITLE: **1623 AMORTIZATION OF DISC AND  
PREM ON SECURITIES OTHER THAN  
THE BUREAU OF THE PUBLIC DEBT  
SECURITIES**

DEBIT		CREDIT	
C122	E117	C124	E117R
C602	E512	C606	E512
C604	E608	C608	E608
C624		C620AP	
D310		C622	
		D306	

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 1630 INVESTMENTS IN U.S. TREASURY  
ZERO COUPON BONDS ISSUED  
BY THE BUREAU OF THE PUBLIC DEBT

DEBIT		CREDIT		
B128	E608	C124	C618	E512
D310		C608	D306	

ACCOUNT NUMBER AND TITLE: 1631 DISCOUNT ON U.S. TREASURY  
ZERO COUPON BONDS ISSUED  
BY THE BUREAU OF THE PUBLIC DEBT

DEBIT			CREDIT	
C124	C618	E512	B128	E608
C608	D306		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	
C124	E117	C608	D306
D310	E608	C618	E117R
		C620AP	E512

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 1638 MARKET ADJUSTMENT -  
INVESTMENTS IN U.S. TREASURY  
ZERO COUPON BONDS

DEBIT				CREDIT			
D310	E512	E608	F140	D306	E512	E608	F140R

ACCOUNT NUMBER AND TITLE: 1639 CONTRA MARKET ADJUSTMENT -  
INVESTMENTS IN U.S. TREASURY  
ZERO COUPON BONDS

DEBIT				CREDIT			
D306	E512	E608	F140R	D310	E512	E608	F140

ACCOUNT NUMBER AND TITLE: 1690 OTHER INVESTMENTS

DEBIT		CREDIT	
D310		C618	E512
E608		C622	
		C624	
		D306	

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 1711 LAND AND LAND RIGHTS

DEBIT			CREDIT			
B402	C164	D132	C132	C646	D108	E502
B404	D106	D134	C134	C648	D110	E510
B406	D114	D310	C414	D102	D306	
B604	D116	E606	C644	D104	D418	

ACCOUNT NUMBER AND TITLE: 1712 IMPROVEMENTS TO LAND

DEBIT			CREDIT			
B402	D106	D134	C132	C646	D108	E502
B404	D114	D310	C134	C648	D110	E510
B406	D116	D510	C414	D102	D306	
B604	D132	E606	C644	D104	D418	

ACCOUNT NUMBER AND TITLE: 1719 ACCUMULATED DEPRECIATION ON  
IMPROVEMENTS TO LAND

DEBIT			CREDIT			
C644	D306	E510	D310			
C646	D418		E120			
C648	E502		E606			

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 1720 CONSTRUCTION-IN-PROGRESS

DEBIT			CREDIT			
B404	D106	D134	C132	C646	D108	D510
B406	D114	D310	C134	C648	D110	E510
B410	D116	D514	C414	D102	D306	
B604	D132	E606	C644	D104	D418	

ACCOUNT NUMBER AND TITLE: 1730 BUILDINGS, IMPROVEMENTS, AND RENOVATIONS

DEBIT				CREDIT			
B402	C164	D132	E606	C132	C646	D108	E502
B404	D106	D134		C134	C648	D110	E510
B406	D114	D310		C414	D102	D306	
B604	D116	D510		C644	D104	D418	

ACCOUNT NUMBER AND TITLE: 1739 ACCUMULATED DEPRECIATION ON BUILDINGS, IMPROVEMENTS, AND RENOVATIONS

DEBIT			CREDIT
C644	D306	E510	D310
C646	D418		E120
C648	E502		E606

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 1740 OTHER STRUCTURES AND  
FACILITIES

DEBIT				CREDIT			
B402	C164	D132	E606	C132	C646	D108	E502
B404	D106	D134		C134	C648	D110	E510
B406	D114	D310		C414	D102	D306	
B604	D116	D510		C644	D104	D418	

ACCOUNT NUMBER AND TITLE: 1749 ACCUMULATED DEPRECIATION ON  
OTHER STRUCTURES AND FACILITIES

DEBIT			CREDIT	
C644	D306	E510	D310	E606
C646	D418		D434	
C648	E502		E120	

ACCOUNT NUMBER AND TITLE: 1750 EQUIPMENT

DEBIT				CREDIT		
B402	C164	D132	D560	C132	D102	D306
B404	D106	D134	E606	C134	D104	D418
B406	D114	D310		C414	D108	E502
B604	D116	D510		C610	D110	E510

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 1759 ACCUMULATED DEPRECIATION ON  
EQUIPMENT

DEBIT			CREDIT	
C610	D306	E510	D310	E606
D418	E502		E120	

ACCOUNT NUMBER AND TITLE: 1810 ASSETS UNDER CAPITAL LEASE

DEBIT		CREDIT		
B438	E606	C132	C648	D306
D116		C134	D104	D418
D310		C414	D108	E510

ACCOUNT NUMBER AND TITLE: 1819 ACCUMULATED DEPRECIATION ON  
ASSETS UNDER CAPITAL LEASE

DEBIT			CREDIT	
C610	C648	D418	D310	E606
C644	D306	E510	E120	

ACCOUNT NUMBER AND TITLE: 1820 LEASEHOLD IMPROVEMENTS

DEBIT			CREDIT			
B402	C164	D134	C132	C644	D108	E510
B404	D106	D310	C134	C648	D110	
B406	D114	D510	C414	D102	D306	
B604	D132	E606	C610	D104	D418	

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 1829 ACCUMULATED AMORTIZATION  
ON LEASEHOLD IMPROVEMENTS

DEBIT			CREDIT	
C610	C648	D418	D310	E606
C644	D306	E510	E120	

ACCOUNT NUMBER AND TITLE: 1830 INTERNAL-USE SOFTWARE

DEBIT				CREDIT		
B402	C164	D132	E606	C132	D102	D306
B404	D106	D134		C134	D104	D418
B406	D114	D310		C414	D108	E510
B604	D116	D512		C610	D110	

ACCOUNT NUMBER AND TITLE: 1832 INTERNAL-USE SOFTWARE IN  
DEVELOPMENT

DEBIT			CREDIT		
B402	D106	D310	C134	D108	E510
B404	D114	D514	C414	D110	
B406	D116	E606	C610	D306	
B604	D132		D102	D418	
	D134		D104	D512	

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **1839 ACCUMULATED AMORITIZATION  
ON INTERNAL-USE SOFTWARE**

DEBIT				CREDIT		
C610	D306	D418	E510	D310	E120	E606

ACCOUNT NUMBER AND TITLE: **1840 OTHER NATURAL RESOURCES**

DEBIT			CREDIT		
B402	C164	D132	C132	D104	E510
B404	D106	D134	C134	D108	
B406	D114	D310	C414	D110	
B604	D116	E606	D102	D306	

ACCOUNT NUMBER AND TITLE: **1849 ALLOWANCE FOR DEPLETION**

DEBIT		CREDIT		
D306	E510	D310	E120	E606

ACCOUNT NUMBER AND TITLE: **1890 OTHER GENERAL PROPERTY,  
PLANT, AND EQUIPMENT**

DEBIT			CREDIT			
B402	C164	D132	C132	C644	D108	E502
B404	D106	D134	C134	C648	D110	E510
B406	D114	D310	C414	D102	D306	
B604	D116	E606	C610	D104	D418	

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 1899 ACCUMULATED DEPRECIATION ON  
OTHER GENERAL PROPERTY,  
PLANT, AND EQUIPMENT

DEBIT			CREDIT		
C610	D306	E510	D310		
C644	D418		E120		
C648	E502		E606		

ACCOUNT NUMBER AND TITLE: 1921 RECEIVABLE FROM  
APPROPRIATIONS

DEBIT			CREDIT		
USSGL standard transactions are not provided for this account. Use of this account is restricted and must be approved by Treasury and the Office of Management and Budget (OMB). See the account definition.					

ACCOUNT NUMBER AND TITLE: 1990 OTHER ASSETS

DEBIT			CREDIT		
B402	D106	D134	C132	D104	E510
B404	D114	D310	C134	D108	
B406	D116	E606	C414	D110	
B604	D132		D102	D306	

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 2110 ACCOUNTS PAYABLE

DEBIT		CREDIT			
A492	D110	A492R	B412	C614	D134
B110	D308	B402	B416	D106	D312
B120	D508	B404	B428	D114	E109
B408	F128	B406	B430	D116	E204AP
D102		B410	B436	D132	E412

ACCOUNT NUMBER AND TITLE: 2120 DISBURSEMENTS IN TRANSIT

DEBIT		CREDIT	
B110	D308	B408	D312

ACCOUNT NUMBER AND TITLE: 2130 CONTRACT HOLDBACKS

DEBIT		CREDIT		
B110	D308	B404	D114	D312
B408		B406	D116	D508
D102		B410	D132	
D110		D106	D134	

ACCOUNT NUMBER AND TITLE: 2140 ACCRUED INTEREST PAYABLE

DEBIT		CREDIT		
B112	D308	B416	B418	D312

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **2150 PAYABLE FOR TRANSFERS OF  
CURRENTLY INVESTED BALANCES**

DEBIT			CREDIT	
A180	A454	E514	A179	E610
A424	A522		A426	
A430	A526		A520	
A444	A538		A534	
A446	D308		D312	

ACCOUNT NUMBER AND TITLE: **2155 EXPENDITURE TRANSFERS  
PAYABLE**

DEBIT				CREDIT			
A504	D142	D308	E514	A500	D140	D312	E610

ACCOUNT NUMBER AND TITLE: **2160 ENTITLEMENT BENEFITS DUE AND  
PAYABLE**

DEBIT		CREDIT	
B110	D308	B420	E106
B408		D312	

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **2170 SUBSIDY PAYABLE TO THE  
FINANCING ACCOUNT**

DEBIT		CREDIT	
B105	E514	A150	D312
D308		B420	E610

ACCOUNT NUMBER AND TITLE: **2179 CONTRA LIABILITY FOR SUBSIDY  
PAYABLE TO THE FINANCING  
ACCOUNT**

DEBIT		CREDIT	
A150	D312	B105	D308

ACCOUNT NUMBER AND TITLE: **2180 LOAN GUARANTEE LIABILITY**

DEBIT		CREDIT	
B104		A202AP	C126
D308		A204	C428
E514		B104AP	C438
		C103	D312
		C104	D580
		C117	E122
		C118	E610

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **2190 OTHER LIABILITIES WITH RELATED  
BUDGETARY OBLIGATIONS**

DEBIT	CREDIT
B110 B408 D102 D110 D308	B416    D132    E108 B420    D134 D106    D148 D114    D312 D116    E102

ACCOUNT NUMBER AND TITLE: **2210 ACCRUED FUNDED PAYROLL AND  
LEAVE**

DEBIT	CREDIT
B110    D308	D132    E102 D312

ACCOUNT NUMBER AND TITLE: **2211 WITHHOLDINGS PAYABLE**

DEBIT	CREDIT
B110    D308	D132    D312 D134    E102

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **2213 EMPLOYER CONTRIBUTIONS AND  
PAYROLL TAXES PAYABLE**

DEBIT	CREDIT
B110 D308	D132    D312 D134    E104

ACCOUNT NUMBER AND TITLE: **2215 OTHER POST-EMPLOYMENT  
BENEFITS DUE AND PAYABLE**

DEBIT	CREDIT
B110    D308	D312    E106

ACCOUNT NUMBER AND TITLE: **2216 PENSION BENEFITS DUE AND  
PAYABLE TO BENEFICIARIES**

DEBIT	CREDIT
D308    E106R	D312    E106

ACCOUNT NUMBER AND TITLE: **2217 BENEFIT PREMIUMS PAYABLE TO  
CARRIERS**

DEBIT	CREDIT
D308    E106R	D312    E106

## SUPPLEMENT

## Section III

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **2218 LIFE INSURANCE BENEFITS DUE  
AND PAYABLE TO BENEFICIARIES**

DEBIT		CREDIT	
D308	E106R	D312	E106

ACCOUNT NUMBER AND TITLE: **2220 UNFUNDED LEAVE**

DEBIT		CREDIT	
D308		B420	E610
E514		D312	

ACCOUNT NUMBER AND TITLE: **2225 UNFUNDED FECA LIABILITY**

DEBIT		CREDIT	
B422R	E514	B422	E610
D308		D312	

ACCOUNT NUMBER AND TITLE: **2290 OTHER UNFUNDED EMPLOYMENT  
RELATED LIABILITY**

DEBIT		CREDIT		
B422R	E514	B422	B538	E610
D308		B536	D312	

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **2310 LIABILITY FOR ADVANCES AND  
PREPAYMENTS**

DEBIT		CREDIT	
A710	D308	A704	D312
A712	E514	C182	E610
B142	F110	C184	

ACCOUNT NUMBER AND TITLE: **2320 OTHER DEFERRED REVENUE**

DEBIT			CREDIT	
C118	C336AP	D562	B432	C114
C424	D308		B434	C116
C426	D558		B602	D312

ACCOUNT NUMBER AND TITLE: **2400 LIABILITY FOR DEPOSIT FUNDS,  
CLEARING ACCOUNTS, AND  
UNDEPOSITED COLLECTIONS**

DEBIT		CREDIT		
C144R	D308	C108	C152	D312
C170	D506	C144	D166AP	D588

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **2510 PRINCIPAL PAYABLE TO THE  
BUREAU OF THE PUBLIC DEBT**

DEBIT		CREDIT	
B120	D308	A156	E610
B121	E514	D312	

ACCOUNT NUMBER AND TITLE: **2520 PRINCIPAL PAYABLE TO THE  
FEDERAL FINANCING BANK**

DEBIT		CREDIT	
B120	D308	A156	E610
B121	E514	D312	

ACCOUNT NUMBER AND TITLE: **2530 SECURITIES ISSUED BY FEDERAL  
AGENCIES UNDER GENERAL AND  
SPECIAL FINANCING AUTHORITY**

DEBIT		CREDIT	
D308		B123	B127
		B125	D312

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **2531 DISCOUNT ON SECURITIES ISSUED BY  
FEDERAL AGENCIES UNDER GENERAL AND  
SPECIAL FINANCING AUTHORITY**

DEBIT	CREDIT
B127    D312	D308

ACCOUNT NUMBER AND TITLE: **2532 PREMIUM ON SECURITIES ISSUED BY  
FEDERAL AGENCIES UNDER GENERAL AND  
SPECIAL FINANCING AUTHORITY**

DEBIT	CREDIT
D308	B125    D312

ACCOUNT NUMBER AND TITLE: **2533 AMORTIZATION OF DISCOUNT AND PREMIUM  
ON SECURITIES ISSUED BY FEDERAL  
AGENCIES UNDER GENERAL AND SPECIAL  
FINANCING AUTHORITY**

DEBIT	CREDIT
D312	D308

U.S. Government Standard General Ledger  
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 2540 PARTICIPATION CERTIFICATES

DEBIT	CREDIT
D308	D312

ACCOUNT NUMBER AND TITLE: 2590 OTHER DEBT

DEBIT	CREDIT
B122 D308	D114      D312 D116

ACCOUNT NUMBER AND TITLE: 2610 ACTUARIAL PENSION LIABILITY

DEBIT	CREDIT
B103      D308      E106      E514	B420      D312      E610

ACCOUNT NUMBER AND TITLE: 2620 ACTUARIAL HEALTH INSURANCE  
LIABILITY

DEBIT	CREDIT
D308      E514	B420      D312      E610

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **2630 ACTUARIAL LIFE INSURANCE  
LIABILITY**

DEBIT			CREDIT		
D308	E514		B420	D312	E610

ACCOUNT NUMBER AND TITLE: **2650 ACTUARIAL FECA LIABILITY**

DEBIT			CREDIT		
B426R	D308	E514	B426	D312	E610

ACCOUNT NUMBER AND TITLE: **2690 OTHER ACTUARIAL LIABILITIES**

DEBIT			CREDIT		
B426R	D308	E514	B420	D312	E610
			B426	E610	

ACCOUNT NUMBER AND TITLE: **2910 PRIOR LIENS OUTSTANDING ON  
ACQUIRED COLLATERAL**

DEBIT			CREDIT		
B114	D308	E514	D312	D426	E610

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 2920 CONTINGENT LIABILITIES

DEBIT			CREDIT		
B119	D308		A143	D212	
B424R	E514		B424	E610	

ACCOUNT NUMBER AND TITLE: 2940 CAPITAL LEASE LIABILITY

DEBIT			CREDIT		
B110	D308	E514	B438	D312	E610

ACCOUNT NUMBER AND TITLE: 2950 LIABILITY FOR SUBSIDY RELATED  
TO UNDISBURSED LOANS

DEBIT			CREDIT		
C126R	D308	E514	C410	D312	E610

ACCOUNT NUMBER AND TITLE: 2960 ACCOUNTS PAYABLE FROM  
CANCELED APPROPRIATIONS

DEBIT			CREDIT		
D145	D308	E514	D312	E610	F130

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **2970 RESOURCES PAYABLE TO  
TREASURY**

DEBIT			CREDIT		
B136	D308	E514	A143	D312	E610

ACCOUNT NUMBER AND TITLE: **2980 CUSTODIAL LIABILITY**

DEBIT		CREDIT	
D308	F124	C141AP	D312
D420AP		C142	
D422		C402AP	
D424AP		C404	

ACCOUNT NUMBER AND TITLE: **2990 OTHER LIABILITIES WITHOUT RELATED  
BUDGETARY OBLIGATIONS**

DEBIT			CREDIT		
B110	D308	E504	A132	C150	D312
B408	D555	E514	A134	C166	D562
C174AP	D588		A136	D114	E610
			B420	D116	

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **2995 ESTIMATED CLEANUP COST  
LIABILITY**

DEBIT				CREDIT		
B436	D434	D308	E514	B420	D312	E610

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	A170	A198	F107
		A110	A196AP	A199AP	F108R
		A155	A197		

ACCOUNT NUMBER AND TITLE: **3102 UNEXPENDED APPROPRIATIONS -  
TRANSFERS-IN**

DEBIT	CREDIT		
F342	A408	A460	A496
	A436	A472	A506
	A448	A480	

U.S. Government Standard General Ledger  
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 3103 UNEXPENDED APPROPRIATIONS -  
TRANSFERS-OUT

DEBIT		CREDIT
A404	A476	A444
A412	A484	F342
A432	A490	
A440	A494	
A464		

ACCOUNT NUMBER AND TITLE: 3106 UNEXPENDED APPROPRIATIONS -  
ADJUSTMENTS

DEBIT			CREDIT
A106	A169	F342	F342
A112	F106		
A132	F120		
A136	F122		

U.S. Government Standard General Ledger  
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 3107 UNEXPENDED APPROPRIATIONS -  
USED

DEBIT			CREDIT
A146AP	B406AP	D126AP	C132R
A514AP	B412AP	D132AP	C134R
B102AP	B418AP	E102AP	C136R
B105AP	B428AP	E104AP	C137R
B106AP	B430AP	E106AP	C138R
B107AP	B436AP	E108AP	C414R
B109AP	B438AP	E109AP	D139R
B118AP	B604AP	E204AP	D102R
B122AP	C408AP	E412AP	D104R
B130AP	D106AP	F342	D108R
B134	D114AP		D110R
B402AP	D116AP		D134R
B404AP			F128AP
			F342

ACCOUNT NUMBER AND TITLE: 3108 UNEXPENDED APPROPRIATIONS -  
PRIOR-PERIOD ADJUSTMENTS DUE TO  
CORRECTIONS OF ERRORS

DEBIT	CREDIT
D304	F342
D306AP	
F342	

U.S. Government Standard General Ledger  
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 3109 UNEXPENDED APPROPRIATIONS -  
PRIOR-PERIOD ADJUSTMENTS DUE TO  
CHANGES IN ACCOUNTING PRINCIPLES

DEBIT	CREDIT
D302 D306AP F342	F342

ACCOUNT NUMBER AND TITLE: 3310 CUMULATIVE RESULTS OF  
OPERATIONS

DEBIT	CREDIT
F336 F340	F336 F338

ACCOUNT NUMBER AND TITLE: 4032 ESTIMATED INDEFINITE CONTRACT  
AUTHORITY

DEBIT	CREDIT
A176	A168 F112

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **4034 ANTICIPATED ADJUSTMENTS TO  
CONTRACT AUTHORITY**

DEBIT	CREDIT
A172    A178R F114	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**

DEBIT	CREDIT
B119    F114 B120 B136	A142 A143 F118

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **4060 ANTICIPATED COLLECTIONS FROM  
NON-FEDERAL SOURCES**

DEBIT	CREDIT
A140	C109    C148    C626    D306 <b>AP</b>
F116	C116    C152    C628    D308 <b>AP</b>
	C117    C154    C640    F112
	C130    C612    C646
	C132    C614    D108
	C136    C616

ACCOUNT NUMBER AND TITLE: **4070 ANTICIPATED COLLECTIONS FROM  
FEDERAL SOURCES**

DEBIT	CREDIT
A140    C620	C101    C132    C416    C646
C604    F116	C103    C136    C602    C648
C608	C104    C410    C606    D108
	C106    C412    C618    D306 <b>AP</b>
	C109                                     D308 <b>AP</b>
	C124                                     F112

ACCOUNT NUMBER AND TITLE: **4081 AMOUNTS APPROPRIATED FROM A SPECIFIC  
TREASURY-MANAGED TRUST FUND TAFS -  
RECEIVABLE - TRANSFERRED**

DEBIT	CREDIT
A542	A540
F374	F374 <b>R</b>

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **4082 ALLOCATIONS OF REALIZED AUTHORITY -  
TO BE TRANSFERRED FROM INVESTED  
BALANCES - TRANSFERRED**

DEBIT	CREDIT
A542 F376	A540 F376R

ACCOUNT NUMBER AND TITLE: **4083 TRANSERS - CURRENT-YEAR AUTHORITY -  
RECEIVABLE - TRANSFERRED**

DEBIT	CREDIT
A542 F378	A540 F378R

ACCOUNT NUMBER AND TITLE: **4111 DEBT LIQUIDATION  
APPROPRIATIONS**

DEBIT	CREDIT
A104    A197 <b>AP</b> F108 <b>R</b> A196	A199    F108    F302

ACCOUNT NUMBER AND TITLE: **4112 LIQUIDATION OF DEFICIENCY -  
APPROPRIATIONS**

DEBIT	CREDIT
A104    A197 <b>AP</b> A196	A199 F302

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **4114 APPROPRIATED TRUST OR SPECIAL  
FUND RECEIPTS**

DEBIT				CREDIT	
A184	A510	C190	C636	B124AP	C604
A186	C114	C602	C750	B126	C608
A188	C124	C606	C752	B126AP	F140R
A195	C172	C622	C754	B128AP	F302
A250	C176	C624	F140	B129	

ACCOUNT NUMBER AND TITLE: **4115 LOAN SUBSIDY APPROPRIATION**

DEBIT			CREDIT	
A104	A196	A197AP	A199	F302

ACCOUNT NUMBER AND TITLE: **4117 LOAN ADMINISTRATIVE EXPENSE  
APPROPRIATION**

DEBIT			CREDIT	
A104	A196	A197AP	A199	F302

ACCOUNT NUMBER AND TITLE: **4118 REESTIMATED LOAN SUBSIDY  
APPROPRIATION**

DEBIT		CREDIT	
A104	F108R	F108	F302

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **4119 OTHER APPROPRIATIONS REALIZED**

DEBIT		CREDIT	
A104	A197 <b>AP</b>	A125	F108
A155	F108 <b>R</b>	A199	F302
A196			

ACCOUNT NUMBER AND TITLE: **4120 APPROPRIATIONS ANTICIPATED -  
INDEFINITE**

DEBIT		CREDIT	
A102		A104	C124
C604		A186	C602
C608		A196	C606
F116		A197 <b>AP</b>	F112

ACCOUNT NUMBER AND TITLE: **4122 AUTHORITY ADJUSTED FOR INTEREST  
ON THE BUREAU OF THE PUBLIC DEBT  
SECURITIES**

DEBIT	CREDIT
The Bureau of the Public Debt only may use this account.	

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **4123 AMOUNTS APPROPRIATED FROM  
SPECIFIC INVESTED TAFS RECLASSIFIED -  
RECEIVABLE - TEMPORARY  
REDUCTION/CANCELLATION**

DEBIT		CREDIT	
A418AP	A518	F366	F369

ACCOUNT NUMBER AND TITLE: **4124 AMOUNTS APPROPRIATED FROM  
SPECIFIC INVESTED TAFS RECLASSIFIED -  
PAYABLE - TEMPORARY  
REDUCTION/CANCELLATION**

DEBIT		CREDIT	
F360	F368	A522	

ACCOUNT NUMBER AND TITLE: **4125 LOAN MODIFICATION ADJUSTMENT  
TRANSFER APPROPRIATION**

DEBIT		CREDIT	
A202		F302	

U.S. Government Standard General Ledger  
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4126 AMOUNTS APPROPRIATED FROM  
SPECIFIC INVESTED TAFS - RECEIVABLE

DEBIT	CREDIT
A173 A516 F374R	A175R      F374 A418AP A518 A524

ACCOUNT NUMBER AND TITLE: 4127 AMOUNTS APPROPRIATED FROM  
SPECIFIC INVESTED TAFS - PAYABLE

DEBIT	CREDIT
A522 A526	A520

ACCOUNT NUMBER AND TITLE: 4128 AMOUNTS APPROPRIATED FROM  
SPECIFIC INVESTED TAFS - TRANSFERS-IN

DEBIT	CREDIT
A524 A528	A518 F302

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **4129 AMOUNTS APPROPRIATED FROM  
SPECIFIC INVESTED TAFS - TRANSFERS-OUT**

DEBIT	CREDIT
A522      F302 A530R	A526 A530

ACCOUNT NUMBER AND TITLE: **4130 APPROPRIATION TO LIQUIDATE CONTRACT  
AUTHORITY WITHDRAWN**

DEBIT	CREDIT
F302	A169

ACCOUNT NUMBER AND TITLE: **4131 CURRENT-YEAR AUTHORITY  
REALIZED**

DEBIT	CREDIT
A166      F112 A168	F304

ACCOUNT NUMBER AND TITLE: **4132 SUBSTITUTION OF CONTRACT  
AUTHORITY**

DEBIT	CREDIT
A187      F304	A704

**U.S. Government Standard General Ledger  
Account Transaction Postings**

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
A175R	A173

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **4137 TRANSFERS OF CONTRACT  
AUTHORITY**

DEBIT	CREDIT
A177 A180	A179 A181

ACCOUNT NUMBER AND TITLE: **4138 APPROPRIATION TO LIQUIDATE  
CONTRACT AUTHORITY**

DEBIT	CREDIT
A170     A175 A171	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

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **4141 CURRENT-YEAR BORROWING  
AUTHORITY REALIZED**

DEBIT	CREDIT
A152    F112 A154	F306

ACCOUNT NUMBER AND TITLE: **4143 DECREASES TO INDEFINITE BORROWING  
AUTHORITY**

DEBIT	CREDIT
F306	A148    F113 A158

ACCOUNT NUMBER AND TITLE: **4144 BORROWING AUTHORITY WITHDRAWN**

DEBIT	CREDIT
F306	D138

ACCOUNT NUMBER AND TITLE: **4145 BORROWING AUTHORITY  
CONVERTED TO CASH**

DEBIT	CREDIT
F306	A156

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **4146 ACTUAL REPAYMENTS OF DEBT,  
CURRENT-YEAR AUTHORITY**

DEBIT	CREDIT
F302	B120 B121

ACCOUNT NUMBER AND TITLE: **4147 ACTUAL REPAYMENTS OF DEBT,  
PRIOR-YEAR BALANCES**

DEBIT	CREDIT
F302	B120    B121

ACCOUNT NUMBER AND TITLE: **4148 RESOURCES REALIZED FROM  
BORROWING AUTHORITY**

DEBIT	CREDIT
A156	F302

ACCOUNT NUMBER AND TITLE: **4149 BORROWING AUTHORITY  
CARRIED FORWARD**

DEBIT	CREDIT
F306	F306

U.S. Government Standard General Ledger  
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4150 REAPPROPRIATIONS

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

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **4157 AUTHORITY MADE AVAILABLE  
FROM RECEIPT OR APPROPRIATION  
BALANCES PREVIOUSLY  
PRECLUDED FROM OBLIGATION**

DEBIT	CREDIT
A192	F132    F354 F316

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 A476 A478 F104	A470    F112 A472 A474 A532 F104R

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **4165 ALLOCATIONS OF AUTHORITY -  
ANTICIPATED FROM INVESTMENT  
BALANCES**

DEBIT	CREDIT
A402	A416 F112

ACCOUNT NUMBER AND TITLE: **4166 ALLOCATIONS OF REALIZED  
AUTHORITY - TO BE TRANSFERRED  
FROM INVESTED BALANCES**

DEBIT	CREDIT
A416    F376 <b>R</b> A424 A430	A418 <b>AP</b> A426 A420        F376 A422

ACCOUNT NUMBER AND TITLE: **4167 ALLOCATIONS OF REALIZED  
AUTHORITY - TRANSFERRED  
FROM INVESTED BALANCES**

DEBIT	CREDIT
A420 F302	A430 F302

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **4168 ALLOCATIONS OF REALIZED  
AUTHORITY RECLASSIFIED - AUTHORITY TO  
BE TRANSFERRED FROM INVESTED  
BALANCES - TEMPORARY REDUCTION**

DEBIT		CREDIT	
A418 <b>AP</b>	F364	A424	
A422		F362	

ACCOUNT NUMBER AND TITLE: **4170 TRANSFERS - CURRENT-YEAR  
AUTHORITY**

DEBIT			CREDIT		
A181	A480	F302	A180	A484	F302
A472	A482		A476	A486	
A474	A536		A478	A538	

ACCOUNT NUMBER AND TITLE: **4171 NON-ALLOCATION TRANSFERS OF INVESTED  
BALANCES - RECEIVABLE**

DEBIT		CREDIT	
A532	F378 <b>R</b>	A536	F378

U.S. Government Standard General Ledger  
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4172 NON-ALLOCATION TRANSFERS OF INVESTED  
BALANCES - PAYABLE

DEBIT	CREDIT
A538	A534

ACCOUNT NUMBER AND TITLE: 4173 NON-ALLOCATION TRANSFERS OF INVESTED  
BALANCES - TRANSFERRED

DEBIT	CREDIT
A536 F302	A538 F302

ACCOUNT NUMBER AND TITLE: 4175 ALLOCATION TRANSFERS  
OF CURRENT-YEAR AUTHORITY  
FOR NON-INVESTED ACCOUNTS

DEBIT	CREDIT
A181 A448	A180 A440
A444 A450	A404 A442
A446 F302	A406 F302

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **4176 ALLOCATION TRANSFERS OF  
PRIOR-YEAR BALANCES**

DEBIT			CREDIT		
A436	A446	A454	A404	A434	A452
A438	A448	F302	A406	A440	F302
A444	A450		A432	A442	

ACCOUNT NUMBER AND TITLE: **4180 ANTICIPATED TRANSFERS -  
PRIOR-YEAR BALANCES**

DEBIT		CREDIT	
A468	F104	A470	F104R
A476		A472	
A478		A474	

ACCOUNT NUMBER AND TITLE: **4190 TRANSFERS - PRIOR-YEAR  
BALANCES**

DEBIT		CREDIT	
A472	A482	A476	A486
A474	F302	A478	F302
A480		A484	

U.S. Government Standard General Ledger  
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4191 BALANCE TRANSFERS - EXTENSION OF  
AVAILABILITY OTHER THAN  
REAPPROPRIATIONS

DEBIT			CREDIT		
A460	F302		A464	F302	
A462			A466		

ACCOUNT NUMBER AND TITLE: 4192 BALANCE TRANSFERS – UNEXPIRED TO  
EXPIRED

DEBIT			CREDIT		
A408	F302		A412	F302	
A410			A414		

ACCOUNT NUMBER AND TITLE: 4195 TRANSFER OF OBLIGATED BALANCES

DEBIT			CREDIT		
A492R	A540	F302	A488	A542	F302
A496	A544		A490	A546	
A506	A550		A492	A548	
A508	A552		A494	A554	

ACCOUNT NUMBER AND TITLE: 4199 TRANSFER OF EXPIRED EXPENDITURE  
TRANSFERS - RECEIVABLE

DEBIT			CREDIT		
A458	F372		A456	F372R	

U.S. Government Standard General Ledger  
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4201 TOTAL ACTUAL RESOURCES -  
COLLECTED

DEBIT	CREDIT
F302	D145      F314 F301AP    F390 F302

ACCOUNT NUMBER AND TITLE: 4210 ANTICIPATED REIMBURSEMENTS  
AND OTHER INCOME

DEBIT	CREDIT
A702 A712 F116	A706      C182 A708      F112 C650

ACCOUNT NUMBER AND TITLE: 4212 LIQUIDATION OF DEFICIENCY -  
OFFSETTING COLLECTIONS

DEBIT	CREDIT
C110	F302

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **4215 ANTICIPATED APPROPRIATION  
TRUST FUND EXPENDITURE  
TRANSFERS**

DEBIT	CREDIT
A114 F116	A498 F112

ACCOUNT NUMBER AND TITLE: **4221 UNFILLED CUSTOMER ORDERS  
WITHOUT ADVANCE**

DEBIT	CREDIT
A704    C101 A706    F380R	A714    C430    F380 C103    F109 C184

ACCOUNT NUMBER AND TITLE: **4222 UNFILLED CUSTOMER ORDERS  
WITH ADVANCE**

DEBIT	CREDIT
A704    C184 C182    F382R	A710    F110 A712    F382

U.S. Government Standard General Ledger  
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4225 APPROPRIATION TRUST FUND  
EXPENDITURE TRANSFERS -  
RECEIVABLE

DEBIT				CREDIT				
A498	D144	F372R	F384R	A499	A502	D144R	F372	F384

ACCOUNT NUMBER AND TITLE: 4230 UNFILLED CUSTOMER ORDERS WITHOUT  
ADVANCE - TRANSFERRED

DEBIT		CREDIT	
A546	F380	A544	F380R

ACCOUNT NUMBER AND TITLE: 4231 UNFILLED CUSTOMER ORDERS WITH  
ADVANCE - TRANSFERRED

DEBIT		CREDIT	
A554	F382	A552	F382R

ACCOUNT NUMBER AND TITLE: 4232 APPROPRIATION TRUST FUND EXPENDITURE  
TRANFERS - RECEIVABLE - TRANSFERRED

DEBIT		CREDIT	
A542	F384	A540	F384R

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **4233 REIMBURSEMENTS AND OTHER INCOME  
EARNED - RECEIVABLE - TRANSFERRED**

DEBIT		CREDIT	
A542	F386	A540	F386R

ACCOUNT NUMBER AND TITLE: **4234 OTHER FEDERAL RECEIVABLES -  
TRANSFERRED**

DEBIT		CREDIT	
A542	F388	A540	F388R

ACCOUNT NUMBER AND TITLE: **4251 REIMBURSEMENTS AND OTHER  
INCOME EARNED - RECEIVABLE**

DEBIT			CREDIT		
A714	C430	F386R	C186	F144	F386

ACCOUNT NUMBER AND TITLE: **4252 REIMBURSEMENTS AND OTHER  
INCOME EARNED - COLLECTED**

DEBIT		CREDIT	
A251	C186	F302	
A708	C753		
A710			

U.S. Government Standard General Ledger  
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4255 APPROPRIATION TRUST FUND  
EXPENDITURE TRANSFERS -  
COLLECTED

DEBIT	CREDIT
A502	F302

ACCOUNT NUMBER AND TITLE: 4260 ACTUAL COLLECTIONS OF  
"GOVERNMENT-TYPE" FEES

DEBIT	CREDIT
C109	C110 F302

ACCOUNT NUMBER AND TITLE: 4261 ACTUAL COLLECTIONS OF  
BUSINESS-TYPE FEES

DEBIT	CREDIT
C109 C116 C117	C110 F302

ACCOUNT NUMBER AND TITLE: 4262 ACTUAL COLLECTIONS OF LOAN  
PRINCIPAL

DEBIT	CREDIT
C109	F302

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **4263 ACTUAL COLLECTIONS OF LOAN  
INTEREST**

DEBIT	CREDIT
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    C614    C628 C612    C616	F302

ACCOUNT NUMBER AND TITLE: **4266 OTHER ACTUAL BUSINESS-TYPE  
COLLECTIONS FROM NON-FEDERAL  
SOURCES**

DEBIT	CREDIT
C109    C182    C634 C148    C626    C640 C152    C630    C646 C158    C632	A710 C110 F302

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **4267 OTHER ACTUAL "GOVERNMENT -  
TYPE" COLLECTIONS  
FROM NON-FEDERAL SOURCES**

DEBIT	CREDIT
C109    C152 C148	B118    F302 C110

ACCOUNT NUMBER AND TITLE: **4271 ACTUAL PROGRAM FUND SUBSIDY  
COLLECTED**

DEBIT	CREDIT
C103    C106 C104    C126	F302

ACCOUNT NUMBER AND TITLE: **4273 INTEREST COLLECTED FROM  
TREASURY**

DEBIT	CREDIT
C109    C606 C124    C618 C140 C602	B124AP    C604 B126    C608 B126AP    C620 B128AP    F302 B129

U.S. Government Standard General Ledger  
Account Transaction Postings

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
C109	F302

ACCOUNT NUMBER AND TITLE: 4277 OTHER ACTUAL COLLECTIONS -  
FEDERAL

DEBIT	CREDIT
C109 C646 C140	C110 F302

ACCOUNT NUMBER AND TITLE: 4281 ACTUAL PROGRAM FUND  
SUBSIDY RECEIVABLE

DEBIT	CREDIT
C410	C126

U.S. Government Standard General Ledger  
Account Transaction Postings

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
C416 C648 C650 F388R	C140 C646 F388

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **4310 ANTICIPATED RECOVERIES OF  
PRIOR-YEAR OBLIGATIONS**

DEBIT	CREDIT
A138 F116	D110    D306 <b>AP</b> F112 D134    D308 <b>AP</b>

ACCOUNT NUMBER AND TITLE: **4320 ADJUSTMENTS FOR CHANGES IN  
PRIOR-YEAR ALLOCATIONS OF  
BUDGETARY RESOURCES**

DEBIT	CREDIT
D140    F334 D144 <b>R</b>	D142    F334 D144

ACCOUNT NUMBER AND TITLE: **4350 CANCELED AUTHORITY**

DEBIT	CREDIT
D145    F301 <b>AP</b> F390	F120    F128 <b>AP</b> F122

ACCOUNT NUMBER AND TITLE: **4355 CANCELLATION OF APPROPRIATION  
FROM UNAVAILABLE RECEIPTS**

DEBIT	CREDIT
F302	F146

**U.S. Government Standard General Ledger  
Account Transaction Postings**

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	F123

ACCOUNT NUMBER AND TITLE: **4382 TEMPORARY REDUCTION - NEW BUDGET  
AUTHORITY**

DEBIT	CREDIT
F360	A135      A500 <b>AP</b>
F362	A418      A518 <b>AP</b>
F366	A422 <b>AP</b>

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **4383 TEMPORARY REDUCTION - PRIOR-YEAR  
BALANCES**

DEBIT	CREDIT
F360	A135      A500AP
F362	A418      A518AP
F366	A422AP

ACCOUNT NUMBER AND TITLE: **4384 TEMPORARY REDUCTION/CANCELLATION  
RETURNED BY APPROPRIATION**

DEBIT	CREDIT
A108	F360      F368 F364

ACCOUNT NUMBER AND TITLE: **4387 TEMPORARY REDUCTION OF  
APROPRIATION FROM UNAVAILABLE  
RECEIPTS, NEW BUDGET AUTHORITY**

DEBIT	CREDIT
F302	A189

U.S. Government Standard General Ledger  
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4388 TEMPORARY REDUCTION OF  
APROPRIATION FROM UNAVAILABLE  
RECEIPTS, PRIOR-YEAR BALANCES

DEBIT	CREDIT
F302	A189

ACCOUNT NUMBER AND TITLE: 4391 ADJUSTMENTS TO INDEFINITE  
NO-YEAR AUTHORITY

DEBIT	CREDIT
F107 F302	F106 F302

ACCOUNT NUMBER AND TITLE: 4392 PERMANENT REDUCTION - NEW BUDGET  
AUTHORITY

DEBIT	CREDIT
F302 F304 F306	A106    A133    A185AP A131    A134 A132    A136

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **4393 PERMANENT REDUCTION - PRIOR-YEAR  
BALANCES**

DEBIT	CREDIT
F302	A106    A133
F304	A112    A134
F306	A131    A136
	A132    A185AP

ACCOUNT NUMBER AND TITLE: **4394 RECEIPTS UNAVAILABLE FOR  
OBLIGATION UPON COLLECTION**

DEBIT	CREDIT
A190    A530    C604    F140R	A108    C114    C624    F140
A520    B126    C608	A188    C124    C750    F358
	A195    C602    C752
	A250    C606    C754
	A530R    C622

ACCOUNT NUMBER AND TITLE: **4395 AUTHORITY UNAVAILABLE FOR  
OBLIGATION PURSUANT TO PUBLIC  
LAW - TEMPORARY**

DEBIT	CREDIT
A128R    B124AP    B129	A128
A197R    B126AP    F126	
A198R    B128AP	

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **4397 RECEIPTS AND APPROPRIATIONS  
TEMPORARILY PRECLUDED  
FROM OBLIGATION**

DEBIT			CREDIT	
B126	F316	F354	A127	F358
F132	F334		F334	

ACCOUNT NUMBER AND TITLE: **4398 OFFSETTING COLLECTIONS  
TEMPORARILY PRECLUDED  
FROM OBLIGATION**

DEBIT			CREDIT	
B126	F318		A129	
F134	F356			

ACCOUNT NUMBER AND TITLE: **4399 SPECIAL AND TRUST FUND REFUNDS  
AND RECOVERIES TEMPORARILY  
PRECLUDED FROM OBLIGATION**

DEBIT			CREDIT	
F358			A139	

U.S. Government Standard General Ledger  
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4420 UNAPPORTIONED AUTHORITY -  
PENDING RESCISSION

DEBIT		CREDIT
A136	F308	A137
A137R	F312	

ACCOUNT NUMBER AND TITLE: 4430 UNAPPORTIONED AUTHORITY -  
OMB DEFERRAL

DEBIT		CREDIT
A126R	F308	A126
F312		

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **4450 UNAPPORTIONED AUTHORITY**

DEBIT				CREDIT				
A106	A142	B118	F113	A102	A192	A458	C172	D108
A116	A143	B121	F118	A104	A194	A460	C176	D110
A118	A148	B124 <b>AP</b>	F121	A108	A195	A462	C190	D120
A125	A164	B126	F122	A110	A196	A468	C602	D134
A126	A174	B126 <b>AP</b>	F123	A114	A197 <b>AP</b>	A480	C606	D136 <b>AP</b>
A127	A178	B128 <b>AP</b>	F312	A126 <b>R</b>	A198 <b>AP</b>	A482	C622	D138 <b>AP</b>
A128	A185 <b>AP</b>	B129	F334	A128 <b>R</b>	A202	A498	C624	D306 <b>AP</b>
A129	A189	C604		A137 <b>R</b>	A250	A510	C626	D308 <b>AP</b>
A131	A199	C608		A138	A251	A516	C630	F104
A132	A418	D136		A140	A402	A528	C632	F107
A133	A422 <b>AP</b>	D138		A152	A408	A702	C634	F108 <b>R</b>
A134	A430	F104 <b>R</b>		A162	A410	C106	C636	F114
A135	A470	F106		A166	A416	C114	C750	F116
A137	A484	F108		A176	A420	C124	C751	F126
A139	A486	F112		A178 <b>R</b>	A197 <b>R</b>	C130	C752	F128
A140 <b>AP</b>	A499			A184		C132	C753	F130 <b>AP</b>
	A500 <b>AP</b>			A186		C136	C754	F308
	A518 <b>AP</b>			A190		C158	C755	F334

ACCOUNT NUMBER AND TITLE: **4510 APPORTIONMENTS**

DEBIT			CREDIT			
A106	B107	F106	A116	C106 <b>AP</b>	C154 <b>AP</b>	C616 <b>AP</b>
A120	B124 <b>AP</b>	F108	A122	C109 <b>AP</b>	C182 <b>AP</b>	C618 <b>AP</b>
A179	B126	F112	A177	C114 <b>AP</b>	C410 <b>AP</b>	C626 <b>AP</b>
A404	B126 <b>AP</b>	F113	A186 <b>AP</b>	C116 <b>AP</b>	C412 <b>AP</b>	C640 <b>AP</b>
A406	B128 <b>AP</b>	F121	A444	C124	C416 <b>AP</b>	C650 <b>AP</b>
A412	B129	F122	A446	C124 <b>AP</b>	C602	D108 <b>AP</b>
A414	B138	F123	A448	C130 <b>AP</b>	C602 <b>AP</b>	D110 <b>AP</b>
A440	C106 <b>AP</b>	F308	A450	C132 <b>AP</b>	C606	D134 <b>AP</b>
A442	C604	F312	A500 <b>R</b>	C136 <b>AP</b>	C606 <b>AP</b>	F107
A499	C604 <b>R</b>		A706 <b>AP</b>	C148 <b>AP</b>	C612 <b>AP</b>	F108 <b>R</b>
A500	C608		B126 <b>AP</b>	C152 <b>AP</b>	C614 <b>AP</b>	
A512	C620					
A514	C620 <b>R</b>					
A712 <b>R</b>						

U.S. Government Standard General Ledger  
Account Transaction Postings

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

ACCOUNT NUMBER AND TITLE: 4550 RESERVED FOR AGENCY USE

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 4560 RESERVED FOR AGENCY USE

DEBIT	CREDIT

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 4570 RESERVED FOR AGENCY USE

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 4580 RESERVED FOR AGENCY USE

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 4590 APPORTIONMENTS - ANTICIPATED  
RESOURCES - PROGRAMS SUBJECT TO  
APPORTIONMENT

DEBIT	CREDIT
A122      C152AP      C640AP	A118
A186AP    C154AP      C650AP	A140AP
A404AP    C182AP      D108AP	A712R
B126AP    C410AP      D110AP	C604R
C106AP    C412AP      D134AP	C608R
C109AP    C416AP      F112	C620R
C114AP    C602AP	
C116AP    C606AP	
C124AP    C612AP	
C130AP    C614AP	
C132AP    C616AP	
C136AP    C618AP	
C148AP    C626AP	

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **4610 ALLOTMENTS - REALIZED  
RESOURCES**

DEBIT				CREDIT			
A106	B108	C406	F109	A120	C114AP	C410AP	D502R
A135	B109	C604R	F110	A122	C116AP	C412AP	F107
A148	B114	C608R	F113	A186AP	C124AP	C416AP	F108R
A150	B116	D620R	F121	A500R	C130AP	C602AP	F111
A154AP	B122	D116	F122	A706AP	C132AP	C606AP	
A168AP	B138	D310AP	F123	B126AP	C134	C612AP	
A189	B152	D312AP	F308	B302R	C136AP	C614AP	
A412	B154	D502	F312	B306R	C137	C616AP	
A414	B302	E102		B310	C138	C618AP	
A499	B306	E104		B404	C139	C626AP	
A500	B308	E106		C106AP	C148AP	C640AP	
A512	B314	E108		C109AP	C152AP	C650AP	
A514	B406	E109		C112	C154AP	D108AP	
A712R	B412	E204AP			C182AP	D110AP	
B102	B418	E412					
B104	B428	F106					
B106	B430	F108					
B107	B436						

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **4620 UNOBLIGATED FUNDS EXEMPT FROM APPORTIONMENT**

DEBIT				CREDIT				
A106	A418	B304	F113	A102	A198R	B304R	C138	C626AP
A119	A422AP	B306	F121	A104	A250	B306R	C139	C640
A127	A426	B308	F122	A108	A251	B312	C148AP	C640AP
A128	A430	B316	F123	A110	A416	B404	C152AP	C650AP
A129	A440	B406	F312	A114	A420	C106AP	C154AP	C750
A131	A442	B412		A123	A444	C109AP	C158	C751
A132	A484	B418		A128R	A446	C112	C172	C752
A133	A486	B430		A137R	A448	C114	C176	C753
A134	A499	C604		A152	A450	C114AP	C182AP	C754
A135	A500	C604R		A162	A458	C116AP	C190	C755
A136	A500AP	C608		A166	A460	C124	C410AP	D108AP
A137	A512	C608R		A176	A462	C124AP	C412AP	D110AP
A139	A514	C620R		A177	A480	C130AP	C416AP	D134AP
A140AP	A518AP	D116		A178R	A482	C132	C602	F107
A148	A520	D310AP		A186	A498	C132AP	C602AP	F108R
A154AP	A530	D312AP		A186AP	A500R	C134	C606	F111
A164	A534	E102		A186AP	A510	C136	C606AP	F310
A168AP	A712R	E104		A190	A516	C136AP	C612AP	
A174	B102	E106		A192	A528		C614AP	
A178	B103	E108		A194	A530R		C616AP	
A179	B107	E109		A195	A702		C618AP	
A185AP	B121	E204AP		A196	A706AP		C622	
A189	B124AP	E412		A197AP	B126AP		C624	
A404	B126	F106		A197R				
A406	B126AP	F108						
A412	B128AP	F109						
A414	B129	F110						
	B138							
	B152							
	B154							

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **4630 FUNDS NOT AVAILABLE FOR  
COMMITMENT/OBLIGATION**

DEBIT		CREDIT	
F308	F312	A138	A140

ACCOUNT NUMBER AND TITLE: **4650 ALLOTMENTS - EXPIRED  
AUTHORITY**

DEBIT				CREDIT			
A112	A464	D118	F120	A408	A454	D102	D306AP
A432	A466	D122	F121	A410	A480	D104	D308AP
A434	A484	D126	F123	A436	C130	D120	F128
A452	D106	D310AP	F128AP	A438	C132	D132	F312
A456	D114	D312AP	F144				
			F146				

ACCOUNT NUMBER AND TITLE: **4690 ANTICIPATED RESOURCES - PROGRAMS  
EXEMPT FROM APPORTIONMENT**

DEBIT			CREDIT
A123	C114AP	F112	A119

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **4700 COMMITMENTS - PROGRAMS SUBJECT  
TO APPORTIONMENT**

DEBIT			CREDIT	
A154 <b>AP</b>	B310	F312	B302	
A168 <b>AP</b>	B314		B306 <b>R</b>	
A499	D502 <b>R</b>		D502	
B302 <b>R</b>	F113			
B306	F308			
B308				

ACCOUNT NUMBER AND TITLE: **4720 COMMITMENTS - PROGRAMS EXEMPT  
FROM APPORTIONMENT**

DEBIT			CREDIT	
A499	B316		B304	
B304 <b>R</b>	F113		B306 <b>R</b>	
B306	F310			
B308	F312			
B312				

ACCOUNT NUMBER AND TITLE: **4801 UNDELIVERED ORDERS -  
OBLIGATIONS, UNPAID**

DEBIT				CREDIT	
A146	B404	D132	F111	A150	F330
B104	B406	D134	F332	A154 <b>AP</b>	
B105	B436	E102		A168 <b>AP</b>	
B107	B438	E104		B306	
B130	C408	E106		B310	
B306 <b>R</b>	C432	E108		B312	
B308	D114	D310 <b>AP</b>		B314	
B402	D116	D312 <b>AP</b>		B316	

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **4802 UNDELIVERED ORDERS -  
OBLIGATIONS, PREPAID/ADVANCED**

DEBIT		CREDIT	
B604	F328	B308	
C112		F326	

ACCOUNT NUMBER AND TITLE: **4831 UNDELIVERED ORDERS -  
OBLIGATIONS TRANSFERRED, UNPAID**

DEBIT		CREDIT	
A488	F330	A506	F332
A490		A508	

ACCOUNT NUMBER AND TITLE: **4832 UNDELIVERED ORDERS -  
OBLIGATIONS TRANSFERRED -  
PREPAID/ADVANCED**

DEBIT		CREDIT	
A494	F326	A496	F328
A548		A550	

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **4871 DOWNWARD ADJUSTMENTS OF  
PRIOR-YEAR UNPAID UNDELIVERED  
ORDERS - OBLIGATIONS, RECOVERIES**

DEBIT			CREDIT
A712	D132	D136AP	F332
D120	D134	D138AP	

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    D118    D312AP D116    D310AP

**U.S. Government Standard General Ledger  
Account Transaction Postings**

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
A500R	A500 B428 D132 E108
A504	B402 B430 D134 E109
B110	B404 B436 D312AP E204AP
B112	B406 B438 D310AP E412
F325	B412 C614 E102 F324
	B418 D114 E104
	D116 E106

ACCOUNT NUMBER AND TITLE: **4902 DELIVERED ORDERS -  
OBLIGATIONS, PAID**

DEBIT	CREDIT
C134	A146 B106 B130
C137	A504 B107 B138
C138	A512 B108 B152
C139	A514 B109 B154
F314	B102 B110 B604
F322	B103 B112 C406
	B104 B114 C408
	B105 B116 C432
	B122 F320

U.S. Government Standard General Ledger  
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4908 AUTHORITY OUTLAYED NOT YET DISBURSED

DEBIT	CREDIT
The Bureau of the Public Debt only may use this account.	

ACCOUNT NUMBER AND TITLE: 4931 DELIVERED ORDERS -  
OBLIGATIONS TRANSFERRED,  
UNPAID

DEBIT	CREDIT
A492 F324	A492R F325

ACCOUNT NUMBER AND TITLE: 4971 DOWNWARD ADJUSTMENTS  
OF PRIOR-YEAR UNPAID  
DELIVERED ORDERS -  
OBLIGATIONS, RECOVERIES

DEBIT	CREDIT
D102    D142    D308AP    F128 D110    D306AP	F325

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **4972 DOWNWARD ADJUSTMENTS  
OF PRIOR-YEAR PAID DELIVERED  
ORDERS - OBLIGATIONS, REFUNDS  
COLLECTED**

DEBIT				CREDIT
C132	C751	C755	D104	F322
C136	C753		D108	
			D306AP	
			D308AP	

ACCOUNT NUMBER AND TITLE: **4981 UPWARD ADJUSTMENTS OF  
PRIOR-YEAR DELIVERED ORDERS -  
OBLIGATIONS, UNPAID**

DEBIT		CREDIT			
F324		D106	D140	D310AP	D312AP

ACCOUNT NUMBER AND TITLE: **4982 UPWARD ADJUSTMENTS OF  
PRIOR-YEAR DELIVERED ORDERS -  
OBLIGATIONS, PAID**

DEBIT		CREDIT			
F320		D126			

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 5100 REVENUE FROM GOODS SOLD

DEBIT	CREDIT		
F336	A708	C424	C646
	A710	C426	C648
	A714	C430	C650
	C109	C640	
		C644	

ACCOUNT NUMBER AND TITLE: 5109 CONTRA REVENUE FOR GOODS SOLD

DEBIT	CREDIT
D402	F336

ACCOUNT NUMBER AND TITLE: 5200 REVENUE FROM SERVICES  
PROVIDED

DEBIT	CREDIT			
F144	A186	A714	C190	C650
F336	A188	C109	C422	
	A708	C188	C424	
	A710		C426	

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **5209 CONTRA REVENUE FOR SERVICES  
PROVIDED**

DEBIT	CREDIT
D402	F336

ACCOUNT NUMBER AND TITLE: **5310 INTEREST REVENUE - OTHER**

DEBIT	CREDIT
F336	A186    C154    C420    E118 A188    C188    C422 C109    C416    C434 C141            C438 C142AP

ACCOUNT NUMBER AND TITLE: **5311 INTEREST REVENUE - INVESTMENTS**

DEBIT	CREDIT
C620AP E117R F336	A186    C154    C422    E117 A188    C188    C434 A250    C418    C618 A251    C420    C624 C109            C752 C141 C142AP

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 5312 INTEREST REVENUE - LOANS RECEIVABLE/  
UNINVESTED FUNDS

DEBIT	CREDIT
F336	A186    C154    C422 A188    C188    C434 C109    C416 C141    C420 C142AP

ACCOUNT NUMBER AND TITLE: 5317 CONTRA REVENUE FOR INTEREST REVENUE -  
LOANS RECEIVABLE

DEBIT	CREDIT
D402 D424	F336

ACCOUNT NUMBER AND TITLE: 5318 CONTRA REVENUE FOR INTEREST REVENUE -  
INVESTMENTS

DEBIT	CREDIT
D402 D424	F336

U.S. Government Standard General Ledger  
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 5319 CONTRA REVENUE FOR INTEREST REVENUE - OTHER

DEBIT	CREDIT
D402 D424	F336

ACCOUNT NUMBER AND TITLE: 5320 PENALTIES, FINES, AND ADMINISTRATIVE FEES REVENUE

DEBIT	CREDIT
F336	A186    C188    C422 A188    C402    C436 C109    C404AP C141    C416 C142AP C420

ACCOUNT NUMBER AND TITLE: 5329 CONTRA REVENUE FOR PENALTIES, FINES, AND ADMINISTRATIVE FEES

DEBIT	CREDIT
D402 D424	F336

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 5400 BENEFIT PROGRAM REVENUE

DEBIT	CREDIT		
F336	A186	C190	C420
	C109	C416	C422

ACCOUNT NUMBER AND TITLE: 5409 CONTRA REVENUE FOR BENEFIT PROGRAM REVENUE

DEBIT	CREDIT
D402	F336

ACCOUNT NUMBER AND TITLE: 5500 INSURANCE AND GUARANTEE PREMIUM REVENUE

DEBIT	CREDIT	
F336	C109	C422
	C420	C424

ACCOUNT NUMBER AND TITLE: 5509 CONTRA REVENUE FOR INSURANCE AND GUARANTEE PREMIUM REVENUE

DEBIT	CREDIT
D402	F336

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **5600 DONATED REVENUE -  
FINANCIAL RESOURCES**

DEBIT	CREDIT
F336	A186    C158    C402 A188    C192    C404 <b>AP</b>

ACCOUNT NUMBER AND TITLE: **5609 CONTRA REVENUE FOR DONATIONS -  
FINANCIAL RESOURCES**

DEBIT	CREDIT
D402	F336

ACCOUNT NUMBER AND TITLE: **5610 DONATED REVENUE -  
NONFINANCIAL RESOURCES**

DEBIT	CREDIT
F336	C102 C164

ACCOUNT NUMBER AND TITLE: **5619 CONTRA DONATED REVENUE -  
NONFINANCIAL RESOURCES**

DEBIT	CREDIT
D402	F336

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **5700 EXPENDED APPROPRIATIONS**

DEBIT		CREDIT		
C132R	F128AP	A146AP	B404AP	D114AP
C134R	F336	A267AP	B406AP	D116AP
C136R		B102AP	B412AP	D126AP
C137R		B105AP	B418AP	D132AP
C138R		B106AP	B428AP	E102AP
C139R		B107AP	B430AP	E104AP
C414R		B109AP	B436AP	E106AP
D102R		B118AP	B438AP	E108AP
D104R		B122AP	B604AP	E109AP
D108R		B130AP	C408AP	E204AP
D110R		B134	D106AP	E412AP
D134R		B402AP		F336

ACCOUNT NUMBER AND TITLE: **5708 EXPENDED APPROPRIATIONS - PRIOR-PERIOD  
ADJUSTMENTS DUE TO CORRECTIONS OF  
ERRORS**

DEBIT	CREDIT		
F336	D304	D306AP	F336

ACCOUNT NUMBER AND TITLE: **5709 EXPENDED APPROPRIATIONS - PRIOR-PERIOD  
ADJUSTMENTS DUE TO CHANGES IN  
ACCOUNTING PRINCIPLES**

DEBIT	CREDIT		
F336	D302	D306AP	F336

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **5720 FINANCING SOURCES  
TRANSFERRED IN WITHOUT  
REIMBURSEMENT**

DEBIT	CREDIT
E610 F336	A550    E604    E608 E606

ACCOUNT NUMBER AND TITLE: **5730 FINANCING SOURCES  
TRANSFERRED OUT WITHOUT  
REIMBURSEMENT**

DEBIT	CREDIT
A548    E508    E512 D148    E510	E514 F336

ACCOUNT NUMBER AND TITLE: **5740 APPROPRIATED EARMARKED  
RECEIPTS TRANSFERRED IN**

DEBIT	CREDIT
F336	<b>A133AP</b> <b>A189AP</b> A184 A185

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **5745 APPROPRIATED EARMARKED  
RECEIPTS TRANSFERRED OUT**

DEBIT			CREDIT
A133	<b>A185AP</b>	F146	F336
A183	A189		

ACCOUNT NUMBER AND TITLE: **5750 EXPENDITURE FINANCING SOURCES  
TRANSFERS-IN**

DEBIT			CREDIT
A456	<b>D144R</b>	F336	A458    A510
A499			A498    D144

ACCOUNT NUMBER AND TITLE: **5755 NONEXPENDITURE FINANCING  
SOURCES - TRANSFERS-IN**

DEBIT	CREDIT		
<b>A418AP</b>	A171	A438	A482
A422	A173	A450	A508
A518	A177	A454	A516
A542	A410	A462	A528
A546	A416	A474	A532
F336	A420		

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **5760 EXPENDITURE FINANCING  
SOURCES - TRANSFERS-OUT**

DEBIT				CREDIT	
A500	A514			A500R	F336
A512	D140			D142	

ACCOUNT NUMBER AND TITLE: **5765 NONEXPENDITURE FINANCING  
SOURCES - TRANSFERS-OUT**

DEBIT				CREDIT	
A134	A426	A466	A530	A418AP	A540
A143	A430	A478	A534	A424	A544
A179	A434	A486	B136	A446	F336
A406	A442	A488	F121	A522	
A414	A452	A520		A530R	

ACCOUNT NUMBER AND TITLE: **5780 IMPUTED FINANCING SOURCES**

DEBIT				CREDIT	
F336				E402	

ACCOUNT NUMBER AND TITLE: **5790 OTHER FINANCING SOURCES**

DEBIT				CREDIT	
F336				A202	F336
				C430	

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **5799 ADJUSTMENT OF APPROPRIATIONS  
USED**

DEBIT	CREDIT
	F336

ACCOUNT NUMBER AND TITLE: **5800 TAX REVENUE COLLECTED**

DEBIT	CREDIT
F336	A186    C143AP A188    C422 C141    D586 C142AP

ACCOUNT NUMBER AND TITLE: **5801 TAX REVENUE ACCRUAL  
ADJUSTMENT**

DEBIT	CREDIT
C143AP    F336 D586	C402 C404AP

ACCOUNT NUMBER AND TITLE: **5809 CONTRA REVENUE FOR TAXES**

DEBIT	CREDIT
D402 D424	F336

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 5890 TAX REVENUE REFUNDS

DEBIT	CREDIT
B118 B416	F336

ACCOUNT NUMBER AND TITLE: 5900 OTHER REVENUE

DEBIT	CREDIT
F336	A186    C172    C416    C630 A188    C174    C420    C636 C109    C188    C422    D554 C141    C402    C424    D558 C142AP   C404AP

ACCOUNT NUMBER AND TITLE: 5909 CONTRA REVENUE FOR OTHER  
REVENUE

DEBIT	CREDIT
D402 D424	F336

ACCOUNT NUMBER AND TITLE: 5990 COLLECTIONS FOR OTHERS

DEBIT	CREDIT
C141AP    C143AP C142    D584	F336

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **5991 ACCRUED COLLECTIONS FOR  
OTHERS**

DEBIT	CREDIT
C402 <b>AP</b> C404	C143 <b>AP</b> D584 D424 <b>AP</b> F336

ACCOUNT NUMBER AND TITLE: **6100 OPERATING EXPENSES/  
PROGRAM COSTS**

DEBIT	CREDIT
A146 B154 C102 D132 E204 <b>AP</b>	C132 D108 E414
A514 B402 D106 D134 E412	C134 D110 F128
B102 B404 D114 D510 E416	C136 <b>AP</b> D582 F336
B104 B406 D116 D534 E418	C138 <b>AP</b> E110
B105 B412 D126 E102 E506	C139 <b>AP</b> E112
B106 B436 E104	D102 E114
B107 B604 E108	D104 E116

ACCOUNT NUMBER AND TITLE: **6190 CONTRA BAD DEBT EXPENSE -  
INCURRED FOR OTHERS**

DEBIT	CREDIT
F336	D422 D420 <b>AP</b>

ACCOUNT NUMBER AND TITLE: **6199 ADJUSTMENT TO SUBSIDY  
EXPENSE**

DEBIT	CREDIT
F336	D113

**U.S. Government Standard General Ledger  
Account Transaction Postings**

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

ACCOUNT NUMBER AND TITLE: **6320 INTEREST EXPENSES ON  
SECURITIES**

DEBIT	CREDIT
B109 B418	F336

ACCOUNT NUMBER AND TITLE: **6330 OTHER INTEREST EXPENSES**

DEBIT	CREDIT
B109    B418    E122 B416	F336

ACCOUNT NUMBER AND TITLE: **6400 BENEFIT EXPENSE**

DEBIT	CREDIT
B604 E104 E106	F336

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **6500 COST OF GOODS SOLD**

DEBIT			CREDIT		
C630	D538	E114	C132	D104	F336
D106	D566	E408	C134	D566R	
D114	E102		C414	E112	
D116	E110		D102	E116	

ACCOUNT NUMBER AND TITLE: **6600 APPLIED OVERHEAD**

DEBIT		CREDIT	
E110	E116	D514	
E112	F336	E404	
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	E404
		E112	F336
		E114	
		E116	

**U.S. Government Standard General Ledger  
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
C136 <b>AP</b> D528 F336 C137 D566 C138 <b>AP</b> D582 C139 <b>AP</b> E406 D518 E410	C414 D528 <b>R</b> F336 D128 D566 <b>R</b> D526 D580 E109 <b>R</b>

ACCOUNT NUMBER AND TITLE: **6800 FUTURE FUNDED EXPENSES**

DEBIT	CREDIT
B420 F130 B424 D113	B424 <b>R</b> F336 B436 D145 D146

**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	B422R    F336

ACCOUNT NUMBER AND TITLE: **6900 NONPRODUCTION COSTS**

DEBIT	CREDIT
B102    B604    D134	C132    D108
B402    D106    E102	C134    D110
B404    D114	C414    F336
B406    D116	D102
B436    D132	D104

ACCOUNT NUMBER AND TITLE: **7110 GAINS ON DISPOSITION OF ASSETS - OTHER**

DEBIT	CREDIT
F338	C161    C632    C648
	C610    C644    E602
	C626    C646
	C628

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 7111 GAINS ON DISPOSITION OF INVESTMENTS

DEBIT	CREDIT
F338	C602    C622 C606    C624 C618    C752 C620    C753

ACCOUNT NUMBER AND TITLE: 7112 GAINS ON DISPOSITION OF BORROWINGS

DEBIT	CREDIT
F338	

ACCOUNT NUMBER AND TITLE: 7180 UNREALIZED GAINS

DEBIT	CREDIT
F140R    F338	F136    F140

ACCOUNT NUMBER AND TITLE: 7190 OTHER GAINS

DEBIT	CREDIT
F338	D570    D574    D578

U.S. Government Standard General Ledger  
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 7210 LOSSES ON DISPOSITION OF ASSETS - OTHER

DEBIT			CREDIT
C161	C634	D418	F340
C610	C644	E502	
C626	C646	E602	
C628	C648		

ACCOUNT NUMBER AND TITLE: 7211 LOSSES ON DISPOSITION OF INVESTMENTS

DEBIT			CREDIT
C604	C622		F340
C608	C624		
C618	C754		
C620	C755		

ACCOUNT NUMBER AND TITLE: 7212 LOSSES ON DISPOSITION OF BORROWINGS

DEBIT			CREDIT
			F340

ACCOUNT NUMBER AND TITLE: 7280 UNREALIZED LOSSES

DEBIT			CREDIT
F138	F140		F140R F340

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 7290 OTHER LOSSES

DEBIT			CREDIT	
A202AP	D523	D568	B424R	
A204	D542	D572	C137	
B108	D548	D576	F340	
B424	D564			
C194				

ACCOUNT NUMBER AND TITLE: 7300 EXTRAORDINARY ITEMS

DEBIT			CREDIT	
D550			F340	
F338				

ACCOUNT NUMBER AND TITLE: 7400 PRIOR-PERIOD ADJUSTMENTS DUE TO  
CORRECTIONS OF ERRORS

DEBIT			CREDIT	
D306	D312	F338	D308	F340
			D310	

ACCOUNT NUMBER AND TITLE: 7401 PRIOR-PERIOD ADJUSTMENTS DUE TO  
CHANGES IN ACCOUNTING PRINCIPLES

DEBIT			CREDIT	
D532	D312		D308	
D536	F338		D310	
D306			F340	

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **7500 DISTRIBUTIONS OF INCOME -  
DIVIDEND**

DEBIT	CREDIT
	F340

ACCOUNT NUMBER AND TITLE: **7600 CHANGES IN ACTUARIAL LIABILITY**

DEBIT	CREDIT
B426 F338	B426R 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

U.S. Government Standard General Ledger  
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 8020 GUARANTEED LOAN LEVEL -  
APPORTIONED

DEBIT	CREDIT
G106 F346	G104

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

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **8040 GUARANTEED LOAN LEVEL -  
USED AUTHORITY**

DEBIT	CREDIT
F344	G106

ACCOUNT NUMBER AND TITLE: **8045 GUARANTEED LOAN LEVEL -  
UNUSED AUTHORITY**

DEBIT	CREDIT
F352	F346

ACCOUNT NUMBER AND TITLE: **8050 GUARANTEED LOAN PRINCIPAL  
OUTSTANDING**

DEBIT	CREDIT
G108	G110

ACCOUNT NUMBER AND TITLE: **8053 GUARANTEED LOAN NEW  
DISBURSEMENTS BY LENDER**

DEBIT	CREDIT
F348	G108

U.S. Government Standard General Ledger  
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 8056 RESERVED FOR AGENCY USE

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 8059 RESERVED FOR AGENCY USE

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 8062 RESERVED FOR AGENCY USE

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 8065 GUARANTEED LOAN COLLECTIONS,  
DEFAULTS, AND ADJUSTMENTS

DEBIT	CREDIT
G110	F350

ACCOUNT NUMBER AND TITLE: 8068 RESERVED FOR AGENCY USE

DEBIT	CREDIT

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **8070 GUARANTEED LOAN CUMULATIVE  
DISBURSEMENTS BY LENDERS**

DEBIT	CREDIT
F350	F348

ACCOUNT NUMBER AND TITLE: **8101 PARTIAL AUTHORITY CANCELLATION**

DEBIT	CREDIT
E204	F301    F390AP

ACCOUNT NUMBER AND TITLE: **8102 OFFSET FOR PARTIAL AUTHORITY  
CANCELLATION**

DEBIT	CREDIT
F301    F390AP	E204

ACCOUNT NUMBER AND TITLE: **8801 OFFSET FOR PURCHASES OF ASSETS**

DEBIT	CREDIT
C132R C138R C414R F370 G134R G136R	B152AP    C132AP    G122 B402AP    C134AP    G124 B404AP    C136AP B406AP    D132AP B430AP    D134AP B438AP    G120 B604AP

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **8802 PURCHASES OF PROPERTY, PLANT, AND  
EQUIPMENT**

DEBIT		CREDIT
B402AP	C134AP	C134R
B404AP	C136AP	C138R
B406AP	D132AP	C414R
B604AP	D134AP	F370
C132AP	G120	

ACCOUNT NUMBER AND TITLE: **8803 PURCHASES OF INVENTORY AND RELATED  
PROPERTY**

DEBIT		CREDIT
B402AP	C136AP	C134R
B404AP	D132AP	C138R
B406AP	D134AP	C414R
B430AP	G122	F370
B604AP		
C132AP		

ACCOUNT NUMBER AND TITLE: **8804 PURCHASES OF ASSETS - OTHER**

DEBIT		CREDIT
B152AP	C132AP	C134R
B402AP	C136AP	C138R
B404AP	D132AP	C414R
B406AP	D134AP	F370
B438AP	G124	
B604AP		

**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 the FMS-administered FACTS I and FACTS II "trial-balance" reporting systems.

Attributes are like adjectives that further describe a USSGL account in order to meet a specific reporting requirement. Domain values are all of the possible valid choices within an attribute. For example, if there is a red chair and a blue chair in a room, then you only need one attribute to describe them: color. The valid domain values within the attribute "color" would be "red" or "blue." If you wanted the red chair, there would be no need to use additional adjectives such as weight, height, or size to describe it. This is because, in this example, color is enough to uniquely identify the chair. Therefore, only those attributes and those domain values that are necessary to uniquely identify the reporting requirement appear on the crosswalks.

**Note:** Some USSGL accounts do not have certain attributes in this document for reporting purposes, but do require these attributes for accounting purposes. An example is downward adjustments of prior-year obligations. For FACTS II reporting, USSGL accounts 4871, 4872, 4971, and 4972 do not need the reimbursable flag attribute with the domain values of direct and reimbursable. However, at yearend these accounts close to USSGL accounts 4801, 4802, 4901, and 4902 that do require the reimbursable flag attribute for FACTS II reporting. Therefore, an agency must similarly identify the adjustment accounts to close them properly.

The attributes in the FACTS I data table are used to prepare the *Financial Report of the United States Government* and do not include all of the attributes used to prepare agency financial statements required by OMB Circular No. A-136, "Financial Reporting Requirements."

	<u>Page Number</u>
<b>Attributes Used To Prepare the Financial Report of the U.S. Government</b>	IV - 3
FACTS I USSGL Account Attribute Definitions	IV - 4
Fiscal 2007 USSGL Account Attributes Table for FACTS I Reporting	IV - 5
Fiscal 2007 USSGL Account Attributes for FACTS I Reporting - Easy Reference	IV - 11
Fiscal 2007 Attributes Used to Prepare Budgetary Reports	IV - 13

**Note:** Refer to USSGL crosswalks in Section V for standard external reporting requirements by FASAB, OMB, and FMS. Missing page numbers are intentional.

	<u>Page Number</u>
FACTS II - Fiscal 2007 Entity Relationship Diagram	IV - 15
FACTS II - Fiscal 2007 Entity Definition Report	IV - 19
FACTS II - Fiscal 2007 Attribute Definition Report	IV - 29
Fiscal 2007 USSGL Account Attributes Table for FACTS II Reporting	IV - 51
Fiscal 2007 USSGL Account Attributes Required for FACTS II Reporting - Easy Reference	IV - 60

### **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 FACTS I data table shows the USSGL account balances and the related attribute information captured at the transaction level that support production of the *Financial Report of the United States Government*. The USSGL crosswalks for the financial statements reference these attributes as a requirement for proper reporting on the particular financial statement line items.

### **OMB Form and Content Agency Financial Reports**

The FACTS I data table does not show all the USSGL account attributes necessary to produce agency financial statements required by OMB. Refer to Section V: Crosswalks to Standard External Reports.

### **Attribute Definition Report**

This report provides definitions for the attributes associated with each proprietary USSGL account for FACTS I reporting. Agencies are required to report their adjusted trial balances and selected NOTES amounts in FACTS I with attributes described in the detailed financial information.

### **FACTS I USSGL Accounts and Attributes**

The USSGL account and related attribute tables show USSGL accounts, account titles, and normal balance indicators for USSGL accounts that agencies will use for FACTS I reporting. The tables also show the related attributes agencies must provide for each USSGL account reported in FACTS I; these columns contain one of three values:

Space	This attribute is <b>not reported</b> in FACTS I for the USSGL account.
Y	The attribute domain value is required in FACTS I when this USSGL account is submitted. A list of the valid values for each attribute is on the last page of the attribute table.
Other	In some cases, attributes are filled in with a value other than "Y" or space. For example, Federal/non-Federal attribute domain values often appear with an "F" (Federal) in a shaded cell. Shaded attributes show the domain value that FACTS I predefines as appropriate for a specific USSGL account. The FACTS I system will supply shaded attribute values for the designated USSGL accounts.

The FACTS I team may update the table periodically between USSGL TFM releases. For the latest information, access the GFRS/FACTS I Web site at [www.fms.treas.gov/factsi/index.html](http://www.fms.treas.gov/factsi/index.html).

## FACTS I USSGL ACCOUNT ATTRIBUTE DEFINITIONS

PROPRIETARY ACCOUNT

Attribute Name	Attribute Definition	Domain	System Characters	Reference	Supplied By
Budget Subfunction	Subfunctions used in the classification of data according to major purpose served (for example, income, security, or national defense). Classifications are required by Congressional Budget Act of 1974.	OMB Circular No. A-11	3/N	OMB Treasury FMS	
Custodial/Noncustodial	Indicates whether the balance being reported is custodial in nature (S) or noncustodial in nature (A), and was reported by the agency in a Statement of Custodial Activity or separate footnote of custodial activity.	S – Custodial A – Noncustodial	1/A	SFFAS #7 OMB	Agency
Debit/Credit	Indicates whether the amount reported is debited or credited to the USSGL account.	D – Debit C – Credit	1/A	TFM	Agency
Exchange/Nonexchange	Indicates whether the revenue balance being reported is exchange revenue (X) or nonexchange revenue (T).	X – Exchange T – Nonexchange	1/A	SFFAS #7 OMB TFM USSGL - Section V	Agency
Federal/NonFederal	Indicates the type of entity involved in transactions with the reporting entity (that is, other Federal entities (F) or 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	Agency
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."	Treasury	2/N	OMB TFM USSGL - Section V	Agency

## SUPPLEMENT

## SECTION IV

## Fiscal 2007 USSGL Account Attributes Required for FACTS I Reporting of Detailed Financial Information/1

USSGL Account			USSGL Account Attributes				
No.	USSGL Account Title	Normal Bal. Ind.	Adjusted Trial Balances				
			Federal/ NonFederal	Trading Partner	Exchange/ Nonexch.	Budget Subfunction	Custodial/ Noncust.
1010	Fund Balance With Treasury	D					
1090	Fund Balance With Treasury Under a Continuing Resolution	D					
1110	Undeposited Collections	D	N				Y
1120	Imprest Funds	D	N				
1130	Funds Held by the Public	D	N				
1190	Other Cash	D	N				
1195	Other Monetary Assets	D	N				
1200	Foreign Currency	D	N				
1310	Accounts Receivable	D	Y	Y			Y
1319	Allowance for Loss on Accounts Receivable	C	Y	Y			Y
1320	Employment Benefit Contributions Receivable	D	Y	Y			
1325	Taxes Receivable	D	N				Y
1329	Allowance for Loss on Taxes Receivable	C	N				Y
1330	Receivable for Transfers of Currently Invested Balances	D	F	Y			
1335	Expenditure Transfers Receivable	D	F	Y			
1340	Interest Receivable	D	Y	Y			Y
1349	Allowance for Loss on Interest Receivable	C	Y	Y			Y
1350	Loans Receivable	D	Y	Y			
1359	Allowance for Loss on Loans Receivable	C	Y	Y			
1360	Penalties, Fines, and Administrative Fees Receivable	D	Y	Y			Y
1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	C	Y	Y			Y
1399	Allowance for Subsidy	C	N				
1410	Advances and Prepayments	D	Y	Y			
1511	Operating Materials and Supplies Held for Use	D	N				
1512	Operating Materials and Supplies Held in Reserve for Future Use	D	N				
1513	Operating Materials and Supplies - Excess, Obsolete, and Unserviceable	D	N				
1514	Operating Materials and Supplies Held For Repair	D	N				
1519	Operating Materials and Supplies - Allowance	C	N				
1521	Inventory Purchased for Resale	D	N				
1522	Inventory Held in Reserve for Future Sale	D	N				
1523	Inventory Held for Repair	D	N				
1524	Inventory - Excess, Obsolete, and Unserviceable	D	N				
1525	Inventory - Raw Materials	D	N				
1526	Inventory - Work-in-Process	D	N				
1527	Inventory - Finished Goods	D	N				
1529	Inventory - Allowance	C	N				
1531	Seized Monetary Instruments	D	N				
1532	Seized Cash Deposited	D	N				
1541	Forfeited Property Held for Sale	D	N				
1542	Forfeited Property Held for Donation or Use	D	N				
1549	Forfeited Property - Allowance	C	N				
1551	Foreclosed Property	D	N				
1559	Foreclosed Property - Allowance	C	N				

## SUPPLEMENT

## SECTION IV

## Fiscal 2007 USSGL Account Attributes Required for FACTS I Reporting of Detailed Financial Information/1

USSGL Account			USSGL Account Attributes				
No.	USSGL Account Title	Normal Bal. Ind.	Adjusted Trial Balances				
			Federal/ NonFederal	Trading Partner	Exchange/ Nonexch.	Budget Subfunction	Custodial/ Noncust.
1561	Commodities Held Under Price Support and Stabilization Support Programs	D	N				
1569	Commodities - Allowance	C	N				
1571	Stockpile Materials Held in Reserve	D	N				
1572	Stockpile Materials Held for Sale	D	N				
1591	Other Related Property	D	N				
1599	Other Related Property - Allowance	C	N				
1610	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	D	F	Y			
1611	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	C	F	Y			
1612	Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	D	F	Y			
1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	D	F	Y			
1618	Market Adjustment - Investments	D	Y	Y			
1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	D	Y	Y			
1621	Discount on Securities Other Than the Bureau of the Public Debt Securities	C	Y	Y			
1622	Premium on Securities Other Than the Bureau of the Public Debt Securities	D	Y	Y			
1623	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities	D	Y	Y			
1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	D	F	Y			
1631	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	C	F	Y			
1633	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	D	F	Y			
1638	Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	D	F	Y			
1639	Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	C	F	Y			
1690	Other Investments	D	Y	Y			
1711	Land and Land Rights	D	N				
1712	Improvements to Land	D	N				
1719	Accumulated Depreciation on Improvements to Land	C	N				
1720	Construction-in-Progress	D	N				
1730	Buildings, Improvements, and Renovations	D	N				
1739	Accumulated Depreciation on Buildings, Improvements, and Renovations	C	N				
1740	Other Structures and Facilities	D	N				
1749	Accumulated Depreciation on Other Structures and Facilities	C	N				
1750	Equipment	D	N				
1759	Accumulated Depreciation on Equipment	C	N				
1810	Assets Under Capital Lease	D	N				

## SUPPLEMENT

## SECTION IV

## Fiscal 2007 USSGL Account Attributes Required for FACTS I Reporting of Detailed Financial Information/1

USSGL Account			USSGL Account Attributes				
No.	USSGL Account Title	Normal Bal. Ind.	Adjusted Trial Balances				
			Federal/ NonFederal	Trading Partner	Exchange/ Nonexch.	Budget Subfunction	Custodial/ Noncust.
1819	Accumulated Depreciation on Assets Under Capital Lease	C	N				
1820	Leasehold Improvements	D	N				
1829	Accumulated Amortization on Leasehold Improvements	C	N				
1830	Internal-Use Software	D	N				
1832	Internal-Use Software in Development	D	N				
1839	Accumulated Amortization on Internal-Use Software	C	N				
1840	Other Natural Resources	D	N				
1849	Allowance for Depletion	C	N				
1890	Other General Property, Plant, and Equipment	D	N				
1899	Accumulated Depreciation on Other General Property, Plant, and Equipment	C	N				
1921	Receivable From Appropriations	D	F	Y			Y
1990	Other Assets	D	Y	Y			
2110	Accounts Payable	C	Y	Y			Y
2120	Disbursements in Transit	C	Y	Y			
2130	Contract Holdbacks	C	Y	Y			
2140	Accrued Interest Payable	C	Y	Y			
2150	Payable for Transfers of Currently Invested Balances	C	F	Y			
2155	Expenditure Transfers Payable	C	F	Y			
2160	Entitlement Benefits Due and Payable	C	N				
2170	Subsidy Payable to the Financing Account	C	F	Y			
2179	Contra Liability for Subsidy Payable to the Financing Account	D	F	Y			
2180	Loan Guarantee Liability	C	N				
2190	Other Liabilities With Related Budgetary Obligations	C	Y	Y			
2210	Accrued Funded Payroll and Leave	C	N				
2211	Withholdings Payable	C	N				
2213	Employer Contributions and Payroll Taxes Payable	C	Y	Y			
2215	Other Post-Employment Benefits Due and Payable	C	Y	Y			
2216	Pension Benefits Due and Payable to Beneficiaries	C	N				
2217	Benefit Premiums Payable to Carriers	C	N				
2218	Life Insurance Benefits Due and Payable to Beneficiaries	C	N				
2220	Unfunded Leave	C	N				
2225	Unfunded FECA Liability	C	F	Y			
2290	Other Unfunded Employment Related Liability	C	Y	Y			
2310	Liability for Advances and Prepayments	C	Y	Y			
2320	Other Deferred Revenue	C	N				
2400	Liability for Deposit Funds, Clearing Accounts, and Undeposited Collections	C	Y	Y			
2510	Principal Payable to the Bureau of the Public Debt	C	F	Y			
2520	Principal Payable to the Federal Financing Bank	C	F	Y			

## SUPPLEMENT

## SECTION IV

## Fiscal 2007 USSGL Account Attributes Required for FACTS I Reporting of Detailed Financial Information/1

USSGL Account			USSGL Account Attributes				
			Adjusted Trial Balances				
No.	USSGL Account Title	Normal Bal. Ind.	Federal/ NonFederal	Trading Partner	Exchange/ Nonexch.	Budget Subfunction	Custodial/ Noncust.
2530	Securities Issued by Federal Agencies Under General and Special Financing Authority	C	Y	Y			
2531	Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority	D	Y	Y			
2532	Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	C	Y	Y			
2533	Amortization of Discount and Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	D	Y	Y			
2540	Participation Certificates	C	Y	Y			
2590	Other Debt	C	Y	Y			
2610	Actuarial Pension Liability	C	N				
2620	Actuarial Health Insurance Liability	C	N				
2630	Actuarial Life Insurance Liability	C	N				
2650	Actuarial FECA Liability	C	N				
2690	Other Actuarial Liabilities	C	N				
2910	Prior Liens Outstanding on Acquired Collateral	C	N				
2920	Contingent Liabilities	C	N				
2940	Capital Lease Liability	C	Y	Y			
2950	Liability for Subsidy Related to Undisbursed Loans	C	F	Y			
2960	Accounts Payable From Canceled Appropriations	C	Y	Y			
2970	Resources Payable to Treasury	C	F	Y			Y
2980	Custodial Liability	C	Y	Y			S
2990	Other Liabilities Without Related Budgetary Obligations	C	Y	Y			
2995	Estimated Cleanup Cost Liability	C	N				
3100	Unexpended Appropriations - Cumulative	C					
3101	Unexpended Appropriations - Appropriations Received	C					
3102	Unexpended Appropriations - Transfers-In	C	F	Y			
3103	Unexpended Appropriations - Transfers-Out	D	F	Y			
3106	Unexpended Appropriations - Adjustments	C					
3107	Unexpended Appropriations - Used	D					
3108	Unexpended Appropriations - Prior-Period Adjustments Due to Correction of Errors	D					
3109	Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles	D					
3310	Cumulative Results of Operations	C					
5100	Revenue From Goods Sold	C	Y	Y	X	Y	
5109	Contra Revenue for Goods Sold	D	Y	Y	X	Y	
5200	Revenue From Services Provided	C	Y	Y	X	Y	
5209	Contra Revenue for Services Provided	D	Y	Y	X	Y	
5310	Interest Revenue - Other	C	Y	Y	Y	Y	Y
5311	Interest Revenue - Investments	C	Y	Y	Y	Y	Y
5312	Interest Revenue - Loans Receivable/Uninvested Funds	C	Y	Y	Y	Y	Y

## SUPPLEMENT

## SECTION IV

## Fiscal 2007 USSGL Account Attributes Required for FACTS I Reporting of Detailed Financial Information/1

USSGL Account			USSGL Account Attributes				
No.	USSGL Account Title	Normal Bal. Ind.	Adjusted Trial Balances				
			Federal/ NonFederal	Trading Partner	Exchange/ Nonexch.	Budget Subfunction	Custodial/ Noncust.
5317	Contra Revenue for Interest Revenue - Loans Receivable	D	Y	Y	Y	Y	Y
5318	Contra Revenue for Interest Revenue - Investments	D	Y	Y	Y	Y	Y
5319	Contra Revenue for Interest Revenue - Other	D	Y	Y	Y	Y	Y
5320	Penalties, Fines, and Administrative Fees Revenue	C	Y	Y	Y	Y	Y
5329	Contra Revenue for Penalties, Fines, and Administrative Fees	D	Y	Y	Y	Y	Y
5400	Benefit Program Revenue	C	Y	Y	Y	Y	
5409	Contra Revenue for Benefit Program Revenue	D	Y	Y	Y	Y	
5500	Insurance and Guarantee Premium Revenue	C	N		X	Y	
5509	Contra Revenue for Insurance and Guarantee Premium Revenue	D	N		X	Y	
5600	Donated Revenue - Financial Resources	C	N		T		
5609	Contra Revenue for Donations - Financial Resources	D	N		T		
5610	Donated Revenue - Nonfinancial Resources	C	N		T		
5619	Contra Donated Revenue - Nonfinancial Resources	D	N		T		
5700	Expended Appropriations	C					
5708	Expended Appropriations - Prior-Period Adjustments 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	C	F	Y			
5760	Expenditure Financing Sources - Transfers-Out	D	F	Y			
5765	Nonexpenditure Financing Sources - Transfers-Out	D	F	Y			
5780	Imputed Financing Sources	C	F	Y			
5790	Other Financing Sources	C	F	Y			
5799	Adjustment of Appropriations Used	D					
5800	Tax Revenue Collected	C	Y	Y	T		Y
5801	Tax Revenue Accrual Adjustment	C	Y	Y	T		Y
5809	Contra Revenue for Taxes	D	Y	Y	T		Y
5890	Tax Revenue Refunds	D	Y	Y	T		Y
5900	Other Revenue	C	Y	Y	Y	Y	Y
5909	Contra Revenue for Other Revenue	D	Y	Y	Y	Y	Y
5990	Collections for Others	D	Y	Y	Y	Y	S

## SUPPLEMENT

## SECTION IV

## Fiscal 2007 USSGL Account Attributes Required for FACTS I Reporting of Detailed Financial Information/1

USSGL Account			USSGL Account Attributes				
No.	USSGL Account Title	Normal Bal. Ind.	Adjusted Trial Balances				
			Federal/ NonFederal	Trading Partner	Exchange/ Nonexch.	Budget Subfunction	Custodial/ Noncust.
5991	Accrued Collections for Others	D	Y	Y	Y	Y	S
6100	Operating Expenses/Program Costs	D	Y	Y		Y	
6190	Contra Bad Debt Expense - Incurred for Others	C	Y	Y		Y	
6199	Adjustment to Subsidy Expense	C	N			Y	
6310	Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank	D	F	Y		Y	
6320	Interest Expenses on Securities	D	Y	Y		Y	
6330	Other Interest Expenses	D	Y	Y		Y	Y
6400	Benefit Expense	D	Y	Y		Y	
6500	Cost of Goods Sold	D	N			Y	
6600	Applied Overhead	C	N			Y	
6610	Cost Capitalization Offset	C	N			Y	
6710	Depreciation, Amortization, and Depletion	D	N			Y	
6720	Bad Debt Expense	D	Y	Y		Y	
6730	Imputed Costs	D	F	Y		Y	
6790	Other Expenses Not Requiring Budgetary Resources	D	Y	Y		Y	
6800	Future Funded Expenses	D	Y	Y		Y	
6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	D	F	Y		Y	
6900	Nonproduction Costs	D	Y	Y		Y	
7110	Gains on Disposition of Assets - Other	C	N		Y	Y	
7111	Gains on Disposition of Investments	C	Y	Y	Y		
7112	Gains on Disposition of Borrowings	C	F	Y	Y		
7180	Unrealized Gains	C	Y	Y	Y		
7190	Other Gains	C	Y	Y	Y	Y	
7210	Losses on Disposition of Assets - Other	D	N		Y	Y	
7211	Losses on Disposition of Investments	D	Y	Y	Y		
7212	Losses on Disposition of Borrowings	D	F	Y	Y		
7280	Unrealized Losses	D	Y	Y	Y		
7290	Other Losses	D	Y	Y	Y	Y	
7300	Extraordinary Items	C	N			Y	
7400	Prior-Period Adjustments Due to Corrections of Errors	C	Y	Y			
7401	Prior-Period Adjustments Due to Changes in Accounting Principles	C	Y	Y			
7500	Distribution of Income - Dividend	D	Y	Y	Y	Y	
7600	Changes in Actuarial Liability	D	N			Y	
8801	Offset for Purchases of 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			

SUPPLEMENT

SECTION IV

Fiscal 2007 USSGL Account Attributes Required for FACTS I Reporting - Easy Reference/1

<u>ADDITIONAL INFORMATION:</u>		
1/ For a description of USSGL account attributes, see the "FACTS I USSGL Account Attribute Definitions" in this section.		
2/ "Y" in any attribute column indicates that the FACTS I user must provide a value/domain for the attribute. Trading Partner is required with an "F" Federal/NonFederal attribute. See Note 5 for valid attribute values/domains.		
3/ A blank space in any attribute column indicates that the FACTS I user should not provide an attribute value/domain.		
4/ Shaded areas indicate that the correct attribute value/domain for the USSGL account will be automatically provided by FACTS I.		
5/ Attribute values/domains are listed below:		
<u>Attribute</u>	<u>Domain</u>	<u>Domain Description</u>
Budget Subfunction	nnn	3-digit budget functional classification subfunction
Custodial/Noncustodial	S	Custodial
	A	Noncustodial
Debit/Credit	C	Credit
	D	Debit
Exchange/Nonexchange	X	Exchange Revenue
	T	Nonexchange Revenue
Federal/NonFederal	F	Federal
	N	NonFederal
Trading Partner	nn	2-digit Treasury Department Code, required with Federal attribute

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### **Fiscal 2007 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 Entity Relationship Diagram;
- ◆ FACTS II Entity Definition Report;
- ◆ FACTS II Attribute Definition Report;
- ◆ FACTS II USSGL Account Attributes Table.

#### ***FACTS II Entity Relationship Diagram***

This diagram shows the relationship between entities or groups of data. It includes budget formulation accounts, Treasury appropriation/fund symbols, USSGL accounts and related attributes as well as financial data reported by Federal agencies to OMB and Treasury. The diagram shows the relationships between (1) information published in the President's Budget and the Treasury Annual Report/Appendix, and (2) detailed data captured in agencies' financial systems and summaries of these data presented in OMB and Treasury publications.

#### ***FACTS II Entity Definition Report***

This report provides definitions and business rules for relationships between all entities.

#### ***FACTS II Attribute Definition Report***

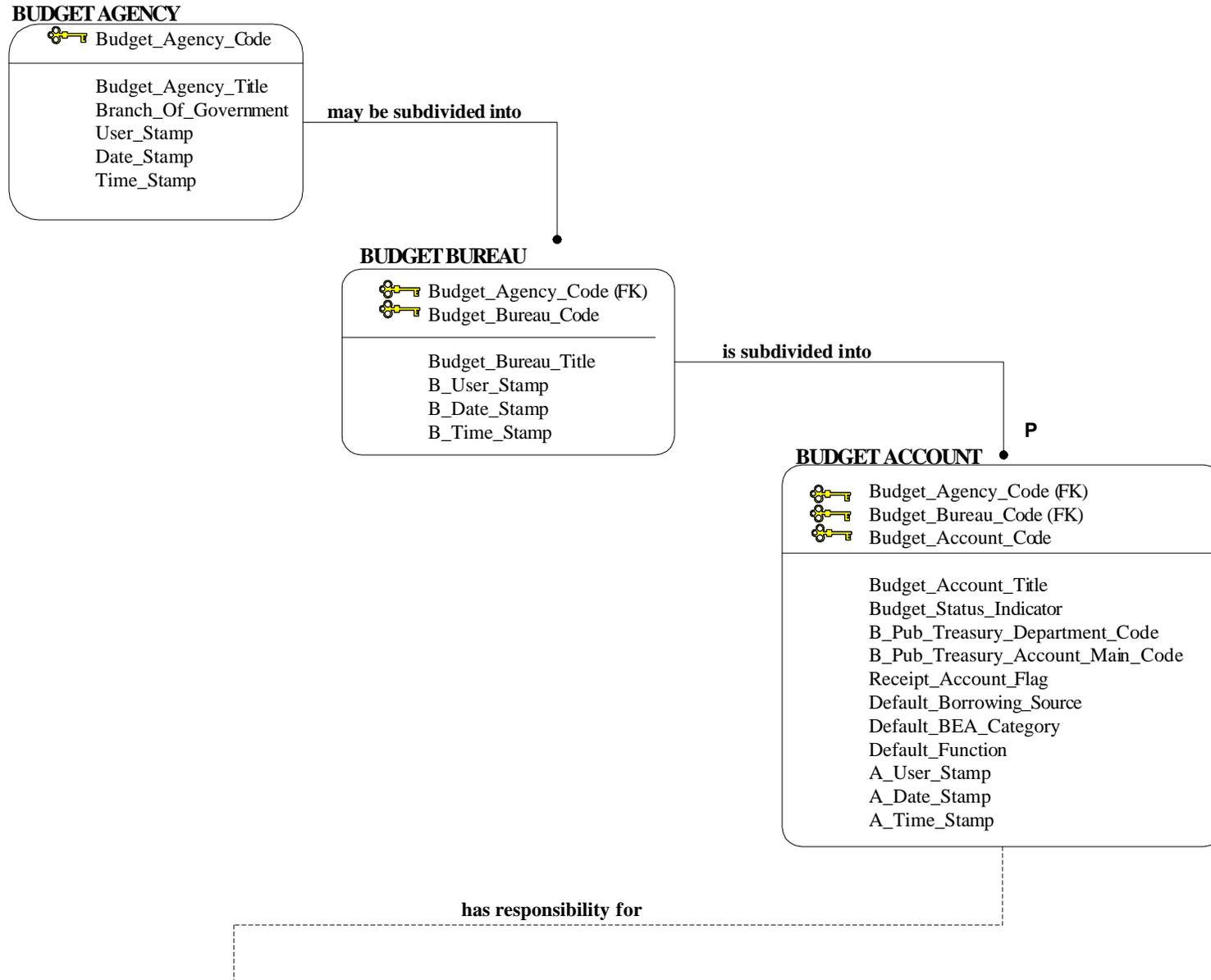
This report provides definitions and related information for all attributes associated with each entry. Agencies will report on those attributes described in the detailed financial information entity.

#### ***FACTS II USSGL Account Attribute Tables***

The FACTS II attribute tables for fiscal 2007 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:

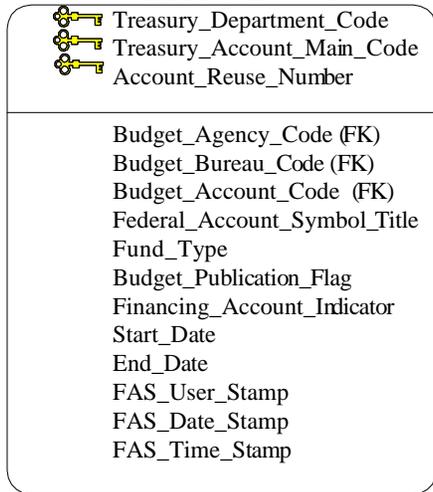
Space	This attribute is <b>not reported</b> in FACTS II for the USSGL account.
Y	Yes, report this attribute in FACTS II when this USSGL account is submitted. To determine valid domain values, refer to the Detailed Financial Information portion of the “FACTS II - Attribute Definition Report” in this section.
Other	In some cases, attributes are filled in with a value other than “Y” or space. For example, Begin_End often appears with an “E” (end balance) in a shaded cell. Shaded attributes show the only valid value that FACTS II will accept for a specific USSGL account.

For the latest information, access the FACTS II Web site at [www.fms.treas.gov/factsii/index.html](http://www.fms.treas.gov/factsii/index.html).



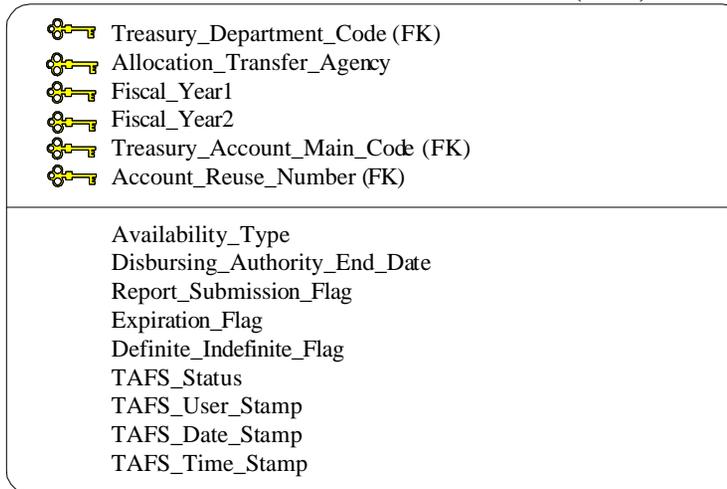
P

**FEDERAL ACCOUNT SYMBOL**



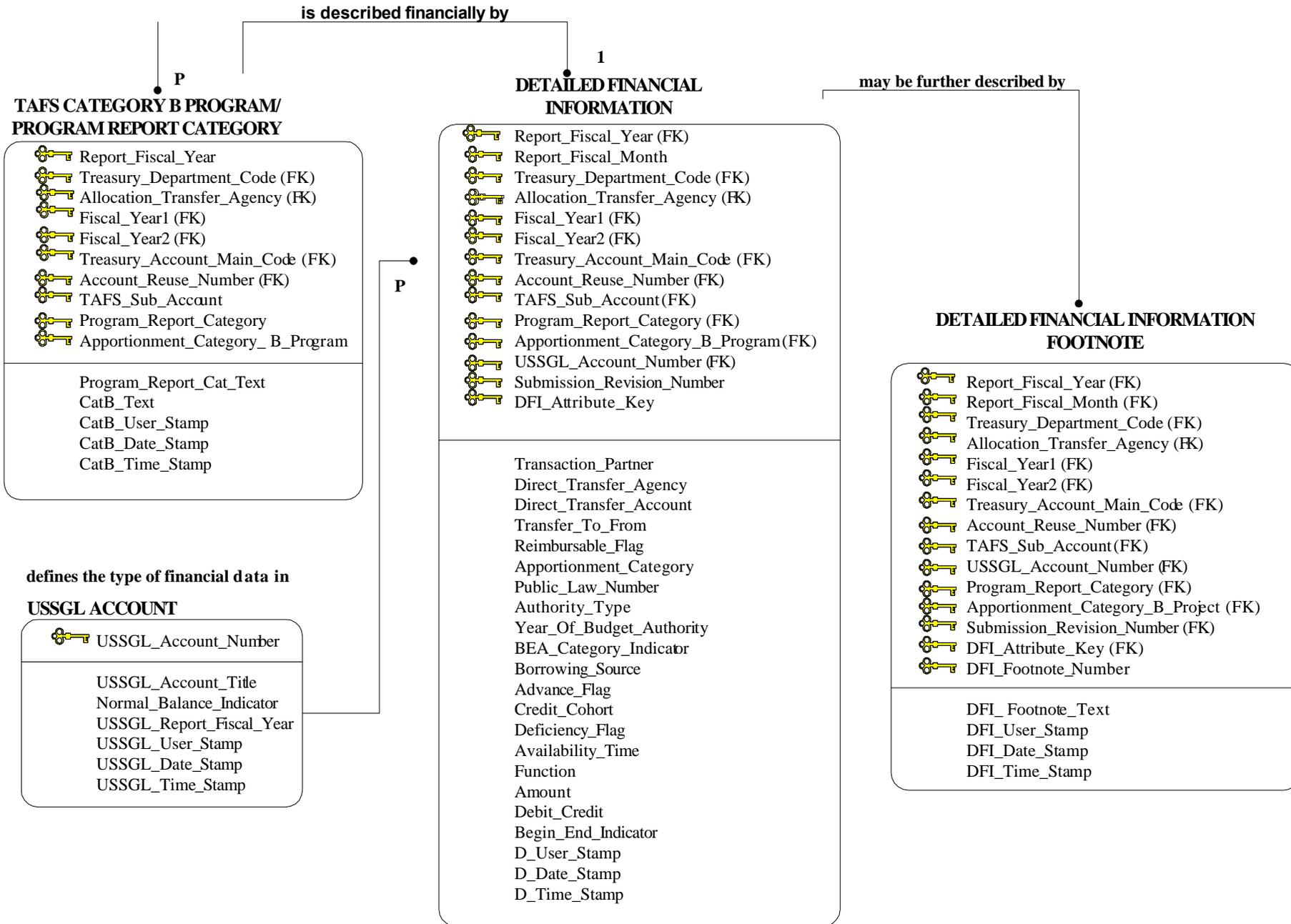
is fiscally divided into

**TREASURY APPROPRIATION/FUND SYMBOL (TAFS)**



is categorized by

FACTS II - Entity Relationship Diagram



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## FACTS II - ENTITY DEFINITION REPORT

Entity Name: BUDGET ACCOUNT

Entity Definition: A Budget Account is an administrative or functional subdivision of a Budget Bureau and sometimes a Budget Agency. Budget Accounts are the basic building blocks of budget formulation.

Examples: Operations is a Budget Account (code=021-12-1301) within the Federal Aviation Administration (code=021-12) (a Budget Bureau) in the Department of Transportation (code=021) (a Budget Agency).

Synonyms: None

Entity Type: Dependent

Business Rules:

A BUDGET ACCOUNT has responsibility for at least one FEDERAL ACCOUNT SYMBOL.

A BUDGET ACCOUNT is associated with exactly one BUDGET BUREAU.

A BUDGET BUREAU is subdivided into at least one BUDGET ACCOUNT.

A FEDERAL ACCOUNT SYMBOL is associated with zero or one BUDGET ACCOUNT.

FACTS II - ENTITY DEFINITION REPORT

Entity Name: BUDGET AGENCY

Entity Definition: A Budget Agency is a department or establishment of the Federal Government.

Examples: The Department of Transportation (code=021) is a Budget Agency.

Synonyms: Department,  
Independent Commissions and Boards

Entity Type: Independent

Business Rules:

A BUDGET AGENCY may be subdivided into many BUDGET BUREAUs.

A BUDGET BUREAU is associated with exactly one BUDGET AGENCY.

## FACTS II - ENTITY DEFINITION REPORT

Entity Name: BUDGET BUREAU

Entity Definition: A Budget Bureau is an organizational unit within a Budget Agency and consists of one or more accounts for presentation in the President's Budget.

Examples: The Federal Aviation Administration (code=021-12) is a Budget Bureau within the Department of Transportation (code=021) (a Budget Agency).

Synonyms: Agency,  
Operating Division

Entity Type: Dependent

Business Rules:

A BUDGET ACCOUNT is associated with exactly one BUDGET BUREAU.

A BUDGET AGENCY may be subdivided into many BUDGET BUREAUs.

A BUDGET BUREAU is associated with exactly one BUDGET AGENCY.

A BUDGET BUREAU is subdivided into at least one BUDGET ACCOUNT.

## FACTS II - ENTITY DEFINITION REPORT

Entity Name: DETAILED FINANCIAL INFORMATION

Entity Definition: This is the most detailed financial information that agencies need to record in their core financial systems to meet the reporting requirements of the FMS 2108: Yearend Closing Statement (a primary source for the Treasury's Annual Report), the SF 133: Report on Budget Execution and Budgetary Resources, and much of the initial set of information that appears in the prior-year column of the Program and Financing (P&F) Schedule.

Examples: None

Synonyms: None

Entity Type: Dependent

Business Rules:

A DETAILED FINANCIAL INFORMATION FOOTNOTE is associated with exactly one DETAILED FINANCIAL INFORMATION.

A TAFS PROGRAM REPORT CATEGORY is described financially by many DETAILED FINANCIAL INFORMATIONs.

A USSGL ACCOUNT defines the type of financial data in at least one DETAILED FINANCIAL INFORMATION.

DETAILED FINANCIAL INFORMATION is associated with exactly one TAFS PROGRAM REPORT CATEGORY.

DETAILED FINANCIAL INFORMATION is associated with exactly one USSGL ACCOUNT.

DETAILED FINANCIAL INFORMATION may be further described by many DETAILED FINANCIAL INFORMATION FOOTNOTEs.

FACTS II - ENTITY DEFINITION REPORT

Entity Name: DETAILED FINANCIAL INFORMATION FOOTNOTE

Entity Definition: A further description of Detailed Financial Information.

Examples: None

Synonyms: None

Entity Type: Dependent

Business Rules:

A DETAILED FINANCIAL INFORMATION FOOTNOTE is associated with exactly one DETAILED FINANCIAL INFORMATION.

DETAILED FINANCIAL INFORMATION may be further described by many DETAILED FINANCIAL INFORMATION FOOTNOTES.

## FACTS II - ENTITY DEFINITION REPORT

Entity Name: FEDERAL ACCOUNT SYMBOL

Entity Definition: A summary level of Treasury Appropriation/Fund Symbol that disregards the periods of availability to incur new obligations. The Federal Account Symbol establishes the link between Budget Accounts and Federal Appropriation Fund accounts that capture and report upon financial information.

Examples: Operations (code=69-1301) and Facilities, Engineering, and Development (code=69-1303) are Federal Account Symbols within Operations (code=021-12-1301) (a Budget Account) in the Federal Aviation Administration (code=021-12) (a Budget Bureau) in the Department of Transportation (code=021) (a Budget Agency).

Synonyms: Account Symbol,  
Treasury Account Symbol

Entity Type: Independent

Business Rules:

A BUDGET ACCOUNT has responsibility for at least one FEDERAL ACCOUNT SYMBOL.

A FEDERAL ACCOUNT SYMBOL is associated with zero or one BUDGET ACCOUNT.

A FEDERAL ACCOUNT SYMBOL is fiscally divided into many TREASURY APPROPRIATION FUND SYMBOLS (TAFS).

A TREASURY APPROPRIATION FUND SYMBOL (TAFS) is associated with exactly one FEDERAL ACCOUNT SYMBOL.

## FACTS II - ENTITY DEFINITION REPORT

Entity Name: TAFS CATEGORY B PROGRAM/PROGRAM REPORT CATEGORY

Entity Definition: A TAFS Category B Program/Program Report Category is used to describe a distribution made by OMB of budgetary resources. OMB uses a Category B Program, which is subject to the Anti-Deficiency Act, to limit obligations. OMB uses a Program Report Category to require that agencies report their obligations for the program category. OMB sometimes uses a single Category B Program with two or more Program Report Categories.

Examples: None

Synonyms: None

Entity Type: Dependent

Business Rules:

A TAFS PROGRAM REPORT CATEGORY is associated with exactly one TREASURY APPROPRIATION FUND SYMBOL (TAFS).

A TAFS PROGRAM REPORT CATEGORY is described financially by exactly one DETAILED FINANCIAL INFORMATION.

A TREASURY APPROPRIATION FUND SYMBOL (TAFS) is categorized by at least one TAFS PROGRAM REPORT CATEGORY.

DETAILED FINANCIAL INFORMATION is associated with exactly one TAFS PROGRAM REPORT CATEGORY.

## FACTS II - ENTITY DEFINITION REPORT

Entity Name: TREASURY APPROPRIATION FUND SYMBOL (TAFS)

Entity Definition: An administrative identifier that represents an act of Congress that permits Federal agencies to incur obligations and make payments out of Treasury for specified purposes. Each Treasury Appropriation/Fund Symbol provides the framework for establishing a set of balanced accounts on the books of the agency concerned. The Treasury Appropriation Fund Symbol describes key components of financial information, such as, the time when new obligations can be incurred, and the time when obligations can be liquidated.

Examples: Operations (code=69-1301) is a Federal Account Symbol that has been provided with appropriations of budget authority in each year between 1995 and 1999. The Treasury Appropriation Fund Symbols, which correspond to each of these years, are: 69-1995-1301, 69-1996-1301, 69-1997-1301, 69-1998-1301, and 69-1999-1301.

Synonyms: Account Symbol,  
Fund Account,  
Fund Symbol,  
Treasury Account Symbol

Entity Type: Dependent

Business Rules:

A FEDERAL ACCOUNT SYMBOL is fiscally divided into many TREASURY APPROPRIATION FUND SYMBOLS (TAFS).

A TAFS APPORTIONMENT CATEGORY is associated with exactly one TREASURY APPROPRIATION FUND SYMBOL (TAFS).

A TREASURY APPROPRIATION FUND SYMBOL (TAFS) is associated with exactly one FEDERAL ACCOUNT SYMBOL.

A TREASURY APPROPRIATION FUND SYMBOL (TAFS) is categorized by at least one TAFS PROGRAM REPORT CATEGORY.

## FACTS II - ENTITY DEFINITION REPORT

Entity Name: USSGL ACCOUNT

Entity Definition: A USSGL account subdivides a set of the financial information regarding TAFS that are posted in an agency's core financial system. Each USSGL account represents a summary balance of transactions posted to a uniform listing of USSGL accounts that support and standardize Federal agency accounting and preparation of standard external reports. The USSGL account (1) provides control over all financial transactions and resource balances, (2) in combination with USSGL attributes, satisfies basic financial and budget execution reporting requirements of OMB and Treasury, and (3) integrates proprietary and budgetary accounting.

Examples: Accounts payable and accounts receivable

Synonyms: None

Entity Type: Independent

Business Rules:

A USSGL ACCOUNT defines the type of financial data in at least one DETAILED FINANCIAL INFORMATION.

DETAILED FINANCIAL INFORMATION is associated with exactly one USSGL ACCOUNT.

FACTS II - ENTITY DEFINITION REPORT

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## SUPPLEMENT

## SECTION IV

## FACTS II - ATTRIBUTE DEFINITION REPORT

BUDGET ACCOUNT

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
A_Date_Stamp	Date when the record was last updated.	N/A	10/Date YYYY/MM/DD	N/A	System
A_Time_Stamp	Time when the record was last updated.	N/A	8/Time HH:MM:SS	N/A	System
A_User_Stamp	Who last updated the record.	N/A	8/A	N/A	System
B_Pub_Treasury_Account_Main_Code	The primary Treasury Account Code printed for each OMB Account in the President's Budget.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500; OMB Circular No. A-11	4/A	P&F	OMB
B_Pub_Treasury_Department_Code	The primary Treasury Department (Agency) Code printed for each OMB Account in the President's Budget.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	2/A	P&F	OMB
Budget_Account_Code	Used in conjunction with the Budget Agency Code and the Budget Bureau Code, the Budget Account Code uniquely represents a Budget Account, which is an administrative or functional subdivision of a Budget Agency and sometimes a Budget Bureau. Budget Accounts are the basic building blocks of budget formulation.	OMB Circular No. A-11	6/A	SF 133, P&F	OMB
Budget_Account_Title	Title assigned by OMB to a budget account.	OMB Circular No. A-11	125/A	SF 133, P&F	OMB
Budget_Agency_Code	A unique code for a department, agency, or establishment of the U.S. Government. The code is assigned by OMB.	OMB Circular No. A-11	3/A	SF 133, P&F	OMB
Budget_Bureau_Code	Used in conjunction with the Budget Agency Code, the Budget Bureau Code represents an organizational unit within an agency. The code is assigned by OMB.	OMB Circular No. A-11	2/A	SF 133, P&F	OMB
Budget_Status_Indicator	Indicates whether the OMB account is included within the budget totals published in the President's Budget, based on the terms of the laws. Some presentations in the President's Budget distinguish on-budget totals from off-budget totals for budget authority, outlays, and receipts. (The Budget System and Concepts and Glossary, of the President's Budget)	ON - On budget OFF - Off budget FIN - Financing Account GSE - Government Sponsored Enterprise	3/A	SF 133, P&F	OMB

## SUPPLEMENT

## SECTION IV

## 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 or discretionary.	D - Discretionary M - Mandatory	1/A	P&F	OMB
Default_Borrowing_Source	Indicates whether borrowing source is Treasury, public, or both.	T - Treasury P - Public B - Both	1/A	FMS 2108, P&F	Treasury
Default_Function	Classification of data according to major purpose served (for example, income, security, or national defense). Classifications are required by Congressional Budget Act of 1974.	OMB Circular No. A-11	3/A	P&F	OMB
Receipt_Account_Flag	Indicates whether Federal Account Symbol is a receipt account or an expenditure account.	Y - Yes N - No	1/A	General Admin	OMB

## SUPPLEMENT

## SECTION IV

## FACTS II - ATTRIBUTE DEFINITION REPORT

BUDGET AGENCY

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
Branch_Of_Government	Distinguishes among branches of Government.	E - Executive Branch L - Legislative Branch J - Judicial Branch	1/A	SF 133, P&F	OMB
Budget_Agency_Code	A unique code for a department, agency, or establishment of the U.S. Government. The code is assigned by OMB.	OMB Circular No. A-11	3/A	SF 133, P&F	OMB
Budget_Agency_Title	The title of a department, agency, or establishment of the U.S. Government. The title is assigned by OMB.	OMB Circular No. A-11	125/A	SF 133, P&F	OMB
Date_Stamp	Date when the record was last updated.	N/A	10/Date YYYY/MM/ DD	N/A	System
Time_Stamp	Time when the record was last updated.	N/A	8/Time HH:MM:SS	N/A	System
User_Stamp	Who last updated the record.	N/A	8/A	N/A	System

## SUPPLEMENT

## SECTION IV

## FACTS II - ATTRIBUTE DEFINITION REPORT

BUDGET BUREAU

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
B_Date_Stamp	Date when the record was last updated.	N/A	10/Date YYYY/MM/ DD	N/A	System
B_Time_Stamp	Time when the record was last updated.	N/A	8/Time HH:MM:SS	N/A	System
B_User_Stamp	Who last updated the record.	N/A	8/A	N/A	System
Budget_Agency_Code	A unique code for a department, agency, or establishment of the U.S. Government. The code is assigned by OMB.	OMB Circular No. A-11	3/A	SF 133, P&F	OMB
Budget_Bureau_Code	Used in conjunction with the Budget Agency Code, the Budget Bureau Code represents an organizational unit within an agency. The code is assigned by OMB.	OMB Circular No. A-11	2/A	SF 133, P&F	OMB
Budget_Bureau_Title	The title of an organizational unit within an agency. The title is assigned by OMB.	OMB Circular No. A-11	125/A	SF 133, P&F	OMB

## SUPPLEMENT

## SECTION IV

## FACTS II - ATTRIBUTE DEFINITION REPORT

DETAILED FINANCIAL INFORMATION

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
Account_Reuse_Number	Indicates whether the same Treasury Department Code and Treasury Account Main Code combination have been previously used to identify a Federal account symbol used for different purposes.	N/A	2/A	SF 133, FMS 2108, P&F	OMB, Treasury
Advance_Flag	Indicates that a portion of the appropriation was advanced from a future year, or was made available in a prior year.	P – Advanced in Prior Year F – Advanced from Future Year X – Not Applicable	1/A	SF 133, P&F	Agency
Allocation_Transfer_Agency	Indicates the Treasury Department Code of the agency receiving funds through an allocation transfer.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	2/A	SF 133, FMS 2108, P&F	Treasury, Agency
Amount	The balance of USSGL account in combination with any related attributes.	Amount	17,2	SF 133, FMS 2108, P&F	Agency
Apportionment_Category	A distribution made by OMB of budgetary resources by calendar quarters (category A) or by other specified time periods, programs, activities, projects, or combinations thereof (category B). Indicates whether amounts are category A or B apportionment or not subject to apportionment. (OMB Circular No. A-11)	A – Category A B – Category B C – Exempt From Apportionment	1/A	SF 133, FMS 2108, P&F	Agency
Apportionment_Category_B_Program	The code representing the Category B program used on the apportionment. This code is only used to report Category B obligations. Each Category B program is subject to the Anti-Deficiency Act.	N/A	3/N	SF 133	OMB, Agency

## SUPPLEMENT

## SECTION IV

## FACTS II - ATTRIBUTE DEFINITION REPORT

DETAILED FINANCIAL INFORMATION

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
Authority_Type	Used to distinguish among the types of budgetary resources, where it is not possible to do so by the USSGL account number. For example, the USSGL rescission accounts (USSGL accounts 4392 and 4393) do not distinguish between rescissions of appropriations or contract authority.	P – Appropriation D – Advance Appropriation B – Borrowing Authority C – Contract Authority R - Re-appropriation S – Spending Authority From Offsetting Collections	1/A	SF 133, FMS 2108, P&F	Agency
Availability_Time	Indicates whether a budgetary resource is available for new obligations in the current period, or in a subsequent period within the current fiscal year or after being reapportioned in a future fiscal year.	A – Available in current period S – Available in subsequent period	1/A	SF 133, P&F	Agency
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
BEA_Category_Indicator	Indicates whether the Budget Enforcement Act (BEA) category is mandatory or discretionary.	D – Discretionary M – Mandatory	1/A	P&F	Agency
Borrowing_Source	Indicates whether borrowing took place from Treasury or public.	T – Treasury P – Public F-Federal Financing Bank	1/A	FMS 2108, P&F	Agency
Credit_Cohort	Fiscal year when direct loans are obligated or guarantees committed by a program, even if disbursements occur in subsequent fiscal years.	4-digit year	4/A	SF 133	Agency
D_Date_Stamp	Date when the record was last updated.	N/A	10/Date YYYY/MM/D D	N/A	System

## SUPPLEMENT

## SECTION IV

## FACTS II - ATTRIBUTE DEFINITION REPORT

DETAILED FINANCIAL INFORMATION

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
D_Time_Stamp	Time when the record was last updated.	N/A	8/Time HH:MM:SS	N/A	System
D_User_Stamp	Who last updated the record.	N/A	8/A	N/A	System
Debit_Credit	Indicates whether the amount is debited or credited to the USSGL account.	D – Debit C – Credit	1/A	SF 133, FMS 2108, P&F	Agency
Deficiency_Flag	Indicates that an appropriation is deficient and requires an appropriation or offsetting collections to liquidate unpaid obligations.	D – Deficient X – Not Deficient	1/A	P&F	System
DFI_Attribute_Key	Combination of nearly all non-key attributes, with the exception of Debit_Credit, Amount, Expiration_Flag, TAFS_Status, User_Stamp, Date_Stamp, and Time_Stamp.	See non-key attributes.	See non-key attributes.	See non-key attributes.	System
Direct_Transfer_Account	The Treasury Account Main Code of the other Federal entity involved in transactions with the reporting entity. Used in conjunction with Direct_Transfer_Agency.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	4/A	SF 133, FMS 2108, P&F	Agency
Direct_Transfer_Agency	The Treasury Department Code of the other Federal entity involved in transactions with the reporting entity.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	2/A	SF 133, FMS 2108, P&F	Agency
Fiscal_Year1	For multiyear funds only. The first year of fund availability under law that a TAFS may incur obligations. Blank indicates annual or no-year funds.	Blank 4-digit year	4/A	SF 133, FMS 2108, P&F	Treasury, Agency
Fiscal_Year2	For annual and multiyear funds, the last year of funds availability under law that a TAFS may incur new obligations. For no-year Treasury appropriation/fund symbols, "X" indicates that funds are available until the purposes for which the funds were made available are accomplished.	X - No year M - M account 4-digit year	4/A	SF 133, FMS 2108, P&F	Treasury, Agency

## SUPPLEMENT

## SECTION IV

## FACTS II - ATTRIBUTE DEFINITION REPORT

DETAILED FINANCIAL INFORMATION

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
Function	Classification of data according to major purpose served (national defense or non-national defense) used for G-R-H sequestration. Classifications are required by Congressional Budget Act of 1974.	DEF – National defense NND – Non-National defense	3/A	P&F	Agency
Program_Report_Category	The code representing a program report category that agencies use when reporting their obligations in their detailed financial information. Agencies may use this code when reporting either Category A or Category B obligations. Unlike the Apportionment_Category_B_Program, this code is NOT subject to the Anti-Deficiency Act.	N/A	3/N	SF 133	OMB, Agency
Public_Law_Number	The number of a specific law enacted by the Congress and signed by the President. For example, the 554 <sup>th</sup> Law of the 106th Congress would be Public Law 106-554. The specific Public Law number will determine where the USSGL account information is crosswalked. Use the most current Public Law number.	N/A	7/A	SF 133, FMS 2108	Agency
Reimbursable_Flag	Indicates whether amounts for goods, services, and joint project support are financed by offsetting collections.	R – Reimbursable D – Direct	1/A	SF 133, P&F	Agency
Report_Fiscal_Month	Month at end of period covered by report. For example, October is 01, December is 03, March is 06, June is 09, and September is 12.	2-digit month	2/A	SF 133, FMS 2108, P&F	Agency
Report_Fiscal_Year	Fiscal year covered by report.	4-digit year	4/A	SF 133, FMS 2108, P&F	Agency

## SUPPLEMENT

## SECTION IV

## FACTS II - ATTRIBUTE DEFINITION REPORT

DETAILED FINANCIAL INFORMATION

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
Submission_Revision_Number	An adjustment to previously submitted data. The submission revision number for an original submission has a value of 0.	Numeric	3/N	SF 133, FMS 2108, P&F	Agency
TAFS_Sub_Account	Normally filled with zero to indicate no subaccount. When used, indicates a Treasury defined subdivision of TAFS.	N/A	3/A	FMS 2108	Agency
Transaction_Partner	Indicates type of entity involved in transactions with the reporting entity (that is, other Federal entities (F), non-Federal entities such as Private/Local/State/Tribal/Foreign governments (X), or exceptions for other non-Federal partners (E)).	F – Federal X – NonFederal E – NonFederal Exception	1/A	SF 133	Agency
Transfer_To_From	Indicates whether the transfer is to or from another Treasury agency or account.	F – From T – To	1/A	SF 133, FMS 2108, P&F	System
Treasury_Account_Main_Code	Used in conjunction with Treasury Department Code, the Treasury Account Main Code identifies the specific purpose as described in one or more acts of Congress for which Federal agencies may incur obligations and make payments out of the Treasury.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	4/A	SF 133, FMS 2108, P&F	OMB, Treasury
Treasury_Department_Code	Used in conjunction with the Treasury Account Main Code, the Treasury Department Code represents the department, agency, or establishment of the U.S. Government that is responsible for the Federal account symbol. The Treasury Department Code is assigned by the Department of the Treasury.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	2/A	SF 133, FMS 2108, P&F	Treasury

## SUPPLEMENT

## SECTION IV

## FACTS II - ATTRIBUTE DEFINITION REPORT

DETAILED FINANCIAL INFORMATION

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
USSGL_Account_Number	A unique code that represents a USSGL account, which is used to record, classify, and report accounting events in a uniform manner Governmentwide. The USSGL account (1) provides control over all financial transactions and resource balances, (2) in combination with other data elements, satisfies basic financial and budget execution reporting requirements of OMB and Treasury, and (3) integrates proprietary and budgetary accounting (GAO Glossary).	Treasury Financial Manual Vol. I, Supplement No. 2	4/A	SF 133, FMS 2108, P&F	Agency
Year_Of_Budget_Authority	Identifies the fiscal year when a TAFS is provided with new no-year budget authority. Used only for no-year TAFS in order to distinguish outlays from new obligational authority vs. outlays from carried forward balances.	NEW-Outlays from new budget authority BAL-Outlays from balances brought forward	3/A	P&F	Agency

## SUPPLEMENT

## SECTION IV

## FACTS II - ATTRIBUTE DEFINITION REPORT

DETAILED FINANCIAL INFORMATION FOOTNOTE

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
Account_Reuse_Number	Indicates whether the same Treasury Department Code and Treasury Account Main Code combination have been previously used to identify a Federal account symbol used for different purposes.	N/A	2/A	SF 133, FMS 2108, P&F	OMB, Treasury
Allocation_Transfer_Agency	Indicates the Treasury Department Code of the agency receiving funds through an allocation transfer.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	2/A	SF 133, FMS 2108, P&F	Treasury, Agency
Apportionment_Category	A distribution made by OMB of budgetary resources by calendar quarters (category A) or by other specified time periods, programs, activities, projects, objects or combinations thereof (category B). Indicates whether amounts are category A or B apportionment or not subject to apportionment (OMB Circular No. A-11).	A - Category A B - Category B C – Exempt From Apportionment	1/A	SF 133, FMS 2108, P&F	Agency
DFI_Attribute_Key	Combination of nearly all non-key attributes, with the exception of Debit_Credit, Amount, Expiration_Flag, TAFS_Status, User_Stamp, Date_Stamp, and Time_Stamp.	See non-key attributes	See non-key attributes	See non-key attributes	System
DFI_Date_Stamp	Date when the record was last updated.	N/A	10/Date YYYY/MM/ DD	N/A	System
DFI_Footnote_Number	A sequence number used to distinguish different footnotes that are associated with one or more pieces of detailed information.	N/A	Numeric/ Tiny int.	SF 133, FMS 2108	Agency
DFI_Footnote_Text	Footnote (or text explanation) associated with one or more pieces of detailed financial information.	N/A	5000/A	SF 133, FMS 2108	Agency
DFI_Time_Stamp	Time when the record was updated.	N/A	8/Time HH:MM:SS	N/A	System
DFI_User_Stamp	Who last updated the record.	N/A	8/A	N/A	System
Fiscal_Year1	For multiyear funds only. The first year of fund availability under law that a TAFS may incur obligations. Blank indicates annual or no-year funds.	Blank 4-digit year	4/A	SF 133, FMS 2108, P&F	Treasury, Agency

## SUPPLEMENT

## SECTION IV

## FACTS II - ATTRIBUTE DEFINITION REPORT

DETAILED FINANCIAL INFORMATION FOOTNOTE

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
Fiscal_Year2	For annual and multiyear funds, the last year of funds availability under law that a TAFS may incur new obligations. For no-year Treasury appropriation/fund symbols, "X" indicates that funds are available until the purposes for which the funds were made available are accomplished.	X – No year M - M account 4-digit year	4/A	SF 133, FMS 2108, P&F	Treasury, Agency
Program_Report_Category	The category representing a programmatic reporting category that agencies use when reporting their obligations in their detailed financial information.	N/A	3/N	SF 133	OMB, Agency
Report_Fiscal_Month	Month at end of period covered by report. For example, October is 01, December is 03, March is 06, June is 09, and September is 12.	2-digit month	2/A	SF 133, FMS 2108, P&F	Agency
Report_Fiscal_Year	Fiscal year covered by report.	4-digit year	4/A	SF 133, FMS 2108, P&F	Agency
Submission_Revision_Number	An adjustment to previously submitted data. The submission revision number for an original submission has a value of 0.	Numeric	3/N	SF 133, FMS 2108, P&F	Agency
TAFS_Sub_Account	Normally filled with zero to indicate no subaccount. When used, indicates a Treasury defined subdivision of TAFS.	N/A	3/A	FMS 2108	Agency
Treasury_Account_Main_Code	Used in conjunction with Treasury Department Code, the Treasury Account Main Code identifies the specific purpose as described in one or more acts of Congress for which Federal agencies may incur obligations and make payments out of the Treasury.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	4/A	SF 133, FMS 2108, P&F	OMB, Treasury
Treasury_Department_Code	Used in conjunction with the Treasury Account Main Code, the Treasury Department Code represents the department, agency, or establishment of the U.S. Government that is responsible for the Federal account symbol. The Treasury Department Code is assigned by the Department of the Treasury.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	2/A	SF 133, FMS 2108, P&F	Treasury

SUPPLEMENT

SECTION IV

FACTS II - ATTRIBUTE DEFINITION REPORT

DETAILED FINANCIAL INFORMATION FOOTNOTE

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
USSGL_Account_Number	A unique code that represents a USSGL account. An USSGL account is used to record, classify, and report accounting events in a uniform manner Governmentwide. The USSGL account (1) provides control over all financial transactions and resource balances, (2) in combination with other data elements, satisfies basic financial and budget execution reporting requirements of OMB and Treasury, and (3) integrates proprietary and budgetary accounting. (GAO Glossary)	Treasury Financial Manual Vol. I Supplement No. 2	4/A	SF 133, FMS 2108, P&F	Agency

## SUPPLEMENT

## SECTION IV

## FACTS II - ATTRIBUTE DEFINITION REPORT

FEDERAL ACCOUNT SYMBOL

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
Account_Reuse_Number	Indicates whether the same Treasury Department Code and Treasury Account Main Code combination have been previously used to identify a Federal account symbol used for different purposes.	N/A	2/A	SF 133, FMS 2108, P&F	OMB, Treasury
Budget_Account_Code	Used in conjunction with the Budget Agency Code and the Budget Bureau Code, the Budget Account Code uniquely represents a Budget Account, which is an administrative or functional subdivision of a Budget Agency and sometimes a Budget Bureau. Budget Accounts are the basic building blocks of budget formulation.	OMB Circular No. A-11	6/A	SF 133, P&F	OMB
Budget_Agency_Code	A unique code for a department, agency, or establishment of the U.S. Government. The code is assigned by OMB.	OMB Circular No. A-11	3/A	SF 133, P&F	OMB
Budget_Bureau_Code	Used in conjunction with the Budget Agency Code, the Budget Bureau Code represents an organizational unit within an agency. The code is assigned by OMB.	OMB Circular No. A-11	2/A	SF 133, P&F	OMB
Budget_Publication_Flag	Indicates whether the Federal account symbol is printed in the President's Budget. Each budget formulation account published in the President's Budget may contain more than one Federal account symbol.	Y - Federal account symbol printed in President's Budget N - Federal account symbol not printed in President's Budget	1/A	P&F	OMB
End_Date	Date when all TAFS corresponding to the Federal account symbol, have been canceled. In most cases, this attribute will be blank. An example is when an agency is terminated and all its associated TAFS have been canceled.	N/A	10/Date YYYY/MM/DD	General Admin	Treasury, Agency
FAS_Date_Stamp	Date when the record was last updated.	N/A	10/Date YYYY/MM/DD	N/A	System
FAS_Time_Stamp	Time when the record was last updated.	N/A	8/Time HH:MM:SS	N/A	System

## SUPPLEMENT

## SECTION IV

## FACTS II - ATTRIBUTE DEFINITION REPORT

FEDERAL ACCOUNT SYMBOL

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
FAS_User_Stamp	Who last updated the record.	N/A	8/A	N/A	System
Federal_Account_Symbol_Title	Title of Federal Account Symbol. The title is assigned by Treasury.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	125/A	SF 133, FMS 2108, P&F	Treasury
Financing_Account_Indicator	Indicates whether the Federal account symbol is a Direct Loan Financing Account, a Guaranteed Loan Financing Account, or is not a financing account as defined by the Federal Credit Reform Act of 1990.	D - Direct G - Guaranteed N - Non-financing	1/A	SF 133, P&F	OMB
Fund_Type	A classification established in law that describes an OMB account's relationship to the Government, and the source of the receipts that the account is provided. The first digit (and sometimes second digit, as well) of the Treasury Account Main Code is also used to designate fund category (ITFM 2-1500).	1 - General Fund, 2 - Special Fund, 3 - Public Enterprise Fund, 4 - Intra-governmental Revolving or Management Fund, 7 - Trust (non-revolving) Fund, 8 - Trust Revolving Fund	2/A	SF 133, P&F	OMB
Start_Date	Date when Federal account symbol was established in Treasury's central accounting system. Information is maintained by Treasury.	N/A	10/Date YYYY/MM/DD	General Admin	Treasury, Agency
Treasury_Account_Main_Code	Used in conjunction with Treasury Department Code, the Treasury Account Main Code identifies the specific purpose as described in one or more acts of Congress for which Federal agencies may incur obligations and make payments out of Treasury.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	4/A	SF 133, FMS 2108, P&F	OMB, Treasury

## SUPPLEMENT

## SECTION IV

## FACTS II - ATTRIBUTE DEFINITION REPORT

FEDERAL ACCOUNT SYMBOL

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
Treasury_Department_Code	Used in conjunction with the Treasury Account Main Code, the Treasury Department Code represents the department, agency, or establishment of the U.S. Government that is responsible for the Federal account symbol. The Treasury Department Code is assigned by the Department of the Treasury.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	2/A	SF 133, FMS 2108, P&F	Treasury

## SUPPLEMENT

## SECTION IV

## FACTS II - ATTRIBUTE DEFINITION REPORT

TAFS CATEGORY B PROGRAM/PROGRAM REPORT CATEGORY

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
Account_Reuse_Number	Indicates whether the same Treasury Department Code and Treasury Account Main Code combination have been previously used to identify a Federal account symbol used for different purposes.	N/A	2/A	SF 133, FMS 2108, P&F	OMB, Treasury
Allocation_Transfer_Agency	Indicates the Treasury Department Code of the agency receiving funds through an allocation transfer.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	2/A	SF 133, FMS 2108, P&F	Treasury, Agency
Apportionment_Category_B_Program	The code representing the Category B program used on the apportionment. This code is only used to report Category B obligations. Each Category B program is subject to the Anti-Deficiency Act.	N/A	3/N	SF 133	OMB, Agency
CatB_Date_Stamp	Date when the record was last updated.	N/A	10/Date YYYY/MM/DD	N/A	System
CatB_Text	The text description associated with the apportionment category B program.	N/A	25/A	SF 133	OMB, Agency
CatB_Time_Stamp	Time when the record was last updated.	N/A	8/Time HH:MM:SS	N/A	System
CatB_User_Stamp	Who last updated the record.	N/A	8/A	N/A	System
Fiscal_Year1	For multiyear funds only. The first year of fund availability under law that a TAFS may incur obligations. Blank indicates annual or no-year funds.	Blank 4-digit year	4/A	SF 133, FMS 2108, P&F	Treasury, Agency
Fiscal_Year2	For annual and multiyear funds, the last year of funds availability under law that a TAFS may incur new obligations. For no-year Treasury appropriation/fund symbols, "X" indicates that funds are available until the purposes for which the funds were made available are accomplished.	X - No year M - M account 4-digit year	4/A	SF 133, FMS 2108, P&F	Treasury, Agency
Program_Report_Cat_Text	The text description associated with the program report category.	N/A	25/A	SF 133	OMB, Agency

## SUPPLEMENT

## SECTION IV

## FACTS II - ATTRIBUTE DEFINITION REPORT

TAFS CATEGORY B PROGRAM/PROGRAM REPORT CATEGORY

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
Program_Report_Category	The code representing a program reporting category that agencies use when reporting their obligations in their detailed financial information. Agencies may use this code when reporting either Category A or Category B obligations. Unlike the Apportionment_Category_B_Program, this code is NOT subject to the Anti-Deficiency Act.	N/A	3/N	SF 133	OMB, Agency
Report_Fiscal_Year	Fiscal year covered by report.	4-digit year	4/A	SF 133, FMS 2108, P&F	Agency
TAFS_Sub_Account	Normally, filled with zero to indicate no subaccount. When used, indicates a Treasury defined subdivision of TAFS.	N/A	3/A	FMS 2108	Agency
Treasury_Account_Main_Code	Used in conjunction with Treasury Department Code, the Treasury Account Main Code identifies the specific purpose as described in one or more acts of Congress for which Federal agencies may incur obligations and make payments out of the Treasury.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	4/A	SF 133, FMS 2108, P&F	OMB, Treasury
Treasury_Department_Code	Used in conjunction with the Treasury Account Main Code, the Treasury Department Code represents the department, agency, or establishment of the U.S. Government that is responsible for the Federal account symbol. The Treasury Department Code is assigned by Treasury.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	2/A	SF 133, FMS 2108, P&F	Treasury

## SUPPLEMENT

## SECTION IV

## FACTS II - ATTRIBUTE DEFINITION REPORT

TREASURY APPROPRIATION/FUND SYMBOL (TAFS)

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
Account_Reuse_Number	Indicates whether the same Treasury Department Code and Treasury Account Main Code combination have been previously used to identify a Federal account symbol used for different purposes.	N/A	2/A	SF 133, FMS 2108, P&F	OMB, Treasury
Allocation_Transfer_Agency	Indicates the Treasury Department Code of the agency receiving funds through an allocation transfer.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	2/A	SF 133, FMS 2108, P&F	Treasury, Agency
Availability_Type	Distinguishes between annual, multiyear, and no-year periods of obligational authority. Derived on fiscal year 1 and fiscal year 2.	A - Annual M - Multi-year X - No year	1/A	P&F	System
Definite_Indefinite_Flag	Indicates whether the amount of the budget authority is definite (specified amount or amount not to exceed the specified amount) or indefinite (determined by other factors).	D – Definite I – Indefinite	1/A	FMS 2108	System
Disbursing_Authority_End_Date	The last fiscal year, in which a TAFS may disburse funds (that is expired accounts that are authorized by law to make disbursements beyond the normal 5-year period).	N/A	10/A	SF 133, FMS 2108	Treasury, Agency
Expiration_Flag	For annual, multiyear, and no-year TAFS, indicates whether the TAFS will expire on September 30 of the fiscal year. For example, in fiscal 2001, "Y" would indicate that the TAFS will expire on September 30, 2001. For no-year accounts, indicates the amount of canceled authority.	Y - Yes N - No	1/A	P&F	System
Fiscal_Year1	For multiyear funds only. The first year of fund availability under law that a TAFS may incur obligations. Blank indicates annual or no-year funds.	Blank 4-digit year	4/A	SF 133, FMS 2108, P&F	Treasury, Agency
Fiscal_Year2	For annual and multiyear funds, the last year of funds availability under law that a TAFS may incur new obligations. For no-year Treasury appropriation/fund symbols, "X" indicates that funds are available until the purposes for which the funds were made available are accomplished.	X - No year M - M account 4-digit year	4/A	SF 133, FMS 2108, P&F	Treasury, Agency

## SUPPLEMENT

## SECTION IV

## FACTS II - ATTRIBUTE DEFINITION REPORT

TREASURY APPROPRIATION/FUND SYMBOL (TAFS)

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
Report_Submission_Flag	Indicates whether or not the TAFS submits budget execution information to OMB and Treasury.	Y - Yes N - No	1/A	SF 133, FMS 2108, P&F	OMB, Treasury
TAFS_Date_Stamp	Date when the record was last updated.	N/A	10/Date YYYY/MM/DD	N/A	System
TAFS_Status	Indicates the status of the TAFS: Unexpired means the TAFS may incur new obligations; Expired means that the TAFS may liquidate obligations or make adjustments, but may not incur new obligations. If canceled, the TAFS will have no more reportable activity.	U - Unexpired E - Expired	1/A	SF 133, FMS 2108	System
TAFS_Time_Stamp	Time when the record was last updated.	N/A	8/Time HH:MM:SS	N/A	System
TAFS_User_Stamp	Who last updated the record.	N/A	8/A	N/A	System
Treasury_Account_Main_Code	Used in conjunction with Treasury Department Code, the Treasury Account Main Code identifies the specific purpose as described in one or more acts of Congress for which Federal agencies may incur obligations and make payments out of the Treasury.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	4/A	SF 133, FMS 2108, P&F	OMB, Treasury
Treasury_Department_Code	Used in conjunction with the Treasury Account Main Code, the Treasury Department Code represents the department, agency, or establishment of the U.S. Government that is responsible for the Federal account symbol. The Treasury Department Code is assigned by the Department of the Treasury.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	2/A	SF 133, FMS 2108, P&F	Treasury

## SUPPLEMENT

## SECTION IV

## 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).	D – Debit C – Credit	1/A	SF 133, FMS 2108, P&F	USSGL Board
USSGL_Account_Number	A unique code that represents a United States Standard General Ledger (USSGL) account. An USSGL account is used to record, classify, and report accounting events in a uniform manner Governmentwide. The USSGL account (1) provides control over all financial transactions and resource balances, (2) in combination with other data elements, satisfies basic financial and budget execution reporting requirements of OMB and Treasury, and (3) integrates proprietary and budgetary accounting. (GAO Glossary)	Treasury Financial Manual Vol. I, Supplement No. 2	4/A	SF 133, FMS 2108, P&F	USSGL Board
USSGL_Account_Title	Name of the USSGL account.	Treasury Financial Manual Vol. I, Supplement No. 2	125/A	SF 133, FMS 2108, P&F	USSGL Board
USSGL_Date_Stamp	Date when the record was last updated.	N/A	10/Date YYYY/MM/ DD	N/A	System
USSGL_Report_Fiscal_Year	Fiscal year when each USSGL account and normal balance indicator is valid.	4-digit year	4/A	N/A	USSGL Board
USSGL_Time_Stamp	Time when the record was last updated.	N/A	8/Time HH:MM:SS	N/A	System
USSGL_User_Stamp	Who last updated the record.	N/A	8/A	N/A	System

FACTS II - ATTRIBUTE DEFINITION REPORT

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SUPPLEMENT

SECTION IV

Fiscal 2007 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information/1

USSGL ACCOUNT		USSGL ACCOUNT ATTRIBUTES/1																						
No.	Title	FACTS II Norm Bal./2	Debit Credit	Begin End./2	Auth. Type	Reimb. Flag	Apport. Cat.	Apport. Cat. B	Program Rpt. Cat.	Public Law	Trans. Partner	Dir.Trans. Agency	Dir. Trans. Account	Year of BA	Adv. Flag	Function	Avail. Time	BEA Cat.	Borrow Source	TAFS Status/2	Trans. To/From/2	Def. Flag/2	Def. Indef./2	
1010	Fund Balance With Treasury	D	Y	E																	U/E			
1120	Imprest Funds	D	Y	E																	U			
1130	Funds Held by the Public	D	Y	E																	U/E			
1195	Other Monetary Assets	D	Y	E																	U/E			
1610	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	D	Y	B																	U			
1610	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	D	Y	E																	U			
1611	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	C	Y	E																	U			
1612	Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	D	Y	E																	U			
1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	D	Y	E																	U			
1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	D	Y	B																	U			
1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	D	Y	E							Y										U			
1621	Discount on Securities Other Than the Bureau of the Public Debt Securities	C	Y	E																	U			
1622	Premium on Securities Other Than the Bureau of the Public Debt Securities	D	Y	E																	U			
1623	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities	D	Y	E																	U			
1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	D	Y	B																	U			
1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	D	Y	E																	U			
1631	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	C	Y	E																	U			
1638	Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	D	Y	E																	U			
4032	Estimated Indefinite Contract Authority	D	Y	E						Y											U			
4034	Anticipated Adjustments to Contract Authority	C	Y	E																	U			
4042	Estimated Indefinite Borrowing Authority	D	Y	E						Y											U			

SUPPLEMENT

SECTION IV

Fiscal 2007 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information/1

USSGL ACCOUNT		USSGL ACCOUNT ATTRIBUTES/1																					
No.	Title	FACTS II Norm Bal./2	Debit Credit	Begin End./2	Auth. Type	Reimb. Flag	Apport. Cat.	Apport. Cat. B	Program Rpt. Cat.	Public Law	Trans. Partner	Dir. Trans. Agency	Dir. Trans. Account	Year of BA	Adv. Flag	Function	Avail. Time	BEA Cat.	Borrow Source	TAFS Status/2	Trans. To/From/2	Def. Flag/2	Def. Indef./2
4044	Anticipated Reductions to Borrowing Authority	C	Y	E																U			
4047	Anticipated Transfers to the General Fund of the Treasury	C	Y	E																U			
4060	Anticipated Collections From Non-Federal Sources	D	Y	E																U			
4070	Anticipated Collections From Federal Sources	D	Y	E																U			
4081	Amounts Appropriated From a Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred	C	Y	E	Y													Y		U/E			
4082	Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred	C	Y	E	Y													Y		U/E			
4083	Transfers - Current-Year Authority - Receivable - Transferred	C	Y	E	Y													Y		U			
4111	Debt Liquidation Appropriations	D	Y	E	Y					Y								Y		U			Y
4112	Liquidation of Deficiency - Appropriations	D	Y	E						Y								Y		U			
4114	Appropriated Trust or Special Fund Receipts	D	Y	E	Y					Y								Y		U			Y
4115	Loan Subsidy Appropriation	D	Y	E	Y					Y								Y		U			
4117	Loan Administrative Expense Appropriation	D	Y	E	Y					Y								Y		U			
4118	Reestimated Loan Subsidy Appropriation	D	Y	E						Y								Y		U			
4119	Other Appropriations Realized	D	Y	E	Y					Y					Y			Y		U			Y
4120	Appropriations Anticipated - Indefinite	D	Y	E						Y								Y		U			
4122	Authority Adjusted for Interest on the Bureau of the Public Debt Securities	D	Y	B						Y								Y		U			
4122	Authority Adjusted for Interest on the Bureau of the Public Debt Securities	D	Y	E						Y								Y		U			
4123	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction/Cancellation	D	Y	E	Y					Y								Y		U			
4124	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation	C	Y	E						Y								Y		U			
4125	Loan Modification Adjustment Transfer Appropriation	D	Y	E						Y		Y	Y					Y		U	Y		
4126	Amounts Appropriated From Specific Invested TAFS - Receivable	D	Y	B						Y								Y		U/E			Y
4126	Amounts Appropriated From Specific Invested TAFS - Receivable	D	Y	E						Y								Y		U/E			Y
4127	Amounts Appropriated From Specific Invested TAFS - Payable	C	Y	B														Y		U/E			Y
4127	Amounts Appropriated From Specific Invested TAFS - Payable	C	Y	E														Y		U/E			Y

SUPPLEMENT

SECTION IV

Fiscal 2007 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information/1

USSGL ACCOUNT		USSGL ACCOUNT ATTRIBUTES/1																					
No.	Title	FACTS II Norm Bal./2	Debit Credit	Begin End./2	Auth. Type	Reimb. Flag	Apport. Cat.	Apport. Cat. B	Program Rpt. Cat.	Public Law	Trans. Partner	Dir. Trans. Agency	Dir. Trans. Account	Year of BA	Adv. Flag	Function	Avail. Time	BEA Cat.	Borrow Source	TAFS Status/2	Trans. To/From/2	Def. Flag/2	Def. Indef./2
4128	Amounts Appropriated From Specific Invested TAFS - Transfers-In	D	Y	E	Y					Y								Y		U/E			Y
4129	Amounts Appropriated From Specific Invested TAFS - Transfers-Out	C	Y	E						Y								Y		U/E			Y
4130	Appropriation To Liquidate Contract Authority Withdrawn	C	Y	E																U/E			Y
4131	Current-Year Contract Authority Realized	D	Y	E						Y								Y		U			
4132	Substitution of Contract Authority	C	Y	E		S												Y		U			Y
4133	Decreases to Indefinite Contract Authority	C	Y	E														Y		U/E			Y
4134	Contract Authority Withdrawn	C	Y	E																U/E			Y
4135	Contract Authority Liquidated	C	Y	E	Y					Y								Y		U/E			Y
4136	Contract Authority To Be Liquidated by Trust Funds	C	Y	B														Y		U/E			Y
4136	Contract Authority To Be Liquidated by Trust Funds	C	Y	E														Y		U/E			Y
4137	Transfers of Contract Authority	D	Y	B						Y		Y	Y					Y		U/E	Y		Y
4137	Transfers of Contract Authority	D	Y	E						Y		Y	Y					Y		U/E	Y		Y
4138	Appropriation To Liquidate Contract Authority	D	Y	E						Y								Y		U/E			Y
4139	Contract Authority Carried Forward	D	Y	B																U/E			Y
4139	Contract Authority Carried Forward	D	Y	E																U/E			Y
4140	Substitution of Borrowing Authority	C	Y	E	Y													Y	Y	U/E			Y
4141	Current-Year Borrowing Authority Realized	D	Y	E						Y								Y	Y	U			
4143	Decreases to Indefinite Borrowing Authority	C	Y	E														Y	Y	U/E			Y
4144	Borrowing Authority Withdrawn	C	Y	E															Y	U/E			Y
4145	Borrowing Authority Converted to Cash	C	Y	E															Y	U/E			Y
4146	Actual Repayments of Debt, Current-Year Authority	C	Y	E	Y													Y		U/E			
4147	Actual Repayments of Debt, Prior-Year Balances	C	Y	E																U/E			
4148	Resources Realized From Borrowing Authority	D	Y	E																U/E			Y
4149	Borrowing Authority Carried Forward	D	Y	B															Y	U/E			Y
4149	Borrowing Authority Carried Forward	D	Y	E															Y	U/E			Y
4150	Reappropriations	D	Y	E						Y								Y		U			Y
4151	Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority	C	Y	E														Y		U/E			
4152	Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances	C	Y	E																U/E			
4157	Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation	D	Y	E						Y								Y		U			

SUPPLEMENT

SECTION IV

Fiscal 2007 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information/1

USSGL ACCOUNT		USSGL ACCOUNT ATTRIBUTES/1																					
No.	Title	FACTS II Norm Bal./2	Debit Credit	Begin End./2	Auth. Type	Reimb. Flag	Apport. Cat.	Apport. Cat. B	Program Rpt. Cat.	Public Law	Trans. Partner	Dir. Trans. Agency	Dir. Trans. Account	Year of BA	Adv. Flag	Function	Avail. Time	BEA Cat.	Borrow Source	TAFS Status/2	Trans. To/From/2	Def. Flag/2	Def. Indef./2
4158	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	D	Y	E						Y								Y		U			
4160	Anticipated Transfers - Current-Year Authority	D	Y	E						Y										U			
4165	Allocations of Authority - Anticipated From Invested Balances	D	Y	E						Y										U			
4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	D	Y	B						Y		Y	Y					Y		U/E	Y		
4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	D	Y	E						Y		Y	Y					Y		U/E	Y		
4167	Allocations of Realized Authority - Transferred From Invested Balances	D	Y	E						Y		Y	Y					Y		U/E	Y		
4168	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction	D	Y	E						Y		Y	Y					Y		U	Y		
4170	Transfers - Current-Year Authority	D	Y	E	Y					Y		Y	Y					Y		U	Y		
4171	Non-Allocation Transfers of Invested Balances - Receivable	D	Y	B						Y		Y	Y					Y		U/E	Y		
4171	Non-Allocation Transfers of Invested Balances - Receivable	D	Y	E						Y		Y	Y					Y		U/E	Y		
4172	Non-Allocation Transfers of Invested Balances - Payable	C	Y	B						Y		Y	Y					Y		U/E	Y		
4172	Non-Allocation Transfers of Invested Balances - Payable	C	Y	E						Y		Y	Y					Y		U/E	Y		
4173	Non-Allocation Transfers of Invested Balances - Transferred	D	Y	E						Y		Y	Y					Y		U/E	Y		
4175	Allocation Transfers of Current-Year Authority for Non-Invested Accounts	D	Y	E	Y					Y		Y	Y					Y		U	Y		
4176	Allocation Transfers of Prior-Year Balances	D	Y	E								Y	Y							U/E	Y		
4180	Anticipated Transfers - Prior-Year Balances	D	Y	E																U			
4190	Transfers - Prior-Year Balances	D	Y	E								Y	Y							U	Y		
4191	Balance Transfers - Extensions of Availability Other Than Reappropriations	D	Y	E								Y	Y							U/E	Y		
4192	Balance Transfers - Unexpired to Expired	D	Y	E								Y	Y							U/E	Y		
4195	Transfer of Obligated Balances	D	Y	E																U/E			
4199	Transfer of Expired Expenditure Transfers - Receivable	D	Y	E								Y	Y					Y		U/E	Y		
4201	Total Actual Resources - Collected	D	Y	B																U/E			
4201	Total Actual Resources - Collected	D	Y	E																U/E			
4210	Anticipated Reimbursements and Other Income	D	Y	E																U			

SUPPLEMENT

SECTION IV

Fiscal 2007 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information/1

USSGL ACCOUNT		USSGL ACCOUNT ATTRIBUTES/1																					
No.	Title	FACTS II Norm Bal./2	Debit Credit	Begin End./2	Auth. Type	Reimb. Flag	Apport. Cat.	Apport. Cat. B	Program Rpt. Cat.	Public Law	Trans. Partner	Dir. Trans. Agency	Dir. Trans. Account	Year of BA	Adv. Flag	Function	Avail. Time	BEA Cat.	Borrow Source	TAFS Status/2	Trans. To/From/2	Def. Flag/2	Def. Indef./2
4212	Liquidation of Deficiency - Offsetting Collections	D	Y E							Y								Y		U			
4215	Anticipated Appropriation Trust Fund Expenditure Transfers	D	Y E																	U			
4221	Unfilled Customer Orders Without Advance	D	Y B								Y							Y		U/E			
4221	Unfilled Customer Orders Without Advance	D	Y E								Y							Y		U/E			
4222	Unfilled Customer Orders With Advance	D	Y B								Y							Y		U/E			
4222	Unfilled Customer Orders With Advance	D	Y E								Y							Y		U/E			
4225	Appropriation Trust Fund Expenditure Transfers - Receivable	D	Y B															Y		U/E			
4225	Appropriation Trust Fund Expenditure Transfers - Receivable	D	Y E															Y		U/E			
4230	Unfilled Customer Orders Without Advance - Transferred	D	Y E								Y	Y	Y					Y		U/E	Y		
4231	Unfilled Customer Orders With Advance - Transferred	C	Y E								Y							Y		U/E			
4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	D	Y E									Y	Y					Y		U/E	Y		
4233	Reimbursements and Other Income Earned Receivable - Transferred	D	Y E								Y	Y	Y					Y		U/E	Y		
4234	Other Federal Receivables - Transferred	D	Y E									Y	Y					Y		U/E	Y		
4251	Reimbursements and Other Income Earned Receivable	D	Y B								Y							Y		U/E			
4251	Reimbursements and Other Income Earned Receivable	D	Y E								Y							Y		U/E			
4252	Reimbursements and Other Income Earned Collected	D	Y E								Y							Y		U/E			
4255	Appropriation Trust Fund Expenditure Transfers - Collected	D	Y E															Y		U/E			
4260	Actual Collections of "governmental-type" Fees	D	Y E															Y		U/E			
4261	Actual Collections of Business-Type Fees	D	Y E															Y		U/E			
4262	Actual Collections of Loan Principal	D	Y E															Y		U/E			
4263	Actual Collections of Loan Interest	D	Y E															Y		U/E			
4264	Actual Collections of Rent	D	Y E															Y		U/E			
4265	Actual Collections From Sale of Foreclosed Property	D	Y E															Y		U/E			
4266	Other Actual Business-Type Collections From Non-Federal Sources	D	Y E															Y		U/E			
4267	Other Actual "governmental-type" Collections From Non-Federal Sources	D	Y E															Y		U/E			
4271	Actual Program Fund Subsidy Collected	D	Y E															Y		U/E			

SUPPLEMENT

SECTION IV

Fiscal 2007 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information/1

USSGL ACCOUNT		USSGL ACCOUNT ATTRIBUTES/1																					
No.	Title	FACTS II Norm Bal./2	Debit Credit	Begin End./2	Auth. Type	Reimb. Flag	Apport. Cat.	Apport. Cat. B	Program Rpt. Cat.	Public Law	Trans. Partner	Dir. Trans. Agency	Dir. Trans. Account	Year of BA	Adv. Flag	Function	Avail. Time	BEA Cat.	Borrow Source	TAFS Status/2	Trans. To/From/2	Def. Flag/2	Def. Indef./2
4273	Interest Collected From Treasury	D	Y	E														Y		U/E			
4275	Actual Collections From Liquidating Fund	D	Y	E														Y		U/E			
4276	Actual Collections From Financing Fund	D	Y	E														Y		U/E			
4277	Other Actual Collections - Federal	D	Y	E														Y		U/E			
4281	Actual Program Fund Subsidy Receivable	D	Y	B														Y		U/E			
4281	Actual Program Fund Subsidy Receivable	D	Y	E														Y		U/E			
4283	Interest Receivable From Treasury	D	Y	B														Y		U/E			
4283	Interest Receivable From Treasury	D	Y	E														Y		U/E			
4285	Receivable From the Liquidating Fund	D	Y	B														Y		U/E			
4285	Receivable From the Liquidating Fund	D	Y	E														Y		U/E			
4286	Receivable From the Financing Fund	D	Y	B														Y		U/E			
4286	Receivable From the Financing Fund	D	Y	E														Y		U/E			
4287	Other Federal Receivables	D	Y	B														Y		U/E			
4287	Other Federal Receivables	D	Y	E														Y		U/E			
4310	Anticipated Recoveries of Prior-Year Obligations	D	Y	E																U			
4320	Adjustments for Changes In Prior-Year Allocations of Budgetary Resources	D	Y	E																U/E			
4350	Canceled Authority	C	Y	E														Y		U/E			
4355	Cancellation of Appropriation From Unavailable Receipts	C	Y	E														Y		U/E			
4356	Cancellation of Appropriation From Invested Balances	C	Y	E														Y		U/E			
4357	Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds	C	Y	E														Y		U/E			
4382	Temporary Reduction - New Budget Authority	C	Y	E	Y					Y								Y		U			
4383	Temporary Reduction - Prior-Year Balances	C	Y	E	Y					Y								Y		U			
4384	Temporary Reduction/Cancellation Returned by Appropriation	C	Y	B	Y					Y								Y		U			
4384	Temporary Reduction/Cancellation Returned by Appropriation	C	Y	E	Y					Y								Y		U			
4387	Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority	C	Y	E	Y					Y								Y		U			
4388	Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances	C	Y	E	Y					Y								Y		U			
4391	Adjustments to Indefinite No-Year Authority	C	Y	E						Y								Y		U			
4392	Permanent Reduction - New Budget Authority	C	Y	E	Y					Y								Y	Y	U			Y
4393	Permanent Reduction - Prior-Year Balances	C	Y	E	Y					Y								Y		U/E			Y

SUPPLEMENT

SECTION IV

Fiscal 2007 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information/1

USSGL ACCOUNT		USSGL ACCOUNT ATTRIBUTES/1																					
No.	Title	FACTS II Norm Bal./2	Debit Credit	Begin End./2	Auth. Type	Reimb. Flag	Apport. Cat.	Apport. Cat. B	Program Rpt. Cat.	Public Law	Trans. Partner	Dir. Trans. Agency	Dir. Trans. Account	Year of BA	Adv. Flag	Function	Avail. Time	BEA Cat.	Borrow Source	TAFS Status/2	Trans. To/From/2	Def. Flag/2	Def. Indef./2
4394	Receipts Unavailable for Obligation Upon Collection	C	Y	B						Y								Y		U			Y
4394	Receipts Unavailable for Obligation Upon Collection	C	Y	E						Y								Y		U			Y
4395	Authority Unavailable for Obligation Pursuant to Public Law - Temporary	C	Y	E	Y					Y								Y		U			
4397	Receipts and Appropriations Temporarily Precluded From Obligation	C	Y	B	Y					Y								Y		U			
4397	Receipts and Appropriations Temporarily Precluded From Obligation	C	Y	E	Y					Y								Y		U			
4398	Offsetting Collections Temporarily Precluded From Obligation	C	Y	B						Y								Y		U			
4398	Offsetting Collections Temporarily Precluded From Obligation	C	Y	E						Y								Y		U			
4399	Special and Trust Fund Refunds and Recoveries Temporarily Precluded From Obligation	C	Y	E						Y										U			
4420	Unapportioned Authority - Pending Rescission	C	Y	E																U			
4430	Unapportioned Authority - OMB Deferral	C	Y	E																U			
4450	Unapportioned Authority	C	Y	B																U			
4450	Unapportioned Authority	C	Y	E																U		Y	
4510	Apportionments	C	Y	E													Y			U		Y	
4590	Apportionments - Anticipated Resources - Programs Subject to Apportionment	C	Y	E													Y			U			
4610	Allotments - Realized Resources	C	Y	E																U		Y	
4620	Unobligated Funds Exempt From Apportionment	C	Y	B																U			
4620	Unobligated Funds Exempt From Apportionment	C	Y	E																U		Y	
4630	Funds Not Available for Commitment/Obligation	C	Y	E																U		Y	
4650	Allotments - Expired Authority	C	Y	B																E			
4650	Allotments - Expired Authority	C	Y	E																E			
4690	Anticipated Resources - Programs Exempt From Apportionment	C	Y	E																U			
4700	Commitments - Programs Subject to Apportionment	C	Y	E																U		Y	
4720	Commitments - Programs Exempt From Apportionment	C	Y	E																U		Y	
4801	Undelivered Orders - Obligations, Unpaid	C	Y	B			Y	Y	Y	Y										U/E			
4801	Undelivered Orders - Obligations, Unpaid	C	Y	E			Y	Y	Y	Y										U/E			
4802	Undelivered Orders - Obligations, Prepaid/Advanced	C	Y	B			Y	Y	Y	Y				Y				Y		U/E			

SUPPLEMENT

SECTION IV

Fiscal 2007 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information/1

USSGL ACCOUNT		USSGL ACCOUNT ATTRIBUTES/1																						
No.	Title	FACTS II Norm Bal./2	Debit Credit	Begin End./2	Auth. Type	Reimb. Flag	Apport. Cat.	Apport. Cat. B	Program Rpt. Cat.	Public Law	Trans. Partner	Dir. Trans. Agency	Dir. Trans. Account	Year of BA	Adv. Flag	Function	Avail. Time	BEA Cat.	Borrow Source	TAFS Status/2	Trans. To/From/2	Def. Flag/2	Def. Indef./2	
4802	Undelivered Orders - Obligations, Prepaid/Advanced	C	Y	E		Y	Y	Y	Y					Y				Y			U/E			
4831	Undelivered Orders - Obligations Transferred, Unpaid	C	Y	E								Y	Y								U/E	Y		
4832	Undelivered Orders - Obligations Transferred, Prepaid/Advanced	C	Y	E								Y	Y								U/E	Y		
4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	D	Y	E																	U/E			
4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	D	Y	E														Y			U/E			
4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	C	Y	E		Y	Y	Y	Y												U/E			
4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	C	Y	E		Y	Y	Y	Y					Y				Y			U/E			
4901	Delivered Orders - Obligations, Unpaid	C	Y	B		Y	Y	Y	Y												U/E			
4901	Delivered Orders - Obligations, Unpaid	C	Y	E		Y	Y	Y	Y												U/E			
4902	Delivered Orders - Obligations, Paid	C	Y	E		Y	Y	Y	Y					Y				Y			U/E			
4908	Authority Outlayed Not Yet Disbursed	C	Y	B		Y	Y	Y	Y					Y				Y			U			
4908	Authority Outlayed Not Yet Disbursed	C	Y	E		Y	Y	Y	Y					Y				Y			U			
4931	Delivered Orders - Obligations Transferred, Unpaid	C	Y	E								Y	Y								U/E	Y		
4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	D	Y	E																	U/E			
4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	D	Y	E							Y							Y			U/E			
4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	C	Y	E		Y	Y	Y	Y												U/E			
4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	C	Y	E		Y	Y	Y	Y					Y				Y			U/E			
Note: Credit Reform account(s) require additional information for the Credit Cohort attribute in the FACTS II System.																								

SUPPLEMENT

Section IV

**Fiscal 2007 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 - Detailed Financial Information" in this section.

2/ The shaded attributes are supplied by FACTS II.

## SUPPLEMENT

## SECTION IV

## Fiscal 2007 USSGL Account Attributes Required for FACTS II Reporting - Easy Reference

<u>Attribute</u>	<u>Domain Value</u>	<u>Domain Definition</u>	<u>Attribute</u>	<u>Domain Value</u>	<u>Domain Definition</u>
Advance Flag	F	Advanced From Future Year	Function	DEF	National Defense
Advance Flag	P	Advanced in Prior Year	Function	NND	Non-National Defense
Advance Flag	X	Not Applicable			
Apportionment Category	A	Category A	Normal Balance Indicator/2	C	Credit
Apportionment Category	B	Category B	Normal Balance Indicator/2	D	Debit
Apportionment Category	C	Exempt From Apportionment	Reimbursable Flag	D	Direct
Authority Type	D	Advance Appropriation	Reimbursable Flag	R	Reimbursable
Authority Type	P	Appropriation	TAFS Status/2	E	Expired
Authority Type	B	Borrowing Authority	TAFS Status/2	U	Unexpired
Authority Type	C	Contract Authority	Transaction Partner	F	Federal
Authority Type	R	Re-appropriation	Transaction Partner	X	NonFederal
Authority Type	S	Spending Authority From Offsetting Collections	Transaction Partner	E	NonFederal Exception
Availability Time	A	Available in Current Period	Transfer To/From/2	F	From
Availability Time	S	Available in Subsequent Period	Transfer To/From/2	T	To
BEA Category Indicator	D	Discretionary	Year of Budget Authority	BAL	Outlays From Balances Brought Forward
BEA Category Indicator	M	Mandatory	Year of Budget Authority	NEW	Outlays From New Budget Authority
Begin End Indicator/2	B	Beginning Balance			
Begin End Indicator/2	E	Ending Balance			
Borrowing Source	F	Federal Financing Bank			
Borrowing Source	P	Public			
Borrowing Source	T	Treasury			
Debit Credit	C	Credit			
Debit Credit	D	Debit			
Deficiency Flag/2	D	Deficient			
Deficiency Flag/2	X	Not Deficient			
Definite/Indefinite Flag/2	D	Definite			
Definite/Indefinite Flag/2	I	Indefinite			

## U.S. Government Standard General Ledger

### SECTION V. USSGL Crosswalks to Standard External Reports

This section includes crosswalks for use in fiscal 2007. These crosswalks map USSGL accounts to external reports in accordance with current reporting guidance from OMB, FASAB, and FMS.

Each report crosswalk lists the proper USSGL accounts and applicable attributes for each line and/or column on the reports. Attributes identify information subsidiary to the basic 4-digit USSGL accounts. This subsidiary information is necessary to meet external reporting requirements. See Section IV for additional information on attributes.

The following are crosswalks from the USSGL Chart of Accounts to standard external reports required by OMB and FMS:

	<u>Page Number</u>
➤ SF 133: Report on Budget Execution and Budgetary Resources .....	V - 3
➤ FMS 2108: Yearend Closing Statement .....	V - 21
➤ OMB Form and Content Financial Statements	
• Balance Sheet.....	V - 29
• Statement of Net Cost .....	V - 47
• Statement of Changes in Net Position.....	V - 51
• Statement of Budgetary Resources (crosswalk merged with SF 133: Report on Budget Execution and Budgetary Resources, pages V - 3 through V - 17)	
• Statement of Financing .....	V - 57
• Statement of Custodial Activity.....	V - 73

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USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources and Statement of Budgetary Resources/2 for Fiscal 2007 Reporting

133 Line No.	SBR/9 Line No.	USSGL Account	USSGL Account Title	USSGL Account Attributes/1											TAFS Status/3	Addl. Info.		
				Debit/Credit	Begin/End/4	Auth Type	Pub. Law No.	Apport. Categ.	Program Rpt. Cat.	Apport. Cat. B /10	Reimb. Flag	Avail. Time	Trans. Partner	Debit			Credit	
<b>BUDGETARY RESOURCES</b>																		
1	1		<b>Unobligated balance:</b>														6	
1A	1		<b>Brought forward, October 1 (+ or -)</b>														11	
1A	1	4122	Authority Adjusted for Interest on the Bureau of the Public Debt Securities		B										+	-	U	
1A	1	4126	Amounts Appropriated From Specific Invested TAFS - Receivable		B										+	-	U/E	
1A	1	4127	Amounts Appropriated From Specific Invested TAFS - Payable		B										+	-	U/E	
1A	1	4136	Contract Authority To Be Liquidated by Trust Funds		B										+	-	U/E	
1A	1	4137	Transfers of Contract Authority		B										+	-	U/E	
1A	1	4139	Contract Authority Carried Forward		B										+	-	U/E	
1A	1	4149	Borrowing Authority Carried Forward		B										+	-	U/E	
1A	1	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances		B										+	-	U/E	
1A	1	4171	Non-Allocation Transfers of Invested Balances - Receivable		B										+	-	U/E	
1A	1	4172	Non-Allocation Transfers of Invested Balances - Payable		B										+	-	U/E	
1A	1	4201	Total Actual Resources - Collected		B										+	-	U/E	
1A	1	4221	Unfilled Customer Orders Without Advance		B								F/E		+	-	U/E	
1A	1	4222	Unfilled Customer Orders With Advance		B										+	-	U/E	
1A	1	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		B										+	-	U/E	
1A	1	4251	Reimbursements and Other Income Earned - Receivable		B								F/E		+	-	U/E	
1A	1	4281	Actual Program Fund Subsidy Receivable		B										+	-	U/E	
1A	1	4283	Interest Receivable From Treasury		B										+	-	U/E	
1A	1	4285	Receivable From the Liquidating Fund		B										+	-	U/E	
1A	1	4286	Receivable From the Financing Fund		B										+	-	U/E	
1A	1	4287	Other Federal Receivables		B										+	-	U/E	
1A	1	4384	Temporary Reduction/Cancellation Returned by Appropriation		B										+	-	U/E	
1A	1	4394	Receipts Unavailable for Obligation Upon Collection		B										+	-	U/E	
1A	1	4397	Receipts and Appropriations Temporarily Precluded From Obligation		B										+	-	U/E	
1A	1	4398	Offsetting Collections Temporarily Precluded From Obligation		B										+	-	U/E	
1A	1	4801	Undelivered Orders - Obligations, Unpaid		B										+	-	U/E	
1A	1	4802	Undelivered Orders - Obligations, Prepaid/Advanced		B										+	-	U/E	
1A	1	4901	Delivered Orders - Obligations, Unpaid		B										+	-	U/E	
1A	1	4908	Authority Outlaid Not Yet Disbursed		B										+	-	U	
2	2		<b>Recoveries of prior year unpaid obligations:</b>														12	
2A	N/A		<b>Actual</b>															
2A	2	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries		E										+	-	U/E	
2A	2	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries		E										+	-	U/E	
2B	N/A		<b>Anticipated</b>															
2B	2	4310	Anticipated Recoveries of Prior-Year Obligations	D	E										+	-	U	5

USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources and Statement of Budgetary Resources/2 for Fiscal 2007 Reporting

133 Line No.	SBR/9 Line No.	USSGL Account	USSGL Account Title	USSGL Account Attributes/1											TAFS Status/3	Addl. Info.			
				Debit/Credit	Begin/End/4	Auth Type	Pub. Law No.	Apport. Categ.	Program Rpt. Cat.	Apport. Cat. B /10	Reimb. Flag	Avail. Time	Trans. Partner	Debit			Credit		
3	3		<b>Budget authority:</b>																
3A	3A		<b>Appropriation:</b>															13	
3A1	N/A		<b>Actual</b>																
3A1	3A	4111	Debt Liquidation Appropriations		E		###-###										+	-	U
3A1	3A	4112	Liquidation of Deficiency - Appropriations		E		###-###										+	-	U
3A1	3A	4114	Appropriated Trust or Special Fund Receipts		E		###-###										+	-	U
3A1	3A	4115	Loan Subsidy Appropriation		E		###-###										+	-	U
3A1	3A	4117	Loan Administrative Expense Appropriation		E		###-###										+	-	U
3A1	3A	4118	Reestimated Loan Subsidy Appropriation		E		###-###										+	-	U
3A1	3A	4119	Other Appropriations Realized		E		###-###										+	-	U
3A1	3A	4122	Authority Adjusted for Interest on the Bureau of the Public Debt Securities		E		###-###										+	-	U
3A1	3A	4122	Authority Adjusted for Interest on the Bureau of the Public Debt Securities		B		###-###										-	+	U
3A1	3A	4123	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction/Cancellation		E	P	###-###										+	-	U
3A1	3A	4124	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation		E		###-###										+	-	U
3A1	3A	4125	Loan Modification Adjustment Transfer Appropriation		E		###-###										+	-	U
3A1	3A	4126	Amounts Appropriated From Specific Invested TAFS - Receivable		E		###-###										+	-	U/E
3A1	3A	4126	Amounts Appropriated From Specific Invested TAFS - Receivable		B		###-###										-	+	U/E
3A1	3A	4127	Amounts Appropriated From Specific Invested TAFS - Payable		E		###-###										+	-	U/E
3A1	3A	4127	Amounts Appropriated From Specific Invested TAFS - Payable		B		###-###										-	+	U/E
3A1	3A	4128	Amounts Appropriated From Specific Invested TAFS - Transfers-In		E	P	###-###										+	-	U/E
3A1	3A	4129	Amounts Appropriated From Specific Invested TAFS - Transfers-Out		E		###-###										+	-	U/E
3A1	3A	4138	Appropriation To Liquidate Contract Authority		E		###-###										+	-	U/E
3A1	3A	4150	Reappropriations		E		###-###										+	-	U
3A1	3A	4157	Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation		E		###-###										+	-	U
3A1	3A	4384	Temporary Reduction/Cancellation Returned by Appropriation		E	P,D	###-###										+	-	U
3A1	3A	4384	Temporary Reduction/Cancellation Returned by Appropriation		B	P,D	###-###										-	+	U
3A1	3A	4391	Adjustments to Indefinite No-Year Authority		D	E	###-###										+	-	U
3A1	3A	4394	Receipts Unavailable for Obligation Upon Collection		E		###-###										+	-	U
3A1	3A	4394	Receipts Unavailable for Obligation Upon Collection		B		###-###										-	+	U
3A2	N/A		<b>Anticipated</b>																
3A2	3A	4120	Appropriations Anticipated - Indefinite		E		###-###										+	-	U
3B	3B		<b>Borrowing authority</b>																

SUPPLEMENT

SECTION V

USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources and Statement of Budgetary Resources/2 for Fiscal 2007 Reporting

133 Line No.	SBR/9 Line No.	USSGL Account	USSGL Account Title	USSGL Account Attributes/1											TAFS Status/3	Addl. Info.						
				Debit/Credit	Begin/End/4	Auth Type	Pub. Law No.	Apport. Categ.	Program Rpt. Cat.	Apport. Cat. B /10	Reimb. Flag	Avail. Time	Trans. Partner	Debit			Credit					
3B	3B	4042	Estimated Indefinite Borrowing Authority		E		###-###										+	-	U	5		
3B	3B	4128	Amounts Appropriated From Specific Invested TAFS - Transfers-In		E	B	###-###										+	-	U			
3B	3B	4141	Current-Year Borrowing Authority Realized		E		###-###										+	-	U			
<b>3C</b>	<b>3C</b>	<b>Contract authority</b>																				
3C	3C	4032	Estimated Indefinite Contract Authority		E		###-###										+	-	U	5		
3C	3C	4131	Current-Year Contract Authority Realized		E		###-###										+	-	U			
<b>3D</b>	<b>3D</b>	<b>Spending authority from offsetting collections (gross):</b>																				
<b>3D1</b>	<b>3D1</b>	<b>Earned</b>																				
<b>3D1a</b>	<b>3D1a</b>	<b>Collected</b>																				
3D1a	3D1a	4212	Liquidation of Deficiency - Offsetting Collections		E												+	-	U/E			
3D1a	3D1a	4252	Reimbursements and Other Income Earned - Collected		E												+	-	U/E			
3D1a	3D1a	4260	Actual Collections of "governmental-type" Fees		E												+	-	U/E			
3D1a	3D1a	4261	Actual Collections of Business-Type Fees		E												+	-	U/E			
3D1a	3D1a	4262	Actual Collections of Loan Principal		E												+	-	U/E			
3D1a	3D1a	4263	Actual Collections of Loan Interest		E												+	-	U/E			
3D1a	3D1a	4264	Actual Collections of Rent		E												+	-	U/E			
3D1a	3D1a	4265	Actual Collections From Sale of Foreclosed Property		E												+	-	U/E			
3D1a	3D1a	4266	Other Actual Business-Type Collections From Non-Federal Sources		E												+	-	U/E			
3D1a	3D1a	4267	Other Actual "governmental-type" Collections From Non-Federal Sources		E												+	-	U/E			
3D1a	3D1a	4271	Actual Program Fund Subsidy Collected		E												+	-	U/E			
3D1a	3D1a	4273	Interest Collected From Treasury		E												+	-	U/E			
3D1a	3D1a	4275	Actual Collections From Liquidating Fund		E												+	-	U/E			
3D1a	3D1a	4276	Actual Collections From Financing Fund		E												+	-	U/E			
3D1a	3D1a	4277	Other Actual Collections - Federal		E												+	-	U/E			
3D1a	3D1a	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected		E												+	-	U/E			
3D1a	3D1a	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected		E												+	-	U/E			
<b>3D1b</b>	<b>3D1b</b>	<b>Change in receivables from Federal sources</b>																				
3D1b	3D1b	4251	Reimbursements and Other Income Earned - Receivable		E													F/E	+	-	U/E	4
3D1b	3D1b	4251	Reimbursements and Other Income Earned - Receivable		B													F/E	-	+	U/E	4
3D1b	3D1b	4281	Actual Program Fund Subsidy Receivable		E												+	-	U/E	4		
3D1b	3D1b	4281	Actual Program Fund Subsidy Receivable		B												-	+	U/E	4		
3D1b	3D1b	4283	Interest Receivable From Treasury		E												+	-	U/E	4		
3D1b	3D1b	4283	Interest Receivable From Treasury		B												-	+	U/E	4		
3D1b	3D1b	4285	Receivable From the Liquidating Fund		E												+	-	U/E	4		
3D1b	3D1b	4285	Receivable From the Liquidating Fund		B												-	+	U/E	4		
3D1b	3D1b	4286	Receivable From the Financing Fund		E												+	-	U/E	4		
3D1b	3D1b	4286	Receivable From the Financing Fund		B												-	+	U/E	4		
3D1b	3D1b	4287	Other Federal Receivables		E												+	-	U/E	4		

SUPPLEMENT

SECTION V

USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources and Statement of Budgetary Resources/2 for Fiscal 2007 Reporting

133 Line No.	SBR/9 Line No.	USSGL Account	USSGL Account Title	USSGL Account Attributes/1											TAFS Status/3	Addl. Info.			
				Debit/Credit	Begin/End/4	Auth Type	Pub. Law No.	Apport. Categ.	Program Rpt. Cat.	Apport. Cat. B /10	Reimb. Flag	Avail. Time	Trans. Partner	Debit			Credit		
3D1b	3D1b	4287	Other Federal Receivables		B											-	+	U/E	4
<b>3D2</b>	<b>3D2</b>	<b>Change in unfilled customer orders (+ or -):</b>																	
<b>3D2a</b>	<b>3D2a</b>	<b>Advance received</b>																	
3D2a	3D2a	4222	Unfilled Customer Orders With Advance		E											+	-	U/E	4
3D2a	3D2a	4222	Unfilled Customer Orders With Advance		B											-	+	U/E	4
<b>3D2b</b>	<b>3D2b</b>	<b>Without advance from Federal sources</b>																	
3D2b	3D2b	4221	Unfilled Customer Orders Without Advance		E								F/E			+	-	U/E	4
3D2b	3D2b	4221	Unfilled Customer Orders Without Advance		B								F/E			-	+	U/E	4
<b>3D3</b>	<b>3D3</b>	<b>Anticipated for rest of year, without advance</b>																	
3D3	3D3	4060	Anticipated Collections From Non-Federal Sources	D	E											+	-	U	5
3D3	3D3	4070	Anticipated Collections From Federal Sources	D	E											+	-	U	5
3D3	3D3	4210	Anticipated Reimbursements and Other Income	D	E											+	-	U	5
<b>3D4</b>	<b>3D4</b>	<b>Previously unavailable</b>																	
3D4	3D4	4123	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction/Cancellation		E	S	###-###									+	-	U	
3D4	3D4	4158	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation		E		###-###									+	-	U	
3D4	3D4	4384	Temporary Reduction/Cancellation Returned by Appropriation		E	S	###-###									+	-	U	4
3D4	3D4	4384	Temporary Reduction/Cancellation Returned by Appropriation		B	S	###-###									-	+	U	4
<b>3D5</b>	<b>3D5</b>	<b>Expenditure transfers from trust funds:</b>																	
<b>3D5a</b>	<b>N/A</b>	<b>Collected</b>																	14
3D5a	3D5	4255	Appropriation Trust Fund Expenditure Transfers - Collected		E											+	-	U/E	
<b>3D5b</b>	<b>N/A</b>	<b>Change in receivables from trust funds</b>																	
3D5b	3D5	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		E											+	-	U/E	4
3D5b	3D5	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		B											-	+	U/E	4
<b>3D5c</b>	<b>N/A</b>	<b>Anticipated</b>																	
3D5c	3D5	4215	Anticipated Appropriation Trust Fund Expenditure Transfers		E											+	-	U	5
N/A	3E		Subtotal (of line 3, SBR only) (+3A+3B+3C+3D1a+3D1b+3D2a+3D2b+3D3+3D4+3D5)																22
<b>4</b>	<b>4</b>	<b>Nonexpenditure transfers, net:</b>																	15
<b>4A</b>	<b>N/A</b>	<b>Actual transfers, budget authority (+ or -)</b>																	
4A	4	4137	Transfers of Contract Authority		E		###-###									+	-	U/E	4
4A	4	4137	Transfers of Contract Authority		B		###-###									-	+	U/E	4
4A	4	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances		E		###-###									+	-	U/E	4
4A	4	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances		B		###-###									-	+	U/E	4

SUPPLEMENT

SECTION V

USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources and Statement of Budgetary Resources/2 for Fiscal 2007 Reporting

133 Line No.	SBR/9 Line No.	USSGL Account	USSGL Account Title	USSGL Account Attributes/1											TAFS Status/3	Addl. Info.				
				Debit/Credit	Begin/End/4	Auth Type	Pub. Law No.	Apport. Categ.	Program Rpt. Cat.	Apport. Cat. B /10	Reimb. Flag	Avail. Time	Trans. Partner	Debit			Credit			
4A	4	4167	Allocations of Realized Authority - Transferred From Invested Balances		E		###-###										+	-	U/E	
4A	4	4168	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction		E		###-###										+	-	U	
4A	4	4170	Transfers - Current-Year Authority		E		###-###										+	-	U	
4A	4	4171	Non-Allocation Transfers of Invested Balances - Receivable		E		###-###										+	-	U/E	4
4A	4	4171	Non-Allocation Transfers of Invested Balances - Receivable		B		###-###										-	+	U/E	4
4A	4	4172	Non-Allocation Transfers of Invested Balances - Payable		E		###-###										+	-	U/E	4
4A	4	4172	Non-Allocation Transfers of Invested Balances - Payable		B		###-###										-	+	U/E	4
4A	4	4173	Non-Allocation Transfers of Invested Balances - Transferred		E		###-###										+	-	U/E	
4A	4	4175	Allocation Transfers of Current-Year Authority for Non-Invested Accounts		E		###-###										+	-	U	
<b>4B</b>	<b>N/A</b>		<b>Anticipated transfers, budget authority (+ or -)</b>																	
4B	4	4160	Anticipated Transfers - Current-Year Authority		E		###-###										+	-	U	5
4B	4	4165	Allocations of Authority - Anticipated From Invested Balances		E		###-###										+	-	U	5
<b>4C</b>	<b>N/A</b>		<b>Actual transfers, unobligated balances (+ or -)</b>																	
4C	4	4176	Allocation Transfers of Prior-Year Balances		E												+	-	U/E	
4C	4	4190	Transfers - Prior-Year Balances		E												+	-	U	
4C	4	4191	Balance Transfers - Extensions of Availability Other Than Reappropriations		E												+	-	U/E	
4C	4	4192	Balance Transfers - Unexpired to Expired		E												+	-	U/E	
4C	4	4199	Transfer of Expired Expenditure Transfers - Receivable		E												+	-	U/E	
4C	4	4320	Adjustments for Changes In Prior-Year Allocations of Budgetary Resources		E												+	-	U/E	
<b>4D</b>	<b>N/A</b>		<b>Anticipated transfers, unobligated balances (+ or -)</b>																	
4D	4	4180	Anticipated Transfers - Prior-Year Balances		E												+	-	U	5
<b>5</b>	<b>5</b>		<b>Temporarily not available pursuant to Public Law (-)</b>																	
5	5	4382	Temporary Reduction - New Budget Authority		E		###-###										+	-	U	
5	5	4383	Temporary Reduction - Prior-Year Balances		E		###-###										+	-	U	
5	5	4387	Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority		E		###-###										+	-	U	
5	5	4388	Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances		E		###-###										+	-	U	
5	5	4395	Authority Unavailable for Obligation Pursuant to Public Law - Temporary		E		###-###										+	-	U	5
5	5	4397	Receipts and Appropriations Temporarily Precluded From Obligation		E		###-###										+	-	U	4
5	5	4397	Receipts and Appropriations Temporarily Precluded From Obligation		B		###-###										-	+	U	4
5	5	4398	Offsetting Collections Temporarily Precluded From Obligation		E		###-###										+	-	U	4
5	5	4398	Offsetting Collections Temporarily Precluded From Obligation		B		###-###										-	+	U	4
5	5	4399	Special and Trust Fund Refunds and Recoveries Temporarily Precluded From Obligation		E		###-###										+	-	U	

SUPPLEMENT

SECTION V

USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources and Statement of Budgetary Resources/2 for Fiscal 2007 Reporting

133 Line No.	SBR/9 Line No.	USSGL Account	USSGL Account Title	USSGL Account Attributes/1											TAFS Status/3	Addl. Info.	
				Debit/Credit	Begin/End/4	Auth Type	Pub. Law No.	Apport. Categ.	Program Rpt. Cat.	Apport. Cat. B /10	Reimb. Flag	Avail. Time	Trans. Partner	Debit			Credit
6	6		Permanently not available (-):														
6A	N/A		Cancellations of expired and no-year accounts (-)														
6A	6	4350	Canceled Authority		E										+	-	U/E
6A	6	4355	Cancellation of Appropriation From Unavailable Receipts		E										+	-	U/E
6A	6	4356	Cancellation of Appropriation From Invested Balances		E										+	-	U/E
6A	6	4357	Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds		E										+	-	U/E
6B	N/A		Enacted reductions (-)														
6B	6	4392	Permanent Reduction - New Budget Authority		E		###-###								+	-	U
6B	6	4393	Permanent Reduction - Prior-Year Balances		E		###-###								+	-	U/E
6C	N/A		Capital transfers and redemption of debt (-)														
6C	6	4146	Actual Repayments of Debt, Current-Year Authority		E										+	-	U/E
6C	6	4147	Actual Repayments of Debt, Prior-Year Balances		E										+	-	U/E
6C	6	4151	Actual Capital Transfers to the General Fund of the Treasury, Current-Year		E										+	-	U/E
6C	6	4152	Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances		E										+	-	U/E
6D	N/A		Other authority withdrawn (-)														
6D	6	4130	Appropriation To Liquidate Contract Authority Withdrawn		E										+	-	U/E
6D	6	4132	Substitution of Contract Authority		E										+	-	U
6D	6	4133	Decreases to Indefinite Contract Authority		E										+	-	U/E
6D	6	4134	Contract Authority Withdrawn		E										+	-	U/E
6D	6	4135	Contract Authority Liquidated		E	S									+	-	U/E
6D	6	4140	Substitution of Borrowing Authority		E										+	-	U/E
6D	6	4143	Decreases to Indefinite Borrowing Authority		E										+	-	U/E
6D	6	4144	Borrowing Authority Withdrawn		E										+	-	U/E
6D	6	4391	Adjustments to Indefinite No-Year Authority	C	E										+	-	U
6E	N/A		Pursuant to Public Law __ (-)														
6E	6	4135	Contract Authority Liquidated		E	P	###-###								+	-	U/E
6E	6	4136	Contract Authority To Be Liquidated by Trust Funds		E		###-###								+	-	U/E
6E	6	4136	Contract Authority To Be Liquidated by Trust Funds		B		###-###								-	+	U/E
6F	N/A		Anticipated for rest of year (-)														
6F	6	4034	Anticipated Adjustments to Contract Authority		E										+	-	U
6F	6	4044	Anticipated Reductions to Borrowing Authority		E										+	-	U
6F	6	4047	Anticipated Transfers to the General Fund of the Treasury		E										+	-	U

SUPPLEMENT

SECTION V

USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources and Statement of Budgetary Resources/2 for Fiscal 2007 Reporting

133 Line No.	SBR/9 Line No.	USSGL Account	USSGL Account Title	USSGL Account Attributes/1											TAFS Status/3	Addl. Info.	
				Debit/Credit	Begin/End/4	Auth Type	Pub. Law No.	Apport. Categ.	Program Rpt. Cat.	Apport. Cat. B /10	Reimb. Flag	Avail. Time	Trans. Partner	Debit			Credit
7	7		Total budgetary resources														
<b>STATUS OF BUDGETARY RESOURCES</b>																	
8	8		Obligations incurred:														
8A	8A		Direct:														17
8A1	N/A		Category A (sometimes includes program categories)														
8A1	8A	4801	Undelivered Orders - Obligations, Unpaid		E			A	###			D		-	+	U/E	4
8A1	8A	4801	Undelivered Orders - Obligations, Unpaid		B			A	###			D		+	-	U/E	4
8A1	8A	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E			A	###			D		-	+	U/E	4
8A1	8A	4802	Undelivered Orders - Obligations, Prepaid/Advanced		B			A	###			D		+	-	U/E	4
8A1	8A	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E			A	###			D		-	+	U/E	
8A1	8A	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E			A	###			D		-	+	U/E	
8A1	8A	4901	Delivered Orders - Obligations, Unpaid		E			A	###			D		-	+	U/E	4
8A1	8A	4901	Delivered Orders - Obligations, Unpaid		B			A	###			D		+	-	U/E	4
8A1	8A	4902	Delivered Orders - Obligations, Paid		E			A	###			D		-	+	U/E	
8A1	8A	4908	Authority Outlayed Not Yet Disbursed		E			A	###			D		-	+	U	4
8A1	8A	4908	Authority Outlayed Not Yet Disbursed		B			A	###			D		+	-	U	4
8A1	8A	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E			A	###			D		-	+	U/E	
8A1	8A	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E			A	###			D		-	+	U/E	
8A2	N/A		Category B (program 1), (program 2)program category 1), (program 3)program category 2)														
8A2	8A	4801	Undelivered Orders - Obligations, Unpaid		E			B	###	###		D		-	+	U/E	4
8A2	8A	4801	Undelivered Orders - Obligations, Unpaid		B			B	###	###		D		+	-	U/E	4
8A2	8A	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E			B	###	###		D		-	+	U/E	4
8A2	8A	4802	Undelivered Orders - Obligations, Prepaid/Advanced		B			B	###	###		D		+	-	U/E	4
8A2	8A	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E			B	###	###		D		-	+	U/E	
8A2	8A	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E			B	###	###		D		-	+	U/E	
8A2	8A	4901	Delivered Orders - Obligations, Unpaid		E			B	###	###		D		-	+	U/E	4
8A2	8A	4901	Delivered Orders - Obligations, Unpaid		B			B	###	###		D		+	-	U/E	4
8A2	8A	4902	Delivered Orders - Obligations, Paid		E			B	###	###		D		-	+	U/E	
8A2	8A	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E			B	###	###		D		-	+	U/E	
8A2	8A	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E			B	###	###		D		-	+	U/E	
8A3	N/A		Exempt from apportionment														

SUPPLEMENT

SECTION V

USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources and Statement of Budgetary Resources/2 for Fiscal 2007 Reporting

133 Line No.	SBR/9 Line No.	USSGL Account	USSGL Account Title	USSGL Account Attributes/1													Addl. Info.		
				Debit/Credit	Begin/End/4	Auth Type	Pub. Law No.	Apport. Categ.	Program Rpt. Cat.	Apport. Cat. B /10	Reimb. Flag	Avail. Time	Trans. Partner	Debit	Credit	TAFS Status/3			
8A3	8A	4801	Undelivered Orders - Obligations, Unpaid		E			C					D			-	+	U/E	4
8A3	8A	4801	Undelivered Orders - Obligations, Unpaid		B			C					D			+	-	U/E	4
8A3	8A	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E			C					D			-	+	U/E	4
8A3	8A	4802	Undelivered Orders - Obligations, Prepaid/Advanced		B			C					D			+	-	U/E	4
8A3	8A	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E			C					D			-	+	U/E	
8A3	8A	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E			C					D			-	+	U/E	
8A3	8A	4901	Delivered Orders - Obligations, Unpaid		E			C					D			-	+	U/E	4
8A3	8A	4901	Delivered Orders - Obligations, Unpaid		B			C					D			+	-	U/E	4
8A3	8A	4902	Delivered Orders - Obligations, Paid		E			C					D			-	+	U/E	
8A3	8A	4908	Authority Outlayed Not Yet Disbursed		E			C					D			-	+	U	4
8A3	8A	4908	Authority Outlayed Not Yet Disbursed		B			C					D			+	-	U	4
8A3	8A	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E			C					D			-	+	U/E	
8A3	8A	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E			C					D			-	+	U/E	
<b>8B</b>	<b>8B</b>		<b>Reimbursable:</b>																18
<b>8B1</b>	<b>N/A</b>		<b>Category A (sometimes includes program categories)</b>																
8B1	8B	4801	Undelivered Orders - Obligations, Unpaid		E			A	###				R			-	+	U/E	4
8B1	8B	4801	Undelivered Orders - Obligations, Unpaid		B			A	###				R			+	-	U/E	4
8B1	8B	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E			A	###				R			-	+	U/E	4
8B1	8B	4802	Undelivered Orders - Obligations, Prepaid/Advanced		B			A	###				R			+	-	U/E	4
8B1	8B	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E			A	###				R			-	+	U/E	
8B1	8B	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E			A	###				R			-	+	U/E	
8B1	8B	4901	Delivered Orders - Obligations, Unpaid		E			A	###				R			-	+	U/E	4
8B1	8B	4901	Delivered Orders - Obligations, Unpaid		B			A	###				R			+	-	U/E	4
8B1	8B	4902	Delivered Orders - Obligations, Paid		E			A	###				R			-	+	U/E	
8B1	8B	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E			A	###				R			-	+	U/E	
8B1	8B	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E			A	###				R			-	+	U/E	
<b>8B2</b>	<b>N/A</b>		<b>Category B (program 1), (program 2 program category 1), (program 3 program category 2)</b>																
8B2	8B	4801	Undelivered Orders - Obligations, Unpaid		E			B	###	###			R			-	+	U/E	4
8B2	8B	4801	Undelivered Orders - Obligations, Unpaid		B			B	###	###			R			+	-	U/E	4
8B2	8B	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E			B	###	###			R			-	+	U/E	4
8B2	8B	4802	Undelivered Orders - Obligations, Prepaid/Advanced		B			B	###	###			R			+	-	U/E	4
8B2	8B	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E			B	###	###			R			-	+	U/E	
8B2	8B	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E			B	###	###			R			-	+	U/E	

USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources and Statement of Budgetary Resources/2 for Fiscal 2007 Reporting

133 Line No.	SBR/9 Line No.	USSGL Account	USSGL Account Title	USSGL Account Attributes/1											Debit	Credit	TAFS Status/3	Addl. Info.
				Debit/Credit	Begin/End/4	Auth Type	Pub. Law No.	Apport. Categ.	Program Rpt. Cat.	Apport. Cat. B /10	Reimb. Flag	Avail. Time	Trans. Partner					
8B2	8B	4901	Delivered Orders - Obligations, Unpaid		E			B	###	###	R			-	+	U/E	4	
8B2	8B	4901	Delivered Orders - Obligations, Unpaid		B			B	###	###	R			+	-	U/E	4	
8B2	8B	4902	Delivered Orders - Obligations, Paid		E			B	###	###	R			-	+	U/E		
8B2	8B	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E			B	###	###	R			-	+	U/E		
8B2	8B	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E			B	###	###	R			-	+	U/E		
<b>8B3</b>	<b>N/A</b>	<b>Exempt from apportionment</b>																
8B3	8B	4801	Undelivered Orders - Obligations, Unpaid		E			C			R			-	+	U/E	4	
8B3	8B	4801	Undelivered Orders - Obligations, Unpaid		B			C			R			+	-	U/E	4	
8B3	8B	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E			C			R			-	+	U/E	4	
8B3	8B	4802	Undelivered Orders - Obligations, Prepaid/Advanced		B			C			R			+	-	U/E	4	
8B3	8B	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E			C			R			-	+	U/E		
8B3	8B	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E			C			R			-	+	U/E		
8B3	8B	4901	Delivered Orders - Obligations, Unpaid		E			C			R			-	+	U/E	4	
8B3	8B	4901	Delivered Orders - Obligations, Unpaid		B			C			R			+	-	U/E	4	
8B3	8B	4902	Delivered Orders - Obligations, Paid		E			C			R			-	+	U/E		
8B3	8B	4908	Authority Outlayed Not Yet Disbursed		E			C			R			-	+	U	4	
8B3	8B	4908	Authority Outlayed Not Yet Disbursed		B			C			R			+	-	U	4	
8B3	8B	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E			C			R			-	+	U/E		
8B3	8B	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E			C			R			-	+	U/E		
<b>N/A</b>	<b>8C</b>	<b>Subtotal (+8A+8B)</b>															22	
<b>9</b>	<b>9</b>	<b>Unobligated balance:</b>																
<b>9A</b>	<b>9A</b>	<b>Apportioned:</b>																19
<b>9A1</b>	<b>N/A</b>	<b>Balance, currently available</b>																
9A1	9A	4510	Apportionments		E							A		-	+	U		
9A1	9A	4610	Allotments - Realized Resources		E									-	+	U		
9A1	9A	4700	Commitments - Programs Subject to Apportionment		E									-	+	U		
<b>9A2</b>	<b>N/A</b>	<b>Apportioned for subsequent periods</b>																
9A2	9A	4510	Apportionments		E							S		-	+	U		
9A2	9A	4590	Apportionments - Anticipated Resources - Programs Subject to Apportionment		E							S		-	+	U	5	
<b>9A3</b>	<b>9A</b>	<b>Anticipated (+ or -)</b>																
9A3	9A	4590	Apportionments - Anticipated Resources - Programs Subject to Apportionment		E							A		-	+	U	5	

USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources and Statement of Budgetary Resources/2 for Fiscal 2007 Reporting

133 Line No.	SBR/9 Line No.	USSGL Account	USSGL Account Title	USSGL Account Attributes/1											TAFS Status/3	Addl. Info.	
				Debit/Credit	Begin/End/4	Auth Type	Pub. Law No.	Apport. Categ.	Program Rpt. Cat.	Apport. Cat. B /10	Reimb. Flag	Avail. Time	Trans. Partner	Debit			Credit
9B	9B		<b>Exempt from apportionment:</b>														
9B1	N/A		<b>Balance, currently available</b>														
9B1	9B	4620	Unobligated Funds Exempt From Apportionment		E										-	+	U
9B1	9B	4720	Commitments - Programs Exempt From Apportionment		E										-	+	U
9B2	N/A		<b>Anticipated (+ or -)</b>														
9B2	9B	4690	Anticipated Resources - Programs Exempt From Apportionment		E										-	+	U
N/A	9C		<b>Subtotal (+9A+9B)</b>														21
10	10		<b>Unobligated balance not available:</b>														21
10A	N/A		<b>Deferred</b>														
10A	10	4430	Unapportioned Authority - OMB Deferral		E										-	+	U
10B	N/A		<b>Withheld pending rescission</b>														
10B	10	4420	Unapportioned Authority - Pending Rescission		E										-	+	U
10C	N/A		<b>Other</b>														
10C	10	4060	Anticipated Collections From Non-Federal Sources	C	E										-	+	U
10C	10	4070	Anticipated Collections From Federal Sources	C	E										-	+	U
10C	10	4210	Anticipated Reimbursements and Other Income	C	E										-	+	U
10C	10	4310	Anticipated Recoveries of Prior-Year Obligations	C	E										-	+	U
10C	10	4450	Unapportioned Authority		E										-	+	U
10C	10	4630	Funds Not Available for Commitment/Obligation		E										-	+	U
10C	10	4650	Allotments - Expired Authority		E										-	+	E
11	11		<b>Total status of budgetary resources</b>														
<b>CHANGE IN OBLIGATED BALANCES</b>																	
12	12		<b>Obligated balance, net:</b>														
12A	12A		<b>Unpaid obligations, brought forward, October 1 (+)</b>														
12A	12A	4801	Undelivered Orders - Obligations, Unpaid		B										-	+	U/E
12A	12A	4901	Delivered Orders - Obligations, Unpaid		B										-	+	U/E
12B	12B		<b>Uncollected customer payments from Federal sources, brought forward, October 1 (-)</b>														
12B	12B	4221	Unfilled Customer Orders Without Advance		B								F/E		-	+	U/E
12B	12B	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		B										-	+	U/E

SUPPLEMENT

SECTION V

USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources and Statement of Budgetary Resources/2 for Fiscal 2007 Reporting

133 Line No.	SBR/9 Line No.	USSGL Account	USSGL Account Title	USSGL Account Attributes/1											TAFS Status/3	Addl. Info.		
				Debit/Credit	Begin/End/4	Auth Type	Pub. Law No.	Apport. Categ.	Program Rpt. Cat.	Apport. Cat. B /10	Reimb. Flag	Avail. Time	Trans. Partner	Debit			Credit	
12B	12B	4251	Reimbursements and Other Income Earned - Receivable		B									F/E	-	+	U/E	
12B	12B	4281	Actual Program Fund Subsidy Receivable		B										-	+	U/E	
12B	12B	4283	Interest Receivable From Treasury		B										-	+	U/E	
12B	12B	4285	Receivable From the Liquidating Fund		B										-	+	U/E	
12B	12B	4286	Receivable From the Financing Fund		B										-	+	U/E	
12B	12B	4287	Other Federal Receivables		B										-	+	U/E	
N/A	12C	Total, unpaid obligated balance, brought forward, net (+12A-12B)															22	
13	13	Obligations incurred (+)																
13	13	4801	Undelivered Orders - Obligations, Unpaid		E										-	+	U/E	4
13	13	4801	Undelivered Orders - Obligations, Unpaid		B										+	-	U/E	4
13	13	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E										-	+	U/E	4
13	13	4802	Undelivered Orders - Obligations, Prepaid/Advanced		B										+	-	U/E	4
13	13	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E										-	+	U/E	
13	13	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E										-	+	U/E	
13	13	4901	Delivered Orders - Obligations, Unpaid		E										-	+	U/E	4
13	13	4901	Delivered Orders - Obligations, Unpaid		B										+	-	U/E	4
13	13	4902	Delivered Orders - Obligations, Paid		E										-	+	U/E	
13	13	4908	Authority Outlayed Not Yet Disbursed		E										-	+	U	4
13	13	4908	Authority Outlayed Not Yet Disbursed		B										+	-	U	4
13	13	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E										-	+	U/E	
13	13	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E										-	+	U/E	
14	14	Gross outlays (-)																
14	14	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E										+	-	U/E	4
14	14	4802	Undelivered Orders - Obligations, Prepaid/Advanced		B										-	+	U/E	4
14	14	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E										+	-	U/E	
14	14	4902	Delivered Orders - Obligations, Paid		E										+	-	U/E	
14	14	4908	Authority Outlayed Not Yet Disbursed		E										+	-	U	4
14	14	4908	Authority Outlayed Not Yet Disbursed		B										-	+	U	4
14	14	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E										+	-	U/E	
15	15	Obligated balance transfers, net:																
15A	15A	A. Actual transfers, unpaid obligations (+ or -)																
15A	15A	4831	Undelivered Orders - Obligations Transferred, Unpaid		E										-	+	U/E	

SUPPLEMENT

SECTION V

USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources and Statement of Budgetary Resources/2 for Fiscal 2007 Reporting

133 Line No.	SBR/9 Line No.	USSGL Account	USSGL Account Title	USSGL Account Attributes/1											TAFS Status/3	Addl. Info.			
				Debit/Credit	Begin/End/4	Auth Type	Pub. Law No.	Apport. Categ.	Program Rpt. Cat.	Apport. Cat. B /10	Reimb. Flag	Avail. Time	Trans. Partner	Debit			Credit		
15A	15A	4931	Delivered Orders - Obligations Transferred, Unpaid		E											-	+	U/E	
<b>15B</b>	<b>15B</b>		<b>B. Actual transfers, uncollected customer payments from Federal sources (+ or -)</b>																
15B	15B	4199	Transfer of Expired Expenditure Transfers - Receivable		E											-	+	U/E	
15B	15B	4230	Unfilled Customer Orders Without Advance - Transferred		E								F/E			-	+	U/E	
15B	15B	4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred		E											-	+	U/E	
15B	15B	4233	Reimbursements and Other Income Earned - Receivable - Transferred		E								F/E			-	+	U/E	
15B	15B	4234	Other Federal Receivables - Transferred		E											-	+	U/E	
<b>N/A</b>	<b>15C</b>		<b>Total unpaid obligated balance transferred, net (+15A+15B)</b>																22
<b>16</b>	<b>16</b>		<b>Recoveries of prior-year unpaid obligations, actual (-)</b>																
16	16	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries		E											-	+	U/E	
16	16	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries		E											-	+	U/E	
<b>17</b>	<b>17</b>		<b>Change in uncollected customer payments from Federal sources</b>																
17	17	4221	Unfilled Customer Orders Without Advance		E								F/E			-	+	U/E	4
17	17	4221	Unfilled Customer Orders Without Advance		B								F/E			+	-	U/E	4
17	17	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		E											-	+	U/E	4
17	17	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		B											+	-	U/E	4
17	17	4251	Reimbursements and Other Income Earned - Receivable		E								F/E			-	+	U/E	4
17	17	4251	Reimbursements and Other Income Earned - Receivable		B											+	-	U/E	4
17	17	4281	Actual Program Fund Subsidy Receivable		E											-	+	U/E	4
17	17	4281	Actual Program Fund Subsidy Receivable		B											+	-	U/E	4
17	17	4283	Interest Receivable From Treasury		E											-	+	U/E	4
17	17	4283	Interest Receivable From Treasury		B											+	-	U/E	4
17	17	4285	Receivable From the Liquidating Fund		E											-	+	U/E	4
17	17	4285	Receivable From the Liquidating Fund		B											+	-	U/E	4
17	17	4286	Receivable From the Financing Fund		E											-	+	U/E	4
17	17	4286	Receivable From the Financing Fund		B											+	-	U/E	4
17	17	4287	Other Federal Receivables		E											-	+	U/E	4
17	17	4287	Other Federal Receivables		B											+	-	U/E	4
<b>18</b>	<b>18</b>		<b>Obligated balance, net, end of period:</b>																
<b>18A</b>	<b>18A</b>		<b>Unpaid obligations (+)</b>																
18A	18A	4801	Undelivered Orders - Obligations, Unpaid		E											-	+	U/E	

USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources and Statement of Budgetary Resources/2 for Fiscal 2007 Reporting

133 Line No.	SBR/9 Line No.	USSGL Account	USSGL Account Title	USSGL Account Attributes/1											TAFS Status/3	Addl. Info.				
				Debit/Credit	Begin/End/4	Auth Type	Pub. Law No.	Apport. Categ.	Program Rpt. Cat.	Apport. Cat. B /10	Reimb. Flag	Avail. Time	Trans. Partner	Debit			Credit			
18A	18A	4831	Undelivered Orders - Obligations Transferred, Unpaid		E											-	+	U/E		
18A	18A	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries		E											-	+	U/E		
18A	18A	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E											-	+	U/E		
18A	18A	4901	Delivered Orders - Obligations, Unpaid		E											-	+	U/E		
18A	18A	4931	Delivered Orders - Obligations Transferred, Unpaid		E											-	+	U/E		
18A	18A	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries		E											-	+	U/E		
18A	18A	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E											-	+	U/E		
<b>18B</b>	<b>18B</b>	<b>Uncollected customer payments from Federal sources (-)</b>																		
18B	18B	4199	Transfer of Expired Expenditure Transfers - Receivable		E											-	+	U/E		
18B	18B	4221	Unfilled Customer Orders Without Advance		E									F/E		-	+	U/E		
18B	18B	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		E											-	+	U/E		
18B	18B	4230	Unfilled Customer Orders Without Advance - Transferred		E									F/E		+	-	U/E		
18B	18B	4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred		E											+	-	U/E		
18B	18B	4233	Reimbursements and Other Income Earned - Receivable - Transferred		E									F/E		+	-	U/E		
18B	18B	4234	Other Federal Receivables - Transferred		E											+	-	U/E		
18B	18B	4251	Reimbursements and Other Income Earned - Receivable		E									F/E		-	+	U/E		
18B	18B	4281	Actual Program Fund Subsidy Receivable		E											-	+	U/E		
18B	18B	4283	Interest Receivable From Treasury		E											-	+	U/E		
18B	18B	4285	Receivable From the Liquidating Fund		E											-	+	U/E		
18B	18B	4286	Receivable From the Financing Fund		E											-	+	U/E		
18B	18B	4287	Other Federal Receivables		E											-	+	U/E		
<b>N/A</b>	<b>18C</b>	<b>Total, unpaid obligated balance, net, end of period (+18A-18B) Same as sum of amounts reported on lines 12 through 17.</b>																		
																				22
<b>NET OUTLAYS</b>																				
<b>19</b>	<b>19</b>	<b>Net Outlays:</b>																		
<b>19A</b>	<b>19A</b>	<b>Gross outlays (+)</b>																		
19A	19A	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E											-	+	U/E	4	
19A	19A	4802	Undelivered Orders - Obligations, Prepaid/Advanced		B											+	-	U/E	4	
19A	19A	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E											-	+	U/E		
19A	19A	4902	Delivered Orders - Obligations, Paid		E											-	+	U/E		
19A	19A	4908	Authority Outlaid Not Yet Disbursed		E											-	+	U	4	
19A	19A	4908	Authority Outlaid Not Yet Disbursed		B											+	-	U	4	

SUPPLEMENT

SECTION V

USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources and Statement of Budgetary Resources/2 for Fiscal 2007 Reporting

133 Line No.	SBR/9 Line No.	USSGL Account	USSGL Account Title	USSGL Account Attributes/1											TAFS Status/3	Addl. Info.				
				Debit/Credit	Begin/End/4	Auth Type	Pub. Law No.	Apport. Categ.	Program Rpt. Cat.	Apport. Cat. B /10	Reimb. Flag	Avail. Time	Trans. Partner	Debit			Credit			
19A	19A	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E												-	+	U/E	
<b>19B</b>	<b>19B</b>		<b>Offsetting collections (-)</b>																	
19B	19B	4212	Liquidation of Deficiency - Offsetting Collections		E												-	+	U/E	
19B	19B	4222	Unfilled Customer Orders With Advance		E												-	+	U/E	4
19B	19B	4222	Unfilled Customer Orders With Advance		B												+	-	U/E	4
19B	19B	4252	Reimbursements and Other Income Earned - Collected		E												-	+	U/E	
19B	19B	4255	Appropriation Trust Fund Expenditure Transfers - Collected		E												-	+	U/E	
19B	19B	4260	Actual Collections of "governmental-type" Fees		E												-	+	U/E	
19B	19B	4261	Actual Collections of Business-Type Fees		E												-	+	U/E	
19B	19B	4262	Actual Collections of Loan Principal		E												-	+	U/E	
19B	19B	4263	Actual Collections of Loan Interest		E												-	+	U/E	
19B	19B	4264	Actual Collections of Rent		E												-	+	U/E	
19B	19B	4265	Actual Collections From Sale of Foreclosed Property		E												-	+	U/E	
19B	19B	4266	Other Actual Business-Type Collections From Non-Federal Sources		E												-	+	U/E	
19B	19B	4267	Other Actual "governmental-type" Collections From Non-Federal Sources		E												-	+	U/E	
19B	19B	4271	Actual Program Fund Subsidy Collected		E												-	+	U/E	
19B	19B	4273	Interest Collected From Treasury		E												-	+	U/E	
19B	19B	4275	Actual Collections From Liquidating Fund		E												-	+	U/E	
19B	19B	4276	Actual Collections From Financing Fund		E												-	+	U/E	
19B	19B	4277	Other Actual Collections - Federal		E												-	+	U/E	
19B	19B	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected		E												-	+	U/E	
19B	19B	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected		E												-	+	U/E	
<b>N/A</b>	<b>19C</b>		<b>Less: Distributed offsetting receipts</b>																	22
N/A	19C	1010	Fund Balance With Treasury		E												-	+		8,9
N/A	19C	1010	Fund Balance With Treasury		B												+	-		8,9
N/A	19C	5100	Revenue From Goods Sold		E												+	-		9
N/A	19C	5109	Contra Revenue for Goods Sold		E												+	-		9
N/A	19C	5200	Revenue From Services Provided		E												+	-		9
N/A	19C	5209	Contra Revenue for Services Provided		E												+	-		9
N/A	19C	5310	Interest Revenue - Other		E												+	-		9
N/A	19C	5311	Interest Revenue - Investments		E												+	-		9
N/A	19C	5312	Interest Revenue - Loans Receivable/Uninvested Funds		E												+	-		9

USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources and Statement of Budgetary Resources/2 for Fiscal 2007 Reporting

133 Line No.	SBR/9 Line No.	USSGL Account	USSGL Account Title	USSGL Account Attributes/1											Debit	Credit	TAFS Status/3	Addl. Info.		
				Debit/Credit	Begin/End/4	Auth Type	Pub. Law No.	Apport. Categ.	Program Rpt. Cat.	Apport. Cat. B /10	Reimb. Flag	Avail. Time	Trans. Partner							
N/A	19C	5317	Contra Revenue for Interest Revenue - Loans Receivable		E												+	-		9
N/A	19C	5318	Contra Revenue for Interest Revenue - Investments		E												+	-		9
N/A	19C	5319	Contra Revenue for Interest Revenue - Other		E												+	-		9
N/A	19C	5320	Penalties, Fines, and Administrative Fees Revenue		E												+	-		9
N/A	19C	5329	Contra Revenue for Penalties, Fines, and Administrative Fees		E												+	-		9
N/A	19C	5400	Benefit Program Revenue		E												+	-		9
N/A	19C	5409	Contra Revenue for Benefit Program Revenue		E												+	-		9
N/A	19C	5500	Insurance and Guarantee Premium Revenue		E												+	-		9
N/A	19C	5509	Contra Revenue for Insurance and Guarantee Premium Revenue		E												+	-		9
N/A	19C	5600	Donated Revenue - Financial Resources		E												+	-		9
N/A	19C	5609	Contra Revenue for Donations - Financial Resources		E												+	-		9
N/A	19C	5750	Expenditure Financing Sources - Transfers-In		E												+	-		9
N/A	19C	5800	Tax Revenue Collected		E												+	-		9
N/A	19C	5801	Tax Revenue Accrual Adjustment		E												+	-		9
N/A	19C	5809	Contra Revenue for Taxes		E												+	-		9
N/A	19C	5890	Tax Revenue Refunds		E												+	-		9
N/A	19C	5900	Other Revenue		E												+	-		9
N/A	19C	5909	Contra Revenue for Other Revenue		E												+	-		9
N/A	19D	Net outlays (+19A-19B-19C)																		22

**Footnotes and Additional Information**

1/ Use USSGL account attribute domains as provided in USSGL Section IV, page 4.

2/ This is a crosswalk from the USSGL to the Report on Budget Execution and Budgetary Resources (SF 133). The SF 133 crosswalk is in compliance with the Office of Management and Budget (OMB) Circular No. A-11, Preparing, Submitting, and Executing the Budget, dated June 21, 2005. The crosswalk from the USSGL to the Statement of Budgetary Resources is in compliance with Circular A-136, Financial Reporting Requirements. Information on the SBR should be consistent with budget execution information on the SF 133. The SBR should include a separate column for non-budgetary Credit Program Financing accounts

3/ Shaded portion indicates that the attribute is supplied by FACTS II.

4/ When the SF 133 line numbers use both a beginning (B) and ending balance (E) for the same USSGL account, the beginning balance is subtracted from the ending balance in FACTS II.

5/ Anticipated amounts should be zero for yearend preclosing trial balance.

6/ These USSGL accounts should equal the beginning balances of USSGL accounts 4450, 4650, and 4620.

7/ For yearend reporting of expiring Treasury Appropriation Fund Symbol accounts, obligations incurred must equal unfilled customer orders.

8/ Use USSGL 1010 when no USSGL revenue or other financing source account can be used. For example, clearing account symbols do not report revenue activity but instead record liabilities. Since no liabilities are crosswalked to this line, clearing account symbols should use the change in USSGL 1010 to complete this line.

9/ The SBR is an agency-wide report. 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 agree with line 4 on the Statement of Financing and equal cash deposits to Treasury that are reported on SF 224, FMS 1219, and FMS 1220. In certain unique circumstances, other USSGL accounts may be approved to crosswalk to this line. In all cases, include only amounts collected, deposited, and distributed in offsetting receipt accounts.

10/ The Apport. Cat. B attribute is available for early implementation for FY 2006 reporting. In FY 2007, reporting on this attribute will be required.

11/ SF 133 line number 1A is presented as line 1 of the SBR.

12/ SF 133 line numbers 2A and 2B are rolled up to line 2 of the SBR.

13/ SF 133 line numbers 3A1 and 3A2 are rolled up to line 3A of the SBR.

14/ SF 133 line numbers 3D5a, 3D5b, and 3D5c are rolled up to line 3D5 of the SBR.

15/ SF 133 line numbers 4A, 4B, 4C, and 4D are rolled up to line 4 of the SBR.

16/ SF 133 line numbers 6A, 6B, 6C, 6D, 6E, and 6F are rolled up to line 6 of the SBR.

17/ SF 133 line numbers 8A1, 8A2, and 8A3 are rolled up to line 8A of the SBR.

18/ SF 133 line numbers 8B1, 8B2, and 8B3 are rolled up to line 8B of the SBR.

19/ SF 133 line numbers 9A1, 9A2, and 9A3 are rolled up to line 9A of the SBR.

**Footnotes and Additional Information**

20/ SF 133 line numbers 9B1 and 9B2 are rolled up to line 9B of the SBR.

21/ SF 133 line numbers 10A, 10B and 10C are rolled up to line 10 of the SBR.

22/ Lines 3E, 8C, 9C, 12C, 15C, 18C, 19C, and 19D are not part of the SF133 and are only on the SBR.

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## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - FMS 2108: Yearend Closing Statement - Unexpended Balances, Investments, and Imprest Funds for Fiscal 2007 Reporting

FMS 2108		USSGL Account		USSGL Account Attributes/1				
Column Number	Auth. Ind./2 (RT7 Ind.)	Number	Title	Begin End	Auth. Type	Borrow. Source	Trans. Partner	Addl. Info.
<b>For All Unexpended Balances:</b>								
1			Treasury Appropriation Fund Symbol					
2			Preclosing Unexpended Balance - Treasury Supplied					
3		N/A						
<b>4 Unobligated and Obligated Balance Withdrawn/Canceled</b>								
4		4350	Canceled Authority	E				
4		4391	Adjustments to Indefinite No-Year Authority	E				
<b>5 Postclosing Unexpended Balance</b>								
5		1010	Fund Balance With Treasury	E				
<b>6 Other Authorizations</b>								
<b>For Treasury Appropriation Fund Symbols With Unrealized Discounts:</b>								
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
<b>For Treasury Appropriation Fund Symbols With Imprest Funds:</b>								
6	921	1120	Imprest Funds	E				2
6	921	1130	Funds Held by the Public	E				2
<b>For Treasury Appropriation Fund Symbols With Unamortized Discounts or Premiums:</b>								
6	931	1340	Interest Receivable	E				4,5
6	931	1611	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	E				2,4
6	931	1612	Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	E				2,4
6	931	1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	E				2,4
6	931	1631	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	E				2,4
6	931	1638	Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	E				2
<b>For Treasury Appropriation Fund Symbols With Investments in Treasury Securities:</b>								
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
<b>For Treasury Appropriation Fund Symbols With Investments in Agency Securities:</b>								
6	972	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	E			F	2,3
<b>For Treasury Appropriation Fund Symbols With Investments in Non-Federal Securities: NATIONAL RAILROAD RETIREMENT INVESTMENT TRUST FUND ONLY</b>								
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

## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - FMS 2108: Yearend Closing Statement - Definite Borrowing Authority for Fiscal 2007 Reporting

FMS 2108		USSGL Account			USSGL Account Attributes/1				
Column Number	Auth. Ind. (RT7 Ind.)	Number	Title	Begin End	Auth. Type	Borrow. Source	Trans. Partner	Addl. Info.	
<b>1</b>	<b>Treasury Appropriation Fund Symbol</b>								
<b>2</b>	<b>Balance of Borrowing Authority - Treasury Supplied</b>								
<b>3</b>	<b>Increases and Rescissions</b>								
3	951	4140	Substitution of Borrowing Authority	E				2	
3	962	4140	Substitution of Borrowing Authority	E				2	
3	951	4141	Current-Year Borrowing Authority Realized	E				2	
3	962	4141	Current-Year Borrowing Authority Realized	E				2	
3	951	4143	Decreases to Indefinite Borrowing Authority	E				2	
3	962	4143	Decreases to Indefinite Borrowing Authority	E				2	
3	951	4392	Permanent Reduction - New Budget Authority	E				2	
3	962	4392	Permanent Reduction - New Budget Authority	E				2	
3	951	4393	Permanent Reduction - Prior-Year Balances	E				2	
3	962	4393	Permanent Reduction - Prior-Year Balances	E				2	
<b>4</b>	<b>Borrowings</b>								
4	951	4145	Borrowing Authority Converted to Cash	E				2	
4	962	4145	Borrowing Authority Converted to Cash	E				2	
<b>5</b>	N/A								
<b>CALC (2 +/- 3 - 4) Also Equals:</b>									
<b>6</b>	<b>Balance</b>								
6	951	4140	Substitution of Borrowing Authority	E				2	
6	962	4140	Substitution of Borrowing Authority	E				2	
6	951	4141	Current-Year Borrowing Authority Realized	E				2	
6	962	4141	Current-Year Borrowing Authority Realized	E				2	
6	951	4143	Decreases to Indefinite Borrowing Authority	E				2	
6	962	4143	Decreases to Indefinite Borrowing Authority	E				2	
6	951	4145	Borrowing Authority Converted to Cash	E				2	
6	962	4145	Borrowing Authority Converted to Cash	E				2	
6	951	4149	Borrowing Authority Carried Forward	B				2	
6	962	4149	Borrowing Authority Carried Forward	B				2	
6	951	4392	Permanent Reduction - New Budget Authority	E				2	
6	962	4392	Permanent Reduction - New Budget Authority	E				2	
6	951	4393	Permanent Reduction - Prior-Year Balances	E				2	
6	962	4393	Permanent Reduction - Prior-Year Balances	E				2	

## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - FMS 2108: Yearend Closing Statement - Indefinite Borrowing Authority for Fiscal 2007 Reporting

FMS 2108		USSGL Account			USSGL Account Attributes/1				
Column Number	Auth. Ind. (RT7 Ind.)	Number	Title	Begin End	Auth. Type	Borrow. Source	Trans. Partner	Addl. Info.	
<b>1</b>	<b>Treasury Appropriation Fund Symbol</b>								
<b>2</b>	<b>Balance of Borrowing Authority - Treasury Supplied</b>								
<b>3</b>	<b>Increases</b>								
3	951	4141	Current-Year Borrowing Authority Realized	E				2	
3	962	4141	Current-Year Borrowing Authority Realized	E				2	
<b>4</b>	<b>Borrowings</b>								
4	951	4145	Borrowing Authority Converted to Cash	E				2	
4	962	4145	Borrowing Authority Converted to Cash	E				2	
<b>5</b>	<b>Adjustments</b>								
5	951	4140	Substitution of Borrowing Authority	E				2	
5	962	4140	Substitution of Borrowing Authority	E				2	
5	951	4143	Decreases to Indefinite Borrowing Authority	E				2	
5	962	4143	Decreases to Indefinite Borrowing Authority	E				2	
5	951	4144	Borrowing Authority Withdrawn	E				2	
5	962	4144	Borrowing Authority Withdrawn	E				2	
	<b>CALC (2 + 3 - 4 - 5) Also Equals:</b>								
<b>6</b>	<b>Balance</b>								
6	951	4140	Substitution of Borrowing Authority	E				2	
6	962	4140	Substitution of Borrowing Authority	E				2	
6	951	4141	Current-Year Borrowing Authority Realized	E				2	
6	962	4141	Current-Year Borrowing Authority Realized	E				2	
6	951	4143	Decreases to Indefinite Borrowing Authority	E				2	
6	962	4143	Decreases to Indefinite Borrowing Authority	E				2	
6	951	4144	Borrowing Authority Withdrawn	E				2	
6	962	4144	Borrowing Authority Withdrawn	E				2	
6	951	4145	Borrowing Authority Converted to Cash	E				2	
6	962	4145	Borrowing Authority Converted to Cash	E				2	
6	951	4149	Borrowing Authority Carried Forward	B				2	
6	962	4149	Borrowing Authority Carried Forward	B				2	

## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - FMS 2108: Yearend Closing Statement - Definite Contract Authority for Fiscal 2007 Reporting

FMS 2108		USSGL Account			USSGL Account Attributes/1				
Column Number	Auth. Ind. (RT7 Ind.)	Number	Title	Begin End	Auth. Type	Borrow. Source	Trans. Partner	Addl. Info.	
<b>1</b>	<b>Treasury Appropriation Fund Symbol</b>								
<b>2</b>	<b>Balance of Contract Authority - Treasury Supplied</b>								
<b>3</b>	<b>New Contract Authority</b>								
3	941	4131	Current-Year Contract Authority Realized	E				2	
<b>4</b>	<b>Appropriations To Liquidate</b>								
4	941	4135	Contract Authority Liquidated	E				2	
4	941	4136	Contract Authority To Be Liquidated by Trust Funds	E				2	
4	941	4136	Contract Authority To Be Liquidated by Trust Funds	B				2	
<b>5</b>	<b>Writeoffs, Restorations, or Adjustments</b>								
5	941	4133	Decreases to Indefinite Contract Authority	E				2	
5	941	4134	Contract Authority Withdrawn	E				2	
5	941	4135	Contract Authority Liquidated	E				2	
5	941	4392	Permanent Reduction - New Budget Authority	E				2	
5	941	4393	Permanent Reduction - Prior-Year Balances	E				2	
	<b>CALC (2 + 3 - 4 +/- 5) Also Equals:</b>								
<b>6</b>	<b>Balance of Unfunded Contract Authority</b>								
6	941	4131	Current-Year Contract Authority Realized	E				2	
6	941	4133	Decreases to Indefinite Contract Authority	E				2	
6	941	4134	Contract Authority Withdrawn	E				2	
6	941	4135	Contract Authority Liquidated	E				2	
6	941	4136	Contract Authority To Be Liquidated by Trust Funds	E				2	
6	941	4139	Contract Authority Carried Forward	B				2	
6	941	4392	Permanent Reduction - New Budget Authority	E				2	
6	941	4393	Permanent Reduction - Prior-Year Balances	E				2	

## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - FMS 2108: Yearend Closing Statement - Indefinite Contract Authority for Fiscal 2007 Reporting

FMS 2108			USSGL Account	USSGL Account Attributes/1				
Column Number	Auth. Ind. (RT7 Ind.)	Number	Title	Begin End	Auth. Type	Borrow. Source	Trans. Partner	Addl. Info.
<b>1</b>	<b>Treasury Appropriation Fund Symbol</b>							
<b>2</b>	<b>Balance of Contract Authority - Treasury Supplied</b>							
<b>3</b>	<b>New Contract Authority</b>							
3	941	4131	Current-Year Contract Authority Realized	E				2
<b>4</b>	<b>Appropriations To Liquidate</b>							
4	941	4135	Contract Authority Liquidated	E				2
4	941	4136	Contract Authority To Be Liquidated by Trust Funds	E				2
4	941	4136	Contract Authority To Be Liquidated by Trust Funds	B				2
<b>5</b>	<b>Writeoffs, Restorations, or Adjustments</b>							
5	941	4132	Substitution of Contract Authority	E				2
5	941	4133	Decreases to Indefinite Contract Authority	E				2
5	941	4134	Contract Authority Withdrawn	E				2
5	941	4135	Contract Authority Liquidated	E				2
<b>CALC (2 + 3 - 4 - 5) Also Equals:</b>								
<b>6</b>	<b>Balance of Unfunded Contract Authority</b>							
6	941	4131	Current-Year Contract Authority Realized	E				2
6	941	4132	Substitution of Contract Authority	E				2
6	941	4133	Decreases to Indefinite Contract Authority	E				2
6	941	4134	Contract Authority Withdrawn	E				2
6	941	4135	Contract Authority Liquidated	E				2
6	941	4136	Contract Authority To Be Liquidated by Trust Funds	E				2
6	941	4139	Contract Authority Carried Forward	B				2

## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - FMS 2108: Yearend Closing Statement - All Treasury Appropriation Fund Symbols for Fiscal 2007 Reporting

FMS 2108		USSGL Account			USSGL Account Attributes/1				
Column Number	Auth. Ind. (RT7 Ind.)	Number	Title	Begin End	Auth. Type	Borrow. Source	Trans. Partner	Addl. Info.	
<b>For all Treasury Appropriation Fund Symbols:</b>									
<b>7</b>	<b>Reimbursements Earned and Refunds</b>								
7		4081	Amounts Appropriated From a Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred	E					
7		4082	Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred	E					
7		4083	Transfers - Current-Year Authority - Receivable - Transferred	E					
7		4123	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction/Cancellation	E					
7		4126	Amounts Appropriated From Specific Invested TAFS - Receivable	E					
7		4137	Transfers of Contract Authority	E					
7		4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	E					
7		4168	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction	E					
7		4171	Non-Allocation Transfers of Invested Balances - Receivable	E					
7		4199	Transfer of Expired Expenditure Transfers - Receivable	E					
7		4225	Appropriation Trust Fund Expenditure Transfers - Receivable	E					
7		4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	E					
7		4233	Reimbursements and Other Income Earned - Receivable - Transferred	E					
7		4234	Other Federal Receivables - Transferred	E					
7		4251	Reimbursements and Other Income Earned - Receivable	E			E/F		
7		4281	Actual Program Fund Subsidy Receivable	E					
7		4283	Interest Receivable From Treasury	E					
7		4285	Receivable From the Liquidating Fund	E					
7		4286	Receivable From the Financing Fund	E					
7		4287	Other Federal Receivables	E					
<b>8</b>	<b>Unfilled Customer Orders</b>								
8		4221	Unfilled Customer Orders Without Advance	E			E/F		
8		4230	Unfilled Customer Orders Without Advance - Transferred	E			E/F		
<b>9</b>	<b>Undelivered Orders and Contracts</b>								
9		4801	Undelivered Orders - Obligations, Unpaid	E					
9		4831	Undelivered Orders - Obligations Transferred, Unpaid	E					
9		4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	E					
9		4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E					
<b>10</b>	<b>Accounts Payable and Other Liabilities</b>								
10		4124	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation	E					
10		4127	Amounts Appropriated From Specific Invested TAFS - Payable	E					
10		4172	Non-Allocation Transfers of Invested Balances - Payable	E					
10		4320	Adjustments for Changes In Prior-Year Allocations of Budgetary Resources	E				6	
10		4901	Delivered Orders - Obligations, Unpaid	E					
10		4931	Delivered Orders - Obligations Transferred, Unpaid	E					
10		4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	E					
10		4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E					
<b>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:</b>									

## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - FMS 2108: Yearend Closing Statement - All Treasury Appropriation Fund Symbols for Fiscal 2007 Reporting

FMS 2108		USSGL Account			USSGL Account Attributes/1				
Column Number	Auth. Ind. (RT7 Ind.)	Number	Title	Begin End	Auth. Type	Borrow. Source	Trans. Partner	Addl. Info.	
11			<b>Unobligated Balance</b>						
11		4157	Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation	E					
11		4158	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	E					
11		4357	Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds	E					
11		4382	Temporary Reduction - New Budget Authority	E					
11		4383	Temporary Reduction - Prior-Year Balances	E					
11		4394	Receipts Unavailable for Obligation Upon Collection	E					
11		4397	Receipts and Appropriations Temporarily Precluded From Obligation	E					
11		4398	Offsetting Collections Temporarily Precluded From Obligation	E					
11		4399	Special and Trust Fund Refunds and Recoveries Temporarily Precluded From Obligation	E					
11		4420	Unapportioned Authority - Pending Rescission	E					
11		4430	Unapportioned Authority - OMB Deferral	E					
11		4450	Unapportioned Authority	E					
11		4510	Apportionments	E					
11		4610	Allotments - Realized Resources	E					
11		4620	Unobligated Funds Exempt From Apportionment	E					
11		4630	Funds Not Available for Commitment/Obligation	E					
11		4650	Allotments - Expired Authority	E					
11		4700	Commitments - Programs Subject to Apportionment	E					
11		4720	Commitments - Programs Exempt From Apportionment	E					

## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - FMS 2108: Yearend Closing Statement - Unexpended Balances, Investments, and Imprest Funds for Fiscal 2007 Reporting

ADDITIONAL INFORMATION:

Shaded USSGL attributes indicate that the attribute domain value is supplied by FACTS II.

FOOTNOTES:

- 1/ Use USSGL account attribute domains as provided in Section IV, page 4.
- 2/ "Authorization Indicator" (RT7 Indicator) is used for Treasury Appropriation Fund Symbols (TAFS) that have Imprest Funds, Borrowing or Contract Authority, or Investments and includes the following subaccount codes:

911	Unrealized Discounts
921	Imprest Funds
931	Unamortized Discounts or Premiums
941	Contract Authority
951	Authority To Borrow From the Treasury
962	Authority To Borrow From the Public
971	Investments in Treasury Securities
972	Investments in Agency Securities
973	Investments in Non-Federal Securities

The undisbursed balances for these subaccount codes are reported in FMS 2108, Column 6.

- 3/ Authorization Indicator (RT7 Indicator) 973 is for use by National Railroad Retirement Investment Trust Fund ONLY.
- 4/ Authorization Indicator (RT7 Indicator) 931 can be used only when authorized by Treasury.
- 5/ For use with OMB approval Department of Defense trust funds ONLY. (OMB Circular No. A-11, Section 20.6).
- 6/ For use with OMB approval (SSA and HHS related TAFS ONLY).

## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - Balance Sheet for Fiscal 2007 Reporting

				USSGL Account Attributes/1			
				Form and Content Notes			
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Federal/Non Federal	Entitiy (E)/ NonEnt. (O)	Covered (C)/ NotCov. (U)	Addl. Info.
<b>Assets</b>							
<b>Intragovernmental</b>							
<b>1</b>	<b>Fund Balance With Treasury</b>						
1	E	1010	Fund Balance With Treasury		E/O		
1	E	1090	Fund Balance With Treasury Under a Continuing Resolution		E/O		
<b>2</b>	<b>Investments</b>						
2	E	1340	Interest Receivable	F	E		3
2	E	1349	Allowance for Loss on Interest Receivable	F	E		3
2	E	1610	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	F	E		2
2	E	1611	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	F	E		2
2	E	1612	Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	F	E		2
2	E	1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	F	E		2
2	E	1618	Market Adjustment - Investments	F			
2	E	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	F	E		
2	E	1621	Discount on Securities Other Than the Bureau of the Public Debt Securities	F	E		
2	E	1622	Premium on Securities Other Than the Bureau of the Public Debt Securities	F	E		
2	E	1623	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities	F	E		
2	E	1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	F	E		2

## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - Balance Sheet for Fiscal 2007 Reporting

Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attributes/1			
				Federal/Non Federal	Entity (E)/ NonEnt. (O)	Covered (C)/ NotCov. (U)	Addl. Info.
					Form and Content Notes		
2	E	1631	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	F	E		2
2	E	1633	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	F	E		2
2	E	1638	Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	F	E		2
2	E	1639	Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	F	E		2
2	E	1690	Other Investments	F	E		
<b>3</b>	<b>Accounts Receivable</b>						
3	E	1310	Accounts Receivable	F	E/O		
3	E	1319	Allowance for Loss on Accounts Receivable	F	E/O		
3	E	1320	Employment Benefit Contributions Receivable	F	E		
3	E	1330	Receivable for Transfers of Currently Invested Balances	F	E		2
3	E	1335	Expenditure Transfers Receivable	F	E/O		2
3	E	1340	Interest Receivable	F	E/O		
3	E	1349	Allowance for Loss on Interest Receivable	F	E/O		4
3	E	1360	Penalties, Fines, and Administrative Fees Receivable	F	E/O		4
3	E	1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	F	E/O		4
<b>4</b>	<b>Loans Receivable</b>						
4	E	1340	Interest Receivable	F	E		5
4	E	1349	Allowance for Loss on Interest Receivable	F	E		5
4	E	1350	Loans Receivable	F	E		
4	E	1359	Allowance for Loss on Loans Receivable	F	E		
4	E	1360	Penalties, Fines, and Administrative Fees Receivable	F	E		5
4	E	1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	F	E		5

## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - Balance Sheet for Fiscal 2007 Reporting

Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attributes/1			
				Federal/Non Federal	Entity (E)/ NonEnt. (O)	Covered (C)/ NotCov. (U)	Addl. Info.
					Form and Content Notes		
<b>5</b>		<b>Other</b>					
5	E	1410	Advances and Prepayments	F	E/O		
5	E	1921	Receivable From Appropriations	F	E		2,6
5	E	1990	Other Assets	F	E/O		
<b>6</b>		<b>Total Intragovernmental</b>					
6		CALC (1..5)					
		<b>Assets With the Public</b>					
<b>7</b>		<b>Cash and Other Monetary Assets</b>					
7	E	1110	Undeposited Collections	N	E/O		2
7	E	1120	Imprest Funds	N	E/O		2
7	E	1130	Funds Held by the Public	N	E		2
7	E	1190	Other Cash	N	E/O		2
7	E	1195	Other Monetary Assets	N	E/O		2
7	E	1200	Foreign Currency	N	E/O		2
7	E	1531	Seized Monetary Instruments	N	O		2
7	E	1532	Seized Cash Deposited	N	O		2
<b>8</b>		<b>Investments</b>					
8	E	1340	Interest Receivable	N	E		3
8	E	1349	Allowance for Loss on Interest Receivable	N	E		3
8	E	1618	Market Adjustment - Investments	N	E		
8	E	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	N	E		
8	E	1621	Discount on Securities Other Than the Bureau of the Public Debt Securities	N	E		
8	E	1622	Premium on Securities Other Than the Bureau of the Public Debt Securities	N	E		

## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - Balance Sheet for Fiscal 2007 Reporting

Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attributes/1			
				Federal/Non Federal	Entity (E)/ NonEnt. (O)	Covered (C)/ NotCov. (U)	Addl. Info.
8	E	1623	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities	N	E		
8	E	1690	Other Investments	N	E		
<b>9</b>	<b>Accounts Receivable, Net</b>						
9	E	1310	Accounts Receivable	N	E/O		
9	E	1319	Allowance for Loss on Accounts Receivable	N	E/O		
9	E	1320	Employment Benefit Contributions Receivable	N	E		
9	E	1340	Interest Receivable	N	E/O		4
9	E	1349	Allowance for Loss on Interest Receivable	N	E/O		4
9	E	1360	Penalties, Fines, and Administrative Fees Receivable	N	E/O		4
9	E	1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	N	E/O		4
<b>10</b>	<b>Taxes Receivable, Net</b>						
10	E	1325	Taxes Receivable	N	O		2
10	E	1329	Allowance for Loss on Taxes Receivable	N	O		2
<b>11</b>	<b>Loans Receivable and Related Foreclosed Property, Net</b>						
11	E	1340	Interest Receivable	N	E		7
11	E	1349	Allowance for Loss on Interest Receivable	N	E		7
11	E	1350	Loans Receivable	N	E		
11	E	1359	Allowance for Loss on Loans Receivable	N	E		
11	E	1360	Penalties, Fines, and Administrative Fees Receivable	N	E		7
11	E	1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	N	E		7
11	E	1399	Allowance for Subsidy	N	E		2
11	E	1551	Foreclosed Property	N	E		2
11	E	1559	Foreclosed Property - Allowance	N	E		2
<b>12</b>	<b>Inventory and Related Property, Net</b>						

## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - Balance Sheet for Fiscal 2007 Reporting

Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attributes/1			
				Federal/Non Federal	Entity (E)/ NonEnt. (O)	Covered (C)/ NotCov. (U)	Form and Content Notes
12	E	1511	Operating Materials and Supplies Held for Use		E		
12	E	1512	Operating Materials and Supplies Held in Reserve for Future Use		E		
12	E	1513	Operating Materials and Supplies - Excess, Obsolete, and Unserviceable		E		
12	E	1514	Operating Materials and Supplies Held For Repair		E		
12	E	1519	Operating Materials and Supplies - Allowance		E		
12	E	1521	Inventory Purchased for Resale		E		
12	E	1522	Inventory Held in Reserve for Future Sale		E		
12	E	1523	Inventory Held for Repair		E		
12	E	1524	Inventory - Excess, Obsolete, and Unserviceable		E		
12	E	1525	Inventory - Raw Materials		E		
12	E	1526	Inventory - Work-in-Process		E		
12	E	1527	Inventory - Finished Goods		E		
12	E	1529	Inventory - Allowance		E		
12	E	1541	Forfeited Property Held for Sale		E		
12	E	1542	Forfeited Property Held for Donation or Use		E		
12	E	1549	Forfeited Property - Allowance		E		
12	E	1561	Commodities Held Under Price Support and Stabilization Support Programs		E		
12	E	1569	Commodities - Allowance		E		
12	E	1571	Stockpile Materials Held in Reserve		E		
12	E	1572	Stockpile Materials Held for Sale		E		
12	E	1591	Other Related Property		E		
12	E	1599	Other Related Property - Allowance		E		
<b>13</b>			<b>General Property, Plant, and Equipment, Net</b>				
13	E	1711	Land and Land Rights	N	E		2
13	E	1712	Improvements to Land	N	E		2
13	E	1719	Accumulated Depreciation on Improvements to Land	N	E		2

## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - Balance Sheet for Fiscal 2007 Reporting

Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attributes/1			
				Federal/Non Federal	Entity (E)/ NonEnt. (O)	Covered (C)/ NotCov. (U)	Add. Info.
					Form and Content Notes		
13	E	1720	Construction-in-Progress	N	E		2
13	E	1730	Buildings, Improvements, and Renovations	N	E		2
13	E	1739	Accumulated Depreciation on Buildings, Improvements, and Renovations	N	E		2
13	E	1740	Other Structures and Facilities	N	E		2
13	E	1749	Accumulated Depreciation on Other Structures and Facilities	N	E		2
13	E	1750	Equipment	N	E		2
13	E	1759	Accumulated Depreciation on Equipment	N	E		2
13	E	1810	Assets Under Capital Lease	N	E		2
13	E	1819	Accumulated Depreciation on Assets Under Capital Lease	N	E		2
13	E	1820	Leasehold Improvements	N	E		2
13	E	1829	Accumulated Amortization on Leasehold Improvements	N	E		2
13	E	1830	Internal-Use Software	N	E		2
13	E	1832	Internal-Use Software in Development	N			2
13	E	1839	Accumulated Amortization on Internal-Use Software	N	E		2
13	E	1840	Other Natural Resources	N	E		2
13	E	1849	Allowance for Depletion	N	E		2
13	E	1890	Other General Property, Plant, and Equipment	N	E		2
13	E	1899	Accumulated Depreciation on Other General Property, Plant, and Equipment	N	E		2
<b>14</b>	<b>Other</b>						
14	E	1410	Advances and Prepayments	N	E/O		
14	E	1990	Other Assets	N	E/O		
<b>15</b>	<b>Total Assets</b>						
15	CALC (6..14)						
<b>16</b>	<b>Stewardship PP&amp;E (Note 11)</b>						
	<b>Liabilities</b>						
	<b>Intragovernmental</b>						

## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - Balance Sheet for Fiscal 2007 Reporting

Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attributes/1			
				Federal/Non Federal	Entity (E)/ NonEnt. (O)	Covered (C)/ NotCov. (U)	Addl. Info.
<b>17</b>			<b>Accounts Payable</b>				
17	E	2110	Accounts Payable	F		C	
17	E	2120	Disbursements in Transit	F		C	
17	E	2140	Accrued Interest Payable	F		C	8
17	E	2150	Payable for Transfers of Currently Invested Balances	F		C	2
17	E	2155	Expenditure Transfers Payable	F		C	2
17	E	2170	Subsidy Payable to the Financing Account	F		C/U	2
17	E	2179	Contra Liability for Subsidy Payable to the Financing Account	F		C	2
17	E	2960	Accounts Payable From Canceled Appropriations	F		U	
<b>18</b>			<b>Debt</b>				
18	E	2140	Accrued Interest Payable	F		C/U	9
18	E	2510	Principal Payable to the Bureau of the Public Debt	F		C/U	2
18	E	2520	Principal Payable to the Federal Financing Bank	F		C/U	2
18	E	2530	Securities Issued by Federal Agencies Under General and Special Financing Authority	F		C	
18	E	2531	Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority	F		C	
18	E	2532	Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	F		C	
18	E	2533	Amortization of Discount and Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	F		C	
18	E	2540	Participation Certificates	F		C/U	
18	E	2590	Other Debt	F		C/U	
<b>19</b>			<b>Other</b>				
19	E	2130	Contract Holdbacks	F		C	
19	E	2190	Other Liabilities With Related Budgetary Obligations	F		C/U	
19	E	2213	Employer Contributions and Payroll Taxes Payable	F		C	
19	E	2215	Other Post-Employment Benefits Due and Payable	F		C	
19	E	2225	Unfunded FECA Liability	F		C/U	2
19	E	2290	Other Unfunded Employment Related Liability	F		C/U	

## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - Balance Sheet for Fiscal 2007 Reporting

Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attributes/1			
				Federal/Non Federal	Entity (E)/ NonEnt. (O)	Covered (C)/ NotCov. (U)	Addl. Info.
					Form and Content Notes		
19	E	2310	Liability for Advances and Prepayments	F		C	
19	E	2320	Other Deferred Revenue	F		C/U	
19	E	2400	Liability for Deposit Funds, Clearing Accounts, and Undeposited Collections	F		C	
19	E	2940	Capital Lease Liability	F		C/U	
19	E	2950	Liability for Subsidy Related to Undisbursed Loans	F		C	2
19	E	2970	Resources Payable to Treasury	F		C	2
19	E	2980	Custodial Liability	F		U	
19	E	2990	Other Liabilities Without Related Budgetary Obligations	F		C/U	
<b>20</b>	<b>Total Intragovernmental</b>						
20	CALC (16..19)						
			<b>Liabilities With the Public</b>				
<b>21</b>	<b>Accounts Payable</b>						
21	E	2110	Accounts Payable	N		C	
21	E	2120	Disbursements in Transit	N		C	
21	E	2140	Accrued Interest Payable	N		C	8
21	E	2960	Accounts Payable From Canceled Appropriations	N		U	
<b>22</b>	<b>Loan Guarantee Liability</b>						
22	E	2180	Loan Guarantee Liability	N		C	2
<b>23</b>	<b>Debt Held by the Public</b>						
23	E	2140	Accrued Interest Payable	N		C/U	9
23	E	2530	Securities Issued by Federal Agencies Under General and Special Financing Authority	N		C/U	
23	E	2531	Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority	N		C/U	
23	E	2532	Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	N		C/U	

## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - Balance Sheet for Fiscal 2007 Reporting

Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attributes/1			
				Federal/Non Federal	Entity (E)/ NonEnt. (O)	Covered (C)/ NotCov. (U)	Addl. Info.
23	E	2533	Amortization of Discount and Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	N		C/U	
23	E	2540	Participation Certificates	N		C/U	
23	E	2590	Other Debt	N		C/U	
<b>24</b>			<b>Federal Employee and Veteran Benefits</b>				
24	E	2190	Other Liabilities With Related Budgetary Obligations	N		C	12
24	E	2215	Other Post-Employment Benefits Due and Payable	N		C	
24	E	2216	Pension Benefits Due and Payable to Beneficiaries	N		C	2
24	E	2217	Benefit Premiums Payable to Carriers	N		C	2
24	E	2218	Life Insurance Benefits Due and Payable to Beneficiaries	N		C	2
24	E	2610	Actuarial Pension Liability	N		C/U	2
24	E	2620	Actuarial Health Insurance Liability	N		C/U	2
24	E	2630	Actuarial Life Insurance Liability	N		C/U	2
24	E	2650	Actuarial FECA Liability	N		C/U	2
24	E	2690	Other Actuarial Liabilities	N		C/U	2
<b>25</b>			<b>Environmental and Disposal Liabilities</b>				
25	E	2995	Estimated Cleanup Cost Liability	N		C/U	
<b>26</b>			<b>Benefits Due and Payable</b>				
26	E	2160	Entitlement Benefits Due and Payable	N		C/U	2
<b>27</b>			<b>Other</b>				
27	E	2130	Contract Holdbacks	N		C	
27	E	2190	Other Liabilities With Related Budgetary Obligations	N		C	
27	E	2210	Accrued Funded Payroll and Leave	N		C	2
27	E	2211	Withholdings Payable	N		C	2
27	E	2213	Employer Contributions and Payroll Taxes Payable	N		C	
27	E	2220	Unfunded Leave	N		C/U	2
27	E	2290	Other Unfunded Employment Related Liability	N		C/U	
27	E	2310	Liability for Advances and Prepayments	N		C	
27	E	2320	Other Deferred Revenue	N		C/U	

## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - Balance Sheet for Fiscal 2007 Reporting

Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attributes/1			
				Federal/Non Federal	Entity (E)/ NonEnt. (O)	Covered (C)/ NotCov. (U)	Addl. Info.
27	E	2400	Liability for Deposit Funds, Clearing Accounts, and Undeposited Collections	N		C	
27	E	2910	Prior Liens Outstanding on Acquired Collateral	N		U	2
27	E	2920	Contingent Liabilities	N		C/U	2
27	E	2940	Capital Lease Liability	N		C/U	
27	E	2980	Custodial Liability	N		U	
27	E	2990	Other Liabilities Without Related Budgetary Obligations	N		U	
<b>28</b>	<b>Total Liabilities</b>						
28	CALC (19..27)						
<b>29</b>	<b>Commitments and Contingencies (Note 16)</b>						
	<b>Net Position</b>						
<b>30</b>	<b>Unexpended Appropriations - Earmarked Funds (Note 20)</b>						
30	B	3100	Unexpended Appropriations - Cumulative				10
30	E	3101	Unexpended Appropriations - Appropriations Received				10
30	E	3102	Unexpended Appropriations - Transfers-In	F			10
30	E	3103	Unexpended Appropriations - Transfers-Out	F			10
30	E	3106	Unexpended Appropriations - Adjustments				10
30	E	3107	Unexpended Appropriations - Used				10
30	E	3108	Unexpended Appropriations - Prior-Period Adjustments Due to Correction of Errors				10
30	E	3109	Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles				10
<b>31</b>	<b>Unexpended Appropriations - Other Funds</b>						
31	B	3100	Unexpended Appropriations - Cumulative				11
31	E	3101	Unexpended Appropriations - Appropriations Received				11
31	E	3102	Unexpended Appropriations - Transfers-In				11
31	E	3103	Unexpended Appropriations - Transfers-Out				11
31	E	3106	Unexpended Appropriations - Adjustments				11
31	E	3107	Unexpended Appropriations - Used				11

## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - Balance Sheet for Fiscal 2007 Reporting

Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attributes/1			
				Federal/Non Federal	Entity (E)/ NonEnt. (O)	Covered (C)/ NotCov. (U)	Addl. Info.
31	E	3108	Unexpended Appropriations - Prior-Period Adjustments Due to Correction of Errors				11
31	E	3109	Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles				11
<b>32</b>	<b>Cumulative Results of Operations - Earmarked Funds (Note 20)</b>						
32	B	3310	Cumulative Results of Operations				10
32	E	5100	Revenue From Goods Sold	F/N			10
32	E	5109	Contra Revenue for Goods Sold	F/N			10
32	E	5200	Revenue From Services Provided	F/N			10
32	E	5209	Contra Revenue for Services Provided	F/N			10
32	E	5310	Interest Revenue - Other	F/N			10
32	E	5311	Interest Revenue - Investments	F/N			10
32	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds	F/N			10
32	E	5317	Contra Revenue for Interest Revenue - Loans Receivable	F/N			10
32	E	5318	Contra Revenue for Interest Revenue - Investments	F/N			10
32	E	5319	Contra Revenue for Interest Revenue - Other	F/N			10
32	E	5320	Penalties, Fines, and Administrative Fees Revenue	F/N			10
32	E	5329	Contra Revenue for Penalties, Fines, and Administrative Fees	F/N			10
32	E	5400	Benefit Program Revenue	F/N			10
32	E	5409	Contra Revenue for Benefit Program Revenue	F/N			10
32	E	5500	Insurance and Guarantee Premium Revenue	N			10
32	E	5509	Contra Revenue for Insurance and Guarantee Premium Revenue	N			10
32	E	5600	Donated Revenue - Financial Resources	N			10
32	E	5609	Contra Revenue for Donations - Financial Resources	N			10
32	E	5610	Donated Revenue - Nonfinancial Resources	N			10
32	E	5619	Contra Donated Revenue - Nonfinancial Resources	N			10
32	E	5700	Expended Appropriations				10
32	E	5708	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors				10
32	E	5709	Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles				10
32	E	5720	Financing Sources Transferred In Without Reimbursement	F			10
32	E	5730	Financing Sources Transferred Out Without Reimbursement	F			10

## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - Balance Sheet for Fiscal 2007 Reporting

Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attributes/1			
				Federal/Non Federal	Entity (E)/ NonEnt. (O)	Covered (C)/ NotCov. (U)	Addl. Info.
					Form and Content Notes		
32	E	5740	Appropriated Earmarked Receipts Transferred In	F			10
32	E	5745	Appropriated Earmarked Receipts Transferred Out	F			10
32	E	5750	Expenditure Financing Sources - Transfers-In	F			10
32	E	5755	Nonexpenditure Financing Sources - Transfers-In	F			10
32	E	5760	Expenditure Financing Sources - Transfers-Out	F			10
32	E	5765	Nonexpenditure Financing Sources - Transfers-Out	F			10
32	E	5780	Imputed Financing Sources	F			10
32	E	5790	Other Financing Sources	F			10
32	E	5799	Adjustment of Appropriations Used				10
32	E	5800	Tax Revenue Collected	F/N			10
32	E	5801	Tax Revenue Accrual Adjustment	F/N			10
32	E	5809	Contra Revenue for Taxes	F/N			10
32	E	5890	Tax Revenue Refunds	F/N			10
32	E	5900	Other Revenue	F/N			10
32	E	5909	Contra Revenue for Other Revenue	F/N			10
32	E	5990	Collections for Others	F/N			10
32	E	5991	Accrued Collections for Others	F/N			10
32	E	6100	Operating Expenses/Program Costs	F/N			10
32	E	6190	Contra Bad Debt Expense - Incurred for Others	F/N			10
32	E	6199	Adjustment to Subsidy Expense	N			10
32	E	6310	Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank	F			10
32	E	6320	Interest Expenses on Securities	F/N			10
32	E	6330	Other Interest Expenses	F/N			10
32	E	6400	Benefit Expense	F/N			10
32	E	6500	Cost of Goods Sold	N			10
32	E	6600	Applied Overhead	N			10
32	E	6610	Cost Capitalization Offset	N			10
32	E	6710	Depreciation, Amortization, and Depletion	N			10
32	E	6720	Bad Debt Expense	F/N			10
32	E	6730	Imputed Costs	F			10
32	E	6790	Other Expenses Not Requiring Budgetary Resources	F/N			10
32	E	6800	Future Funded Expenses	F/N			10
32	E	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	F			10

## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - Balance Sheet for Fiscal 2007 Reporting

Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attributes/1			
				Federal/Non Federal	Entity (E)/ NonEnt. (O)	Covered (C)/ NotCov. (U)	Addl. Info.
					Form and Content Notes		
32	E	6900	Nonproduction Costs	F/N			10
32	E	7110	Gains on Disposition of Assets - Other	N			10
32	E	7111	Gains on Disposition of Investments	F/N			10
32	E	7112	Gains on Disposition of Borrowings	F			10
32	E	7180	Unrealized Gains	F/N			10
32	E	7190	Other Gains	F/N			10
32	E	7210	Losses on Disposition of Assets - Other	N			10
32	E	7211	Losses on Disposition of Investments	F/N			10
32	E	7212	Losses on Disposition of Borrowings	F			10
32	E	7280	Unrealized Losses	F/N			10
32	E	7290	Other Losses	F/N			10
32	E	7300	Extraordinary Items	N			10
32	E	7400	Prior-Period Adjustments Due to Corrections of Errors	F/N			10
32	E	7401	Prior-Period Adjustments Due to Changes in Accounting Principles	F/N			10
32	E	7500	Distribution of Income - Dividend	F/N			10
32	E	7600	Changes in Actuarial Liability	N			10
<b>33</b>			<b>Cumulative Results of Operations - Other Funds</b>				
33	B	3310	Cumulative Results of Operations				11
33	E	5100	Revenue From Goods Sold	F/N			11
33	E	5109	Contra Revenue for Goods Sold	F/N			11
33	E	5200	Revenue From Services Provided	F/N			11
33	E	5209	Contra Revenue for Services Provided	F/N			11
33	E	5310	Interest Revenue - Other	F/N			11
33	E	5311	Interest Revenue - Investments	F/N			11
33	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds	F/N			11
33	E	5317	Contra Revenue for Interest Revenue - Loans Receivable	F/N			11
33	E	5318	Contra Revenue for Interest Revenue - Investments	F/N			11
33	E	5319	Contra Revenue for Interest Revenue - Other	F/N			11
33	E	5320	Penalties, Fines, and Administrative Fees Revenue	F/N			11
33	E	5329	Contra Revenue for Penalties, Fines, and Administrative Fees	F/N			11
33	E	5400	Benefit Program Revenue	F/N			11

## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - Balance Sheet for Fiscal 2007 Reporting

Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attributes/1			
				Federal/Non Federal	Entity (E)/ NonEnt. (O)	Covered (C)/ NotCov. (U)	Addl. Info.
33	E	5409	Contra Revenue for Benefit Program Revenue	F/N			11
33	E	5500	Insurance and Guarantee Premium Revenue	N			11
33	E	5509	Contra Revenue for Insurance and Guarantee Premium Revenue	N			11
33	E	5600	Donated Revenue - Financial Resources	N			11
33	E	5609	Contra Revenue for Donations - Financial Resources	N			11
33	E	5610	Donated Revenue - Nonfinancial Resources	N			11
33	E	5619	Contra Donated Revenue - Nonfinancial Resources	N			11
33	E	5700	Expended Appropriations				11
33	E	5708	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors				11
33	E	5709	Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles				11
33	E	5720	Financing Sources Transferred In Without Reimbursement	F			11
33	E	5730	Financing Sources Transferred Out Without Reimbursement	F			11
33	E	5740	Appropriated Earmarked Receipts Transferred In	F			11
33	E	5745	Appropriated Earmarked Receipts Transferred Out	F			11
33	E	5750	Expenditure Financing Sources - Transfers-In	F			11
33	E	5755	Nonexpenditure Financing Sources - Transfers-In	F			11
33	E	5760	Expenditure Financing Sources - Transfers-Out	F			11
33	E	5765	Nonexpenditure Financing Sources - Transfers-Out	F			11
33	E	5780	Imputed Financing Sources	F			11
33	E	5790	Other Financing Sources	F			11
33	E	5799	Adjustment of Appropriations Used				11
33	E	5800	Tax Revenue Collected	F/N			11
33	E	5801	Tax Revenue Accrual Adjustment	F/N			11
33	E	5809	Contra Revenue for Taxes	F/N			11
33	E	5890	Tax Revenue Refunds	F/N			11
33	E	5900	Other Revenue	F/N			11
33	E	5909	Contra Revenue for Other Revenue	F/N			11
33	E	5990	Collections for Others	F/N			11
33	E	5991	Accrued Collections for Others	F/N			11
33	E	6100	Operating Expenses/Program Costs	F/N			11
33	E	6190	Contra Bad Debt Expense - Incurred for Others	F/N			11
33	E	6199	Adjustment to Subsidy Expense	N			11

## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - Balance Sheet for Fiscal 2007 Reporting

Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attributes/1			
				Federal/Non Federal	Entity (E)/ NonEnt. (O)	Covered (C)/ NotCov. (U)	Addl. Info.
					Form and Content Notes		
33	E	6310	Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank	F			11
33	E	6320	Interest Expenses on Securities	F/N			11
33	E	6330	Other Interest Expenses	F/N			11
33	E	6400	Benefit Expense	F/N			11
33	E	6500	Cost of Goods Sold	N			11
33	E	6600	Applied Overhead	N			11
33	E	6610	Cost Capitalization Offset	N			11
33	E	6710	Depreciation, Amortization, and Depletion	N			11
33	E	6720	Bad Debt Expense	F/N			11
33	E	6730	Imputed Costs	F			11
33	E	6790	Other Expenses Not Requiring Budgetary Resources	F/N			11
33	E	6800	Future Funded Expenses	F/N			11
33	E	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	F			11
33	E	6900	Nonproduction Costs	F/N			11
33	E	7110	Gains on Disposition of Assets - Other	N			11
33	E	7111	Gains on Disposition of Investments	F/N			11
33	E	7112	Gains on Disposition of Borrowings	F			11
33	E	7180	Unrealized Gains	F/N			11
33	E	7190	Other Gains	F/N			11
33	E	7210	Losses on Disposition of Assets - Other	N			11
33	E	7211	Losses on Disposition of Investments	F/N			11
33	E	7212	Losses on Disposition of Borrowings	F			11
33	E	7280	Unrealized Losses	F/N			11
33	E	7290	Other Losses	F/N			11
33	E	7300	Extraordinary Items	N			11
33	E	7400	Prior-Period Adjustments Due to Corrections of Errors	F/N			11
33	E	7401	Prior-Period Adjustments Due to Changes in Accounting Principles	F/N			11
33	E	7500	Distribution of Income - Dividend	F/N			11
33	E	7600	Changes in Actuarial Liability	N			11

SUPPLEMENT

SECTION V

USSGL Crosswalk - Balance Sheet for Fiscal 2007 Reporting

Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attributes/1			
				Federal/Non Federal	Entitiy (E)/ NonEnt. (O)	Covered (C)/ NotCov. (U)	Addl. Info.
<b>34</b>			<b>Total Net Position</b>				
34	CALC (29..33)						
<b>35</b>			<b>Total Liabilities and Net Position</b>				
35	CALC (28 + 34)						

SUPPLEMENT

SECTION V

**Footnotes and Additional Information:**

- 1/ Use USSGL account attribute domains as provided in USSGL Section IV, page 4.
- 2/ By definition, the USSGL account can only have this USSGL account attribute domain (Fed/NonFed)
- 3/ Related to investments
- 4/ Related to accounts receivable
- 5/ Related to loans receivable
- 6/ Do not use without permission from Treasury or OMB
- 7/ Related to loans
- 8/ Related to accounts payable
- 9/ Related to debt
- 10/ Earmarked Treasury Account Symbols (TAS) only
- 11/ Other than earmarked TAS
- 12/ Incurred But Not Reported (IBNR) related to employee health care programs

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## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - Statement of Net Cost for Fiscal 2007 Reporting

				USSGL Account Attributes/1			
				Adjusted Trial Balance			
Line No.	Trial Bal.	USSGL Account	USSGL Account Title	Federal/ NonFederal	Exchange/ Nonexch.	Cust/ Noncust	Addl. Info.
<b>Program Costs:</b>							
<b>Program A:</b>							
<b>1</b>	<b>Gross costs (Note 22)</b>						
1	E	6100	Operating Expenses/Program Costs	F/N			2
1	E	6190	Contra Bad Debt Expense - Incurred for Others	F/N			2
1	E	6199	Adjustment to Subsidy Expense	N			2
1	E	6310	Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank	F			2
1	E	6320	Interest Expenses on Securities	F/N			2
1	E	6330	Other Interest Expenses	F/N			2
1	E	6400	Benefit Expense	F/N			2,3
1	E	6500	Cost of Goods Sold	N			2
1	E	6600	Applied Overhead	N			2
1	E	6610	Cost Capitalization Offset	N			2
1	E	6710	Depreciation, Amortization, and Depletion	N			2
1	E	6720	Bad Debt Expense	F/N			2
1	E	6730	Imputed Costs	F			2
1	E	6790	Other Expenses Not Requiring Budgetary Resources	F/N			2
1	E	6800	Future Funded Expenses	F/N			2,3,4
1	E	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	F			3
1	E	6900	Nonproduction Costs	F/N			3,5
1	E	7210	Losses on Disposition of Assets - Other	F/N	X		2,3
1	E	7211	Losses on Disposition of Investments	F/N	X		2,3
1	E	7212	Losses on Disposition of Borrowings	F/N	X		2,3
1	E	7280	Unrealized Losses	F/N	X		2,3
1	E	7290	Other Losses	F/N	X		2,3
1	E	7300	Extraordinary Items	N	X		2,3
1	E	7500	Distribution of Income - Dividend	N	X		2,3
1	E	7600	Changes in Actuarial Liability	N			2,3

## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - Statement of Net Cost for Fiscal 2007 Reporting

				USSGL Account Attributes/1			
				Adjusted Trial Balance			
Line No.	Trial Bal.	USSGL Account	USSGL Account Title	Federal/ NonFederal	Exchange/ Nonexch.	Cust/ Noncust	Addl. Info.
<b>2</b>			<b>Less: earned revenue</b>				
2	E	5100	Revenue From Goods Sold	F/N	X		6
2	E	5109	Contra Revenue for Goods Sold	F/N	X		6
2	E	5200	Revenue From Services Provided	F/N	X		6
2	E	5209	Contra Revenue for Services Provided	F/N	X		6
2	E	5310	Interest Revenue - Other	F/N	X	A	
2	E	5311	Interest Revenue - Investments	F/N	X	A	
2	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds	F/N	X	A	
2	E	5317	Contra Revenue for Interest Revenue - Loans Receivable	F/N	X	A	
2	E	5318	Contra Revenue for Interest Revenue - Investments	F/N	X	A	
2	E	5319	Contra Revenue for Interest Revenue - Other	F/N	X	A	
2	E	5320	Penalties, Fines, and Administrative Fees Revenue	F/N	X	A	
2	E	5329	Contra Revenue for Penalties, Fines, and 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		6
2	E	5509	Contra Revenue for Insurance and Guarantee Premium Revenue	N	X		6
2	E	5900	Other Revenue	F/N	X		
2	E	5909	Contra Revenue for Other Revenue	F/N	X		
2	E	7110	Gains on Disposition of Assets - Other	F/N	X		2,3
2	E	7111	Gains on Disposition of Investments	F/N	X		2,3
2	E	7112	Gains on Disposition of Borrowings	F/N	X		2,3
2	E	7180	Unrealized Gains	F/N	X		2,3
2	E	7190	Other Gains	F/N	X		2,3
<b>3</b>			<b>Net program costs</b>				
3		CALC (1 - 2)					
<b>4</b>			<b>Costs not assigned to programs</b>				
4	E	6400	Benefit Expense	F/N			3,7
4	E	6800	Future Funded Expenses	F/N			3,7
4	E	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	F			3,7

## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - Statement of Net Cost for Fiscal 2007 Reporting

				USSGL Account Attributes/1			
				Adjusted Trial Balance			
Line No.	Trial Bal.	USSGL Account	USSGL Account Title	Federal/ NonFederal	Exchange/ Nonexch.	Cust/ Noncust	Addl. Info.
4	E	6900	Nonproduction Costs	F/N			3,7
4	E	7210	Losses on Disposition of Assets - Other	N	X		3,7
4	E	7211	Losses on Disposition of Investments	F/N	X		3,7
4	E	7212	Losses on Disposition of Borrowings	F	X		3,7
4	E	7280	Unrealized Losses	F/N	X		3,7
4	E	7290	Other Losses	F/N	X		3,7
4	E	7300	Extraordinary Items	F/N	X		3,7
4	E	7500	Distribution of Income - Dividend	N	X		3,7
4	E	7600	Changes in Actuarial Liability	N			3,7
<b>5</b>	<b>Less: earned revenues not attributed to programs</b>						
5	E	5310	Interest Revenue - Other	F/N	X		8
5	E	5311	Interest Revenue - Investments	F/N	X		8
5	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds	F/N	X		8
5	E	5317	Contra Revenue for Interest Revenue - Loans Receivable	F/N	X		8
5	E	5318	Contra Revenue for Interest Revenue - Investments	F/N	X		8
5	E	5319	Contra Revenue for Interest Revenue - Other	F/N	X		8
5	E	5900	Other Revenue	F/N	X		8
5	E	5909	Contra Revenue for Other Revenue	F/N	X		8
5	E	7110	Gains on Disposition of Assets - Other	N	X		3,7
5	E	7111	Gains on Disposition of Investments	F/N	X		3,7
5	E	7112	Gains on Disposition of Borrowings	F	X		3,7
5	E	7180	Unrealized Gains	F/N	X		3,7
5	E	7190	Other Gains	F/N	X		3,7
<b>6</b>	<b>Net cost of operations</b>						
6	CALC (3+4-5)						

**SUPPLEMENT**

**SECTION V**

Footnotes and Additional Information:

1. Use USSGL account attribute domains as provided in USSGL Section IV, page 4.
2. Production
3. Nonproduction
4. Excludes non-recurring cleanup costs.
5. Report stewardship costs separately.
6. By definition, the only valid attribute domain value for this USSGL account is X - Exchange
7. Cost not assigned to programs.
8. Exchange revenue not attributable to programs.

## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - Statement of Changes in Net Position for Fiscal 2007 Reporting

Line No.	Trial Bal.	USSGL Account	USSGL Account Title	Earmarked Funds	All Other Funds	USSGL Account Attributes/1		Addl. Info.
						Exch./ Nonexch.	Custodial/ Noncust.	
<b>Cumulative Results Of Operations:</b>								
<b>1 Beginning Balances</b>								
1	B	3310	Cumulative Results of Operations	X	X			
<b>2 Adjustments (+/-)</b>								
<b>2a Changes in Accounting Principles (+/-)</b>								
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			
<b>2b Corrections of Errors (+/-)</b>								
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			
<b>3 Beginning Balances, as Adjusted</b>								
3	CALC (1..2b)			X	X			
<b>Budgetary Financing Sources:</b>								
<b>4 Other Adjustments (Rescissions, etc.) (+/-)</b>								
4	E	5790	Other Financing Sources	X	X			8
<b>5 Appropriations Used</b>								
5	E	5700	Expended Appropriations	X	X			4

## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - Statement of Changes in Net Position for Fiscal 2007 Reporting

Line No.	Trial Bal.	USSGL Account	USSGL Account Title	Earmarked Funds	All Other Funds	USSGL Account Attributes/1		Addl. Info.
						Exch./ Nonexch.	Custodial/ Noncust.	
<b>6</b>			<b>Nonexchange Revenue</b>					
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	X	X	T	A	
6	E	5317	Contra Revenue for Interest Revenue - Loans	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, Fines, and Administrative Fees Revenue	X	X	T	A	
6	E	5329	Contra Revenue for Penalties, Fines, and Administrative Fees	X	X	T	A	
6	E	5400	Benefit Program Revenue	X	X	T		
6	E	5409	Contra Revenue for Benefit Program Revenue	X	X	T		
6	E	5800	Tax Revenue Collected	X	X	T	A	9, 12
6	E	5801	Tax Revenue Accrual Adjustment	X	X	T	A	9, 12
6	E	5809	Contra Revenue for Taxes	X	X	T	A	9, 12
6	E	5890	Tax Revenue Refunds	X	X	T	A	9, 12
6	E	5900	Other Revenue	X	X	T	A	
6	E	5909	Contra Revenue for Other Revenue	X	X	T	A	
<b>7</b>			<b>Donations and Forfeitures of Cash and Cash Equivalents</b>					
7	E	5600	Donated Revenue - Financial Resources	X	X	T		12
7	E	5609	Contra Revenue for Donations - Financial Resources	X	X	T		12
7	E	5900	Other Revenue	X	X	T		3
7	E	5909	Contra Revenue for Other Revenue	X	X	T		3
<b>8</b>			<b>Transfers-In/Out Without Reimbursement (+/-)</b>					
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	X	X			
8	E	5760	Expenditure Financing Sources - Transfers-Out	X	X			
8	E	5765	Nonexpenditure Financing Sources - Transfers-Out	X	X			

## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - Statement of Changes in Net Position for Fiscal 2007 Reporting

Line No.	Trial Bal.	USSGL Account	USSGL Account Title	Earmarked Funds	All Other Funds	USSGL Account Attributes/1		Addl. Info.
						Exch./ Nonexch.	Custodial/ Noncust.	
						Adjusted Trial Balance		
<b>9</b>	<b>Other (+/-)</b>							
9	E	5790	Other Financing Sources	X	X			2
9	E	7110	Gains on Disposition of Assets - Other	X	X	T		2
9	E	7111	Gains on Disposition of Investments	X	X	T		2
9	E	7112	Gains on Disposition of Borrowings	X	X	T		2
9	E	7180	Unrealized Gains	X	X	T		2
9	E	7190	Other Gains	X	X	T		2
9	E	7210	Losses on Disposition of Assets - Other	X	X	T		2
9	E	7211	Losses on Disposition of Investments	X	X	T		2
9	E	7212	Losses on Disposition of Borrowings	X	X	T		2
9	E	7280	Unrealized Losses	X	X	T		2
9	E	7290	Other Losses	X	X	T		2
9	E	7500	Distribution of Income - Dividend	X	X	T		2
			<b>Other Financing Sources (Nonexchange):</b>					
<b>10</b>	<b>Donations and Forfeitures of Property</b>							
10	E	5610	Donated Revenue - Nonfinancial Resources	X	X	T		12
10	E	5619	Contra Donated Revenue - Nonfinancial Resources	X	X	T		12
10	E	5900	Other Revenue	X	X	T		5, 6
10	E	5909	Contra Revenue for Other Revenue	X	X	T		5, 6
<b>11</b>	<b>Transfers-In/Out Without Reimbursement (+/-)</b>							
11	E	5720	Financing Sources Transferred In Without	X	X			
11	E	5730	Financing Sources Transferred Out Without Reimbursement	X	X			
<b>12</b>	<b>Imputed Financing</b>							
12	E	5780	Imputed Financing Sources	X	X			

## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - Statement of Changes in Net Position for Fiscal 2007 Reporting

Line No.	Trial Bal.	USSGL Account	USSGL Account Title	Earmarked Funds	All Other Funds	USSGL Account Attributes/1		Addl. Info.
						Exch./ Nonexch.	Custodial/ Noncust.	
						Adjusted Trial Balance		
<b>13</b>	<b>Other (+/-)</b>							
13	E	5790	Other Financing Sources	X	X			5
13	E	5799	Adjustment of Appropriations Used	X	X			5
13	E	5900	Other Revenue	X	X	T		5, 7
13	E	5909	Contra Revenue for Other Revenue	X	X	T		5, 7
13	E	7110	Gains on Disposition of Assets - Other	X	X	T		5
13	E	7111	Gains on Disposition of Investments	X	X	T		5
13	E	7112	Gains on Disposition of Borrowings	X	X	T		5
13	E	7180	Unrealized Gains	X	X	T		5
13	E	7190	Other Gains	X	X	T		5
13	E	7210	Losses on Disposition of Assets - Other	X	X	T		5
13	E	7211	Losses on Disposition of Investments	X	X	T		5
13	E	7212	Losses on Disposition of Borrowings	X	X	T		5
13	E	7280	Unrealized Losses	X	X	T		5
13	E	7290	Other Losses	X	X	T		5
13	E	7500	Distribution of Income - Dividend	X	X	T		5
<b>14</b>	<b>Total Financing Sources</b>							
14	CALC (4..13)			X	X			
<b>15</b>	<b>Net Cost of Operations (+/-)</b>			X	X			
<b>16</b>	<b>Net Change</b>							
16	CALC (14-15)			X	X			
<b>17</b>	<b>Cumulative Results of Operations</b>							
17	CALC (3+16)			X	X			
<b>Unexpended Appropriations:</b>								
<b>18</b>	<b>Beginning Balances</b>							
18	B	3100	Unexpended Appropriations - Cumulative	X	X			

## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - Statement of Changes in Net Position for Fiscal 2007 Reporting

Line No.	Trial Bal.	USSGL Account	USSGL Account Title	Earmarked Funds	All Other Funds	USSGL Account Attributes/1		Addl. Info.
						Exch./ Nonexch.	Custodial/ Noncust.	
<b>19</b>	<b>Adjustments (+/-)</b>							
<b>19a</b>	<b>Changes in Accounting Principles (+/-)</b>							
19a	E	3109	Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles	X	X			
<b>19b</b>	<b>Corrections of Errors (+/-)</b>							
19b	E	3108	Unexpended Appropriations - Prior-Period Adjustments Due to Correction of Errors	X	X			
<b>20</b>	<b>Beginning Balances, as Adjusted</b>							
20	CALC (18..19b)			X	X			
<b>Budgetary Financing Sources:</b>								
<b>21</b>	<b>Appropriations Received</b>							
21	E	3101	Unexpended Appropriations - Appropriations Received	X	X			11
<b>22</b>	<b>Appropriations Transferred-In/Out (+/-)</b>							
22	E	3102	Unexpended Appropriations - Transfers-In	X	X			4
22	E	3103	Unexpended Appropriations - Transfers-Out	X	X			4
<b>23</b>	<b>Other Adjustments (Rescissions, etc.) (+/-)</b>							
23	E	3106	Unexpended Appropriations - Adjustments	X	X			4
<b>24</b>	<b>Appropriations Used</b>							
24	E	3107	Unexpended Appropriations - Used	X	X			
<b>25</b>	<b>Total Budgetary Financing Sources</b>							
25	CALC (21..24)			X	X			
<b>26</b>	<b>Total Unexpended Appropriations</b>							
26	CALC (20+25)			X	X			
<b>27</b>	<b>Net Position</b>							
27	CALC (17+26)			X	X			10

## SUPPLEMENT

## SECTION V

FOOTNOTES AND ADDITIONAL INFORMATION:

- 1/ Use USSGL account attribute domains as provided in USSGL Section IV, page 4.
- 2/ Budgetary.
- 3/ Budgetary. Related to forfeitures of cash and cash equivalents.
- 4/ Debit-Decreases/Credit-Increases.
- 5/ No budgetary impact.
- 6/ Related to forfeitures of properties.
- 7/ Portion associated with nonexchange revenue.
- 8/ Related to adjustments. Debit-Decreases/Credit-Increases
- 9/ Reported by recipient/noncustodial entity only.
- 10/ Should equal the ending amount reported as net position on the Balance Sheet.
- 11/ Should tie to the Statement of Budgetary Resources, line 3A1, except for trust and special funds and during a continuing resolution.
- 12/ By definition, the only valid attribute domain value for this USSGL account is T - Nonexchange.

## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - Statement of Financing for Fiscal 2007 Reporting

Line No.	Trial Bal.	USSGL Account	USSGL Account Title	USSGL Account Attributes/1 Adjusted Trial Balance		
				Federal/NonFed.	Exch./Nonexch.	Addl. Info.
<b>Resources Used to Finance Activities:</b>						
<b>Budgetary Resources Obligated</b>						
<b>1</b>	<b>Obligations incurred (Must = SBR line 8)</b>					
1	E-B	4801	Undelivered Orders - Obligations, Unpaid			
1	E-B	4802	Undelivered Orders - Obligations, Prepaid/Advanced			
1	E	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid			
1	E	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced			
1	E-B	4901	Delivered Orders - Obligations, Unpaid			
1	E	4902	Delivered Orders - Obligations, Paid			
1	E-B	4908	Authority Outlayed Not Yet Disbursed			
1	E	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid			
1	E	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid			
<b>2</b>	<b>Less: Spending authority from offsetting collections and recoveries (Must = EOY SBR line 2, 3D)/2</b>					
2	E	4212	Liquidation of Deficiency - Offsetting Collections			
2	E-B	4221	Unfilled Customer Orders Without Advance			3
2	E-B	4222	Unfilled Customer Orders With Advance			3
2	E-B	4225	Appropriation Trust Fund Expenditure Transfers - Receivable			
2	E-B	4251	Reimbursements and Other Income Earned - Receivable			
2	E	4252	Reimbursements and Other Income Earned - Collected			
2	E	4255	Appropriation Trust Fund Expenditure Transfers - Collected			
2	E	4260	Actual Collections of "governmental-type" Fees			
2	E	4261	Actual Collections of Business-Type Fees			
2	E	4262	Actual Collections of Loan Principal			
2	E	4263	Actual Collections of Loan Interest			
2	E	4264	Actual Collections of Rent			
2	E	4265	Actual Collections From Sale of Foreclosed Property			
2	E	4266	Other Actual Business-Type Collections From Non-Federal Sources			
2	E	4267	Other Actual "governmental-type" Collections From Non-Federal Sources			
2	E	4271	Actual Program Fund Subsidy Collected			
2	E	4273	Interest Collected From Treasury			
2	E	4275	Actual Collections From Liquidating Fund			
2	E	4276	Actual Collections From Financing Fund			
2	E	4277	Other Actual Collections - Federal			
2	E-B	4281	Actual Program Fund Subsidy Receivable			

## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - Statement of Financing for Fiscal 2007 Reporting

Line No.	Trial Bal.	USSGL Account	USSGL Account Title	USSGL Account Attributes/1 Adjusted Trial Balance		
				Federal/NonFed.	Exch./Nonexch.	Addl. Info.
2	E-B	4283	Interest Receivable From Treasury			
2	E-B	4285	Receivable From the Liquidating Fund			
2	E-B	4286	Receivable From the Financing Fund			
2	E-B	4287	Other Federal Receivables			
2	E	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries			
2	E	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected			
2	E	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries			
2	E	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected			
<b>3</b>			<b>Obligations net of offsetting collections and recoveries</b>			
3		CALC (1 - 2)				
<b>4</b>			<b>Less: Offsetting receipts (Must = SBR line 19C)</b>			4
4	E-B	1010	Fund Balance With Treasury			47
4	E	5100	Revenue From Goods Sold			
4	E	5109	Contra Revenue for Goods Sold			
4	E	5200	Revenue From Services Provided			
4	E	5209	Contra Revenue for Services Provided			
4	E	5310	Interest Revenue - Other			
4	E	5311	Interest Revenue - Investments			
4	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds			
4	E	5317	Contra Revenue for Interest Revenue - Loans Receivable			
4	E	5318	Contra Revenue for Interest Revenue - Investments			
4	E	5319	Contra Revenue for Interest Revenue - Other			
4	E	5320	Penalties, Fines, and Administrative Fees Revenue			
4	E	5329	Contra Revenue for Penalties, Fines, and Administrative Fees			
4	E	5400	Benefit Program Revenue			
4	E	5409	Contra Revenue for Benefit Program Revenue			
4	E	5500	Insurance and Guarantee Premium Revenue			
4	E	5509	Contra Revenue for Insurance and Guarantee Premium Revenue			
4	E	5600	Donated Revenue - Financial Resources			
4	E	5609	Contra Revenue for Donations - Financial Resources			
4	E	5750	Expenditure Financing Sources - Transfers-In			
4	E	5800	Tax Revenue Collected			
4	E	5801	Tax Revenue Accrual Adjustment			
4	E	5809	Contra Revenue for Taxes			
4	E	5890	Tax Revenue Refunds			

## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - Statement of Financing for Fiscal 2007 Reporting

Line No.	Trial Bal.	USSGL Account	USSGL Account Title	USSGL Account Attributes/1 Adjusted Trial Balance		
				Federal/NonFed.	Exch./Nonexch.	Addl. Info.
4	E	5900	Other Revenue			
4	E	5909	Contra Revenue for Other Revenue			
<b>5</b>		<b>Net obligations</b>				
5		CALC (3 - 4)				
		<b>Other Resources</b>				
<b>6</b>		<b>Donations and forfeitures of property (Must = CNP line 10)</b>				
6	E	5610	Donated Revenue - Nonfinancial Resources			
6	E	5619	Contra Donated Revenue - Nonfinancial Resources			
6	E	5900	Other Revenue			5, 6
6	E	5909	Contra Revenue for Other Revenue			5, 6
<b>7</b>		<b>Transfers in/out without reimbursement (+/-) (Must = CNP line 11)</b>				
7	E	5720	Financing Sources Transferred In Without Reimbursement			
7	E	5730	Financing Sources Transferred Out Without Reimbursement			
<b>8</b>		<b>Imputed financing from costs absorbed by others (Must = CNP line 12)</b>				
8	E	5780	Imputed Financing Sources			
<b>9</b>		<b>Other (+/-) (Must = CNP line 13)</b>				
9	E	5790	Other Financing Sources			6
9	E	5799	Adjustment of Appropriations Used			
9	E	5900	Other Revenue		T	6
9	E	5909	Contra Revenue for Other Revenue		T	6
9	E	7110	Gains on Disposition of Assets - Other		T	6
9	E	7111	Gains on Disposition of Investments		T	6
9	E	7112	Gains on Disposition of Borrowings		T	6
9	E	7180	Unrealized Gains		T	6
9	E	7190	Other Gains		T	6
9	E	7210	Losses on Disposition of Assets - Other		T	6
9	E	7211	Losses on Disposition of Investments		T	6
9	E	7212	Losses on Disposition of Borrowings		T	6
9	E	7280	Unrealized Losses		T	6
9	E	7290	Other Losses		T	6
9	E	7500	Distribution of Income - Dividend		T	6

## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - Statement of Financing for Fiscal 2007 Reporting

Line No.	Trial Bal.	USSGL Account	USSGL Account Title	USSGL Account Attributes/1 Adjusted Trial Balance		
				Federal/NonFed.	Exch./Nonexch.	Addl. Info.
<b>10</b>			<b>Net other resources used to finance activities</b>			
		CALC (6...9)				
<b>11</b>			<b>Total resources used to finance activities</b>			
		CALC (5+10)				
<b>Resources Used to Finance Items not Part of the Net Cost of Operations</b>						
<b>12</b>			<b>Change in budgetary resources obligated for goods, services, and benefits ordered but not yet provided</b>			
12	E-B	4221	Unfilled Customer Orders Without Advance			
12	E-B	4222	Unfilled Customer Orders With Advance			
12	E-B	4801	Undelivered Orders - Obligations, Unpaid			7
12	E-B	4802	Undelivered Orders - Obligations, Prepaid/Advanced			7
12	E	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries			
12	E	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected			
12	E	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid			
12	E	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced			
<b>13</b>			<b>Resources that fund expenses recognized in prior periods</b>			
13	E	6790	Other Expenses Not Requiring Budgetary Resources			8, 12
13	E-B	2160	Entitlement Benefits Due and Payable			9, 13
13	E-B	2170	Subsidy Payable to the Financing Account			10, 13
13	E-B	2190	Other Liabilities With Related Budgetary Obligations			9, 13
13	E-B	2220	Unfunded Leave			9, 13
13	E-B	2225	Unfunded FECA Liability			9, 13
13	E-B	2290	Other Unfunded Employment Related Liability			9, 13
13	E-B	2610	Actuarial Pension Liability			9, 13
13	E-B	2620	Actuarial Health Insurance Liability			9, 13
13	E-B	2630	Actuarial Life Insurance Liability			9, 13
13	E-B	2650	Actuarial FECA Liability			9, 13
13	E-B	2690	Other Actuarial Liabilities			9, 13
13	E-B	2920	Contingent Liabilities			9, 13
13	E-B	2940	Capital Lease Liability			9, 11, 13
13	E-B	2960	Accounts Payable From Canceled Appropriations			9, 13
13	E-B	2990	Other Liabilities Without Related Budgetary Obligations			9, 13
13	E-B	2995	Estimated Cleanup Cost Liability			9, 13

## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - Statement of Financing for Fiscal 2007 Reporting

Line No.	Trial Bal.	USSGL Account	USSGL Account Title	USSGL Account Attributes/1 Adjusted Trial Balance		
				Federal/NonFed.	Exch./Nonexch.	Addl. Info.
<b>-OR-</b>						
13	E-B	1310	Accounts Receivable			12, 14
13	E	6800	Future Funded Expenses			13, 15
13	E	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)			13, 15, 16
13	E	7600	Changes in Actuarial Liability			13, 15, 16
<b>14</b>	<b>Budgetary offsetting collections and receipts that do not affect net cost of operations</b>					
<b>14A</b>	<b>Credit program collections that increase liabilities for loan guarantees or allowances for subsidy</b>					
14A	E	4260	Actual Collections of "governmental-type" Fees			7
14A	E	4261	Actual Collections of Business-Type Fees			7
14A	E	4262	Actual Collections of Loan Principal			7
14A	E	4263	Actual Collections of Loan Interest			7
14A	E	4264	Actual Collections of Rent			7
14A	E	4265	Actual Collections From Sale of Foreclosed Property			7
14A	E	4266	Other Actual Business-Type Collections From Non-Federal Sources			7
14A	E	4267	Other Actual "governmental-type" Collections From Non-Federal Sources			7
14A	E	4271	Actual Program Fund Subsidy Collected			7
14A	E	4273	Interest Collected From Treasury			7
14A	E	4275	Actual Collections From Liquidating Fund			7
14A	E	4277	Other Actual Collections - Federal			7
14A	E-B	4281	Actual Program Fund Subsidy Receivable			7
14A	E	4283	Interest Receivable From Treasury			7
14A	E-B	4285	Receivable From the Liquidating Fund			7
14A	E-B	4286	Receivable From the Financing Fund			7
14A	E-B	4287	Other Federal Receivables			7
<b>14B</b>	<b>Other</b>					
14B	E-B	1010	Fund Balance With Treasury			47
14B	E	5310	Interest Revenue - Other		T	
14B	E	5311	Interest Revenue - Investments		T	
14B	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds		T	
14B	E	5317	Contra Revenue for Interest Revenue - Loans Receivable		T	
14B	E	5318	Contra Revenue for Interest Revenue - Investments		T	
14B	E	5319	Contra Revenue for Interest Revenue - Other		T	

## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - Statement of Financing for Fiscal 2007 Reporting

Line No.	Trial Bal.	USSGL Account	USSGL Account Title	USSGL Account Attributes/1 Adjusted Trial Balance		
				Federal/NonFed.	Exch./Nonexch.	Addl. Info.
14B	E	5320	Penalties, Fines, and Administrative Fees Revenue		T	
14B	E	5329	Contra Revenue for Penalties, Fines, and Administrative Fees		T	
14B	E	5400	Benefit Program Revenue		T	
14B	E	5409	Contra Revenue for Benefit Program Revenue		T	
14B	E	5600	Donated Revenue - Financial Resources		T	
14B	E	5609	Contra Revenue for Donations - Financial Resources		T	
14B	E	5750	Expenditure Financing Sources - Transfers-In		T	
14B	E	5800	Tax Revenue Collected		T	
14B	E	5801	Tax Revenue Accrual Adjustment		T	
14B	E	5809	Contra Revenue for Taxes		T	
14B	E	5890	Tax Revenue Refunds		T	
14B	E	5900	Other Revenue		T	
14B	E	5909	Contra Revenue for Other Revenue		T	
<b>15</b>			<b>Resources that finance the acquisition of assets</b>			
15	E	8802	Purchases of Property, Plant, and Equipment			
15	E	8803	Purchases of Inventory and Related Property			
15	E	8804	Purchases of Assets - Other			
15	E-B	1310	Accounts Receivable			19
15	E-B	1350	Loans Receivable			20
15	E-B	4901	Delivered Orders - Obligations, Unpaid			21
15	E	4902	Delivered Orders - Obligations, Paid			21
15	E	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries			21
15	E	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected			21
15	E	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid			21
15	E	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid			21
<b>-OR-</b>						
15	E-B	1511	Operating Materials and Supplies Held for Use			22
15	E-B	1512	Operating Materials and Supplies Held in Reserve for Future Use			22
15	E-B	1513	Operating Materials and Supplies - Excess, Obsolete, and Unserviceable			22
15	E-B	1521	Inventory Purchased for Resale			22
15	E-B	1522	Inventory Held in Reserve for Future Sale			22
15	E-B	1523	Inventory Held for Repair			22
15	E-B	1524	Inventory - Excess, Obsolete, and Unserviceable			22
15	E-B	1525	Inventory - Raw Materials			22

## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - Statement of Financing for Fiscal 2007 Reporting

Line No.	Trial Bal.	USSGL Account	USSGL Account Title	USSGL Account Attributes/1 Adjusted Trial Balance		
				Federal/NonFed.	Exch./Nonexch.	Addl. Info.
15	E-B	1526	Inventory - Work-in-Process			22
15	E-B	1527	Inventory - Finished Goods			22
15	E-B	1529	Inventory - Allowance			23
15	E-B	1561	Commodities Held Under Price Support and Stabilization Support Programs			22
15	E-B	1569	Commodities - Allowance			23
15	E-B	1571	Stockpile Materials Held in Reserve			22
15	E-B	1572	Stockpile Materials Held for Sale			22
15	E-B	1591	Other Related Property			22
15	E-B	1599	Other Related Property - Allowance			23
15	E-B	1711	Land and Land Rights			22
15	E-B	1712	Improvements to Land			22
15	E-B	1719	Accumulated Depreciation on Improvements to Land			23
15	E-B	1720	Construction-in-Progress			22
15	E-B	1730	Buildings, Improvements, and Renovations			22
15	E-B	1739	Accumulated Depreciation on Buildings, Improvements, and Renovations			23
15	E-B	1740	Other Structures and Facilities			22
15	E-B	1749	Accumulated Depreciation on Other Structures and Facilities			23
15	E-B	1750	Equipment			22
15	E-B	1759	Accumulated Depreciation on Equipment			23
15	E-B	1810	Assets Under Capital Lease			22
15	E-B	1819	Accumulated Depreciation on Assets Under Capital Lease			23
15	E-B	1820	Leasehold Improvements			22
15	E-B	1829	Accumulated Amortization on Leasehold Improvements			23
15	E-B	1830	Internal-Use Software			22
15	E-B	1832	Internal-Use Software in Development			22
15	E-B	1839	Accumulated Amortization on Internal-Use Software			23
15	E-B	1840	Other Natural Resources			22
15	E-B	1849	Allowance for Depletion			23
15	E-B	1890	Other General Property, Plant, and Equipment			22
15	E-B	1899	Accumulated Depreciation on Other General Property, Plant, and Equipment			23
15	E-B	1990	Other Assets			22
15	E-B	1310	Accounts Receivable			19
15	E-B	1350	Loans Receivable			20
15	E-B	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	N		22
15	E-B	1690	Other Investments	N		22
15	E-B	4901	Delivered Orders - Obligations, Unpaid			21
15	E	4902	Delivered Orders - Obligations, Paid			21

## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - Statement of Financing for Fiscal 2007 Reporting

Line No.	Trial Bal.	USSGL Account	USSGL Account Title	USSGL Account Attributes/1 Adjusted Trial Balance		
				Federal/NonFed.	Exch./Nonexch.	Addl. Info.
15	E	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries			21
15	E	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected			21
15	E	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid			21
15	E	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid			21
<b>Comment:</b> If resources that finance the acquisition of assets or liquidation of liabilities related to inventory and property, plant, and equipment on line 15 (USSGL accounts 1511...1899) cannot be derived from the change in the inventory/asset accounts, an optional method is to tag the asset transactions that affect this line. The transactions identified thus far that affect "resources that finance the acquisition of assets or liquidation of liabilities" related to inventory and property, plant, and equipment include purchases net of vendor overpayments, donations, transfers-in, transfers-out, and the book value of assets sold or disposed of if a budgetary resource is recognized for the proceeds of the sale. Agencies also may find it useful to accumulate the amounts needed from these transactions in an agency-defined memorandum account (9000 series).						
<b>Comment:</b> For losses incurred when an asset is sold or disposed of and a budgetary resource is recognized, two options exist for reporting the loss on the Statement of Financing. The first option is to include the book value on line 15: Resources that Finance the Acquisition of Assets or Liquidation of Liabilities and exclude the loss in Components Not Requiring or Generating Resources (lines 25...28). The second option is to include the loss in Components Not Requiring or Generating Resources. Then, on line 15, include the book value of the asset less the loss.						
<b>Comment:</b> USSGL account 1310, line 15 includes vendor overpayments related to capitalized assets. Note that other transactions yet to be identified also may affect this line.						
<b>16</b>	<b>Other resources or adjustments to net obligated resources that do not affect net cost of operations/3</b>					
16	E-B	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	N		48
16	E	4122	Authority Adjusted for Interest on the Bureau of the Public Debt Securities			
16	E	5610	Donated Revenue - Nonfinancial Resources			
16	E	5619	Contra Donated Revenue - Nonfinancial Resources			
16	E	5720	Financing Sources Transferred In Without Reimbursement			
16	E	5730	Financing Sources Transferred Out Without Reimbursement			
16	E	5750	Expenditure Financing Sources - Transfers-In			25
16	E	5760	Expenditure Financing Sources - Transfers-Out			
16	E	5790	Other Financing Sources			
16	E	7110	Gains on Disposition of Assets - Other		T	
16	E	7111	Gains on Disposition of Investments		T	
16	E	7112	Gains on Disposition of Borrowings		T	
16	E	7180	Unrealized Gains		T	

## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - Statement of Financing for Fiscal 2007 Reporting

Line No.	Trial Bal.	USSGL Account	USSGL Account Title	USSGL Account Attributes/1 Adjusted Trial Balance		
				Federal/NonFed.	Exch./Nonexch.	Addl. Info.
16	E	7190	Other Gains		T	
16	E	7210	Losses on Disposition of Assets - Other		T	
16	E	7211	Losses on Disposition of Investments		T	
16	E	7212	Losses on Disposition of Borrowings		T	
16	E	7280	Unrealized Losses		T	
16	E	7290	Other Losses		T	
16	E	7400	Prior-Period Adjustments Due to Corrections of Errors			26 ,27
16	E	7401	Prior-Period Adjustments Due to Changes in Accounting Principles			26, 27
<b>17</b>	<b>Total resources used to finance items not part of the net cost of operations</b>					
	CALC (12...16)					
<b>18</b>	<b>Total resources used to finance the net cost of operations</b>					
	CALC (11-17)					
<b>Components of the Net Cost of Operations that will not Require or Generate Resources in the Current Period:</b>						
<b>Components Requiring or Generating Resources in Future Periods:</b>						
<b>19</b>	<b>Increase in annual leave liability</b>					
19	E-B	2220	Unfunded Leave			28, 29
<b>-OR-</b>						
19	E	6800	Future Funded Expenses			28, 30
<b>20</b>	<b>Increase in environmental and disposal liability</b>					
20	E-B	2995	Estimated Cleanup Cost Liability			28, 29
<b>-OR-</b>						
20	E	6800	Future Funded Expenses			28, 31
<b>21</b>	<b>Upward/Downward reestimates of credit subsidy expense (+/-)</b>					
21	E	6199	Adjustment to Subsidy Expense			28, 32
21	E	6800	Future Funded Expenses			28, 33
<b>-OR-</b>						
21	E-B	2110	Accounts Payable			28, 34
21	E-B	2170	Subsidy Payable to the Financing Account			28, 35

## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - Statement of Financing for Fiscal 2007 Reporting

Line No.	Trial Bal.	USSGL Account	USSGL Account Title	USSGL Account Attributes/1 Adjusted Trial Balance		
				Federal/NonFed.	Exch./Nonexch.	Addl. Info.
<b>22</b>			<b>Increase in exchange revenue receivable from the public</b>			
22	E-B	1310	Accounts Receivable		X	36
22	E-B	1319	Allowance for Loss on Accounts Receivable		X	36
22	E-B	1340	Interest Receivable		X	37
22	E-B	1349	Allowance for Loss on Interest Receivable		X	
<b>23</b>			<b>Other (+/-)</b>			
23	E-B	2160	Entitlement Benefits Due and Payable			28, 38
23	E-B	2190	Other Liabilities With Related Budgetary Obligations			28, 38
23	E-B	2225	Unfunded FECA Liability			28, 29
23	E-B	2290	Other Unfunded Employment Related Liability			28, 29
23	E-B	2610	Actuarial Pension Liability			28, 29
23	E-B	2620	Actuarial Health Insurance Liability			28, 29
23	E-B	2630	Actuarial Life Insurance Liability			28, 29
23	E-B	2650	Actuarial FECA Liability			28, 29
23	E-B	2690	Other Actuarial Liabilities			28, 29
23	E-B	2920	Contingent Liabilities			28, 29
23	E-B	2940	Capital Lease Liability			28, 39
23	E-B	2960	Accounts Payable From Canceled Appropriations			28, 29
23	E-B	2990	Other Liabilities Without Related Budgetary Obligations			28, 29
<b>-OR-</b>						
23	E	6800	Future Funded Expenses			40
23	E	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)			40
<b>24</b>			<b>Total Components of net cost of operations that will require or generate resources in future periods</b>			
24		CALC (19...23)				
<b>Components not Requiring or Generating Resources:</b>						
<b>25</b>			<b>Depreciation and amortization</b>			
25	E-B	1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt		X	
25	E-B	1623	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities		X	

## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - Statement of Financing for Fiscal 2007 Reporting

Line No.	Trial Bal.	USSGL Account	USSGL Account Title	USSGL Account Attributes/1 Adjusted Trial Balance		
				Federal/NonFed.	Exch./Nonexch.	Addl. Info.
25	E-B	1633	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt		X	
25	E	6710	Depreciation, Amortization, and Depletion			
<b>26</b>	<b>Revaluation of assets or liabilities (+/-)</b>					
26	E	7110	Gains on Disposition of Assets - Other		X	41
26	E	7111	Gains on Disposition of Investments		X	
26	E	7112	Gains on Disposition of Borrowings		X	
26	E	7180	Unrealized Gains		X	
26	E	7190	Other Gains		X	
26	E	7210	Losses on Disposition of Assets - Other		X	
26	E	7211	Losses on Disposition of Investments		X	
26	E	7212	Losses on Disposition of Borrowings		X	
26	E	7280	Unrealized Losses		X	
26	E	7290	Other Losses		X	
26	E	7300	Extraordinary Items			
<b>27</b>	<b>Other (+/-)/3</b>					
27	E	5311	Interest Revenue - Investments		X	42
27	E	5318	Contra Revenue for Interest Revenue - Investments		X	42
27	E	5400	Benefit Program Revenue		X	42
27	E	5409	Contra Revenue for Benefit Program Revenue		X	42
27	E	6190	Contra Bad Debt Expense - Incurred for Others			
27	E	6500	Cost of Goods Sold			
27	E	6600	Applied Overhead			43
27	E	6610	Cost Capitalization Offset			43
27	E	6720	Bad Debt Expense			44
27	E	6790	Other Expenses Not Requiring Budgetary Resources			45, 46
<b>28</b>	<b>Total Components of Net Cost of Operations that will not require or generate resources</b>					
			CALC (25....27)			
<b>29</b>	<b>Total components of net cost of operations that will not require or generate resources in the current period</b>					
			CALC(24 + 28)			
<b>30</b>	<b>Net Cost of Operations</b>					
			CALC (18 + 29)			

SUPPLEMENT

SECTION V

USSGL Crosswalk - Statement of Financing for Fiscal 2007 Reporting

Line No.	Trial Bal.	USSGL Account	USSGL Account Title	USSGL Account Attributes/1 Adjusted Trial Balance		
				Federal/NonFed.	Exch./Nonexch.	Addl. Info.

-  Shaded attributes are not applicable for budgetary accounts.
-  The following shading indicates the USSGL preferred crosswalk for this line.

## SUPPLEMENT

## SECTION V

**FOOTNOTES AND ADDITIONAL INFORMATION**

**IMPORTANT NOTE:** As with a cashflow statement (no longer required in the Federal sector), the Statement of Financing requires a level of detail beyond that of the USSGL accounts. In some instances, such as capitalized asset acquisition and disposition, agencies must analyze transactions to obtain required data. Additional information regarding preparation of this statement is available as illustrative guidance, FASAB's Implementation Guide to Statement of Financing in Statement of Federal Financial Accounting Standards 7, Accounting for Revenue and Other Financing Sources: Detailed Information on the Statement of Financing, April 2002.

**Footnote:**

1/ Use USSGL account attribute domains as provided in USSGL Section IV, page 4.

2/ Line 2 must agree with lines 2 and 3D of the SBR at yearend. For quarterly statements, anticipated accounts should be added, as appropriate, for lines to agree.

3/ Obligated amounts only for final in year of expiration. (Decreases)/Increases.

4/ Revenue collected and distributed in offsetting receipt accounts only. Should equal deposits to Treasury on SF 224, FMS 1219, and FMS 1220. Excludes amounts related to the change in receivables and in related allowances.

5/ No budgetary impact. Related to forfeitures of properties.

6/ No budgetary impact.

7/ Net (Increases)/Decreases.

8/ Net debit balance for vendor overpayments collected.

9/ If net decrease.

10/ Credit reform, if net decrease.

11/ If net decrease. Related to payment made prior to fiscal 1991.

## SUPPLEMENT

## SECTION V

**FOOTNOTES AND ADDITIONAL INFORMATION**

12/ The collection of vendor overpayments may be reported as a resource that does not affect net cost of operations on line 13. The amount reported on line 13 for vendor overpayments may be derived in two ways: (1) from the change in accounts receivable, or (2) from the increase to USSGL account 6790 recorded when the collection is received.

13/ If financing sources that fund costs of prior periods cannot be derived from the change in the unfunded liabilities, an optional method is to record a decrease to future funded expenses, USSGL accounts 6800 and/or 6850, when funding becomes available. The decreases (credit balances) are reported as financing sources that fund costs of prior periods.

14/ Vendor overpayments collected.

15/ Credit account balance. See line 19 - 21 or 23 for debit balance.

16/ Credit account balance. See line 23 for debit balance.

17/ Credit reform financing funds only.

18/ Related to the portion of offsetting collections and receipts that is not reported on the Statement of Net Cost.

19/ Vendor overpayments related to capitalized assets.

20/ Noncredit reform - Purchase amount only.

21/ Credit reform financing and liquidating funds only.

22/ Current-year purchase amount only.

23/ Current-year purchase amount only. Use to adjust book value of inventory upon

## SUPPLEMENT

## SECTION V

**FOOTNOTES AND ADDITIONAL INFORMATION**

24/ According to OMB Circular A-136 (June 2006), Financial Reporting Requirements, Section 4.10.38, for material allocation transfers of authority; the parent and child should report a reconciling item on their respective Statement of Financing. The reconciling item should be reported by the parent and child on Line 16, Other, and Line 27, Other, respectively.

25/ Adjustment for trust fund outlays that do not affect net cost.

26/ Adjustments that impact budgetary amounts. Do not use adjustment in year of

27/ The Statement of Financing for certain inventory scenarios does not reconcile unless USSGL account 7400 is included on line 16. The transactions for prior-period adjustments must be analyzed.

28/ Financing sources yet to be provided may be derived using the change in certain liability accounts if a net increase results. Another option is to use the debit balance of USSGL account 6800, "Future Funded Expenses," and/or USSGL account 6850, "Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)."

29/ If net increase.

30/ Debit account balance. See line 13 for credit balance. Related to increase in annual leave liability.

31/ Debit account balance. See line 13 for credit balance. Related to increase in environmental and disposal liability.

32/ Credit reform. Downward subsidy reestimate.

33/ Credit reform. Upward subsidy reestimate. Debit account balance. See line 13 for credit balance.

34/ Credit reform. Downward subsidy reestimate. Financing funds only.

SUPPLEMENT

SECTION V

**FOOTNOTES AND ADDITIONAL INFORMATION**

35/ Credit reform. Upward subsidy reestimate.

36/ (Increases) Excludes accounts receivable related to vendor overpayments related to line

37/ (Increases) Excludes credit reform financing.

38/ If net increase, unfunded.

39/ If net increase. Related to a payment made prior to fiscal 1991.

40/ Debit account balance. See line 13 for credit balance.

41/ Include if a budgetary resource is NOT recognized upon sale or disposition of assets.

42/ Undistributed offsetting receipts: Related to trust funds with exchange revenue.

43/ Related to cost capitalization offsets.

44/ Related to uncollectible noncredit reform receivables.

45/ Net credit balance for vendor overpayments receivable; debit balance for other activity.

46/ An option for recording the decrease in cost that results from a receivable for a vendor overpayment is to record a decrease to USSGL account 6790. The decrease is reported as part of components of net cost of operations that will not require or generate resources.

47/ Use USSGL 1010 when no USSGL revenue or other financing source account can be used. For example, clearing account symbols do not report revenue activity but instead record liabilities. Since no liabilities are crosswalked to this line, clearing account symbols should use the change in USSGL 1010 to complete this line.

48/ Record the book value amount to the extent a budgetary resource is recognized.

## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - Statement of Custodial Activity for Fiscal 2007 Reporting

				USSGL Account Attributes/1	
				Adjusted Trial Balance	
Line No.	Trial Bal.	Acct. No.	USSGL Account Title	Cust./ Noncust.	Addl. Info.
<b>Revenue Activity:</b>					
<b>Sources of Cash Collections:</b>					
<b>1</b>	<b>Individual Income and FICA/SECA Taxes</b>				
1	E	5800	Tax Revenue Collected	S	
<b>2</b>	<b>Corporate Income Taxes</b>				
2	E	5800	Tax Revenue Collected	S	
<b>3</b>	<b>Excise Taxes</b>				
3	E	5800	Tax Revenue Collected	S	
<b>4</b>	<b>Estate and Gift Taxes</b>				
4	E	5800	Tax Revenue Collected	S	
<b>5</b>	<b>Federal Unemployment Taxes</b>				
5	E	5800	Tax Revenue Collected	S	
<b>6</b>	<b>Custom Duties</b>				
6	E	5800	Tax Revenue Collected	S	
<b>7</b>	<b>Miscellaneous</b>				
7	E	5800	Tax Revenue Collected	S	
7	E	5310	Interest Revenue - Other	S	
7	E	5319	Contra Revenue for Interest Revenue - Other	S	
7	E	5311	Interest Revenue - Investments	S	
7	E	5318	Contra Revenue for Interest Revenue - Investments	S	
7	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds	S	
7	E	5317	Contra Revenue for Interest Revenue - Loans Receivable	S	
7	E-B	1340	Interest Receivable	S	2, 3
7	E-B	1349	Allowance for Loss on Interest Receivable	S	2, 3
7	E	5320	Penalties, Fines, and Administrative Fees Revenue	S	

## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - Statement of Custodial Activity for Fiscal 2007 Reporting

				USSGL Account Attributes/1	
				Adjusted Trial Balance	
Line No.	Trial Bal.	Acct. No.	USSGL Account Title	Cust./ Noncust.	Addl. Info.
7	E	5329	Contra Revenue for Penalties, Fines, and Administrative Fees	S	
7	E-B	1360	Penalties, Fines, and Administrative Fees Receivable	S	3
7	E-B	1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	S	3
7	E	5600	Donated Revenue - Financial Resources	S	
7	E	5609	Contra Revenue for Donations - Financial Resources	S	
7	E	5900	Other Revenue	S	
7	E	5909	Contra Revenue for Other Revenue	S	
7	E-B	1310	Accounts Receivable	S	3, 4
7	E-B	1319	Allowance for Loss on Accounts Receivable	S	3, 4
<b>8</b>	<b>Total Cash Collections</b>				
8	CALC (1..7)				
<b>9</b>	<b>Accrual Adjustments</b>				
9	E-B	1310	Accounts Receivable	S	
9	E-B	1319	Allowance for Loss on Accounts Receivable	S	
9	E-B	1340	Interest Receivable	S	
9	E-B	1349	Allowance for Loss on Interest Receivable	S	
9	E-B	1360	Penalties, Fines, and Administrative Fees Receivable	S	
9	E-B	1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	S	
9	E-B	2110	Accounts Payable	S	5
9	E-B	5801	Tax Revenue Accrual Adjustment	S	
9	E-B	5809	Contra Revenue for Taxes	S	
<b>10</b>	<b>Total Custodial Revenue</b>				
10	CALC (8 + 9)				
<b>Disposition of Collections:</b>					
<b>11</b>	<b>Transferred to Others (by Recipient):</b>				

## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - Statement of Custodial Activity for Fiscal 2007 Reporting

				USSGL Account Attributes/1	
				Adjusted Trial Balance	
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	8, 9
11	E	5890	Tax Revenue Refunds	S	
11	E	5990	Collections for Others	S	9
11	E	6330	Other Interest Expenses	S	
<b>12</b>	<b>(Increase)/Decrease in Amount Yet To Be Transferred (+/-)</b>				
12	E	5991	Accrued Collections for Others	S	9
<i>"Optional Method"</i>					
12	E-B	2980	Custodial Liability	S	3, 9, 10
<b>13</b>	<b>Refunds and Other Payments</b>				
13	E-B	2110	Accounts Payable	S	5
13	E	5890	Tax Revenue Refunds	S	
13	E	6330	Other Interest Expenses	S	
13	E	6790	Other Expenses Not Requiring Budgetary Resources	S	12
<b>14</b>	<b>Retained by the Reporting Entity</b>				
14	CALC (10 - 11 - 12 - 13)				
<i>"Optional Method"</i>					
14	CALC (10 - 11 + 12 - 13)				
<b>15</b>	<b>Net Custodial Activity</b>				
15	CALC (10 - 11 - 12 - 13 - 14)				10
<i>"Optional Method"</i>					
15	CALC (10 - 11 + 12 - 13 - 14)				10

## SUPPLEMENT

## Section V

**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," 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/ Related to interest revenue.

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 account 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.