U.S. GOVERNMENT
STANDARD GENERAL LEDGER

Supplement No. S2 Treasury Financial Manual

S2 09-01 June 2009

Part 1 and Part 2--Fiscal 2009 and 2010 Reporting

U.S. Standard General Ledger Division
Financial Management Service

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Treasury Financial Manual

Transmittal Letter No. S2 09-01 **Volume I**

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

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

1. Purpose

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

2. Changes to the USSGL

Summary of Changes—The Summary of Changes identifies specific changes made to the USSGL document. The summary heading "consolidated" refers to all changes to date for fiscal 2009 and 2010.

Part 1—Fiscal 2009 reporting includes Sections I through VI:

Section I: Chart of Accounts—This section includes USSGL accounts required for fiscal 2009 reporting. —No changes.

Section II: Accounts and Definitions—This section includes USSGL accounts required for fiscal 2009 reporting.—No changes.

Section III: Account Transactions—This section provides transactions for USSGL accounts effective October 1, 2008, for fiscal 2009 reporting.—Revised.

Section IV: USSGL Account Attributes—This section describes USSGL account attributes. It also displays the USSGL account attributes used with each USSGL account for the Federal Agency Centralized Trial-Balance System (FACTS) I and FACTS II for fiscal 2009 reporting— Revised.

Section V: USSGL Crosswalks to Standard External Reports—This section provides fiscal 2009 reporting requirements for USSGL accounts that crosswalk to the following reports:

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

Section VI: USSGL Crosswalks – Reclassified Statements—This section includes crosswalks for use in fiscal 2009.

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

Part 2—Fiscal 2010 reporting includes Sections I through V:

Section I: Chart of Accounts—This section includes USSGL accounts required for fiscal 2010 reporting. Accounts added or revised are in bold typeface. Refer to the Summary of Changes for USSGL accounts that have been deleted from the Chart of Accounts.—Revised.

Section II: Accounts and Definitions—This section includes USSGL accounts required for fiscal 2010 reporting.—Revised.

Section III: Account Transactions—This section provides transactions for USSGL accounts effective October 1, 2009, for fiscal 2010 reporting—Revised.

Section IV: USSGL Account Attributes—This section describes USSGL account attributes. It also displays the USSGL account attributes used with each USSGL account for the Federal Agency Centralized Trial-Balance System (FACTS) I and FACTS II for fiscal 2010 reporting—Revised.

Section V: USSGL Crosswalks to Standard External Reports—This section provides fiscal 2010 reporting requirements for USSGL accounts that crosswalk to the following reports:

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

3. Effective Date

Part 1 requirements, for fiscal 2009, are effective immediately.

Part 2 requirements, for fiscal 2010, are effective October 1, 2009.

4. References

- Treasury Financial Manual (TFM) Volume I, Part 2, Chapter 4200, "Agency Reporting on Unexpended Balances of Appropriations and Funds (Federal Agencies' Centralized Trial-Balance System II, FMS 2108: Year-End Closing Statement)," dated July 31, 2007. See the TFM Web site at **http://www.fms.treas.gov/tfm/vol1/v1p2c420.pdf.**
- TFM Volume I, Part 2, Chapter 4700, "Agency Reporting Requirements for the *Financial Report of the United States Government*," dated May 29, 2009. See the TFM Web site at **http://www.fms.treas.gov/tfm/vol1/v1p2c470.pdf.**

- Memorandum for Users of OMB Circular No. A-11, "OMB Circular No. A-11, Transmittal Memorandum No. 82," dated June 26, 2008. See the OMB Web site at **http://www.whitehouse.gov/omb/assets/a11_current_year/08letter.pdf.**
- OMB Circular No. A-11, "Preparation, Submission, and Execution of the Budget," dated June 2008. See the OMB Web site at **http://www.whitehouse.gov/omb/circulars/a11/current_year/a11_toc.html**.
- OMB Circular No. A-136, "Financial Reporting Requirements" (Form and Content), dated June 3, 2008. See the OMB Web site at **http://www.whitehouse.gov/omb/circulars/a136/a136_revised_2008.pdf**.

5. Inquiries

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

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

Date: June 30, 2009

David A. Lebryk
Commissioner

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

Section	Item Changed	Change	TFM Effective	Reporting FY	Financial Statement or Report
T/L S2 09-01					
I	***USSGL Chart of Accounts:***				
	USSGL Account				
I	Acc 1340	Revised	T/L S2 09-01	2010	CoA
I	Acc 1341	Added	T/L S2 09-01	2010	CoA
I	Acc 1342	Added	T/L S2 09-01	2010	CoA
I	Acc 1343	Added	T/L S2 09-01	2010	CoA
I	Acc 1345	Added	T/L S2 09-01	2010	CoA
I	Acc 1346	Added	T/L S2 09-01	2010	CoA
I	Acc 1347	Added	T/L S2 09-01	2010	CoA
I	Acc 1348	Added	T/L S2 09-01	2010	CoA
I	Acc 1349	Deleted	T/L S2 09-01	2010	CoA
I	Acc 1360	Revised	T/L S2 09-01	2010	CoA
I	Acc 1361	Added	T/L S2 09-01	2010	CoA
I	Acc 1363	Added	T/L S2 09-01	2010	CoA
I	Acc 1365	Added	T/L S2 09-01	2010	CoA
I	Acc 1367	Added	T/L S2 09-01	2010	CoA
I	Acc 1368	Added	T/L S2 09-01	2010	CoA
I	Acc 1369	Deleted	T/L S2 09-01	2010	CoA
I	Acc 1370	Added	T/L S2 09-01	2010	CoA
I	Acc 1371	Added	T/L S2 09-01	2010	CoA
I	Acc 1373	Added	T/L S2 09-01	2010	CoA
I	Acc 1375	Added	T/L S2 09-01	2010	CoA
I	Acc 1377	Added	T/L S2 09-01	2010	CoA
I	Acc 1378	Added	T/L S2 09-01	2010	CoA
I	Acc 4047	Revised	T/L S2 09-01	2010	CoA
I	Acc 4048	Added	T/L S2 09-01	2010	CoA
I	Acc 4121	Added	T/L S2 09-01	2010	CoA
I	Acc 4123	Revised	T/L S2 09-01	2010	CoA
I	Acc 4143	Revised	T/L S2 09-01	2010	CoA
I	Acc 4295	Added	T/L S2 09-01	2010	CoA
I	Acc 4396	Added	T/L S2 09-01	2010	CoA
I	Acc 4399	Revised	T/L S2 09-01	2010	CoA
I	Acc 5320	Revised	T/L S2 09-01	2010	CoA
I	Acc 5324	Added	T/L S2 09-01	2010	CoA
I	Acc 5325	Added	T/L S2 09-01	2010	CoA
I	Acc 5329	Revised	T/L S2 09-01	2010	CoA
I	Acc 5755	Revised	T/L S2 09-01	2010	CoA
I	Acc 5756	Added	T/L S2 09-01	2010	CoA
I	Acc 5765	Revised	T/L S2 09-01	2010	CoA
I	Acc 5766	Added	T/L S2 09-01	2010	CoA
I	Acc 5792	Added	T/L S2 09-01	2010	CoA
II	***USSGL Accounts and Definitions:***				
	USSGL Account				
II	Acc 1340	Revised title and definition	T/L S2 09-01	2010	Def
II	Acc 1341	Added	T/L S2 09-01	2010	Def
II	Acc 1342	Added	T/L S2 09-01	2010	Def
II	Acc 1343	Added	T/L S2 09-01	2010	Def

Section	Item Changed	Change	TFM Effective	Reporting FY	Financial Statement or Report
II	Acc 1345	Added	T/L S2 09-01	2010	Def
II	Acc 1346	Added	T/L S2 09-01	2010	Def
II	Acc 1347	Added	T/L S2 09-01	2010	Def
II	Acc 1348	Added	T/L S2 09-01	2010	Def
II	Acc 1349	Deleted	T/L S2 09-01	2010	Def
II	Acc 1360	Revised title and definition	T/L S2 09-01	2010	Def
II	Acc 1361	Added	T/L S2 09-01	2010	Def
II	Acc 1363	Added	T/L S2 09-01	2010	Def
II	Acc 1365	Added	T/L S2 09-01	2010	Def
II	Acc 1367	Added	T/L S2 09-01	2010	Def
II	Acc 1368	Added	T/L S2 09-01	2010	Def
II	Acc 1369	Deleted	T/L S2 09-01	2010	Def
II	Acc 1370	Added	T/L S2 09-01	2010	Def
II	Acc 1371	Added	T/L S2 09-01	2010	Def
II	Acc 1373	Added	T/L S2 09-01	2010	Def
II	Acc 1375	Added	T/L S2 09-01	2010	Def
II	Acc 1377	Added	T/L S2 09-01	2010	Def
II	Acc 1378	Added	T/L S2 09-01	2010	Def
II	Acc 4047	Revised title and definition	T/L S2 09-01	2010	Def
II	Acc 4048	Added	T/L S2 09-01	2010	Def
II	Acc 4121	Added	T/L S2 09-01	2010	Def
II	Acc 4123	Revised title and definition	T/L S2 09-01	2010	Def
II	Acc 4128	Revised definition	T/L S2 09-01	2010	Def
II	Acc 4129	Revised definition	T/L S2 09-01	2010	Def
II	Acc 4143	Revised title and definition	T/L S2 09-01	2010	Def
II	Acc 4215	Revised definition	T/L S2 09-01	2010	Def
II	Acc 4225	Revised definition	T/L S2 09-01	2010	Def
II	Acc 4255	Revised definition	T/L S2 09-01	2010	Def
II	Acc 4295	Added	T/L S2 09-01	2010	Def
II	Acc 4396	Added	T/L S2 09-01	2010	Def
II	Acc 4399	Revised title and definition	T/L S2 09-01	2010	Def
II	Acc 4510	Revised definition	T/L S2 09-01	2010	Def
II	Acc 5320	Revised title and definition	T/L S2 09-01	2010	Def
II	Acc 5324	Added	T/L S2 09-01	2010	Def
II	Acc 5325	Added	T/L S2 09-01	2010	Def
II	Acc 5329	Revised title and definition	T/L S2 09-01	2010	Def
II	Acc 5755	Revised title and definition	T/L S2 09-01	2010	Def
II	Acc 5756	Added	T/L S2 09-01	2010	Def
II	Acc 5765	Revised title and definition	T/L S2 09-01	2010	Def
II	Acc 5766	Added	T/L S2 09-01	2010	Def
II	Acc 5792	Added	T/L S2 09-01	2010	Def
III	***USSGL Account Transactions:***				
	Transaction Code				
III	TCA114	Added comment; Revised description	T/L S2 09-01	2010	TC
III	TCA130	Added	T/L S2 09-01	2010	TC
III	TCA139	Added comment; Revised description	T/L S2 09-01	2010	TC
III	TCA142	Added cr USSGL account 4048	T/L S2 09-01	2010	TC

Section	Item Changed	Change	TFM Effective	Reporting FY	Financial Statement or Report
III	TCA143	Added dr USSGL account 5766; Added cr USSGL account 4048; Deleted dr USSGL account 5765; Deleted cr USSGL 2920; Revised comment and reference	T/L S2 09-01	2010	TC
III	TCA186	Added cr USSGL account 5325	T/L S2 09-01	2010	TC
III	TCA188	Added cr USSGL account 5325	T/L S2 09-01	2010	TC
III	TCA195	Added cr USSGL accounts 1341, 1342, 1343, 1361, 1363, 1370, 1371, and 1373	T/L S2 09-01	2010	TC
III	TCA250	Added cr USSGL accounts 1341, 1342, and 1343	T/L S2 09-01	2010	TC
III	TCA251	Added cr USSGL accounts 1341, 1342, and 1343	T/L S2 09-01	2010	TC
III	TCA498	Revised description and comment	T/L S2 09-01	2010	TC
III	TCA502	Added comment; Revised description	T/L S2 09-01	2010	TC
III	TCA514	Revised description	T/L S2 09-01	2010	TC
III	TCA519	Added	T/L S2 09-01	2010	TC
III	TCA522	Revised comment and reference	T/L S2 09-01	2010	TC
III	TCA523	Added	T/L S2 09-01	2010	TC
III	TCB119	Added dr USSGL accounts 2970 and 4048; Deleted dr USSGL accounts 2920; Revised description and reference	T/L S2 09-01	2010	TC
III	TCB120	Added dr USSGL account 4048	T/L S2 09-01	2010	TC
III	TCB129	Added dr USSGL accounts 1341 and 1342	T/L S2 09-01	2010	TC
III	TCB136	Added dr USSGL account 4048; Deleted dr USSGL account 5765; Revised comment	T/L S2 09-01	2010	TC
III	TCB425	Added	T/L S2 09-01	2010	TC
III	TCC109	Added cr USSGL accounts 1341, 1342, 1343, 1361, 1363, 1370, 1371, 1373, 5325, and 5750	T/L S2 09-01	2010	TC
III	TCC140	Added cr USSGL accounts 1341, 1342, and 1343	T/L S2 09-01	2010	TC
III	TCC141	Added cr USSGL accounts 5325	T/L S2 09-01	2010	TC
III	TCC143	Added cr USSGL accounts 1341, 1342, 1343, 1363, 1370, 1371, and 1373	T/L S2 09-01	2010	TC
III	TCC145	Added cr USSGL account 5325; Deleted cr USSGL account 5320; Revised description	T/L S2 09-01	2010	TC
III	TCC161	Added cr USSGL account 1341	T/L S2 09-01	2010	TC
III	TCC162	Added cr USSGL account 1341	T/L S2 09-01	2010	TC
III	TCC163	Added cr USSGL account 1341	T/L S2 09-01	2010	TC
III	TCC188	Added cr USSGL account 5325	T/L S2 09-01	2010	TC
III	TCC196	Added	T/L S2 09-01	2010	TC
III	TCC402	Added dr USSGL accounts 1341, 1342, 1343, 1361, 1363, 1370, 1371, and 1373; Added cr USSGL account 5325	T/L S2 09-01	2010	TC
III	TCC409	Added dr USSGL account 1341	T/L S2 09-01	2010	TC
III	TCC416	Added dr USSGL accounts 1341, 1342, 1343, 1361, 1363, 1370, 1371, and 1373; Added cr USSGL account 5325	T/L S2 09-01	2010	TC
III	TCC418	Added dr USSGL account 1342	T/L S2 09-01	2010	TC
III	TCC420	Added dr USSGL accounts 1341, 1342, 1343, 1361, 1363, 1370, 1371, and 1373; Added cr USSGL account 5325	T/L S2 09-01	2010	TC
III	TCC422	Added dr USSGL accounts 1341, 1342, 1343, 1361, 1363, 1370, 1371, and 1373; Added cr USSGL account 5325	T/L S2 09-01	2010	TC
III	TCC428	Added dr USSGL account 1341	T/L S2 09-01	2010	TC
III	TCC435	Added dr USSGL accounts 1341, 1342, and 1343	T/L S2 09-01	2010	TC
III	TCC444	Added cr USSGL account 1341	T/L S2 09-01	2010	TC
III	TCC614	Added cr USSGL account 1341	T/L S2 09-01	2010	TC
III	TCD141	Added	T/L S2 09-01	2010	TC
III	TCD306	Added dr USSGL accounts 1345, 1346, 1347, 1348, 1365, 1367, 1368, 1375, 1377, and 1378; Added cr USSGL accounts 1341, 1342, 1343, 1361, 1363, 1370, 1371, and 1373; Deleted dr USSGL accounts 1349 and 1369	T/L S2 09-01	2010	TC

Section	Item Changed	Change	TFM Effective	Reporting FY	Financial Statement or Report
III	TCD310	Added dr USSGL accounts 1341, 1342, 1343, 1361, 1363, 1370, 1371, and 1373; Added cr USSGL accounts 1345, 1346, 1347, 1348, 1365, 1367, 1368, 1375, 1377, and 1378; Deleted cr USSGL accounts 1349 and 1369	T/L S2 09-01	2010	TC
III	TCD402	Added dr USSGL account 5324; Added cr USSGL accounts 1345, 1346, 1347, 1348, 1365, 1367, 1368, 1375, 1377, and 1378; Deleted cr USSGL accounts 1349 and 1369	T/L S2 09-01	2010	TC
III	TCD404	Added cr USSGL accounts 1345, 1346, 1347, 1348; Deleted cr USSGL account 1349	T/L S2 09-01	2010	TC
III	TCD406	Added dr USSGL accounts 1365, 1367, and 1368; Added cr USSGL accounts 1361 and 1363; Deleted dr USSGL account 1369	T/L S2 09-01	2010	TC
III	TCD407	Added	T/L S2 09-01	2010	TC
III	TCD414	Added cr USSGL account 1341	T/L S2 09-01	2010	TC
III	TCD416	Added dr USSGL accounts 1345, 1346, 1347, and 1348; Added cr USSGL accounts 1341, 1342, and 1343; Deleted dr USSGL account 1349	T/L S2 09-01	2010	TC
III	TCD420	Added cr USSGL accounts 1345, 1346, 1347, 1348, 1365, 1367, 1368, 1375, 1377, and 1378; Deleted cr USSGL accounts 1349 and 1369	T/L S2 09-01	2010	TC
III	TCD424	Added dr USSGL account 5324; Added cr USSGL accounts 1345, 1346, 1347, 1348, 1365, 1367, 1368, 1375, 1377, and 1378; Deleted cr USSGL accounts 1349 and 1369	T/L S2 09-01	2010	TC
III	TCD426	Added dr USSGL accounts 1345, 1346, 1347, and 1348; Added cr USSGL accounts 1341, 1342, and 1343; Deleted dr USSGL account 1349	T/L S2 09-01	2010	TC
III	TCD573	Added	T/L S2 09-01	2010	TC
III	TCD575	Added	T/L S2 09-01	2010	TC
III	TCE508	Added dr USSGL accounts 1345, 1346, 1347, 1348, 1365, 1367, 1368, 1375, 1377, and 1378; Added cr USSGL accounts 1341, 1342, 1343, 1361, 1363, 1370, 1371, 1373; Deleted dr USSGL accounts 1349 and 1369	T/L S2 09-01	2010	TC
III	TCE516	Added	T/L S2 09-01	2010	TC
III	TCE604	Added dr USSGL accounts 1341, 1342, 1343, 1361, 1363, 1370, 1371, and 1373; Added cr USSGL accounts 1345, 1346, 1347, 1348, 1365, 1367, 1368, 1375, 1377, and 1378; Deleted cr USSGL accounts 1349 and 1369	T/L S2 09-01	2010	TC
III	TCF113	Added cr USSGL account 4048	T/L S2 09-01	2010	TC
III	TCF114	Added dr USSGL account 4048	T/L S2 09-01	2010	TC
III	TCF123	Revised description, comment, and reference	T/L S2 09-01	2010	TC
III	TCF336	Added dr USSGL account 5325; Added cr USSGL account 5324	T/L S2 09-01	2010	TC
III	TCF358	Deleted cr USSGL account 4394; Revised description and comment	T/L S2 09-01	2010	TC
III	TCF359	Added	T/L S2 09-01	2010	TC
III	TCF369	Added cr USSGL account 4121; Deleted cr USSGL account 4123; Revised description and comment	T/L S2 09-01	2010	TC
III	TCH100	Added dr USSGL accounts 1341, 1342, 1343, 1361, 1363, 1370, 1371, and 1373	T/L S2 09-01	2010	TC
III	TCH200	Added cr USSGL accounts 1341, 1342, 1343, 1361, 1363, 1370, 1371, and 1373	T/L S2 09-01	2010	TC
III	TCH301	Added dr USSGL account 5325; Added cr USSGL account 5324	T/L S2 09-01	2010	TC
IV	***USSGL Account Attributes:***				
	FACTS I USSGL Account Attribute Table:				
	Account				
IV	Acc 1340	Revised	T/L S2 09-01	2010	FACTSI Tbl
IV	Acc 1341	Added	T/L S2 09-01	2010	FACTSI Tbl
IV	Acc 1342	Added	T/L S2 09-01	2010	FACTSI Tbl
IV	Acc 1343	Added	T/L S2 09-01	2010	FACTSI Tbl
IV	Acc 1345	Added	T/L S2 09-01	2010	FACTSI Tbl
IV	Acc 1346	Added	T/L S2 09-01	2010	FACTSI Tbl
IV	Acc 1347	Added	T/L S2 09-01	2010	FACTSI Tbl

Section	Item Changed	Change	TFM Effective	Reporting FY	Financial Statement or Report
IV	Acc 1348	Added	T/L S2 09-01	2010	FACTSI Tbl
IV	Acc 1349	Deleted	T/L S2 09-01	2010	FACTSI Tbl
IV	Acc 1360	Revised	T/L S2 09-01	2010	FACTSI Tbl
IV	Acc 1361	Added	T/L S2 09-01	2010	FACTSI Tbl
IV	Acc 1363	Added	T/L S2 09-01	2010	FACTSI Tbl
IV	Acc 1365	Added	T/L S2 09-01	2010	FACTSI Tbl
IV	Acc 1367	Added	T/L S2 09-01	2010	FACTSI Tbl
IV	Acc 1368	Added	T/L S2 09-01	2010	FACTSI Tbl
IV	Acc 1369	Deleted	T/L S2 09-01	2010	FACTSI Tbl
IV	Acc 1370	Added	T/L S2 09-01	2010	FACTSI Tbl
IV	Acc 1371	Added	T/L S2 09-01	2010	FACTSI Tbl
IV	Acc 1373	Added	T/L S2 09-01	2010	FACTSI Tbl
IV	Acc 1375	Added	T/L S2 09-01	2010	FACTSI Tbl
IV	Acc 1377	Added	T/L S2 09-01	2010	FACTSI Tbl
IV	Acc 1378	Added	T/L S2 09-01	2010	FACTSI Tbl
IV	Acc 2920	Revised domain value "Y" for Fed/NonFed attribute; Added domain value "Y" for Trading Partner attribute	T/L S2 09-01	2010	FACTSI Tbl
IV	Acc 5320	Revised	T/L S2 09-01	2010	FACTSI Tbl
IV	Acc 5324	Added	T/L S2 09-01	2010	FACTSI Tbl
IV	Acc 5325	Added	T/L S2 09-01	2010	FACTSI Tbl
IV	Acc 5329	Revised	T/L S2 09-01	2010	FACTSI Tbl
IV	Acc 5756	Added	T/L S2 09-01	2010	FACTSI Tbl
IV	Acc 5766	Added	T/L S2 09-01	2010	FACTSI Tbl
IV	Acc 5792	Added	T/L S2 09-01	2010	FACTSI Tbl
	FACTS II USSGL Account Attribute Table:				
	Column				
IV	Col Public Law	Deleted	T/L S2 09-01	2010	FACTSII Tbl
IV	Col Reim Flag	Deleted	T/L S2 09-01	2010	FACTSII Tbl
	Account				
IV	Acc 1340	Deleted	T/L S2 09-01	2010	FACTSII Tbl
IV	Acc 1342	Added	T/L S2 09-01	2010	FACTSII Tbl
IV	Acc 4032	Added domain value "Y" for attribute BEA Cat	T/L S2 09-01	2010	FACTSII Tbl
IV	Acc 4034	Added domain value "Y" for attribute BEA Cat	T/L S2 09-01	2010	FACTSII Tbl
IV	Acc 4042	Added domain value "Y" for attribute BEA Cat	T/L S2 09-01	2010	FACTSII Tbl
IV	Acc 4044	Added domain value "Y" for attribute BEA Cat	T/L S2 09-01	2010	FACTSII Tbl
IV	Acc 4047	Added domain value "Y" for attributes BEA Cat and Auth Type	T/L S2 09-01	2010	FACTSII Tbl
IV	Acc 4048	Added	T/L S2 09-01	2010	FACTSII Tbl
IV	Acc 4060	Added domain value "Y" for attribute BEA Cat	T/L S2 09-01	2010	FACTSII Tbl
IV	Acc 4070	Added domain value "Y" for attribute BEA Cat	T/L S2 09-01	2010	FACTSII Tbl
IV	Acc 4111	Added domain value "E" for attribute TAFS Status	T/L S2 09-01	2010	FACTSII Tbl
IV	Acc 4112	Added domain value "E" for attribute TAFS Status	T/L S2 09-01	2010	FACTSII Tbl
IV	Acc 4114	Added domain value "E" for attribute TAFS Status	T/L S2 09-01	2010	FACTSII Tbl
IV	Acc 4115	Added domain value "E" for attribute TAFS Status	T/L S2 09-01	2010	FACTSII Tbl
IV	Acc 4117	Added domain value "E" for attribute TAFS Status	T/L S2 09-01	2010	FACTSII Tbl
IV	Acc 4118	Added domain value "E" for attribute TAFS Status; Deleted domain value "Y" for attribute BEA Cat	T/L S2 09-01	2010	FACTSII Tbl
IV	Acc 4119	Added domain value "E" for attribute TAFS Status	T/L S2 09-01	2010	FACTSII Tbl
IV	Acc 4121	Added	T/L S2 09-01	2010	FACTSII Tbl
IV	Acc 4122	Added domain value "E" for attribute TAFS Status	T/L S2 09-01	2010	FACTSII Tbl
IV	Acc 4123	Added domain value "E" for attribute TAFS Status	T/L S2 09-01	2010	FACTSII Tbl

Section	Item Changed	Change	TFM Effective	Reporting FY	Financial Statement or Report
IV	Acc 4124	Added domain value "E" for attribute TAFS Status	T/L S2 09-01	2010	FACTSII Tbl
IV	Acc 4125	Added domain value "E" for attribute TAFS Status	T/L S2 09-01	2010	FACTSII Tbl
IV	Acc 4131	Added domain value "E" for attribute TAFS Status	T/L S2 09-01	2010	FACTSII Tbl
IV	Acc 4132	Added domain value "E" for attribute TAFS Status; Deleted domain value "Y" for attribute BEA Cat	T/L S2 09-01	2010	FACTSII Tbl
IV	Acc 4141	Added domain value "E" for attribute TAFS Status	T/L S2 09-01	2010	FACTSII Tbl
IV	Acc 4150	Added domain value "E" for attribute TAFS Status	T/L S2 09-01	2010	FACTSII Tbl
IV	Acc 4157	Deleted domain value "Y" for attribute BEA Cat	T/L S2 09-01	2010	FACTSII Tbl
IV	Acc 4158	Added domain value "E" for attribute TAFS Status	T/L S2 09-01	2010	FACTSII Tbl
IV	Acc 4160	Added domain value "Y" for attributes BEA Cat and Auth Type	T/L S2 09-01	2010	FACTSII Tbl
IV	Acc 4165	Added domain value "Y" for attributes BEA Cat and Auth Type	T/L S2 09-01	2010	FACTSII Tbl
IV	Acc 4168	Added domain value "E" for attribute TAFS Status	T/L S2 09-01	2010	FACTSII Tbl
IV	Acc 4170	Added domain value "E" for attribute TAFS Status	T/L S2 09-01	2010	FACTSII Tbl
IV	Acc 4175	Added domain value "E" for attribute TAFS Status	T/L S2 09-01	2010	FACTSII Tbl
IV	Acc 4190	Added domain value "E" for attribute TAFS Status	T/L S2 09-01	2010	FACTSII Tbl
IV	Acc 4210	Added domain value "Y" for attributes BEA Cat	T/L S2 09-01	2010	FACTSII Tbl
IV	Acc 4212	Added domain value "E" for attribute TAFS Status; Added "Y" for attribute Trans Partner	T/L S2 09-01	2010	FACTSII Tbl
IV	Acc 4215	Added domain value "Y" for attributes BEA Cat	T/L S2 09-01	2010	FACTSII Tbl
IV	Acc 4290	Added domain value "E" for attribute TAFS Status	T/L S2 09-01	2010	FACTSII Tbl
IV	Acc 4295	Added	T/L S2 09-01	2010	FACTSII Tbl
IV	Acc 4382	Added domain value "E" for attribute TAFS Status	T/L S2 09-01	2010	FACTSII Tbl
IV	Acc 4383	Added domain value "E" for attribute TAFS Status	T/L S2 09-01	2010	FACTSII Tbl
IV	Acc 4384	Added domain value "E" for attribute TAFS Status	T/L S2 09-01	2010	FACTSII Tbl
IV	Acc 4387	Added domain value "E" for attribute TAFS Status	T/L S2 09-01	2010	FACTSII Tbl
IV	Acc 4388	Added domain value "E" for attribute TAFS Status	T/L S2 09-01	2010	FACTSII Tbl
IV	Acc 4391	Added domain value "E" for attribute TAFS Status	T/L S2 09-01	2010	FACTSII Tbl
IV	Acc 4392	Added domain value "E" for attribute TAFS Status	T/L S2 09-01	2010	FACTSII Tbl
IV	Acc 4393	Added domain value "Y" for attributes Borrow Source	T/L S2 09-01	2010	FACTSII Tbl
IV	Acc 4394	Added domain value "E" for attribute TAFS Status	T/L S2 09-01	2010	FACTSII Tbl
IV	Acc 4396	Added	T/L S2 09-01	2010	FACTSII Tbl
IV	Acc 4397	Added domain value "E" for attribute TAFS Status	T/L S2 09-01	2010	FACTSII Tbl
IV	Acc 4398	Added domain value "E" for attribute TAFS Status	T/L S2 09-01	2010	FACTSII Tbl
IV	Acc 4399	Added domain value "E" for attribute TAFS Status	T/L S2 09-01	2010	FACTSII Tbl
IV	Acc 4610	Added domain value "Y" for attribute Avail Time	T/L S2 09-01	2010	FACTSII Tbl
IV	Acc 4620	Added domain value "Y" for attribute Avail Time	T/L S2 09-01	2010	FACTSII Tbl
IV	Acc 4700	Added domain value "Y" for attribute Avail Time	T/L S2 09-01	2010	FACTSII Tbl
IV	Acc 4720	Added domain value "Y" for attribute Avail Time	T/L S2 09-01	2010	FACTSII Tbl
IV	Acc 4908	Added domain value "E" for attribute TAFS Status	T/L S2 09-01	2010	FACTSII Tbl
IV	Attribute Definition Report				
	Detailed Financial Information				
IV	DFI Public Law Number	Deleted	T/L S2 09-01	2010	FACTSII ADR
IV	DFI Reimbursable Flag	Deleted	T/L S2 09-01	2010	FACTSII ADR
IV	Entity Relationship Diagram				
	Detailed Financial Information				
IV	DFI Public Law Number	Deleted	T/L S2 09-01	2010	FACTSII ERD
IV	DFI Reimbursable Flag	Deleted	T/L S2 09-01	2010	FACTSII ERD

Section	Item Changed	Change	TFM Effective	Reporting FY	Financial Statement or Report
V	***USSGL Crosswalks to Standard External Reports:***				
	SF 133: Report on Budget Execution and Budgetary Resources:				
V		OMB Circular No. A-11 (Revised May 2009) realigned the SF 133: Report on Budget Execution and Budgetary Resources. Please refer to the USSGL crosswalk to view changes. The USSGL Statement of Budgetary Resources crosswalk is separate from the SF 133 crosswalk and is now located with the other OMB Circular No. A-136 financial statement crosswalks in this section. The Public Law and the Reimbursable Flag columns are deleted from the SF 133 crosswalk. The Advance Flag, BEA Category, Borrowing Source, Direct Transfer Agency, Direct Transfer Account, Year of Budget Authority, Deficiency Flag, Availability Type, Expiration Flag, Fund Type, and Financing Account Indicator columns are added to the SF 133 crosswalk.	T/L S2 09-01	2010	133
	FMS 2108: Yearend Closing Statement:				
	Column				
V	Col 6	Added USSGL account 4295 for RT7 973; Revised line title for RT7 973; Added USSGL account 1342 for RT7 931; Deleted USSGL account 1340 for RT7 931;	T/L S2 09-01	2010	2108
V	Col 7	Added USSGL account 4121	T/L S2 09-01	2010	2108
V	Col 11	Added USSGL account 4396	T/L S2 09-01	2010	2108
	Balance Sheet:				
	Line				
V	Ln 2	Added USSGL accounts 1342 and 1346; Deleted USSGL accounts 1340 and 1349	T/L S2 09-01	2010	BalSht
V	Ln 3	Added USSGL accounts 1347, 1367. 1370, and 1377; Deleted USSGL accounts 1349 and 1369; Revised USSGL accounts 1340 and 1360	T/L S2 09-01	2010	BalSht
V	Ln 4	Added USSGL accounts 1341, 1345, 1361, 1365, 1371, and 1375; Deleted USSGL accounts 1340, 1349, 1360, and 1369	T/L S2 09-01	2010	BalSht
V	Ln 5	Revised Additional Information # "2, 3" for USSGL account 1921	T/L S2 09-01	2010	BalSht
V	Ln 8	Added USSGL accounts 1342 and 1346; Deleted USSGL accounts 1340 and 1349; Revised Additional Information # "7" for USSGL accounts 1610, 1611, 1612, and 1613	T/L S2 09-01	2010	BalSht
V	Ln 9	Added USSGL accounts 1347, 1367, 1370, and 1377; Deleted USSGL accounts 1349 and 1369; Revised USSGL accounts 1340 and 1360	T/L S2 09-01	2010	BalSht
V	Ln 10	Added USSGL accounts 1343, 1348, 1363, 1368, 1373, and 1378	T/L S2 09-01	2010	BalSht
V	Ln 11	Added USSGL accounts 1341, 1345, 1361, 1365, 1371, and 1375; Deleted USSGL accounts 1340, 1349, 1360, and 1369	T/L S2 09-01	2010	BalSht
V	Ln 17	Revised Additional Information # "4" for USSGL account 2140	T/L S2 09-01	2010	BalSht
V	Ln 19	Added USSGL account 2920	T/L S2 09-01	2010	BalSht
V	Ln 21	Revised Additional Information # "4" for USSGL account 2140	T/L S2 09-01	2010	BalSht
V	Ln 27	Deleted Additional Information "2"	T/L S2 09-01	2010	BalSht
V	Ln 30	Revised Additional Information # "5" for all USSGL accounts	T/L S2 09-01	2010	BalSht
V	Ln 31	Revised Additional Information # "6" for all USSGL accounts	T/L S2 09-01	2010	BalSht
V	Ln 32	Added USSGL accounts 5324 and 5325; Revised USSGL accounts 5320 and 5329; Revised Additional Information # "5" for all USSGL accounts	T/L S2 09-01	2010	BalSht
V	Ln 33	Added USSGL accounts 5324 and 5325; Revised USSGL accounts 5320 and 5329; Revised Additional Information # "6" for all USSGL accounts	T/L S2 09-01	2010	BalSht
	Footnotes				
V	Ftnt 3	Deleted	T/L S2 09-01	2010	BalSht
V	Ftnt 4	Deleted	T/L S2 09-01	2010	BalSht
V	Ftnt 5	Deleted	T/L S2 09-01	2010	BalSht

Section	Item Changed	Change	TFM Effective	Reporting FY	Financial Statement or Report
V	Ftnt 6	Revised to # "3"	T/L S2 09-01	2010	BalSht
V	Ftnt 7	Deleted	T/L S2 09-01	2010	BalSht
V	Ftnt 8	Revised to # "4"	T/L S2 09-01	2010	BalSht
V	Ftnt 9	Revised to # "5"	T/L S2 09-01	2010	BalSht
V	Ftnt 10	Revised to # "6"	T/L S2 09-01	2010	BalSht
V	Ftnt 11	Revised to # "7"	T/L S2 09-01	2010	BalSht
V	Ftnt 12	Revised to # "8"	T/L S2 09-01	2010	BalSht
	Statement of Net Cost:				
	Line				
V	Ln 2	Added USSGL accounts 5325; Deleted USSGL account 5320	T/L S2 09-01	2010	NetCost
	Statement of Changes in Net Position:				
	Line				
V	Ln 6	Added USSGL account 5324; Deleted USSGL account 5329	T/L S2 09-01	2010	NetPos
V	Ln 8	Added USSGL account 5766	T/L S2 09-01	2010	NetPos
V	Ln 11	Added USSGL accounts 5756 and 5792	T/L S2 09-01	2010	NetPos
	Statement of Budgetary Resources:				
V	The USSGL Statement of Budgetary Resources (SBR) crosswalk is separate from the SF 133: Report on Budget Execution and Budgetary Resources crosswalk. OMB Circular No. A-136 (2009) did not realign the SBR to follow the SF 133. The Public Law, Reimbursable Flag, and Prior-Year Adjustment columns are deleted from the SBR crosswalk.		T/L S2 09-01	2010	SBR
	Statement of Custodial Activity:				
	Line				
V	Ln 7	Added USSGL accounts 1341, 1342, 1343, 1345, 1346, 1347, 1348, 1361, 1363, 1365, 1367, 1368, 1370, 1371, 1373, 1375, 1377, 1378, 5324, and 5325; Deleted USSGL accounts 1349 and 1369	T/L S2 09-01	2010	Cust
	Ln 9	Added USSGL accounts 1341, 1342, 1343, 1345, 1346, 1347, 1348, 1361, 1363, 1365, 1367, 1368, 1370, 1371, 1373, 1375, 1377, and 1378; Revised USSGL accounts 1340 and 1360; Deleted USSGL accounts 1349 and 1369	T/L S2 09-01	2010	Cust
	Footnote				
V	Ftnt 2	Revised	T/L S2 09-01	2010	Cust
I	***USSGL Chart of Accounts:***				
I	None		T/L S2 09-01	2009	CoA
II	***USSGL Accounts and Definitions:***				
II	None		T/L S2 09-01	2009	Def
III	***USSGL Account Transactions:***				
	Transaction Code				
III	TC A212	Revised comment	T/L S2 09-01	2009	TC
III	TC B108	Added comment	T/L S2 09-01	2009	TC
III	TC C414	Revised comment	T/L S2 09-01	2009	TC
III	TC C646	Revised comment	T/L S2 09-01	2009	TC
III	TC D146	Revised description	T/L S2 09-01	2009	TC
III	TC D147	Revised description; Deleted dr USSGL account 1399	T/L S2 09-01	2009	TC

Section	Item Changed	Change	TFM Effective	Reporting FY	Financial Statement or Report
III	TC D402	Revised description, comment, and reference	T/L S2 09-01	2009	TC
III	TC D404	Added cr USSGL account 1329 and 1369; Added comment	T/L S2 09-01	2009	TC
III	TC D420	Revised description, comment, and reference	T/L S2 09-01	2009	TC
III	TC D422	Added cr USSGL account 5991; Deleted cr USSGL account 6190; Revised description, comment, and reference	T/L S2 09-01	2009	TC
III	TC D424	Revised description, comment, and reference	T/L S2 09-01	2009	TC
III	TC E416	Added dr USSGL account 6790; Deleted dr USSGL account 6100	T/L S2 09-01	2009	TC
IV	***USSGL Account Attributes:***				
	FACTS I USSGL Account Attribute Definition Report:				
	Column				
IV	System Characters	Revised for attribute Covered/NotCovered	T/L S2 09-01	2009	FACTSI AAD
IV	Supplied By	Revised for attribute Covered/NotCovered	T/L S2 09-01	2009	FACTSI AAD
	FACTS I USSGL Account Attribute Table:				
IV	None		T/L S2 09-01	2009	FACTSI Tbl
	FACTS II USSGL Account Attribute Table:				
	Column				
IV	Col Function	Deleted	T/L S2 09-01	2009	FACTSII Tbl
	Account				
IV	Acc 4393	Added domain value "Y" for Borrowing Source attribute	T/L S2 09-01	2009	FACTSII Tbl
	Footnote				
IV	Ftnt 3	Deleted	T/L S2 09-01	2009	FACTSII Tbl
IV	Attribute Definition Report				
	Detailed Financial Information				
IV	DFI Function	Deleted	T/L S2 09-01	2009	FACTSII ADR
IV	Entity Relationship Diagram				
	Detailed Financial Information				
IV	DFI Function	Deleted	T/L S2 09-01	2009	FACTSII ERD
V	***USSGL Crosswalks to Standard External Reports:***				
	SF 133: Report on Budget Execution and Budgetary Resources and Statement of Budgetary Resources:				
	Line				
V	Ln 1B	Deleted USSGL account 4290 with domain value "P" for Prior-Year Adj attribute	T/L S2 09-01	2009	133
V	Ln 2B	Added domain value "D" for Debit/Credit attribute to USSGL account 4310	T/L S2 09-01	2009	133
	FMS 2108: Yearend Closing Statement:				
V	None		T/L S2 09-01	2009	2108
	Budget Program and Financing (P&F) Schedule:				
	Line				
V	Ln 2140	Deleted USSGL account 4281	T/L S2 09-01	2009	P&F
V	Ln 2145	Deleted USSGL account 4281	T/L S2 09-01	2009	P&F
V	Ln 2145	Deleted "P" Prior_Year_Attribute domain value from USSGL account 4290	T/L S2 09-01	2009	P&F
V	Ln 2341	Revised description	T/L S2 09-01	2009	P&F
V	Ln 2342	Revised description	T/L S2 09-01	2009	P&F
V	Ln 2451.	Deleted USSGL account 4281	T/L S2 09-01	2009	P&F
V	Ln 5810	Deleted USSGL account 4281	T/L S2 09-01	2009	P&F
V	Ln 6000	Added USSGL account 4128	T/L S2 09-01	2009	P&F
V	Ln 6020	Added USSGL accounts 4128 and 4129	T/L S2 09-01	2009	P&F
V	Ln 6047	Added USSGL account 4128	T/L S2 09-01	2009	P&F

Section	Item Changed	Change	TFM Effective	Reporting FY	Financial Statement or Report
V	Ln 6710	Added USSGL account 4129	T/L S2 09-01	2009	P&F
V	Ln 6910	Deleted USSGL account 4281	T/L S2 09-01	2009	P&F
V	Ln 7240	Deleted USSGL account 4281	T/L S2 09-01	2009	P&F
V	Ln 7245	Deleted USSGL account 4281	T/L S2 09-01	2009	P&F
V	Ln 7410	Deleted USSGL account 4281	T/L S2 09-01	2009	P&F
V	Ln 7440	Deleted USSGL account 4281; Revised all Prior_Year_Adjustment attributes from "X" to "blank"	T/L S2 09-01	2009	P&F
V	Ln 8820	Deleted "3/4/8" Fund Type Attribute domain value from USSGL account 4290	T/L S2 09-01	2009	P&F
V	Ln 9305	Added	T/L S2 09-01	2009	P&F
V	Ln 9306	Added	T/L S2 09-01	2009	P&F
V	Ln 9502	Revised all Prior_Year_Adjustment attributes from "X" to "blank"	T/L S2 09-01	2009	P&F
	Column				
V	Col Function	Deleted	T/L S2 09-01	2009	P&F
	Footnotes				
V	Ftnt 1	Deleted; Added to Additional Information	T/L S2 09-01	2009	P&F
V	Ftnt 2	Deleted; Added to Additional Information	T/L S2 09-01	2009	P&F
	FMS 2108: Yearend Closing Statement:				
V	None		T/L S2 09-01	2009	2108
	Balance Sheet				
	Line				
V	Ln 8	Deleted domain value "E" for Entity/NonEntity attribute for USSGL account 1618	T/L S2 09-01	2009	BalSht
V	Ln 8	Revised footnote from 13 to 11 for USSGL accounts 1610, 1611, 1612, and 1613	T/L S2 09-01	2009	BalSht
V	Ln 24	Revised domain value "C/U" for Covered/NotCovered attribute for USSGL account 2191	T/L S2 09-01	2009	BalSht
V	Ln 27	Added USSGL account 2690	T/L S2 09-01	2009	BalSht
	Footnotes				
V	Ftnt 12	Added	T/L S2 09-01	2009	BalSht
	Statement of Net Cost:				
	Line				
V	Ln 1	Deleted domain value "F" for Fed/NonFed attribute for USSGL account 7210; Deleted domain value "N" for Fed/NonFed attribute for USSGL account 7212; Added domain value "F" for Fed/NonFed attribute for USSGL account 7500	T/L S2 09-01	2009	NetCost
V	Ln 2	Deleted domain value "F" for Fed/NonFed attribute for USSGL account 7110; Deleted domain value "N" for Fed/NonFed attribute for USSGL account 7112; Deleted footnote 6 from AI column for USSGL accounts 5100, 5109, 5200, 5209, 5500, and 5509	T/L S2 09-01	2009	NetCost
V	Ln 4	Added domain value "F" for Fed/NonFed attribute for USSGL account 7500; Deleted domain value "F" for Fed/NonFed attribute for USSGL account 7300	T/L S2 09-01	2009	NetCost
V	Ln 5	Deleted Additional Information "7" from USSGL accounts 7110, 7111, 7112, 7180, and 7190	T/L S2 09-01	2009	NetCost
	Statement of Changes in Net Position:				
	Footnotes				
V	Ftnt 12	Deleted	T/L S2 09-01	2009	NetPos
	Statement of Custodial Activity:				
V	None		T/L S2 09-01	2009	Cust

Section	Item Changed	Change	TFM Effective	Reporting FY	Financial Statement or Report
VI	***USSGL Crosswalks to the Closing Package Statements:***				
	Reclassified Balance Sheet:				
	Column Heading				
VI	Federal/NonFederal	Deleted footnote notation "2"	T/L S2 09-01	2009	RBalSht
	Line				
VI	Ln 2.7	Added	T/L S2 09-01	2009	RBalSht
VI	Ln 2.7	Revised line number from 2.7 to 2.8	T/L S2 09-01	2009	RBalSht
VI	Ln 2.8	Revised line number from 2.8 to 2.9	T/L S2 09-01	2009	RBalSht
VI	Ln 2.8	Revised calc	T/L S2 09-01	2009	RBalSht
VI	Ln 6.2	Added USSGL account 2141; Deleted USSGL account 2140	T/L S2 09-01	2009	RBalSht
VI	Ln 6.3	Added USSGL account 2191; Deleted USSGL account 2190	T/L S2 09-01	2009	RBalSht
VI	Ln 6.7	Added	T/L S2 09-01	2009	RBalSht
VI	Ln 6.7	Revised line number from 6.7 to 6.8	T/L S2 09-01	2009	RBalSht
VI	Ln 6.8	Revised line number from 6.8 to 6.9	T/L S2 09-01	2009	RBalSht
VI	Ln 6.9	Revised line number from 6.9 to 6.10	T/L S2 09-01	2009	RBalSht
VI	Ln 6.9	Revised calc	T/L S2 09-01	2009	RBalSht
VI	Ln 7.1	Deleted USSGL accounts 2179 and 2950	T/L S2 09-01	2009	RBalSht
VI	Ln 7.3	Added USSGL account 2141	T/L S2 09-01	2009	RBalSht
VI	Ln 9.1	Added USSGL accounts 5313, 5800, 5802, 5803. 5804, 5805, 5806, 5820, 5821, 5822, 5823, 5824, 5825, 5826, 5830, 5831, 5832, 5833, 5834, 5835, 5836, 5890, 5891, 5892, 5893, 5894, 5895, 5896, and 6340; Deleted USSGL accounts 5799 and 5809; Revised USSGL account 5801	T/L S2 09-01	2009	RBalSht
VI	Ln 9.2	Added USSGL accounts 5313, 5800, 5802, 5803, 5804, 5805, 5806, 5820, 5821, 5822, 5823, 5824, 5825, 5826, 5830, 5831, 5832, 5833, 5834, 5835, 5836, 5890, 5891, 5892, 5893, 5894, 5895, 5896, and 6340; Deleted USSGL accounts 5799 and 5809; Revised USSGL account 5801	T/L S2 09-01	2009	RBalSht
	Footnotes				
VI	Ftnt 2	Revised	T/L S2 09-01	2009	RBalSht
VI	Ftnt 8	Deleted	T/L S2 09-01	2009	RBalSht
VI	Ftnt 9	Deleted	T/L S2 09-01	2009	RBalSht
VI	Ftnt 10	Revised to 8	T/L S2 09-01	2009	RBalSht
VI	Ftnt 11	Revised to 9	T/L S2 09-01	2009	RBalSht
VI	Ftnt 10	Added	T/L S2 09-01	2009	RBalSht
VI	Ftnt 11	Added	T/L S2 09-01	2009	RBalSht
	Reclassified Statement of Net Cost:				
	Line				
VI	Ln 2	Added USSGL account 6340; Deleted USSGL account 6320	T/L S2 09-01	2009	RSNC
VI	Ln 3	Added USSGL account 6320; Deleted footnote 4	T/L S2 09-01	2009	RSNC
VI	Ln 5.7	Added USSGL account 7500; Added domain values "F" for Fed/NonFed attribute and "X" for Exchange/Nonexchange attribute for USSGL account 7500	T/L S2 09-01	2009	RSNC
VI	Ln 9	Added USSGL account 5313	T/L S2 09-01	2009	RSNC
	Footnotes				
VI	Ftnt 5	Deleted	T/L S2 09-01	2009	RSNC
	Reclassified Statement of Changes in Net Position:				
	Line				
VI	Ln 5.1	Added USSGL accounts 5821, 5831, and 5891; Deleted USSGL accounts 5800, 5809, and 5890; Revised USSGL account 5801	T/L S2 09-01	2009	RSCNP
VI	Ln 5.2	Added USSGL accounts 5802, 5822, 5832, and 5892; Deleted USSGL accounts 5800, 5801, 5809, and 5890	T/L S2 09-01	2009	RSCNP

Section	Item Changed	Change	TFM Effective	Reporting FY	Financial Statement or Report
VI	Ln 5.3	Added USSGL accounts 5803, 5823, 5833, and 5893; Deleted USSGL accounts 5800, 5801, 5809, and 5890	T/L S2 09-01	2009	RSCNP
VI	Ln 5.4	Added USSGL accounts 5804, 5824, 5834, and 5894; Deleted USSGL accounts 5800, 5801, 5809, and 5890	T/L S2 09-01	2009	RSCNP
VI	Ln 5.5	Added USSGL accounts 5805, 5825, 5835, and 5895; Deleted USSGL accounts 5800, 5801, 5809, and 5890	T/L S2 09-01	2009	RSCNP
VI	Ln 5.6	Added USSGL accounts 5806, 5826, 5836, and 5896; Deleted USSGL accounts 5800, 5801, 5809, and 5890	T/L S2 09-01	2009	RSCNP
VI	Ln 5.7	Added USSGL accounts 5820 and 5830; Revised Add. Info from "16" to "7" for USSGL account 5795	T/L S2 09-01	2009	RSCNP
VI	Ln 6.4	Added USSGL accounts 5802, 5803, 5804, 5805, 5806, 5820, 5821, 5822, 5823, 5824, 5825, 5826, 5830, 5831, 5832, 5833, 5834, 5835, 5836, 5891, 5892, 5893, 5894, 5895, and 5896; Deleted USSGL accounts 5809; Revised USSGL account 5801; Revised Add. Info. from "3" to "2" for the title line	T/L S2 09-01	2009	RSCNP
	Footnotes				
VI	Ftnt 2	Deleted	T/L S2 09-01	2009	RSCNP
VI	Ftnt 3	Revised to 2	T/L S2 09-01	2009	RSCNP
VI	Ftnt 4	Revised to 3	T/L S2 09-01	2009	RSCNP
VI	Ftnt 5	Deleted	T/L S2 09-01	2009	RSCNP
VI	Ftnt 6	Deleted	T/L S2 09-01	2009	RSCNP
VI	Ftnt 7	Deleted	T/L S2 09-01	2009	RSCNP
VI	Ftnt 8	Deleted	T/L S2 09-01	2009	RSCNP
VI	Ftnt 9	Deleted	T/L S2 09-01	2009	RSCNP
VI	Ftnt 10	Deleted	T/L S2 09-01	2009	RSCNP
VI	Ftnt 11	Deleted	T/L S2 09-01	2009	RSCNP
VI	Ftnt 12	Revised to 4	T/L S2 09-01	2009	RSCNP
VI	Ftnt 13	Deleted	T/L S2 09-01	2009	RSCNP
VI	Ftnt 14	Revised to 5	T/L S2 09-01	2009	RSCNP
VI	Ftnt 15	Revised to 6	T/L S2 09-01	2009	RSCNP
VI	Ftnt 16	Revised to 7	T/L S2 09-01	2009	RSCNP
T/L S2 08-03					
I	***USSGL Chart of Accounts:***				
I	None		T/L S2 08-03	2009	CoA
II	***USSGL Accounts and Definitions:***				
II	None		T/L S2 08-03	2009	Def
III	***USSGL Account Transactions:***				
III	TC C408	Revised comment	T/L S2 08-03	2009	TC
III	TC H100	Deleted dr USSGL accounts 1611, 1621, 1631, and 1639	T/L S2 08-03	2009	TC
III	TC H200	Added cr USSGL account 1990; Deleted cr USSGL account 2990	T/L S2 08-03	2009	TC
III	TC H300	Added cr USSGL accounts 7300, 7400, and 7401; Deleted dr USSGL accounts 7300, 7400, and 7401; Revised description	T/L S2 08-03	2009	TC
III	TC H301	Added dr USSGL accounts 7300, 7400, and 7401; Revised description	T/L S2 08-03	2009	TC

Section	Item Changed	Change	TFM Effective	Reporting FY	Financial Statement or Report
IV	***USSGL Account Attribute Tables:***				
	FACTS I USSGL Account Attribute Table:				
	Account				
IV	Acc 2191	Revised domain value "N" (shaded) for Fed/NonFed attribute	T/L S2 08-03	2009	FACTSI Tbl
	FACTS II USSGL Account Attribute Table:				
IV	None		T/L S2 08-03	2009	FACTSII Tbl
V	***USSGL Crosswalks to Standard External Reports:***				
	SF 133: Report on Budget Execution and Budgetary Resources and Statement of Budgetary Resources:				
V	None		T/L S2 08-03	2009	133
	FMS 2108: Yearend Closing Statement:				
V	None		T/L S2 08-03	2009	2108
	Balance Sheet				
	Line				
V	Ln 20	Revised Calc	T/L S2 08-03	2009	BalSht
V	Ln 28	Revised Calc	T/L S2 08-03	2009	BalSht
V	Ln 34	Revised Calc	T/L S2 08-03	2009	BalSht
	Statement of Net Cost:				
V	None		T/L S2 08-03	2009	NetCost
	Statement of Changes in Net Position:				
	Line				
V	Ln 13	Deleted "T" domain value for exchange/nonexchange attribute for USSGL accounts 5993 and 5994	T/L S2 08-03	2009	NetPos
	Ln 13	Added "A" domain value for custodial/noncustodial attribute for USSGL accounts 5993 and 5994	T/L S2 08-03	2009	NetPos
	Statement of Custodial Activity:				
V	None		T/L S2 08-03	2009	Cust

T/L S2 08-02

I	***USSGL Chart of Accounts:***				
	USSGL Account				
I	Acc 2140	Revised title	T/L S2 08-02	2009	CoA
I	Acc 2141	Added	T/L S2 08-02	2009	CoA
I	Acc 2179	Deleted	T/L S2 08-02	2009	CoA
I	Acc 2191	Added	T/L S2 08-02	2009	CoA
I	Acc 2400	Revised title	T/L S2 08-02	2009	CoA
I	Acc 2950	Deleted	T/L S2 08-02	2009	CoA
I	Acc 3400	Added	T/L S2 08-02	2009	CoA
I	Acc 3410	Added	T/L S2 08-02	2009	CoA
I	Acc 3420	Added	T/L S2 08-02	2009	CoA
I	Acc 4208	Added	T/L S2 08-02	2009	CoA
I	Acc 4281	Deleted	T/L S2 08-02	2009	CoA
I	Acc 5313	Added	T/L S2 08-02	2009	CoA
I	Acc 5791	Revised title	T/L S2 08-02	2009	CoA

Section	Item Changed	Change	TFM Effective	Reporting FY	Financial Statement or Report
I	Acc 5799	Deleted	T/L S2 08-02	2009	CoA
I	Acc 5800	Revised title	T/L S2 08-02	2009	CoA
I	Acc 5801	Revised title	T/L S2 08-02	2009	CoA
I	Acc 5802	Added	T/L S2 08-02	2009	CoA
I	Acc 5803	Added	T/L S2 08-02	2009	CoA
I	Acc 5804	Added	T/L S2 08-02	2009	CoA
I	Acc 5805	Added	T/L S2 08-02	2009	CoA
I	Acc 5806	Added	T/L S2 08-02	2009	CoA
I	Acc 5809	Deleted	T/L S2 08-02	2009	CoA
I	Acc 5820	Added	T/L S2 08-02	2009	CoA
I	Acc 5821	Added	T/L S2 08-02	2009	CoA
I	Acc 5822	Added	T/L S2 08-02	2009	CoA
I	Acc 5823	Added	T/L S2 08-02	2009	CoA
I	Acc 5824	Added	T/L S2 08-02	2009	CoA
I	Acc 5825	Added	T/L S2 08-02	2009	CoA
I	Acc 5826	Added	T/L S2 08-02	2009	CoA
I	Acc 5830	Added	T/L S2 08-02	2009	CoA
I	Acc 5831	Added	T/L S2 08-02	2009	CoA
I	Acc 5832	Added	T/L S2 08-02	2009	CoA
I	Acc 5833	Added	T/L S2 08-02	2009	CoA
I	Acc 5834	Added	T/L S2 08-02	2009	CoA
I	Acc 5835	Added	T/L S2 08-02	2009	CoA
I	Acc 5836	Added	T/L S2 08-02	2009	CoA
I	Acc 5890	Revised title	T/L S2 08-02	2009	CoA
I	Acc 5891	Added	T/L S2 08-02	2009	CoA
I	Acc 5892	Added	T/L S2 08-02	2009	CoA
I	Acc 5893	Added	T/L S2 08-02	2009	CoA
I	Acc 5894	Added	T/L S2 08-02	2009	CoA
I	Acc 5895	Added	T/L S2 08-02	2009	CoA
I	Acc 5896	Added	T/L S2 08-02	2009	CoA
I	Acc 6340	Added	T/L S2 08-02	2009	CoA
II	***USSGL Accounts and Definitions:***				
	USSGL Account				
II	Acc 2140	Revised title and definition	T/L S2 08-02	2009	Def
II	Acc 2141	Added	T/L S2 08-02	2009	Def
II	Acc 2179	Deleted	T/L S2 08-02	2009	Def
II	Acc 2191	Added	T/L S2 08-02	2009	Def
II	Acc 2400	Revised title and definition	T/L S2 08-02	2009	Def
II	Acc 2950	Deleted	T/L S2 08-02	2009	Def
II	Acc 3400	Added	T/L S2 08-02	2009	Def

Section	Item Changed	Change	TFM Effective	Reporting FY	Financial Statement or Report
II	Acc 3410	Added	T/L S2 08-02	2009	Def
II	Acc 3420	Added	T/L S2 08-02	2009	Def
II	Acc 4208	Added	T/L S2 08-02	2009	Def
II	Acc 4221	Revised definition	T/L S2 08-02	2009	Def
II	Acc 4281	Deleted	T/L S2 08-02	2009	Def
II	Acc 5313	Added	T/L S2 08-02	2009	Def
II	Acc 5791	Revised title and definition	T/L S2 08-02	2009	Def
II	Acc 5799	Deleted	T/L S2 08-02	2009	Def
II	Acc 5800	Revised title and definition	T/L S2 08-02	2009	Def
II	Acc 5801	Revised all	T/L S2 08-02	2009	Def
II	Acc 5802	Added	T/L S2 08-02	2009	Def
II	Acc 5803	Added	T/L S2 08-02	2009	Def
II	Acc 5804	Added	T/L S2 08-02	2009	Def
II	Acc 5805	Added	T/L S2 08-02	2009	Def
II	Acc 5806	Added	T/L S2 08-02	2009	Def
II	Acc 5809	Deleted	T/L S2 08-02	2009	Def
II	Acc 5820	Added	T/L S2 08-02	2009	Def
II	Acc 5821	Added	T/L S2 08-02	2009	Def
II	Acc 5822	Added	T/L S2 08-02	2009	Def
II	Acc 5823	Added	T/L S2 08-02	2009	Def
II	Acc 5824	Added	T/L S2 08-02	2009	Def
II	Acc 5825	Added	T/L S2 08-02	2009	Def
II	Acc 5826	Added	T/L S2 08-02	2009	Def
II	Acc 5830	Added	T/L S2 08-02	2009	Def
II	Acc 5831	Added	T/L S2 08-02	2009	Def
II	Acc 5832	Added	T/L S2 08-02	2009	Def
II	Acc 5833	Added	T/L S2 08-02	2009	Def
II	Acc 5834	Added	T/L S2 08-02	2009	Def
II	Acc 5835	Added	T/L S2 08-02	2009	Def
II	Acc 5836	Added	T/L S2 08-02	2009	Def
II	Acc 5890	Revised title and definition	T/L S2 08-02	2009	Def
II	Acc 5891	Added	T/L S2 08-02	2009	Def
II	Acc 5892	Added	T/L S2 08-02	2009	Def
II	Acc 5893	Added	T/L S2 08-02	2009	Def
II	Acc 5894	Added	T/L S2 08-02	2009	Def
II	Acc 5895	Added	T/L S2 08-02	2009	Def
II	Acc 5896	Added	T/L S2 08-02	2009	Def
II	Acc 5900	Revised definition	T/L S2 08-02	2009	Def
II	Acc 6330	Revised definition	T/L S2 08-02	2009	Def
II	Acc 6340	Added	T/L S2 08-02	2009	Def

Section	Item Changed	Change	TFM Effective	Reporting FY	Financial Statement or Report
III	***USSGL Account Transactions:***				
	Account Transaction Categories				
III	TC Cat H	Added	T/L S2 08-02	2009	TC
	Transaction Code				
III	TC A122	Revised comment	T/L S2 08-02	2009	TC
III	TC A123	Revised comment	T/L S2 08-02	2009	TC
III	TC A150	Deleted	T/L S2 08-02	2009	TC
III	TC A188	Added cr USSGL accounts 5801, 5802, 5803, 5804, 5805, and 5806	T/L S2 08-02	2009	TC
III	TC B105	Deleted cr USSGL account 2179; Revised comment	T/L S2 08-02	2009	TC
III	TC B107	Revised description	T/L S2 08-02	2009	TC
III	TC B110	Deleted dr USSGL account 2990; Revised description	T/L S2 08-02	2009	TC
III	TC B112	Added dr USSGL account 2141	T/L S2 08-02	2009	TC
III	TC B118	Added dr USSGL accounts 5891, 5892, 5893, 5894, 5895, and 5896	T/L S2 08-02	2009	TC
III	TC B120	Revised description	T/L S2 08-02	2009	TC
III	TC B121	Revised description	T/L S2 08-02	2009	TC
III	TC B402	Added cr USSGL account 2191	T/L S2 08-02	2009	TC
III	TC B408	Added dr USSGL accounts 2210, 2211, 2213, 2215; Deleted dr USSGL account 2990	T/L S2 08-02	2009	TC
III	TC B416	Added dr USSGL accounts 4450, 4510, 4610, 4620, 4700, 4720, 5891, 5892, 5893, 5894, 5895, and 5896; Added cr 4901	T/L S2 08-02	2009	TC
III	TC B418	Added cr USSGL account 2141	T/L S2 08-02	2009	TC
III	TC B420	Added cr USSGL account 2191; Deleted cr USSGL account 2190	T/L S2 08-02	2009	TC
III	TC B438	Revised comment	T/L S2 08-02	2009	TC
III	TC C108	Revised description	T/L S2 08-02	2009	TC
III	TC C126	Deleted	T/L S2 08-02	2009	TC
III	TC C141	Added cr USSGL accounts 5801, 5802, 5803, 5804, 5805, and 5806	T/L S2 08-02	2009	TC
III	TC C158	Revised comment	T/L S2 08-02	2009	TC
III	TC C170	Revised description	T/L S2 08-02	2009	TC
III	TC C402	Added cr USSGL accounts 5820, 5821, 5822, 5823, 5824, 5825, and 5826; Deleted cr USSGL account 5801	T/L S2 08-02	2009	TC
III	TC C410	Deleted	T/L S2 08-02	2009	TC
III	TC C422	Added cr USSGL accounts 5820, 5821, 5822, 5823, 5824, 5825, and 5826; Deleted cr USSGL account 5800	T/L S2 08-02	2009	TC
III	TC D102	Added dr USSGL account 2191	T/L S2 08-02	2009	TC
III	TC D106	Added cr USSGL account 2191	T/L S2 08-02	2009	TC
III	TC D107	Revised comment; Added dr USSGL account 4620; Added cr USSGL account 2191	T/L S2 08-02	2009	TC
III	TC D110	Added dr USSGL account 2191	T/L S2 08-02	2009	TC
III	TC D134	Revised comment; Added cr USSGL accounts 2191 and 4620	T/L S2 08-02	2009	TC
III	TC D145	Added cr USSGL account 4208; Deleted cr USSGL account 4201; Revised comment	T/L S2 08-02	2009	TC
III	TC D147	Revised description; Added dr USSGL account 1399	T/L S2 08-02	2009	TC
III	TC D308	Added dr USSGL accounts 2141 and 2191; Deleted dr USSGL account 2950 and cr USSGL account 2179	T/L S2 08-02	2009	TC
III	TC D312	Added cr USSGL accounts 2141 and 2191; Deleted dr USSGL account 2179 and cr USSGL account 2950	T/L S2 08-02	2009	TC
III	TC D402	Revised description, comment, and reference.	T/L S2 08-02	2009	TC

Section	Item Changed	Change	TFM Effective	Reporting FY	Financial Statement or Report
III	TC D424	Added dr USSGL accounts 5830, 5831, 5832, 5833, 5834, 5835, and 5836; Deleted dr USSGL account 5809	T/L S2 08-02	2009	TC
III	TC D506	Revised description	T/L S2 08-02	2009	TC
III	TC D586	Added dr USSGL accounts 5820, 5821, 5822, 5823, 5824, 5825, and 5826; Added cr USSGL accounts 5801, 5802, 5803, 5804, 5805, and 5806; Deleted dr USSGL account 5801	T/L S2 08-02	2009	TC
III	TC E102	Added cr USSGL account 2191	T/L S2 08-02	2009	TC
III	TC E118	Deleted cr USSGL account 5310; Added cr USSGL account 5313	T/L S2 08-02	2009	TC
III	TC E122	Deleted dr USSGL account 6330; Added dr USSGL account 6340	T/L S2 08-02	2009	TC
III	TC E514	Deleted dr USSGL account 2950	T/L S2 08-02	2009	TC
III	TC E610	Deleted cr USSGL account 2950	T/L S2 08-02	2009	TC
III	TC F302	Added dr USSGL account 4208	T/L S2 08-02	2009	TC
III	TC F336	Added dr USSGL accounts 5313, 5801, 5802, 5803, 5804, 5805, 5806, 5820, 5821, 5822, 5823, 5824, 5825, 5826; Added cr USSGL accounts 5830, 5831, 5832, 5833, 5834, 5835, 5836, 5891, 5892, 5893, 5894, 5895, 5896, and 6340; Deleted cr USSGL accounts 5799 and 5809	T/L S2 08-02	2009	TC
III	TC F390	Added cr USSGL account 4208; Deleted cr USSGL account 4201	T/L S2 08-02	2009	TC
III	TC H100	Added	T/L S2 08-02	2009	TC
III	TC H200	Added	T/L S2 08-02	2009	TC
III	TC H300	Added	T/L S2 08-02	2009	TC
III	TC H301	Added	T/L S2 08-02	2009	TC
III	TC H310	Added	T/L S2 08-02	2009	TC
III	TC H312	Added	T/L S2 08-02	2009	TC
IV	***USSGL Account Attribute Tables:***				
	FACTS I USSGL Account Attribute Table:				
	USSGL Account				
IV	Acc 2141	Added	T/L S2 08-02	2009	FACTSII Tbl
IV	Acc 2179	Deleted	T/L S2 08-02	2009	FACTSI Tbl
IV	Acc 2191	Added	T/L S2 08-02	2009	FACTSI Tbl
IV	Acc 2950	Deleted	T/L S2 08-02	2009	FACTSI Tbl
IV	Acc 3400	Added	T/L S2 08-02	2009	FACTSI Tbl
IV	Acc 3410	Added	T/L S2 08-02	2009	FACTSI Tbl
IV	Acc 3420	Added	T/L S2 08-02	2009	FACTSI Tbl
IV	Acc 5313	Added	T/L S2 08-02	2009	FACTSI Tbl
IV	Acc 5799	Deleted	T/L S2 08-02	2009	FACTSI Tbl
IV	Acc 5801	Revised	T/L S2 08-02	2009	FACTSII Tbl
IV	Acc 5802	Added	T/L S2 08-02	2009	FACTSII Tbl
IV	Acc 5803	Added	T/L S2 08-02	2009	FACTSII Tbl
IV	Acc 5804	Added	T/L S2 08-02	2009	FACTSII Tbl
IV	Acc 5805	Added	T/L S2 08-02	2009	FACTSII Tbl
IV	Acc 5806	Added	T/L S2 08-02	2009	FACTSII Tbl
IV	Acc 5809	Deleted	T/L S2 08-02	2009	FACTSI Tbl
IV	Acc 5820	Added	T/L S2 08-02	2009	FACTSI Tbl
IV	Acc 5821	Added	T/L S2 08-02	2009	FACTSI Tbl

Section	Item Changed	Change	TFM Effective	Reporting FY	Financial Statement or Report
IV	Acc 5822	Added	T/L S2 08-02	2009	FACTSI Tbl
IV	Acc 5823	Added	T/L S2 08-02	2009	FACTSI Tbl
IV	Acc 5824	Added	T/L S2 08-02	2009	FACTSI Tbl
IV	Acc 5825	Added	T/L S2 08-02	2009	FACTSI Tbl
IV	Acc 5826	Added	T/L S2 08-02	2009	FACTSI Tbl
IV	Acc 5830	Added	T/L S2 08-02	2009	FACTSI Tbl
IV	Acc 5831	Added	T/L S2 08-02	2009	FACTSI Tbl
IV	Acc 5832	Added	T/L S2 08-02	2009	FACTSI Tbl
IV	Acc 5833	Added	T/L S2 08-02	2009	FACTSI Tbl
IV	Acc 5834	Added	T/L S2 08-02	2009	FACTSI Tbl
IV	Acc 5835	Added	T/L S2 08-02	2009	FACTSI Tbl
IV	Acc 5836	Added	T/L S2 08-02	2009	FACTSI Tbl
IV	Acc 5891	Added	T/L S2 08-02	2009	FACTSI Tbl
IV	Acc 5892	Added	T/L S2 08-02	2009	FACTSI Tbl
IV	Acc 5893	Added	T/L S2 08-02	2009	FACTSI Tbl
IV	Acc 5894	Added	T/L S2 08-02	2009	FACTSI Tbl
IV	Acc 5895	Added	T/L S2 08-02	2009	FACTSI Tbl
IV	Acc 5896	Added	T/L S2 08-02	2009	FACTSI Tbl
IV	Acc 6340	Added	T/L S2 08-02	2009	FACTSI Tbl
	Footnotes				
IV	Ftnt 5	Added	T/L S2 08-02	2009	FACTSI Ftnt
IV	Ftnt 6	Revised from footnote 5	T/L S2 08-02	2009	FACTSI Ftnt
	FACTS II USSGL Account Attribute Table:				
	USSGL Account				
IV	Acc 4281B	Deleted	T/L S2 08-02	2009	FACTSII Tbl
IV	Acc 4281E	Deleted	T/L S2 08-02	2009	FACTSII Tbl
V	***USSGL Crosswalks to Standard External Reports:***				
	SF 133: Report on Budget Execution and Budgetary Resources and Statement of Budgetary Resources:				
	Line				
V	Ln 1A	Deleted USSGL account 4281B	T/L S2 08-02	2009	133
V	Ln 1B	Deleted USSGL account 4281E	T/L S2 08-02	2009	133
V	Ln 3D1b	Deleted USSGL account 4281B&E	T/L S2 08-02	2009	133
V	Ln 12B1	Deleted USSGL account 4281B	T/L S2 08-02	2009	133
V	Ln 12B2	Deleted USSGL account 4281E	T/L S2 08-02	2009	133
V	Ln 17	Deleted USSGL account 4281B&E	T/L S2 08-02	2009	133
V	Ln 18B	Deleted USSGL account 4281E	T/L S2 08-02	2009	133
V	Ln 19C	Deleted USSGL account 5809; Added USSGL accounts 1620, 5802, 5803, 5804, 5805, 5806, 5820, 5821, 5822, 5823, 5824, 5825, 5826, 5830, 5831, 5832, 5833, 5834, 5835, 5836, 5891, 5892, 5893, 5894, 5895, 5896, and 7111; Revised USSGL account 5801	T/L S2 08-02	2009	133
	Footnote				
V	Ftnt 27	Added	T/L S2 08-02	2009	133
	FMS 2108: Yearend Closing Statement:				
V	Col 7	Deleted USSGL account 4281	T/L S2 08-02	2009	2108
	Balance Sheet				
	Line				
V	Ln 17	Deleted USSGL account 2179	T/L S2 08-02	2009	BalSht
V	Ln 18	Added USSGL account 2141; Deleted USSGL account 2140	T/L S2 08-02	2009	BalSht
V	Ln 19	Deleted USSGL account 2950	T/L S2 08-02	2009	BalSht

Section	Item Changed	Change	TFM Effective	Reporting FY	Financial Statement or Report
V	Ln 23	Added USSGL account 2141; Deleted USSGL account 2140	T/L S2 08-02	2009	BalSht
V	Ln 24	Added USSGL account 2191; Deleted USSGL account 2190	T/L S2 08-02	2009	BalSht
V	Ln 32	Added USSGL account 5313, 5802, 5803, 5804, 5805, 5806, 5820, 5821, 5822, 5823, 5824, 5825, 5826, 5830, 5831, 5832, 5833, 5834, 5835, 5836, 5891, 5892, 5893, 5894, 5895, 5896, 6340; Deleted USSGL accounts 5799 and 5809; Revised USSGL account 5801	T/L S2 08-02	2009	BalSht
V	Ln 33	Added USSGL account 5313, 5802, 5803, 5804, 5805, 5806, 5820, 5821, 5822, 5823, 5824, 5825, 5826, 5830, 5831, 5832, 5833, 5834, 5835, 5836, 5891, 5892, 5893, 5894, 5895, 5896, and 6340; Deleted USSGL accounts 5799 and 5809; Revised USSGL account 5801	T/L S2 08-02	2009	BalSht
	Footnotes				
V	Ftnt 9	Deleted	T/L S2 08-02	2009	BalSht
V	Ftnt 10	Revised to 9	T/L S2 08-02	2009	BalSht
V	Ftnt 11	Revised to 10	T/L S2 08-02	2009	BalSht
V	Ftnt 12	Deleted	T/L S2 08-02	2009	BalSht
V	Ftnt 13	Revised to 11	T/L S2 08-02	2009	BalSht
	Statement of Net Cost				
	Line				
V	Ln 1	Added USSGL account 6340	T/L S2 08-02	2009	NetCost
V	Ln 2	Added USSGL account 5313	T/L S2 08-02	2009	NetCost
V	Ln 5	Added USSGL account 5313	T/L S2 08-02	2009	NetCost
	Statement of Changes in Net Position:				
	Line				
V	Ln 6	Added USSGL accounts 5802, 5803, 5804, 5805, 5806, 5820, 5821, 5822, 5823, 5824, 5825, 5826, 5830, 5831, 5832, 5833, 5834, 5835, 5836, 5891, 5892, 5893, 5894, 5895, 5896; Deleted USSGL account 5809; Revised USSGL account 5801	T/L S2 08-02	2009	NetPos
V	Ln 13	Deleted USSGL account 5799	T/L S2 08-02	2009	NetPos
	Statement of Custodial Activity:				
	Line				
V	Ln 1	Added USSGL account 5801; Deleted USSGL account 5800	T/L S2 08-02	2009	Cust
V	Ln 2	Added USSGL account 5802; Deleted USSGL account 5800	T/L S2 08-02	2009	Cust
V	Ln 3	Added USSGL account 5804; Deleted USSGL account 5800	T/L S2 08-02	2009	Cust
V	Ln 4	Added USSGL account 5805; Deleted USSGL account 5800	T/L S2 08-02	2009	Cust
V	Ln 5	Added USSGL account 5803; Deleted USSGL account 5800	T/L S2 08-02	2009	Cust
V	Ln 6	Added USSGL account 5806; Deleted USSGL account 5800	T/L S2 08-02	2009	Cust
V	Ln 9	Added USSGL accounts 5820, 5821, 5822, 5823, 5824, 5825, 5826, 5830, 5831, 5832, 5833, 5834, 5835, and 5836; Deleted USSGL accounts 5801 and 5809	T/L S2 08-02	2009	Cust
V	Ln 11	Added USSGL accounts 5891, 5892, 5893, 5894, 5895, and 5896	T/L S2 08-02	2009	Cust
V	Ln 13	Added USSGL accounts 5891, 5892, 5893, 5894, 5895, and 5896	T/L S2 07-01	2009	Cust

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U.S. GOVERNMENT
STANDARD GENERAL LEDGER

Supplement No. S2 Treasury Financial Manual

S2 09-01 June 2009

Part 1-- Fiscal 2009 Reporting

U.S. Standard General Ledger Division
Financial Management Service

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U.S. Government Standard General Ledger
Chart of Accounts

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

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

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

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

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

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U.S. Government Standard General Ledger
Chart of Accounts

Account Number	Title	Normal Balance
1000	**ASSETS**	
1010	Fund Balance With Treasury	Debit
1090	Fund Balance With Treasury Under a Continuing Resolution	Debit
	CASH	
1110	Undeposited Collections	Debit
1120	Imprest Funds	Debit
1130	Funds Held by the Public	Debit
1190	Other Cash	Debit
1195	Other Monetary Assets	Debit
1200	Foreign Currency	Debit
	RECEIVABLES	
1310	Accounts Receivable	Debit
1319	Allowance for Loss on Accounts Receivable	Credit
1320	Employment Benefit Contributions Receivable	Debit
1325	Taxes Receivable	Debit
1329	Allowance for Loss on Taxes Receivable	Credit
1330	Receivable for Transfers of Currently Invested Balances	Debit
1335	Expenditure Transfers Receivable	Debit
1340	Interest Receivable	Debit
1349	Allowance for Loss on Interest Receivable	Credit
1350	Loans Receivable	Debit
1351	Capitalized Loan Interest Receivable - Non-Credit Reform	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
1410	Advances and Prepayments	Debit
	INVENTORY AND RELATED PROPERTY	
1511	Operating Materials and Supplies Held for Use	Debit
1512	Operating Materials and Supplies Held in Reserve for Future Use	Debit
1513	Operating Materials and Supplies - Excess, Obsolete, and Unserviceable	Debit
1514	Operating Materials and Supplies Held for Repair	Debit

U.S. Government Standard General Ledger
Chart of Accounts

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

U.S. Government Standard General Ledger
Chart of Accounts

Account Number	Title	Normal Balance
1000	**ASSETS (continued)**	
	INVESTMENTS (continued)	
1611	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	Credit
1612	Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	Debit
1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	Debit
1618	Market Adjustment - Investments	Debit
1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	Debit
1621	Discount on Securities Other Than the Bureau of the Public Debt Securities	Credit
1622	Premium on Securities Other Than the Bureau of the Public Debt Securities	Debit
1623	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities	Debit
1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	Debit
1631	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	Credit
1633	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	Debit
1638	Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	Debit
1639	Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	Credit
1690	Other Investments	Debit
	GENERAL PROPERTY, PLANT, AND EQUIPMENT	
1711	Land and Land Rights	Debit
1712	Improvements to Land	Debit
1719	Accumulated Depreciation on Improvements to Land	Credit
1720	Construction-in-Progress	Debit
1730	Buildings, Improvements, and Renovations	Debit
1739	Accumulated Depreciation on Buildings, Improvements, and Renovations	Credit
1740	Other Structures and Facilities	Debit

U.S. Government Standard General Ledger
Chart of Accounts

Account Number	Title	Normal Balance
1000	**ASSETS (continued)**	
	GENERAL PROPERTY, PLANT, AND EQUIPMENT (continued)	
1749	Accumulated Depreciation on Other Structures and Facilities	Credit
1750	Equipment	Debit
1759	Accumulated Depreciation on Equipment	Credit
1810	Assets Under Capital Lease	Debit
1819	Accumulated Depreciation on Assets Under Capital Lease	Credit
1820	Leasehold Improvements	Debit
1829	Accumulated Amortization on Leasehold Improvements	Credit
1830	Internal-Use Software	Debit
1832	Internal-Use Software in Development	Debit
1839	Accumulated Amortization on Internal-Use Software	Credit
1840	Other Natural Resources	Debit
1849	Allowance for Depletion	Credit
1890	Other General Property, Plant, and Equipment	Debit
1899	Accumulated Depreciation on Other General Property, Plant, and Equipment	Credit
	OTHER ASSETS	
1921	Receivable From Appropriations	Debit
1990	Other Assets	Debit
2000	**LIABILITIES**	
	ACCRUED LIABILITIES - OTHER	
2110	Accounts Payable	Credit
2120	Disbursements in Transit	Credit
2130	Contract Holdbacks	Credit
2140	Accrued Interest Payable - Not Otherwise Classified	Credit
2141	Accrued Interest Payable - Debt	Credit
2150	Payable for Transfers of Currently Invested Balances	Credit
2155	Expenditure Transfers Payable	Credit
2160	Entitlement Benefits Due and Payable	Credit
2170	Subsidy Payable to the Financing Account	Credit
2180	Loan Guarantee Liability	Credit
2190	Other Liabilities With Related Budgetary Obligations	Credit
2191	Employee Health Care Liability Incurred but Not Reported	Credit

U.S. Government Standard General Ledger
Chart of Accounts

Account Number	Title	Normal Balance
	ACCRUED LIABILITIES - PAYROLL AND BENEFITS	
2210	Accrued Funded Payroll and Leave	Credit
2211	Withholdings Payable	Credit
2213	Employer Contributions and Payroll Taxes Payable	Credit
2215	Other Post Employment Benefits Due and Payable	Credit
2216	Pension Benefits Due and Payable to Beneficiaries	Credit
2217	Benefit Premiums Payable to Carriers	Credit
2218	Life Insurance Benefits Due and Payable to Beneficiaries	Credit
2220	Unfunded Leave	Credit
2225	Unfunded FECA Liability	Credit
2290	Other Unfunded Employment Related Liability	Credit
	UNEARNED REVENUE	
2310	Liability for Advances and Prepayments	Credit
2320	Other Deferred Revenue	Credit
2400	Liability for Nonfiduciary Deposit Funds, Clearing Accounts, and Undeposited Collections	Credit
	DEBT	
2510	Principal Payable to the Bureau of the Public Debt	Credit
2511	Capitalized Loan Interest Payable - Non-Credit Reform	Credit
2520	Principal Payable to the Federal Financing Bank	Credit
2530	Securities Issued by Federal Agencies Under General and Special Financing Authority	Credit
2531	Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority	Debit
2532	Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	Credit
2533	Amortization of Discount and Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	Debit
2540	Participation Certificates	Credit
2590	Other Debt	Credit
	ACTUARIAL LIABILITIES	
2610	Actuarial Pension Liability	Credit
2620	Actuarial Health Insurance Liability	Credit
2630	Actuarial Life Insurance Liability	Credit
2650	Actuarial FECA Liability	Credit
2690	Other Actuarial Liabilities	Credit

U.S. Government Standard General Ledger
Chart of Accounts

Account Number	Title	Normal Balance
	OTHER LIABILITIES	
2910	Prior Liens Outstanding on Acquired Collateral	Credit
2920	Contingent Liabilities	Credit
2940	Capital Lease Liability	Credit
2960	Accounts Payable From Canceled Appropriations	Credit
2970	Liability for Capital Transfers to the General Fund of the Treasury	Credit
2980	Custodial Liability	Credit
2985	Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity	Credit
2990	Other Liabilities Without Related Budgetary Obligations	Credit
2995	Estimated Cleanup Cost Liability	Credit
3000	**NET POSITION**	
3100	Unexpended Appropriations - Cumulative	Credit
3101	Unexpended Appropriations - Appropriations Received	Credit
3102	Unexpended Appropriations - Transfers-In	Credit
3103	Unexpended Appropriations - Transfers-Out	Debit
3106	Unexpended Appropriations - Adjustments	Credit
3107	Unexpended Appropriations - Used	Debit
3108	Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors	Debit
3109	Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles	Debit
3310	Cumulative Results of Operations	Credit
3400	Fiduciary Net Assets	Credit
3410	Contributions to Fiduciary Net Assets	Credit
3420	Withdrawals or Distributions of Fiduciary Net Assets	Debit
4000	**BUDGETARY**	
	ANTICIPATED RESOURCES	
4032	Estimated Indefinite Contract Authority	Debit
4034	Anticipated Adjustments to Contract Authority	Credit
4042	Estimated Indefinite Borrowing Authority	Debit
4044	Anticipated Reductions to Borrowing Authority	Credit
4047	Anticipated Transfers to the General Fund of the Treasury	Credit
4060	Anticipated Collections From Non-Federal Sources	Debit

U.S. Government Standard General Ledger
Chart of Accounts

Account Number	Title	Normal Balance
4000	**BUDGETARY (continued)**	
	ANTICIPATED RESOURCES (continued)	
4070	Anticipated Collections From Federal Sources	Debit
	TRANSFERS OF RECEIVABLES FROM INVESTED BALANCES	
4081	Amounts Appropriated From a Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred	Credit
4082	Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred	Credit
4083	Transfers - Current-Year Authority - Receivable - Transferred	Credit
	APPROPRIATIONS REALIZED	
4111	Debt Liquidation Appropriations	Debit
4112	Liquidation of Deficiency - Appropriations	Debit
4114	Appropriated Trust or Special Fund Receipts	Debit
4115	Loan Subsidy Appropriation	Debit
4117	Loan Administrative Expense Appropriation	Debit
4118	Reestimated Loan Subsidy Appropriation	Debit
4119	Other Appropriations Realized	Debit
4120	Appropriations Anticipated - Indefinite	Debit
4122	Authority Adjusted for Interest on the Bureau of the Public Debt Securities	Debit
4123	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction/Cancellation	Debit
4124	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation	Credit
4125	Loan Modification Adjustment Transfer Appropriation	Debit
4126	Amounts Appropriated From Specific Invested TAFS - Receivable	Debit
4127	Amounts Appropriated From Specific Invested TAFS - Payable	Credit
4128	Amounts Appropriated From Specific Invested TAFS - Transfers-In	Debit
4129	Amounts Appropriated From Specific Invested TAFS - Transfers-Out	Credit
	CONTRACT AUTHORITY	
4130	Appropriation To Liquidate Contract Authority Withdrawn	Credit
4131	Current-Year Contract Authority Realized	Debit

U.S. Government Standard General Ledger
Chart of Accounts

Account Number	Title	Normal Balance
4000	**BUDGETARY (continued)**	
	CONTRACT AUTHORITY (continued)	
4132	Substitution of Contract Authority	Credit
4133	Decreases to Indefinite Contract Authority	Credit
4134	Contract Authority Withdrawn	Credit
4135	Contract Authority Liquidated	Credit
4136	Contract Authority To Be Liquidated by Trust Funds	Credit
4137	Transfers of Contract Authority	Debit
4138	Appropriation To Liquidate Contract Authority	Debit
4139	Contract Authority Carried Forward	Debit
	BORROWING AUTHORITY	
4140	Substitution of Borrowing Authority	Credit
4141	Current-Year Borrowing Authority Realized	Debit
4143	Decreases to Indefinite Borrowing Authority	Credit
4144	Borrowing Authority Withdrawn	Credit
4145	Borrowing Authority Converted to Cash	Credit
4146	Actual Repayments of Debt, Current-Year Authority	Credit
4147	Actual Repayments of Debt, Prior-Year Balances	Credit
4148	Resources Realized From Borrowing Authority	Debit
4149	Borrowing Authority Carried Forward	Debit
	OTHER BUDGETARY RESOURCES	
4150	Reappropriations	Debit
4151	Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority	Credit
4152	Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances	Credit
4157	Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation	Debit
4158	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	Debit
4160	Anticipated Transfers - Current-Year Authority	Debit
4165	Allocations of Authority - Anticipated From Invested Balances	Debit
4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	Debit
4167	Allocations of Realized Authority - Transferred From Invested Balances	Debit

U.S. Government Standard General Ledger
Chart of Accounts

Account Number	Title	Normal Balance
4000	**BUDGETARY (continued)**	
	OTHER BUDGETARY RESOURCES (continued)	
4168	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction	Debit
4170	Transfers - Current-Year Authority	Debit
4171	Nonallocation Transfers of Invested Balances - Receivable	Debit
4172	Nonallocation Transfers of Invested Balances - Payable	Credit
4173	Nonallocation Transfers of Invested Balances - Transferred	Debit
4175	Allocation Transfers of Current-Year Authority for Noninvested Accounts	Debit
4176	Allocation Transfers of Prior-Year Balances	Debit
4180	Anticipated Transfers - Prior-Year Balances	Debit
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
4199	Transfer of Expired Expenditure Transfers - Receivable	Debit
4201	Total Actual Resources - Collected	Debit
4208	Adjustment to Total Resources - Disposition of Canceled Payables	Credit
4210	Anticipated Reimbursements and Other Income	Debit
4212	Liquidation of Deficiency - Offsetting Collections	Debit
4215	Anticipated Appropriation Trust Fund Expenditure Transfers	Debit
4221	Unfilled Customer Orders Without Advance	Debit
4222	Unfilled Customer Orders With Advance	Debit
4225	Appropriation Trust Fund Expenditure Transfers - Receivable	Debit
4230	Unfilled Customer Orders Without Advance - Transferred	Debit
4231	Unfilled Customer Orders With Advance - Transferred	Credit
4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	Debit
4233	Reimbursements and Other Income Earned - Receivable - Transferred	Debit
4234	Other Federal Receivables - Transferred	Debit
4251	Reimbursements and Other Income Earned - Receivable	Debit
4252	Reimbursements and Other Income Earned - Collected	Debit
4255	Appropriation Trust Fund Expenditure Transfers - Collected	Debit
4260	Actual Collections of "governmental-type" Fees	Debit

U.S. Government Standard General Ledger
Chart of Accounts

Account Number	Title	Normal Balance
4000	**BUDGETARY (continued)**	
	OTHER BUDGETARY RESOURCES (continued)	
4261	Actual Collections of Business-Type Fees	Debit
4262	Actual Collections of Loan Principal	Debit
4263	Actual Collections of Loan Interest	Debit
4264	Actual Collections of Rent	Debit
4265	Actual Collections From Sale of Foreclosed Property	Debit
4266	Other Actual Business-Type Collections From Non-Federal Sources	Debit
4267	Other Actual "governmental-type" Collections From Non-Federal Sources	Debit
4271	Actual Program Fund Subsidy Collected	Debit
4273	Interest Collected From Treasury	Debit
4275	Actual Collections From Liquidating Fund	Debit
4276	Actual Collections From Financing Fund	Debit
4277	Other Actual Collections - Federal	Debit
4283	Interest Receivable From Treasury	Debit
4285	Receivable From the Liquidating Fund	Debit
4286	Receivable From the Financing Fund	Debit
4287	Other Federal Receivables	Debit
4290	Amortization and Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	Debit
	BUDGETARY ADJUSTMENTS AND STATUS OF RESOURCES - UNOBLIGATED	
4310	Anticipated Recoveries of Prior-Year Obligations	Debit
4320	Adjustments for Changes in Prior-Year Allocations of Budgetary Resources	Debit
4350	Canceled Authority	Credit
4351	Partial or Early Cancellation of Authority With a U.S. Treasury Warrant	Credit
4355	Cancellation of Appropriation From Unavailable Receipts	Credit
4356	Cancellation of Appropriation From Invested Balances	Credit
4357	Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds	Credit
4382	Temporary Reduction - New Budget Authority	Credit
4383	Temporary Reduction - Prior-Year Balances	Credit
4384	Temporary Reduction/Cancellation Returned by Appropriation	Credit

U.S. Government Standard General Ledger
Chart of Accounts

Account Number	Title	Normal Balance
4000	**BUDGETARY (continued)**	
	BUDGETARY ADJUSTMENTS AND STATUS OF RESOURCES - UNOBLIGATED (continued)	
4387	Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority	Credit
4388	Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances	Credit
4391	Adjustments to Indefinite No-Year Authority	Credit
4392	Permanent Reduction - New Budget Authority	Credit
4393	Permanent Reduction - Prior-Year Balances	Credit
4394	Receipts Unavailable for Obligation Upon Collection	Credit
4395	Authority Unavailable for Obligation Pursuant to Public Law - Temporary	Credit
4397	Receipts and Appropriations Temporarily Precluded From Obligation	Credit
4398	Offsetting Collections Temporarily Precluded From Obligation	Credit
4399	Special and Trust Fund Refunds and Recoveries Temporarily Precluded From Obligation	Credit
4420	Unapportioned Authority - Pending Rescission	Credit
4430	Unapportioned Authority - OMB Deferral	Credit
4450	Unapportioned Authority	Credit
4510	Apportionments	Credit
4520	Reserved for Agency Use	N.A.
4530	Reserved for Agency Use	N.A.
4540	Reserved for Agency Use	N.A.
4550	Reserved for Agency Use	N.A.
4560	Reserved for Agency Use	N.A.
4570	Reserved for Agency Use	N.A.
4580	Reserved for Agency Use	N.A.
4590	Apportionments - Anticipated Resources - Programs Subject to Apportionment	Credit
4610	Allotments - Realized Resources	Credit
4620	Unobligated Funds Exempt From Apportionment	Credit
4630	Funds Not Available for Commitment/Obligation	Credit
4650	Allotments - Expired Authority	Credit
4690	Anticipated Resources - Programs Exempt From Apportionment	Credit
4700	Commitments - Programs Subject to Apportionment	Credit
4720	Commitments - Programs Exempt From Apportionment	Credit

U.S. Government Standard General Ledger
Chart of Accounts

Account Number	Title	Normal Balance
	BUDGETARY ADJUSTMENTS AND STATUS OF RESOURCES - UNEXPENDED OBLIGATIONS	
4801	Undelivered Orders - Obligations, Unpaid	Credit
4802	Undelivered Orders - Obligations, Prepaid/Advanced	Credit
4831	Undelivered Orders - Obligations Transferred, Unpaid	Credit
4832	Undelivered Orders - Obligations Transferred, Prepaid/Advanced	Credit
4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	Debit
4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	Debit
4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	Credit
4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	Credit
	BUDGETARY ADJUSTMENTS AND STATUS OF RESOURCES - EXPENDED AUTHORITY	
4901	Delivered Orders - Obligations, Unpaid	Credit
4902	Delivered Orders - Obligations, Paid	Credit
4908	Authority Outlayed Not Yet Disbursed	Credit
4931	Delivered Orders - Obligations Transferred, Unpaid	Credit
4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	Debit
4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	Debit
4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	Credit
4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	Credit
5000	**REVENUE AND OTHER FINANCING SOURCES**	
5100	Revenue From Goods Sold	Credit
5109	Contra Revenue for Goods Sold	Debit
5200	Revenue From Services Provided	Credit
5209	Contra Revenue for Services Provided	Debit
5310	Interest Revenue - Other	Credit
5311	Interest Revenue - Investments	Credit
5312	Interest Revenue - Loans Receivable/Uninvested Funds	Credit

U.S. Government Standard General Ledger
Chart of Accounts

Account Number	Title	Normal Balance
5000	**REVENUE AND OTHER FINANCING SOURCES (continued)**	
5313	Interest Revenue - Subsidy Amortization	Credit
5317	Contra Revenue for Interest Revenue - Loans Receivable	Debit
5318	Contra Revenue for Interest Revenue - Investments	Debit
5319	Contra Revenue for Interest Revenue - Other	Debit
5320	Penalties, Fines, and Administrative Fees Revenue	Credit
5329	Contra Revenue for Penalties, Fines, and Administrative Fees	Debit
5400	Benefit Program Revenue	Credit
5409	Contra Revenue for Benefit Program Revenue	Debit
5500	Insurance and Guarantee Premium Revenue	Credit
5509	Contra Revenue for Insurance and Guarantee Premium Revenue	Debit
5600	Donated Revenue - Financial Resources	Credit
5609	Contra Revenue for Donations - Financial Resources	Debit
5610	Donated Revenue - Nonfinancial Resources	Credit
5619	Contra Donated Revenue - Nonfinancial Resources	Debit
5700	Expended Appropriations	Credit
5708	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors	Credit
5709	Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles	Credit
5720	Financing Sources Transferred In Without Reimbursement	Credit
5730	Financing Sources Transferred Out Without Reimbursement	Debit
5740	Appropriated Earmarked Receipts Transferred In	Credit
5745	Appropriated Earmarked Receipts Transferred Out	Debit
5750	Expenditure Financing Sources - Transfers-In	Credit
5755	Nonexpenditure Financing Sources - Transfers-In	Credit
5760	Expenditure Financing Sources - Transfers-Out	Debit
5765	Nonexpenditure Financing Sources - Transfers-Out	Debit
5775	Nonbudgetary Financing Sources Transferred In	Credit
5776	Nonbudgetary Financing Sources Transferred Out	Debit
5780	Imputed Financing Sources	Credit
5790	Other Financing Sources	Credit
5791	Adjustment to Financing Sources - Downward Reestimate or Negative Subsidy	Debit
5795	Seigniorage	Credit
5800	Tax Revenue Collected - Not Otherwise Classified	Credit
5801	Tax Revenue Collected - Individual	Credit

U.S. Government Standard General Ledger
Chart of Accounts

Account Number	Title	Normal Balance
5000	**REVENUE AND OTHER FINANCING SOURCES (continued)**	
5802	Tax Revenue Collected - Corporate	Credit
5803	Tax Revenue Collected - Unemployment	Credit
5804	Tax Revenue Collected - Excise	Credit
5805	Tax Revenue Collected - Estate and Gift	Credit
5806	Tax Revenue Collected - Customs	Credit
5820	Tax Revenue Accrual Adjustment - Not Otherwise Classified	Credit
5821	Tax Revenue Accrual Adjustment - Individual	Credit
5822	Tax Revenue Accrual Adjustment - Corporate	Credit
5823	Tax Revenue Accrual Adjustment - Unemployment	Credit
5824	Tax Revenue Accrual Adjustment - Excise	Credit
5825	Tax Revenue Accrual Adjustment - Estate and Gift	Credit
5826	Tax Revenue Accrual Adjustment - Customs	Credit
5830	Contra Revenue for Taxes - Not Otherwise Classified	Debit
5831	Contra Revenue for Taxes - Individual	Debit
5832	Contra Revenue for Taxes - Corporate	Debit
5833	Contra Revenue for Taxes - Unemployment	Debit
5834	Contra Revenue for Taxes - Excise	Debit
5835	Contra Revenue for Taxes - Estate and Gift	Debit
5836	Contra Revenue for Taxes - Customs	Debit
5890	Tax Revenue Refunds - Not Otherwise Classified	Debit
5891	Tax Revenue Refunds - Individual	Debit
5892	Tax Revenue Refunds - Corporate	Debit
5893	Tax Revenue Refunds - Unemployment	Debit
5894	Tax Revenue Refunds - Excise	Debit
5895	Tax Revenue Refunds - Estate and Gift	Debit
5896	Tax Revenue Refunds - Customs	Debit
5900	Other Revenue	Credit
5909	Contra Revenue for Other Revenue	Debit
5990	Collections for Others - Statement of Custodial Activity	Debit
5991	Accrued Collections for Others - Statement of Custodial Activity	Debit
5993	Offset to Non-Entity Collections - Statement of Changes in Net Position	Debit
5994	Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position	Debit
5997	Financing Sources Transferred In From Custodial Statement Collections	Credit

U.S. Government Standard General Ledger
Chart of Accounts

Account Number	Title	Normal Balance
5000	**REVENUE AND OTHER FINANCING SOURCES (continued)**	
5998	Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the Treasury	Debit
6000	**EXPENSES**	
6100	Operating Expenses/Program Costs	Debit
6190	Contra Bad Debt Expense - Incurred for Others	Credit
6199	Adjustment to Subsidy Expense	Credit
6310	Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank	Debit
6320	Interest Expenses on Securities	Debit
6330	Other Interest Expenses	Debit
6340	Interest Expense Accrued on the Liability for Loan Guarantees	Debit
6400	Benefit Expense	Debit
6500	Cost of Goods Sold	Debit
6600	Applied Overhead	Credit
6610	Cost Capitalization Offset	Credit
6710	Depreciation, Amortization, and Depletion	Debit
6720	Bad Debt Expense	Debit
6730	Imputed Costs	Debit
6790	Other Expenses Not Requiring Budgetary Resources	Debit
6800	Future Funded Expenses	Debit
6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	Debit
6900	Nonproduction Costs	Debit
7000	**GAINS/LOSSES/MISCELLANEOUS ITEMS**	
	GAINS	
7110	Gains on Disposition of Assets - Other	Credit
7111	Gains on Disposition of Investments	Credit
7112	Gains on Disposition of Borrowings	Credit
7180	Unrealized Gains	Credit
7190	Other Gains	Credit
	LOSSES	
7210	Losses on Disposition of Assets - Other	Debit

U.S. Government Standard General Ledger
Chart of Accounts

Account Number	Title	Normal Balance
7000	**GAINS/LOSSES/MISCELLANEOUS ITEMS (continued)**	
	LOSSES (continued)	
7211	Losses on Disposition of Investments	Debit
7212	Losses on Disposition of Borrowings	Debit
7280	Unrealized Losses	Debit
7290	Other Losses	Debit
	MISCELLANEOUS ITEMS	
7300	Extraordinary Items	Credit
7400	Prior-Period Adjustments Due to Corrections of Errors	Credit
7401	Prior-Period Adjustments Due to Changes in Accounting Principles	Credit
7500	Distribution of Income - Dividend	Debit
7600	Changes in Actuarial Liability	Debit
8000	**MEMORANDUM**	
8010	Guaranteed Loan Level	Debit
8015	Guaranteed Loan Level - Unapportioned	Credit
8020	Guaranteed Loan Level - Apportioned	Credit
8025	Reserved for Agency Use	N.A.
8030	Reserved for Agency Use	N.A.
8035	Reserved for Agency Use	N.A.
8040	Guaranteed Loan Level - Used Authority	Credit
8045	Guaranteed Loan Level - Unused Authority	Credit
8050	Guaranteed Loan Principal Outstanding	Debit
8053	Guaranteed Loan New Disbursements by Lender	Credit
8056	Reserved for Agency Use	N.A.
8059	Reserved for Agency Use	N.A.
8062	Reserved for Agency Use	N.A.
8065	Guaranteed Loan Collections, Defaults, and Adjustments	Debit
8068	Reserved for Agency Use	N.A.
8070	Guaranteed Loan Cumulative Disbursements by Lenders	Credit
8101	Partial or Early Cancellation of Authority	Credit
8102	Offset for Partial or Early Cancellation of Authority	Debit
8801	Offset for Purchases of Assets	Credit
8802	Purchases of Property, Plant, and Equipment	Debit

U.S. Government Standard General Ledger
Chart of Accounts

Account Number	Title	Normal Balance
8000	**MEMORANDUM (continued)**	
8803	Purchases of Inventory and Related Property	Debit
8804	Purchases of Assets - Other	Debit

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U.S. Government Standard General Ledger
Accounts and Definitions

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

Definition: The amount equal to the funding provided under a continuing resolution and apportioned in accordance with Office of Management and Budget's automatic apportionment bulletin. The balance in this account will adjust to zero when Financial Management Service processes a warrant and must adjust to zero by yearend.

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

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

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

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 Office of Management and Budget) 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: Capitalized Loan Interest Receivable - Non-Credit Reform
Account Number: 1351
Normal Balance: Debit

Definition: The amount of accrued interest due on a non-credit reform loan that has been capitalized. Capitalized interest, like loan principal, is subject to interest charges until such time as the debt is paid or otherwise settled.

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. 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: 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.

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

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

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

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.

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

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

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

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

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

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.

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

Definition: The accumulated cost or value of completed products.

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

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

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

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

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.

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

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

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

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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.

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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.

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.

U.S. Government Standard General Ledger
Accounts and Definitions

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.

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

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

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.

U.S. Government Standard General Ledger
Accounts and Definitions

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.”

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.

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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.

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.

U.S. Government Standard General Ledger
Accounts and Definitions

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

Definition: The cost of 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.

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.

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

Definition: Accumulates depreciation charged to expense for equipment.

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

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

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

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

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.

U.S. Government Standard General Ledger
Accounts and Definitions

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

Definition: Accumulates amortization charged to expense for leasehold improvements.

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

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

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

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

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

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

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

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

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

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

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

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

Definition: Other assets not otherwise classified above.

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

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

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

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

Definition: The amount of interest accrued and owed to others that is not otherwise identified.

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

Definition: The amount of interest accrued and owed to others that is the result of loans and securities issued under general and special financing authority, including securities issued by the Bureau of the Public Debt.

U.S. Government Standard General Ledger
Accounts and Definitions

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

Definition: The amount representing transfers payable from balances that are currently invested. To accommodate cash management practices, funds will remain invested until needed for disbursement. At such time, the receiving 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 Office of Management and Budget) that occurs as a result of a nonexchange transaction.

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

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

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

Definition: This account is the financing fund for loan guarantee programs. Record all transactions that affect the subsidy for loan guarantees in this account. It represents the expected present value of cash flows to and from the Federal Government from loan guarantees. The initial transaction transfers the subsidy monies from the program fund to the financing fund. 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 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: Employee Health Care Liability Incurred but Not Reported
Account Number: 2191
Normal Balance: Credit

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

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.)

U.S. Government Standard General Ledger
Accounts and Definitions

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.

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

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

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.)

U.S. Government Standard General Ledger
Accounts and Definitions

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.)

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.

U.S. Government Standard General Ledger
Accounts and Definitions

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.

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

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

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.

U.S. Government Standard General Ledger
Accounts and Definitions

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

Definition: The amount of accrued interest owed on a non-credit reform loan that has been capitalized. Capitalized interest, like loan principal, is subject to interest charges until such time as the debt is paid or otherwise settled.

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.

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.

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

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

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

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

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

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

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

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

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

Definition: The amount of custodial revenue (as defined by FASAB SFFAS No. 7, paragraphs 45 and 49) yet to be transferred to another entity. For amounts collected or to be collected on behalf of the General Fund of the Treasury, use Federal Agencies' Centralized Trial-Balance System (FACTS I) attribute domain values Federal "F" and transaction partner "99." For all other amounts, use the appropriate attribute domain value. This USSGL account is included on the USSGL crosswalk for the Statement of Custodial Activity or on a custodial footnote.

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

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

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

Definition: Other liabilities not otherwise classified, for which there is not a related budgetary obligation.

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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.

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

Account Title: Unexpended Appropriations - 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.

U.S. Government Standard General Ledger
Accounts and Definitions

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.

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

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

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

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

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

Definition: 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.

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

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

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

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

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

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

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

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

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

Account Title: 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.

U.S. Government Standard General Ledger
Accounts and Definitions

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.

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

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

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

Definition: Amounts appropriated in an appropriation or authorization act from an invested Treasury Appropriation Fund Symbol (TAFS) to a specific expenditure account. The amounts appropriated to the agency will be accomplished via nonexpenditure transfer; however, the amounts are reflected in the President's Budget as an appropriation rather than as a transfer. For cash management purposes, the funds remain invested until needed for disbursement; therefore, a payable is required to reflect the total budget authority. Other TAFS may record this account only with prior Office of Management and Budget 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 Treasury Appropriation Fund Symbol (TAFS) to a specific agency expenditure account and transferred in via nonexpenditure transfer. However, the amounts are reflected in the President's Budget as an appropriation rather than a transfer. Use only with Office of Management and Budget approval.

U.S. Government Standard General Ledger
Accounts and Definitions

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

Definition: Amounts appropriated in an appropriation or authorization act from an invested Treasury Appropriation Fund Symbol (TAFS) to a specific agency expenditure account, and then transferred out via nonexpenditure transfer. However, the amounts are reflected in the President's Budget as an appropriation rather than a transfer. Use only with Office of Management and Budget 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.

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

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

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

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

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

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

Definition: The amount of contract authority transferred between two Treasury Appropriation Fund Symbols based upon an approved letter. This occurs before the actual transfer of funds. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance.

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.

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.

U.S. Government Standard General Ledger
Accounts and Definitions

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 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.

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.

U.S. Government Standard General Ledger
Accounts and Definitions

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 series 1610, “Earnings of Government-Owned Enterprises,” and 2810, “Repayments of Capital Investment, Government-Owned Enterprises.”

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

Definition: The amount to be transferred out of unrealized nonexpenditure transfers of invested balances, excluding allocation transfers, between two trust funds or between two Federal funds (as defined by Office of Management and Budget), when investment authority is involved. For cash management purposes, the funds remain invested until needed for disbursement. (This occurs before the request for SF 1151: Nonexpenditure Transfer Authorization, and is only permissible under specific circumstances.) Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance.

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 Office of Management and Budget 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 Office of Management and Budget (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 Office of Management and Budget 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: Adjustment to Total Resources - Disposition of Canceled Payables
Account Number: 4208
Normal Balance: Credit

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

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

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

Definition: The total amount of unearned reimbursable orders accepted without an advance. This account represents the amount of goods and/or services to be furnished for other Federal Government agencies and for the public, if permitted by law and by long-standing, generally accepted practice. It also includes amounts for "jointly supported projects." At the time goods and/or services are furnished, the amount becomes reimbursements earned. In addition, this account is used in the credit financing fund to record the subsidy that will be received when previously obligated loans are disbursed.

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

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

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

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

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

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

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.

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

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

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

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

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

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.

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

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

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

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.

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

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

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

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

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

Account Title: 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).

U.S. Government Standard General Ledger
Accounts and Definitions

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 Office of Management and Budget 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: Canceled Authority
Account Number: 4350
Normal Balance: Credit

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

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

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

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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.

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

Definition: The amount of a temporary reduction or cancellation reclassified at yearend closing. Use only for Treasury Appropriation Fund Symbol (TAFS) receiving a temporary reduction or a cancellation of amounts payable from invested trust or special fund balances. Also use for the amount subsequently recorded as new budget authority and returned as an appropriation to a TAFS in the next year.

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

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

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

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

Definition: The amount of prior-year balances permanently reduced by enacted legislation. For amounts appropriated from the General Fund of the Treasury or from unavailable receipts, there is an impact on fund balance. However, for reductions to contract authority and borrowing authority, there is no impact on fund balance. 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 resource reduced in a losing Treasury Appropriation Fund Symbol due to a reappropriation.

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

Account Title: 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.

U.S. Government Standard General Ledger
Accounts and Definitions

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

Definition: The amount of offsetting collections that become unavailable for obligation until specific legal requirements are met. This account does not close at yearend.

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

Definition: The amount of authority in a special or trust Treasury Appropriation Fund Symbol 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 Office of Management and Budget 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.

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

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

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

Definition: Amounts apportioned by Office of Management and Budget 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 available for obligation or commitment. Allowances or suballotments may be established at the agency level.

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

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

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

Definition: Appropriated funds not available for commitment/obligation.

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

Definition: Anticipated amounts in programs exempt from apportionment.

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

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

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

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

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

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

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

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

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

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

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

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

Definition: The amount of authority outlayed but not yet disbursed. Use only in specific circumstances, such as for interest on certain Bureau of the Public Debt securities. Must have USSGL and Office of Management and Budget 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. This includes amounts accrued or due for: (1) services performed by employees, contractors, vendors, carriers, grantees, lessors, and other government funds; (2) goods and tangible property received; and (3) programs for which no current service performance is required such as annuities, insurance claims, benefit payments, loans, etc. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance.

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

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

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

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

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

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

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

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

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

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.

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

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

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

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.

U.S. Government Standard General Ledger
Accounts and Definitions

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.

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.

U.S. Government Standard General Ledger
Accounts and Definitions

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.

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

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

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

Account Title: Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors
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.

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.

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

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

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

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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 Office of Management and Budget) 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 Office of Management and Budget). Transactions using this account will have a budgetary impact.

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

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

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

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

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

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

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

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

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.

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

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

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

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

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

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

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

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

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

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

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

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

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

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

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

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

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

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

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

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

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

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

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

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

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

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

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

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

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

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

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

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

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

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.

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

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

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

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

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

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

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.

U.S. Government Standard General Ledger
Accounts and Definitions

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.

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U.S. Government Standard General Ledger Account Transactions

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

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

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

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

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

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

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

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

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

- There may be mixed funding in a single TAFS. The net position of a TAFS may be a mix of:
    - Unexpended appropriations derived from general fund resources not earmarked by law for a specific purpose, and
    - Financing sources, such as Economy Act revenue, that impact cumulative results of operations.
- To facilitate reconciliation of interagency expenses and revenues, 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 88XX series accounts 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).
- The transaction reference provides an example of where this transaction appears. It does not provide all possible USSGL implementation guidance that may contain this transaction.

Section III:	**Page Number**
USSGL Account Transaction Categories	III - 4
USSGL Account Transaction Listing	III - 5
USSGL Account Transactions	III - 36
USSGL Account Transaction Postings	III - 279

Note: The following alpha extensions to transaction numbers indicate:
R = The USSGL transaction noted with the "R" extension contains instructions to reverse in the comment.
AP = The USSGL transaction noted with the "AP" extension contains instructions to also post another transaction in the comment.

U.S. Government Standard General Ledger
Account Transaction Listing

TRANSACTION CODE	TRANSACTION DESCRIPTION

Account Transaction Categories

Transaction Code

A. Funding

- 100 - 399 • Budgetary Resources Other Than Collections
- 400 - 699 • Authority Transfers
- 700 - 799 • Reimbursables and Other Income

B. Disbursements and Payables

- 100 - 299 • Payments/Purchases
- 300 - 399 • Commitments/Undelivered Orders/Expended Authority - Unpaid
- 400 - 599 • Payables/Accrued Liabilities
- 600 - 699 • Advances and Prepayments

C. Collections and Receivables

- 100 - 399 • Receipts
- 400 - 599 • Receivables/Accrued Revenue
- 600 - 799 • Asset Sale and Disposition (Gains and Losses)

D. Adjustments/Writeoffs/Reclassification

- 100 - 299 • Upward and Downward Adjustments
- 300 - 399 • Prior-Period Adjustments
- 400 - 499 • Writeoffs
- 500 - 799 • Reclassification/Revaluation

E. Accruals/Nonbudgetary Transfers Other Than Disbursements and Collections

- 100 - 399 • Accrual, Depreciation, Amortization, and Depletion
- 400 - 499 • Accumulated and Allocated Costs Not in Categories Above
- 500 - 799 • Transfers Without Budgetary Impact

F. Yearend

- 100 - 299 • Preclosing Entries
- 300 - 499 • Closing Entries

G. Memorandum Entries

- 100 - 299 • All Memorandum Entries (Excluding Closing Memorandum Entries)

H. Other Specialized Transaction Entries

- 100 - 799 •

U.S. Government Standard General Ledger
Account Transaction Listing

TRANSACTION CODE	TRANSACTION DESCRIPTION
A102	To record an anticipated appropriation.
A104	To record the enactment of appropriations.
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 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 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 funded by a special or trust unavailable receipt account.
A134	To record appropriated receipts permanently reduced and canceled by legislative action in special and trust Treasury Appropriation Fund Symbols.
A135	To record budget authority temporarily reduced by legislative action. This transaction may be used in special and trust Treasury Appropriation Fund Symbols that are designated by Treasury as available for investment, or in revolving funds, or for reductions of spending authority from offsetting collections if deemed appropriate by the Office of Management and Budget (OMB) and/or specific legislative action.
A136	To record rescission and withdrawal of funds for balances previously recorded as pending rescission.
A137	To record unobligated balances withheld from availability pending congressional action or Presidential rescission proposal.
A138	To record estimated recoveries of prior-year obligations.
A139	To record authority, in a trust or special fund Treasury Appropriation Fund Symbols, 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 liquidating account funds to Treasury.
A146	To record subsidy disbursed by the program fund not previously accrued.
A148	To record decreases to indefinite borrowing authority.
A152	To record indefinite or definite borrowing authority.
A154	To record the realization of borrowing authority that was previously estimated.
A155	To record an appropriation to liquidate obligations initially incurred against the authority to borrow when the borrowing authority was not exercised.
A156	To record the drawing of cash to fund borrowing authority from the Bureau of the Public Debt or the Federal Financing Bank.
A158	To record actual reductions to borrowing authority previously anticipated.
A159	To record the amount of borrowing authority that was substituted with offsetting collections when the borrowing was not exercised.
A162	To record an estimate of indefinite borrowing authority to cover obligations for the current year.

U.S. Government Standard General Ledger
Account Transaction Listing

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

U.S. Government Standard General Ledger
Account Transaction Listing

TRANSACTION CODE	TRANSACTION DESCRIPTION
A185	To record in a special or trust unavailable receipt Treasury Appropriation Fund Symbol (TAFS), an amount that was temporarily reduced in an associated special or trust expenditure TAFS. Or to record in a miscellaneous receipt account, an amount that was permanently reduced and cancelled in an associated special or trust expenditure TAFS.
A186	To record revenue to available non-revolving trust funds and special funds, in which the revenue is immediately available for obligation.
A187	To record the liquidation of contract authority for collections against reimbursable customer orders that were substituted for contract authority and have now been earned.
A188	To record revenue to available non-revolving trust funds and special funds, in which the revenue is not immediately available for obligation upon collection. A credit to USSGL account 4394 acts as a contra-resource account. However, these receipts may be available for investment.
A189	To record a temporary reduction of new budget authority and fund balance in a trust or special fund expenditure account that was funded by an unavailable receipt account.
A190	To record receipts in available trust funds and special funds that become available for obligation after not being available for obligation when originally collected. A debit to USSGL account 4394 provides new budget authority.
A192	To record authority made available from receipt or appropriation balances previously precluded from obligation.
A194	To record authority made available from offsetting collection balances previously precluded from obligation.
A195	To record the collection of revenue for non-revolving trust and special funds that were previously accrued.
A196	To record the annualized level of an appropriation provided under a continuing resolution.
A197	To record Fund Balance With Treasury under a continuing resolution as determined by the Office of Management and Budget's automatic apportionment bulletin.
A198	To record Fund Balance With Treasury and adjust the Fund Balance With Treasury Under a Continuing Resolution to zero upon the enactment of an appropriation and receipt of a Treasury Appropriation Warrant.
A199	To record an adjustment to the annualized level of an appropriation when the enacted level is less than the proposed annual level (based on a continuing resolution).
A202	To record in the financing account an appropriation received for a modification adjustment transfer.
A204	To record modifications for subsidy cost and adjustment transfers related to Loan Guarantee liabilities in the financing account.
A210	To record a transfer-out of financing sources and fund balance from Custodial Statement collections via the Statement of Transactions (SF 224).

U.S. Government Standard General Ledger
Account Transaction Listing

TRANSACTION CODE	TRANSACTION DESCRIPTION
A212	To record the financing sources transferred in to a special or nonrevolving trust fund from a General Fund receipt account.
A250	To record interest received for a non-Bureau of Public Debt security held outside of Treasury in a special or non-revolving trust fund.
A251	To record interest received for a non-Bureau of Public Debt security held outside of Treasury in a revolving or revolving trust fund.
A402	To record amounts anticipated by a receiving allocation Treasury Appropriation Fund Symbol for transfers-in 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, where the source of the transfer is derived from unexpended appropriations.
A410	To record the nonexpenditure transfer-in of unexpired unobligated balances to an expired Treasury Appropriation Fund Symbol, where the source of the transfer is derived from appropriated receipts.
A412	To record the nonexpenditure transfer-out of unexpired unobligated balances to an expired Treasury Appropriation Fund Symbol, where the source of the transfer is derived from unexpended appropriations.
A414	To record the nonexpenditure transfer-out of unexpired unobligated balances to an expired Treasury Appropriation Fund Symbol, where the source of the transfer is derived from appropriated receipts.
A416	To record realized authority to be transferred in to a receiving allocation Treasury Appropriation Fund Symbol (TAFS), where the parent TAFS maintains invested balances 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.
A420	To record an actual nonexpenditure transfer-in of an allocation Treasury Appropriation Fund Symbol, where the parent maintains invested balances via an SF 1151: Nonexpenditure Transfer Authorization.
A422	To record the adjustment in an allocation Treasury Appropriation Fund Symbol for the amount receivable from invested balances when the budget authority is temporarily reduced.
A424	To adjust the payable due for amounts previously appropriated to the allocation Treasury Appropriation Fund Symbol (TAFS) from the parent TAFS that maintains invested balances as a result of an enacted temporary reduction.

U.S. Government Standard General Ledger
Account Transaction Listing

TRANSACTION CODE	TRANSACTION DESCRIPTION
A426	To record the realized authority to be transferred out to a receiving allocation Treasury Appropriation Fund Symbol, 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, 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 an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.
A440	To record in the receiving agency the return 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.
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.

U.S. Government Standard General Ledger
Account Transaction Listing

TRANSACTION CODE	TRANSACTION DESCRIPTION
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.
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.

U.S. Government Standard General Ledger
Account Transaction Listing

TRANSACTION CODE	TRANSACTION DESCRIPTION
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 or cancellation is to be recorded in a trust fund payable Treasury Appropriation Fund Symbol (TAFS).
A500	To record in a trust fund a payable for an expenditure transfer-out to a Federal fund relating to nonexchange transactions.
A502	To record the actual collection of the appropriation trust fund expenditure transfer.
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.

U.S. Government Standard General Ledger
Account Transaction Listing

TRANSACTION CODE	TRANSACTION DESCRIPTION
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 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.
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.
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.
A531	To record a nonexpenditure transfer-in of funds to a specific invested Treasury Appropriation Fund Symbol (TAFS) from a receiving TAFS that is canceling and returning unobligated balances.
A532	To record the receivable for amounts to be transferred in of unrealized nonexpenditure appropriation transfers between two trust funds or two Federal funds (as defined by the Office of Management and Budget), where there is investment authority involved.
A534	To record the payable for amounts to be transferred in of unrealized nonexpenditure appropriation transfers between two trust funds or two Federal funds (as defined by the Office of Management and Budget), where there is investment authority involved.
A536	To record the actual transfer-in of funds via SF 1151: Nonexpenditure Transfer Authorization that reduces previously established USSGL 4171 "Non-Allocation Transfers of Invested Balances - Receivable."

U.S. Government Standard General Ledger
Account Transaction Listing

TRANSACTION CODE	TRANSACTION DESCRIPTION
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.
A544	To record in the transferring agency the nonexpenditure transfer-out of unfilled customer orders without advance.
A546	To record in the receiving agency the nonexpenditure transfer-in of unfilled customer orders without advance.
A548	To record in the transferring agency the actual transfers-out during the fiscal year of authority with prepaid/advanced undelivered orders from current or prior years for trust or special funds or obligations supported by spending authority from offsetting collections.
A550	To record in the receiving agency the actual transfers-in during the fiscal year of authority with prepaid/advanced undelivered orders from current or prior years for trust or special funds or obligations supported by spending authority from offsetting collections.
A552	To record in the transferring agency the transfer-out of unfilled customer orders with advance.
A554	To record in the receiving agency the actual transfer-in unfilled customer orders with advance.
A702	To record anticipated reimbursements.
A704	To record in the performing agency a reimbursable agreement that was not previously anticipated.
A706	To record in the performing agency a reimbursable agreement without an advance that was previously anticipated.
A708	To record the collection of revenue earned in the performing agency for a reimbursable agreement without an advance that was previously anticipated.
A710	To record earned revenue in the performing agency related to a reimbursable agreement or other income.
A712	To record 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.

U.S. Government Standard General Ledger
Account Transaction Listing

TRANSACTION CODE	TRANSACTION DESCRIPTION
B105	To record the subsidy expense in the program fund that is paid to the financing fund when the loan is disbursed.
B106	To record subsidy disbursement from the program account to the financing account not previously obligated.
B107	To record payment and disbursement of funds not previously accrued.
B108	To record a loss in the imprest fund.
B109	To record payment of interest not previously accrued.
B110	To record a confirmed disbursement schedule previously accrued.
B112	To record accrued interest paid.
B113	To record capitalized loan interest paid on non-credit reform loans.
B114	To record disbursement for liens on collateral acquired from defaulted loans guaranteed after 1992.
B116	To record disbursement without a lien on collateral acquired from defaulted loans guaranteed after 1992.
B118	To record a tax refund 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 the Bureau of the Public Debt and the Federal Financing Bank via nonexpenditure transfers that were previously anticipated. For example, this transaction includes repayments of principal and repayments due to modifications of credit reform loans.
B121	To record principal repayments at par value to the Bureau of the Public Debt and the Federal Financing Bank via nonexpenditure transfers that were not previously anticipated. For example, this transaction includes repayments of principal and repayments due to modifications of credit reform loans.
B122	To record repayments of other debt.
B123	To record in the issuing entity, the sale of Federal securities at par value.
B124	To record the purchase of Federal securities acquired at par value.
B125	To record in the issuing entity, the sale of Federal securities acquired at a premium.
B126	To record the purchase of Federal securities acquired at a premium.
B127	To record in the issuing entity, the sale of Federal securities at a discount.
B128	To record the purchase of Federal securities acquired at a discount.

U.S. Government Standard General Ledger
Account Transaction Listing

TRANSACTION CODE	TRANSACTION DESCRIPTION
B129	To record the purchase of accrued interest on Treasury securities.
B130	To record a lien paid before personal property is sold.
B131	To record principal repayments to Treasury or the Federal Financing Bank, resulting in a gain or loss, via nonexpenditure transfers that were not previously anticipated. For example, this transaction includes repayments of principal and repayments due to modifications of credit reform loans.
B134	To record appropriations used this fiscal year.
B136	To record in the liquidating account the actual capital transfer of excess cash to the general fund of the Treasury.
B138	To record in a trust fund payments made to a Federal fund relating to exchange transactions.
B140	To record the purchase of foreign currency by a disbursing officer.
B142	To record the disbursement of foreign currency by a disbursing officer on behalf of the operating fund.
B150	To record a disbursement (not an outlay) from fund balance with Treasury in a Treasury General Account (TGA) to funds held by the public in a non-TGA.
B152	To record a purchase of a non-Bureau of Public Debt (BPD) security at par from funds held by the public in a non-Treasury General Account (TGA).
B154	To record a 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.
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.

U.S. Government Standard General Ledger
Account Transaction Listing

TRANSACTION CODE	TRANSACTION DESCRIPTION
B402	To record the delivery of goods or services and to accrue a liability.
B404	To record a downward adjustment of a current-year unpaid undelivered order.
B406	To record the delivery of goods and services in the same year the order was placed and to accrue a liability. The current-year expended authority is more than the original obligation.
B408	To reclassify payable schedules for disbursements to "in-transit" until the payment schedule is confirmed.
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.
B434	To record an unclaimed and abandoned item that has met the statutory and/or regulatory requirements for forfeiture.
B436	To record the funded portion of cleanup costs that was previously estimated.
B438	To record capital lease liability.
B440	To record capitalized loan interest payable on non-credit reform loans for interest payable amounts previously accrued.
B602	To record revenue received in advance.
B604	To record the current-year expended authority where the undelivered order was prepaid or advanced. The current-year authority is the same as the original order.
C101	To record the transfer of recognized subsidy from the program fund to the financing fund.

U.S. Government Standard General Ledger
Account Transaction Listing

TRANSACTION CODE	TRANSACTION DESCRIPTION
C102	To record service in kind provided by non-Federal sources.
C103	To record the collection of subsidy costs in the financing account.
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 nonfiduciary deposit funds and clearing accounts.
C109	To record the receipt of previously anticipated collections.
C110	To reclassify collections to liquidate prior-year deficiency.
C112	To record the collection of a refund of an advance or prepayment in the same year as the original obligation.
C114	To record unearned revenue collected in advance and deposited to a trust or special fund receipt account.
C116	To record in the financing fund unearned fees collected for undisbursed loans.
C117	To record in the financing fund fees collected when loans are disbursed.
C118	To record in the financing fund fees earned when loans are disbursed.
C120	To record the maturity of Federal securities acquired at par value.
C122	To record the maturity of Federal securities acquired at a premium.
C124	To record the maturity of Federal securities acquired at a discount.
C130	To record the collection of a refund of an advance or prepayment that results in a downward adjustment to a prior- year obligation.
C132	To record the refunds collected (not previously accrued as receivables) for assets purchased and expenses incurred in a prior year that create budgetary resources.
C134	To record the refunds collected (not previously accrued as receivables) for assets purchased and expenses incurred in the current year.
C136	To record the collection of receivables for assets purchased or expenses incurred in a prior year that create budgetary resources when collected.
C137	To record the restitution of the imprest fund loss.
C138	To record the collection of refunds receivable for assets purchased or expenses incurred in the current year that create budgetary resources when collected.

U.S. Government Standard General Ledger
Account Transaction Listing

TRANSACTION CODE	TRANSACTION DESCRIPTION
C139	To record the deduction of an employee's pay for reimbursement of Federal Employees Health Benefits paid by the employer while the employee was in a leave without pay status.
C140	To record the collection of receivables from Federal sources.
C141	To record a collection of non-Federal revenue reported on the Statement of Custodial Activity or on the custodial footnote that is deposited into a General Fund receipt account.
C142	To record a contra-revenue in the amount of revenue collected for others and to establish a custodial liability.
C143	To record the collection of receivables of custodial revenue from a non-Federal source that is deposited to a miscellaneous receipt account.
C144	To record the undeposited collections for funds that do not require budgetary reporting.
C145	To record the collection of revenue or other financing sources that were not previously accrued into a General Fund receipt account.
C146	To record a deposit of previously undeposited collections for fund symbols that do not require budgetary reporting.
C147	To record an offset for amounts collected for others and to establish a liability for non-entity assets that are not reported on the Statement of Custodial Activity or on the custodial footnote.
C148	To record a deposit of previously undeposited collections from non-Federal sources for fund symbols that require budgetary reporting.
C149	To record the collection of loans receivable by the Bureau of the Public Debt and deposit directly into a Treasury Account Symbol that does not have budget authority.
C150	To record the receipt of other cash.
C151	To record the collection of capitalized loan interest receivable by the Bureau of the Public Debt and deposit directly into a Treasury Account Symbol that does not have budget authority.
C152	To record unapplied receipts into fund symbols that require budgetary reporting.
C154	To record the collections of unaccrued interest on loans from non-Federal sources.
C155	To record the transfer-in of nonbudgetary fund balance to other Federal entities without reimbursements.
C158	To record cash donations as budgetary resources, as allowed by law.
C161	To record an adjustment to loans and interest receivable based on acquired collateral property without recourse.
C162	To record an adjustment to loans and interest receivable based on acquired collateral property with recourse.

U.S. Government Standard General Ledger
Account Transaction Listing

TRANSACTION CODE	TRANSACTION DESCRIPTION
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 nonfiduciary deposit fund to a special receipt account upon forfeiture.
C172	To record a revenue for forfeited cash deposited to the forfeiture fund.
C174	To record undeposited cash that was forfeited.
C176	To record cash deposited after forfeiture.
C178	To record the transfer of the title of an asset to the Federal Government for a settlement of tax liability from the taxpayer.
C180	To record satisfaction of a loan by surrender of a borrower's title to collateral of commodity.
C182	To record a collection 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 revenue reported on the Statement of Custodial Activity or on the custodial footnote that is collected by an agency to be deposited directly into a General Fund receipt account.
C404	To record contra-revenue in the amount of revenue accrued and establish a custodial liability.
C405	To record offset for the amount accrued in a General Fund receipt account and to establish a liability for non-entity assets that are not reported on the Statement of Custodial Activity or on the custodial footnote.
C406	To record receivables for amounts advanced from the financing fund or liquidating fund to cover escrow funds.
C408	To record in the financing fund the disbursement of direct loans.

U.S. Government Standard General Ledger
Account Transaction Listing

TRANSACTION CODE	TRANSACTION DESCRIPTION
C409	To record the reclassification of interest capitalized on a loan.
C412	To record accrued receivables for modified direct loans moving from the liquidating fund to the financing fund account.
C414	To record refund receivables from nonfederal sources for assets or expenses that do not create budgetary resources until collected.
C416	To record accrued revenue from Federal sources other than for reimbursables, non-revolving trust and special funds, custodial activity and interest on Treasury securities.
C418	To record interest receivable on securities.
C420	To record accrued revenue or other financing sources without budgetary impact.
C422	To record accrued revenue from Federal or non-Federal sources for non-revolving trust funds and special funds.
C424	To record establishment of current-period earnings on income received in advance.
C426	To record earned revenue in a trust or special fund Treasury Appropriation Fund Symbol that was previously collected in advance.
C428	To record loans and interest receivable from non-Federal sources for defaulted guaranteed loans. Do not consider as a budgetary resource until collected.
C430	To record an old motor vehicle that was traded in for a new motor vehicle using the direct method.
C432	To record loans other than credit reform.
C435	To record the accrual of interest revenue associated with USSGL account 2985 that is to be collected by the Bureau of the Public Debt and deposited directly into a Treasury Account Symbol that does not have budget authority.
C437	To record the portion of the liability for non-entity assets not reported on the Statement of Custodial Activity related to the accrual of interest revenue that is to be collected by the Bureau of the Public Debt and deposited directly into a Treasury Account Symbol that does not have budget authority.
C438	To record subsidy receivable and the related interest, in the financing account, for an upward reestimate.
C440	To record unfunded (borrowed) foreign currency from the Foreign Currency Account Symbol (X7000 series) by a disbursing officer.
C444	To record capitalized loan interest receivable on non-credit reform loans for interest receivable amounts previously accrued.
C602	To record the sale of Federal securities purchased at a premium. The sale results in a gain.

U.S. Government Standard General Ledger
Account Transaction Listing

TRANSACTION CODE	TRANSACTION DESCRIPTION
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.
C610	To record the sale or disposition of personal property collected for replacement property.
C612	To record the loss (or gain) from sale of foreclosed property without recourse.
C614	To record the gain on property sold with recourse.
C616	To record the loss on loan receivable from the borrower on a sale with recourse.
C618	To record the sale prior to maturity of investments in public debt securities at a discount and sold for a gain or loss by the revolving fund.
C620	To record the sale prior to maturity of investments in public debt securities purchased at par or a premium and sold for a loss or gain by the revolving fund.
C622	To record the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt) purchased at a discount and sold for a gain or loss by the special or non-revolving trust fund.
C624	To record the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt) purchased at par or premium and sold for a gain or loss by the special or non-revolving trust fund.
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.

U.S. Government Standard General Ledger
Account Transaction Listing

TRANSACTION CODE	TRANSACTION DESCRIPTION
C646	To record the sale or disposition of assets other than personal properties and investments.
C647	To record the liquidation of receivables from other Federal entity for the sale or disposition of assets other personal properties and investments.
C648	To record a receivable from another Federal entity for the sale or disposition of assets other than personal properties and investments.
C650	To record accounts receivable and accrue revenue from another Federal entity that was previously anticipated.
C750	To record, in a special or non-revolving trust fund, a redemption of securities (other than those issued by the Bureau of the Public Debt (BPD)) purchased at par and sold without a gain or loss where funds remain in a non-Treasury General Account (TGA).
C751	To record, in a revolving or revolving trust fund, a redemption of securities (other than those issued by the Bureau of the Public Debt (BPD)) purchased at par and sold without a gain or loss where funds remain in a non-Treasury General Account (TGA).
C752	To record, in a special or non-revolving trust fund, the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt (BPD)) purchased at par and sold for a gain. Funds remain held by the public in a non-Treasury General Account (TGA).
C753	To record, in a revolving or revolving trust fund, the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt (BPD)) purchased at par and sold for a gain. Funds remain held by the public in a non-Treasury General Account (TGA).
C754	To record, in a special or non-revolving trust fund, the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt (BPD)) purchased at par and sold for a loss. Funds remain held by the public in a non-Treasury General Account (TGA).
C755	To record, in a revolving or revolving trust fund, the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt (BPD)) purchased at par and sold for a loss. Funds remain held by the public in a non-Treasury General Account (TGA).
D102	To record a downward adjustment to prior-year unpaid delivered orders and to reduce the liability when the adjustment is not recorded as a prior-period adjustment (USSGL account 7400 or 7401). The authority has expired.
D104	To record a downward adjustment to prior-year paid delivered orders and to collect a refund when the adjustment is not recorded as a prior-period adjustment (USSGL account 7400 or 7401). The authority has expired.
D106	To record an upward adjustment of prior-year unpaid delivered orders and to accrue additional liability when the adjustment is not recorded as a prior-period adjustment (USSGL account 7400 or 7401). The authority has expired.

U.S. Government Standard General Ledger
Account Transaction Listing

TRANSACTION CODE	TRANSACTION DESCRIPTION
D107	To record an upward adjustment of prior-year unpaid delivered orders and to accrue additional liability when the adjustment is not recorded as a prior-period adjustment (USSGL account 7400 or 7401). The authority has not expired.
D108	To record a downward adjustment to prior-year paid delivered orders and to collect a refund when the adjustment is not recorded as a prior-period adjustment (USSGL account 7400 or 7401). The authority has not expired.
D110	To record a downward adjustment to prior-year unpaid delivered orders and to reduce the related liability when the adjustment is not recorded as a prior-period adjustment (USSGL account 7400 or 7401). The authority has not expired.
D112	To record a reclassification of unfunded liability to funded liability in the financing account.
D113	To record the reclassification reestimated subsidy expense from unfunded to funded.
D114	To record an upward adjustment of prior-year unpaid undelivered orders when the adjustment is not recorded as a prior-period adjustment (USSGL account 7400 or 7401).
D120	To record a downward adjustment to unpaid prior-year undelivered orders.
D122	To record an upward adjustment to prepaid/advanced prior-year undelivered orders.
D126	To record an upward adjustment to prior-year paid delivered orders.
D128	To record a downward adjustment to prior-year paid delivered orders with no refund collected.
D130	To record a downward adjustment to prior-year prepaid/advanced undelivered orders with no refund collected.
D134	To record the delivery of goods and services ordered in a prior year and accrue a liability. Expended authority is less than the original obligation and the authority is not expired.
D136	To record the amount of unfunded indefinite contract authority that is withdrawn due to recoveries of prior-year obligations.
D138	To record the amount of indefinite borrowing authority that is withdrawn due to recoveries of prior-year obligations.
D140	To record an upward adjustment to prior-year unpaid delivered orders for the change in allocation of budgetary resources between certain trust fund and agency general fund Treasury Appropriation Fund Symbol (TAFS).
D142	To record a downward adjustment to prior-year unpaid delivered orders for the change in allocation of budgetary resources between certain trust fund and agency general fund Treasury Appropriation Fund Symbol (TAFS).
D144	To record an upward adjustment to prior-year balances in budgetary receivable USSGL account 4225 "Appropriation Trust Fund Expenditure Transfers - Receivable" for the change in allocation of budgetary resources between certain trust fund and agency general fund Treasury Appropriation Fund Symbol (TAFS).

U.S. Government Standard General Ledger
Account Transaction Listing

TRANSACTION CODE	TRANSACTION DESCRIPTION
D145	To record in the canceled appropriation the removal of the canceled payable upon receipt of a valid bill. The budgetary entry reduces the balance of authority that remained upon cancellation.
D146	To record an accrual of downward reestimate for loan subsidies in the program fund.
D147	To adjust the loan guarantee liability and direct loan allowance for downward reestimate of subsidy expense in the financing account.
D148	To accrue the transfer-out of a downward reestimate to a General Fund receipt account.
D302	To record appropriations used for a prior period that was a result of a change in accounting principle.
D304	To record appropriations used for a prior period that was a result of a correction of an error.
D306	To record a prior-period adjustment that reduces the value of a prior-year asset.
D308	To record a prior-period adjustment that reduces the value of a liability.
D310	To record a prior-period adjustment that increases the value of a prior-year asset.
D312	To record a prior-period adjustment that increases the value of a prior-year liability.
D402	To record an allowance for a reduction in exchange revenue due to noncredit losses such as returns, allowances, and price redeterminations from non-Federal sources when realization is not probable (less likely than not).
D404	To record the estimated allowance for bad debts related to non-credit-reform receivables.
D406	To record the writeoff of penalties, 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 due to credit losses with related costs incurred and collected for others in a General Fund receipt account.
D422	To record the reduction of custodial liability by the amount of estimated uncollectible exchange revenue with virtually no costs collected for others in a General Fund receipt account.

U.S. Government Standard General Ledger
Account Transaction Listing

TRANSACTION CODE	TRANSACTION DESCRIPTION
D424	To record in a General Fund receipt account, the accrued estimated uncollectible nonexchange revenue and exchange revenue with virtually no cost reported on the Statement of Custodial Activity or on the custodial foonote.
D426	To record an adjustment to loans receivable based on acquired collateral property.
D428	To record an adjustment for actual loss of inventory.
D430	To record an adjustment for actual loss of forfeited property.
D432	To record an adjustment for actual loss of commodities.
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 nonfiduciary deposit funds and clearing accounts to appropriate funds. This includes return of escrow amounts and erroneous receipts and disbursing escrow monies to pay bills, taxes, and insurance.
D508	To record the reclassification of expended balances held back from contractors from accounts payable.
D510	To record the transfer of construction-in-progress to capitalized assets or expenses.
D512	To record the realization that contractor-developed software-in-development is in production.
D514	To record the reclassification of expenses to "in-process type" asset accounts.
D516	To record the raw materials used to produce goods.
D518	To record the revaluation of foreclosed property.
D520	To record completed inventory items.
D522	To record the reclassification of inventory held for sale that meets management's criteria for future sale.
D523	To record the reclassification of damaged, irreparable inventory held for sale.
D524	To record damaged inventory items that need repair.
D526	To record the turn-in of a broken part from operating materials and supplies held for repair.
D528	To record the revaluation of a turned-in broken part from operating materials and supplies held for repair based on estimated repair costs.

U.S. Government Standard General Ledger
Account Transaction Listing

TRANSACTION CODE	TRANSACTION DESCRIPTION
D530	To record a repaired broken part that has been returned to stock as a serviceable item.
D532	To record prior-period adjustments for transitions to the allowance method for estimated repair costs not previously recorded.
D534	To record damaged inventory, using the direct method, items that need repair.
D536	To record prior-year adjustments for transitions to the direct method for estimated repair costs not previously recorded.
D538	To record issuance of a new motor vehicle to the customer. The cost of goods sold represents the cost of the new vehicle. Upon sale, adjust inventory allowance to reduce the previously unrealized holding gains/losses.
D540	To record a gain when inventory is revalued at the end of the period, using the latest acquisition method.
D542	To record the classification of operating materials and supplies held for use that were damaged and cannot be consumed in operations. This entry also applies to excess or obsolete operating materials and supplies when the net realizable value is less than the book value.
D544	To record the reclassification of operating materials and supplies that meet management's criteria for future use.
D546	To reclassify excess or reserved assets to assets held for use.
D548	To record an unexpected permanent decline in the value of stockpile materials. This entry also applies to record stockpile material at net realizable value due to damage.
D550	To record a permanent decline in value of stockpile materials that is unusual, infrequent, and material in dollar amount.
D552	To reclassify stockpile materials authorized to be sold.
D554	To record the forfeiture of a seized monetary instrument.
D555	To record a removal of a seized monetary instrument.
D556	To record the conversion to cash for a forfeited monetary instrument.
D558	To record forfeited personal property placed into official use.
D560	To record forfeited personal property placed into official use at the end of the year and not depreciated.
D562	To record forfeited personal property authorized to be distributed/donated to another entity.
D564	To record an adjustment to the net realizable value of commodities.
D566	To record inventory that has been lost and deemed immaterial.

U.S. Government Standard General Ledger
Account Transaction Listing

TRANSACTION CODE	TRANSACTION DESCRIPTION
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.
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 the offset from the revenue accrued to the revenue collected for others that is reported on the Statement of Custodial Activity or on the custodial footnote.
D585	To reclassify the offset from the revenue or other financing sources accrued to revenue or other financing sources collected for others that is not reported on the Statement of Custodial Activity or on the custodial footnote.
D586	To reclassify tax revenue from accrued to collected.
D588	To record the reclassification of seized monetary instruments from undeposited (recorded in USSGL account 1531) to deposited.
D589	To record the adjustment of a U.S. Treasury Zero Coupon Bond in a special or non-revolving trust fund based on the current market value determined monthly by Treasury.
D590	To record the adjustment of a U.S. Treasury Zero Coupon Bond issued by the Bureau of the Public Debt in a trust revolving fund, based on the current market value determined monthly by Treasury.
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.

U.S. Government Standard General Ledger
Account Transaction Listing

TRANSACTION CODE	TRANSACTION DESCRIPTION
E109	To record the actual repair costs to inventory, using the allowance method, that were lower than previously estimated.
E110	To record an adjustment for under-applied overhead deemed immaterial.
E112	To record an adjustment for over-applied overhead deemed immaterial.
E113	To record the amortization of the discount on a U.S. Treasury Zero Coupon Bond in a special or non-revolving trust fund.
E114	To record adjustments for under-applied overhead and to prorate the difference between the actual and applied, if the amount is material.
E116	To record adjustments for over-applied overhead and to prorate the difference between the actual and applied, if the amount is material.
E117	To record the amortization of the discount on Federal and non-Federal securities that does not affect budgetary resources.
E118	To record amortization of subsidy for direct loans.
E119	To record the amortization of the discount on a U.S. Treasury Zero Coupon Bond issued by the Bureau of the Public Debt in a trust revolving fund.
E120	To record depreciation, amortization, and depletion expense on assets other than investments.
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.

U.S. Government Standard General Ledger
Account Transaction Listing

TRANSACTION CODE	TRANSACTION DESCRIPTION
E418	To record a lien of real and intangible forfeited property in the allowance account.
E502	To record the loss on disposition of assets resulting from the transfer of ownership of general property, plant, and equipment (land, buildings, equipment, and other) to non-Federal entities.
E504	To record distributed personal property.
E506	To record a commodity transferred to another Federal agency.
E508	To record the transfer-out of nonbudgetary or non-Federal accounts receivable to other Federal entities without reimbursement.
E509	To record the transfer-out of nonbudgetary fund balances to other Federal entities without reimbursements.
E510	To record the transfer-out of inventory items and general property, plant, and equipment to other Federal entities without reimbursement.
E512	To record the transfer-out of investments to other Federal entities without reimbursement.
E514	To record the transfer-out of accounts payable to other Federal entities without reimbursement.
E602	To record inventory or operating materials and supplies acquired through exchange of nonmonetary assets.
E604	To record the transfer-in of nonbudgetary or non-Federal accounts receivable from others without reimbursement.
E606	To record the transfer-in of inventory items and general property, plant, and equipment from others without reimbursement.
E608	To record the transfer-in of investments from others without reimbursement.
E610	To record the transfer-in of accounts payable from others without reimbursement.
F104	To record, 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.

U.S. Government Standard General Ledger
Account Transaction Listing

TRANSACTION CODE	TRANSACTION DESCRIPTION
F111	To record in the ordering fund the reduction to undelivered orders so that the balance equals obligations in the performing fund for the related unfilled customer orders.
F112	To record adjustments for anticipated resources not realized.
F113	To record the reduction of unobligated balances for indefinite contract or indefinite borrowing authority at yearend.
F114	To record adjustments for anticipated reductions not realized.
F116	To record adjustments for resources realized in excess of those anticipated.
F118	To record adjustments for reductions to resources in excess of those anticipated.
F120	To record the cancellation of expired authority and withdraw funds via FMS 2108: Yearend Closing Statement (no warrant).
F121	To record the amount of unobligated appropriated receipts in a trust or special fund expenditure account that is canceled and returned to the originating invested trust of special fund from which the amount was originally derived. The amounts are to be returned via SF 1151: Non expenditure Transfer Authorization.
F122	To record the cancellation of authority not previously expired and to withdraw funds.
F123	To record the amount of unobligated appropriated receipts in a trust or special fund expenditure account represented as a receivable from an invested trust of special fund that is canceled. There is no movement of fund balance.
F124	To record the closing of General Fund receipt accounts associated with fund balance at yearend.
F125	To record the closing of General Fund receipt accounts associated with USSGL account 7500 at yearend.
F126	To record an adjustment to authority temporarily unavailable for Treasury Appropriation Fund Symbols that do not have a Schedule N (Schedule on Unavailable Collections) in the President's Budget and do not report authority precluded from obligation on the Program and Financing Schedule (P&F).
F128	To record the cancellation of a valid obligation and account payable in the "canceling appropriation."
F130	To reinstate the valid account payable in the canceled appropriation for financial statement presentation.
F132	To record the reduction of receipt and appropriation balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as preclosing when the total amount of current-year receipts is greater than the amount needed to cover current-year obligations.
F134	To record the reduction of offsetting collections balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as preclosing when the total amount of current-year collections is greater than the amount needed to cover current-year obligations.

U.S. Government Standard General Ledger
Account Transaction Listing

TRANSACTION CODE	TRANSACTION DESCRIPTION
F136	To record the market value adjustment between the amortized cost and the current market value at yearend when the Treasury note is available for sale.
F138	To record the market value adjustment between the amortized cost and the current market value at yearend when a Treasury note is classified as a trading security.
F144	To record the cancellation of a receivable for reimbursable activity.
F146	To record the cancellation of expired balances in the expenditure account and return amounts to the associated unavailable receipt account. A Treasury warrant is required.
F301	To reclassify the balance of partially canceled authority to memorandum accounts.
F302	To record the consolidation of actual net-funded resources and reductions for withdrawn funds.
F304	To record the closing of fiscal-year contract authority.
F306	To record the closing of fiscal-year borrowing authority.
F308	To record the closing of unobligated balances in programs subject to apportionment to unapportioned authority for unexpired multi-year and no-year funds.
F310	To record the closing of unobligated balances in programs exempt from apportionment to unapportioned authority for unexpired multi-year and no-year funds.
F312	To record the closing of unobligated balances to expiring authority.
F314	To record the closing of paid delivered orders to total actual resources.
F316	To record the closing of authority other than offsetting collections made available from balances previously precluded from obligation to authority temporarily precluded from obligation.
F318	To record the closing of authority from offsetting collections made available from balances previously precluded from obligation to authority temporarily precluded from obligation.
F320	To record the closing of upward adjustments to delivered orders - obligations, paid.
F322	To record the closing of downward adjustments to delivered orders - obligations, paid.
F324	To record the closing of upward adjustments and transfers to delivered orders - obligations, unpaid.
F325	To record the closing of downward adjustments and transfers to delivered orders - obligations, unpaid.
F326	To record the closing of upward adjustments and transfers to undelivered orders - obligations prepaid and advanced.
F328	To record the closing of downward adjustments and transfers to undelivered orders - obligations prepaid and advanced.

U.S. Government Standard General Ledger
Account Transaction Listing

TRANSACTION CODE	TRANSACTION DESCRIPTION
F330	To record the closing of upward adjustments and transfers to undelivered orders - obligations, unpaid.
F332	To record the closing of downward adjustments and transfers to undelivered orders - obligations, unpaid.
F334	To record the closing of adjustments for changes in prior-year allocations of budgetary resources to the appropriate status account.
F336	To record the closing of revenue, expense, and other financing source accounts to cumulative results of operations.
F338	To record the closing of gains and miscellaneous items into cumulative results of operations.
F340	To record the closing of losses and miscellaneous items into cumulative results of operations.
F342	To record closing of fiscal-year activity to unexpended appropriations.
F344	To record the closing of used authority of guaranteed loan level upon completion of guaranteed loan programs.
F346	To record the closing of apportioned authority of guaranteed loan level into unused authority.
F348	To record the closing of guaranteed loans new disbursements by lenders into the cumulative disbursements.
F350	To record the closing of guaranteed loans new collections by lenders into the cumulative disbursements.
F352	To record the closing of all unused guaranteed loan authority no longer available for use.
F354	To record the reduction of receipt and appropriation balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as post-closing when the total amount of current-year receipts is not enough to cover current-year obligations.
F356	To record the reduction of offsetting collections balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as post-closing when the total amount of current-year collections is not enough to cover current-year obligations.
F358	To record the closing of 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 recorded in an invested parent special or trust Treasury Appropriation Fund Symbol (TAFS), designated by Treasury as available for investment.
F366	To reclassify a reduction recorded in an agency special or trust expenditure Treasury Appropriation Fund Symbol (TAFS), where the corresponding TAFS is invested.
F368	To reclassify a reduction recorded in an specific invested Treasury Appropriation Fund Symbol (TAFS).

U.S. Government Standard General Ledger
Account Transaction Listing

TRANSACTION CODE	TRANSACTION DESCRIPTION
F369	To reclassify cancellations into the appropriate USSGL account.
F370	To record the closing of memorandum accounts for purchases.
F372	To record the closing of transferred expired authority to appropriation trust fund expenditure transfers-receivable.
F374	To record the closing of USSGL account 4081 back to the original budgetary resource receivable.
F376	To record the closing of USSGL account 4082 back to the original budgetary resource receivable.
F378	To record the closing of USSGL account 4083 back to the original budgetary resource receivable.
F380	To record the closing of USSGL account 4230 back to the original budgetary resource receivable.
F382	To record the closing of USSGL account 4231 back to the original budgetary resource receivable.
F384	To record the closing of USSGL account 4232 back to the original budgetary resource receivable.
F386	To record the closing of USSGL account 4233 back to the original budgetary resource receivable.
F388	To record the closing of USSGL account 4234 back to the original budgetary resource receivable.
F390	To record the closing of canceled authority for partial cancellations.
G102	To record guaranteed loan level submitted on the SF 132: Apportionment and Reapportionment Schedule, for the Office of Management and Budget approval.
G104	To record initial receipt of the guaranteed loan level as shown on an approved apportionment schedule, SF 132: Apportionment and Reapportionment Schedule.
G106	To record the binding contracts entered into by private lenders.
G108	To record the disbursement of a loan.
G110	To record the repayment of principal from borrowers.
G120	To record activity for current-year purchases of property, plant, and equipment.
G122	To record activity for current-year purchases of inventory and related property.
G124	To record activity for current-year purchases of other assets not recorded as Property, Plant and Equipment (USSGL TC-G120), or Inventory and Related Property (USSGL TC-G122).
H100	To record equity contributions to increase fiduciary net assets.
H200	To record equity withdrawals or distributions of fiduciary net assets.

U.S. Government Standard General Ledger
Account Transaction Listing

TRANSACTION CODE	TRANSACTION DESCRIPTION
H300	To record the closing of fiduciary outflows and miscellaneous items into fiduciary net assets.
H301	To record the closing of fiduciary inflows and miscellaneous items into fiduciary net assets.
H310	To close equity contributions to fiduciary net assets.
H312	To close equity withdrawals or disbursements to fiduciary net assets.

U.S. Government Standard General Ledger
Account Transactions

A100 - A399 FUNDING - Budgetary Resources Other Than Collections

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

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

Proprietary Entry
None

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

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

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

U.S. Government Standard General Ledger
Account Transactions

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 Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations.
Reference: USSGL implementation guidance; Temporary Reduction

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

Proprietary Entry
None

A110 To record in the gaining fund 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

U.S. Government Standard General Ledger
Account Transactions

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

A116 To record budgetary authority apportioned by the Office of Management and Budget and available for allotment.

Budgetary Entry
Debit 4450 Unapportioned Authority
Credit 4510 Apportionments

Proprietary Entry
None

A118 To record anticipated resources apportioned but not available for use until they are realized for anticipated resources in programs subject to apportionment.
Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide

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

Proprietary Entry
None

U.S. Government Standard General Ledger
Account Transactions

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

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

Proprietary Entry
None

A120 To record the allotment of authority.

Budgetary Entry
Debit 4510 Apportionments
Credit 4610 Allotments - Realized Resources

Proprietary Entry
None

A122 To record the realization of previously anticipated and apportioned authority for programs subject to apportionment.
Comment: USSGL transactions that reference this transaction: A186, A212, A706, A708, B126, C106, C109, C114, C116, C124, C130, C132, C136, C148, C152, C154, C182, C412, C416, C602, C606, C612, C614, C616, C618, C626, C640, C650, D108, D110, and D134. USSGL transactions that reference a reversal of this transaction: A712, C604, C608, and C620.
Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide

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

Proprietary Entry
None

A123 To record the realization of previously anticipated authority for programs exempt from apportionment.
Comment: USSGL transactions that reference this transaction: A186, A706, A708, B126, C106, C109, C116, C124, C130, C132, C136, C148, C152, C154, C182, C412, C416, C602, C606, C612, C614, C616, C618, C626, C640, C650, D108, D110, and D134. USSGL transactions that reference a reversal for this transaction: A712, C604, C608, and C620.
Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide

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

Proprietary Entry
None

U.S. Government Standard General Ledger
Account Transactions

A125 To record a reduction in authority for advance funding made available in the previous year.
Reference: USSGL Implementation guidance; USSGL Advance Funding Scenario

Budgetary Entry
Debit 4450 Unapportioned Authority
Credit 4119 Other Appropriations Realized

Proprietary Entry
None

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

Budgetary Entry
Debit 4450 Unapportioned Authority
Credit 4430 Unapportioned Authority - OMB Deferral

Proprietary Entry
None

A127 To record budget authority (that is appropriated receipts) temporarily precluded from obligation.
Comment: The balance in USSGL accounts 4397 and 4398 should be reflected as part of the end-of-year balance on Schedule N: Schedule on Unavailable Collections of the Budget of the United States Government. Trust and special funds whose authority is limited to the current year obligations will record this transaction at yearend as a preclosing adjusting entry.
Reference: USSGL implementation guidance; Authority Temporarily Precluded From Obligation

Budgetary Entry
Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4397 Receipts and Appropriations Temporarily Precluded From Obligation

Proprietary Entry
None

A128 To record authority temporarily unavailable pursuant to public law.
Comment: Reverse this transaction if authority becomes available. Refer to F126 for related preclosing entry.

Budgetary Entry
Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4395 Authority Unavailable for Obligation Pursuant to Public Law - Temporary

Proprietary Entry
None

U.S. Government Standard General Ledger
Account Transactions

A129 To record spending authority from offsetting collections temporarily precluded from obligation.
Comment: The balance in USSGL accounts 4397 and 4398 should be reflected as part of the end-of-year balance on Schedule N: Schedule on Unavailable Collections of the Budget of the United States Government. Trust and special funds whose authority is limited to the current year obligations will record this transaction at yearend as a preclosing adjusting entry.
Reference: USSGL implementation guidance; Authority Temporarily Precluded From Obligation

Budgetary Entry
Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4398 Offsetting Collections Temporarily Precluded From Obligation

Proprietary Entry
None

A131 To record a permanent reduction of borrowing or contract authority.
Comment: Refer to Office of Management and Budget Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations. With USSGL account 4392, use Authority_Type attribute "B" to record reductions of borrowing authority or Authority_Type attribute "C" to record reductions to contract authority. There is no effect on USSGL account 1010, Fund Balance With Treasury, when borrowing authority or contract authority is reduced.
Reference: USSGL implementation guidance; Permanent Reductions

Budgetary Entry
Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4392 Permanent Reduction - New Budget Authority
Credit 4393 Permanent Reduction - Prior-Year Balances

Proprietary Entry
None

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 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 funded by a special or trust unavailable receipt account.
Comment: Refer to Office of Management and Budget Circular A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations. Note: To return fund balance to the related special and trust unavailable receipt account, also post USSGL TC-A185.
Reference: USSGL implementation guidance; Permanent Reductions - Unavailable Receipt Accounts

Budgetary Entry
Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4392 Permanent Reduction - New Budget Authority
Credit 4393 Permanent Reduction - Prior-Year Balances

Proprietary Entry
Debit 5745 Appropriated Earmarked Receipts Transferred Out
Credit 1010 Fund Balance With Treasury

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 Symbols.
Comment: Refer to Office of Management and Budget (OMB) Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations. This transaction applies to a permanent reduction and cancellation. Fund balance must be returned to a miscellaneous receipt account designated by OMB on an SF 1151, Nonexpenditure Transfer, coded as a capital transfer. Credit USSGL account 2990 if withdrawal of funds does not occur simultaneously.
Reference: USSGL implementation guidance; Permanent Reductions - Unavailable Receipt Accounts

Budgetary Entry
Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4392 Permanent Reduction - New Budget Authority
Credit 4393 Permanent Reduction - Prior-Year Balances

Proprietary Entry
Debit 5765 Nonexpenditure Financing Sources - Transfers-Out
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 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.

Budgetary Entry
Debit 4420 Unapportioned Authority - Pending Rescission
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4392 Permanent Reduction - New Budget Authority
Credit 4393 Permanent Reduction - Prior-Year Balances

Proprietary Entry
Debit 3106 Unexpended Appropriations - Adjustments
Credit 1010 Fund Balance With Treasury
Credit 2990 Other Liabilities Without Related Budgetary Obligations

A137 To record unobligated balances withheld from availability pending congressional action or Presidential rescission proposal.
Comment: Reverse this transaction when there is a release of authority previously unavailable pending rescissions.

Budgetary Entry
Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4420 Unapportioned Authority - Pending Rescission

Proprietary Entry
None

A138 To record estimated recoveries of prior-year obligations.

Budgetary Entry
Debit 4310 Anticipated Recoveries of Prior-Year Obligations
Credit 4450 Unapportioned Authority
Credit 4630 Funds Not Available for Commitment/Obligation

Proprietary Entry
None

U.S. Government Standard General Ledger
Account Transactions

A139 To record authority, in a trust or special fund Treasury Appropriation Fund Symbols, 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 Liability for Capital Transfers to the General Fund of the Treasury

A146 To record subsidy disbursed by the program fund not previously accrued.
Comment: Applicable to both direct and guaranteed loans. If funded by a direct appropriation, also post USSGL TC-B134.
Reference: USSGL implementation guidance; Credit Reform Case Study

Budgetary Entry
Debit 4801 Undelivered Orders - Obligations, Unpaid
Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry
Debit 6100 Operating Expenses/Program Costs
Credit 1010 Fund Balance With Treasury

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

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

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

U.S. Government Standard General Ledger
Account Transactions

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

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

U.S. Government Standard General Ledger
Account Transactions

A164 To record anticipated reductions to borrowing authority.
Comment: The borrowing authority was previously recorded as unapportioned.
Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide

Budgetary Entry
Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4044 Anticipated Reductions to Borrowing Authority

Proprietary Entry
None

A166 To record definite and indefinite contract authority based on legislation.
Reference: USSGL implementation guidance; Contract Authority Case Studies

Budgetary Entry
Debit 4131 Current-Year Contract Authority Realized
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
None

A168 To record the realization of contract authority that was previously anticipated.
Comment: When contract authority is estimated, the actual contract authority is realized based on the amount obligated. Also post USSGL TC-B306.
Reference: USSGL implementation guidance; Contract Authority Case Studies

Budgetary Entry
Debit 4131 Current-Year Contract Authority Realized
Credit 4032 Estimated Indefinite Contract Authority

Proprietary Entry
None

U.S. Government Standard General Ledger
Account Transactions

A169 To record the portion of an appropriation to liquidate obligations incurred against contract authority that is no longer required.
Comment: The transaction is based on an appropriation or authorizing language that allows the agency to have this type of activity. This is the portion of funded contract authority that is withdrawn. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series.
Reference: USSGL implementation guidance; Contract Authority Case Studies

Budgetary Entry
Debit 4135 Contract Authority Liquidated
Credit 4130 Appropriation To Liquidate Contract Authority Withdrawn

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

A170 To record the warrant liquidating contract authority.
Reference: USSGL implementation guidance; Contract Authority Liquidated by Appropriation From the General Fund

Budgetary Entry
Debit 4138 Appropriation To Liquidate Contract Authority
Credit 4135 Contract Authority Liquidated

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

A171 To record an appropriation to liquidate contract authority that is supported by a nonexpenditure transfer of funds from a Treasury-Managed Trust Fund Treasury Appropriation Fund Symbol.
Reference: USSGL implementation guidance; Trust Fund Accounting Guide: Appropriations To Liquidate Contract Authority - Funded by Nonexpenditure Transfers

Budgetary Entry
Debit 4138 Appropriation To Liquidate Contract Authority
Credit 4135 Contract Authority Liquidated

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 5755 Nonexpenditure Financing Sources - Transfers-In

U.S. Government Standard General Ledger
Account Transactions

A172 To record anticipated actual reductions to contract authority.
Comment: If contract authority was not anticipated, see USSGL TC-A174.
Reference: USSGL implementation guidance; Contract Authority Case Studies

Budgetary Entry
Debit 4034 Anticipated Adjustments to Contract Authority
Credit 4133 Decreases to Indefinite Contract Authority

Proprietary Entry
None

A173 To record an appropriation to liquidate contract authority that is not yet supported by a nonexpenditure transfer of funds from a Treasury-Managed Trust Fund Treasury Appropriation Fund Symbol (TAFS).
Reference: USSGL implementation guidance; Trust Fund Accounting Guide: Appropriations To Liquidate Contract Authority - Funded by Nonexpenditure Transfers

Budgetary Entry
Debit 4126 Amounts Appropriated From Specific Invested TAFS - Receivable
Credit 4136 Contract Authority To Be Liquidated by Trust Funds

Proprietary Entry
Debit 1330 Receivable for Transfers of Currently Invested Balances
Credit 5755 Nonexpenditure Financing Sources - Transfers-In

A174 To record an unanticipated actual decrease to indefinite contract authority.
Comment: For the reduction of unobligated balances for indefinite contract authority, record the yearend preclosing USSGL TC-F112.
Reference: USSGL implementation guidance; Contract Authority Case Studies

Budgetary Entry
Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4133 Decreases to Indefinite Contract Authority

Proprietary Entry
None

U.S. Government Standard General Ledger
Account Transactions

A175 To record a nonexpenditure transfer-in of funds from a Treasury-Managed Trust Fund Treasury Appropriation Fund Symbol (TAFS) that liquidates a previously established receivable for contract authority.
Comment: See USSGL TC-A173 for the appropriation to liquidate contract authority that is not yet supported by a nonexpenditure transfer of funds.
Reference: USSGL implementation guidance; Trust Fund Accounting Guide: Appropriations To Liquidate Contract Authority - Funded by Nonexpenditure Transfers

Budgetary Entry
Debit 4136 Contract Authority To Be Liquidated by Trust Funds
Debit 4138 Appropriation To Liquidate Contract Authority
Credit 4126 Amounts Appropriated From Specific Invested TAFS - Receivable
Credit 4135 Contract Authority Liquidated

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 1330 Receivable for Transfers of Currently Invested Balances

A176 To record the anticipated indefinite contract authority to cover anticipated obligations for the current year.
Reference: USSGL implementation guidance; Contract Authority Case Studies

Budgetary Entry
Debit 4032 Estimated Indefinite Contract Authority
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
None

A177 To record the transfer-in of contract authority from a parent account to a recipient account based upon an approved letter. The nonexpenditure 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

U.S. Government Standard General Ledger
Account Transactions

A178 To record anticipated adjustments/decreases to contract authority.
Comment: Reverse this transaction to increase the anticipated adjustments/reductions to contract authority during the year.
Reference: USSGL implementation guidance; Contract Authority Case Studies

Budgetary Entry
Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4034 Anticipated Adjustments to Contract Authority

Proprietary Entry
None

A179 To record the transfer-out of contract authority from a parent account to a recipient account based upon an approved letter. The nonexpenditure 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 Noninvested Accounts

Proprietary Entry
Debit 2150 Payable for Transfers of Currently Invested Balances
Credit 1010 Fund Balance With Treasury

U.S. Government Standard General Ledger
Account Transactions

A181 To record a nonexpenditure transfer-out from a parent account to a recipient account representing contract authority previously transferred.
Comment: Refer to USSGL TC-A179 for recording the contract authority previously transferred and establishing the payable of funds.
Reference: USSGL implementation guidance; Trust Fund Accounting Guide; Transfers of Contract Authority

Budgetary Entry
Debit 4170 Transfers - Current-Year Authority
Debit 4175 Allocation Transfers of Current-Year Authority for Noninvested Accounts
Credit 4137 Transfers of Contract Authority

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 1330 Receivable for Transfers of Currently Invested Balances

A183 To record in the receipt account the amount of appropriated receipts from an agency's unavailable receipt account to an expenditure account.
Reference: USSGL implementation guidance; Unavailable Special Fund Receipt Account Transfers

Budgetary Entry
None

Proprietary Entry
Debit 5745 Appropriated Earmarked Receipts Transferred Out
Credit 1010 Fund Balance With Treasury

A184 To record the amount of appropriated receipts from an agency's unavailable receipt account to an expenditure account.
Reference: USSGL implementation guidance; Unavailable Special Fund Receipt Account Transfers

Budgetary Entry
Debit 4114 Appropriated Trust or Special Fund Receipts
Credit 4450 Unapportioned Authority

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 5740 Appropriated Earmarked Receipts Transferred In

U.S. Government Standard General Ledger
Account Transactions

A185 To record in a special or trust unavailable receipt Treasury Appropriation Fund Symbol (TAFS), an amount that was temporarily reduced in an associated special or trust expenditure TAFS. Or to record in a miscellaneous receipt account, an amount that was permanently reduced and cancelled in an associated special or trust expenditure TAFS.
Comment: Also post USSGL TC-A133 in the related special or trust expenditure TAFS.

Budgetary Entry
None

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 5740 Appropriated Earmarked Receipts Transferred In

A186 To record revenue to available non-revolving trust funds and special funds, in which the revenue is immediately available for obligation.
Comment: Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

Budgetary Entry
Debit 4114 Appropriated Trust or Special Fund Receipts
Credit 4120 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 - Not Otherwise Classified
Credit 5900 Other Revenue

A187 To record the liquidation of contract authority for collections against reimbursable customer orders that were substituted for contract authority and have now been earned.

Budgetary Entry
Debit 4132 Substitution of Contract Authority
Credit 4135 Contract Authority Liquidated

Proprietary Entry
None

U.S. Government Standard General Ledger
Account Transactions

A188 To record revenue to available non-revolving trust funds and special funds, in which the revenue is not immediately available for obligation upon collection. A credit to USSGL account 4394 acts as a contra-resource account. However, these receipts may be available for investment.
Comment: When receipts become available for obligation, see USSGL TC-A190.
Reference: USSGL implementation guidance; Receipts Not Available for Obligation Upon Collection

Budgetary Entry
Debit 4114 Appropriated Trust or Special Fund Receipts
Credit 4394 Receipts Unavailable for Obligation Upon Collection

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 5200 Revenue From Services Provided
Credit 5310 Interest Revenue - Other
Credit 5311 Interest Revenue - Investments
Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds
Credit 5320 Penalties, Fines, and Administrative Fees Revenue
Credit 5600 Donated Revenue - Financial Resources
Credit 5800 Tax Revenue Collected - Not Otherwise Classified
Credit 5801 Tax Revenue Collected - Individual
Credit 5802 Tax Revenue Collected - Corporate
Credit 5803 Tax Revenue Collected - Unemployment
Credit 5804 Tax Revenue Collected - Excise
Credit 5805 Tax Revenue Collected - Estate and Gift
Credit 5806 Tax Revenue Collected - Customs
Credit 5900 Other Revenue

A189 To record a temporary reduction of new budget authority and fund balance in a trust or special fund expenditure account that was funded by an unavailable receipt account.
Comment: Post an increase in fund balance in the associated unavailable receipt account. Unlike reductions in available special and trust funds, there is no automatic appropriation of this authority in the following year. Treasury processes a warrant reducing fund balance in the expenditure account and increasing fund balance in the associated unavailable receipt account. Also post USSGL TC-A185 in the unavailable special or trust fund expenditure account.

Budgetary Entry
Debit 4450 Unapportioned Authority
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4387 Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority
Credit 4388 Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances

Proprietary Entry
Debit 5745 Appropriated Earmarked Receipts Transferred Out
Credit 1010 Fund Balance With Treasury

U.S. Government Standard General Ledger
Account Transactions

A190 To record receipts in available trust funds and special funds that become available for obligation after not being available for obligation when originally collected. A debit to USSGL account 4394 provides new budget authority.
Comment: When receipts are originally collected, see USSGL TC-A188.
Reference: USSGL implementation guidance; Receipts Not Available for Obligation Upon Collection

Budgetary Entry
Debit 4394 Receipts Unavailable for Obligation Upon Collection
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
None

A192 To record authority made available from receipt or appropriation balances previously precluded from obligation.
Comment: This transaction is recorded upon legislation making the authority available, or in conjunction with obligations incurred when current-year receipts are not enough to cover current-year obligations. See USSGL TC-A127 for the original entry that precluded the obligation.
Reference: USSGL implementation guidance; Authority Temporarily Precluded From Obligation

Budgetary Entry
Debit 4157 Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
None

A194 To record authority made available from offsetting collection balances previously precluded from obligation.
Comment: This transaction is recorded upon legislation making the authority available, or in conjunction with obligations incurred when current-year receipts are not enough to cover current-year obligations. See USSGL TC-A129 for the original entry that precluded the obligation.
Reference: USSGL implementation guidance; Authority Temporarily Precluded From Obligation

Budgetary Entry
Debit 4158 Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
None

U.S. Government Standard General Ledger
Account Transactions

A195 To record the collection of revenue for non-revolving trust and special funds that were previously accrued.
Comment: See USSGL TC-C422 for accrual entry and USSGL TC-A186 if not accrued.

Budgetary Entry
Debit 4114 Appropriated Trust or Special Fund Receipts
Credit 4394 Receipts Unavailable for Obligation Upon Collection
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 1310 Accounts Receivable
Credit 1320 Employment Benefit Contributions Receivable
Credit 1340 Interest Receivable
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

A197 To record Fund Balance With Treasury under a continuing resolution as determined by the Office of Management and Budget's automatic apportionment bulletin.
Comment: Also post USSGL TC-A196 to record the appropriation provided under the continuing resolution. This transaction also may be used to record additional funding provided under a revised or extended continuing resolution. Under revisions or extensions of continuing resolutions, reverse USSGL TC-A128.
Reference: USSGL implementation guidance; Appropriations Provided by a Continuing Resolution Scenario.

Budgetary Entry
None

Proprietary Entry
Debit 1090 Fund Balance With Treasury Under a Continuing Resolution
Credit 3101 Unexpended Appropriations - Appropriations Received

U.S. Government Standard General Ledger
Account Transactions

A198 To record Fund Balance With Treasury and adjust the Fund Balance With Treasury Under a Continuing Resolution to zero upon the enactment of an appropriation and receipt of a Treasury Appropriation Warrant.
Comment: This transaction is to be used by agencies under a continuing resolution that have received notice that their appropriation bills have been passed and that have received a Treasury Appropriation Warrant. Reverse USSGL TC-A128.
Reference: USSGL implementation guidance; Appropriations Provided by a Continuing Resolution Scenario.

Budgetary Entry
None

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 1090 Fund Balance With Treasury Under a Continuing Resolution
Credit 3101 Unexpended Appropriations - Appropriations Received

A199 To record an adjustment to the annualized level of an appropriation when the enacted level is less than the proposed annual level (based on a continuing resolution).
Comment: Reverse this transaction when the enacted level is above the proposed annualized level. Also post USSGL TC-A198.
Reference: USSGL implementation guidance; Appropriations Provided by a Continuing Resolution Scenario.

Budgetary Entry
Debit 4450 Unapportioned Authority
Credit 4111 Debt Liquidation Appropriations
Credit 4112 Liquidation of Deficiency - Appropriations
Credit 4115 Loan Subsidy Appropriation
Credit 4117 Loan Administrative Expense Appropriation
Credit 4119 Other Appropriations Realized

Proprietary Entry
None

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

U.S. Government Standard General Ledger
Account Transactions

A204 To record modifications for subsidy cost and adjustment transfers related to Loan Guarantee liabilities in the financing account.

Budgetary Entry
None

Proprietary Entry
Debit 7290 Other Losses
Credit 1399 Allowance for Subsidy
Credit 2180 Loan Guarantee Liability

A210 To record a transfer-out of financing sources and fund balance from Custodial Statement collections via the Statement of Transactions (SF 224).
Comment: See USSGL TC-C142.
Reference: USSGL implementation guidance; General Fund Receipt Account Custodial Collection Transfer to a Different Intragovernmental Treasury Account Symbol

Budgetary Entry
None

Proprietary Entry
Debit 5998 Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the Treasury
Credit 1010 Fund Balance With Treasury

A212 To record the financing sources transferred in to a special or nonrevolving trust fund from a General Fund receipt account.
Comment: Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.
Reference: USSGL implementation guidance; General Fund Receipt Account Custodial Collection Transfer to a Different Intragovernmental Treasury Account Symbol

Budgetary Entry
Debit 4114 Appropriated Trust or Special Fund Receipts
Credit 4120 Appropriations Anticipated - Indefinite
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 5997 Financing Sources Transferred In From Custodial Statement Collections

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 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 Noninvested Accounts
Credit 4176 Allocation Transfers of Prior-Year Balances

Proprietary Entry
Debit 3103 Unexpended Appropriations - Transfers-Out
Credit 1010 Fund Balance With Treasury

U.S. Government Standard General Ledger
Account Transactions

A406 To record a transfer-out of unobligated unexpired authority and funds from an allocation transfer 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 Noninvested 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, where the source of the transfer is derived from unexpended appropriations.
Comment: Transfer partners must use USSGL TC-A412. Refer to conventions and limitations listed on the coversheet at the beginning of this section.

Budgetary Entry
Debit 4192 Balance Transfers - Unexpired to Expired
Credit 4450 Unapportioned Authority
Credit 4650 Allotments - Expired Authority

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 3102 Unexpended Appropriations - Transfers-In

A410 To record the nonexpenditure transfer-in of unexpired unobligated balances to an expired Treasury Appropriation Fund Symbol, where the source of the transfer is derived from appropriated receipts.
Comment: Transfer partners must use USSGL TC-A414. Refer to conventions and limitations listed on the coversheet at the beginning of this section.

Budgetary Entry
Debit 4192 Balance Transfers - Unexpired to Expired
Credit 4450 Unapportioned Authority
Credit 4650 Allotments - Expired Authority

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 5755 Nonexpenditure Financing Sources - Transfers-In

U.S. Government Standard General Ledger
Account Transactions

A412 To record the nonexpenditure transfer-out of unexpired unobligated balances to an expired Treasury Appropriation Fund Symbol, where the source of the transfer is derived from unexpended appropriations.
Comment: Transfer partners must use USSGL TC-A408. Refer to conventions and limitations listed on the coversheet at the beginning of this section.

Budgetary Entry
Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4192 Balance Transfers - Unexpired to Expired

Proprietary Entry
Debit 3103 Unexpended Appropriations - Transfers-Out
Credit 1010 Fund Balance With Treasury

A414 To record the nonexpenditure transfer-out of unexpired unobligated balances to an expired Treasury Appropriation Fund Symbol, where the source of the transfer is derived from appropriated receipts.
Comment: Transfer partners must use USSGL TC-A410. Refer to conventions and limitations listed on the coversheet at the beginning of this section.

Budgetary Entry
Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4192 Balance Transfers - Unexpired to Expired

Proprietary Entry
Debit 5765 Nonexpenditure Financing Sources - Transfers-Out
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.
Comment: Also post USSGL TC-A422 to adjust the receivable if USSGL account 4166 was previously established. Also post USSGL TC-A518 to adjust the receivable if USSGL account 4126 was previously established. Refer to the Office of Management and Budget Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations.

Budgetary Entry
Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4382 Temporary Reduction - New Budget Authority
Credit 4383 Temporary Reduction - Prior-Year Balances

Proprietary Entry
None

A420 To record an actual nonexpenditure transfer-in of an allocation Treasury Appropriation Fund Symbol, where the parent maintains invested balances via an SF 1151: Nonexpenditure Transfer Authorization.
Comment: Record a credit to USSGL accounts 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 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 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, 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, 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

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

U.S. Government Standard General Ledger
Account Transactions

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.
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 Noninvested Accounts
Credit 4176 Allocation Transfers of Prior-Year Balances

Proprietary Entry
Debit 3102 Unexpended Appropriations - Transfers-In
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 Noninvested Accounts
Credit 4176 Allocation Transfers of Prior-Year Balances

Proprietary Entry
Debit 5755 Nonexpenditure Financing Sources - Transfers-In
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 Noninvested 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 Noninvested 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 Noninvested 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 Noninvested 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

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

U.S. Government Standard General Ledger
Account Transactions

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

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

U.S. Government Standard General Ledger
Account Transactions

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

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

U.S. Government Standard General Ledger
Account Transactions

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

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.

Budgetary Entry
Debit 4160 Anticipated Transfers - Current-Year Authority
Debit 4180 Anticipated Transfers - Prior-Year Balances
Credit 4450 Unapportioned Authority

Proprietary Entry
None

U.S. Government Standard General Ledger
Account Transactions

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

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 Transfer 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 Transfer of Obligated Balances

Proprietary Entry
Debit 3103 Unexpended Appropriations - Transfers-Out
Credit 1010 Fund Balance With Treasury

U.S. Government Standard General Ledger
Account Transactions

A492 To record in the transferring agency the actual transfer-out of current-year or prior-year authority with unpaid expended authority and related accounts payable.
Comment: When appropriate use in conjunction with USSGL TCs-A486, A488, A540 and A544. Reverse this transaction for the receiving entity. When appropriate, use in conjunction with USSGL TCs-A482, A508, A542, and A546.
Reference: USSGL implementation guidance; Transfer of Authority for Undelivered Orders

Budgetary Entry
Debit 4931 Delivered Orders - Obligations Transferred, Unpaid
Credit 4195 Transfer of Obligated Balances

Proprietary Entry
Debit 2110 Accounts Payable
Credit 1010 Fund Balance With Treasury

A494 To record in the transferring agency the actual transfers-out during the fiscal year of authority with prepaid/advanced undelivered orders from current or prior years for general fund appropriations.
Comment: See USSGL TC-A496 for the receiving agency. Transfer of USSGL account 4802. This is not a nonexpenditure transfer. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series.
Reference: USSGL implementation guidance; Transfer of Authority for Undelivered Orders; Transfer of Spending Authority From Offsetting Collections With Obligations

Budgetary Entry
Debit 4832 Undelivered Orders - Obligations Transferred, Prepaid/Advanced
Credit 4195 Transfer of Obligated Balances

Proprietary Entry
Debit 3103 Unexpended Appropriations - Transfers-Out
Credit 1410 Advances and Prepayments

A496 To record in the receiving agency the actual transfers-in during the fiscal year of authority with prepaid/advanced undelivered orders from current or prior years for general fund appropriations.
Comment: See USSGL TC-A494 for the transferring agency. Transfer of USSGL account 4802. This is not a nonexpenditure transfer. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series.
Reference: USSGL implementation guidance; Transfer of Authority for Undelivered Orders; Transfer of Spending Authority From Offsetting Collections With Obligations

Budgetary Entry
Debit 4195 Transfer of Obligated Balances
Credit 4832 Undelivered Orders - Obligations Transferred, Prepaid/Advanced

Proprietary Entry
Debit 1410 Advances and Prepayments
Credit 3102 Unexpended Appropriations - Transfers-In

U.S. Government Standard General Ledger
Account Transactions

A498 To record 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 - Transfers-In

A499 To record the adjustment of a Federal fund receivable for a previously established expenditure transfer receivable, where a corresponding temporary reduction or cancellation is to be recorded in a trust fund payable Treasury Appropriation Fund Symbol (TAFS).
Comment: See USSGL TC-A498 for the original establishment of the receivable. For reductions, see USSGL TC-A418 and TC-A500R for the reduction and adjustment to the corresponding payable in the trust fund TAFS. For cancellations, also post USSGL TC-D120 if canceling prior-year obligated balances. For cancellations, see USSGL TC-D110 budgetary entry and TC-F123 for the cancellation and adjustment to the corresponding payable in the trust fund TAFS. Record USSGL account 4650 in expired TAFS only.
Reference: USSGL implementation guidance; Reductions of Expenditure Transfers Receivable/Payable; Cancellations of Expenditure Transfers Receivable/Payable

Budgetary Entry
Debit 4450 Unapportioned Authority
Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Debit 4650 Allotments - Expired Authority
Debit 4700 Commitments - Programs Subject to Apportionment
Debit 4720 Commitments - Programs Exempt From Apportionment
Credit 4225 Appropriation Trust Fund Expenditure Transfers - Receivable

Proprietary Entry
Debit 5750 Expenditure Financing Sources - Transfers-In
Credit 1310 Accounts Receivable
Credit 1335 Expenditure Transfers Receivable

U.S. Government Standard General Ledger
Account Transactions

A500 To record in a trust fund a payable for an expenditure transfer-out to a Federal fund relating to nonexchange transactions.
Comment: If a reduction occurs, reverse this transaction and also post USSGL TC-A418.
Reference: USSGL implementation guidance; Trust Fund Guide

Budgetary Entry
Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry
Debit 5760 Expenditure Financing Sources - Transfers-Out
Credit 2155 Expenditure Transfers Payable

A502 To record the actual 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

A504 To record in a trust fund the outlay and reduction of the payable for an expenditure transfer out to a Federal fund.
Comment: See USSGL TC-A500 for the establishment of USSGL account 2155.
Reference: USSGL implementation guidance; Trust Funds Guide

Budgetary Entry
Debit 4901 Delivered Orders - Obligations, Unpaid
Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry
Debit 2155 Expenditure Transfers Payable
Credit 1010 Fund Balance With Treasury

U.S. Government Standard General Ledger
Account Transactions

A506 To record in the receiving agency the actual nonexpenditure transfer-in of current-year or prior-year authority with unpaid undelivered orders for general fund appropriations.
Comment: Transfer of USSGL account 4801. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.
Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances

Budgetary Entry
Debit 4195 Transfer of Obligated Balances
Credit 4831 Undelivered Orders - Obligations Transferred, Unpaid

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 3102 Unexpended Appropriations - Transfers-In

A508 To record in the receiving agency the actual nonexpenditure transfer-in of current-year or prior-year authority with unpaid undelivered orders for trust or special funds or obligations supported by spending authority from offsetting collections.
Comment: See notes at the beginning of this Section. Transfer of USSGL account 4801. When appropriate, use in conjunction with USSGL TCs-A482, A492R, A542, and A546.
Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances

Budgetary Entry
Debit 4195 Transfer of Obligated Balances
Credit 4831 Undelivered Orders - Obligations Transferred, Unpaid

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 5755 Nonexpenditure Financing Sources - Transfers-In

A510 To record in a trust fund expenditure transfers-in from a Federal fund relating to nonexchange transactions.
Comment: For payments received from a Federal fund (i.e., exchange transactions) that is defined in the budget as expenditure transfers, see USSGL TC-C190.
Reference: USSGL implementation guidance; Trust Fund Guide

Budgetary Entry
Debit 4114 Appropriated Trust or Special Fund Receipts
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 5750 Expenditure Financing Sources - Transfers-In

U.S. Government Standard General Ledger
Account Transactions

A512 To record in a trust fund expenditure transfers-out to a Federal fund relating to nonexchange transactions.
Comment: For payments made to a Federal fund (that is exchange transactions) that are defined in the budget as expenditure transfers, see USSGL TC-B138.
Reference: USSGL implementation guidance; Trust Fund Guide

Budgetary Entry
Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry
Debit 5760 Expenditure Financing Sources - Transfers-Out
Credit 1010 Fund Balance With Treasury

A514 To record in an agency's general fund an expenditure transfer-out to a trust fund relating to nonexchange and exchange transactions.
Comment: Also post USSGL TC-B134. Use USSGL account 5760 for nonexchange expenditure transfers.
Reference: USSGL implementation guidance; Trust Fund Guide

Budgetary Entry
Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry
Debit 5760 Expenditure Financing Sources - Transfers-Out
Debit 6100 Operating Expenses/Program Costs
Credit 1010 Fund Balance With Treasury

A516 To record a receivable for amounts appropriated from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency 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

U.S. Government Standard General Ledger
Account Transactions

A518 To record the adjustment in a non-allocation Treasury Appropriation Fund Symbol (TAFS) when the budget authority is temporarily reduced.
Comment: Also post USSGL TC-A418 to record the budget authority temporarily reduced. Credit USSGL accounts 1010 and 4128 only if a receivable was not previously established. Refer to the Office of Management and Budget (OMB) Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations. The Bureau of the Public Debt simultaneously posts USSGL TC-A522 in the Treasury-Managed Trust Fund TAFS.
Reference: USSGL implementation guidance; Temporary Reductions

Budgetary Entry
Debit 4123 Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction/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 Transfers of Currently Invested Balances

A520 To record a payable for amounts appropriated from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency 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 Currently Invested Balances

U.S. Government Standard General Ledger
Account Transactions

A522 To record the adjustment in the specific invested Treasury Appropriation Fund Symbol (TAFS) that results from a temporary reduction in the Agency Trust Fund Expenditure TAFS.
Comment: Debit USSGL accounts 1010 and 4129 only if a payable was not previously established. Also may be permissible to credit USSGL account 5755 instead of account 5765 when reversing a payable resulting from the cancellation of unobligated balances. Refer to Office of Management and Budget Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations. The Bureau of the Public Debt posts this transaction in the Treasury-Managed Trust Fund TAFS and the agency simultaneously posts USSGL TC-A518 in the Agency Trust Fund Expenditure TAFS.
Reference: USSGL implementation guidance; Temporary Reductions; Cancellations - Available Trust or Special Funds With Invested Relationships

Budgetary Entry
Debit 4127 Amounts Appropriated From Specific Invested TAFS - Payable
Debit 4129 Amounts Appropriated From Specific Invested TAFS - Transfers-Out
Credit 4124 Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Debit 2150 Payable for Transfers of Currently Invested Balances
Credit 5765 Nonexpenditure Financing Sources - Transfers-Out

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

U.S. Government Standard General Ledger
Account Transactions

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

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

U.S. Government Standard General Ledger
Account Transactions

A531 To record a nonexpenditure transfer-in of funds to a specific invested Treasury Appropriation Fund Symbol (TAFS) from a receiving TAFS that is canceling and returning unobligated balances.
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; Cancellations – Available Trust or Special Funds With Invested Relationships

Budgetary Entry
Debit 4129 Amounts Appropriated From Specific Invested TAFS - Transfers-Out
Credit 4394 Receipts Unavailable for Obligation Upon Collection
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 5755 Nonexpenditure Financing Sources - Transfers-In

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), 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 Nonallocation 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), 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 Nonallocation 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 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 Nonallocation Transfers of Invested Balances - Transferred
Credit 4171 Nonallocation Transfers of Invested Balances - Receivable

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 1330 Receivable for Transfers of Currently Invested Balances

A538 To record the actual transfer-out of funds via SF 1151: Nonexpenditure Transfer Authorization that reduces previously established USSGL 4172 "Non-Allocation Transfers of Invested Balances - Payable."
Comment: Refer to USSGL TC-A534 for the establishment of the payable.
Reference: USSGL implementation guidance; Trust and Special Fund Guidance on Nonexpenditure Appropriation Transfers

Budgetary Entry
Debit 4172 Nonallocation Transfers of Invested Balances - Payable
Credit 4170 Transfers - Current-Year Authority
Credit 4173 Nonallocation Transfers of Invested Balances - Transferred

Proprietary Entry
Debit 2150 Payable for Transfers of Currently Invested Balances
Credit 1010 Fund Balance With Treasury

U.S. Government Standard General Ledger
Account Transactions

A540 To record in the transferring agency the nonexpenditure transfer-out of budgetary resources receivable.
Comment: Transfer of USSGL accounts 4126, 4166, 4171, 4225, 4251 and 4287 respectively. When appropriate use in conjunction with USSGL TCs-A486, A488, A492, and A544.
Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances

Budgetary Entry
Debit 4195 Transfer of Obligated Balances
Credit 4081 Amounts Appropriated From a Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred
Credit 4082 Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred
Credit 4083 Transfers - Current-Year Authority - Receivable - Transferred
Credit 4232 Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred
Credit 4233 Reimbursements and Other Income Earned - Receivable - Transferred
Credit 4234 Other Federal Receivables - Transferred

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 5765 Nonexpenditure Financing Sources - Transfers-Out

A542 To record in the receiving agency the nonexpenditure transfer-in of budgetary resources receivable.
Comment: Transfer or USSGL accounts 4126, 4166, 4171, 4225, 4251, and 4287 respectively. When appropriate, use in conjunction with USSGL TCs-A482, A492R, A508, and A546.
Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances

Budgetary Entry
Debit 4081 Amounts Appropriated From a Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred
Debit 4082 Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred
Debit 4083 Transfers - Current-Year Authority - Receivable - Transferred
Debit 4232 Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred
Debit 4233 Reimbursements and Other Income Earned - Receivable - Transferred
Debit 4234 Other Federal Receivables - Transferred
Credit 4195 Transfer of Obligated Balances

Proprietary Entry
Debit 5755 Nonexpenditure Financing Sources - Transfers-In
Credit 1010 Fund Balance With Treasury

U.S. Government Standard General Ledger
Account Transactions

A544 To record in the transferring agency the nonexpenditure transfer-out of unfilled customer orders without advance.
Comment: Transfer of USSGL account 4221. When appropriate use in conjunction with USSGL TCs-A486, A488, A492, and A540.
Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations

Budgetary Entry
Debit 4195 Transfer of Obligated Balances
Credit 4230 Unfilled Customer Orders Without Advance - Transferred

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 5765 Nonexpenditure Financing Sources - Transfers-Out

A546 To record in the receiving agency the nonexpenditure transfer-in of unfilled customer orders without advance.
Comment: Transfer or USSGL account 4221. When appropriate, use in conjunction with USSGL TCs-A482, A492R, A508, and A542.
Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations

Budgetary Entry
Debit 4230 Unfilled Customer Orders Without Advance - Transferred
Credit 4195 Transfer of Obligated Balances

Proprietary Entry
Debit 5755 Nonexpenditure Financing Sources - Transfers-In
Credit 1010 Fund Balance With Treasury

A548 To record in the transferring agency the actual transfers-out during the fiscal year of authority with prepaid/advanced undelivered orders from current or prior years for trust or special funds or obligations supported by spending authority from offsetting collections.
Comment: See USSGL TC-A550 for the receiving agency.
Reference: USSGL implementation guidance; Transfer of USSGL Account 4802

Budgetary Entry
Debit 4832 Undelivered Orders - Obligations Transferred, Prepaid/Advanced
Credit 4195 Transfer of Obligated Balances

Proprietary Entry
Debit 5730 Financing Sources Transferred Out Without Reimbursement
Credit 1410 Advances and Prepayments

U.S. Government Standard General Ledger
Account Transactions

A550 To record in the receiving agency the actual transfers-in during the fiscal year of authority with prepaid/advanced undelivered orders from current or prior years for trust or special funds or obligations supported by spending authority from offsetting collections.
Comment: See USSGL TC-A548 for the transferring agency.
Reference: USSGL implementation guidance; Transfer of USSGL Account 4802

Budgetary Entry
Debit 4195 Transfer of Obligated Balances
Credit 4832 Undelivered Orders - Obligations Transferred, Prepaid/Advanced

Proprietary Entry
Debit 1410 Advances and Prepayments
Credit 5720 Financing Sources Transferred In Without Reimbursement

A552 To record in the transferring agency the transfer-out of unfilled customer orders with advance.
Reference: USSGL implementation guidance; Transfer of USSGL Account 4225

Budgetary Entry
Debit 4195 Transfer of Obligated Balances
Credit 4231 Unfilled Customer Orders With Advance - Transferred

Proprietary Entry
None

A554 To record in the receiving agency the actual transfer-in unfilled customer orders with advance.
Reference: USSGL implementation guidance; Transfer of USSGL Account 4225

Budgetary Entry
Debit 4231 Unfilled Customer Orders With Advance - Transferred
Credit 4195 Transfer of Obligated Balances

Proprietary Entry
None

U.S. Government Standard General Ledger
Account Transactions

A700 - A799 FUNDING - Reimbursables and Other Income

A702 To record anticipated reimbursements.
Comment: See USSGL TC-A118; anticipated reimbursements are not available for allotment until the realized order is received.

Budgetary Entry
Debit 4210 Anticipated Reimbursements and Other Income
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
None

A704 To record in the performing agency a reimbursable agreement that was not previously anticipated.
Comment: Budgetary resources were provided by Contract Authority. Do not post the proprietary entry for reimbursable agreements without advances (only post the budgetary entry for reimbursable agreements without advances).

Budgetary Entry
Debit 4221 Unfilled Customer Orders Without Advance
Debit 4222 Unfilled Customer Orders With Advance
Credit 4132 Substitution of Contract Authority

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 2310 Liability for Advances and Prepayments

A706 To record in the performing agency a reimbursable agreement without an advance that was previously anticipated.
Comment: Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. See Federal and non-Federal exceptions as defined in Office of Management and Budget Circular No. A-11.
Reference: USSGL implementation guidance; USSGL Reimbursable Accounting Guide

Budgetary Entry
Debit 4221 Unfilled Customer Orders Without Advance
Credit 4210 Anticipated Reimbursements and Other Income

Proprietary Entry
None

U.S. Government Standard General Ledger
Account Transactions

A708 To record the collection of revenue earned in the performing agency for a reimbursable agreement without an advance that was previously anticipated.
Comment: Also post USSGL TC-A122 if authority was previously anticipated and apportioned. See Federal and non-Federal exceptions as defined in Office of Management and Budget Circular No. A-11.
Reference: USSGL implementation guidance; Transfer of Spending Authority from Offsetting Collection with Obligations Scenario

Budgetary Entry
Debit 4252 Reimbursements and Other Income Earned - Collected
Credit 4210 Anticipated Reimbursements and Other Income

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 5100 Revenue From Goods Sold
Credit 5200 Revenue From Services Provided

A710 To record earned revenue in the performing agency related to a reimbursable agreement or other income.
Comment: See USSGL TC-C182
Reference: USSGL implementation guidance; USSGL Reimbursable Accounting Guide

Budgetary Entry
Debit 4252 Reimbursements and Other Income Earned - Collected
Credit 4222 Unfilled Customer Orders With Advance
Credit 4266 Other Actual Business-Type Collections From Non-Federal Sources

Proprietary Entry
Debit 2310 Liability for Advances and Prepayments
Credit 5100 Revenue From Goods Sold
Credit 5200 Revenue From Services Provided

A712 To record 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.

Budgetary Entry
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry
Debit 6100 Operating Expenses/Program Costs
Debit 6900 Nonproduction Costs
Credit 1010 Fund Balance With Treasury

B103 To record a disbursement of pension benefit payments.
Comment: Also requires the reclassification of expenses from unfunded to funded.
Reference: USSGL implementation guidance; FASAB SFFAS No. 5, "Accounting for Liabilities of the Federal Government"

Budgetary Entry
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry
Debit 2610 Actuarial Pension Liability
Credit 1010 Fund Balance With Treasury

U.S. Government Standard General Ledger
Account Transactions

B104 To record in a loan guarantee financing account a disbursement to a third party, where no asset is received. This transaction, for example, includes payments of default claims and interest supplements.
Comment: Also post USSGL TC-C428, which establishes the loan receivable after default.
Reference: USSGL implementation guidance; Credit Reform Case Studies

Budgetary Entry
Debit 4610 Allotments - Realized Resources
Debit 4801 Undelivered Orders - Obligations, Unpaid
Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry
Debit 2180 Loan Guarantee Liability
Debit 6100 Operating Expenses/Program Costs
Credit 1010 Fund Balance With Treasury

B105 To record the subsidy expense in the program fund that is paid to the financing fund when the loan is disbursed.
Comment: Agencies must use all the USSGL accounts indicated in this transaction. Each debit and credit must be in the same amount. If funded by a direct appropriation, also post USSGL TC-B134.
Reference: USSGL implementation guidance; Credit Reform Case Studies

Budgetary Entry
Debit 4801 Undelivered Orders - Obligations, Unpaid
Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry
Debit 2170 Subsidy Payable to the Financing Account
Debit 6100 Operating Expenses/Program Costs
Credit 1010 Fund Balance With Treasury

B106 To record subsidy disbursement from the program account to the financing account not previously obligated.
Comment: If funded by a direct appropriation, also post USSGL TC-B134.
Reference: USSGL implementation guidance; Credit Reform Case Studies

Budgetary Entry
Debit 4610 Allotments - Realized Resources
Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry
Debit 6100 Operating Expenses/Program Costs
Credit 1010 Fund Balance With Treasury

U.S. Government Standard General Ledger
Account Transactions

B107 To record payment and disbursement of funds not previously accrued.
Comment: If for an amount paid by a direct appropriation, also post USSGL TC-B134.

Budgetary Entry
Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Debit 4801 Undelivered Orders - Obligations, Unpaid
Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry
Debit 6100 Operating Expenses/Program Costs
Credit 1010 Fund Balance With Treasury

B108 To record a loss in the imprest fund.
Comment: If a loss is expected to be restored, also post USSGL TC C414 to record a refund receivable from nonFederal sources for expenses that do not create budgetary resources until collected for expenses not requiring budgetary resources.

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 previously accrued.
Comment: Clearing from unpaid to paid.

Budgetary Entry
Debit 4901 Delivered Orders - Obligations, Unpaid
Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry
Debit 2110 Accounts Payable
Debit 2120 Disbursements in Transit
Debit 2130 Contract Holdbacks
Debit 2160 Entitlement Benefits Due and Payable
Debit 2190 Other Liabilities With Related Budgetary Obligations
Debit 2210 Accrued Funded Payroll and Leave
Debit 2211 Withholdings Payable
Debit 2213 Employer Contributions and Payroll Taxes Payable
Debit 2215 Other Post Employment Benefits Due and Payable
Debit 2940 Capital Lease Liability
Credit 1010 Fund Balance With Treasury

B112 To record accrued interest paid.
Comment: See USSGL TC-B418 for the accrued liability.

Budgetary Entry
Debit 4901 Delivered Orders - Obligations, Unpaid
Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry
Debit 2140 Accrued Interest Payable - Not Otherwise Classified
Debit 2141 Accrued Interest Payable - Debt
Credit 1010 Fund Balance With Treasury

B113 To record capitalized loan interest paid on non-credit reform loans.
Comment: See USSGL TC-B440 for the capitalized loan interest liability.
Reference: USSGL implementation guidance; Disposition of Borrowings With Capitalized Interest

Budgetary Entry
Debit 4901 Delivered Orders - Obligations, Unpaid
Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry
Debit 2511 Capitalized Loan Interest Payable - Non-Credit Reform
Credit 1010 Fund Balance With Treasury

U.S. Government Standard General Ledger
Account Transactions

B114 To record disbursement for liens on collateral acquired from defaulted loans guaranteed after 1992.
Comment: This transaction is applicable to guaranteed loans.
Reference: USSGL implementation guidance; Credit Reform Case Studies

Budgetary Entry
Debit 4610 Allotments - Realized Resources
Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry
Debit 1559 Foreclosed Property - Allowance
Debit 2910 Prior Liens Outstanding on Acquired Collateral
Credit 1010 Fund Balance With Treasury

B116 To record disbursement without a lien on collateral acquired from defaulted loans guaranteed after 1992.
Comment: This transaction is applicable to guaranteed loans.
Reference: USSGL implementation guidance; Credit Reform Case Studies

Budgetary Entry
Debit 4610 Allotments - Realized Resources
Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry
Debit 1551 Foreclosed Property
Credit 1010 Fund Balance With Treasury

B118 To record a tax refund 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 "governmental-type" Collections From Non-Federal Sources

Proprietary Entry
Debit 5890 Tax Revenue Refunds - Not Otherwise Classified
Debit 5891 Tax Revenue Refunds - Individual
Debit 5892 Tax Revenue Refunds - Corporate
Debit 5893 Tax Revenue Refunds - Unemployment
Debit 5894 Tax Revenue Refunds - Excise
Debit 5895 Tax Revenue Refunds - Estate and Gift
Debit 5896 Tax Revenue Refunds - Customs
Credit 1010 Fund Balance With Treasury

U.S. Government Standard General Ledger
Account Transactions

B119 To record the actual capital transfer to repay a portion of a capital investment (usually an appropriation to a revolving fund) 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

B120 To record principal repayments to the Bureau of the Public Debt and the Federal Financing Bank via nonexpenditure transfers that were previously anticipated. For example, this transaction includes repayments of principal and repayments due to modifications of credit reform loans.
Comment: If not anticipated, debit USSGL account 4450 or 4620.

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 at par value to the Bureau of the Public Debt and the Federal Financing Bank via nonexpenditure transfers that were not previously anticipated. For example, this transaction includes repayments of principal and repayments due to modifications of credit reform loans.
Comment: See USSGL TC-B131 for principal repayments with a gain or loss.

Budgetary Entry
Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4146 Actual Repayments of Debt, Current-Year Authority
Credit 4147 Actual Repayments of Debt, Prior-Year Balances

Proprietary Entry
Debit 2510 Principal Payable to the Bureau of the Public Debt
Debit 2520 Principal Payable to the Federal Financing Bank
Credit 1010 Fund Balance With Treasury

U.S. Government Standard General Ledger
Account Transactions

B122 To record repayments of other debt.
Comment: Also post USSGL TC-B134 if funded by a direct appropriation. This transaction is applicable to redemptions.

Budgetary Entry
Debit 4610 Allotments - Realized Resources
Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry
Debit 2590 Other Debt
Credit 1010 Fund Balance With Treasury

B123 To record in the issuing entity, the sale of Federal securities at par value.

Budgetary Entry
None

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 2530 Securities Issued by Federal Agencies Under General and Special Financing Authority

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

B131 To record principal repayments to Treasury or the Federal Financing Bank, resulting in a gain or loss, via nonexpenditure transfers that were not previously anticipated. For example, this transaction includes repayments of principal and repayments due to modifications of credit reform loans.
Comment: See USSGL TC-B121 for principal repayments at par value.
Reference: USSGL implementation guidance; Disposition of Borrowings With Capitalized Interest

Budgetary Entry
Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4146 Actual Repayments of Debt, Current-Year Authority
Credit 4147 Actual Repayments of Debt, Prior-Year Balances

Proprietary Entry
Debit 2510 Principal Payable to the Bureau of the Public Debt
Debit 2520 Principal Payable to the Federal Financing Bank
Debit 7212 Losses on Disposition of Borrowings
Credit 1010 Fund Balance With Treasury
Credit 7112 Gains on Disposition of Borrowings

B134 To record appropriations used this fiscal year.
Comment: This transaction does not stand alone. Only record this transaction in Treasury Appropriation Fund Symbols (TAFS) that receive amounts appropriated from the General Fund of the Treasury via Treasury Appropriation Warrant, or that receive allocation transfers from general fund appropriated TAFS. USSGL transactions that reference this transaction: A146, A514, B102, B105, B106, B107, B109, B118, B122, B130, B402, B404, B406, B412, B418, B428, B430, B436, B438, B604, C408, D106, D107, D114, D116, D126, D132, D134, E102, E104, E106, E108, E109, E117, E204, and E412. USSGL transactions that reference a reversal for this transaction: C132, C134, C136, C137, C138, C139, D102, D104, D108, D110, and F128.
Reference: USSGL implementation guidance; Appropriations Used

Budgetary Entry
None

Proprietary Entry
Debit 3107 Unexpended Appropriations - Used
Credit 5700 Expended Appropriations

U.S. Government Standard General Ledger
Account Transactions

B136 To record in the liquidating account the actual capital transfer of excess cash to the general fund of the Treasury.
Comment: See Office of Management and Budget Circular No. A-11 for further instruction on the payment hierarchy. See USSGL TC-B119 for capital transfers not related to liquidating accounts.
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 Liability for Capital Transfers to the General Fund of the Treasury
Debit 5765 Nonexpenditure Financing Sources - Transfers-Out
Credit 1010 Fund Balance With Treasury

B138 To record in a trust fund payments made to a Federal fund relating to exchange transactions.
Comment: These payments are defined as expenditure transfers in the budget. See USSGL TC-A512 for nonexchange expenditure transfers-out.
Reference: USSGL implementation guidance; Trust Fund Guide

Budgetary Entry
Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry
Debit 6100 Operating Expenses/Program Costs
Credit 1010 Fund Balance With Treasury

B140 To record the purchase of foreign currency by a disbursing officer.
Comment: This entry should be made by agencies that have their own disbursing authority. Agencies that do not have their own disbursing authority, see USSGL implementation guidance "Accounting for Purchased Foreign Currency," which can be acquired on the USSGL Web site. Agencies that have foreign currency account symbols in the X7000 series, refer to USSGL TCs-C192, C194, C440, D576, and D578.
Reference: USSGL implementation guidance "Accounting for Purchased Foreign Currency"

Budgetary Entry
None

Proprietary Entry
Debit 1200 Foreign Currency
Credit 1190 Other Cash

U.S. Government Standard General Ledger
Account Transactions

B142 To record the disbursement of foreign currency by a disbursing officer on behalf of the operating fund.
Comment: This entry should be made by agencies that have their own disbursing authority. At the time of the foreign currency disbursement, the disbursing officer will charge the appropriation of the operating fund that requested the disbursement, (see USSGL TC-B110 and the USSGL implementation guidance "Accounting for Purchased Foreign Currency"), which can be acquired on the USSGL Web site. Agencies that do not have their own disbursing authority also may refer to the implementation guidance mentioned above. Agencies that have foreign currency account symbols in the X7000 series, refer to USSGL TCs-C192, C194, C440, D576, and D578.
Reference: USSGL implementation guidance "Accounting for Purchased Foreign Currency"

Budgetary Entry
None

Proprietary Entry
Debit 2310 Liability for Advances and Prepayments
Credit 1200 Foreign Currency

B150 To record a disbursement (not an outlay) from fund balance with Treasury in a Treasury General Account (TGA) to funds held by the public in a non-TGA.
Comment: To return funds held by the public in a non-TGA to fund balance with treasury in a TGA, reverse B150. This transaction does not apply to deposit fund Treasury Account Symbols (TAS). Use USSGL TC- C108 for Deposit Fund TAS. An agency must have specific legislative authority to hold monies in a non-TGA or non-BPD security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400 Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury for additional guidance, such as SF224 transactions.

Budgetary Entry
None

Proprietary Entry
Debit 1130 Funds Held by the Public
Credit 1010 Fund Balance With Treasury

U.S. Government Standard General Ledger
Account Transactions

B152 To record a purchase of a non-Bureau of Public Debt (BPD) security at par from funds held by the public in a non-Treasury General Account (TGA).
Comment: If this purchase is an immediate reinvestment of the proceeds of a sale of non-BPD securities purchased with funds held by the public in a non-TGA, record a budgetary entry equal to only the gain from that sale. Also post USSGL TC-G124 to record activity for current-year purchases of other assets not recorded as Property, Plant and Equipment. An agency must have specific legislative authority to hold monies in a non-TGA or non-BPD security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400 Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury for additional guidance, such as SF224 transactions.

Budgetary Entry
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry
Debit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
Credit 1130 Funds Held by the Public

B154 To record a operating expense or program cost from funds in a non-Treasury General Account (TGA) which results in an outlay.
Comment: An agency must have specific legislative authority to hold monies in a non-TGA or non-Bureau of the Public Debt security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400 Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury for additional guidance, such as SF224 transactions.

Budgetary Entry
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry
Debit 6100 Operating Expenses/Program Costs
Credit 1130 Funds Held by the Public

U.S. Government Standard General Ledger
Account Transactions

B300 - B399 DISBURSEMENTS AND PAYABLES - Commitments/Undelivered Orders/Expended Authority - Unpaid

B302 To record a commitment of unobligated amounts in programs subject to apportionment.
Comment: To decrease the commitment, reverse this transaction.

Budgetary Entry
Debit 4610 Allotments - Realized Resources
Credit 4700 Commitments - Programs Subject to Apportionment

Proprietary Entry
None

B304 To record a commitment of unobligated balances in programs exempt from apportionment.
Comment: To decrease the commitment, reverse this transaction.

Budgetary Entry
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4720 Commitments - Programs Exempt From Apportionment

Proprietary Entry
None

B306 To record current-year undelivered orders without an advance.
Comment: To decrease obligation in the current year, reverse this transaction.

Budgetary Entry
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Debit 4700 Commitments - Programs Subject to Apportionment
Debit 4720 Commitments - Programs Exempt From Apportionment
Credit 4801 Undelivered Orders - Obligations, Unpaid

Proprietary Entry
None

U.S. Government Standard General Ledger
Account Transactions

B308 To record current-year undelivered orders with an advance.
Comment: See USSGL TC-B604 for the expense.

Budgetary Entry
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Debit 4700 Commitments - Programs Subject to Apportionment
Debit 4720 Commitments - Programs Exempt From Apportionment
Debit 4801 Undelivered Orders - Obligations, Unpaid
Credit 4802 Undelivered Orders - Obligations, Prepaid/Advanced

Proprietary Entry
Debit 1410 Advances and Prepayments
Credit 1010 Fund Balance With Treasury

B310 To record a current-year undelivered order without an advance where the commitment is more than the undelivered order for commitments in programs subject to apportionment.
Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide

Budgetary Entry
Debit 4700 Commitments - Programs Subject to Apportionment
Credit 4610 Allotments - Realized Resources
Credit 4801 Undelivered Orders - Obligations, Unpaid

Proprietary Entry
None

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 to 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 first must 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. Assume a title is passed when the goods are received. Also post USSGL TCs G120, G122, and G124 to track purchases.

Budgetary Entry
Debit 4801 Undelivered Orders - Obligations, Unpaid
Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry
Debit 1511 Operating Materials and Supplies Held for Use
Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Debit 1521 Inventory Purchased for Resale
Debit 1522 Inventory Held in Reserve for Future Sale
Debit 1525 Inventory - Raw Materials
Debit 1527 Inventory - Finished Goods
Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Debit 1571 Stockpile Materials Held in Reserve
Debit 1572 Stockpile Materials Held for Sale
Debit 1591 Other Related Property
Debit 1711 Land and Land Rights
Debit 1712 Improvements to Land
Debit 1720 Construction-in-Progress
Debit 1730 Buildings, Improvements, and Renovations
Debit 1740 Other Structures and Facilities
Debit 1750 Equipment
Debit 1820 Leasehold Improvements
Debit 1830 Internal-Use Software
Debit 1832 Internal-Use Software in Development
Debit 1840 Other Natural Resources
Debit 1890 Other General Property, Plant, and Equipment
Debit 1990 Other Assets
Debit 6100 Operating Expenses/Program Costs
Debit 6900 Nonproduction Costs
Credit 2110 Accounts Payable
Credit 2130 Contract Holdbacks
Credit 2190 Other Liabilities With Related Budgetary Obligations
Credit 2191 Employee Health Care Liability Incurred but Not Reported
Credit 2210 Accrued Funded Payroll and Leave
Credit 2211 Withholdings Payable
Credit 2213 Employer Contributions and Payroll Taxes Payable

U.S. Government Standard General Ledger
Account Transactions

B404 To record a downward adjustment of a current-year unpaid undelivered order.

Budgetary Entry
Debit 4801 Undelivered Orders - Obligations, Unpaid
Credit 4610 Allotments - Realized Resources
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
None

U.S. Government Standard General Ledger
Account Transactions

B406 To record the delivery of goods and services in the same year the order was placed and to accrue a liability. The current-year expended authority is more than the original obligation.
Comment: If funded by a direct appropriation, also post TC-B134. For payroll and benefits, see USSGL TC-E102. 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. Assume a title is passed when the goods are received. Also post USSGL TCs G120, G122, and G124 to track purchases.

Budgetary Entry
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry
Debit 1511 Operating Materials and Supplies Held for Use
Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Debit 1521 Inventory Purchased for Resale
Debit 1522 Inventory Held in Reserve for Future Sale
Debit 1525 Inventory - Raw Materials
Debit 1527 Inventory - Finished Goods
Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Debit 1571 Stockpile Materials Held in Reserve
Debit 1572 Stockpile Materials Held for Sale
Debit 1591 Other Related Property
Debit 1711 Land and Land Rights
Debit 1712 Improvements to Land
Debit 1720 Construction-in-Progress
Debit 1730 Buildings, Improvements, and Renovations
Debit 1740 Other Structures and Facilities
Debit 1750 Equipment
Debit 1820 Leasehold Improvements
Debit 1830 Internal-Use Software
Debit 1832 Internal-Use Software in Development
Debit 1840 Other Natural Resources
Debit 1890 Other General Property, Plant, and Equipment
Debit 1990 Other Assets
Debit 6100 Operating Expenses/Program Costs
Debit 6900 Nonproduction Costs
Credit 2110 Accounts Payable
Credit 2130 Contract Holdbacks

U.S. Government Standard General Ledger
Account Transactions

B408 To reclassify payable schedules for disbursements to "in-transit" until the payment schedule is confirmed.

Budgetary Entry
None

Proprietary Entry
Debit 2110 Accounts Payable
Debit 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
Credit 2120 Disbursements in Transit

B412 To record an obligation and accounts payable in an unexpired appropriation for a valid bill related to a canceled appropriation.
Comment: This transaction is simultaneously posted with USSGL TC-D145. Also post USSGL TC-B134.
Reference: USSGL implementation guidance; Canceled Payables

Budgetary Entry
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry
Debit 6100 Operating Expenses/Program Costs
Credit 2110 Accounts Payable

U.S. Government Standard General Ledger
Account Transactions

B416 To record the collecting agency's estimated accrued tax refunds payable and related interest.
Reference: USSGL implementation guidance; FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources"

Budgetary Entry
Debit 4450 Unapportioned Authority
Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Debit 4700 Commitments - Programs Subject to Apportionment
Debit 4720 Commitments - Programs Exempt From Apportionment
Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry
Debit 5890 Tax Revenue Refunds - Not Otherwise Classified
Debit 5891 Tax Revenue Refunds - Individual
Debit 5892 Tax Revenue Refunds - Corporate
Debit 5893 Tax Revenue Refunds - Unemployment
Debit 5894 Tax Revenue Refunds - Excise
Debit 5895 Tax Revenue Refunds - Estate and Gift
Debit 5896 Tax Revenue Refunds - Customs
Debit 6330 Other Interest Expenses
Credit 2110 Accounts Payable
Credit 2140 Accrued Interest Payable - Not Otherwise Classified
Credit 2190 Other Liabilities With Related Budgetary Obligations

B418 To record the accrual of interest expenses incurred, not yet paid.
Comment: If funded by a direct appropriation, also post USSGL TC-B134. Reverse accruals at the beginning of the next fiscal year.

Budgetary Entry
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry
Debit 6310 Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank
Debit 6320 Interest Expenses on Securities
Debit 6330 Other Interest Expenses
Credit 2140 Accrued Interest Payable - Not Otherwise Classified
Credit 2141 Accrued Interest Payable - Debt

U.S. Government Standard General Ledger
Account Transactions

B420 To record the liability for cost to be funded in the future.
Comment: Reverse accruals at the beginning of the next accounting period. See USSGL TC-B402 to record currently funded capital lease liability.

Budgetary Entry
None

Proprietary Entry
Debit 6800 Future Funded Expenses
Credit 2160 Entitlement Benefits Due and Payable
Credit 2170 Subsidy Payable to the Financing Account
Credit 2191 Employee Health Care Liability Incurred but Not Reported
Credit 2220 Unfunded Leave
Credit 2290 Other Unfunded Employment Related Liability
Credit 2610 Actuarial Pension Liability
Credit 2620 Actuarial Health Insurance Liability
Credit 2630 Actuarial Life Insurance Liability
Credit 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

B424 To record a contingent liability.
Comment: Reverse this entry when realization indicates no contingent liability.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 6800 Future Funded Expenses
Debit 7290 Other Losses
Credit 2920 Contingent Liabilities

U.S. Government Standard General Ledger
Account Transactions

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

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

U.S. Government Standard General Ledger
Account Transactions

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

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

U.S. Government Standard General Ledger
Account Transactions

B438 To record capital lease liability.
Comment: If capital lease is with a non-Federal entity, the agency must have sufficient budgetary resources up front to cover the present value of the lease payments discounted using Treasury interest rates. Also post USSGL TC-B134 if funded by a direct appropriation. Also post USSGL TC-G122 to track purchases.

Budgetary Entry
Debit 4801 Undelivered Orders - Obligations, Unpaid
Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry
Debit 1810 Assets Under Capital Lease
Credit 2940 Capital Lease Liability

B440 To record capitalized loan interest payable on non-credit reform loans for interest payable amounts previously accrued.
Comment: See USSGL TC-B418 for the initial accrual and USSGL TC-B113 for the payment of the accrual.
Reference: USSGL implementation guidance; Disposition of Borrowings With Capitalized Interest

Budgetary Entry
None

Proprietary Entry
Debit 2140 Accrued Interest Payable - Not Otherwise Classified
Credit 2511 Capitalized Loan Interest Payable - Non-Credit Reform

U.S. Government Standard General Ledger
Account Transactions

B600 - B699 DISBURSEMENTS AND PAYABLES - Advances and Prepayments

B602 To record revenue received in advance.

Budgetary Entry
None

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 2320 Other Deferred Revenue

U.S. Government Standard General Ledger
Account Transactions

B604 To record the current-year expended authority where the undelivered order was prepaid or advanced. The current-year authority is the same as the original order.
Comment: See USSGL TC-A710 to see the reimbursable authority and USSGL TC-B308 for the original prepayment. If funded by a direct appropriation, also post USSGL TC-B134. Also post USSGL TCs G120, G122, and G124 to track purchases.
Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide

Budgetary Entry
Debit 4802 Undelivered Orders - Obligations, Prepaid/Advanced
Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry
Debit 1511 Operating Materials and Supplies Held for Use
Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Debit 1521 Inventory Purchased for Resale
Debit 1522 Inventory Held in Reserve for Future Sale
Debit 1525 Inventory - Raw Materials
Debit 1527 Inventory - Finished Goods
Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Debit 1571 Stockpile Materials Held in Reserve
Debit 1572 Stockpile Materials Held for Sale
Debit 1591 Other Related Property
Debit 1711 Land and Land Rights
Debit 1712 Improvements to Land
Debit 1720 Construction-in-Progress
Debit 1730 Buildings, Improvements, and Renovations
Debit 1740 Other Structures and Facilities
Debit 1750 Equipment
Debit 1820 Leasehold Improvements
Debit 1830 Internal-Use Software
Debit 1832 Internal-Use Software in Development
Debit 1840 Other Natural Resources
Debit 1890 Other General Property, Plant, and Equipment
Debit 1990 Other Assets
Debit 6100 Operating Expenses/Program Costs
Debit 6400 Benefit Expense
Debit 6900 Nonproduction Costs
Credit 1410 Advances and Prepayments

U.S. Government Standard General Ledger
Account Transactions

C100 - C399 COLLECTIONS AND RECEIVABLES - Receipts

C101 To record the transfer of recognized subsidy from the program fund to the financing fund.
Reference: USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and Reporting Guide

Budgetary Entry
Debit 4221 Unfilled Customer Orders Without Advance
Credit 4070 Anticipated Collections From Federal Sources

Proprietary Entry
None

C102 To record service in kind provided by non-Federal sources.

Budgetary Entry
None

Proprietary Entry
Debit 6100 Operating Expenses/Program Costs
Credit 5610 Donated Revenue - Nonfinancial Resources

C103 To record the collection of subsidy costs in the financing account.
Reference: USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and Reporting Guide

Budgetary Entry
Debit 4271 Actual Program Fund Subsidy Collected
Credit 4070 Anticipated Collections From Federal Sources
Credit 4221 Unfilled Customer Orders Without Advance

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 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 nonfiduciary deposit funds and clearing accounts.
Comment: See USSGL TC-C152

Budgetary Entry
None

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Debit 1190 Other Cash
Credit 2400 Liability for Nonfiduciary Deposit Funds, Clearing Accounts, and Undeposited Collections

U.S. Government Standard General Ledger
Account Transactions

C109 To record the receipt of previously anticipated collections.
Comment: See USSGL TC-C108 for unidentified collections. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. See USSGL TCs-A710, A712, A714, and C186 for reimbursable agreement transactions.
Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide

Budgetary Entry
Debit 4260 Actual Collections of "governmental-type" Fees
Debit 4261 Actual Collections of Business-Type Fees
Debit 4262 Actual Collections of Loan Principal
Debit 4263 Actual Collections of Loan Interest
Debit 4264 Actual Collections of Rent
Debit 4265 Actual Collections From Sale of Foreclosed Property
Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources
Debit 4267 Other Actual "governmental-type" Collections From Non-Federal Sources
Debit 4273 Interest Collected From Treasury
Debit 4276 Actual Collections From Financing Fund
Debit 4277 Other Actual Collections - Federal
Credit 4060 Anticipated Collections From Non-Federal Sources
Credit 4070 Anticipated Collections From Federal Sources

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 1310 Accounts Receivable
Credit 1320 Employment Benefit Contributions Receivable
Credit 1340 Interest Receivable
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.

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

U.S. Government Standard General Ledger
Account Transactions

C130 To record the collection of a refund of an advance or prepayment that results in a downward adjustment to a prior-year obligation.
Comment: Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.
Reference: For refunds receivable, see the USSGL implementation guidance; Upward and Downward Adjustments to Expired Appropriations

Budgetary Entry
Debit 4872 Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected
Credit 4060 Anticipated Collections From Non-Federal Sources
Credit 4450 Unapportioned Authority
Credit 4650 Allotments - Expired Authority

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 1310 Accounts Receivable
Credit 1410 Advances and Prepayments

U.S. Government Standard General Ledger
Account Transactions

C132 To record the refunds collected (not previously accrued as receivables) for assets purchased and expenses incurred in a prior year that create budgetary resources.
Comment: Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. Reverse USSGL TC-B134 for direct appropriations. Reverse USSGL TCs G120, G122, and G124 to track purchases.

Budgetary Entry
Debit 4972 Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected
Credit 4060 Anticipated Collections From Non-Federal Sources
Credit 4070 Anticipated Collections From Federal Sources
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment
Credit 4650 Allotments - Expired Authority

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 1511 Operating Materials and Supplies Held for Use
Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Credit 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.

Budgetary Entry
Debit 4902 Delivered Orders - Obligations, Paid
Credit 4610 Allotments - Realized Resources
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 1511 Operating Materials and Supplies Held for Use
Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Credit 1522 Inventory Held in Reserve for Future Sale
Credit 1525 Inventory - Raw Materials
Credit 1526 Inventory - Work-in-Process
Credit 1527 Inventory - Finished Goods
Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Credit 1571 Stockpile Materials Held in Reserve
Credit 1572 Stockpile Materials Held for Sale
Credit 1591 Other Related Property
Credit 1711 Land and Land Rights
Credit 1712 Improvements to Land
Credit 1720 Construction-in-Progress
Credit 1730 Buildings, Improvements, and Renovations
Credit 1740 Other Structures and Facilities
Credit 1750 Equipment
Credit 1810 Assets Under Capital Lease
Credit 1820 Leasehold Improvements
Credit 1830 Internal-Use Software
Credit 1832 Internal-Use Software in Development
Credit 1840 Other Natural Resources
Credit 1890 Other General Property, Plant, and Equipment
Credit 1990 Other Assets
Credit 6100 Operating Expenses/Program Costs
Credit 6500 Cost of Goods Sold
Credit 6900 Nonproduction Costs

U.S. Government Standard General Ledger
Account Transactions

C136 To record the collection of receivables for assets purchased or expenses incurred in a prior year that create budgetary resources when collected.
Comment: USSGL TC-C414 records the refund receivable. Reverse USSGL TC-B134 for direct appropriations. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. Reverse USSGL TCs G120, G122, and G124 to adjust tracked purchases. Also post USSGL TC-D582 to reclassify the reduction of an expense from unfunded to funded.
Reference: For refunds receivable, see the USSGL implementation guidance; Upward and Downward Adjustments to Expired Appropriations

Budgetary Entry
Debit 4972 Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected
Credit 4060 Anticipated Collections From Non-Federal Sources
Credit 4070 Anticipated Collections From Federal Sources
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

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 a collection of non-Federal revenue reported on the Statement of Custodial Activity or on the custodial footnote that is deposited into a General Fund receipt account.
Comment: Also post USSGLs TC-C142 and TC-C143. See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.
Reference: USSGL implementation guidance; FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources"

Budgetary Entry
None

Proprietary Entry
Debit 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 5600 Donated Revenue - Financial Resources
Credit 5800 Tax Revenue Collected - Not Otherwise Classified
Credit 5801 Tax Revenue Collected - Individual
Credit 5802 Tax Revenue Collected - Corporate
Credit 5803 Tax Revenue Collected - Unemployment
Credit 5804 Tax Revenue Collected - Excise
Credit 5805 Tax Revenue Collected - Estate and Gift
Credit 5806 Tax Revenue Collected - Customs
Credit 5900 Other Revenue

C142 To record a contra-revenue in the amount of revenue collected for others and to establish a custodial liability.
Comment: To record revenue, see USSGL TC-C141. To reduce the custodial liability for amounts transferred out, see USSGL TC-A210.

Budgetary Entry
None

Proprietary Entry
Debit 5990 Collections for Others - Statement of Custodial Activity
Credit 2980 Custodial Liability

U.S. Government Standard General Ledger
Account Transactions

C143 To record the collection of receivables of custodial revenue from a non-Federal source that is deposited to a miscellaneous receipt account.
Comment: If a collection is reported on the Statement of Custodial Activity or the custodial footnote, also post USSGL TCs-D584 and D586 (if related to tax revenue); If a collection is not reported on the Statement of Custodial Activity nor on the custodial footnote, also post USSGL TC-D585; If a collection was not previously accrued, see USSGL TCs-C141 or C147; See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.

Budgetary Entry
None

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 1310 Accounts Receivable
Credit 1325 Taxes Receivable
Credit 1340 Interest Receivable
Credit 1360 Penalties, Fines, and Administrative Fees Receivable

C144 To record the undeposited collections for funds that do not require budgetary reporting.
Comment: Reverse entry upon disposition of undeposited collections.

Budgetary Entry
None

Proprietary Entry
Debit 1110 Undeposited Collections
Credit 2400 Liability for Nonfiduciary Deposit Funds, Clearing Accounts, and Undeposited Collections

U.S. Government Standard General Ledger
Account Transactions

C145 To record the collection of revenue or other financing sources that were not previously accrued into a General Fund receipt account.
Comment: Also post USSGL TC-C147. For the transfer-in of nonbudgetary fund balance to other Federal entities without reimbursements, see USSGL TC-C155. For custodial collections reported on the Statement of Custodial Activity or on the custodial footnote, see USSGL TC-C141. See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.
Reference: USSGL implementation guidance; General Fund Receipt Account Guide

Budgetary Entry
None

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 5100 Revenue From Goods Sold
Credit 5200 Revenue From Services Provided
Credit 5310 Interest Revenue - Other
Credit 5311 Interest Revenue - Investments
Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds
Credit 5320 Penalties, Fines, and Administrative Fees Revenue
Credit 5790 Other Financing Sources
Credit 5795 Seigniorage
Credit 5900 Other Revenue

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.

Budgetary Entry
None

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 1110 Undeposited Collections

C147 To record an offset for amounts collected for others and to establish a liability for non-entity assets that are not reported on the Statement of Custodial Activity or on the custodial footnote.
Comment: To record contra-custodial revenue reported on the Statement of Custodial Activity or on the custodial footnote and to establish custodial liability, see transaction USSGL TC-C142. See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.
Reference: USSGL implementation guidance; General Fund Receipt Account Guide

Budgetary Entry
None

Proprietary Entry
Debit 5993 Offset to Non-Entity Collections - Statement of Changes in Net Position
Credit 2985 Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity

U.S. Government Standard General Ledger
Account Transactions

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

C149 To record the collection of loans receivable by the Bureau of the Public Debt and deposit directly into a Treasury Account Symbol that does not have budget authority.
Comment: Also post USSGL TC–F124 and/or TC–F125 to close USSGL account 2985. Record USSGL account 7212 when there is a loss on the repayment.
Reference: USSGL implementation guidance; Disposition of Borrowings With Capitalized Interest

Budgetary Entry
None

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Debit 7212 Losses on Disposition of Borrowings
Credit 1350 Loans Receivable

C150 To record the receipt of other cash.
Comment: See USSGL TC-C108.

Budgetary Entry
None

Proprietary Entry
Debit 1190 Other Cash
Debit 1195 Other Monetary Assets
Credit 2990 Other Liabilities Without Related Budgetary Obligations

U.S. Government Standard General Ledger
Account Transactions

C151 To record the collection of capitalized loan interest receivable by the Bureau of the Public Debt and deposit directly into a Treasury Account Symbol that does not have budget authority.
Comment: See USSGL TC-C444 for the establishment of the capitalized loan interest receivable. Also post USSGL TC–F124 to close USSGL account 2985.
Reference: USSGL implementation guidance; Disposition of Borrowings With Capitalized Interest

Budgetary Entry
None

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 1351 Capitalized Loan Interest Receivable - Non-Credit Reform

C152 To record unapplied receipts into fund symbols that require budgetary reporting.
Comment: If not deposited in account fund symbol, see USSGL TC-C108. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

Budgetary Entry
Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources
Debit 4267 Other Actual "governmental-type" Collections From Non-Federal Sources
Credit 4060 Anticipated Collections From Non-Federal Sources

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 2400 Liability for Nonfiduciary Deposit Funds, Clearing Accounts, and Undeposited Collections

C154 To record the collections of unaccrued interest on loans from non-Federal sources.
Comment: Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

Budgetary Entry
Debit 4263 Actual Collections of Loan Interest
Credit 4060 Anticipated Collections From Non-Federal Sources

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 5310 Interest Revenue - Other
Credit 5311 Interest Revenue - Investments
Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds

U.S. Government Standard General Ledger
Account Transactions

C155 To record the transfer-in of nonbudgetary fund balance to other Federal entities without reimbursements.
Comment: See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.
Reference: USSGL implementation guidance; General Fund Receipt Account Guide

Budgetary Entry
None

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 5775 Nonbudgetary Financing Sources Transferred In

C158 To record cash donations as budgetary resources, as allowed by law.
Comment: See USSGL TC-C402 for cash donations and/or TC-C192 for foreign currency donations that are not budgetary resources. See USSGL TC-A186 for revenue to available trust and special funds.

Budgetary Entry
Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 5600 Donated Revenue - Financial Resources

C161 To record an adjustment to loans and interest receivable based on acquired collateral property without recourse.
Comment: Use only for pre-Credit Reform.
Reference: USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and Reporting Guide for Foreclosed Property in Federal Credit Programs

Budgetary Entry
None

Proprietary Entry
Debit 1551 Foreclosed Property
Debit 7210 Losses on Disposition of Assets - Other
Credit 1340 Interest Receivable
Credit 1350 Loans Receivable
Credit 7110 Gains on Disposition of Assets - Other

U.S. Government Standard General Ledger
Account Transactions

C162 To record an adjustment to loans and interest receivable based on acquired collateral property with recourse.
Comment: This transaction does not include bad debt.
Reference: USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and Reporting Guide for Foreclosed Property in Federal Credit Programs

Budgetary Entry
None

Proprietary Entry
Debit 1551 Foreclosed Property
Credit 1340 Interest Receivable
Credit 1350 Loans Receivable

C163 To record an adjustment to loans and interest receivable based on acquired collateral property without recourse.
Comment: Use only for post-Credit Reform.
Reference: USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and Reporting Guide for Foreclosed Property in Federal Credit Programs

Budgetary Entry
None

Proprietary Entry
Debit 1399 Allowance for Subsidy
Debit 1551 Foreclosed Property
Credit 1010 Fund Balance With Treasury
Credit 1340 Interest Receivable
Credit 1350 Loans Receivable
Credit 1399 Allowance for Subsidy

U.S. Government Standard General Ledger
Account Transactions

C164 To record non-cash assets donated by the public.

Budgetary Entry
None

Proprietary Entry
Debit 1511 Operating Materials and Supplies Held for Use
Debit 1525 Inventory - Raw Materials
Debit 1527 Inventory - Finished Goods
Debit 1572 Stockpile Materials Held for Sale
Debit 1591 Other Related Property
Debit 1711 Land and Land Rights
Debit 1730 Buildings, Improvements, and Renovations
Debit 1740 Other Structures and Facilities
Debit 1750 Equipment
Debit 1820 Leasehold Improvements
Debit 1830 Internal-Use Software
Debit 1840 Other Natural Resources
Debit 1890 Other General Property, Plant, and Equipment
Credit 5610 Donated Revenue - Nonfinancial Resources

C166 To record a monetary instrument, including undeposited seized cash.
Comment: When seized cash is deposited, see USSGL TC-D586.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 1531 Seized Monetary Instruments
Credit 2990 Other Liabilities Without Related Budgetary Obligations

C170 To record the movement of seized cash from a nonfiduciary deposit fund to a special receipt account upon forfeiture.
Reference: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry
None

Proprietary Entry
Debit 2400 Liability for Nonfiduciary Deposit Funds, Clearing Accounts, and Undeposited Collections
Credit 1532 Seized Cash Deposited

U.S. Government Standard General Ledger
Account Transactions

C172 To record a revenue for forfeited cash deposited to the forfeiture fund.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
Debit 4114 Appropriated Trust or Special Fund Receipts
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 5900 Other Revenue

C174 To record undeposited cash that was forfeited.
Comment: Reverse USSGL TC-C166.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 1110 Undeposited Collections
Credit 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

U.S. Government Standard General Ledger
Account Transactions

C178 To record the transfer of the title of an asset to the Federal Government for a settlement of tax liability from the taxpayer.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 1541 Forfeited Property Held for Sale
Credit 1310 Accounts Receivable

C180 To record satisfaction of a loan by surrender of a borrower's title to collateral of commodity.
Comment: Commodities are valued at net realizable value. The difference between the commodities received and the outstanding loan is charged to the allowance.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 1359 Allowance for Loss on Loans Receivable
Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Credit 1350 Loans Receivable

C182 To record a collection 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

U.S. Government Standard General Ledger
Account Transactions

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

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

U.S. Government Standard General Ledger
Account Transactions

C190 To record in a trust fund payments received from a Federal fund relating to exchange transactions.
Comment: These payments are defined as expenditure transfers in the budget. See USSGL TC-A510 for nonexchange expenditure transfers-in.
Reference: USSGL implementation guidance; Trust Fund Guide

Budgetary Entry
Debit 4114 Appropriated Trust or Special Fund Receipts
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 5200 Revenue From Services Provided
Credit 5400 Benefit Program Revenue

C192 To record the acquisition of foreign currency in the foreign currency account symbol (X7000 series).
Comment: Agencies that have foreign currency account symbols (X7000 series) will make this entry.
Reference: USSGL implementation guidance; Accounting for X7000 Accounts

Budgetary Entry
None

Proprietary Entry
Debit 1200 Foreign Currency
Credit 5600 Donated Revenue - Financial Resources

C194 To record reclaimed (repaid) foreign currency into the foreign currency account symbol (X7000 series) by a disbursing officer.
Comment: Agencies that have foreign currency account symbols (X7000 series) will make this entry.
Reference: USSGL implementation guidance; Accounting for X7000 Accounts

Budgetary Entry
None

Proprietary Entry
Debit 1200 Foreign Currency
Debit 7290 Other Losses
Credit 1310 Accounts Receivable

U.S. Government Standard General Ledger
Account Transactions

C400 - C599 COLLECTIONS AND RECEIVABLES - Receivables/Accrued Revenue

C402 To record an accrual of revenue reported on the Statement of Custodial Activity or on the custodial footnote that is collected by an agency to be deposited directly into a General Fund receipt account.
Comment: Also post USSGL TC-C404. For amounts deposited into a General Fund receipt account but not reported on the Statement of Custodial Activity or on the custodial footnote, see USSGL TC-C420. See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.
Reference: USSGL implementation guidance; Miscellaneous Receipts; General Fund Receipt Account Guide

Budgetary Entry
None

Proprietary Entry
Debit 1310 Accounts Receivable
Debit 1325 Taxes Receivable
Debit 1340 Interest Receivable
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 5600 Donated Revenue - Financial Resources
Credit 5820 Tax Revenue Accrual Adjustment - Not Otherwise Classified
Credit 5821 Tax Revenue Accrual Adjustment - Individual
Credit 5822 Tax Revenue Accrual Adjustment - Corporate
Credit 5823 Tax Revenue Accrual Adjustment - Unemployment
Credit 5824 Tax Revenue Accrual Adjustment - Excise
Credit 5825 Tax Revenue Accrual Adjustment - Estate and Gift
Credit 5826 Tax Revenue Accrual Adjustment - Customs
Credit 5900 Other Revenue

C404 To record contra-revenue in the amount of revenue accrued and establish a custodial liability.
Comment: Also post USSGL TC-C402.

Budgetary Entry
None

Proprietary Entry
Debit 5991 Accrued Collections for Others - Statement of Custodial Activity
Credit 2980 Custodial Liability

U.S. Government Standard General Ledger
Account Transactions

C405 To record offset for the amount accrued in a General Fund receipt account and to establish a liability for non-entity assets that are not reported on the Statement of Custodial Activity or on the custodial footnote.
Comment: To record accrued contra revenue that is reported on the Statement of Custodial Activity or on the custodial footnote and to establish custodial liability, see transaction USSGL TC-C404. See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.
Reference: USSGL implementation guidance; General Fund Receipt Account Guide

Budgetary Entry
None

Proprietary Entry
Debit 5994 Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position
Credit 2985 Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity

C406 To record receivables for amounts advanced from the financing fund or liquidating fund to cover escrow funds.
Comment: Applicable to guaranteed loans
Reference: USSGL implementation guidance; Credit Reform Case Studies

Budgetary Entry
Debit 4610 Allotments - Realized Resources
Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry
Debit 1310 Accounts Receivable
Credit 1010 Fund Balance With Treasury

C408 To record in the financing fund the disbursement of direct loans.
Comment: Also post USSGL TC-B134 if funded by a direct appropriation.
Reference: USSGL implementation guidance; Credit Reform Case Studies

Budgetary Entry
Debit 4801 Undelivered Orders - Obligations, Unpaid
Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry
Debit 1350 Loans Receivable
Credit 1010 Fund Balance With Treasury

C409 To record the reclassification of interest capitalized on a loan.
Reference: Direct Loan Credit Reform Guidance

Budgetary Entry
None

Proprietary Entry
Debit 1350 Loans Receivable
Credit 1340 Interest Receivable

U.S. Government Standard General Ledger
Account Transactions

C412 To record accrued receivables for modified direct loans moving from the liquidating fund to the financing fund account.
Comment: Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.
Reference: USSGL implementation guidance; Credit Reform Case Studies

Budgetary Entry
Debit 4285 Receivable From the Liquidating Fund
Credit 4070 Anticipated Collections From Federal Sources

Proprietary Entry
Debit 1310 Accounts Receivable
Credit 1399 Allowance for Subsidy

U.S. Government Standard General Ledger
Account Transactions

C414 To record refund receivables from nonfederal sources for assets or expenses that do not create budgetary resources until collected.
Comment: USSGL TC-C136 records the collection. USSGL account 6790 includes, but is not limited to, vendor overpayments and benefit overpayments.

Budgetary Entry
None

Proprietary Entry
Debit 1310 Accounts Receivable
Credit 1511 Operating Materials and Supplies Held for Use
Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Credit 1522 Inventory Held in Reserve for Future Sale
Credit 1525 Inventory - Raw Materials
Credit 1526 Inventory - Work-in-Process
Credit 1527 Inventory - Finished Goods
Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Credit 1571 Stockpile Materials Held in Reserve
Credit 1572 Stockpile Materials Held for Sale
Credit 1591 Other Related Property
Credit 1711 Land and Land Rights
Credit 1712 Improvements to Land
Credit 1720 Construction-in-Progress
Credit 1730 Buildings, Improvements, and Renovations
Credit 1740 Other Structures and Facilities
Credit 1750 Equipment
Credit 1810 Assets Under Capital Lease
Credit 1820 Leasehold Improvements
Credit 1830 Internal-Use Software
Credit 1832 Internal-Use Software in Development
Credit 1840 Other Natural Resources
Credit 1890 Other General Property, Plant, and Equipment
Credit 1990 Other Assets
Credit 6500 Cost of Goods Sold
Credit 6790 Other Expenses Not Requiring Budgetary Resources
Credit 6900 Nonproduction Costs

U.S. Government Standard General Ledger
Account Transactions

C416 To record accrued revenue from Federal sources other than for reimbursables, non-revolving trust and special funds, custodial activity and interest on Treasury securities.
Comment: Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

Budgetary Entry
Debit 4283 Interest Receivable From Treasury
Debit 4287 Other Federal Receivables
Credit 4070 Anticipated Collections From Federal Sources

Proprietary Entry
Debit 1310 Accounts Receivable
Debit 1320 Employment Benefit Contributions Receivable
Debit 1340 Interest Receivable
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.

Budgetary 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 or other financing sources without budgetary impact.
Comment: Receivables from non-Federal sources are not budgetary resources until collected. For Federal and non-Federal receivables reported in a General Fund receipt account, also post USSGL TC-C405. See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.

Budgetary Entry
None

Proprietary Entry
Debit 1310 Accounts Receivable
Debit 1320 Employment Benefit Contributions Receivable
Debit 1340 Interest Receivable
Debit 1360 Penalties, Fines, and Administrative Fees Receivable
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 5600 Donated Revenue - Financial Resources
Credit 5775 Nonbudgetary Financing Sources Transferred In
Credit 5900 Other Revenue

U.S. Government Standard General Ledger
Account Transactions

C422 To record accrued revenue from Federal or non-Federal sources for non-revolving trust funds and special funds.
Comment: These are not budgetary resources until collected.
Reference: USSGL implementation guidance; Unavailable Special Fund Receipt Account Transfers

Budgetary Entry
None

Proprietary Entry
Debit 1310 Accounts Receivable
Debit 1320 Employment Benefit Contributions Receivable
Debit 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 5820 Tax Revenue Accrual Adjustment - Not Otherwise Classified
Credit 5821 Tax Revenue Accrual Adjustment - Individual
Credit 5822 Tax Revenue Accrual Adjustment - Corporate
Credit 5823 Tax Revenue Accrual Adjustment - Unemployment
Credit 5824 Tax Revenue Accrual Adjustment - Excise
Credit 5825 Tax Revenue Accrual Adjustment - Estate and Gift
Credit 5826 Tax Revenue Accrual Adjustment - Customs
Credit 5900 Other Revenue

C424 To record establishment of current-period earnings on income received in advance.
Comment: See USSGL TC-B602 for collection entry.

Budgetary Entry
None

Proprietary Entry
Debit 2320 Other Deferred Revenue
Credit 5100 Revenue From Goods Sold
Credit 5200 Revenue From Services Provided
Credit 5500 Insurance and Guarantee Premium Revenue
Credit 5900 Other Revenue

U.S. Government Standard General Ledger
Account Transactions

C426 To record earned revenue in a trust or special fund Treasury Appropriation Fund Symbol that was previously collected in advance.
Comment: See USSGL TC-C114 for collection entry.

Budgetary Entry
None

Proprietary Entry
Debit 2320 Other Deferred Revenue
Credit 5100 Revenue From Goods Sold
Credit 5200 Revenue From Services Provided

C428 To record loans and interest receivable from non-Federal sources for defaulted guaranteed loans. Do not consider as a budgetary resource until collected.
Comment: Applicable to activity for guaranteed loans.

Budgetary Entry
None

Proprietary Entry
Debit 1340 Interest Receivable
Debit 1350 Loans Receivable
Credit 1399 Allowance for Subsidy
Credit 2180 Loan Guarantee Liability

C430 To record an old motor vehicle that was traded in for a new motor vehicle using the direct method.
Comment: This entry is to show a trade-in only. An entry for indirect cost is not included. This is the way the Department of Defense accounts for repairable items involving trade-ins. Accounts receivable represents the cash amount the vehicle procurer will receive from the customer. Inventory held for repair represents the value of an asset after it is repaired (value of a similar new asset). Other financing source represents fair market value of the old vehicle. Other financing source was used instead of revenue from goods sold due to a trade-in, which is not a budgetary resource. Inventory allowance represents the estimated repair cost of the damaged vehicle.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
Debit 4251 Reimbursements and Other Income Earned - Receivable
Credit 4221 Unfilled Customer Orders Without Advance

Proprietary Entry
Debit 1310 Accounts Receivable
Debit 1523 Inventory Held for Repair
Credit 1529 Inventory - Allowance
Credit 5100 Revenue From Goods Sold
Credit 5790 Other Financing Sources

U.S. Government Standard General Ledger
Account Transactions

C432 To record loans other than credit reform.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
Debit 4801 Undelivered Orders - Obligations, Unpaid
Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry
Debit 1350 Loans Receivable
Credit 1010 Fund Balance With Treasury

C435 To record the accrual of interest revenue associated with USSGL account 2985 that is to be collected by the Bureau of the Public Debt and deposited directly into a Treasury Account Symbol that does not have budget authority.
Comment: Also post USSGL TC-C437 for the liability for non-entity assets not reported on the Statement of Custodial Activity.
Reference: USSGL implementation guidance; Disposition of Borrowings With Capitalized Interest

Budgetary Entry
None

Proprietary Entry
Debit 1340 Interest Receivable
Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds

C437 To record the portion of the liability for non-entity assets not reported on the Statement of Custodial Activity related to the accrual of interest revenue that is to be collected by the Bureau of the Public Debt and deposited directly into a Treasury Account Symbol that does not have budget authority.
Comment: Also post USSGL TC-C435 for the accrual of the interest revenue associated with USSGL account 2985.
Reference: USSGL implementation guidance; Disposition of Borrowings With Capitalized Interest

Budgetary Entry
None

Proprietary Entry
Debit 7500 Distribution of Income - Dividend
Credit 2985 Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity

U.S. Government Standard General Ledger
Account Transactions

C438 To record subsidy receivable and the related interest, in the financing account, for an upward reestimate.

Budgetary Entry
None

Proprietary Entry
Debit 1310 Accounts Receivable
Credit 1399 Allowance for Subsidy
Credit 2180 Loan Guarantee Liability
Credit 5310 Interest Revenue - Other

C440 To record unfunded (borrowed) foreign currency from the Foreign Currency Account Symbol (X7000 series) by a disbursing officer.
Comment: Agencies that have foreign currency account symbols (X7000 series) will make this entry.
Reference: USSGL implementation guidance; Accounting for X7000 Accounts

Budgetary Entry
None

Proprietary Entry
Debit 1310 Accounts Receivable
Credit 1200 Foreign Currency

C444 To record capitalized loan interest receivable on non-credit reform loans for interest receivable amounts previously accrued.
Comment: Refer to USSGL TC-C435 for the initial accrual and USSGL TC-C149 for the collection of the accrual.
Reference: USSGL implementation guidance; Disposition of Borrowings With Capitalized Interest

Budgetary Entry
None

Proprietary Entry
Debit 1351 Capitalized Loan Interest Receivable - Non-Credit Reform
Credit 1340 Interest Receivable

U.S. Government Standard General Ledger
Account Transactions

C600 - C799 COLLECTIONS AND RECEIVABLES - Asset Sale and Disposition (Gains and Losses)

C602 To record the sale of Federal securities purchased at a premium. The sale results in a gain.
Comment: At the time of sale, make an entry to amortize the premium to the point of sale. See USSGL TC-E117 for amortization entry. Special and trust funds use USSGL account 4114. If budgetary resources were previously anticipated, revolving funds credit USSGL account 4070 and special and trust funds credit USSGL account 4120. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.
Reference: USSGL implementation guidance; FACTS II, Investments in Treasury and Agency Securities

Budgetary Entry
Debit 4114 Appropriated Trust or Special Fund Receipts
Debit 4273 Interest Collected From Treasury
Credit 4070 Anticipated Collections From Federal Sources
Credit 4120 Appropriations Anticipated - Indefinite
Credit 4394 Receipts Unavailable for Obligation Upon Collection
Credit 4450 Unapportioned Authority
Credit 4510 Apportionments
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
Credit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities
Credit 7111 Gains on Disposition of Investments

U.S. Government Standard General Ledger
Account Transactions

C604 To record the sale of Federal securities purchased at a premium. The sale results in a loss.
Comment: At the time of sale, make an entry to amortize the premium to the point of sale. See USSGL TC-E117 for amortization entry. Special and trust funds use USSGL account 4114. If budgetary resources were previously anticipated, revolving funds debit USSGL account 4070 and special and trust funds debit USSGL account 4120. Reverse USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.
Reference: USSGL implementation guidance; FACTS II, Investments in Treasury and Agency Securities

Budgetary Entry
Debit 4070 Anticipated Collections From Federal Sources
Debit 4120 Appropriations Anticipated - Indefinite
Debit 4394 Receipts Unavailable for Obligation Upon Collection
Debit 4450 Unapportioned Authority
Debit 4510 Apportionments
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4114 Appropriated Trust or Special Fund Receipts
Credit 4273 Interest Collected From Treasury

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Debit 7211 Losses on Disposition of Investments
Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
Credit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities

U.S. Government Standard General Ledger
Account Transactions

C606 To record the sale of Federal securities purchased at a discount. The sale results in a gain.
Comment: At the time of sale, an entry is made to amortize the discount to the point of sale. See USSGL TC-E117 for amortization entry. Special and trust funds use USSGL account 4114. If budgetary resources were previously anticipated, revolving funds credit USSGL account 4070 and special and trust funds credit USSGL account 4120. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or TC-A123 if authority was previously anticipated in programs exempt from apportionment.
Reference: USSGL implementation guidance; FACTS II, Investments in Treasury and Agency Securities

Budgetary Entry
Debit 4114 Appropriated Trust or Special Fund Receipts
Debit 4273 Interest Collected From Treasury
Credit 4070 Anticipated Collections From Federal Sources
Credit 4120 Appropriations Anticipated - Indefinite
Credit 4394 Receipts Unavailable for Obligation Upon Collection
Credit 4450 Unapportioned Authority
Credit 4510 Apportionments
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Debit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities
Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
Credit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Credit 7111 Gains on Disposition of Investments

U.S. Government Standard General Ledger
Account Transactions

C608 To record the sale of Federal securities purchased at a discount. The sale results in a loss.
Comment: At the time of sale, an entry is made to amortize the discount to the point of sale. See USSGL TC-E117 for amortization entry. Special and trust funds use USSGL account 4114. If budgetary resources were previously anticipated, revolving funds debit USSGL account 4070 and special and trust funds debit USSGL account 4120. Reverse USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.
Reference: USSGL implementation guidance; FACTS II, Investments in Treasury and Agency Securities

Budgetary Entry
Debit 4070 Anticipated Collections From Federal Sources
Debit 4120 Appropriations Anticipated - Indefinite
Debit 4394 Receipts Unavailable for Obligation Upon Collection
Debit 4450 Unapportioned Authority
Debit 4510 Apportionments
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4114 Appropriated Trust or Special Fund Receipts
Credit 4273 Interest Collected From Treasury

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Debit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities
Debit 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Debit 7211 Losses on Disposition of Investments
Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
Credit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Credit 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Credit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt

U.S. Government Standard General Ledger
Account Transactions

C610 To record the sale or disposition of personal property collected for replacement property.
Comment: Sales proceeds on disposed personal property collected for a replacement property will have no budgetary entry until the obligation is subsequently incurred for the replacement property. In most cases, the proceeds will only be available for acquisition of the replacement property in the fiscal year that the old property was sold, then for 1 fiscal year thereafter. This entry may not be applicable to some agencies that have specific language in their legislation that allows them to keep the proceeds beyond 2 years. See USSGL implementation guidance, "Disposition of Personal Property" on the USSGL Web site. Also review CFR 41, chapter 101 and GAO's Policy and Procedure Manual, dated May 1993, pages 7.5-8.9.

Budgetary Entry
None

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Debit 1310 Accounts Receivable
Debit 1759 Accumulated Depreciation on Equipment
Debit 1819 Accumulated Depreciation on Assets Under Capital Lease
Debit 1829 Accumulated Amortization on Leasehold Improvements
Debit 1839 Accumulated Amortization on Internal-Use Software
Debit 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment
Debit 7210 Losses on Disposition of Assets - Other
    Credit 1750 Equipment
    Credit 1810 Assets Under Capital Lease
    Credit 1820 Leasehold Improvements
    Credit 1830 Internal-Use Software
    Credit 1832 Internal-Use Software in Development
    Credit 1890 Other General Property, Plant, and Equipment
    Credit 7110 Gains on Disposition of Assets - Other

C612 To record the loss (or gain) from sale of foreclosed property without recourse.
Comment: Applicable to guaranteed loans. Credit USSGL account 1399 if there is a gain. Any gain or loss is borne by the Federal Government. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.
Reference: USSGL implementation guidance; Credit Reform Case Studies

Budgetary Entry
Debit 4265 Actual Collections From Sale of Foreclosed Property
    Credit 4060 Anticipated Collections From Non-Federal Sources

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Debit 1399 Allowance for Subsidy
    Credit 1551 Foreclosed Property

U.S. Government Standard General Ledger
Account Transactions

C614 To record the gain on property sold with recourse.
Comment: Excess of costs over sales proceeds are billed to the borrower. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.
Reference: USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and Reporting Guide for Foreclosed Property in Federal Credit Programs

Budgetary Entry
Debit 4265 Actual Collections From Sale of Foreclosed Property
Credit 4060 Anticipated Collections From Non-Federal Sources
Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 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 Studies

Budgetary Entry
Debit 4265 Actual Collections From Sale of Foreclosed Property
Credit 4060 Anticipated Collections From Non-Federal Sources

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Debit 1350 Loans Receivable
Credit 1551 Foreclosed Property

U.S. Government Standard General Ledger
Account Transactions

C618 To record the sale prior to maturity of investments in public debt securities at a discount and sold for a gain or loss by the revolving fund.
Comment: The budgetary entry is the amount of the gain on sale, which would be reversed if a loss is realized. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

Budgetary Entry
Debit 4273 Interest Collected From Treasury
Credit 4070 Anticipated Collections From Federal Sources

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Debit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Debit 7211 Losses on Disposition of Investments
Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Credit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Credit 1690 Other Investments
Credit 5311 Interest Revenue - Investments
Credit 7111 Gains on Disposition of Investments

C620 To record the sale prior to maturity of investments in public debt securities purchased at par or a premium and sold for a loss or gain by the revolving fund.
Comment: The budgetary entry equals the amount of loss on the sale, which would be reversed if a gain is realized. Reverse USSGL TC-E117 to amortize the premium to the point of sale. Reverse USSGL TC-A122 if authority was previously anticipated and apportioned or a reversal of USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

Budgetary Entry
Debit 4070 Anticipated Collections From Federal Sources
Credit 4273 Interest Collected From Treasury

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 7211 Losses on Disposition of Investments
Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 7111 Gains on Disposition of Investments

U.S. Government Standard General Ledger
Account Transactions

C622 To record the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt) purchased at a discount and sold for a gain or loss by the special or non-revolving trust fund.
Comment: The budgetary entry is the amount of a gain on the sale, which would be reversed if a loss was realized.

Budgetary Entry
Debit 4114 Appropriated Trust or Special Fund Receipts
Credit 4394 Receipts Unavailable for Obligation Upon Collection
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Debit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities
Debit 7211 Losses on Disposition of Investments
Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
Credit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Credit 1690 Other Investments
Credit 7111 Gains on Disposition of Investments

C624 To record the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt) purchased at par or premium and sold for a gain or loss by the special or non-revolving trust fund.
Comment: The budgetary entry is the amount of a gain on the sale, which would be reversed if a loss was realized.

Budgetary Entry
Debit 4114 Appropriated Trust or Special Fund Receipts
Credit 4394 Receipts Unavailable for Obligation Upon Collection
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Debit 7211 Losses on Disposition of Investments
Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
Credit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities
Credit 1690 Other Investments
Credit 5311 Interest Revenue - Investments
Credit 7111 Gains on Disposition of Investments

U.S. Government Standard General Ledger
Account Transactions

C626 To record cash collected from a loss or a gain from the sale of excess, obsolete, and unserviceable assets.
Comment: Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. This transaction assumes that budgetary resource is recognized for the proceeds of a sale.
Reference: USSGL implementation guidance; Disposition of Personal Property

Budgetary Entry
Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources
Credit 4060 Anticipated Collections From Non-Federal Sources
Credit 4450 Unapportioned Authority

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Debit 7210 Losses on Disposition of Assets - Other
Credit 1513 Operating Materials and Supplies - Excess, Obsolete, and Unserviceable
Credit 1524 Inventory - Excess, Obsolete, and Unserviceable
Credit 7110 Gains on Disposition of Assets - Other

C628 To record cash collected from a loss or a gain from the sale of foreclosed property.
Comment: Use only for pre-Credit Reform. This transaction assumes that budgetary resource is recognized for the proceeds of a sale.
Reference: USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and Reporting Guide for Foreclosed Property in Federal Credit Programs

Budgetary Entry
Debit 4265 Actual Collections From Sale of Foreclosed Property
Credit 4060 Anticipated Collections From Non-Federal Sources

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Debit 7210 Losses on Disposition of Assets - Other
Credit 1551 Foreclosed Property
Credit 7110 Gains on Disposition of Assets - Other

C630 To record the sale of stockpile materials.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources
Credit 4450 Unapportioned Authority

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Debit 6500 Cost of Goods Sold
Credit 1572 Stockpile Materials Held for Sale
Credit 5900 Other Revenue

U.S. Government Standard General Ledger
Account Transactions

C632 To record stockpile materials sold at a gain.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources
Credit 4450 Unapportioned Authority

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 1572 Stockpile Materials Held for Sale
Credit 7110 Gains on Disposition of Assets - Other

C634 To record stockpile materials sold at a loss.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources
Credit 4450 Unapportioned Authority

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Debit 7210 Losses on Disposition of Assets - Other
Credit 1572 Stockpile Materials Held for Sale

C636 To record the collection of sale proceeds from forfeited personal property sold.
Comment: Reverse USSGL TC-B432.
Reference: For special fund transaction, see USSGL implementation guidance; Receipts Not Available for Obligation Upon Collection. For seized assets, see USSGL implementation guidance; Accounting for Inventory and Related Property

Budgetary Entry
Debit 4114 Appropriated Trust or Special Fund Receipts
Credit 4450 Unapportioned Authority

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 5900 Other Revenue

U.S. Government Standard General Ledger
Account Transactions

C638 To record the sale of forfeited property.
Comment: Includes activity for forfeited property sold that had a third-party lien in which the buyer pays the lien holder.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"; Seized Assets

Budgetary Entry
None

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 1541 Forfeited Property Held for Sale

C640 To record the proceeds from commodities sold.
Comment: For cost of goods sold, see USSGL TC-E408. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources
Credit 4060 Anticipated Collections From Non-Federal Sources
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 5100 Revenue From Goods Sold

C642 To record a loss on the sale of commodities.
Comment: For cost of goods sold, 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.

Budgetary Entry
None

Proprietary Entry
Debit 1310 Accounts Receivable
Debit 1519 Operating Materials and Supplies - Allowance
Debit 1529 Inventory - Allowance
Debit 1549 Forfeited Property - Allowance
Debit 1569 Commodities - Allowance
Debit 1599 Other Related Property - Allowance
Debit 1719 Accumulated Depreciation on Improvements to Land
Debit 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations
Debit 1749 Accumulated Depreciation on Other Structures and Facilities
Debit 1819 Accumulated Depreciation on Assets Under Capital Lease
Debit 1829 Accumulated Amortization on Leasehold Improvements
Debit 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment
Debit 7210 Losses on Disposition of Assets - Other
Credit 1511 Operating Materials and Supplies Held for Use
Credit 1521 Inventory Purchased for Resale
Credit 1525 Inventory - Raw Materials
Credit 1526 Inventory - Work-in-Process
Credit 1527 Inventory - Finished Goods
Credit 1541 Forfeited Property Held for Sale
Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Credit 1591 Other Related Property
Credit 1711 Land and Land Rights
Credit 1712 Improvements to Land
Credit 1720 Construction-in-Progress
Credit 1730 Buildings, Improvements, and Renovations
Credit 1740 Other Structures and Facilities
Credit 1810 Assets Under Capital Lease
Credit 1820 Leasehold Improvements
Credit 1890 Other General Property, Plant, and Equipment
Credit 5100 Revenue From Goods Sold
Credit 7110 Gains on Disposition of Assets - Other

U.S. Government Standard General Ledger
Account Transactions

C646 To record the sale or disposition of assets other than personal properties and investments.
Comment: For cost of goods sold, see USSGL TC-E408. If a receivable had been previously established, see USSGL TC-C647.

Budgetary Entry
Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources
Debit 4277 Other Actual Collections - Federal
Credit 4060 Anticipated Collections From Non-Federal Sources
Credit 4070 Anticipated Collections From Federal Sources

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Debit 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

C647 To record the liquidation of receivables from other Federal entity for the sale or disposition of assets other personal properties and investments.
Comment: See USSGL TC-C648 for the establishment of the receivable.

Budgetary Entry
Debit 4277 Other Actual Collections - Federal
Credit 4287 Other Federal Receivables

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 1310 Accounts Receivable

U.S. Government Standard General Ledger
Account Transactions

C648 To record a receivable from another Federal entity for the sale or disposition of assets other than personal properties and investments.
Comment: For cost of goods sold, see USSGL TC-E408. For the liquidation of the receivable, see USSGL TC-C647.

Budgetary Entry
Debit 4287 Other Federal Receivables
Credit 4070 Anticipated Collections From Federal Sources

Proprietary Entry
Debit 1310 Accounts Receivable
Debit 1519 Operating Materials and Supplies - Allowance
Debit 1529 Inventory - Allowance
Debit 1549 Forfeited Property - Allowance
Debit 1569 Commodities - Allowance
Debit 1599 Other Related Property - Allowance
Debit 1719 Accumulated Depreciation on Improvements to Land
Debit 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations
Debit 1749 Accumulated Depreciation on Other Structures and Facilities
Debit 1819 Accumulated Depreciation on Assets Under Capital Lease
Debit 1829 Accumulated Amortization on Leasehold Improvements
Debit 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment
Debit 7210 Losses on Disposition of Assets - Other
Credit 1511 Operating Materials and Supplies Held for Use
Credit 1521 Inventory Purchased for Resale
Credit 1525 Inventory - Raw Materials
Credit 1526 Inventory - Work-in-Process
Credit 1527 Inventory - Finished Goods
Credit 1541 Forfeited Property Held for Sale
Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Credit 1591 Other Related Property
Credit 1711 Land and Land Rights
Credit 1712 Improvements to Land
Credit 1720 Construction-in-Progress
Credit 1730 Buildings, Improvements, and Renovations
Credit 1740 Other Structures and Facilities
Credit 1810 Assets Under Capital Lease
Credit 1820 Leasehold Improvements
Credit 1890 Other General Property, Plant, and Equipment
Credit 5100 Revenue From Goods Sold
Credit 7110 Gains on Disposition of Assets - Other

U.S. Government Standard General Ledger
Account Transactions

C650 To record accounts receivable and accrue revenue from another Federal entity that was previously anticipated.
Comment: Also post USSGL TC-A122 if authority was previously anticipated and apportioned. See Federal and non-Federal exceptions as defined in Office of Management and Budget Circular No. A-11.
Reference: USSGL implementation guidance; Transfer of Spending Authority from Offsetting Collection with Obligations Scenario

Budgetary Entry
Debit 4287 Other Federal Receivables
Credit 4210 Anticipated Reimbursements and Other Income

Proprietary Entry
Debit 1310 Accounts Receivable
Credit 5100 Revenue From Goods Sold
Credit 5200 Revenue From Services Provided

C750 To record, in a special or non-revolving trust fund, a redemption of securities (other than those issued by the Bureau of the Public Debt (BPD)) purchased at par and sold without a gain or loss where funds remain in a non-Treasury General Account (TGA).
Comment: If the proceeds of this sale are immediately reinvested, do not record a budgetary entry. If the proceeds of this sale are not immediately reinvested, record a budgetary entry equal to the proceeds. See USSGL TC- B150 if funds held by the public in a non-TGA are returned to fund balance with Treasury in a TGA. An agency must have specific legislative authority to hold monies in a non-TGA or non-BPD security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400 Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury for additional guidance, such as SF224 transactions.

Budgetary Entry
Debit 4114 Appropriated Trust or Special Fund Receipts
Credit 4394 Receipts Unavailable for Obligation Upon Collection
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
Debit 1130 Funds Held by the Public
Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities

U.S. Government Standard General Ledger
Account Transactions

C751 To record, in a revolving or revolving trust fund, a redemption of securities (other than those issued by the Bureau of the Public Debt (BPD)) purchased at par and sold without a gain or loss where funds remain in a non-Treasury General Account (TGA).
Comment: If the proceeds of this sale are immediately reinvested, do not record a budgetary entry. If the proceeds of this sale are not immediately reinvested, record a budgetary entry equal to the proceeds. See USSGL TC- B150 if funds held by the public in a non-TGA are returned to fund balance with Treasury in a TGA. An agency must have specific legislative authority to hold monies in a non-TGA or non-BPD security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400 Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury for additional guidance, such as SF224 transactions.

Budgetary Entry
Debit 4972 Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
Debit 1130 Funds Held by the Public
Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities

C752 To record, in a special or non-revolving trust fund, the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt (BPD)) purchased at par and sold for a gain. Funds remain held by the public in a non-Treasury General Account (TGA).
Comment: If the proceeds are immediately reinvested, record a budgetary entry equal to only the gain. If the proceeds are not immediately reinvested, record a budgetary entry equal to the proceeds. See USSGL TC- B150 if funds held by the public in a non-TGA are returned to fund balance with Treasury in a TGA. An agency must have specific legislative authority to hold monies in a non-TGA or non-BPD security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400 Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury for additional guidance, such as SF224 transactions.

Budgetary Entry
Debit 4114 Appropriated Trust or Special Fund Receipts
Credit 4394 Receipts Unavailable for Obligation Upon Collection
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
Debit 1130 Funds Held by the Public
Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
Credit 7111 Gains on Disposition of Investments

U.S. Government Standard General Ledger
Account Transactions

C753 To record, in a revolving or revolving trust fund, the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt (BPD)) purchased at par and sold for a gain. Funds remain held by the public in a non-Treasury General Account (TGA).
Comment: If the proceeds are immediately reinvested, record a budgetary entry in USSGL account 4252 equal to only the gain. If the proceeds are not immediately reinvested, record a budgetary entry in USSGL account 4252 equal to the gain and also a budgetary entry in USSGL account 4972 equal to the par value. See USSGL TC- B150 if funds held by the public in a non-TGA are returned to fund balance with Treasury in a TGA. An agency must have specific legislative authority to hold monies in a non-TGA or non-BPD security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400 Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury for additional guidance, such as SF224 transactions.

Budgetary Entry
Debit 4252 Reimbursements and Other Income Earned - Collected
Debit 4972 Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
Debit 1130 Funds Held by the Public
Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
Credit 7111 Gains on Disposition of Investments

C754 To record, in a special or non-revolving trust fund, the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt (BPD)) purchased at par and sold for a loss. Funds remain held by the public in a non-Treasury General Account (TGA).
Comment: If the proceeds are immediately reinvested, do not record a budgetary entry. If the proceeds are not immediately reinvested, record a budgetary entry equal to the proceeds. See USSGL TC- B150 if funds held by the public in a non-TGA are returned to fund balance with Treasury in a TGA. An agency must have specific legislative authority to hold monies in a non-TGA or non-BPD security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400 Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury for additional guidance, such as SF224 transactions.

Budgetary Entry
Debit 4114 Appropriated Trust or Special Fund Receipts
Credit 4394 Receipts Unavailable for Obligation Upon Collection
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
Debit 1130 Funds Held by the Public
Debit 7211 Losses on Disposition of Investments
Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities

U.S. Government Standard General Ledger
Account Transactions

C755 To record, in a revolving or revolving trust fund, the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt (BPD)) purchased at par and sold for a loss. Funds remain held by the public in a non-Treasury General Account (TGA).
Comment: If the proceeds are immediately reinvested, do not record the budgetary entry. If the proceeds are not immediately reinvested record a budgetary entry equal to the proceeds. See USSGL TC- B150 if funds held by the public in a non-TGA are returned to fund balance with Treasury in a TGA. An agency must have specific legislative authority to hold monies in a non-TGA or non-BPD security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400 Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury for additional guidance, such as SF224 transactions.

Budgetary Entry
Debit 4972 Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
Debit 1130 Funds Held by the Public
Debit 7211 Losses on Disposition of Investments
Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities

U.S. Government Standard General Ledger
Account Transactions

D100 - D299 ADJUSTMENTS/WRITEOFFS/RECLASSIFICATION - Upward and Downward Adjustments

D102 To record a downward adjustment to prior-year unpaid delivered orders and to reduce the liability when the adjustment is not recorded as a prior-period adjustment (USSGL account 7400 or 7401). The authority has expired.
Comment: Prior-year adjustments are used only in year 2 and later. Reverse USSGL TC-B134 for direct appropriations. For a prior-period adjustment (USSGL account 7400 or 7401), see USSGL TCs D306, D308, D310, D312.
Reference: USSGL implementation guidance; Prior-Period Adjustments

Budgetary Entry
Debit 4971 Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries
Credit 4650 Allotments - Expired Authority

Proprietary Entry
Debit 2110 Accounts Payable
Debit 2130 Contract Holdbacks
Debit 2190 Other Liabilities With Related Budgetary Obligations
Debit 2191 Employee Health Care Liability Incurred but Not Reported
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 delivered orders and to collect a refund when the adjustment is not recorded as a prior-period adjustment (USSGL account 7400 or 7401). The authority has expired.
Comment: Prior-year adjustments are used only in year 2 and later. Reverse USSGL TC-B134 for direct appropriations. For a prior-period adjustment (USSGL account 7400 or 7401), see USSGL TCs D306, D308, D310, and D312.
Reference: 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 delivered orders and to accrue additional liability when the adjustment is not recorded as a prior-period adjustment (USSGL account 7400 or 7401). The authority has expired.
Comment: Prior-year adjustments are used only in year 2 and later. If funded by a direct appropriation, also post USSGL TC-B134. For a prior-period adjustment (USSGL account 7400 or 7401), see USSGL TCs D306, D308, D310, and D312.
Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide; Prior-Period Adjustments

Budgetary Entry
Debit 4650 Allotments - Expired Authority
Credit 4981 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid

Proprietary Entry
Debit 1511 Operating Materials and Supplies Held for Use
Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Debit 1521 Inventory Purchased for Resale
Debit 1522 Inventory Held in Reserve for Future Sale
Debit 1525 Inventory - Raw Materials
Debit 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 2191 Employee Health Care Liability Incurred but Not Reported

U.S. Government Standard General Ledger
Account Transactions

D107 To record an upward adjustment of prior-year unpaid delivered orders and to accrue additional liability when the adjustment is not recorded as a prior-period adjustment (USSGL account 7400 or 7401). The authority has not expired.

Comment: Prior-year adjustments are used only in year 2 and later. If funded by a direct appropriation, also post USSGL TC-B134. For a prior-period adjustment (USSGL account 7400 or 7401), see USSGL TCs D306, D308, D310, and D312. When anticipated accounts are not used, debit USSGL account 4450; if funds are exempt from apportionment, debit USSGL account 4620.

Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide; Prior-Period Adjustments

Budgetary Entry

Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Exempt From Apportionment
    Credit 4981 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit 1511 Operating Materials and Supplies Held for Use
Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Debit 1521 Inventory Purchased for Resale
Debit 1522 Inventory Held in Reserve for Future Sale
Debit 1525 Inventory - Raw Materials
Debit 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 2191 Employee Health Care Liability Incurred but Not Reported

U.S. Government Standard General Ledger
Account Transactions

D108 To record a downward adjustment to prior-year paid delivered orders and to collect a refund when the adjustment is not recorded as a prior-period adjustment (USSGL account 7400 or 7401). The authority has not expired.
Comment: Prior-year adjustments are used only in year 2 and later. The offset to all downward adjustments to undelivered orders is anticipated recoveries. If such a transaction causes an abnormal credit balance, approval by the Office of Management and Budget for use of resources is required. If anticipated accounts are not used, credit USSGL account 4450 or 4620. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. Reverse USSGL TC-B134 for direct appropriations. For a prior-period adjustment (USSGL account 7400 or 7401), see USSGL TCs D306, D308, D310, and D312.
Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide; Prior-Period Adjustments

Budgetary Entry
Debit 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 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 delivered orders and to reduce the related liability when the adjustment is not recorded as a prior-period adjustment (USSGL account 7400 or 7401). The authority has not expired.

Comment: Prior-year adjustments are used only in year 2 and later. The offset to all downward adjustments to undelivered orders is anticipated recoveries. If such a transaction causes an abnormal credit balance, approval by the Office of Management and Budget for use of resources is required. If anticipated accounts are not used, credit USSGL account 4450 or 4620. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. Reverse USSGL TC-B134 for direct appropriations. For a prior-period adjustment (USSGL account 7400 or 7401), see USSGL TCs D306, D308, D310, and D312.

Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide; Prior-Period Adjustments

Budgetary Entry

Debit 4971 Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries
- Credit 4310 Anticipated Recoveries of Prior-Year Obligations
- Credit 4450 Unapportioned Authority
- Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 2110 Accounts Payable
Debit 2130 Contract Holdbacks
Debit 2190 Other Liabilities With Related Budgetary Obligations
Debit 2191 Employee Health Care Liability Incurred but Not Reported
- 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

D112 To record a reclassification of unfunded liability to funded liability in the financing account.
Comment: Also post USSGL TC-D113.
Reference: USSGL implementation guidance; General Fund Receipt Account Guide

Budgetary Entry
Debit 4610 Allotments - Realized Resources
Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry
Debit 2990 Other Liabilities Without Related Budgetary Obligations
Credit 2190 Other Liabilities With Related Budgetary Obligations

D113 To record the reclassification reestimated subsidy expense from unfunded to funded.
Comment: Reclassification should be recorded in the year following the accrual of the downward reestimate.
Reference: USSGL implementation guidance; Basic Accounting and Reporting for Direct Loan Programs Without Collateral in Federal Credit Programs

Budgetary Entry
None

Proprietary Entry
Debit 6800 Future Funded Expenses
Credit 6199 Adjustment to Subsidy Expense

D114 To record an upward adjustment of prior-year unpaid undelivered orders when the adjustment is not recorded as a prior-period adjustment (USSGL account 7400 or 7401).
Comment: Prior-year adjustments are used only in year 2 and later. The goods, services, or invoices have not been received. If funded by a direct appropriation, also post USSGL TC-B134. See USSGL TC-B402 when needed to establish a payable and to reflect it as delivered. For a prior-period adjustment (USSGL account 7400 or 7401), see USSGL TCs D306, D308, D310, and D312.
Reference: USSGL implementation guidance; Prior-Period Adjustments

Budgetary Entry
Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Exempt From Apportionment
Debit 4650 Allotments - Expired Authority
Credit 4881 Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid

Proprietary Entry
None

U.S. Government Standard General Ledger
Account Transactions

D120 To record a downward adjustment to unpaid prior-year undelivered orders.
Comment: Prior-year adjustments are used only in year 2 and later. The goods, services, or invoices have not been received. Record USSGL account 4650 if the authority has expired.
Reference: USSGL implementation guidance; Upward and Downward Adjustments to Expired Appropriations

Budgetary Entry
Debit 4871 Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment
Credit 4650 Allotments - Expired Authority

Proprietary Entry
None

D122 To record an upward adjustment to prepaid/advanced prior-year undelivered orders.
Comment: Prior-year adjustments are used only in year 2 and later. The invoice has been paid, but goods and services have not been received. Record USSGL account 4650 if the authority has expired.
Reference: USSGL implementation guidance; Upward and Downward Adjustments to Expired Appropriations

Budgetary Entry
Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Exempt From Apportionment
Debit 4650 Allotments - Expired Authority
Credit 4882 Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced

Proprietary Entry
Debit 1410 Advances and Prepayments
Credit 1010 Fund Balance With Treasury

D126 To record an upward adjustment to prior-year paid delivered orders.
Comment: Prior-year adjustments are used only in year 2 and later. A corrected invoice was received and paid for goods and services previously received and paid. Also post USSGL TC-B134. Record USSGL account 4650 if the authority has expired.
Reference: USSGL implementation guidance; Upward and Downward Adjustments to Expired Appropriations

Budgetary Entry
Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Exempt From Apportionment
Debit 4650 Allotments - Expired Authority
Credit 4982 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid

Proprietary Entry
Debit 6100 Operating Expenses/Program Costs
Credit 1010 Fund Balance With Treasury

U.S. Government Standard General Ledger
Account Transactions

D128 To record a downward adjustment to prior-year paid delivered orders with no refund collected.
Reference: USSGL implementation guidance; Upward and Downward Adjustments to Expired Appropriations

Budgetary Entry
None

Proprietary Entry
Debit 1310 Accounts Receivable
Credit 6790 Other Expenses Not Requiring Budgetary Resources

D130 To record a downward adjustment to prior-year prepaid/advanced undelivered orders with no refund collected.
Comment: The prepaid invoice was for more than the corrected invoice. Goods and services have not been received.
Reference: USSGL implementation guidance; Upward and Downward Adjustments to Expired Appropriations

Budgetary Entry
None

Proprietary Entry
Debit 1310 Accounts Receivable
Credit 1410 Advances and Prepayments

U.S. Government Standard General Ledger
Account Transactions

D134 To record the delivery of goods and services ordered in a prior year and accrue a liability. Expended authority is less than the original obligation and the authority is not expired.
Comment: The offset to downward adjustments to undelivered orders is anticipated recoveries. If such a transaction causes an abnormal credit balance, the Office of Management and Budget's approval for use of resources is required. When anticipated accounts are not used, credit USSGL account 4450 or credit USSGL account 4620 if funds are exempt from apportionment. Also post USSGL TC-B134 if funded by a direct appropriation. Also post USSGL TC-A122 if recoveries were previously anticipated and apportioned or USSGL TC-A123 if recoveries were previously anticipated in programs exempt from apportionment. The payroll and related benefit liabilities in this transaction are only for work-in-process. For other payroll-related transactions, see USSGL TCs-E104 through E117. Also post USSGL TCs G120, G122, and G124 to track purchases.
Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide

Budgetary Entry
Debit 4801 Undelivered Orders - Obligations, Unpaid
Debit 4871 Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries
Credit 4310 Anticipated Recoveries of Prior-Year Obligations
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment
Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry
Debit 1511 Operating Materials and Supplies Held for Use
Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Debit 1521 Inventory Purchased for Resale
Debit 1522 Inventory Held in Reserve for Future Sale
Debit 1525 Inventory - Raw Materials
Debit 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

Credit 2190 Other Liabilities With Related Budgetary Obligations
Credit 2191 Employee Health Care Liability Incurred but Not Reported
Credit 2211 Withholdings Payable
Credit 2213 Employer Contributions and Payroll Taxes Payable

D136 To record the amount of unfunded indefinite contract authority that is withdrawn due to recoveries of prior-year obligations.
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 Treasury Appropriation Fund Symbol (TAFS).
Comment: This transaction is to be used only by the specific TAFS identified in the USSGL scenario identified in the transaction origin.
Reference: USSGL implementation guidance; Adjustments for Change in Prior-Year Allocation of Budgetary Resources (Social Security Administration and Department of Health and Human Services related TAFS only)

Budgetary Entry
Debit 4320 Adjustments for Changes in Prior-Year Allocations of Budgetary Resources
Credit 4981 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid

Proprietary Entry
Debit 5760 Expenditure Financing Sources - Transfers-Out
Credit 2155 Expenditure Transfers Payable

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 Treasury Appropriation Fund Symbol (TAFS).
Comment: This transaction is to be used only by the specific TAFS identified in the USSGL scenario identified in the transaction origin.
Reference: USSGL implementation guidance; Adjustments for Change in Prior-Year Allocation of Budgetary Resources (Social Security Administration and Department of Health and Human Services related TAFS only).

Budgetary Entry
Debit 4971 Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries
Credit 4320 Adjustments for Changes in Prior-Year Allocations of Budgetary Resources

Proprietary Entry
Debit 2155 Expenditure Transfers Payable
Credit 5760 Expenditure Financing Sources - Transfers-Out

D144 To record an upward adjustment to prior-year balances in budgetary receivable USSGL account 4225 "Appropriation Trust Fund Expenditure Transfers - Receivable" for the change in allocation of budgetary resources between certain trust fund and agency general fund Treasury Appropriation Fund Symbol (TAFS).
Comment: Reverse this transaction for a downward adjustment. This transaction is to be used only by the specific TAFS identified in the USSGL scenario identified in the transaction origin.
Reference: USSGL implementation guidance; Adjustments for Change in Prior-Year Allocation of Budgetary Resources (Social Security Administration and Department of Health and Human Services related TAFS only)

Budgetary Entry
Debit 4225 Appropriation Trust Fund Expenditure Transfers - Receivable
Credit 4320 Adjustments for Changes in Prior-Year Allocations of Budgetary Resources

Proprietary Entry
Debit 1335 Expenditure Transfers Receivable
Credit 5750 Expenditure Financing Sources - Transfers-In

D145 To record in the canceled appropriation the removal of the canceled payable upon receipt of a valid bill. The budgetary entry reduces the balance of authority that remained upon cancellation.
Comment: Simultaneously post USSGL TC-B412 in an unexpired appropriation that is available for the same purpose as the closed account. See Office of Management and Budget Circular No. A-11 for additional guidance.
Reference: USSGL implementation guidance; Canceled Payables

Budgetary Entry
Debit 4350 Canceled Authority
Credit 4208 Adjustment to Total Resources - Disposition of Canceled Payables

Proprietary Entry
Debit 2960 Accounts Payable From Canceled Appropriations
Credit 6800 Future Funded Expenses

U.S. Government Standard General Ledger
Account Transactions

D146 To record an accrual of downward reestimate for loan subsidies in the program fund.
Comment: See USSGL TC-D147. Transactions USSGL TC-D146 and TC-D147 should be done simultaneously in both the credit reform program and financing accounts. See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.
Reference: USSGL implementation guidance; Basic Accounting and Reporting for Direct Loan Programs Without Collateral in Federal Credit Programs; General Fund Receipt Account Guide

Budgetary Entry
None

Proprietary Entry
Debit 5791 Adjustment to Financing Sources - Downward Reestimate or Negative Subsidy
Credit 6800 Future Funded Expenses

D147 To adjust the loan guarantee liability and direct loan allowance for downward reestimate of subsidy expense in the financing account.
Comment: Also post USSGL TC-D146. Transactions USSGL TC-D146 and TC-D147 should be done simultaneously in both the credit reform program and financing accounts. See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.
Reference: USSGL implementation guidance; General Fund Receipt Account Guide

Budgetary Entry
None

Proprietary Entry
Debit 2180 Loan Guarantee Liability
Credit 5791 Adjustment to Financing Sources - Downward Reestimate or Negative Subsidy

D148 To accrue the transfer-out of a downward reestimate to a General Fund receipt account.
Comment: The actual transfer of cash should be made the year following the accrual. See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.
Reference: USSGL implementation guidance; Basic Accounting and Reporting for Direct Loan Programs Without Collateral in Federal Credit Programs; General Fund Receipt Account Guide

Budgetary Entry
None

Proprietary Entry
Debit 5776 Nonbudgetary Financing Sources Transferred Out
Credit 2990 Other Liabilities Without Related Budgetary Obligations

U.S. Government Standard General Ledger
Account Transactions

D300 - D399 ADJUSTMENTS/WRITEOFFS/RECLASSIFICATION - Prior-Period Adjustments

D302 To record appropriations used for a prior period that was a result of a change in accounting principle.
Comment: Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series.
Reference: USSGL implementation guidance; Prior-Period Adjustments

Budgetary Entry
None

Proprietary Entry
Debit 3109 Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles
Credit 5709 Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles

D304 To record appropriations used for a prior period that was a result of a correction of an error.
Comment: Special and trust funds receiving direct appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series.
Reference: USSGL implementation guidance; Prior-Period Adjustments

Budgetary Entry
None

Proprietary Entry
Debit 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 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
Debit 1639 Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds
Debit 1719 Accumulated Depreciation on Improvements to Land
Debit 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations
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

U.S. Government Standard General Ledger
Account Transactions

Credit 1120 Imprest Funds
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
Credit 1638 Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds
Credit 1690 Other Investments

U.S. Government Standard General Ledger
Account Transactions

Credit 1711 Land and Land Rights
Credit 1712 Improvements to Land
Credit 1720 Construction-in-Progress
Credit 1730 Buildings, Improvements, and Renovations
Credit 1740 Other Structures and Facilities
Credit 1750 Equipment
Credit 1810 Assets Under Capital Lease
Credit 1820 Leasehold Improvements
Credit 1830 Internal-Use Software
Credit 1832 Internal-Use Software in Development
Credit 1840 Other Natural Resources
Credit 1890 Other General Property, Plant, and Equipment
Credit 1990 Other Assets

U.S. Government Standard General Ledger
Account Transactions

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 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 - Not Otherwise Classified
Debit 2141 Accrued Interest Payable - Debt
Debit 2150 Payable for Transfers of Currently Invested Balances
Debit 2155 Expenditure Transfers Payable
Debit 2160 Entitlement Benefits Due and Payable
Debit 2170 Subsidy Payable to the Financing Account
Debit 2180 Loan Guarantee Liability
Debit 2190 Other Liabilities With Related Budgetary Obligations
Debit 2191 Employee Health Care Liability Incurred but Not Reported
Debit 2210 Accrued Funded Payroll and Leave
Debit 2211 Withholdings Payable
Debit 2213 Employer Contributions and Payroll Taxes Payable
Debit 2215 Other Post Employment Benefits Due and Payable
Debit 2216 Pension Benefits Due and Payable to Beneficiaries
Debit 2217 Benefit Premiums Payable to Carriers
Debit 2218 Life Insurance Benefits Due and Payable to Beneficiaries
Debit 2220 Unfunded Leave
Debit 2225 Unfunded FECA Liability
Debit 2290 Other Unfunded Employment Related Liability
Debit 2310 Liability for Advances and Prepayments
Debit 2320 Other Deferred Revenue
Debit 2400 Liability for Nonfiduciary Deposit Funds, Clearing Accounts, and Undeposited Collections
Debit 2510 Principal Payable to the Bureau of the Public Debt
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 2960 Accounts Payable From Canceled Appropriations
Debit 2970 Liability for Capital Transfers to the General Fund of the Treasury
Debit 2980 Custodial Liability
Debit 2990 Other Liabilities Without Related Budgetary Obligations
Debit 2995 Estimated Cleanup Cost Liability

Credit 2531 Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority
Credit 2533 Amortization of Discount and Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority
Credit 7400 Prior-Period Adjustments Due to Corrections of Errors
Credit 7401 Prior-Period Adjustments Due to Changes in Accounting Principles

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 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 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
Credit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities
Credit 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Credit 1639 Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds

U.S. Government Standard General Ledger
Account Transactions

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 implementation guidance; Prior-Period Adjustments

Budgetary Entry
None

Proprietary Entry
Debit 2531 Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority
Debit 2533 Amortization of Discount and Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority
Debit 7400 Prior-Period Adjustments Due to Corrections of Errors
Debit 7401 Prior-Period Adjustments Due to Changes in Accounting Principles
Credit 2110 Accounts Payable
Credit 2120 Disbursements in Transit
Credit 2130 Contract Holdbacks
Credit 2140 Accrued Interest Payable - Not Otherwise Classified
Credit 2141 Accrued Interest Payable - Debt
Credit 2150 Payable for Transfers of Currently Invested Balances
Credit 2155 Expenditure Transfers Payable
Credit 2160 Entitlement Benefits Due and Payable
Credit 2170 Subsidy Payable to the Financing Account
Credit 2180 Loan Guarantee Liability
Credit 2190 Other Liabilities With Related Budgetary Obligations
Credit 2191 Employee Health Care Liability Incurred but Not Reported
Credit 2210 Accrued Funded Payroll and Leave
Credit 2211 Withholdings Payable
Credit 2213 Employer Contributions and Payroll Taxes Payable
Credit 2215 Other Post Employment Benefits Due and Payable
Credit 2216 Pension Benefits Due and Payable to Beneficiaries
Credit 2217 Benefit Premiums Payable to Carriers
Credit 2218 Life Insurance Benefits Due and Payable to Beneficiaries
Credit 2220 Unfunded Leave
Credit 2225 Unfunded FECA Liability
Credit 2290 Other Unfunded Employment Related Liability
Credit 2310 Liability for Advances and Prepayments
Credit 2320 Other Deferred Revenue
Credit 2400 Liability for Nonfiduciary 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 2940 Capital Lease Liability
Credit 2960 Accounts Payable From Canceled Appropriations
Credit 2970 Liability for Capital Transfers to the General Fund of the Treasury
Credit 2980 Custodial Liability
Credit 2990 Other Liabilities Without Related Budgetary Obligations
Credit 2995 Estimated Cleanup Cost Liability

U.S. Government Standard General Ledger
Account Transactions

D400 - D499 ADJUSTMENTS/WRITEOFFS/RECLASSIFICATION - Writeoffs

D402 To record an allowance for a reduction in exchange revenue due to noncredit losses such as returns, allowances, and price redeterminations from non-Federal sources when realization is not probable (less likely than not).
Comment: For reduction in exchange revenue due to credit losses, see USSGL TC-D404. Reverse this transaction when collected.
Reference: USSGL implementation guidance; FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources." For more information, see paragraph 41 of FASAB SFFAS No. 7.

Budgetary Entry
None

Proprietary Entry
Debit 5109 Contra Revenue for Goods Sold
Debit 5209 Contra Revenue for Services Provided
Debit 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 5830 Contra Revenue for Taxes - Not Otherwise Classified
Debit 5831 Contra Revenue for Taxes - Individual
Debit 5832 Contra Revenue for Taxes - Corporate
Debit 5833 Contra Revenue for Taxes - Unemployment
Debit 5834 Contra Revenue for Taxes - Excise
Debit 5835 Contra Revenue for Taxes - Estate and Gift
Debit 5836 Contra Revenue for Taxes - Customs
Debit 5909 Contra Revenue for Other Revenue
Credit 1319 Allowance for Loss on Accounts Receivable
Credit 1329 Allowance for Loss on Taxes Receivable
Credit 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

D404 To record the estimated allowance for bad debts related to non-credit-reform receivables.
Comment: This transaction should be used when a realization of revenue is not probable due to credit losses, see paragraph 40, SFFAS 7. For losses other than credit losses, see TC D402.
Reference: USSGL implementation guidance; FASAB SFFAS No. 4, "Managerial Cost Accounting Concepts and Standards"

Budgetary Entry
None

Proprietary Entry
Debit 6720 Bad Debt Expense
Credit 1319 Allowance for Loss on Accounts Receivable
Credit 1329 Allowance for Loss on Taxes Receivable
Credit 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

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.

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

U.S. Government Standard General Ledger
Account Transactions

D412 To record the writeoff of loans receivable for loans made before fiscal 1992.

Budgetary Entry
None

Proprietary Entry
Debit 1359 Allowance for Loss on Loans Receivable
Credit 1350 Loans Receivable

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 due to credit losses with related costs incurred and collected for others in a General Fund receipt account.
Comment: Reverse USSGL TC-C405 to adjust USSGL account 2985, "Liability for Non-entity Assets Not Reported on the Statement of Custodial Activity. This activity will not be reported on the Statement of Custodial Activity or the custodial footnote.
Reference: FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources and Concepts for Reconciling Budgetary and Financial Accounting," Paragraph No. 40.

Budgetary Entry
None

Proprietary Entry
Debit 6720 Bad Debt Expense
Credit 1319 Allowance for Loss on Accounts Receivable
Credit 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 with virtually no costs collected for others in a General Fund receipt account.
Comment: This activity is reported on the Statement of Custodial Activity or on the custodial foonotes.
Reference: For more information on exchange revenue with virtually no costs, see paragraphs 45, 140, and 146, SFFAS No. 7.

Budgetary Entry
None

Proprietary Entry
Debit 2980 Custodial Liability
Credit 5991 Accrued Collections for Others - Statement of Custodial Activity

U.S. Government Standard General Ledger
Account Transactions

D424 To record in a General Fund receipt account, the accrued estimated uncollectible nonexchange revenue and exchange revenue with virtually no cost reported on the Statement of Custodial Activity or on the custodial foonote.
Comment: Also post USSGL TC-D422. See USSGL TC-D420 for other than revenue reported on the Statement of Custodial Activity or on the custodial footnote.
Reference: For more information on exchange revenue with virtually no cost, see paragraphs 45, 140, and 146 and for more information on uncollectible nonexchange revenue, see paragraph 56 of FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources and Concepts for Reconciling Budgetary and Financial Accounting."

Budgetary Entry
None

Proprietary Entry
Debit 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 5830 Contra Revenue for Taxes - Not Otherwise Classified
Debit 5831 Contra Revenue for Taxes - Individual
Debit 5832 Contra Revenue for Taxes - Corporate
Debit 5833 Contra Revenue for Taxes - Unemployment
Debit 5834 Contra Revenue for Taxes - Excise
Debit 5835 Contra Revenue for Taxes - Estate and Gift
Debit 5836 Contra Revenue for Taxes - Customs
Debit 5909 Contra Revenue for Other Revenue
Credit 1319 Allowance for Loss on Accounts Receivable
Credit 1329 Allowance for Loss on Taxes Receivable
Credit 1349 Allowance for Loss on Interest Receivable
Credit 1369 Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable

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

U.S. Government Standard General Ledger
Account Transactions

D428 To record an adjustment for actual loss of inventory.

Budgetary Entry
None

Proprietary Entry
Debit 1529 Inventory - Allowance
Credit 1521 Inventory Purchased for Resale
Credit 1522 Inventory Held in Reserve for Future Sale
Credit 1523 Inventory Held for Repair
Credit 1524 Inventory - Excess, Obsolete, and Unserviceable
Credit 1525 Inventory - Raw Materials
Credit 1526 Inventory - Work-in-Process
Credit 1527 Inventory - Finished Goods

D430 To record an adjustment for actual loss of forfeited property.

Budgetary Entry
None

Proprietary Entry
Debit 1549 Forfeited Property - Allowance
Credit 1541 Forfeited Property Held for Sale
Credit 1542 Forfeited Property Held for Donation or Use

D432 To record an adjustment for actual loss of commodities.

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 ADJUSTMENTS/WRITEOFFS/RECLASSIFICATION - 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.

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 Funds

D506 To record the classification of amounts from nonfiduciary deposit funds and clearing accounts to appropriate funds. This includes return of escrow amounts and erroneous receipts and disbursing escrow monies to pay bills, taxes, and insurance.

Budgetary Entry
None

Proprietary Entry
Debit 2400 Liability for Nonfiduciary Deposit Funds, Clearing Accounts, and Undeposited Collections
Credit 1010 Fund Balance With Treasury
Credit 1190 Other Cash
Credit 1532 Seized Cash Deposited

D508 To record the reclassification of expended balances held back from contractors from accounts payable.

Budgetary Entry
None

Proprietary Entry
Debit 2110 Accounts Payable
Credit 2130 Contract Holdbacks

U.S. Government Standard General Ledger
Account Transactions

D510 To record the transfer of construction-in-progress to capitalized assets or expenses.

Budgetary Entry
None

Proprietary Entry
Debit 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

D514 To record the reclassification of expenses to "in-process type" asset accounts.
Comment: Due to the reconciliation of interagency expenses and revenues, agencies must first record all direct costs to the USSGL account 6000 series and then offset those amounts using the USSGL account 6610 when the costs are capitalized to the appropriate "in-process type" account.

Budgetary Entry
None

Proprietary Entry
Debit 1526 Inventory - Work-in-Process
Debit 1720 Construction-in-Progress
Debit 1832 Internal-Use Software in Development
Credit 6600 Applied Overhead
Credit 6610 Cost Capitalization Offset

U.S. Government Standard General Ledger
Account Transactions

D516 To record the raw materials used to produce goods.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 1526 Inventory - Work-in-Process
Credit 1525 Inventory - Raw Materials

D518 To record the revaluation of foreclosed property.
Reference: USSGL implementation guidance; Guide to Basic Accounting and Reporting for Foreclosed Property in Federal Credit Reform Programs (Appendix 1)

Budgetary Entry
None

Proprietary Entry
Debit 6790 Other Expenses Not Requiring Budgetary Resources
Credit 1559 Foreclosed Property - Allowance

D520 To record completed inventory items.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 1527 Inventory - Finished Goods
Credit 1526 Inventory - Work-in-Process

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

U.S. Government Standard General Ledger
Account Transactions

D523 To record the reclassification of damaged, irreparable inventory held for sale.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 1524 Inventory - Excess, Obsolete, and Unserviceable
Debit 7290 Other Losses
Credit 1521 Inventory Purchased for Resale
Credit 1527 Inventory - Finished Goods

D524 To record damaged inventory items that need repair.
Comment: Reverse this entry when repairs are completed.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 1523 Inventory Held for Repair
Credit 1521 Inventory Purchased for Resale
Credit 1527 Inventory - Finished Goods

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

U.S. Government Standard General Ledger
Account Transactions

D528 To record the revaluation of a turned-in broken part from operating materials and supplies held for repair based on estimated repair costs.
Comment: Reverse this entry when the repaired broken part is returned to stock as a serviceable item. See USSGL TC-D318.
Reference: USSGL implementation guidance; Operating Materials and Supplies

Budgetary Entry
None

Proprietary Entry
Debit 6790 Other Expenses Not Requiring Budgetary Resources
Credit 1519 Operating Materials and Supplies - Allowance

D530 To record a repaired broken part that has been returned to stock as a serviceable item.
Comment: Use the original value of the part when it was turned in for repair (before the revaluation of the part based on the estimated repair cost). See USSGL TCs-D526 and D528.

Budgetary Entry
None

Proprietary Entry
Debit 1511 Operating Materials and Supplies Held for Use
Credit 1514 Operating Materials and Supplies Held for Repair

D532 To record prior-period adjustments for transitions to the allowance method for estimated repair costs not previously recorded.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 7401 Prior-Period Adjustments Due to Changes in Accounting Principles
Credit 1529 Inventory - Allowance

U.S. Government Standard General Ledger
Account Transactions

D534 To record damaged inventory, using the direct method, items that need repair.
Comment: Inventory held for repair is valued the same as a serviceable item less estimated repair costs.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 1523 Inventory Held for Repair
Debit 6100 Operating Expenses/Program Costs
Credit 1521 Inventory Purchased for Resale
Credit 1527 Inventory - Finished Goods

D536 To record prior-year adjustments for transitions to the direct method for estimated repair costs not previously recorded.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 7401 Prior-Period Adjustments Due to Changes in Accounting Principles
Credit 1523 Inventory Held for Repair

D538 To record issuance of a new motor vehicle to the customer. The cost of goods sold represents the cost of the new vehicle. Upon sale, adjust inventory allowance to reduce the previously unrealized holding gains/losses.
Comment: This entry is a part of how the Department of Defense accounts for its repairable items involving trade-ins.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 1529 Inventory - Allowance
Debit 6500 Cost of Goods Sold
Credit 1527 Inventory - Finished Goods

U.S. Government Standard General Ledger
Account Transactions

D540 To record a gain when inventory is revalued at the end of the period, using the latest acquisition method.
Comment: Reverse this transaction if there is a loss upon revaluation using the latest acquisition method.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 1521 Inventory Purchased for Resale
Debit 1527 Inventory - Finished Goods
Credit 1529 Inventory - Allowance

D542 To record the classification of operating materials and supplies held for use that were damaged and cannot be consumed in operations. This entry also applies to excess or obsolete operating materials and supplies when the net realizable value is less than the book value.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 1513 Operating Materials and Supplies - Excess, Obsolete, and Unserviceable
Debit 7290 Other Losses
Credit 1511 Operating Materials and Supplies Held for Use

D544 To record the reclassification of operating materials and supplies that meet management's criteria for future use.
Comment: Reverse this entry when ready to use.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Credit 1511 Operating Materials and Supplies Held for Use

U.S. Government Standard General Ledger
Account Transactions

D546 To reclassify excess or reserved assets to assets held for use.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 1511 Operating Materials and Supplies Held for Use
Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Credit 1513 Operating Materials and Supplies - Excess, Obsolete, and Unserviceable

D548 To record an unexpected permanent decline in the value of stockpile materials. This entry also applies to record stockpile material at net realizable value due to damage.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 7290 Other Losses
Credit 1571 Stockpile Materials Held in Reserve
Credit 1572 Stockpile Materials Held for Sale

D550 To record a permanent decline in value of stockpile materials that is unusual, infrequent, and material in dollar amount.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 7300 Extraordinary Items
Credit 1571 Stockpile Materials Held in Reserve
Credit 1572 Stockpile Materials Held for Sale

U.S. Government Standard General Ledger
Account Transactions

D552 To reclassify stockpile materials authorized to be sold.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 1572 Stockpile Materials Held for Sale
Credit 1571 Stockpile Materials Held in Reserve

D554 To record the forfeiture of a seized monetary instrument.
Comment: See USSGL TC-D555 for the disposal of seized monetary instruments.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 1541 Forfeited Property Held for Sale
Credit 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 Entry
Debit 2990 Other Liabilities Without Related Budgetary Obligations
Credit 1531 Seized Monetary Instruments

D556 To record the conversion to cash for a forfeited monetary instrument.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 1110 Undeposited Collections
Credit 1541 Forfeited Property Held for Sale

U.S. Government Standard General Ledger
Account Transactions

D558 To record forfeited personal property placed into official use.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 1542 Forfeited Property Held for Donation or Use
Debit 2320 Other Deferred Revenue
Credit 1541 Forfeited Property Held for Sale
Credit 5900 Other Revenue

D560 To record forfeited personal property placed into official use at the end of the year and not depreciated.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 1750 Equipment
Credit 1542 Forfeited Property Held for Donation or Use

D562 To record forfeited personal property authorized to be distributed/donated to another entity.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 1542 Forfeited Property Held for Donation or Use
Debit 2320 Other Deferred Revenue
Credit 1541 Forfeited Property Held for Sale
Credit 2990 Other Liabilities Without Related Budgetary Obligations

D564 To record an adjustment to the net realizable value of commodities.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 7290 Other Losses
Credit 1569 Commodities - Allowance

U.S. Government Standard General Ledger
Account Transactions

D566 To record inventory that has been lost and deemed immaterial.
Comment: Reverse this entry for immaterial inventory that has been found.

Budgetary Entry
None

Proprietary Entry
Debit 6500 Cost of Goods Sold
Debit 6790 Other Expenses Not Requiring Budgetary Resources
Credit 1511 Operating Materials and Supplies Held for Use
Credit 1521 Inventory Purchased for Resale

D568 To record inventory that has been lost and deemed material.

Budgetary Entry
None

Proprietary Entry
Debit 7290 Other Losses
Credit 1511 Operating Materials and Supplies Held for Use
Credit 1521 Inventory Purchased for Resale

D570 To record inventory that has been found and deemed material.

Budgetary Entry
None

Proprietary Entry
Debit 1511 Operating Materials and Supplies Held for Use
Debit 1521 Inventory Purchased for Resale
Credit 7190 Other Gains

D572 To record a loss from the revaluation of foreign currency at the end of an accounting period.
Comment: Agencies that have foreign currency account symbols in the X7000 series refer to USSGL TCs-C192, C194, C440, D576, and D578.
Reference: USSGL implementation guidance; Accounting for Purchased Foreign Currency

Budgetary Entry
None

Proprietary Entry
Debit 7290 Other Losses
Credit 1200 Foreign Currency

U.S. Government Standard General Ledger
Account Transactions

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 1200 Foreign Currency
Credit 1310 Accounts Receivable

D578 To record a gain resulting from the revaluation of foreign currency in the Foreign Currency Account Symbol (X7000 series) at the end of an accounting period.
Comment: Agencies that have Foreign Currency Account Symbol (X7000 series) will make this entry.
Reference: USSGL implementation guidance; Accounting for X7000 Accounts

Budgetary Entry
None

Proprietary Entry
Debit 1200 Foreign Currency
Debit 1310 Accounts Receivable
Credit 7190 Other Gains

U.S. Government Standard General Ledger
Account Transactions

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 the offset from the revenue accrued to the revenue collected for others that is reported on the Statement of Custodial Activity or on the custodial footnote.
Comment: See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.
Reference: USSGL implementation guidance; General Fund Receipt Account Guide

Budgetary Entry
None

Proprietary Entry
Debit 5990 Collections for Others - Statement of Custodial Activity
Credit 5991 Accrued Collections for Others - Statement of Custodial Activity

D585 To reclassify the offset from the revenue or other financing sources accrued to revenue or other financing sources collected for others that is not reported on the Statement of Custodial Activity or on the custodial footnote.
Comment: To reclassify revenue offset reported on the Statement of Custodial Activity or on the custodial footnote from accrued to collected, see USSGL TC-D584. See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.
Reference: USSGL implementation guidance; General Fund Receipt Account Guide

Budgetary Entry
None

Proprietary Entry
Debit 5993 Offset to Non-Entity Collections - Statement of Changes in Net Position
Credit 5994 Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position

U.S. Government Standard General Ledger
Account Transactions

D586 To reclassify tax revenue from accrued to collected.

Budgetary Entry
None

Proprietary Entry
Debit 5820 Tax Revenue Accrual Adjustment - Not Otherwise Classified
Debit 5821 Tax Revenue Accrual Adjustment - Individual
Debit 5822 Tax Revenue Accrual Adjustment - Corporate
Debit 5823 Tax Revenue Accrual Adjustment - Unemployment
Debit 5824 Tax Revenue Accrual Adjustment - Excise
Debit 5825 Tax Revenue Accrual Adjustment - Estate and Gift
Debit 5826 Tax Revenue Accrual Adjustment - Customs
Credit 5800 Tax Revenue Collected - Not Otherwise Classified
Credit 5801 Tax Revenue Collected - Individual
Credit 5802 Tax Revenue Collected - Corporate
Credit 5803 Tax Revenue Collected - Unemployment
Credit 5804 Tax Revenue Collected - Excise
Credit 5805 Tax Revenue Collected - Estate and Gift
Credit 5806 Tax Revenue Collected - Customs

D588 To record the reclassification of seized monetary instruments from undeposited (recorded in USSGL account 1531) to deposited.
Comment: Agencies must use all the USSGL accounts indicated in transaction. Each debit and credit must be in the same amount.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 1532 Seized Cash Deposited
Debit 2990 Other Liabilities Without Related Budgetary Obligations
Credit 1531 Seized Monetary Instruments
Credit 2400 Liability for Nonfiduciary Deposit Funds, Clearing Accounts, and Undeposited Collections

U.S. Government Standard General Ledger
Account Transactions

D589 To record the adjustment of a U.S. Treasury Zero Coupon Bond in a special or non-revolving trust fund based on the current market value determined monthly by Treasury.
Comment: If the zero coupon bond is reported at market value on the Balance Sheet, USSGL account 7180, "Unrealized Gains," may be used in place of USSGL account 1639. If the market value decreases, use USSGL account 7280, "Unrealized Losses." Reverse this entry at the time of sale or maturity.
Reference: USSGL implementation guidance; Zero Coupon Bond Investments

Budgetary Entry
Debit 4114 Appropriated Trust or Special Fund Receipts
Credit 4394 Receipts Unavailable for Obligation Upon Collection

Proprietary Entry
Debit 1638 Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds
Debit 7280 Unrealized Losses
Credit 1639 Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds
Credit 7180 Unrealized Gains

D590 To record the adjustment of a U.S. Treasury Zero Coupon Bond issued by the Bureau of the Public Debt in a trust revolving fund, based on the current market value determined monthly by Treasury.
Comment: If the zero coupon bond is reported at market value on the Balance Sheet, USSGL account 7180, "Unrealized Gains," may be used in place of USSGL account 1639. If the market value decreases, use USSGL account 7280, "Unrealized Losses." Reverse this entry at the time of sale or maturity.
Reference: USSGL implementation guidance; Zero Coupon Bond Investments

Budgetary Entry
Debit 4290 Amortization and Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds
Credit 4398 Offsetting Collections Temporarily Precluded From Obligation

Proprietary Entry
Debit 1638 Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds
Debit 7280 Unrealized Losses
Credit 1639 Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds
Credit 7180 Unrealized Gains

U.S. Government Standard General Ledger
Account Transactions

E100 - E399 ACCRUALS/NONBUDGETARY TRANSFERS OTHER THAN DISBURSEMENTS AND COLLECTIONS - Accrual, Depreciation, Amortization, and Depletion

E102 To record the accrued payroll at the end of the accounting period for unpaid estimated costs incurred. This includes funded expenses such as payroll and grantee expenses.
Comment: If funded by a direct appropriation, also post USSGL TC-B134. Reverse accruals at the beginning of the next accounting period. See USSGL TC-E104 for benefit expenses. Due to the reconciliation of interagency expenses and revenues, agencies must first record all direct costs to 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
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Debit 4801 Undelivered Orders - Obligations, Unpaid
Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry
Debit 6100 Operating Expenses/Program Costs
Debit 6500 Cost of Goods Sold
Debit 6900 Nonproduction Costs
Credit 2190 Other Liabilities With Related Budgetary Obligations
Credit 2191 Employee Health Care Liability Incurred but Not Reported
Credit 2210 Accrued Funded Payroll and Leave
Credit 2211 Withholdings Payable

E104 To record the accrued benefit at the end of the accounting period for unpaid estimated costs incurred. This entry is recorded by the employer agency.
Comment: If funded by a direct appropriation, also post USSGL TC-B134. Reverse accruals at the beginning of the next accounting period.

Budgetary Entry
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Debit 4801 Undelivered Orders - Obligations, Unpaid
Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry
Debit 6100 Operating Expenses/Program Costs
Debit 6400 Benefit Expense
Credit 2213 Employer Contributions and Payroll Taxes Payable

U.S. Government Standard General Ledger
Account Transactions

E106 To record the accrued benefits at the end of the accounting period for unpaid estimated costs incurred. This entry is recorded by the benefit administering agency.
Comment: If funded by a direct appropriation, also post USSGL TC-B134. Reverse accruals at the beginning of the next accounting period.

Budgetary Entry
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Debit 4801 Undelivered Orders - Obligations, Unpaid
Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry
Debit 2610 Actuarial Pension Liability
Debit 6400 Benefit Expense
Credit 2160 Entitlement Benefits Due and Payable
Credit 2215 Other Post Employment Benefits Due and Payable
Credit 2216 Pension Benefits Due and Payable to Beneficiaries
Credit 2217 Benefit Premiums Payable to Carriers
Credit 2218 Life Insurance Benefits Due and Payable to Beneficiaries

E108 To record the accrued liabilities other than payroll and benefits at the end of the accounting period for unpaid estimated costs incurred.
Comment: If funded by a direct appropriation, also post USSGL TC-B134. Reverse accruals at the beginning of the next accounting period.

Budgetary Entry
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Debit 4801 Undelivered Orders - Obligations, Unpaid
Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry
Debit 6100 Operating Expenses/Program Costs
Credit 2190 Other Liabilities With Related Budgetary Obligations

U.S. Government Standard General Ledger
Account Transactions

E109 To record the actual repair costs to inventory, using the allowance method, that were lower than previously estimated.
Comment: In addition to this transaction, reverse USSGL TC-E410 when the actual costs are lower or greater than the estimate. If funded by a direct appropriation, also post USSGL TC-B134.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry
Debit 1529 Inventory - Allowance
Credit 2110 Accounts Payable

E110 To record an adjustment for under-applied overhead deemed immaterial.
Reference: USSGL implementation guidance; FASAB SFFAS Nos. 4 and 7, "Managerial Cost Accounting Concepts and Standards" and "Accounting for Revenue and Other Financing Sources"

Budgetary Entry
None

Proprietary Entry
Debit 6500 Cost of Goods Sold
Debit 6600 Applied Overhead
Credit 6100 Operating Expenses/Program Costs
Credit 6710 Depreciation, Amortization, and Depletion

E112 To record an adjustment for over-applied overhead deemed immaterial.
Reference: USSGL implementation guidance; FASAB SFFAS Nos. 3 and 4, "Accounting for Inventory and Related Property" and "Managerial Cost Accounting Concepts and Standards"

Budgetary Entry
None

Proprietary Entry
Debit 6600 Applied Overhead
Credit 6100 Operating Expenses/Program Costs
Credit 6500 Cost of Goods Sold
Credit 6710 Depreciation, Amortization, and Depletion

U.S. Government Standard General Ledger
Account Transactions

E113 To record the amortization of the discount on a U.S. Treasury Zero Coupon Bond in a special or non-revolving trust fund.
Comment: See USSGL TC-E119 for amortization of a U.S. Treasury Zero Coupon Bond issued by the Bureau of the Public Debt in a trust revolving fund.
Reference: USSGL implementation guidance; Zero Coupon Bond Investments

Budgetary Entry
Debit 4114 Appropriated Trust or Special Fund Receipts
Credit 4394 Receipts Unavailable for Obligation Upon Collection

Proprietary Entry
Debit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Credit 5311 Interest Revenue - Investments

E114 To record adjustments for under-applied overhead and to prorate the difference between the actual and applied, if the amount is material.
Reference: USSGL implementation guidance; FASAB SFFAS Nos. 3 and 4, "Accounting for Inventory and Related Property" and "Managerial Cost Accounting Concepts and Standards"

Budgetary Entry
None

Proprietary Entry
Debit 1526 Inventory - Work-in-Process
Debit 1527 Inventory - Finished Goods
Debit 6500 Cost of Goods Sold
Debit 6600 Applied Overhead
Credit 6100 Operating Expenses/Program Costs
Credit 6710 Depreciation, Amortization, and Depletion

E116 To record adjustments for over-applied overhead and to prorate the difference between the actual and applied, if the amount is material.
Reference: USSGL implementation guidance; FASAB SFFAS No. 4, "Managerial Cost Accounting Concepts and Standards"

Budgetary Entry
None

Proprietary Entry
Debit 6600 Applied Overhead
Credit 1526 Inventory - Work-in-Process
Credit 1527 Inventory - Finished Goods
Credit 6100 Operating Expenses/Program Costs
Credit 6500 Cost of Goods Sold
Credit 6710 Depreciation, Amortization, and Depletion

U.S. Government Standard General Ledger
Account Transactions

E117 To record the amortization of the discount on Federal and non-Federal securities that does not affect budgetary resources.
Comment: Reverse this entry for amortization of a premium. For amortization of the discount on a U.S. Treasury Zero Coupon Bond issued by the Bureau of the Public Debt see USSGL TC-E113 for special or non-revolving trust funds; or see USSGL TC-E119 for trust revolving funds.

Budgetary Entry
None

Proprietary Entry
Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Credit 5311 Interest Revenue - Investments

E118 To record amortization of subsidy for direct loans.
Reference: USSGL implementation guidance; Credit Reform Direct Loan Case Study

Budgetary Entry
None

Proprietary Entry
Debit 1399 Allowance for Subsidy
Credit 5313 Interest Revenue - Subsidy Amortization

E119 To record the amortization of the discount on a U.S. Treasury Zero Coupon Bond issued by the Bureau of the Public Debt in a trust revolving fund.
Reference: USSGL implementation guidance; Zero Coupon Bond Investments

Budgetary Entry
Debit 4290 Amortization and Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds
Credit 4398 Offsetting Collections Temporarily Precluded From Obligation

Proprietary Entry
Debit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Credit 5311 Interest Revenue - Investments

U.S. Government Standard General Ledger
Account Transactions

E120 To record depreciation, amortization, and depletion expense on assets other than investments.

Budgetary Entry
None

Proprietary Entry
Debit 6710 Depreciation, Amortization, and Depletion
Credit 1719 Accumulated Depreciation on Improvements to Land
Credit 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations
Credit 1749 Accumulated Depreciation on Other Structures and Facilities
Credit 1759 Accumulated Depreciation on Equipment
Credit 1819 Accumulated Depreciation on Assets Under Capital Lease
Credit 1829 Accumulated Amortization on Leasehold Improvements
Credit 1839 Accumulated Amortization on Internal-Use Software
Credit 1849 Allowance for Depletion
Credit 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment

E122 To record accrued and compounded interest on the liability of loan guarantees.
Reference: USSGL implementation guidance; Credit Reform Guarantee Loan Case Study

Budgetary Entry
None

Proprietary Entry
Debit 6340 Interest Expense Accrued on the Liability for Loan Guarantees
Credit 2180 Loan Guarantee Liability

E204 To record the reduction of partially canceled authority for the amount of an outstanding payable for a valid bill related to a canceled appropriation.
Comment: Also post USSGL TC-B134 to record the appropriation used to pay the outstanding payable and TC-B412 to record an obligation and accounts payable for a valid bill related to the canceled appropriation.
Reference: USSGL implementation guidance; Accounting for Partial Cancellation - No-Year TAFS With "Definite Authority"

Memorandum Entry
Debit 8101 Partial or Early Cancellation of Authority
Credit 8102 Offset for Partial or Early Cancellation of Authority

U.S. Government Standard General Ledger
Account Transactions

E400 - E499 ACCRUALS/NONBUDGETARY TRANSFERS OTHER THAN DISBURSEMENTS AND COLLECTIONS - Accumulated and Allocated Costs Not in Categories Above

E402 To record the imputed costs and related imputed financing sources.
Reference: USSGL implementation guidance; FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources"

Budgetary Entry
None

Proprietary Entry
Debit 6730 Imputed Costs
Credit 5780 Imputed Financing Sources

E404 To record the application of overhead expenses to work-in-process.

Budgetary Entry
None

Proprietary Entry
Debit 1526 Inventory - Work-in-Process
Credit 6600 Applied Overhead
Credit 6710 Depreciation, Amortization, and Depletion

E406 To record inventory used for operations.

Budgetary Entry
None

Proprietary Entry
Debit 6790 Other Expenses Not Requiring Budgetary Resources
Credit 1511 Operating Materials and Supplies Held for Use
Credit 1525 Inventory - Raw Materials
Credit 1526 Inventory - Work-in-Process
Credit 1527 Inventory - Finished Goods

U.S. Government Standard General Ledger
Account Transactions

E408 To record cost of goods sold.
Comment: To record sales proceeds, see USSGL TCs-A714 and C186.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 6500 Cost of Goods Sold
Credit 1521 Inventory Purchased for Resale
Credit 1527 Inventory - Finished Goods
Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs

E410 To record the estimated repair costs for an item using the allowance method.
Comment: See USSGL TC-D534 for direct method.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property", paragraph 32

Budgetary Entry
None

Proprietary Entry
Debit 6790 Other Expenses Not Requiring Budgetary Resources
Credit 1529 Inventory - Allowance

E412 To record actual repair costs using the direct method.
Comment: See USSGL TC-E414 to capitalize repairs up to the serviceable value of the item. If funded by a direct appropriation, also post USSGL TC-B134.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry
Debit 1523 Inventory Held for Repair
Debit 6100 Operating Expenses/Program Costs
Credit 2110 Accounts Payable

U.S. Government Standard General Ledger
Account Transactions

E414 To capitalize previously expensed repair costs up to the serviceable value of the inventory item using the direct method.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 1523 Inventory Held for Repair
Credit 6100 Operating Expenses/Program Costs

E416 To record stockpile materials issued for use under the consumption method.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 6790 Other Expenses Not Requiring Budgetary Resources
Credit 1571 Stockpile Materials Held in Reserve

E418 To record a lien of real and intangible forfeited property in the allowance account.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 6100 Operating Expenses/Program Costs
Credit 1549 Forfeited Property - Allowance

U.S. Government Standard General Ledger
Account Transactions

E500 - E799 ACCRUALS/NONBUDGETARY TRANSFERS OTHER THAN DISBURSEMENTS AND COLLECTIONS - Transfers Without Budgetary Impact

E502 To record the loss on disposition of assets resulting from the transfer of ownership of general property, plant, and equipment (land, buildings, equipment, and other) to non-Federal entities.
Reference: USSGL implementation guidance; FASAB SFFAS Nos. 6 and 8, "Accounting for Property, Plant, and Equipment (PP&E)" and "Supplementary Stewardship Reporting"

Budgetary Entry
None

Proprietary Entry
Debit 1719 Accumulated Depreciation on Improvements to Land
Debit 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations
Debit 1749 Accumulated Depreciation on Other Structures and Facilities
Debit 1759 Accumulated Depreciation on Equipment
Debit 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment
Debit 7210 Losses on Disposition of Assets - Other
Credit 1711 Land and Land Rights
Credit 1712 Improvements to Land
Credit 1730 Buildings, Improvements, and Renovations
Credit 1740 Other Structures and Facilities
Credit 1750 Equipment
Credit 1890 Other General Property, Plant, and Equipment

E504 To record distributed personal property.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 2990 Other Liabilities Without Related Budgetary Obligations
Credit 1542 Forfeited Property Held for Donation or Use

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

U.S. Government Standard General Ledger
Account Transactions

E508 To record the transfer-out of nonbudgetary or non-Federal accounts receivable to other Federal entities without reimbursement.
Comment: Refer to USSGL TCs-E510, E512, and E514.
Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances; General Fund Receipt Account Guide

Budgetary Entry
None

Proprietary Entry
Debit 1319 Allowance for Loss on Accounts Receivable
Debit 1329 Allowance for Loss on Taxes Receivable
Debit 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 5776 Nonbudgetary Financing Sources Transferred Out
Credit 1310 Accounts Receivable
Credit 1320 Employment Benefit Contributions Receivable
Credit 1325 Taxes Receivable
Credit 1330 Receivable for Transfers of Currently Invested Balances
Credit 1335 Expenditure Transfers Receivable
Credit 1340 Interest Receivable
Credit 1350 Loans Receivable
Credit 1360 Penalties, Fines, and Administrative Fees Receivable

E509 To record the transfer-out of nonbudgetary fund balances to other Federal entities without reimbursements.
Comment: See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.
Reference: USSGL implementation guidance; General Fund Receipt Account Guide

Budgetary Entry
None

Proprietary Entry
Debit 5776 Nonbudgetary Financing Sources Transferred Out
Credit 1010 Fund Balance With Treasury

U.S. Government Standard General Ledger
Account Transactions

E510 To record the transfer-out of inventory items and general property, plant, and equipment to other Federal entities without reimbursement.
Comment: Refer to USSGL TCs-E508, E512, and E514.
Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances

Budgetary Entry
None

Proprietary Entry
Debit 1519 Operating Materials and Supplies - Allowance
Debit 1529 Inventory - Allowance
Debit 1549 Forfeited Property - Allowance
Debit 1559 Foreclosed Property - Allowance
Debit 1569 Commodities - Allowance
Debit 1599 Other Related Property - Allowance
Debit 1719 Accumulated Depreciation on Improvements to Land
Debit 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations
Debit 1749 Accumulated Depreciation on Other Structures and Facilities
Debit 1759 Accumulated Depreciation on Equipment
Debit 1819 Accumulated Depreciation on Assets Under Capital Lease
Debit 1829 Accumulated Amortization on Leasehold Improvements
Debit 1839 Accumulated Amortization on Internal-Use Software
Debit 1849 Allowance for Depletion
Debit 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment
Debit 5730 Financing Sources Transferred Out Without Reimbursement
    Credit 1511 Operating Materials and Supplies Held for Use
    Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use
    Credit 1513 Operating Materials and Supplies - Excess, Obsolete, and Unserviceable
    Credit 1514 Operating Materials and Supplies Held for Repair
    Credit 1521 Inventory Purchased for Resale
    Credit 1522 Inventory Held in Reserve for Future Sale
    Credit 1523 Inventory Held for Repair
    Credit 1524 Inventory - Excess, Obsolete, and Unserviceable
    Credit 1525 Inventory - Raw Materials
    Credit 1526 Inventory - Work-in-Process
    Credit 1527 Inventory - Finished Goods
    Credit 1531 Seized Monetary Instruments
    Credit 1541 Forfeited Property Held for Sale
    Credit 1542 Forfeited Property Held for Donation or Use
    Credit 1551 Foreclosed Property
    Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs
    Credit 1571 Stockpile Materials Held in Reserve
    Credit 1572 Stockpile Materials Held for Sale
    Credit 1591 Other Related Property
    Credit 1711 Land and Land Rights

U.S. Government Standard General Ledger
Account Transactions

Credit 1712 Improvements to Land
Credit 1720 Construction-in-Progress
Credit 1730 Buildings, Improvements, and Renovations
Credit 1740 Other Structures and Facilities
Credit 1750 Equipment
Credit 1810 Assets Under Capital Lease
Credit 1820 Leasehold Improvements
Credit 1830 Internal-Use Software
Credit 1832 Internal-Use Software in Development
Credit 1840 Other Natural Resources
Credit 1890 Other General Property, Plant, and Equipment
Credit 1990 Other Assets

U.S. Government Standard General Ledger
Account Transactions

E512 To record the transfer-out of investments to other Federal entities without reimbursement.
Comment: Refer to USSGL TCs-E508, E510, and E514.
Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances

Budgetary Entry
None

Proprietary Entry
Debit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1618 Market Adjustment - Investments
Debit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities
Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Debit 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Debit 1638 Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds
Debit 1639 Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds
Debit 5730 Financing Sources Transferred Out Without Reimbursement
Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1618 Market Adjustment - Investments
Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
Credit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities
Credit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Credit 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Credit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Credit 1638 Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds
Credit 1639 Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds
Credit 1690 Other Investments

U.S. Government Standard General Ledger
Account Transactions

E514 To record the transfer-out of accounts payable to other Federal entities without reimbursement.
Comment: Refer to USSGL TCs-E508, E510, and E512.
Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances

Budgetary Entry
None

Proprietary Entry
Debit 2150 Payable for Transfers of Currently Invested Balances
Debit 2155 Expenditure Transfers Payable
Debit 2170 Subsidy Payable to the Financing Account
Debit 2180 Loan Guarantee Liability
Debit 2220 Unfunded Leave
Debit 2225 Unfunded FECA Liability
Debit 2290 Other Unfunded Employment Related Liability
Debit 2310 Liability for Advances and Prepayments
Debit 2510 Principal Payable to the Bureau of the Public Debt
Debit 2520 Principal Payable to the Federal Financing Bank
Debit 2610 Actuarial Pension Liability
Debit 2620 Actuarial Health Insurance Liability
Debit 2630 Actuarial Life Insurance Liability
Debit 2650 Actuarial FECA Liability
Debit 2690 Other Actuarial Liabilities
Debit 2910 Prior Liens Outstanding on Acquired Collateral
Debit 2920 Contingent Liabilities
Debit 2940 Capital Lease Liability
Debit 2960 Accounts Payable From Canceled Appropriations
Debit 2970 Liability for Capital Transfers to the General Fund of the Treasury
Debit 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
Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Debit 1513 Operating Materials and Supplies - Excess, Obsolete, and Unserviceable
Debit 1521 Inventory Purchased for Resale
Debit 1522 Inventory Held in Reserve for Future Sale
Debit 1523 Inventory Held for Repair
Debit 1524 Inventory - Excess, Obsolete, and Unserviceable
Debit 1525 Inventory - Raw Materials
Debit 1526 Inventory - Work-in-Process
Debit 1527 Inventory - Finished Goods
Debit 7210 Losses on Disposition of Assets - Other
Credit 1511 Operating Materials and Supplies Held for Use
Credit 1521 Inventory Purchased for Resale
Credit 7110 Gains on Disposition of Assets - Other

U.S. Government Standard General Ledger
Account Transactions

E604 To record the transfer-in of nonbudgetary or non-Federal accounts receivable from others without reimbursement.
Comment: Refer to USSGL TCs-E606, E608, and E610.
Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances; General Fund Receipt Account Guide

Budgetary Entry
None

Proprietary Entry
Debit 1310 Accounts Receivable
Debit 1320 Employment Benefit Contributions Receivable
Debit 1325 Taxes Receivable
Debit 1330 Receivable for Transfers of Currently Invested Balances
Debit 1335 Expenditure Transfers Receivable
Debit 1340 Interest Receivable
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 5775 Nonbudgetary Financing Sources Transferred In

U.S. Government Standard General Ledger
Account Transactions

E606 To record the transfer-in of inventory items and general property, plant, and equipment from others without reimbursement.
Comment: Refer to USSGL TCs-E604, E608, and E610.
Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances

Budgetary Entry
None

Proprietary Entry
Debit 1511 Operating Materials and Supplies Held for Use
Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Debit 1513 Operating Materials and Supplies - Excess, Obsolete, and Unserviceable
Debit 1514 Operating Materials and Supplies Held for Repair
Debit 1521 Inventory Purchased for Resale
Debit 1522 Inventory Held in Reserve for Future Sale
Debit 1523 Inventory Held for Repair
Debit 1524 Inventory - Excess, Obsolete, and Unserviceable
Debit 1525 Inventory - Raw Materials
Debit 1526 Inventory - Work-in-Process
Debit 1527 Inventory - Finished Goods
Debit 1531 Seized Monetary Instruments
Debit 1541 Forfeited Property Held for Sale
Debit 1542 Forfeited Property Held for Donation or Use
Debit 1551 Foreclosed Property
Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Debit 1571 Stockpile Materials Held in Reserve
Debit 1572 Stockpile Materials Held for Sale
Debit 1591 Other Related Property
Debit 1711 Land and Land Rights
Debit 1712 Improvements to Land
Debit 1720 Construction-in-Progress
Debit 1730 Buildings, Improvements, and Renovations
Debit 1740 Other Structures and Facilities
Debit 1750 Equipment
Debit 1810 Assets Under Capital Lease
Debit 1820 Leasehold Improvements
Debit 1830 Internal-Use Software
Debit 1832 Internal-Use Software in Development
Debit 1840 Other Natural Resources
Debit 1890 Other General Property, Plant, and Equipment
Debit 1990 Other Assets
Credit 1519 Operating Materials and Supplies - Allowance
Credit 1529 Inventory - Allowance
Credit 1549 Forfeited Property - Allowance
Credit 1559 Foreclosed Property - Allowance

U.S. Government Standard General Ledger
Account Transactions

Credit 1569 Commodities - Allowance
Credit 1599 Other Related Property - Allowance
Credit 1719 Accumulated Depreciation on Improvements to Land
Credit 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations
Credit 1749 Accumulated Depreciation on Other Structures and Facilities
Credit 1759 Accumulated Depreciation on Equipment
Credit 1819 Accumulated Depreciation on Assets Under Capital Lease
Credit 1829 Accumulated Amortization on Leasehold Improvements
Credit 1839 Accumulated Amortization on Internal-Use Software
Credit 1849 Allowance for Depletion
Credit 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment
Credit 5720 Financing Sources Transferred In Without Reimbursement

U.S. Government Standard General Ledger
Account Transactions

E608 To record the transfer-in of investments from others without reimbursement.
Comment: Refer to USSGL TCs-E604, E606, and E610.
Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances

Budgetary Entry
None

Proprietary Entry
Debit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1618 Market Adjustment - Investments
Debit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
Debit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities
Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Debit 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Debit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Debit 1638 Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds
Debit 1639 Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds
Debit 1690 Other Investments
Credit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1618 Market Adjustment - Investments
Credit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities
Credit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Credit 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Credit 1638 Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds
Credit 1639 Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds
Credit 5720 Financing Sources Transferred In Without Reimbursement

U.S. Government Standard General Ledger
Account Transactions

E610 To record the transfer-in of accounts payable from others without reimbursement.
Comment: Refer to USSGL TCs-E604, E606, and E608.
Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances

Budgetary Entry
None

Proprietary Entry
Debit 5720 Financing Sources Transferred In Without Reimbursement
Credit 2150 Payable for Transfers of Currently Invested Balances
Credit 2155 Expenditure Transfers Payable
Credit 2170 Subsidy Payable to the Financing Account
Credit 2180 Loan Guarantee Liability
Credit 2220 Unfunded Leave
Credit 2225 Unfunded FECA Liability
Credit 2290 Other Unfunded Employment Related Liability
Credit 2310 Liability for Advances and Prepayments
Credit 2510 Principal Payable to the Bureau of the Public Debt
Credit 2520 Principal Payable to the Federal Financing Bank
Credit 2610 Actuarial Pension Liability
Credit 2620 Actuarial Health Insurance Liability
Credit 2630 Actuarial Life Insurance Liability
Credit 2650 Actuarial FECA Liability
Credit 2690 Other Actuarial Liabilities
Credit 2910 Prior Liens Outstanding on Acquired Collateral
Credit 2920 Contingent Liabilities
Credit 2940 Capital Lease Liability
Credit 2960 Accounts Payable From Canceled Appropriations
Credit 2970 Liability for Capital Transfers to the General Fund of the Treasury
Credit 2990 Other Liabilities Without Related Budgetary Obligations
Credit 2995 Estimated Cleanup Cost Liability

U.S. Government Standard General Ledger
Account Transactions

F100 - F299 YEAREND - Preclosing Entries

F104 To record, 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 Treasury Appropriation Fund Symbols are expiring. This transaction complies with the Economy Act and Office of Management and Budget Circular No. A-11, Section 20 (2004).
Reference: USSGL implementation guidance; Economy Act Scenario (December 2004)

Budgetary Entry
Debit 4801 Undelivered Orders - Obligations, Unpaid
Credit 4610 Allotments - Realized Resources
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
None

F112 To record adjustments for anticipated resources not realized.
Comment: 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 4351 Partial or Early Cancellation of Authority With a U.S. Treasury Warrant

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

F123 To record the amount of unobligated appropriated receipts in a trust or special fund expenditure account represented as a receivable from 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

F124 To record the closing of General Fund receipt accounts associated with fund balance at yearend.
Comment: See USSGL TC-C142 and TC-C147 for the original transaction.
Reference: USSGL implementation guidance; General Fund Receipt Account Guide

Budgetary Entry
None

Proprietary Entry
Debit 2980 Custodial Liability
Debit 2985 Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity
Credit 1010 Fund Balance With Treasury

U.S. Government Standard General Ledger
Account Transactions

F125 To record the closing of General Fund receipt accounts associated with USSGL account 7500 at yearend.
Comment: See USSGL TC-C437 for the original transaction.
Reference: USSGL implementation guidance; Disposition of Borrowings With Capitalized Interest

Budgetary Entry
None

Proprietary Entry
Debit 2985 Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity
Credit 7500 Distribution of Income - Dividend

F126 To record an adjustment to authority temporarily unavailable for Treasury Appropriation Fund Symbols that do not have a Schedule N (Schedule on Unavailable Collections) in the President's Budget and do not report authority precluded from obligation on the Program and Financing Schedule (P&F).
Reference: USSGL implementation guidance; Authority Temporarily Precluded From Obligation

Budgetary Entry
Debit 4395 Authority Unavailable for Obligation Pursuant to Public Law - Temporary
Credit 4450 Unapportioned Authority

Proprietary Entry
None

F128 To record the cancellation of a valid obligation and account payable in the "canceling appropriation."
Comment: Reverse USSGL TC-B134. Also post USSGL TC-F120 or TC-F122 to cancel the expired authority and withdraw fund balance. See USSGL TC-F130 to reestablish a canceled accounts payable in the canceled appropriation. Credit USSGL account 4450 only for partial cancellations. See Office of Management and Budget Circular No. A-11 for additional guidance.
Reference: USSGL implementation guidance; Canceled Payables

Budgetary Entry
Debit 4971 Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries
Credit 4450 Unapportioned Authority
Credit 4650 Allotments - Expired Authority

Proprietary Entry
Debit 2110 Accounts Payable
Credit 6100 Operating Expenses/Program Costs

U.S. Government Standard General Ledger
Account Transactions

F130 To reinstate the valid account payable in the canceled appropriation for financial statement presentation.
Comment: Post this transaction concurrently with USSGL TC-F128. Office of Management and Budget (OMB) Circular No. A-11 requires agencies to maintain proper general ledger control for obligations to prevent both overpayment and over-obligation related to canceled appropriations, and that anti-deficiency provisions continue to apply to canceled appropriations. See OMB Circular No. A-11 for additional guidance.
Reference: USSGL implementation guidance; Canceled Payables

Budgetary Entry
None

Proprietary Entry
Debit 6800 Future Funded Expenses
Credit 2960 Accounts Payable From Canceled Appropriations

F132 To record the reduction of receipt and appropriation balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as preclosing when the total amount of current-year receipts is greater than the amount needed to cover current-year obligations.
Comment: Refer to USSGL TC-F354 if the total amount of current-year receipts is not enough to cover current-year obligations.
Reference: USSGL implementation guidance; Trust Fund Guide: Trust Funds With Balances Precluded From Obligation

Budgetary Entry
Debit 4397 Receipts and Appropriations Temporarily Precluded From Obligation
Credit 4157 Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation

Proprietary Entry
None

F134 To record the reduction of offsetting collections balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as preclosing when the total amount of current-year collections is greater than the amount needed to cover current-year obligations.
Comment: Refer to USSGL TC-F356 if the total amount of current-year receipts is not enough to cover current-year obligations.
Reference: USSGL implementation guidance; Trust Fund Guide: Trust Funds With Balances Precluded From Obligation

Budgetary Entry
Debit 4398 Offsetting Collections Temporarily Precluded From Obligation
Credit 4158 Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation

Proprietary Entry
None

U.S. Government Standard General Ledger
Account Transactions

F136 To record the market value adjustment between the amortized cost and the current market value at yearend when the Treasury note is available for sale.
Comment: Unrealized holding gains and losses are excluded from earnings and reported as a separate component of shareholders' equity.
Reference: USSGL implementation guidance; Investments Not Held to Maturity

Budgetary Entry
None

Proprietary Entry
Debit 1618 Market Adjustment - Investments
Credit 7180 Unrealized Gains

F138 To record the market value adjustment between the amortized cost and the current market value at yearend when a Treasury note is classified as a trading security.
Comment: Unrealized holding gains and losses are included in earnings.
Reference: USSGL implementation guidance; Investments Not Held to Maturity

Budgetary Entry
None

Proprietary Entry
Debit 7280 Unrealized Losses
Credit 1618 Market Adjustment - Investments

F144 To record the cancellation of a receivable for reimbursable activity.
Comment: Also post USSGL TC-C420 in a General Fund receipt account. To record as an adjusting entry before preparing the preclosing trial balance, post this transaction prior to posting USSGL TC-F120, which cancels expired authority.
Reference: USSGL implementation guidance; Expired and Canceled Authority; General Fund Receipt Account Guide

Budgetary Entry
Debit 4650 Allotments - Expired Authority
Credit 4251 Reimbursements and Other Income Earned - Receivable

Proprietary Entry
Debit 5200 Revenue From Services Provided
Debit 5900 Other Revenue
Credit 1310 Accounts Receivable

U.S. Government Standard General Ledger
Account Transactions

F146 To record the cancellation of expired balances in the expenditure account and return amounts to the associated unavailable receipt account. A Treasury warrant is required.
Comment: Record as an adjusting entry before preparing the preclosing trial balance.

Budgetary Entry
Debit 4650 Allotments - Expired Authority
Credit 4355 Cancellation of Appropriation From Unavailable Receipts

Proprietary Entry
Debit 5745 Appropriated Earmarked Receipts Transferred Out
Credit 1010 Fund Balance With Treasury

U.S. Government Standard General Ledger
Account Transactions

F300 - F499 YEAREND - Closing Entries

F301 To reclassify the balance of partially canceled authority to memorandum accounts.
Comment: Also post USSGL TC-F390 to record the closing of canceled authority for partial cancellations.
Reference: USSGL implementation guidance; Accounting for Partial Cancellation - No-Year TAFS With "Definite Authority"

Memorandum Entry
Debit 8102 Offset for Partial or Early Cancellation of Authority
Credit 8101 Partial or Early Cancellation of Authority

U.S. Government Standard General Ledger
Account Transactions

F302 To record the consolidation of actual net-funded resources and reductions for withdrawn funds.

Budgetary Entry
Debit 4129 Amounts Appropriated From Specific Invested TAFS - Transfers-Out
Debit 4130 Appropriation To Liquidate Contract Authority Withdrawn
Debit 4146 Actual Repayments of Debt, Current-Year Authority
Debit 4147 Actual Repayments of Debt, Prior-Year Balances
Debit 4151 Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority
Debit 4152 Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances
Debit 4201 Total Actual Resources - Collected
Debit 4208 Adjustment to Total Resources - Disposition of Canceled Payables
Debit 4355 Cancellation of Appropriation From Unavailable Receipts
Debit 4356 Cancellation of Appropriation From Invested Balances
Debit 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
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

U.S. Government Standard General Ledger
Account Transactions

Credit 4264 Actual Collections of Rent
Credit 4265 Actual Collections From Sale of Foreclosed Property
Credit 4266 Other Actual Business-Type Collections From Non-Federal Sources
Credit 4267 Other Actual "governmental-type" Collections From Non-Federal Sources
Credit 4271 Actual Program Fund Subsidy Collected
Credit 4273 Interest Collected From Treasury
Credit 4275 Actual Collections From Liquidating Fund
Credit 4276 Actual Collections From Financing Fund
Credit 4277 Other Actual Collections - Federal
Credit 4290 Amortization and Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds
Credit 4391 Adjustments to Indefinite No-Year Authority

Proprietary Entry
None

F304 To record the closing of fiscal-year contract authority.

Budgetary Entry
Debit 4132 Substitution of Contract Authority
Debit 4133 Decreases to Indefinite Contract Authority
Debit 4134 Contract Authority Withdrawn
Debit 4135 Contract Authority Liquidated
Debit 4139 Contract Authority Carried Forward
Debit 4392 Permanent Reduction - New Budget Authority
Debit 4393 Permanent Reduction - Prior-Year Balances
Credit 4131 Current-Year Contract Authority Realized
Credit 4139 Contract Authority Carried Forward

Proprietary Entry
None

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

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

U.S. Government Standard General Ledger
Account Transactions

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

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 Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced
Credit 4802 Undelivered Orders - Obligations, Prepaid/Advanced

Proprietary Entry
None

U.S. Government Standard General Ledger
Account Transactions

F328 To record the closing of downward adjustments and transfers to undelivered orders - obligations prepaid and advanced.
Comment: Prior-year adjustments are used only in year 2 and later.

Budgetary Entry
Debit 4802 Undelivered Orders - Obligations, Prepaid/Advanced
Credit 4832 Undelivered Orders - Obligations Transferred, Prepaid/Advanced
Credit 4872 Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected

Proprietary Entry
None

F330 To record the closing of upward adjustments and transfers to undelivered orders - obligations, unpaid.
Comment: Prior-year adjustments are used only in year 2 and later.

Budgetary Entry
Debit 4831 Undelivered Orders - Obligations Transferred, Unpaid
Debit 4881 Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid
Credit 4801 Undelivered Orders - Obligations, Unpaid

Proprietary Entry
None

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

U.S. Government Standard General Ledger
Account Transactions

F334 To record the closing of adjustments for changes in prior-year allocations of budgetary resources to the appropriate status account.

Budgetary Entry
Debit 4320 Adjustments for Changes in Prior-Year Allocations of Budgetary Resources
Debit 4397 Receipts and Appropriations Temporarily Precluded From Obligation
Debit 4450 Unapportioned Authority
Credit 4320 Adjustments for Changes in Prior-Year Allocations of Budgetary Resources
Credit 4397 Receipts and Appropriations Temporarily Precluded From Obligation
Credit 4450 Unapportioned Authority

Proprietary Entry
None

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 5313 Interest Revenue - Subsidy Amortization
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 5775 Nonbudgetary Financing Sources Transferred In
Debit 5780 Imputed Financing Sources
Debit 5790 Other Financing Sources
Debit 5791 Adjustment to Financing Sources - Downward Reestimate or Negative Subsidy
Debit 5795 Seigniorage
Debit 5800 Tax Revenue Collected - Not Otherwise Classified
Debit 5801 Tax Revenue Collected - Individual
Debit 5802 Tax Revenue Collected - Corporate
Debit 5803 Tax Revenue Collected - Unemployment
Debit 5804 Tax Revenue Collected - Excise
Debit 5805 Tax Revenue Collected - Estate and Gift
Debit 5806 Tax Revenue Collected - Customs
Debit 5820 Tax Revenue Accrual Adjustment - Not Otherwise Classified
Debit 5821 Tax Revenue Accrual Adjustment - Individual
Debit 5822 Tax Revenue Accrual Adjustment - Corporate
Debit 5823 Tax Revenue Accrual Adjustment - Unemployment
Debit 5824 Tax Revenue Accrual Adjustment - Excise
Debit 5825 Tax Revenue Accrual Adjustment - Estate and Gift
Debit 5826 Tax Revenue Accrual Adjustment - Customs
Debit 5900 Other Revenue
Debit 5997 Financing Sources Transferred In From Custodial Statement Collections
Debit 6190 Contra Bad Debt Expense - Incurred for Others

U.S. Government Standard General Ledger
Account Transactions

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
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 5776 Nonbudgetary Financing Sources Transferred Out
Credit 5830 Contra Revenue for Taxes - Not Otherwise Classified
Credit 5831 Contra Revenue for Taxes - Individual
Credit 5832 Contra Revenue for Taxes - Corporate
Credit 5833 Contra Revenue for Taxes - Unemployment
Credit 5834 Contra Revenue for Taxes - Excise
Credit 5835 Contra Revenue for Taxes - Estate and Gift
Credit 5836 Contra Revenue for Taxes - Customs
Credit 5890 Tax Revenue Refunds - Not Otherwise Classified
Credit 5891 Tax Revenue Refunds - Individual
Credit 5892 Tax Revenue Refunds - Corporate
Credit 5893 Tax Revenue Refunds - Unemployment
Credit 5894 Tax Revenue Refunds - Excise
Credit 5895 Tax Revenue Refunds - Estate and Gift
Credit 5896 Tax Revenue Refunds - Customs
Credit 5909 Contra Revenue for Other Revenue
Credit 5990 Collections for Others - Statement of Custodial Activity
Credit 5991 Accrued Collections for Others - Statement of Custodial Activity
Credit 5993 Offset to Non-Entity Collections - Statement of Changes in Net Position
Credit 5994 Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position
Credit 5998 Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the Treasury
Credit 6100 Operating Expenses/Program Costs
Credit 6310 Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank
Credit 6320 Interest Expenses on Securities

U.S. Government Standard General Ledger
Account Transactions

Credit 6330 Other Interest Expenses
Credit 6340 Interest Expense Accrued on the Liability for Loan Guarantees
Credit 6400 Benefit Expense
Credit 6500 Cost of Goods Sold
Credit 6710 Depreciation, Amortization, and Depletion
Credit 6720 Bad Debt Expense
Credit 6730 Imputed Costs
Credit 6790 Other Expenses Not Requiring Budgetary Resources
Credit 6800 Future Funded Expenses
Credit 6850 Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)
Credit 6900 Nonproduction Costs

F338 To record the closing of gains and miscellaneous items into cumulative results of operations.

Budgetary Entry
None

Proprietary Entry
Debit 7110 Gains on Disposition of Assets - Other
Debit 7111 Gains on Disposition of Investments
Debit 7112 Gains on Disposition of Borrowings
Debit 7180 Unrealized Gains
Debit 7190 Other Gains
Debit 7300 Extraordinary Items
Debit 7400 Prior-Period Adjustments Due to Corrections of Errors
Debit 7401 Prior-Period Adjustments Due to Changes in Accounting Principles
Debit 7600 Changes in Actuarial Liability
Credit 3310 Cumulative Results of Operations

F340 To record the closing of losses and miscellaneous items into cumulative results of operations.

Budgetary Entry
None

Proprietary Entry
Debit 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

U.S. Government Standard General Ledger
Account Transactions

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

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 Form and Content financial statements.

Memorandum Entry
Debit 8053 Guaranteed Loan New Disbursements by Lender
Credit 8070 Guaranteed Loan Cumulative Disbursements by Lenders

U.S. Government Standard General Ledger
Account Transactions

F350 To record the closing of guaranteed loans new collections by lenders into the cumulative disbursements.
Comment: Tracks outstanding principal of third-party lenders reported in the footnotes of the Office of Management and Budget Form and Content financial statements.

Memorandum Entry
Debit 8070 Guaranteed Loan Cumulative Disbursements by Lenders
Credit 8065 Guaranteed Loan Collections, Defaults, and Adjustments

F352 To record the closing of all unused guaranteed loan authority no longer available for use.

Memorandum Entry
Debit 8045 Guaranteed Loan Level - Unused Authority
Credit 8010 Guaranteed Loan Level

F354 To record the reduction of receipt and appropriation balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as post-closing when the total amount of current-year receipts is not enough to cover current-year obligations.
Comment: Refer to USSGL TC-F132 if the total amount of current-year collections is greater than the amount needed to cover current-year obligations.

Budgetary Entry
Debit 4397 Receipts and Appropriations Temporarily Precluded From Obligation
Credit 4157 Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation

Proprietary Entry
None

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

U.S. Government Standard General Ledger
Account Transactions

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

F360 To reclassify a temporary reduction/cancellation at yearend.
Comment: Use Authority_Type attribute "S" when recording temporary reductions of spending authority from offsetting collections. Record a debit to USSGL 4124 to reclassify a reduction/cancellation in an invested Treasury Appropriation Fund Symbol (TAFS). Return the authority to resources at the beginning of the next year by posting USSGL TC-A108.
Reference: USSGL implementation guidance; Temporary Reductions

Budgetary Entry
Debit 4124 Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation
Debit 4382 Temporary Reduction - New Budget Authority
Debit 4383 Temporary Reduction - Prior-Year Balances
Credit 4384 Temporary Reduction/Cancellation Returned by Appropriation

Proprietary Entry
None

F362 To reclassify a reduction in an allocation special or trust Treasury Appropriation Fund Symbol (TAFS), designated by Treasury as available for investment where the parent is invested.
Comment: Only use this transaction with invested special and trust TAFS designated by Treasury as available for investment where there is a parent and allocation relationship. The parent TAFS simultaneously posts USSGL TC-F364.
Reference: USSGL implementation guidance; Temporary Reductions

Budgetary Entry
Debit 4382 Temporary Reduction - New Budget Authority
Debit 4383 Temporary Reduction - Prior-Year Balances
Credit 4168 Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction

Proprietary Entry
None

U.S. Government Standard General Ledger
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 Fund Symbol (TAFS).
Comment: Only use this transaction with specific invested special and trust TAFS. The agency TAFS simultaneously posts USSGL TC-F366.
Reference: USSGL implementation guidance; Temporary Reductions

Budgetary Entry
Debit 4124 Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation
Credit 4384 Temporary Reduction/Cancellation Returned by Appropriation

Proprietary Entry
None

U.S. Government Standard General Ledger
Account Transactions

F369 To reclassify cancellations into the appropriate USSGL account.
Comment: Record USSGL account 4123 if previously recorded as a debit in conjunction with USSGL TC-A518. Record USSGL account 4384 if the Treasury Appropriation Fund Symbol (TAFS) received a cancellation of amounts payable from invested trust or special fund balances.
Reference: USSGL implementation guidance; Cancellations - Available Trust or Special Funds With Invested Relationships; Cancellations of Expenditure Transfers Receivable/Payable

Budgetary Entry
Debit 4357 Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds
Credit 4123 Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction/Cancellation
Credit 4384 Temporary Reduction/Cancellation Returned by Appropriation

Proprietary Entry
None

F370 To record the closing of memorandum accounts for purchases.
Reference: USSGL implementation guidance; Memorandum Accounts for Current-Year Asset Activity - Purchases

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 Nonallocation Transfers of Invested Balances - Receivable

Proprietary Entry
None

F380 To record the closing of USSGL account 4230 back to the original budgetary resource receivable.
Comment: Reverse this transaction for receiving agency.
Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations

Budgetary Entry
Debit 4230 Unfilled Customer Orders Without Advance - Transferred
Credit 4221 Unfilled Customer Orders Without Advance

Proprietary Entry
None

U.S. Government Standard General Ledger
Account Transactions

F382 To record the closing of USSGL account 4231 back to the original budgetary resource receivable.
Comment: Reverse this transaction for receiving agency.
Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations

Budgetary Entry
Debit 4231 Unfilled Customer Orders With Advance - Transferred
Credit 4222 Unfilled Customer Orders With Advance

Proprietary Entry
None

F384 To record the closing of USSGL account 4232 back to the original budgetary resource receivable.
Comment: Reverse this transaction for receiving agency.
Reference: USSGL implementation guidance; Transfer of USSGL Account 4225

Budgetary Entry
Debit 4232 Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred
Credit 4225 Appropriation Trust Fund Expenditure Transfers - Receivable

Proprietary Entry
None

F386 To record the closing of USSGL account 4233 back to the original budgetary resource receivable.
Comment: Reverse this transaction for receiving agency.
Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations

Budgetary Entry
Debit 4233 Reimbursements and Other Income Earned - Receivable - Transferred
Credit 4251 Reimbursements and Other Income Earned - Receivable

Proprietary Entry
None

F388 To record the closing of USSGL account 4234 back to the original budgetary resource receivable.
Comment: Reverse this transaction for receiving agency.
Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations

Budgetary Entry
Debit 4234 Other Federal Receivables - Transferred
Credit 4287 Other Federal Receivables

Proprietary Entry
None

U.S. Government Standard General Ledger
Account Transactions

F390 To record the closing of canceled authority for partial cancellations.
Comment: Also post USSGL TC-F301 to reclassify the balance of partially canceled authority to memorandum accounts.
Reference: USSGL implementation guidance; Accounting for Partial Cancellation - No-Year TAFS With "Definite Authority"

Budgetary Entry
Debit 4351 Partial or Early Cancellation of Authority With a U.S. Treasury Warrant
Credit 4201 Total Actual Resources - Collected

Proprietary Entry
None

U.S. Government Standard General Ledger
Account Transactions

G100 - G299 MEMORANDUM ENTRIES - All Memorandum Entries (Excluding Closing Memorandum Entries)

G102 To record guaranteed loan level submitted on the SF 132: Apportionment and Reapportionment Schedule, for the Office of Management and Budget approval.
Comment: Applicable to activity for guaranteed loans.

Memorandum Entry
Debit 8010 Guaranteed Loan Level
Credit 8015 Guaranteed Loan Level - Unapportioned

G104 To record initial receipt of the guaranteed loan level as shown on an approved apportionment schedule, SF 132: Apportionment and Reapportionment Schedule.
Comment: Applicable to activity for guaranteed loans.

Memorandum Entry
Debit 8015 Guaranteed Loan Level - Unapportioned
Credit 8020 Guaranteed Loan Level - Apportioned

G106 To record the binding contracts entered into by private lenders.
Comment: Applicable to activity for guaranteed loans.

Memorandum Entry
Debit 8020 Guaranteed Loan Level - Apportioned
Credit 8040 Guaranteed Loan Level - Used Authority

G108 To record the disbursement of a loan.
Comment: Applicable to activity for guaranteed loans.

Memorandum Entry
Debit 8050 Guaranteed Loan Principal Outstanding
Credit 8053 Guaranteed Loan New Disbursements by Lender

G110 To record the repayment of principal from borrowers.
Comment: Applicable to activity for guaranteed loans.

Memorandum Entry
Debit 8065 Guaranteed Loan Collections, Defaults, and Adjustments
Credit 8050 Guaranteed Loan Principal Outstanding

U.S. Government Standard General Ledger
Account Transactions

G120 To record activity for current-year purchases of property, plant, and equipment.
Comment: USSGL transactions that reference this transaction: USSGL TCs-B402, B404, B406, B430, B438, B604, C132, C134, C136, C138, C414, D132, D134, and G124.
Reference: USSGL implementation guidance; Memorandum Accounts for Current-Year Asset Activity - Purchases

Memorandum Entry
Debit 8802 Purchases of Property, Plant, and Equipment
Credit 8801 Offset for Purchases of Assets

G122 To record activity for current-year purchases of inventory and related property.
Comment: USSGL transactions that reference this transaction: USSGL TCs-B402, B404, B406, B430, B438, B604, C132, C134, C136, C138, C414, D132, D134, and G124.

Memorandum Entry
Debit 8803 Purchases of Inventory and Related Property
Credit 8801 Offset for Purchases of Assets

G124 To record activity for current-year purchases of other assets not recorded as Property, Plant and Equipment (USSGL TC-G120), or Inventory and Related Property (USSGL TC-G122).
Comment: USSGL transactions that reference this transaction: USSGL TCs-B152, B402, B404, B406, B438, B604, C132, C134, C136, C138, C414, D132, and D134.

Memorandum Entry
Debit 8804 Purchases of Assets - Other
Credit 8801 Offset for Purchases of Assets

U.S. Government Standard General Ledger
Account Transactions

H100 - H799

H100 To record equity contributions to increase fiduciary net assets.
Comment: Equity contributions directly increase beneficiaries' equity. This transaction is similar to the private sector's contributed capital.
Reference: FASAB SFFAS No. 31

Budgetary Entry
None

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Debit 1130 Funds Held by the Public
Debit 1190 Other Cash
Debit 1195 Other Monetary Assets
Debit 1200 Foreign Currency
Debit 1310 Accounts Receivable
Debit 1320 Employment Benefit Contributions Receivable
Debit 1340 Interest Receivable
Debit 1350 Loans Receivable
Debit 1351 Capitalized Loan Interest Receivable - Non-Credit Reform
Debit 1360 Penalties, Fines, and Administrative Fees Receivable
Debit 1410 Advances and Prepayments
Debit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1618 Market Adjustment - Investments
Debit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
Debit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities
Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Debit 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Debit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
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

U.S. Government Standard General Ledger
Account Transactions

Debit 1830 Internal-Use Software
Debit 1832 Internal-Use Software in Development
Debit 1840 Other Natural Resources
Debit 1890 Other General Property, Plant, and Equipment
Debit 1990 Other Assets
Credit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities
Credit 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Credit 1639 Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds
Credit 3410 Contributions to Fiduciary Net Assets

U.S. Government Standard General Ledger
Account Transactions

H200 To record equity withdrawals or distributions of fiduciary net assets.
Comment: Withdrawals and disbursements are equity distributions to or on behalf of beneficiaries. This transaction is similar to the private sector's capital distributions.
Reference: FASAB SFFAS No. 31

Budgetary Entry
None

Proprietary Entry
Debit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities
Debit 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Debit 1639 Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds
Debit 3420 Withdrawals or Distributions of Fiduciary Net Assets
Credit 1010 Fund Balance With Treasury
Credit 1130 Funds Held by the Public
Credit 1190 Other Cash
Credit 1195 Other Monetary Assets
Credit 1200 Foreign Currency
Credit 1310 Accounts Receivable
Credit 1320 Employment Benefit Contributions Receivable
Credit 1340 Interest Receivable
Credit 1350 Loans Receivable
Credit 1351 Capitalized Loan Interest Receivable - Non-Credit Reform
Credit 1360 Penalties, Fines, and Administrative Fees Receivable
Credit 1410 Advances and Prepayments
Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1618 Market Adjustment - Investments
Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
Credit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities
Credit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Credit 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Credit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
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

U.S. Government Standard General Ledger
Account Transactions

Credit 1820 Leasehold Improvements
Credit 1830 Internal-Use Software
Credit 1832 Internal-Use Software in Development
Credit 1840 Other Natural Resources
Credit 1890 Other General Property, Plant, and Equipment
Credit 1990 Other Assets

H300 To record the closing of fiduciary outflows and miscellaneous items into fiduciary net assets.
Comment: Agencies should record revenues, expenses, gains, and losses related to fiduciary activities using USSGL Section III, transaction codes A through F, before the flow accounts are closed into fiduciary net assets.
Reference: FASAB SFFAS No. 31

Budgetary Entry
None

Proprietary Entry
Debit 3400 Fiduciary Net Assets
Credit 6100 Operating Expenses/Program Costs
Credit 6310 Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank
Credit 6320 Interest Expenses on Securities
Credit 6330 Other Interest Expenses
Credit 6790 Other Expenses Not Requiring Budgetary Resources
Credit 6800 Future Funded Expenses
Credit 6850 Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)
Credit 6900 Nonproduction Costs
Credit 7210 Losses on Disposition of Assets - Other
Credit 7211 Losses on Disposition of Investments
Credit 7212 Losses on Disposition of Borrowings
Credit 7280 Unrealized Losses
Credit 7290 Other Losses
Credit 7300 Extraordinary Items
Credit 7400 Prior-Period Adjustments Due to Corrections of Errors
Credit 7401 Prior-Period Adjustments Due to Changes in Accounting Principles

U.S. Government Standard General Ledger
Account Transactions

H301 To record the closing of fiduciary inflows and miscellaneous items into fiduciary net assets.
Comment: Agencies should record revenues, expenses, gains, and losses related to fiduciary activities using USSGL Section III, transaction codes A through F, before the flow accounts are closed into fiduciary net assets.
Reference: FASAB SFFAS No.31

Budgetary Entry
None

Proprietary Entry
Debit 5200 Revenue From Services Provided
Debit 5310 Interest Revenue - Other
Debit 5311 Interest Revenue - Investments
Debit 5312 Interest Revenue - Loans Receivable/Uninvested Funds
Debit 5320 Penalties, 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 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

Credit 3400 Fiduciary Net Assets
Credit 5209 Contra Revenue for Services Provided
Credit 5317 Contra Revenue for Interest Revenue - Loans Receivable
Credit 5318 Contra Revenue for Interest Revenue - Investments
Credit 5319 Contra Revenue for Interest Revenue - Other
Credit 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 5909 Contra Revenue for Other Revenue

U.S. Government Standard General Ledger
Account Transactions

H310 To close equity contributions to fiduciary net assets.
Comment: Equity contributions must be closed to fiduciary net assets. Fiduciary inflows or outflows, recorded in agency systems as fiduciary, are closed using H300 or H301.
Reference: FASAB SFFAS No. 31

Budgetary Entry
None

Proprietary Entry
Debit 3410 Contributions to Fiduciary Net Assets
Credit 3400 Fiduciary Net Assets

H312 To close equity withdrawals or disbursements to fiduciary net assets.
Comment: Equity withdrawals or distributions must be closed to fiduciary net assets. Fiduciary inflows or outflows, recorded in agency systems as fiduciary, are closed using H300 or H301.
Reference: FASAB SFFAS No. 31

Budgetary Entry
None

Proprietary Entry
Debit 3400 Fiduciary Net Assets
Credit 3420 Withdrawals or Distributions of Fiduciary Net Assets

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 1010 FUND BALANCE WITH TREASURY

DEBIT				CREDIT			
A104	A474	C120	C606	A106	A466	B107	B150
A110	A480	C122	C608	A112	A476	B108	B308
A133**AP**	A482	C124	C610	A132	A478	B109	C149**AP**
A155	A492**R**	C130	C612	A133	A484	B110	C151**AP**
A156	A502	C132	C614	A134	A486	B112	C163
A170	A506	C134	C616	A136	A488	B113	C406
A171	A508	C136	C618	A146	A490	B114	C408
A175	A510	C137	C620	A169	A492	B116	C432
A181	A522	C138	C622	A180	A504	B118	D122
A184	A524	C139	C624	A183	A512	B119	D126
A185	A528	C140	C626	A185**AP**	A514	B120	D306
A186	A530**R**	C141	C628	A189	A518	B121	D502
A188	A531	C141**AP**	C630	A210	A526	B122	D506
A189**AP**	A536	C143	C632	A404	A530	B124	E509
A195	A540	C145	C634	A406	A531**R**	B124**AP**	F106
A198	A544	C146	C636	A412	A538	B126	F108
A199**AP**	A704	C148	C638	A414	A542	B126**AP**	F110
A202	A708	C149	C640	A418**AP**	A546	B128	F120
A212	B123	C151	C646	A430	A712	B128**AP**	F121
A408	B125	C152	C647	A432	B102	B129	F122
A410	B127	C154	D104	A434	B103	B130	F124
A420	B150**R**	C155	D108	A440	B104	B131	F128**AP**
A428	B602	C158	D308**AP**	A442	B105	B136	F146
A436	C103	C172	D310	A464	B106	B138	H200
A438	C104	C176	D502**R**				
A444	C106	C182	D504				
A446	C108	C184	F107				
A448	C109	C186	F108**R**				
A450	C112	C188	H100				
A460	C114	C190					
A462	C116	C602					
A472	C117	C604					

R = The USSGL transaction mentions "Reverse" in the description.
AP = The USSGL transaction mentions "Also Post" in the description.

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 1090 FUND BALANCE WITH TREASURY UNDER A CONTINUING RESOLUTION

DEBIT		CREDIT	
A196**AP**	A197	A198	A199**AP**

ACCOUNT NUMBER AND TITLE: 1110 UNDEPOSITED COLLECTIONS

DEBIT		CREDIT	
C144	D310	C144**R**	C176
C174	D556	C146	D306
		C148	

ACCOUNT NUMBER AND TITLE: 1120 IMPREST FUNDS

DEBIT		CREDIT	
D310	D502	D306	D504
		D502**R**	

ACCOUNT NUMBER AND TITLE: 1130 FUNDS HELD BY THE PUBLIC

DEBIT			CREDIT		
A250	C751	C755	B150**R**	B154	H200
A251	C752	D310	B152	D306	
B150	C753	H100			
C750	C754				

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 1190 OTHER CASH

DEBIT		CREDIT	
C108	D310	B140	D506
C150	H100	D306	H200

ACCOUNT NUMBER AND TITLE: 1195 OTHER MONETARY ASSETS

DEBIT		CREDIT	
C150	H100	D306	H200
D310			

ACCOUNT NUMBER AND TITLE: 1200 FOREIGN CURRENCY

DEBIT			CREDIT		
B140	D310	H100	B142	D306	D576
C192	D574		C440	D572	H200
C194	D578				

ACCOUNT NUMBER AND TITLE: 1310 ACCOUNTS RECEIVABLE

DEBIT				CREDIT			
A498	C414	C610	D578	A195	C136	C143	D408
A714	C416	C644	E604	A499	C137	C178	D576
B108**AP**	C420	C648	F144**AP**	A502	C138	C186	E508
C402	C422	C650	H100	C106	C139	C194	F144
C404**AP**	C430	D128		C109	C140	C647	H200
C406	C438	D130		C130	C141**AP**	D306	
C412	C440	D310					

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 1319 ALLOWANCE FOR LOSS ON ACCOUNTS RECEIVABLE

DEBIT		CREDIT	
D306	D408	D310	D420
D402**R**	E508	D402	D424
		D404	E604

ACCOUNT NUMBER AND TITLE: 1320 EMPLOYMENT BENEFIT CONTRIBUTIONS RECEIVABLE

DEBIT			CREDIT		
C416	D310	H100	A195	D306	H200
C420	E604		C109	E508	
C422	F144**AP**				

ACCOUNT NUMBER AND TITLE: 1325 TAXES RECEIVABLE

DEBIT		CREDIT	
C402	D310	C141**AP**	D410
C404**AP**	E604	C143	E508
		D306	

ACCOUNT NUMBER AND TITLE: 1329 ALLOWANCE FOR LOSS ON TAXES RECEIVABLE

DEBIT		CREDIT	
D306	D410	D310	D424
D402**R**	E508	D402	E604
		D404	

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	A532	E604	A175	A422	A452	D306
A177	A516	D310		A181	A428	A518	E508
				A418**AP**	A440	A524	
				A420	A442	A536	

ACCOUNT NUMBER AND TITLE: 1335 EXPENDITURE TRANSFERS RECEIVABLE

DEBIT		CREDIT	
A458	D310	A456	D144**R**
A498	E604	A499	D306
D144		A502	E508

ACCOUNT NUMBER AND TITLE: 1340 INTEREST RECEIVABLE

DEBIT				CREDIT			
B104**AP**	C402	C428	F144**AP**	A195	C141**AP**	C409	D416
B124**AP**	C416	C435	H100	A250	C143	C444	D426
B126**AP**	C418	C437**AP**		A251	C161	C614	E508
B128**AP**	C420	D310		C109	C162	D306	H200
B129	C422	E604		C140	C163	D414	

ACCOUNT NUMBER AND TITLE: 1349 ALLOWANCE FOR LOSS ON INTEREST RECEIVABLE

DEBIT		CREDIT	
D306	D426	D310	D420
D402**R**	E508	D402	D424
D416		D404	E604

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 1350 LOANS RECEIVABLE

DEBIT			CREDIT			
B104**AP**	C428	D310	C109	C163	D412	H200
C408	C432	E604	C149	C180	D414	
C409	C616	H100	C161	C614	D426	
			C162	D306	E508	

ACCOUNT NUMBER AND TITLE: 1351 CAPITALIZED LOAN INTEREST RECEIVABLE - NON-CREDIT REFORM

DEBIT		CREDIT	
C444	H100	C151	H200

ACCOUNT NUMBER AND TITLE: 1359 ALLOWANCE FOR LOSS ON LOANS RECEIVABLE

DEBIT		CREDIT	
C180	D412	D310	E604
D306	E508	D404	

ACCOUNT NUMBER AND TITLE: 1360 PENALTIES, FINES, AND ADMINISTRATIVE FEES RECEIVABLE

DEBIT			CREDIT		
C402	C422	F144**AP**	A195	D306	H200
C416	D310	H100	C141**AP**	D406	
C420	E604		C143	E508	

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 1369 ALLOWANCE FOR LOSS ON PENALTIES, FINES, AND ADMINISTRATIVE FEES RECEIVABLE

DEBIT		CREDIT	
D306	D406	D310	D420
D402**R**	E508	D402	D424
		D404	E604

ACCOUNT NUMBER AND TITLE: 1399 ALLOWANCE FOR SUBSIDY

DEBIT				CREDIT			
C163	D306	D580	E508	A202**AP**	C104	C412	E604
C612	D414	E118		A204	C109	C428	
				B104**AP**	C118	C438	
				C103	C163	D310	

ACCOUNT NUMBER AND TITLE: 1410 ADVANCES AND PREPAYMENTS

DEBIT			CREDIT		
A496	B308	D310	A494	C112	D306
A550	D122	H100	A548	C130	H200
			B604	D130	

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 1511 OPERATING MATERIALS AND SUPPLIES HELD FOR USE

DEBIT				CREDIT			
B402	D106	D526**AP**	D566**R**	B108**AP**	C648	D308**AP**	E406
B406	D107	D530	D570	C132	D102	D418	E510
B604	D134	D544**R**	E602	C134	D104	D542	E602
C164	D310	D546	E606	C414	D108	D544	
				C644	D110	D566	
				C646	D306	D568	

ACCOUNT NUMBER AND TITLE: 1512 OPERATING MATERIALS AND SUPPLIES HELD IN RESERVE FOR FUTURE USE

DEBIT				CREDIT			
B402	D106	D310	E606	B108**AP**	D102	D306	E510
B406	D107	D544		C132	D104	D308**AP**	
B604	D134	E602		C134	D108	D544**R**	
				C414	D110	D546	

ACCOUNT NUMBER AND TITLE: 1513 OPERATING MATERIALS AND SUPPLIES - EXCESS, OBSOLETE, AND UNSERVICEABLE

DEBIT		CREDIT	
D310	E602	C626	D546
D542	E606	D306	E510

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 1514 OPERATING MATERIALS AND SUPPLIES HELD FOR REPAIR

DEBIT		CREDIT	
D310	E606	D306	D530
D526		D526**AP**	E510

ACCOUNT NUMBER AND TITLE: 1519 OPERATING MATERIALS AND SUPPLIES - ALLOWANCE

DEBIT		CREDIT	
C644	D528**R**	D310	E606
C648	E510	D528	
D306			

ACCOUNT NUMBER AND TITLE: 1521 INVENTORY PURCHASED FOR RESALE

DEBIT				CREDIT			
B402	D106	D522**R**	D570	C644	D306	D523	D568
B406	D107	D524**R**	E602	C646	D308**AP**	D524	E408
B430	D134	D540	E606	C648	D418	D534	E510
B604	D310	D566**R**		D102	D428	D540**R**	E602
				D108	D522	D566	

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 1522 INVENTORY HELD IN RESERVE FOR FUTURE SALE

DEBIT				CREDIT			
B402	D106	D310	E606	B108**AP**	D102	D306	E510
B406	D107	D522		C132	D104	D308**AP**	
B604	D134	E602		C134	D108	D428	
				C414	D110	D522**R**	

ACCOUNT NUMBER AND TITLE: 1523 INVENTORY HELD FOR REPAIR

DEBIT			CREDIT		
C430	D534	E602	D306	D524**R**	E510
D310	E412	E606	D428	D536	
D524	E414				

ACCOUNT NUMBER AND TITLE: 1524 INVENTORY - EXCESS, OBSOLETE, AND UNSERVICEABLE

DEBIT		CREDIT	
D310	E602	C626	D428
D523	E606	D306	E510

ACCOUNT NUMBER AND TITLE: 1525 INVENTORY - RAW MATERIALS

DEBIT				CREDIT			
B402	C164	D134	E606	B108**AP**	C646	D110	D516
B406	D106	D310		C132	C648	D306	E406
B604	D107	E602		C134	D102	D308**AP**	E510
				C414	D104	D418	
				C644	D108	D428	

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 1526 INVENTORY - WORK-IN-PROCESS

DEBIT				CREDIT			
D310	D516	E404	E606	B108**AP**	C644	D418	E406
D514	E114	E602		C132	C646	D428	E510
				C134	C648	D520	
				C414	D306	E116	

ACCOUNT NUMBER AND TITLE: 1527 INVENTORY - FINISHED GOODS

DEBIT				CREDIT			
B402	D106	D520	E114	B108**AP**	D102	D428	E116
B406	D107	D522**R**	E602	C132	D104	D522	E406
B604	D134	D524**R**	E606	C134	D108	D523	E408
C164	D310	D540		C414	D110	D524	E510
				C644	D306	D534	
				C646	D308**AP**	D538	
				C648	D418	D540**R**	

ACCOUNT NUMBER AND TITLE: 1529 INVENTORY - ALLOWANCE

DEBIT			CREDIT		
C644	D418	E109	C430	D532	E410
C646	D428	E109**R**	D310	D540	E606
C648	D538	E510			
D306	D540**R**				

ACCOUNT NUMBER AND TITLE: 1531 SEIZED MONETARY INSTRUMENTS

DEBIT		CREDIT	
C166	E606	C174**R**	D588
D310		D306	E510
		D555	

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 1532 SEIZED CASH DEPOSITED

DEBIT		CREDIT	
D310	D588	C170	D506
		D306	

ACCOUNT NUMBER AND TITLE: 1541 FORFEITED PROPERTY HELD FOR SALE

DEBIT			CREDIT		
B432	C178	D554	C636**R**	C648	D556
B434	D310	E606	C638	D306	D558
			C644	D418	D562
			C646	D430	E510

ACCOUNT NUMBER AND TITLE: 1542 FORFEITED PROPERTY HELD FOR DONATION OR USE

DEBIT		CREDIT	
D310	D562	D306	E504
D558	E606	D430	E510
		D560	

ACCOUNT NUMBER AND TITLE: 1549 FORFEITED PROPERTY - ALLOWANCE

DEBIT			CREDIT		
B130	C648	D430	D310	E418	E606
C644	D306	E510			
C646	D418				

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 1551 FORECLOSED PROPERTY

DEBIT			CREDIT		
B116	C162	D426	C109	C616	E510
B428	C163	E606	C612	C628	
C161	D310		C614	D306	

ACCOUNT NUMBER AND TITLE: 1559 FORECLOSED PROPERTY - ALLOWANCE

DEBIT		CREDIT	
B114	E510	D310	D518
D306		D426	E606

ACCOUNT NUMBER AND TITLE: 1561 COMMODITIES HELD UNDER PRICE SUPPORT AND STABILIZATION SUPPORT PROGRAMS

DEBIT			CREDIT			
B402	C180	D134	B108**AP**	C644	D108	D432
B406	D106	D310	C132	C646	D110	E408
B604	D107	E606	C134	C648	D306	E506
			C414	D102	D308**AP**	E510
			C642	D104	D418	

ACCOUNT NUMBER AND TITLE: 1569 COMMODITIES - ALLOWANCE

DEBIT			CREDIT		
C642	C648	D432	D310	D564	E606
C644	D306	E510			
C646	D418				

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 1571 STOCKPILE MATERIALS HELD IN RESERVE

DEBIT				CREDIT			
B402	B604	D107	D310	B108**AP**	D102	D306	D552
B406	D106	D134	E606	C132	D104	D308**AP**	E416
				C134	D108	D548	E510
				C414	D110	D550	

ACCOUNT NUMBER AND TITLE: 1572 STOCKPILE MATERIALS HELD FOR SALE

DEBIT				CREDIT			
B402	C164	D134	E606	B108**AP**	C630	D104	D308**AP**
B406	D106	D310		C132	C632	D108	D548
B604	D107	D552		C134	C634	D110	D550
				C414	D102	D306	E510

ACCOUNT NUMBER AND TITLE: 1591 OTHER RELATED PROPERTY

DEBIT			CREDIT			
B402	C164	D134	B108**AP**	C644	D104	D308**AP**
B406	D106	D310	C132	C646	D108	D418
B604	D107	E606	C134	C648	D110	E510
			C414	D102	D306	

ACCOUNT NUMBER AND TITLE: 1599 OTHER RELATED PROPERTY - ALLOWANCE

DEBIT		CREDIT	
C644	D306	D310	E606
C646	D418		
C648	E510		

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	B128	E608	C120	C604	C620
B126	D310	H100	C122	C606	D306
			C124	C608	E512
			C602	C618	H200

ACCOUNT NUMBER AND TITLE: 1611 DISCOUNT ON U.S. TREASURY SECURITIES ISSUED BY THE BUREAU OF THE PUBLIC DEBT

DEBIT			CREDIT	
C124	C618	H200	B128	E608
C606	D306		D310	H100
C608	E512			

ACCOUNT NUMBER AND TITLE: 1612 PREMIUM ON U.S. TREASURY SECURITIES ISSUED BY THE BUREAU OF THE PUBLIC DEBT

DEBIT		CREDIT		
B126	E608	C122	C620	H200
D310	H100	C602	D306	
		C604	E512	

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	C620**R**	E608
C602	D310	E608	C606	D306	H200
C604	E117	H100	C608	E117**R**	
			C618	E512	

ACCOUNT NUMBER AND TITLE: 1618 MARKET ADJUSTMENT - INVESTMENTS

DEBIT		CREDIT	
D310	F136	D306	F138
E512	H100	E512	H200
E608		E608	

ACCOUNT NUMBER AND TITLE: 1620 INVESTMENTS IN SECURITIES OTHER THAN THE BUREAU OF THE PUBLIC DEBT SECURITIES

DEBIT				CREDIT			
B124	B128	D310	H100	C120	C606	C751	D306
B126	B152	E608		C122	C608	C752	E512
				C124	C622	C753	H200
				C602	C624	C754	
				C604	C750	C755	

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	C622	H200	B128	E608
C606	D306		D310	H100
C608	E512			

ACCOUNT NUMBER AND TITLE: 1622 PREMIUM ON SECURITIES OTHER THAN THE BUREAU OF THE PUBLIC DEBT SECURITIES

DEBIT		CREDIT		
B126	E608	C122	C624	H200
D310	H100	C602	D306	
		C604	E512	

ACCOUNT NUMBER AND TITLE: 1623 AMORTIZATION OF DISCOUNT AND PREMIUM ON SECURITIES OTHER THAN THE BUREAU OF THE PUBLIC DEBT SECURITIES

DEBIT			CREDIT		
C122	C624	E512	C124	C622	E608
C602	D310	E608	C606	D306	H200
C604	E117	H100	C608	E117**R**	
			C620**R**	E512	

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	D306
D310	H100	C608	E512
		C618	H200

ACCOUNT NUMBER AND TITLE: 1631 DISCOUNT ON U.S. TREASURY ZERO COUPON BONDS ISSUED BY THE BUREAU OF THE PUBLIC DEBT

DEBIT		CREDIT	
C124	D306	B128	E608
C608	E512	D310	H100
C618	H200		

ACCOUNT NUMBER AND TITLE: 1633 AMORTIZATION OF DISCOUNT ON U.S. TREASURY ZERO COUPON BONDS ISSUED BY THE BUREAU OF THE PUBLIC DEBT

DEBIT		CREDIT	
C124	E119	C608	D306
D310	E608	C618	E512
E113	H100	C620**R**	H200

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	D306	E608
D589	E608	E512	H200
D590	H100		

ACCOUNT NUMBER AND TITLE: 1639 CONTRA MARKET ADJUSTMENT - INVESTMENTS IN U.S. TREASURY ZERO COUPON BONDS

DEBIT		CREDIT	
D306	E608	D310	E512
E512	H200	D589	E608
		D590	H100

ACCOUNT NUMBER AND TITLE: 1690 OTHER INVESTMENTS

DEBIT		CREDIT	
D310	H100	C618	D306
E608		C622	E512
		C624	H200

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 1711 LAND AND LAND RIGHTS

DEBIT				CREDIT			
B402	C164	D134	H100	B108**AP**	C646	D110	E510
B406	D106	D310		C132	C648	D306	H200
B604	D107	E606		C134	D102	D308**AP**	
				C414	D104	D418	
				C644	D108	E502	

ACCOUNT NUMBER AND TITLE: 1712 IMPROVEMENTS TO LAND

DEBIT				CREDIT			
B402	D106	D310	H100	B108**AP**	C646	D110	E510
B406	D107	D510		C132	C648	D306	H200
B604	D134	E606		C134	D102	D308**AP**	
				C414	D104	D418	
				C644	D108	E502	

ACCOUNT NUMBER AND TITLE: 1719 ACCUMULATED DEPRECIATION ON IMPROVEMENTS TO LAND

DEBIT			CREDIT		
C644	D306	E510	D310	E120	E606
C646	D418				
C648	E502				

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 1720 CONSTRUCTION-IN-PROGRESS

DEBIT				CREDIT			
B402	D106	D310	H100	B108**AP**	C646	D110	E510
B406	D107	D514		C132	C648	D306	H200
B604	D134	E606		C134	D102	D308**AP**	
				C414	D104	D418	
				C644	D108	D510	

ACCOUNT NUMBER AND TITLE: 1730 BUILDINGS, IMPROVEMENTS, AND RENOVATIONS

DEBIT				CREDIT			
B402	C164	D134	E606	B108**AP**	C646	D110	E510
B406	D106	D310	H100	C132	C648	D306	H200
B604	D107	D510		C134	D102	D308**AP**	
				C414	D104	D418	
				C644	D108	E502	

ACCOUNT NUMBER AND TITLE: 1739 ACCUMULATED DEPRECIATION ON BUILDINGS, IMPROVEMENTS, AND RENOVATIONS

DEBIT			CREDIT		
C644	D306	E510	D310	E120	E606
C646	D418				
C648	E502				

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 1740 OTHER STRUCTURES AND FACILITIES

DEBIT				CREDIT			
B402	C164	D134	E606	B108**AP**	C646	D110	E510
B406	D106	D310	H100	C132	C648	D306	H200
B604	D107	D510		C134	D102	D308**AP**	
				C414	D104	D418	
				C644	D108	E502	

ACCOUNT NUMBER AND TITLE: 1749 ACCUMULATED DEPRECIATION ON OTHER STRUCTURES AND FACILITIES

DEBIT			CREDIT	
C644	D306	E510	D310	E120
C646	D418		D434	E606
C648	E502			

ACCOUNT NUMBER AND TITLE: 1750 EQUIPMENT

DEBIT				CREDIT			
B402	C164	D134	D560	B108**AP**	C610	D110	E502
B406	D106	D310	E606	C132	D102	D306	E510
B604	D107	D510	H100	C134	D104	D308**AP**	H200
				C414	D108	D418	

ACCOUNT NUMBER AND TITLE: 1759 ACCUMULATED DEPRECIATION ON EQUIPMENT

DEBIT		CREDIT	
C610	E502	D310	E606
D306	E510	E120	
D418			

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 1810 ASSETS UNDER CAPITAL LEASE

DEBIT				CREDIT			
B438	D310	E606	H100	B108**AP**	C610	D108	E510
				C132	C644	D306	H200
				C134	C648	D308**AP**	
				C414	D104	D418	

ACCOUNT NUMBER AND TITLE: 1819 ACCUMULATED DEPRECIATION ON ASSETS UNDER CAPITAL LEASE

DEBIT		CREDIT	
C610	D306	D310	E606
C644	D418	E120	
C648	E510		

ACCOUNT NUMBER AND TITLE: 1820 LEASEHOLD IMPROVEMENTS

DEBIT				CREDIT			
B402	C164	D134	E606	B108**AP**	C610	D104	D308**AP**
B406	D106	D310	H100	C132	C644	D108	D418
B604	D107	D510		C134	C648	D110	E510
				C414	D102	D306	H200

ACCOUNT NUMBER AND TITLE: 1829 ACCUMULATED AMORTIZATION ON LEASEHOLD IMPROVEMENTS

DEBIT		CREDIT	
C610	D306	D310	E606
C644	D418	E120	
C648	E510		

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 1830 INTERNAL-USE SOFTWARE

DEBIT				CREDIT			
B402	C164	D134	E606	B108**AP**	C610	D110	E510
B406	D106	D310	H100	C132	D102	D306	H200
B604	D107	D512		C134	D104	D308**AP**	
				C414	D108	D418	

ACCOUNT NUMBER AND TITLE: 1832 INTERNAL-USE SOFTWARE IN DEVELOPMENT

DEBIT				CREDIT			
B402	D106	D310	H100	B108**AP**	D102	D306	E510
B406	D107	D514		C134	D104	D308**AP**	H200
B604	D134	E606		C414	D108	D418	
				C610	D110	D512	

ACCOUNT NUMBER AND TITLE: 1839 ACCUMULATED AMORTIZATION ON INTERNAL-USE SOFTWARE

DEBIT		CREDIT	
C610	D418	D310	E606
D306	E510	E120	

ACCOUNT NUMBER AND TITLE: 1840 OTHER NATURAL RESOURCES

DEBIT			CREDIT		
B402	D106	E606	B108**AP**	D102	D306
B406	D107	H100	C132	D104	D308**AP**
B604	D134		C134	D108	E510
C164	D310		C414	D110	H200

U.S. Government Standard General Ledger
Account Transaction Postings

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 B406 B604	C164 D106 D107	D134 D310 E606	H100	B108**AP** C132 C134 C414 C610	C644 C648 D102 D104 D108	D110 D306 D308**AP** D418 E502	E510 H200

ACCOUNT NUMBER AND TITLE: 1899 ACCUMULATED DEPRECIATION ON OTHER GENERAL PROPERTY, PLANT, AND EQUIPMENT

DEBIT			CREDIT		
C610 C644 C648	D306 D418 E502	E510	D310	E120	E606

ACCOUNT NUMBER AND TITLE: 1921 RECEIVABLE FROM APPROPRIATIONS

DEBIT	CREDIT
USSGL standard transactions are not provided for this account. Use of this account is restricted and must be approved by Treasury and the Office of Management and Budget. See the account definition.	

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 1990 OTHER ASSETS

DEBIT			CREDIT		
B402	D106	D310	B108**AP**	D102	D306
B406	D107	E606	C132	D104	D308**AP**
B604	D134	H100	C134	D108	E510
			C414	D110	H200

ACCOUNT NUMBER AND TITLE: 2110 ACCOUNTS PAYABLE

DEBIT				CREDIT			
A492	B408	D308	F128	A492**R**	B416	C614	D312
B110	D102	D308**AP**		B402	B428	D106	E109
B120	D110	D508		B406	B430	D107	E204**AP**
				B412	B436	D134	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	D102	D308	B402	D107	D508
B408	D110	D308**AP**	B406	D134	
			D106	D312	

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 2140 ACCRUED INTEREST PAYABLE - NOT OTHERWISE CLASSIFIED

DEBIT		CREDIT	
B112	D308	B416	D312
B440		B418	

ACCOUNT NUMBER AND TITLE: 2141 ACCRUED INTEREST PAYABLE - DEBT

DEBIT		CREDIT	
B112	D308	B418	D312

ACCOUNT NUMBER AND TITLE: 2150 PAYABLE FOR TRANSFERS OF CURRENTLY INVESTED BALANCES

DEBIT			CREDIT		
A180	A446	A538	A179	A520	D312
A424	A454	D308	A426	A534	E610
A430	A522	E514			
A444	A526				

ACCOUNT NUMBER AND TITLE: 2155 EXPENDITURE TRANSFERS PAYABLE

DEBIT		CREDIT	
A500**R**	D308	A500	D312
A504	E514	D140	E610
D142			

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 2160 ENTITLEMENT BENEFITS DUE AND PAYABLE

DEBIT		CREDIT	
B110	D308	B420	E106
B408		D312	

ACCOUNT NUMBER AND TITLE: 2170 SUBSIDY PAYABLE TO THE FINANCING ACCOUNT

DEBIT		CREDIT	
B105	E514	B420	E610
D308		D312	

ACCOUNT NUMBER AND TITLE: 2180 LOAN GUARANTEE LIABILITY

DEBIT				CREDIT			
B104	D147	D308	E514	A202**AP**	C104	C438	E610
				A204	C117	D312	
				B104**AP**	C118	D580	
				C103	C428	E122	

ACCOUNT NUMBER AND TITLE: 2190 OTHER LIABILITIES WITH RELATED BUDGETARY OBLIGATIONS

DEBIT			CREDIT		
B110	D102	D308	B402	D107	D312
B408	D110	D308**AP**	B416	D112	E102
			D106	D134	E108

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 2191 EMPLOYEE HEALTH CARE LIABILITY INCURRED BUT NOT REPORTED

DEBIT		CREDIT		
D102	D308	B402	D107	E102
D110	D308**AP**	B420	D134	
		D106	D312	

ACCOUNT NUMBER AND TITLE: 2210 ACCRUED FUNDED PAYROLL AND LEAVE

DEBIT		CREDIT	
B110	D308	B402	E102
B408		D312	

ACCOUNT NUMBER AND TITLE: 2211 WITHHOLDINGS PAYABLE

DEBIT		CREDIT	
B110	D308	B402	D312
B408		D134	E102

ACCOUNT NUMBER AND TITLE: 2213 EMPLOYER CONTRIBUTIONS AND PAYROLL TAXES PAYABLE

DEBIT		CREDIT	
B110	D308	B402	D312
B408		D134	E104

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 2215 OTHER POST EMPLOYMENT BENEFITS DUE AND PAYABLE

DEBIT	CREDIT
B110 D308 B408	D312 E106

ACCOUNT NUMBER AND TITLE: 2216 PENSION BENEFITS DUE AND PAYABLE TO BENEFICIARIES

DEBIT	CREDIT
D308	D312 E106

ACCOUNT NUMBER AND TITLE: 2217 BENEFIT PREMIUMS PAYABLE TO CARRIERS

DEBIT	CREDIT
D308	D312 E106

ACCOUNT NUMBER AND TITLE: 2218 LIFE INSURANCE BENEFITS DUE AND PAYABLE TO BENEFICIARIES

DEBIT	CREDIT
D308	D312 E106

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 2220 UNFUNDED LEAVE

DEBIT		CREDIT	
D308	E514	B420	E610
		D312	

ACCOUNT NUMBER AND TITLE: 2225 UNFUNDED FECA LIABILITY

DEBIT		CREDIT	
D308	E514	B422	E610
		D312	

ACCOUNT NUMBER AND TITLE: 2290 OTHER UNFUNDED EMPLOYMENT RELATED LIABILITY

DEBIT		CREDIT	
D308	E514	B420	D312
		B422	E610

ACCOUNT NUMBER AND TITLE: 2310 LIABILITY FOR ADVANCES AND PREPAYMENTS

DEBIT		CREDIT	
A710	D308	A704	D312
A712	E514	C182	E610
B142	F110	C184	

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 2320 OTHER DEFERRED REVENUE

DEBIT			CREDIT		
C118	C636**R**	D562	B432	B602	C116
C424	D308		B434	C114	D312
C426	D558				

ACCOUNT NUMBER AND TITLE: 2400 LIABILITY FOR NONFIDUCIARY DEPOSIT FUNDS, CLEARING ACCOUNTS, AND UNDEPOSITED COLLECTIONS

DEBIT		CREDIT	
C144**R**	D308	C108	D312
C170	D506	C144	D588
		C152	

ACCOUNT NUMBER AND TITLE: 2510 PRINCIPAL PAYABLE TO THE BUREAU OF THE PUBLIC DEBT

DEBIT		CREDIT	
B120	D308	A156	E610
B121	E514	D312	
B131			

ACCOUNT NUMBER AND TITLE: 2511 CAPITALIZED LOAN INTEREST PAYABLE - NON-CREDIT REFORM

DEBIT	CREDIT
B113	B440

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 2520 PRINCIPAL PAYABLE TO THE FEDERAL FINANCING BANK

DEBIT		CREDIT	
B120	D308	A156	E610
B121	E514	D312	
B131			

ACCOUNT NUMBER AND TITLE: 2530 SECURITIES ISSUED BY FEDERAL AGENCIES UNDER GENERAL AND SPECIAL FINANCING AUTHORITY

DEBIT	CREDIT	
D308	B123	B127
	B125	D312

ACCOUNT NUMBER AND TITLE: 2531 DISCOUNT ON SECURITIES ISSUED BY FEDERAL AGENCIES UNDER GENERAL AND SPECIAL FINANCING AUTHORITY

DEBIT		CREDIT
B127	D312	D308

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 2532 PREMIUM ON SECURITIES ISSUED BY FEDERAL AGENCIES UNDER GENERAL AND SPECIAL FINANCING AUTHORITY

DEBIT	CREDIT
D308	B125 D312

ACCOUNT NUMBER AND TITLE: 2533 AMORTIZATION OF DISCOUNT AND PREMIUM ON SECURITIES ISSUED BY FEDERAL AGENCIES UNDER GENERAL AND SPECIAL FINANCING AUTHORITY

DEBIT	CREDIT
D312	D308

ACCOUNT NUMBER AND TITLE: 2540 PARTICIPATION CERTIFICATES

DEBIT	CREDIT
D308	D312

ACCOUNT NUMBER AND TITLE: 2590 OTHER DEBT

DEBIT	CREDIT
B122 D308	D312

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 2610 ACTUARIAL PENSION LIABILITY

DEBIT		CREDIT	
B103	E106	B420	E610
D308	E514	D312	

ACCOUNT NUMBER AND TITLE: 2620 ACTUARIAL HEALTH INSURANCE LIABILITY

DEBIT		CREDIT	
D308	E514	B420	E610
		D312	

ACCOUNT NUMBER AND TITLE: 2630 ACTUARIAL LIFE INSURANCE LIABILITY

DEBIT		CREDIT	
D308	E514	B420	E610
		D312	

ACCOUNT NUMBER AND TITLE: 2650 ACTUARIAL FECA LIABILITY

DEBIT		CREDIT	
B426**R**	E514	B426	E610
D308		D312	

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 2690 OTHER ACTUARIAL LIABILITIES

DEBIT		CREDIT	
B426**R**	E514	B420	D312
D308		B426	E610

ACCOUNT NUMBER AND TITLE: 2910 PRIOR LIENS OUTSTANDING ON ACQUIRED COLLATERAL

DEBIT		CREDIT	
B114	E514	D312	E610
D308		D426	

ACCOUNT NUMBER AND TITLE: 2920 CONTINGENT LIABILITIES

DEBIT		CREDIT	
B119	D308	A143	E610
B424**R**	E514	B424	

ACCOUNT NUMBER AND TITLE: 2940 CAPITAL LEASE LIABILITY

DEBIT		CREDIT	
B110	E514	B438	E610
D308		D312	

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 2960 ACCOUNTS PAYABLE FROM CANCELED APPROPRIATIONS

DEBIT		CREDIT	
D145	E514	D312	F130
D308		E610	

ACCOUNT NUMBER AND TITLE: 2970 LIABILITY FOR CAPITAL TRANSFERS TO THE GENERAL FUND OF THE TREASURY

DEBIT		CREDIT	
B136	E514	A143	E610
D308		D312	

ACCOUNT NUMBER AND TITLE: 2980 CUSTODIAL LIABILITY

DEBIT			CREDIT	
C149**AP**	D420**AP**	F124	C141**AP**	C404
C151**AP**	D422		C142	D312
D308	D424**AP**			

ACCOUNT NUMBER AND TITLE: 2985 LIABILITY FOR NON-ENTITY ASSETS NOT REPORTED ON THE STATEMENT OF CUSTODIAL ACTIVITY

DEBIT		CREDIT	
C149**AP**	F124	C145**AP**	C420**AP**
C151**AP**	F125	C147	C435**AP**
D420**R**		C405	C437

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 2990 OTHER LIABILITIES WITHOUT RELATED BUDGETARY OBLIGATIONS

DEBIT			CREDIT		
C174**R**	D555	E514	A132	C150	D562
D112	D588		A134	C166	E610
D308	E504		A136	D148	
			B420	D312	

ACCOUNT NUMBER AND TITLE: 2995 ESTIMATED CLEANUP COST LIABILITY

DEBIT		CREDIT	
B436	D434	B420	E610
D308	E514	D312	

ACCOUNT NUMBER AND TITLE: 3100 UNEXPENDED APPROPRIATIONS - CUMULATIVE

DEBIT	CREDIT
F342	F342

ACCOUNT NUMBER AND TITLE: 3101 UNEXPENDED APPROPRIATIONS - APPROPRIATIONS RECEIVED

DEBIT		CREDIT		
F108	F342	A104	A196**AP**	F107
		A110	A197	F108**R**
		A155	A198	
		A170	A199**AP**	

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 3102 UNEXPENDED APPROPRIATIONS - TRANSFERS-IN

DEBIT		CREDIT		
A440	F342	A408	A460	A496
		A436	A472	A506
		A448	A480	

ACCOUNT NUMBER AND TITLE: 3103 UNEXPENDED APPROPRIATIONS - TRANSFERS-OUT

DEBIT			CREDIT	
A404	A464	A490	A444	F342
A412	A476	A494		
A432	A484			

ACCOUNT NUMBER AND TITLE: 3106 UNEXPENDED APPROPRIATIONS - ADJUSTMENTS

DEBIT			CREDIT
A106	A169	F128**AP**	F342
A112	F106	F342	
A132	F120		
A136	F122		

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 3107 UNEXPENDED APPROPRIATIONS - USED

DEBIT				CREDIT			
A146**AP**	B130**AP**	B436**AP**	E104**AP**	C132**R**	C137**R**	C414**R**	F128**R**
A514**AP**	B134	B438**AP**	E106**AP**	C134**R**	C138**R**	D104**R**	F342
B102**AP**	B402**AP**	B604**AP**	E108**AP**	C136**R**	C139**R**	D108**R**	
B106**AP**	B406**AP**	C408**AP**	E109**AP**				
B107**AP**	B412**AP**	D106**AP**	E204**AP**				
B109**AP**	B418**AP**	D114**AP**	E412**AP**				
B118**AP**	B428**AP**	D126**AP**	F342				
B122**AP**	B430**AP**	D134**AP**					

ACCOUNT NUMBER AND TITLE: 3108 UNEXPENDED APPROPRIATIONS - PRIOR-PERIOD ADJUSTMENTS DUE TO CORRECTIONS OF ERRORS

DEBIT		CREDIT	
D304	D308**AP**	D310**R**	F342
D306**AP**	F342		

ACCOUNT NUMBER AND TITLE: 3109 UNEXPENDED APPROPRIATIONS - PRIOR-PERIOD ADJUSTMENTS DUE TO CHANGES IN ACCOUNTING PRINCIPLES

DEBIT		CREDIT	
D302	D308**AP**	D310**R**	F342
D306**AP**	F342		

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 3310 CUMULATIVE RESULTS OF OPERATIONS

DEBIT	CREDIT
F336 F340	F336 F338

ACCOUNT NUMBER AND TITLE: 3400 FIDUCIARY NET ASSETS

DEBIT	CREDIT
H300 H312	H301 H310

ACCOUNT NUMBER AND TITLE: 3410 CONTRIBUTIONS TO FIDUCIARY NET ASSETS

DEBIT	CREDIT
H310	H100

ACCOUNT NUMBER AND TITLE: 3420 WITHDRAWALS OR DISTRIBUTIONS OF FIDUCIARY NET ASSETS

DEBIT	CREDIT
H200	H312

ACCOUNT NUMBER AND TITLE: 4032 ESTIMATED INDEFINITE CONTRACT AUTHORITY

DEBIT	CREDIT
A176	A168 F112

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4034 ANTICIPATED ADJUSTMENTS TO CONTRACT AUTHORITY

DEBIT	CREDIT
A172 F114 A178**R**	A178 F118

ACCOUNT NUMBER AND TITLE: 4042 ESTIMATED INDEFINITE BORROWING AUTHORITY

DEBIT	CREDIT
A162	A154 F112

ACCOUNT NUMBER AND TITLE: 4044 ANTICIPATED REDUCTIONS TO BORROWING AUTHORITY

DEBIT	CREDIT
A158 F114 A159	A164 F118

ACCOUNT NUMBER AND TITLE: 4047 ANTICIPATED TRANSFERS TO THE GENERAL FUND OF THE TREASURY

DEBIT	CREDIT
B119 B136 B120 F114	A142 F118 A143

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4060 ANTICIPATED COLLECTIONS FROM NON-FEDERAL SOURCES

DEBIT		CREDIT			
A140	F116	C109	C136	C614	C646
		C116	C148	C616	D108
		C117	C152	C626	D308**AP**
		C130	C154	C628	F112
		C132	C612	C640	

ACCOUNT NUMBER AND TITLE: 4070 ANTICIPATED COLLECTIONS FROM FEDERAL SOURCES

DEBIT			CREDIT			
A140	C608	F116	C101	C124	C602	D108
C604	C620		C103	C132	C606	D308**AP**
			C104	C136	C618	F112
			C106	C412	C646	
			C109	C416	C648	

ACCOUNT NUMBER AND TITLE: 4081 AMOUNTS APPROPRIATED FROM A SPECIFIC TREASURY-MANAGED TRUST FUND TAFS - RECEIVABLE - TRANSFERRED

DEBIT		CREDIT	
A542	F374	A540	F374**R**

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	

ACCOUNT NUMBER AND TITLE: 4083 TRANSFERS - CURRENT-YEAR AUTHORITY - RECEIVABLE - TRANSFERRED

DEBIT		CREDIT	
A542	F378	A540	F378**R**

ACCOUNT NUMBER AND TITLE: 4111 DEBT LIQUIDATION APPROPRIATIONS

DEBIT		CREDIT	
A104	A199**R**	A199	F302
A196	F108**R**	F108	
A197**AP**			

ACCOUNT NUMBER AND TITLE: 4112 LIQUIDATION OF DEFICIENCY - APPROPRIATIONS

DEBIT		CREDIT	
A104	A197**AP**	A199	F302
A196	A199**R**		

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4114 APPROPRIATED TRUST OR SPECIAL FUND RECEIPTS

DEBIT				CREDIT			
A184	A510	C602	C752	B124**AP**	B126**AP**	B129	C608
A186	C114	C606	C754	B126	B128**AP**	C604	F302
A188	C124	C622	D589				
A195	C172	C624	E113				
A212	C176	C636					
A250	C190	C750					

ACCOUNT NUMBER AND TITLE: 4115 LOAN SUBSIDY APPROPRIATION

DEBIT		CREDIT	
A104	A197**AP**	A199	F302
A196	A199**R**		

ACCOUNT NUMBER AND TITLE: 4117 LOAN ADMINISTRATIVE EXPENSE APPROPRIATION

DEBIT		CREDIT	
A104	A197**AP**	A199	F302
A196	A199**R**		

ACCOUNT NUMBER AND TITLE: 4118 REESTIMATED LOAN SUBSIDY APPROPRIATION

DEBIT		CREDIT	
A104	F108**R**	F108	F302

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4119 OTHER APPROPRIATIONS REALIZED

DEBIT		CREDIT	
A104	A197**AP**	A125	F108
A155	A199**R**	A199	F302
A196	F108**R**		

ACCOUNT NUMBER AND TITLE: 4120 APPROPRIATIONS ANTICIPATED - INDEFINITE

DEBIT		CREDIT		
A102	C608	A104	A197**AP**	C602
C604	F116	A186	A212	C606
		A196	C124	F112

ACCOUNT NUMBER AND TITLE: 4122 AUTHORITY ADJUSTED FOR INTEREST ON THE BUREAU OF THE PUBLIC DEBT SECURITIES

DEBIT	CREDIT
USSGL standard transactions are not provided for this account. Use of this account is restricted and must be approved by Treasury and the Office of Management and Budget. See the account definition.	

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
A418**AP** 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 F374**R** A516	A175 A524 A418**AP** F374 A518

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	A418**AP** F302 A518

ACCOUNT NUMBER AND TITLE: 4129 AMOUNTS APPROPRIATED FROM SPECIFIC INVESTED TAFS - TRANSFERS-OUT

DEBIT	CREDIT
A522 A531 A530**R** F302	A526 A531**R** A530

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4130 APPROPRIATION TO LIQUIDATE CONTRACT AUTHORITY WITHDRAWN

DEBIT	CREDIT
F302	A169

ACCOUNT NUMBER AND TITLE: 4131 CURRENT-YEAR CONTRACT AUTHORITY REALIZED

DEBIT	CREDIT
A166 F112 A168	F304

ACCOUNT NUMBER AND TITLE: 4132 SUBSTITUTION OF CONTRACT AUTHORITY

DEBIT	CREDIT
A187 F304	A704

ACCOUNT NUMBER AND TITLE: 4133 DECREASES TO INDEFINITE CONTRACT AUTHORITY

DEBIT	CREDIT
F304	A172 F113 A174

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4134 CONTRACT AUTHORITY WITHDRAWN

DEBIT	CREDIT
F304	D136

ACCOUNT NUMBER AND TITLE: 4135 CONTRACT AUTHORITY LIQUIDATED

DEBIT	CREDIT
A169 F304	A170 A175 A171 A187

ACCOUNT NUMBER AND TITLE: 4136 CONTRACT AUTHORITY TO BE LIQUIDATED BY TRUST FUNDS

DEBIT	CREDIT
A175	A173

ACCOUNT NUMBER AND TITLE: 4137 TRANSFERS OF CONTRACT AUTHORITY

DEBIT	CREDIT
A177 A180	A179 A181

U.S. Government Standard General Ledger
Account Transaction Postings

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

ACCOUNT NUMBER AND TITLE: 4141 CURRENT-YEAR BORROWING AUTHORITY REALIZED

DEBIT	CREDIT
A152 F112 A154	F306

U.S. Government Standard General Ledger
Account Transaction Postings

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

ACCOUNT NUMBER AND TITLE: 4146 ACTUAL REPAYMENTS OF DEBT, CURRENT-YEAR AUTHORITY

DEBIT	CREDIT
F302	B120 B131 B121

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4147 ACTUAL REPAYMENTS OF DEBT, PRIOR-YEAR BALANCES

DEBIT	CREDIT
F302	B120 B131 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

ACCOUNT NUMBER AND TITLE: 4150 REAPPROPRIATIONS

DEBIT	CREDIT
A110	F302

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4151 ACTUAL CAPITAL TRANSFERS TO THE GENERAL FUND OF THE TREASURY, CURRENT-YEAR AUTHORITY

DEBIT	CREDIT
F302	B119 B136

ACCOUNT NUMBER AND TITLE: 4152 ACTUAL CAPITAL TRANSFERS TO THE GENERAL FUND OF THE TREASURY, PRIOR-YEAR BALANCES

DEBIT	CREDIT
F302	B119 B136

ACCOUNT NUMBER AND TITLE: 4157 AUTHORITY MADE AVAILABLE FROM RECEIPT OR APPROPRIATION BALANCES PREVIOUSLY PRECLUDED FROM OBLIGATION

DEBIT	CREDIT
A192	F132 F354 F316

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4158 AUTHORITY MADE AVAILABLE FROM OFFSETTING COLLECTION BALANCES PREVIOUSLY PRECLUDED FROM OBLIGATION

DEBIT	CREDIT
A194	F134 F356 F318

ACCOUNT NUMBER AND TITLE: 4160 ANTICIPATED TRANSFERS - CURRENT-YEAR AUTHORITY

DEBIT	CREDIT
A468 A478 A476 F104	A470 A532 A472 F104**R** A474 F112

ACCOUNT NUMBER AND TITLE: 4165 ALLOCATIONS OF AUTHORITY - ANTICIPATED FROM INVESTED BALANCES

DEBIT	CREDIT
A402	A416 F112

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4166 ALLOCATIONS OF REALIZED AUTHORITY - TO BE TRANSFERRED FROM INVESTED BALANCES

DEBIT	CREDIT
A416 A430 A424	A418**AP** A426 A420 F376 A422

ACCOUNT NUMBER AND TITLE: 4167 ALLOCATIONS OF REALIZED AUTHORITY - TRANSFERRED FROM INVESTED BALANCES

DEBIT	CREDIT
A420	A430 F302

ACCOUNT NUMBER AND TITLE: 4168 ALLOCATIONS OF REALIZED AUTHORITY RECLASSIFIED - AUTHORITY TO BE TRANSFERRED FROM INVESTED BALANCES - TEMPORARY REDUCTION

DEBIT	CREDIT
A418**AP** F364 A422	A424 F362

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4170 TRANSFERS - CURRENT-YEAR AUTHORITY

DEBIT			CREDIT		
A181	A474	A482	A180	A484	F302
A472	A480	A536	A476	A486	
			A478	A538	

ACCOUNT NUMBER AND TITLE: 4171 NONALLOCATION TRANSFERS OF INVESTED BALANCES - RECEIVABLE

DEBIT		CREDIT	
A532	F378**R**	A536	F378

ACCOUNT NUMBER AND TITLE: 4172 NONALLOCATION TRANSFERS OF INVESTED BALANCES - PAYABLE

DEBIT	CREDIT
A538	A534

ACCOUNT NUMBER AND TITLE: 4173 NONALLOCATION TRANSFERS OF INVESTED BALANCES - TRANSFERRED

DEBIT	CREDIT	
A536	A538	F302

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4175 ALLOCATION TRANSFERS OF CURRENT-YEAR AUTHORITY FOR NONINVESTED ACCOUNTS

DEBIT		CREDIT	
A181	A448	A180	A440
A444	A450	A404	A442
A446		A406	F302

ACCOUNT NUMBER AND TITLE: 4176 ALLOCATION TRANSFERS OF PRIOR-YEAR BALANCES

DEBIT			CREDIT		
A436	A446	A454	A404	A434	A452
A438	A448		A406	A440	F302
A444	A450		A432	A442	

ACCOUNT NUMBER AND TITLE: 4180 ANTICIPATED TRANSFERS - PRIOR-YEAR BALANCES

DEBIT		CREDIT	
A468	A478	A470	A474
A476	F104	A472	F104**R**

ACCOUNT NUMBER AND TITLE: 4190 TRANSFERS - PRIOR-YEAR BALANCES

DEBIT		CREDIT	
A472	A480	A476	A486
A474	A482	A478	F302
		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	A462	A464	F302
		A466	

ACCOUNT NUMBER AND TITLE: 4192 BALANCE TRANSFERS - UNEXPIRED TO EXPIRED

DEBIT		CREDIT	
A408	A410	A412	F302
		A414	

ACCOUNT NUMBER AND TITLE: 4195 TRANSFER OF OBLIGATED BALANCES

DEBIT			CREDIT		
A492**R**	A508	A550	A488	A494	A548
A496	A540	A552	A490	A542	A554
A506	A544		A492	A546	F302

ACCOUNT NUMBER AND TITLE: 4199 TRANSFER OF EXPIRED EXPENDITURE TRANSFERS - RECEIVABLE

DEBIT		CREDIT	
A458	F372	A456	F372**R**

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4201 TOTAL ACTUAL RESOURCES - COLLECTED

DEBIT	CREDIT
F302	F301**AP** F314 F302 F390

ACCOUNT NUMBER AND TITLE: 4208 ADJUSTMENT TO TOTAL RESOURCES - DISPOSITION OF CANCELED PAYABLES

DEBIT	CREDIT
F302	D145

ACCOUNT NUMBER AND TITLE: 4210 ANTICIPATED REIMBURSEMENTS AND OTHER INCOME

DEBIT	CREDIT
A702 F116 A712	A706 C650 A708 F112 C182

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	A714	C430
A706	F380**R**	C103	F109
		C184	F380

ACCOUNT NUMBER AND TITLE: 4222 UNFILLED CUSTOMER ORDERS WITH ADVANCE

DEBIT		CREDIT	
A704	C184	A710	F110
C182	F382**R**	A712	F382

ACCOUNT NUMBER AND TITLE: 4225 APPROPRIATION TRUST FUND EXPENDITURE TRANSFERS - RECEIVABLE

DEBIT		CREDIT	
A498	F372**R**	A499	F372
D144	F384**R**	A502	F384
		D144**R**	

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4230 UNFILLED CUSTOMER ORDERS WITHOUT ADVANCE - TRANSFERRED

DEBIT		CREDIT	
A546	F380	A544	F380**R**

ACCOUNT NUMBER AND TITLE: 4231 UNFILLED CUSTOMER ORDERS WITH ADVANCE - TRANSFERRED

DEBIT		CREDIT	
A554	F382	A552	F382**R**

ACCOUNT NUMBER AND TITLE: 4232 APPROPRIATION TRUST FUND EXPENDITURE TRANSFERS - RECEIVABLE - TRANSFERRED

DEBIT		CREDIT	
A542	F384	A540	F384**R**

ACCOUNT NUMBER AND TITLE: 4233 REIMBURSEMENTS AND OTHER INCOME EARNED - RECEIVABLE - TRANSFERRED

DEBIT		CREDIT	
A542	F386	A540	F386**R**

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4234 OTHER FEDERAL RECEIVABLES - TRANSFERRED

DEBIT	CREDIT
A542 F388	A540 F388**R**

ACCOUNT NUMBER AND TITLE: 4251 REIMBURSEMENTS AND OTHER INCOME EARNED - RECEIVABLE

DEBIT	CREDIT
A714 F386**R** C430	C186 F386 F144

ACCOUNT NUMBER AND TITLE: 4252 REIMBURSEMENTS AND OTHER INCOME EARNED - COLLECTED

DEBIT	CREDIT
A251 C186 A708 C753 A710	F302

ACCOUNT NUMBER AND TITLE: 4255 APPROPRIATION TRUST FUND EXPENDITURE TRANSFERS - COLLECTED

DEBIT	CREDIT
A502	F302

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4260 ACTUAL COLLECTIONS OF "GOVERNMENTAL-TYPE" FEES

DEBIT	CREDIT
C109	C110 F302

ACCOUNT NUMBER AND TITLE: 4261 ACTUAL COLLECTIONS OF BUSINESS-TYPE FEES

DEBIT	CREDIT
C109 C117 C116	C110 F302

ACCOUNT NUMBER AND TITLE: 4262 ACTUAL COLLECTIONS OF LOAN PRINCIPAL

DEBIT	CREDIT
C109	F302

ACCOUNT NUMBER AND TITLE: 4263 ACTUAL COLLECTIONS OF LOAN INTEREST

DEBIT	CREDIT
C109 C154	F302

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4264 ACTUAL COLLECTIONS OF RENT

DEBIT	CREDIT
C109	F302

ACCOUNT NUMBER AND TITLE: 4265 ACTUAL COLLECTIONS FROM SALE OF FORECLOSED PROPERTY

DEBIT	CREDIT
C109 C616 C612 C628 C614	F302

ACCOUNT NUMBER AND TITLE: 4266 OTHER ACTUAL BUSINESS-TYPE COLLECTIONS FROM NON-FEDERAL SOURCES

DEBIT	CREDIT
C109 C182 C634 C148 C626 C640 C152 C630 C646 C158 C632	A710 C110 F302

ACCOUNT NUMBER AND TITLE: 4267 OTHER ACTUAL "GOVERNMENTAL-TYPE" COLLECTIONS FROM NON-FEDERAL SOURCES

DEBIT	CREDIT
C109 C152 C148	B118 F302 C110

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4271 ACTUAL PROGRAM FUND SUBSIDY COLLECTED

DEBIT		CREDIT
C103 C104	C106	F302

ACCOUNT NUMBER AND TITLE: 4273 INTEREST COLLECTED FROM TREASURY

DEBIT			CREDIT		
C109 C124	C140 C602	C606 C618	B124**AP** B126 B126**AP**	B128**AP** B129 C604	C608 C620 F302

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

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4277 OTHER ACTUAL COLLECTIONS - FEDERAL

DEBIT	CREDIT
C109 C646 C140 C647	C110 F302

ACCOUNT NUMBER AND TITLE: 4283 INTEREST RECEIVABLE FROM TREASURY

DEBIT	CREDIT
C416	C140

ACCOUNT NUMBER AND TITLE: 4285 RECEIVABLE FROM THE LIQUIDATING FUND

DEBIT	CREDIT
C412	

ACCOUNT NUMBER AND TITLE: 4286 RECEIVABLE FROM THE FINANCING FUND

DEBIT	CREDIT

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4287 OTHER FEDERAL RECEIVABLES

DEBIT		CREDIT	
C416	C650	C140	F388
C648	F388**R**	C647	

ACCOUNT NUMBER AND TITLE: 4290 AMORTIZATION AND MARKET ADJUSTMENT - INVESTMENTS IN U.S. TREASURY ZERO COUPON BONDS

DEBIT		CREDIT
D590	E119	F302

ACCOUNT NUMBER AND TITLE: 4310 ANTICIPATED RECOVERIES OF PRIOR-YEAR OBLIGATIONS

DEBIT		CREDIT	
A138	F116	D110	D308**AP**
		D134	F112

ACCOUNT NUMBER AND TITLE: 4320 ADJUSTMENTS FOR CHANGES IN PRIOR-YEAR ALLOCATIONS OF BUDGETARY RESOURCES

DEBIT		CREDIT	
D140	F334	D142	F334
D144**R**		D144	

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4350 CANCELED AUTHORITY

DEBIT	CREDIT
D145 F301**AP**	F120 F128**AP**

ACCOUNT NUMBER AND TITLE: 4351 PARTIAL OR EARLY CANCELLATION OF AUTHORITY WITH A U.S. TREASURY WARRANT

DEBIT	CREDIT
F390	F122 F128**AP**

ACCOUNT NUMBER AND TITLE: 4355 CANCELLATION OF APPROPRIATION FROM UNAVAILABLE RECEIPTS

DEBIT	CREDIT
F302	F146

ACCOUNT NUMBER AND TITLE: 4356 CANCELLATION OF APPROPRIATION FROM INVESTED BALANCES

DEBIT	CREDIT
F302	F121

U.S. Government Standard General Ledger
Account Transaction Postings

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 F366 F362	A135 A500**AP** A418 A518**AP** A422**AP**

ACCOUNT NUMBER AND TITLE: 4383 TEMPORARY REDUCTION - PRIOR-YEAR BALANCES

DEBIT	CREDIT
F360 F366 F362	A135 A500**AP** A418 A518**AP** A422**AP**

ACCOUNT NUMBER AND TITLE: 4384 TEMPORARY REDUCTION/CANCELLATION RETURNED BY APPROPRIATION

DEBIT	CREDIT
A108	F360 F368 F364 F369

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4387 TEMPORARY REDUCTION OF APPROPRIATION FROM UNAVAILABLE RECEIPTS, NEW BUDGET AUTHORITY

DEBIT	CREDIT
F302	A189

ACCOUNT NUMBER AND TITLE: 4388 TEMPORARY REDUCTION OF APPROPRIATION FROM UNAVAILABLE RECEIPTS, PRIOR-YEAR BALANCES

DEBIT	CREDIT
F302	A189

ACCOUNT NUMBER AND TITLE: 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 A185**AP** 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	F304	F306	A106	A132	A136
			A112	A133	A185**AP**
			A131	A134	

ACCOUNT NUMBER AND TITLE: 4394 RECEIPTS UNAVAILABLE FOR OBLIGATION UPON COLLECTION

DEBIT				CREDIT			
A190	A530	B126	C608	A108	A531	C622	D589
A520	A531**R**	C604		A188	C114	C624	E113
				A195	C124	C750	F358
				A250	C602	C752	
				A530**R**	C606	C754	

ACCOUNT NUMBER AND TITLE: 4395 AUTHORITY UNAVAILABLE FOR OBLIGATION PURSUANT TO PUBLIC LAW - TEMPORARY

DEBIT			CREDIT
A128**R**	B124**AP**	B129	A128
A197**R**	B126**AP**	F126	
A198**R**	B128**AP**		

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4397 RECEIPTS AND APPROPRIATIONS TEMPORARILY PRECLUDED FROM OBLIGATION

DEBIT		CREDIT	
B126	F334	A127	F358
F132	F354	F334	
F316			

ACCOUNT NUMBER AND TITLE: 4398 OFFSETTING COLLECTIONS TEMPORARILY PRECLUDED FROM OBLIGATION

DEBIT		CREDIT	
B126	F318	A129	E119
F134	F356	D590	

ACCOUNT NUMBER AND TITLE: 4399 SPECIAL AND TRUST FUND REFUNDS AND RECOVERIES TEMPORARILY PRECLUDED FROM OBLIGATION

DEBIT	CREDIT
F358	A139

ACCOUNT NUMBER AND TITLE: 4420 UNAPPORTIONED AUTHORITY - PENDING RESCISSION

DEBIT		CREDIT
A136	F308	A137
A137**R**	F312	

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4430 UNAPPORTIONED AUTHORITY - OMB DEFERRAL

DEBIT		CREDIT
A126**R**	F312	A126
F308		

ACCOUNT NUMBER AND TITLE: 4450 UNAPPORTIONED AUTHORITY

DEBIT				CREDIT			
A106	A142	A500**AP**	D126	A102	A197**AP**	A516	C750
A116	A143	A518**AP**	D136	A104	A197**R**	A528	C751
A118	A148	B118	D138	A108	A198**R**	A702	C752
A125	A164	B121	F104**R**	A110	A199**R**	C106	C753
A126	A174	B124**AP**	F106	A114	A202	C114	C754
A127	A178	B126	F108	A126**R**	A212	C124	C755
A128	A185**AP**	B126**AP**	F112	A128**R**	A250	C130	D108
A129	A189	B128**AP**	F113	A137**R**	A251	C132	D110
A131	A199	B129	F118	A138	A402	C136	D120
A132	A418	B131	F121	A140	A408	C158	D134
A133	A422**AP**	B416	F122	A152	A410	C172	D136**AP**
A134	A430	C604	F123	A162	A416	C176	D138**AP**
A135	A470	C608	F128**AP**	A166	A420	C190	D308**AP**
A137	A484	D107	F312	A176	A458	C602	F104
A139	A486	D114	F334	A178**R**	A460	C606	F107
A140**AP**	A499	D122		A184	A462	C622	F108**R**
				A186	A468	C624	F114
				A190	A480	C626	F116
				A192	A482	C630	F126
				A194	A498	C632	F128
				A195	A499**AP**	C634	F308
				A196	A510	C636	F334

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4510 APPORTIONMENTS

DEBIT				CREDIT			
A106	A500	B138	F112	A116	A708**AP**	C148**AP**	C612**AP**
A120	A512	B416	F113	A122	B126**AP**	C152**AP**	C614**AP**
A179	A514	C106**AP**	F121	A177	C106**AP**	C154**AP**	C616**AP**
A404	A712**R**	C604	F122	A186**AP**	C109**AP**	C182**AP**	C618**AP**
A406	B107	C604**R**	F123	A212**AP**	C114**AP**	C410**AP**	C626**AP**
A412	B124**AP**	C608	F128**AP**	A444	C116**AP**	C412**AP**	C640**AP**
A414	B126	C608**R**	F308	A446	C124	C416**AP**	C650**AP**
A440	B126**AP**	C620**R**	F312	A448	C124**AP**	C602	D108**AP**
A442	B128**AP**	F106		A450	C130**AP**	C602**AP**	D134**AP**
A499	B129	F108		A500**R**	C132**AP**	C606	F107
				A706**AP**	C136**AP**	C606**AP**	F108**R**

ACCOUNT NUMBER AND TITLE: 4520 RESERVED FOR AGENCY USE

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 4530 RESERVED FOR AGENCY USE

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 4540 RESERVED FOR AGENCY USE

DEBIT	CREDIT

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4550 RESERVED FOR AGENCY USE

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 4560 RESERVED FOR AGENCY USE

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 4570 RESERVED FOR AGENCY USE

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 4580 RESERVED FOR AGENCY USE

DEBIT	CREDIT

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4590 APPORTIONMENTS - ANTICIPATED RESOURCES - PROGRAMS SUBJECT TO APPORTIONMENT

DEBIT				CREDIT		
A122	C116**AP**	C410**AP**	C626**AP**	A118	A712**R**	C608**R**
A186**AP**	C124**AP**	C412**AP**	C640**AP**	A140**AP**	C604**R**	C620**R**
A212**AP**	C130**AP**	C416**AP**	C650**AP**			
A706**AP**	C132**AP**	C602**AP**	D108**AP**			
A708**AP**	C136**AP**	C606**AP**	D134**AP**			
B126**AP**	C148**AP**	C612**AP**	F112			
C106**AP**	C152**AP**	C614**AP**				
C109**AP**	C154**AP**	C616**AP**				
C114**AP**	C182**AP**	C618**AP**				

ACCOUNT NUMBER AND TITLE: 4610 ALLOTMENTS - REALIZED RESOURCES

DEBIT				CREDIT			
A106	B106	B412	E108	A120	C106**AP**	C139	C616**AP**
A135	B107	B416	E109	A122	C109**AP**	C148**AP**	C618**AP**
A148	B108	B418	E204**AP**	A186**AP**	C112	C152**AP**	C626**AP**
A154**AP**	B109	B428	E412	A212**AP**	C114**AP**	C154**AP**	C640**AP**
A168**AP**	B114	B430	F106	A500**R**	C116**AP**	C182**AP**	C650**AP**
A189	B116	B436	F108	A706**AP**	C124**AP**	C410**AP**	D108**AP**
A412	B122	C406	F109	A708**AP**	C130**AP**	C412**AP**	D134**AP**
A414	B138	C604**R**	F110	B126**AP**	C132**AP**	C416**AP**	D502**R**
A499	B152	C608**R**	F113	B302**R**	C134	C602**AP**	F107
A500	B154	C620**R**	F121	B306**R**	C136**AP**	C606**AP**	F108**R**
A512	B302	D112	F122	B310	C137	C612**AP**	F111
A514	B306	D502	F123	B404	C138	C614**AP**	
A712**R**	B308	E102	F128**AP**				
B102	B314	E104	F308				
B104	B406	E106	F312				

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4620 UNOBLIGATED FUNDS EXEMPT FROM APPORTIONMENT

DEBIT				CREDIT			
A106	A412	B121	D107	A102	A416	C112	C612**AP**
A119	A414	B124**AP**	D114	A104	A420	C114	C614**AP**
A127	A418	B126	D122	A108	A444	C114**AP**	C616**AP**
A128	A422**AP**	B126**AP**	D126	A110	A446	C116**AP**	C618**AP**
A129	A426	B128**AP**	E102	A114	A448	C124	C622
A131	A430	B129	E104	A123	A450	C124**AP**	C624
A132	A440	B131	E106	A128**R**	A458	C130**AP**	C626**AP**
A133	A442	B138	E108	A137**R**	A460	C132	C640
A134	A484	B152	E109	A152	A462	C132**AP**	C640**AP**
A135	A486	B154	E204**AP**	A162	A480	C134	C750
A136	A499	B304	E412	A166	A482	C136	C751
A137	A500	B306	F106	A176	A498	C136**AP**	C752
A139	A500**AP**	B308	F108	A177	A499**AP**	C138	C753
A148	A512	B316	F109	A178**R**	A500**R**	C139	C754
A154**AP**	A514	B406	F110	A186	A510	C148**AP**	C755
A164	A518**AP**	B412	F113	A186**AP**	A516	C152**AP**	D108
A168**AP**	A520	B416	F121	A190	A528	C154**AP**	D108**AP**
A174	A530	B418	F122	A192	A530**R**	C158	D110
A178	A531**R**	B430	F123	A194	A531	C172	D120
A179	A534	C604	F128**AP**	A195	A702	C176	D134
A185**AP**	A712**R**	C604**R**	F312	A196	A706**AP**	C182**AP**	D134**AP**
A189	B102	C608		A197**AP**	B126**AP**	C190	D308**AP**
A404	B103	C608**R**		A197**R**	B304**R**	C410**AP**	F107
A406	B107	C620**R**		A198**R**	B306**R**	C412**AP**	F108**R**
				A212	B312	C416**AP**	F111
				A212**AP**	B404	C602	F310
				A250	C106**AP**	C602**AP**	
				A251	C109**AP**	C606	

ACCOUNT NUMBER AND TITLE: 4630 FUNDS NOT AVAILABLE FOR COMMITMENT/OBLIGATION

DEBIT		CREDIT	
F308	F312	A138	A140

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4650 ALLOTMENTS - EXPIRED AUTHORITY

DEBIT				CREDIT			
A112	A464	D114	F123	A408	A480	D104	F128
A432	A466	D122	F128**AP**	A410	A499**AP**	D120	F312
A434	A484	D126	F144	A436	C130	D136**AP**	
A452	A499	F120	F146	A438	C132	D138**AP**	
A456	D106	F121		A454	D102	D308**AP**	

ACCOUNT NUMBER AND TITLE: 4690 ANTICIPATED RESOURCES - PROGRAMS EXEMPT FROM APPORTIONMENT

DEBIT				CREDIT		
A123	C116**AP**	C182**AP**	C618**AP**	A119	C604**R**	C620**R**
A186**AP**	C124**AP**	C410**AP**	C626**AP**	A712**R**	C608**R**	
A212**AP**	C130**AP**	C412**AP**	C640**AP**			
A706**AP**	C132**AP**	C416**AP**	D108**AP**			
B126**AP**	C136**AP**	C602**AP**	D134**AP**			
C106**AP**	C148**AP**	C612**AP**	F112			
C109**AP**	C152**AP**	C614**AP**				
C114**AP**	C154**AP**	C616**AP**				

ACCOUNT NUMBER AND TITLE: 4700 COMMITMENTS - PROGRAMS SUBJECT TO APPORTIONMENT

DEBIT				CREDIT		
A154**AP**	B306	B416	F312	B302	B306**R**	D502
A168**AP**	B308	D502**R**				
A499	B310	F113				
B302**R**	B314	F308				

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4720 COMMITMENTS - PROGRAMS EXEMPT FROM APPORTIONMENT

DEBIT			CREDIT	
A154**AP**	B306	B416	B304	B306**R**
A168**AP**	B308	F113		
A499	B312	F310		
B304**R**	B316	F312		

ACCOUNT NUMBER AND TITLE: 4801 UNDELIVERED ORDERS - OBLIGATIONS, UNPAID

DEBIT				CREDIT			
A146	B306**R**	B438	E104	A154**AP**	B306	B312	B316
B104	B308	C408	E106	A168**AP**	B310	B314	F330
B105	B402	C432	E108				
B107	B404	D134	F111				
B130	B436	E102	F332				

ACCOUNT NUMBER AND TITLE: 4802 UNDELIVERED ORDERS - OBLIGATIONS, PREPAID/ADVANCED

DEBIT		CREDIT	
B604	F328	B308	F326
C112			

U.S. Government Standard General Ledger
Account Transaction Postings

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	

ACCOUNT NUMBER AND TITLE: 4871 DOWNWARD ADJUSTMENTS OF PRIOR-YEAR UNPAID UNDELIVERED ORDERS - OBLIGATIONS, RECOVERIES

DEBIT		CREDIT
A499**AP**	D134	F332
A712	D136**AP**	
D120	D138**AP**	

U.S. Government Standard General Ledger
Account Transaction Postings

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

ACCOUNT NUMBER AND TITLE: 4882 UPWARD ADJUSTMENTS OF PRIOR-YEAR UNDELIVERED ORDERS - OBLIGATIONS, PREPAID/ADVANCED

DEBIT	CREDIT
F326	D122

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4901 DELIVERED ORDERS - OBLIGATIONS, UNPAID

DEBIT			CREDIT			
A500**R**	B110	B113	A500	B428	D134	E204**AP**
A504	B112	F325	B402	B430	E102	E412
			B406	B436	E104	F324
			B412	B438	E106	
			B416	C614	E108	
			B418	D112	E109	

ACCOUNT NUMBER AND TITLE: 4902 DELIVERED ORDERS - OBLIGATIONS, PAID

DEBIT			CREDIT			
C134	C138	F314	A146	B105	B113	B154
C137	C139	F322	A504	B106	B114	B604
			A512	B107	B116	C406
			A514	B108	B122	C408
			B102	B109	B130	C432
			B103	B110	B138	F320
			B104	B112	B152	

ACCOUNT NUMBER AND TITLE: 4908 AUTHORITY OUTLAYED NOT YET DISBURSED

DEBIT	CREDIT
USSGL standard transactions are not provided for this account. Use of this account is restricted and must be approved by Treasury and the Office of Management and Budget. See the account definition.	

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4931 DELIVERED ORDERS - OBLIGATIONS TRANSFERRED, UNPAID

DEBIT		CREDIT	
A492	F324	A492**R**	F325

ACCOUNT NUMBER AND TITLE: 4971 DOWNWARD ADJUSTMENTS OF PRIOR-YEAR UNPAID DELIVERED ORDERS - OBLIGATIONS, RECOVERIES

DEBIT		CREDIT
D102	D308**AP**	F325
D110	F128	
D142		

ACCOUNT NUMBER AND TITLE: 4972 DOWNWARD ADJUSTMENTS OF PRIOR-YEAR PAID DELIVERED ORDERS - OBLIGATIONS, REFUNDS COLLECTED

DEBIT			CREDIT
C132	C753	D108	F322
C136	C755	D308**AP**	
C751	D104		

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4981 UPWARD ADJUSTMENTS OF PRIOR-YEAR DELIVERED ORDERS - OBLIGATIONS, UNPAID

DEBIT	CREDIT
F324	D106 D140 D107

ACCOUNT NUMBER AND TITLE: 4982 UPWARD ADJUSTMENTS OF PRIOR-YEAR DELIVERED ORDERS - OBLIGATIONS, PAID

DEBIT	CREDIT
F320	D126

ACCOUNT NUMBER AND TITLE: 5100 REVENUE FROM GOODS SOLD

DEBIT	CREDIT			
F336	A708	C145	C430	C648
	A710	C420	C640	C650
	A714	C424	C644	F144**AP**
	C109	C426	C646	

ACCOUNT NUMBER AND TITLE: 5109 CONTRA REVENUE FOR GOODS SOLD

DEBIT	CREDIT
D402	D402**R** F336

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 5200 REVENUE FROM SERVICES PROVIDED

DEBIT				CREDIT			
F144	F336	H301		A186	A714	C190	C426
				A188	C109	C420	C650
				A708	C145	C422	F144**AP**
				A710	C188	C424	

ACCOUNT NUMBER AND TITLE: 5209 CONTRA REVENUE FOR SERVICES PROVIDED

DEBIT	CREDIT	
D402	D402**R**	H301
	F336	

ACCOUNT NUMBER AND TITLE: 5310 INTEREST REVENUE - OTHER

DEBIT		CREDIT			
F336	H301	A186	C145	C416	F144**AP**
		A188	C154	C420	
		C109	C188	C422	
		C141	C402	C438	

ACCOUNT NUMBER AND TITLE: 5311 INTEREST REVENUE - INVESTMENTS

DEBIT				CREDIT			
C620**R**	E117**R**	F336	H301	A186	C141	C418	E113
				A188	C145	C420	E117
				A250	C154	C422	E119
				A251	C188	C618	F144**AP**
				C109	C402	C624	

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 5312 INTEREST REVENUE - LOANS RECEIVABLE/UNINVESTED FUNDS

DEBIT		CREDIT			
F336	H301	A186	C145	C416	C437**AP**
		A188	C154	C420	F144**AP**
		C109	C188	C422	
		C141	C402	C435	

ACCOUNT NUMBER AND TITLE: 5313 INTEREST REVENUE - SUBSIDY AMORTIZATION

DEBIT	CREDIT
F336	E118

ACCOUNT NUMBER AND TITLE: 5317 CONTRA REVENUE FOR INTEREST REVENUE - LOANS RECEIVABLE

DEBIT		CREDIT	
D402	D424	D402**R**	H301
		F336	

ACCOUNT NUMBER AND TITLE: 5318 CONTRA REVENUE FOR INTEREST REVENUE - INVESTMENTS

DEBIT		CREDIT	
D402	D424	D402**R**	H301
		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	D402**R** F336	H301

ACCOUNT NUMBER AND TITLE: 5320 PENALTIES, FINES, AND ADMINISTRATIVE FEES REVENUE

DEBIT		CREDIT		
F336	H301	A186 A188 C109 C141	C145 C188 C402 C404**AP**	C416 C420 C422 F144**AP**

ACCOUNT NUMBER AND TITLE: 5329 CONTRA REVENUE FOR PENALTIES, FINES, AND ADMINISTRATIVE FEES

DEBIT		CREDIT	
D402	D424	D402**R** F336	H301

ACCOUNT NUMBER AND TITLE: 5400 BENEFIT PROGRAM REVENUE

DEBIT		CREDIT		
F336	H301	A186 C109 C190	C416 C420 C422	F144**AP**

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 5409 CONTRA REVENUE FOR BENEFIT PROGRAM REVENUE

DEBIT	CREDIT
D402	D402**R** H301 F336

ACCOUNT NUMBER AND TITLE: 5500 INSURANCE AND GUARANTEE PREMIUM REVENUE

DEBIT	CREDIT
F336 H301	C109 C424 C420 F144**AP** C422

ACCOUNT NUMBER AND TITLE: 5509 CONTRA REVENUE FOR INSURANCE AND GUARANTEE PREMIUM REVENUE

DEBIT	CREDIT
D402	D402**R** H301 F336

ACCOUNT NUMBER AND TITLE: 5600 DONATED REVENUE - FINANCIAL RESOURCES

DEBIT	CREDIT
F336 H301	A186 C158 C404**AP** A188 C192 C420 C141 C402

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 5609 CONTRA REVENUE FOR DONATIONS - FINANCIAL RESOURCES

DEBIT	CREDIT
D402	D402**R** H301 F336

ACCOUNT NUMBER AND TITLE: 5610 DONATED REVENUE - NONFINANCIAL RESOURCES

DEBIT	CREDIT
F336 H301	C102 C164

ACCOUNT NUMBER AND TITLE: 5619 CONTRA DONATED REVENUE - NONFINANCIAL RESOURCES

DEBIT	CREDIT
D402	D402**R** H301 F336

ACCOUNT NUMBER AND TITLE: 5700 EXPENDED APPROPRIATIONS

DEBIT				CREDIT			
C132**R**	C137**R**	C414**R**	F128**R**	A146**AP**	B130**AP**	B436**AP**	E104**AP**
C134**R**	C138**R**	D104**R**	F336	A514**AP**	B134	B438**AP**	E106**AP**
C136**R**	C139**R**	D108**R**		B102**AP**	B402**AP**	B604**AP**	E108**AP**
				B106**AP**	B406**AP**	C408**AP**	E109**AP**
				B107**AP**	B412**AP**	D106**AP**	E204**AP**
				B109**AP**	B418**AP**	D114**AP**	E412**AP**
				B118**AP**	B428**AP**	D126**AP**	F336
				B122**AP**	B430**AP**	D134**AP**	

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 5708 EXPENDED APPROPRIATIONS - PRIOR-PERIOD ADJUSTMENTS DUE TO CORRECTIONS OF ERRORS

DEBIT		CREDIT	
D310**R**	F336	D304 D306**AP**	D308**AP** F336

ACCOUNT NUMBER AND TITLE: 5709 EXPENDED APPROPRIATIONS - PRIOR-PERIOD ADJUSTMENTS DUE TO CHANGES IN ACCOUNTING PRINCIPLES

DEBIT		CREDIT	
D310**R**	F336	D302 D306**AP**	D308**AP** F336

ACCOUNT NUMBER AND TITLE: 5720 FINANCING SOURCES TRANSFERRED IN WITHOUT REIMBURSEMENT

DEBIT		CREDIT	
E610	F336	A550 E606	E608

ACCOUNT NUMBER AND TITLE: 5730 FINANCING SOURCES TRANSFERRED OUT WITHOUT REIMBURSEMENT

DEBIT		CREDIT	
A548 E510	E512	E514	F336

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 5740 APPROPRIATED EARMARKED RECEIPTS TRANSFERRED IN

DEBIT	CREDIT
F336	A133**AP** A185 A184 A189**AP**

ACCOUNT NUMBER AND TITLE: 5745 APPROPRIATED EARMARKED RECEIPTS TRANSFERRED OUT

DEBIT	CREDIT
A133 A189 A183 F146 A185**AP**	F336

ACCOUNT NUMBER AND TITLE: 5750 EXPENDITURE FINANCING SOURCES - TRANSFERS-IN

DEBIT	CREDIT
A456 D144**R** A499 F336	A458 A510 A498 D144

ACCOUNT NUMBER AND TITLE: 5755 NONEXPENDITURE FINANCING SOURCES - TRANSFERS-IN

DEBIT	CREDIT
A418**AP** A442 A531**R** A546 A422 A518 A542 F336	A171 A420 A474 A531 A173 A438 A482 A532 A177 A450 A508 A410 A454 A516 A416 A462 A528

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 5760 EXPENDITURE FINANCING SOURCES - TRANSFERS-OUT

DEBIT		CREDIT	
A500	A514	A500**R**	F336
A512	D140	D142	

ACCOUNT NUMBER AND TITLE: 5765 NONEXPENDITURE FINANCING SOURCES - TRANSFERS-OUT

DEBIT				CREDIT			
A134	A426	A478	A534	A424	A522	A540	F336
A143	A430	A486	B136	A446	A530**R**	A544	
A179	A434	A488	F121				
A406	A452	A520					
A414	A466	A530					

ACCOUNT NUMBER AND TITLE: 5775 NONBUDGETARY FINANCING SOURCES TRANSFERRED IN

DEBIT	CREDIT	
F336	C155	E604
	C420	F144**AP**

ACCOUNT NUMBER AND TITLE: 5776 NONBUDGETARY FINANCING SOURCES TRANSFERRED OUT

DEBIT		CREDIT
D148	E509	F336
E508		

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 5780 IMPUTED FINANCING SOURCES

DEBIT	CREDIT
F336	E402

ACCOUNT NUMBER AND TITLE: 5790 OTHER FINANCING SOURCES

DEBIT	CREDIT
F336	A202 C430 C145

ACCOUNT NUMBER AND TITLE: 5791 ADJUSTMENT TO FINANCING SOURCES - DOWNWARD REESTIMATE OR NEGATIVE SUBSIDY

DEBIT	CREDIT
D146 F336 D147**AP**	D147

ACCOUNT NUMBER AND TITLE: 5795 SEIGNIORAGE

DEBIT	CREDIT
F336	C145

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 5800 TAX REVENUE COLLECTED - NOT OTHERWISE CLASSIFIED

DEBIT	CREDIT
F336	A186 C143**AP** A188 D586 C141

ACCOUNT NUMBER AND TITLE: 5801 TAX REVENUE COLLECTED - INDIVIDUAL

DEBIT	CREDIT
C143**AP** F336	A188 C404**AP** C141 D586

ACCOUNT NUMBER AND TITLE: 5802 TAX REVENUE COLLECTED - CORPORATE

DEBIT	CREDIT
F336	A188 D586 C141

ACCOUNT NUMBER AND TITLE: 5803 TAX REVENUE COLLECTED - UNEMPLOYMENT

DEBIT	CREDIT
F336	A188 D586 C141

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 5804 TAX REVENUE COLLECTED - EXCISE

DEBIT	CREDIT
F336	A188 D586 C141

ACCOUNT NUMBER AND TITLE: 5805 TAX REVENUE COLLECTED - ESTATE AND GIFT

DEBIT	CREDIT
F336	A188 D586 C141

ACCOUNT NUMBER AND TITLE: 5806 TAX REVENUE COLLECTED - CUSTOMS

DEBIT	CREDIT
F336	A188 D586 C141

ACCOUNT NUMBER AND TITLE: 5820 TAX REVENUE ACCRUAL ADJUSTMENT - NOT OTHERWISE CLASSIFIED

DEBIT	CREDIT
D586 F336	C402 C422

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 5821 TAX REVENUE ACCRUAL ADJUSTMENT - INDIVIDUAL

DEBIT		CREDIT	
D586	F336	C402	C422

ACCOUNT NUMBER AND TITLE: 5822 TAX REVENUE ACCRUAL ADJUSTMENT - CORPORATE

DEBIT		CREDIT	
D586	F336	C402	C422

ACCOUNT NUMBER AND TITLE: 5823 TAX REVENUE ACCRUAL ADJUSTMENT - UNEMPLOYMENT

DEBIT		CREDIT	
D586	F336	C402	C422

ACCOUNT NUMBER AND TITLE: 5824 TAX REVENUE ACCRUAL ADJUSTMENT - EXCISE

DEBIT		CREDIT	
D586	F336	C402	C422

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 5825 TAX REVENUE ACCRUAL ADJUSTMENT - ESTATE AND GIFT

DEBIT	CREDIT
D586 F336	C402 C422

ACCOUNT NUMBER AND TITLE: 5826 TAX REVENUE ACCRUAL ADJUSTMENT - CUSTOMS

DEBIT	CREDIT
D586 F336	C402 C422

ACCOUNT NUMBER AND TITLE: 5830 CONTRA REVENUE FOR TAXES - NOT OTHERWISE CLASSIFIED

DEBIT	CREDIT
D424	F336

ACCOUNT NUMBER AND TITLE: 5831 CONTRA REVENUE FOR TAXES - INDIVIDUAL

DEBIT	CREDIT
D424	F336

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 5832 CONTRA REVENUE FOR TAXES - CORPORATE

DEBIT	CREDIT
D424	F336

ACCOUNT NUMBER AND TITLE: 5833 CONTRA REVENUE FOR TAXES - UNEMPLOYMENT

DEBIT	CREDIT
D424	F336

ACCOUNT NUMBER AND TITLE: 5834 CONTRA REVENUE FOR TAXES - EXCISE

DEBIT	CREDIT
D424	F336

ACCOUNT NUMBER AND TITLE: 5835 CONTRA REVENUE FOR TAXES - ESTATE AND GIFT

DEBIT	CREDIT
D424	F336

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 5836 CONTRA REVENUE FOR TAXES - CUSTOMS

DEBIT	CREDIT
D424	F336

ACCOUNT NUMBER AND TITLE: 5890 TAX REVENUE REFUNDS - NOT OTHERWISE CLASSIFIED

DEBIT	CREDIT
B118 B416	F336

ACCOUNT NUMBER AND TITLE: 5891 TAX REVENUE REFUNDS - INDIVIDUAL

DEBIT	CREDIT
B118 B416	F336

ACCOUNT NUMBER AND TITLE: 5892 TAX REVENUE REFUNDS - CORPORATE

DEBIT	CREDIT
B118 B416	F336

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 5893 TAX REVENUE REFUNDS - UNEMPLOYMENT

DEBIT		CREDIT
B118	B416	F336

ACCOUNT NUMBER AND TITLE: 5894 TAX REVENUE REFUNDS - EXCISE

DEBIT		CREDIT
B118	B416	F336

ACCOUNT NUMBER AND TITLE: 5895 TAX REVENUE REFUNDS - ESTATE AND GIFT

DEBIT		CREDIT
B118	B416	F336

ACCOUNT NUMBER AND TITLE: 5896 TAX REVENUE REFUNDS - CUSTOMS

DEBIT		CREDIT
B118	B416	F336

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 5900 OTHER REVENUE

DEBIT		CREDIT			
F144	F336	A186	C172	C416	C636
		A188	C174	C420	D554
		C109	C188	C422	D558
		C141	C402	C424	F144**AP**
		C145	C404**AP**	C630	

ACCOUNT NUMBER AND TITLE: 5909 CONTRA REVENUE FOR OTHER REVENUE

DEBIT		CREDIT	
D402	D424	D402**R**	H301
		F336	

ACCOUNT NUMBER AND TITLE: 5990 COLLECTIONS FOR OTHERS - STATEMENT OF CUSTODIAL ACTIVITY

DEBIT		CREDIT
C141**AP**	C143**AP**	F336
C142	D584	

ACCOUNT NUMBER AND TITLE: 5991 ACCRUED COLLECTIONS FOR OTHERS - STATEMENT OF CUSTODIAL ACTIVITY

DEBIT	CREDIT	
C404	C143**AP**	D584
	D422	F336
	D424**AP**	

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 5993 OFFSET TO NON-ENTITY COLLECTIONS - STATEMENT OF CHANGES IN NET POSITION

DEBIT	CREDIT
C145**AP** D585 C147	F336

ACCOUNT NUMBER AND TITLE: 5994 OFFSET TO NON-ENTITY ACCRUED COLLECTIONS - STATEMENT OF CHANGES IN NET POSITION

DEBIT	CREDIT
C405 C420**AP**	D420**R** F336 D585

ACCOUNT NUMBER AND TITLE: 5997 FINANCING SOURCES TRANSFERRED IN FROM CUSTODIAL STATEMENT COLLECTIONS

DEBIT	CREDIT
F336	A212

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 5998 CUSTODIAL COLLECTIONS TRANSFERRED OUT TO A TREASURY ACCOUNT SYMBOL OTHER THAN THE GENERAL FUND OF THE TREASURY

DEBIT	CREDIT
A210	F336

ACCOUNT NUMBER AND TITLE: 6100 OPERATING EXPENSES/PROGRAM COSTS

DEBIT				CREDIT			
A146	B138	C102	E102	C132	D102	D582	E414
A514	B154	D106	E104	C134	D104	E110	F128
B102	B402	D107	E108	C136**AP**	D108	E112	F336
B104	B406	D126	E204**AP**	C138**AP**	D110	E114	H300
B105	B412	D134	E412	C139**AP**	D308**AP**	E116	
B106	B436	D510	E418				
B107	B604	D534	E506				

ACCOUNT NUMBER AND TITLE: 6190 CONTRA BAD DEBT EXPENSE - INCURRED FOR OTHERS

DEBIT	CREDIT
F336	D420**AP**

ACCOUNT NUMBER AND TITLE: 6199 ADJUSTMENT TO SUBSIDY EXPENSE

DEBIT	CREDIT
F336	D112**AP** 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 H300

ACCOUNT NUMBER AND TITLE: 6320 INTEREST EXPENSES ON SECURITIES

DEBIT	CREDIT
B109 B418	F336 H300

ACCOUNT NUMBER AND TITLE: 6330 OTHER INTEREST EXPENSES

DEBIT	CREDIT
B109 B418 B416	F336 H300

ACCOUNT NUMBER AND TITLE: 6340 INTEREST EXPENSE ACCRUED ON THE LIABILITY FOR LOAN GUARANTEES

DEBIT	CREDIT
E122	F336

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 6400 BENEFIT EXPENSE

DEBIT		CREDIT
B604	E106	F336
E104		

ACCOUNT NUMBER AND TITLE: 6500 COST OF GOODS SOLD

DEBIT			CREDIT		
C630	D538	E110	B108**AP**	D102	E112
D106	D566	E114	C132	D104	E116
D107	E102	E408	C134	D308**AP**	F336
			C414	D566**R**	

ACCOUNT NUMBER AND TITLE: 6600 APPLIED OVERHEAD

DEBIT		CREDIT	
E110	E116	D514	E404
E112	F336		
E114			

ACCOUNT NUMBER AND TITLE: 6610 COST CAPITALIZATION OFFSET

DEBIT	CREDIT
F336	D514

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 6710 DEPRECIATION, AMORTIZATION, AND DEPLETION

DEBIT	CREDIT
E120	E110 E116 E112 E404 E114 F336

ACCOUNT NUMBER AND TITLE: 6720 BAD DEBT EXPENSE

DEBIT	CREDIT
D404 D420	F336

ACCOUNT NUMBER AND TITLE: 6730 IMPUTED COSTS

DEBIT	CREDIT
E402	F336

ACCOUNT NUMBER AND TITLE: 6790 OTHER EXPENSES NOT REQUIRING BUDGETARY RESOURCES

DEBIT	CREDIT
C136**AP** D518 E406 C137 D528 E410 C138**AP** D566 E416 C139**AP** D582 F336	B108**AP** D528**R** F336 C414 D566**R** H300 D128 D580 D526 E109**R**

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 6800 FUTURE FUNDED EXPENSES

DEBIT			CREDIT		
B420	D112**AP**	F130	B424**R**	D146	H300
B424	D113		B436	D147**AP**	
			D145	F336	

ACCOUNT NUMBER AND TITLE: 6850 EMPLOYER CONTRIBUTIONS TO EMPLOYEE BENEFIT PROGRAMS NOT REQUIRING CURRENT-YEAR BUDGET AUTHORITY (UNOBLIGATED)

DEBIT	CREDIT	
B422	F336	H300

ACCOUNT NUMBER AND TITLE: 6900 NONPRODUCTION COSTS

DEBIT			CREDIT		
B102	B436	D107	B108**AP**	D102	D308**AP**
B402	B604	D134	C132	D104	F336
B406	D106	E102	C134	D108	H300
			C414	D110	

ACCOUNT NUMBER AND TITLE: 7110 GAINS ON DISPOSITION OF ASSETS - OTHER

DEBIT		CREDIT		
F338	H301	C161	C628	C646
		C610	C632	C648
		C626	C644	E602

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 7111 GAINS ON DISPOSITION OF INVESTMENTS

DEBIT	CREDIT
F338 H301	C602 C620 C752 C606 C622 C753 C618 C624

ACCOUNT NUMBER AND TITLE: 7112 GAINS ON DISPOSITION OF BORROWINGS

DEBIT	CREDIT
F338 H301	B131

ACCOUNT NUMBER AND TITLE: 7180 UNREALIZED GAINS

DEBIT	CREDIT
F338 H301	D589 F136 D590

ACCOUNT NUMBER AND TITLE: 7190 OTHER GAINS

DEBIT	CREDIT
F338 H301	D570 D578 D574

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	H300
C610	C644	E502		
C626	C646	E602		
C628	C648			

ACCOUNT NUMBER AND TITLE: 7211 LOSSES ON DISPOSITION OF INVESTMENTS

DEBIT			CREDIT	
C604	C620	C754	F340	H300
C608	C622	C755		
C618	C624			

ACCOUNT NUMBER AND TITLE: 7212 LOSSES ON DISPOSITION OF BORROWINGS

DEBIT		CREDIT	
B131	C149	F340	H300

ACCOUNT NUMBER AND TITLE: 7280 UNREALIZED LOSSES

DEBIT		CREDIT	
D589	F138	F340	H300
D590			

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 7290 OTHER LOSSES

DEBIT			CREDIT	
A202**AP**	C194	D564	B424**R**	F340
A204	D523	D568	C137	H300
B108	D542	D572		
B424	D548	D576		

ACCOUNT NUMBER AND TITLE: 7300 EXTRAORDINARY ITEMS

DEBIT		CREDIT	
D550	H301	F340	H300
F338			

ACCOUNT NUMBER AND TITLE: 7400 PRIOR-PERIOD ADJUSTMENTS DUE TO CORRECTIONS OF ERRORS

DEBIT		CREDIT	
D306	F338	D308	F340
D312	H301	D310	H300

ACCOUNT NUMBER AND TITLE: 7401 PRIOR-PERIOD ADJUSTMENTS DUE TO CHANGES IN ACCOUNTING PRINCIPLES

DEBIT		CREDIT	
D306	D536	D308	F340
D312	F338	D310	H300
D532	H301		

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 7500 DISTRIBUTION OF INCOME - DIVIDEND

DEBIT	CREDIT
C435**AP** C437	C149**AP** F340 F125

ACCOUNT NUMBER AND TITLE: 7600 CHANGES IN ACTUARIAL LIABILITY

DEBIT	CREDIT
B426 F338	B426**R** F340

ACCOUNT NUMBER AND TITLE: 8010 GUARANTEED LOAN LEVEL

DEBIT	CREDIT
G102	F344 F352

ACCOUNT NUMBER AND TITLE: 8015 GUARANTEED LOAN LEVEL - UNAPPORTIONED

DEBIT	CREDIT
G104	G102

ACCOUNT NUMBER AND TITLE: 8020 GUARANTEED LOAN LEVEL - APPORTIONED

DEBIT	CREDIT
F346 G106	G104

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 8025 RESERVED FOR AGENCY USE

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 8030 RESERVED FOR AGENCY USE

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 8035 RESERVED FOR AGENCY USE

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 8040 GUARANTEED LOAN LEVEL - USED AUTHORITY

DEBIT	CREDIT
F344	G106

ACCOUNT NUMBER AND TITLE: 8045 GUARANTEED LOAN LEVEL - UNUSED AUTHORITY

DEBIT	CREDIT
F352	F346

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 8050 GUARANTEED LOAN PRINCIPAL OUTSTANDING

DEBIT	CREDIT
G108	G110

ACCOUNT NUMBER AND TITLE: 8053 GUARANTEED LOAN NEW DISBURSEMENTS BY LENDER

DEBIT	CREDIT
F348	G108

ACCOUNT NUMBER AND TITLE: 8056 RESERVED FOR AGENCY USE

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 8059 RESERVED FOR AGENCY USE

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 8062 RESERVED FOR AGENCY USE

DEBIT	CREDIT

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 8065 GUARANTEED LOAN COLLECTIONS, DEFAULTS, AND ADJUSTMENTS

DEBIT	CREDIT
G110	F350

ACCOUNT NUMBER AND TITLE: 8068 RESERVED FOR AGENCY USE

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 8070 GUARANTEED LOAN CUMULATIVE DISBURSEMENTS BY LENDERS

DEBIT	CREDIT
F350	F348

ACCOUNT NUMBER AND TITLE: 8101 PARTIAL OR EARLY CANCELLATION OF AUTHORITY

DEBIT	CREDIT
E204	F301 F390**AP**

ACCOUNT NUMBER AND TITLE: 8102 OFFSET FOR PARTIAL OR EARLY CANCELLATION OF AUTHORITY

DEBIT	CREDIT
F301 F390**AP**	E204

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 8801 OFFSET FOR PURCHASES OF ASSETS

DEBIT		CREDIT		
C134**R**	C414**R**	B152**AP**	B438**AP**	D134**AP**
C138**R**	F370	B402**AP**	B604**AP**	G120
		B406**AP**	C132**AP**	G122
		B430**AP**	C136**AP**	G124

ACCOUNT NUMBER AND TITLE: 8802 PURCHASES OF PROPERTY, PLANT, AND EQUIPMENT

DEBIT			CREDIT	
B402**AP**	C132**AP**	G120	C134**R**	C414**R**
B406**AP**	C136**AP**		C138**R**	F370
B604**AP**	D134**AP**			

ACCOUNT NUMBER AND TITLE: 8803 PURCHASES OF INVENTORY AND RELATED PROPERTY

DEBIT			CREDIT	
B402**AP**	B438**AP**	C136**AP**	C134**R**	C414**R**
B406**AP**	B604**AP**	D134**AP**	C138**R**	F370
B430**AP**	C132**AP**	G122		

ACCOUNT NUMBER AND TITLE: 8804 PURCHASES OF ASSETS - OTHER

DEBIT			CREDIT	
B152**AP**	B438**AP**	C136**AP**	C134**R**	C414**R**
B402**AP**	B604**AP**	D134**AP**	C138**R**	F370
B406**AP**	C132**AP**	G124		

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, "Downward Adjustments of Prior-Year Unpaid Undelivered Orders – Obligations, Recoveries," 4872, "Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders – Obligations, Refunds Collected," 4971, "Downward Adjustments of Prior-Year Unpaid Delivered Orders – Obligations, Recoveries," and 4972, "Downward Adjustments of Prior-Year Paid Delivered Orders – Obligations, Refunds Collected," do not need the reimbursable flag attribute with the domain values of direct and reimbursable. However, at yearend these accounts close to USSGL accounts 4801, "Undelivered Orders – Obligations, Unpaid," 4802, "Undelivered Orders – Obligations, Prepaid/Advanced," 4901, "Delivered Orders – Obligations, Unpaid," and 4902, "Delivered Orders – Obligations, Paid," that do require the reimbursable flag attribute for FACTS II reporting. Therefore, an agency must similarly identify the adjustment accounts to close these accounts properly.

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 Office of Management and Budget (OMB) Circular No. A-136, "Financial Reporting Requirements."

Page Number

Attributes Used To Prepare the Financial Report of the U.S. Government	IV - 3
FACTS I USSGL Account Attribute Definitions	IV - 4
Fiscal 2009 USSGL Account Attributes Table for FACTS I Reporting	IV - 5
Fiscal 2009 USSGL Account Attributes for FACTS I - Reporting of Detailed Financial Information – Attribute Values and Domains	IV - 12
Fiscal 2009 Attributes Used to Prepare Budgetary Reports	IV - 13
FACTS II - Fiscal 2009 Entity Relationship Diagram	IV - 15
FACTS II - Fiscal 2009 Entity Definition Report	IV - 19
FACTS II - Fiscal 2009 Attribute Definition Report	IV - 29
Fiscal 2009 USSGL Account Attributes Table for FACTS II Reporting	IV - 49
Fiscal 2009 USSGL Account Attributes Required for FACTS II Reporting - Easy Reference	IV - 59

Note: Refer to USSGL crosswalks in Section V for standard external reporting requirements by FASAB, OMB, and FMS. Missing page numbers are intentional.

Attributes Used To Prepare the Financial Report of the United States Government

USSGL attributes are one component of detailed data in agencies' financial systems related to the external reporting of financial statements. The 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.

Office of Management and Budget (OMB) Form and Content Agency Financial Reports

The FACTS I data table does not show all the USSGL account attributes necessary to produce agency financial statements required by OMB. Refer to Section V: Crosswalks to Standard External Reports.

Attribute Definition Report

This report provides definitions for the attributes associated with each proprietary USSGL account for FACTS I reporting. Agencies are required to report their adjusted trial balances and selected NOTES amounts in FACTS I with attributes described in the detailed financial information.

FACTS I USSGL Accounts and Attributes

The USSGL account and related attribute tables show USSGL accounts, account titles, and normal balance indicators for USSGL accounts that agencies will use for FACTS I reporting. The tables also show the related attributes agencies must provide for each USSGL account reported in FACTS I; these columns contain one of three values:

Space	This attribute is **not reported** in FACTS I for the USSGL account.
Y	The attribute domain value is required in FACTS I when this USSGL account is submitted. A list of the valid values for each attribute is on the last page of the attribute table.
Other	In some cases, attributes are filled in with a value other than "Y" or space. For example, Federal/non-Federal attribute domain values often appear with an "F" (Federal) in a shaded cell. Shaded attributes indicate the domain value that FACTS I defines as appropriate for a specific USSGL accounts. 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.**

USSGL PROPRIETARY ACCOUNT ATTRIBUTE DEFINITION REPORT

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	Agency
Covered/Not Covered	Liabilities incurred that are covered by realized budgetary resources as of the balance sheet date (C) or not considered covered by budgetary resources (U).	C - Covered U - Not Covered	N/A for FACTS I	OMB Circular No. A136, II.4.3.4	N/A
Custodial/Noncustodial	Custodial amounts are reported on the Statement of Custodial Activity (SCA) or on the custodial footnote. Noncustodial amounts are not reported on the SCA nor on the custodial footnote.	A - Noncustodial S - Custodial	1/A	SFFAS #7 OMB	Agency
Debit/Credit	Indicates whether the amount reported is debited or credited to the USSGL account.	C - Credit D - Debit	1/A	TFM	Agency
Entity/NonEntity	Assets that the reporting entity has authority to use in its operations (E) or not available to the entity (O).	E - Entity E/O - Entity NonEntity O - NonEntity	N/A for FACTS I	OMB Circular No. A136, II.4.3.3	N/A
Exchange/Nonexchange	Indicates whether the revenue balance being reported is exchange revenue (X) or nonexchange revenue (T).	T - Nonexchange Revenue X - Exchange Revenue	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

Fiscal 2009 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.	Fed/NonFed	Trading Partner	Exch/Nonexch	Budget Subfunction	Cust/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			
1351	Capitalized Loan Interest Receivable - Non-Credit Reform	D	F	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				

Fiscal 2009 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.	Fed/NonFed	Trading Partner	Exch/Nonexch	Budget Subfunction	Cust/Noncust
1559	Foreclosed Property - Allowance	C	N				
1561	Commodities Held Under Price Support and Stabilization Support Programs	D	N				
1569	Commodities - Allowance	C	N				
1571	Stockpile Materials Held in Reserve	D	N				
1572	Stockpile Materials Held for Sale	D	N				
1591	Other Related Property	D	N				
1599	Other Related Property - Allowance	C	N				
1610	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	D	Y	Y			
1611	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	C	Y	Y			
1612	Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	D	Y	Y			
1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	D	Y	Y			
1618	Market Adjustment - Investments	D	Y	Y			
1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	D	Y	Y			
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				

Fiscal 2009 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.	Fed/NonFed	Trading Partner	Exch/Nonexch	Budget Subfunction	Cust/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 - Not Otherwise Classified	C	Y	Y			
2141	Accrued Interest Payable - Debt	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			
2180	Loan Guarantee Liability	C	N				
2190	Other Liabilities With Related Budgetary Obligations	C	Y	Y			
2191	Employee Health Care Liability Incurred but Not Reported	C	N				
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 Nonfiduciary Deposit Funds, Clearing Accounts, and Undeposited Collections	C	Y	Y			
2510	Principal Payable to the Bureau of the Public Debt	C	F	Y			

Fiscal 2009 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.	Fed/NonFed	Trading Partner	Exch/Nonexch	Budget Subfunction	Cust/Noncust
2511	Capitalized Loan Interest Payable - Non-Credit Reform	C	F	Y			
2520	Principal Payable to the Federal Financing Bank	C	F	Y			
2530	Securities Issued by Federal Agencies Under General and Special Financing Authority	C	Y	Y			
2531	Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority	D	Y	Y			
2532	Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	C	Y	Y			
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			
2960	Accounts Payable From Canceled Appropriations	C	Y	Y			
2970	Liability for Capital Transfers to the General Fund of the Treasury	C	F	Y			Y
2980	Custodial Liability	C	Y	Y			S
2985	Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity	C	F	Y			A
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 Corrections of Errors	D					
3109	Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles	D					
3310	Cumulative Results of Operations	C					
3400	Fiduciary Net Assets	C					
3410	Contributions to Fiduciary Net Assets	C					

Fiscal 2009 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.	Fed/NonFed	Trading Partner	Exch/Nonexch	Budget Subfunction	Cust/Noncust
3420	Withdrawals or Distributions of Fiduciary Net Assets	D					
5100	Revenue From Goods Sold	C	Y	Y	X	Y	
5109	Contra Revenue for Goods Sold	D	Y	Y	X	Y	
5200	Revenue From Services Provided	C	Y	Y	X	Y	
5209	Contra Revenue for Services Provided	D	Y	Y	X	Y	
5310	Interest Revenue - Other	C	Y	Y	Y	Y	Y
5311	Interest Revenue - Investments	C	Y	Y	Y	Y	Y
5312	Interest Revenue - Loans Receivable/Uninvested Funds	C	Y	Y	Y	Y	Y
5313	Interest Revenue - Subsidy Amortization	C	N		X	Y	
5317	Contra Revenue for Interest Revenue - Loans Receivable	D	Y	Y	Y	Y	Y
5318	Contra Revenue for Interest Revenue - Investments	D	Y	Y	Y	Y	Y
5319	Contra Revenue for Interest Revenue - Other	D	Y	Y	Y	Y	Y
5320	Penalties, Fines, and Administrative Fees Revenue	C	Y	Y	Y	Y	Y
5329	Contra Revenue for Penalties, Fines, and Administrative Fees	D	Y	Y	Y	Y	Y
5400	Benefit Program Revenue	C	Y	Y	Y	Y	
5409	Contra Revenue for Benefit Program Revenue	D	Y	Y	Y	Y	
5500	Insurance and Guarantee Premium Revenue	C	N		X	Y	
5509	Contra Revenue for Insurance and Guarantee Premium Revenue	D	N		X	Y	
5600	Donated Revenue - Financial Resources	C	N		T		Y
5609	Contra Revenue for Donations - Financial Resources	D	N		T		Y
5610	Donated Revenue - Nonfinancial Resources	C	N		T		
5619	Contra Donated Revenue - Nonfinancial Resources	D	N		T		
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			

Fiscal 2009 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.	Fed/NonFed	Trading Partner	Exch/Nonexch	Budget Subfunction	Cust/Noncust
5775	Nonbudgetary Financing Sources Transferred In	C	F	Y			
5776	Nonbudgetary Financing Sources Transferred Out	D	F	Y			
5780	Imputed Financing Sources	C	F	Y			
5790	Other Financing Sources	C	F	Y			
5791	Adjustment to Financing Sources - Downward Reestimate or Negative Subsidy	D	F	Y			
5795	Seigniorage	C	N				
5800	Tax Revenue Collected - Not Otherwise Classified	C	Y	Y	T		Y
5801	Tax Revenue Collected - Individual	C	Y	Y	T		Y
5802	Tax Revenue Collected - Corporate	C	Y	Y	T		Y
5803	Tax Revenue Collected - Unemployment	C	Y	Y	T		Y
5804	Tax Revenue Collected - Excise	C	Y	Y	T		Y
5805	Tax Revenue Collected - Estate and Gift	C	Y	Y	T		Y
5806	Tax Revenue Collected - Customs	C	Y	Y	T		Y
5820	Tax Revenue Accrual Adjustment - Not Otherwise Classified	C	Y	Y	T		Y
5821	Tax Revenue Accrual Adjustment - Individual	C	Y	Y	T		Y
5822	Tax Revenue Accrual Adjustment - Corporate	C	Y	Y	T		Y
5823	Tax Revenue Accrual Adjustment - Unemployment	C	Y	Y	T		Y
5824	Tax Revenue Accrual Adjustment - Excise	C	Y	Y	T		Y
5825	Tax Revenue Accrual Adjustment - Estate and Gift	C	Y	Y	T		Y
5826	Tax Revenue Accrual Adjustment - Customs	C	Y	Y	T		Y
5830	Contra Revenue for Taxes - Not Otherwise Classified	D	Y	Y	T		Y
5831	Contra Revenue for Taxes - Individual	D	Y	Y	T		Y
5832	Contra Revenue for Taxes - Corporate	D	Y	Y	T		Y
5833	Contra Revenue for Taxes - Unemployment	D	Y	Y	T		Y
5834	Contra Revenue for Taxes - Excise	D	Y	Y	T		Y
5835	Contra Revenue for Taxes - Estate and Gift	D	Y	Y	T		Y
5836	Contra Revenue for Taxes - Customs	D	Y	Y	T		Y
5890	Tax Revenue Refunds - Not Otherwise Classified	D	Y	Y	T		Y
5891	Tax Revenue Refunds - Individual	D	Y	Y	T		Y
5892	Tax Revenue Refunds - Corporate	D	Y	Y	T		Y
5893	Tax Revenue Refunds - Unemployment	D	Y	Y	T		Y
5894	Tax Revenue Refunds - Excise	D	Y	Y	T		Y
5895	Tax Revenue Refunds - Estate and Gift	D	Y	Y	T		Y
5896	Tax Revenue Refunds - Customs	D	Y	Y	T		Y
5900	Other Revenue	C	Y	Y	Y	Y	Y
5909	Contra Revenue for Other Revenue	D	Y	Y	Y	Y	Y
5990	Collections for Others - Statement of Custodial Activity	D	Y	Y	Y	Y	S
5991	Accrued Collections for Others - Statement of Custodial Activity	D	Y	Y	Y	Y	S

Fiscal 2009 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.	Fed/NonFed	Trading Partner	Exch/Nonexch	Budget Subfunction	Cust/Noncust
5993	Offset to Non-Entity Collections - Statement of Changes in Net Position	D	F	Y			A
5994	Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position	D	F	Y			A
5997	Financing Sources Transferred In From Custodial Statement Collections	C	F	Y			A
5998	Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the Treasury	D	F	Y			S
6100	Operating Expenses/Program Costs	D	Y	Y		Y	
6190	Contra Bad Debt Expense - Incurred for Others	C	Y	Y		Y	
6199	Adjustment to Subsidy Expense	C	N			Y	
6310	Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank	D	F	Y		Y	
6320	Interest Expenses on Securities	D	Y	Y		Y	
6330	Other Interest Expenses	D	Y	Y		Y	Y
6340	Interest Expense Accrued on the Liability for Loan Guarantees	D	N			Y	
6400	Benefit Expense	D	Y	Y		Y	
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	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			

Fiscal 2009 USSGL Account Attributes Required for FACTS I Reporting of Detailed Financial Information/1

ADDITIONAL INFORMATION:

1/ For a description of USSGL account attributes, see the "FACTS I USSGL Account Attribute Definitions" in this section.

2/ "Y" in any attribute column indicates that the FACTS I user must provide a value/domain for the attribute. Trading Partner is required with an "F" Federal/NonFederal attribute. See Note 5 for valid attribute values/domains.

3/ A blank space in any attribute column indicates that the FACTS I user should not provide an attribute value/domain.

4/ Shaded areas indicate that the correct attribute value/domain for the USSGL account will be automatically provided by FACTS I.

5/ Fiduciary Activities are not recognized on the agency's financial statements, but are required to be reported on the fiduciary notes to the financial statements (see SFFAS No. 31). Therefore, these fiduciary USSGL accounts 3400, 3410, and 3420 do not crosswalk to any financial statements but they are incuded in the USSGL Chart of Accounts.

6/Attribute values/domains are listed below:

Attribute	Domain		Domain Description
Budget Subfunction	nnn		3-digit budget functional classification subfunction
Custodial/Noncustodial	S		Custodial
	A		Noncustodial
Debit/Credit	C		Credit
	D		Debit
Exchange/Nonexchange	X		Exchange Revenue
	T		Nonexchange Revenue
Federal/NonFederal	F		Federal
	N		NonFederal
Trading Partner	nn		2-digit Treasury Department Code, required with Federal attribute

Fiscal 2009 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

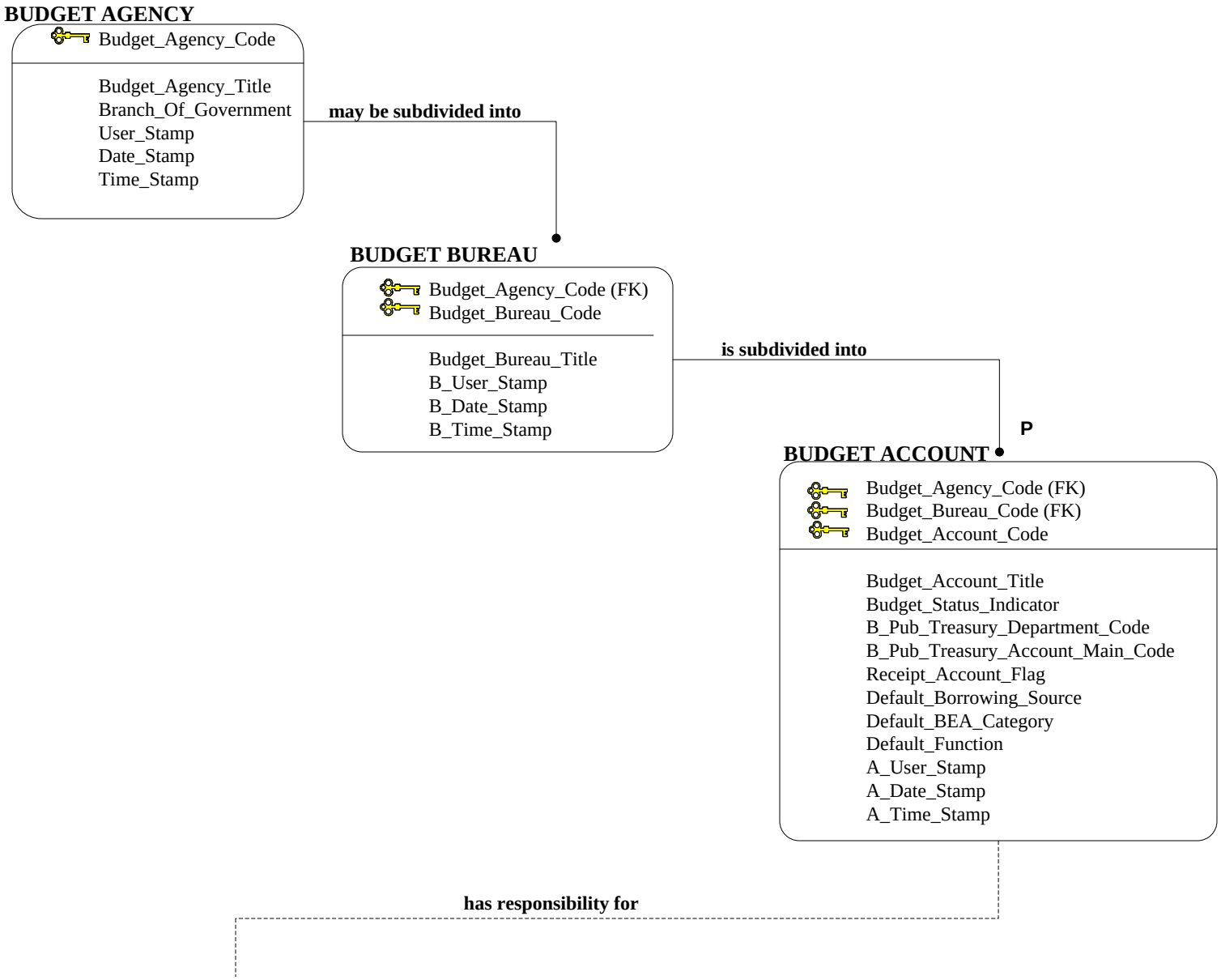
This report provides definitions and related information for all attributes associated with each entry. Agencies will report on those attributes described in the detailed financial information entity.

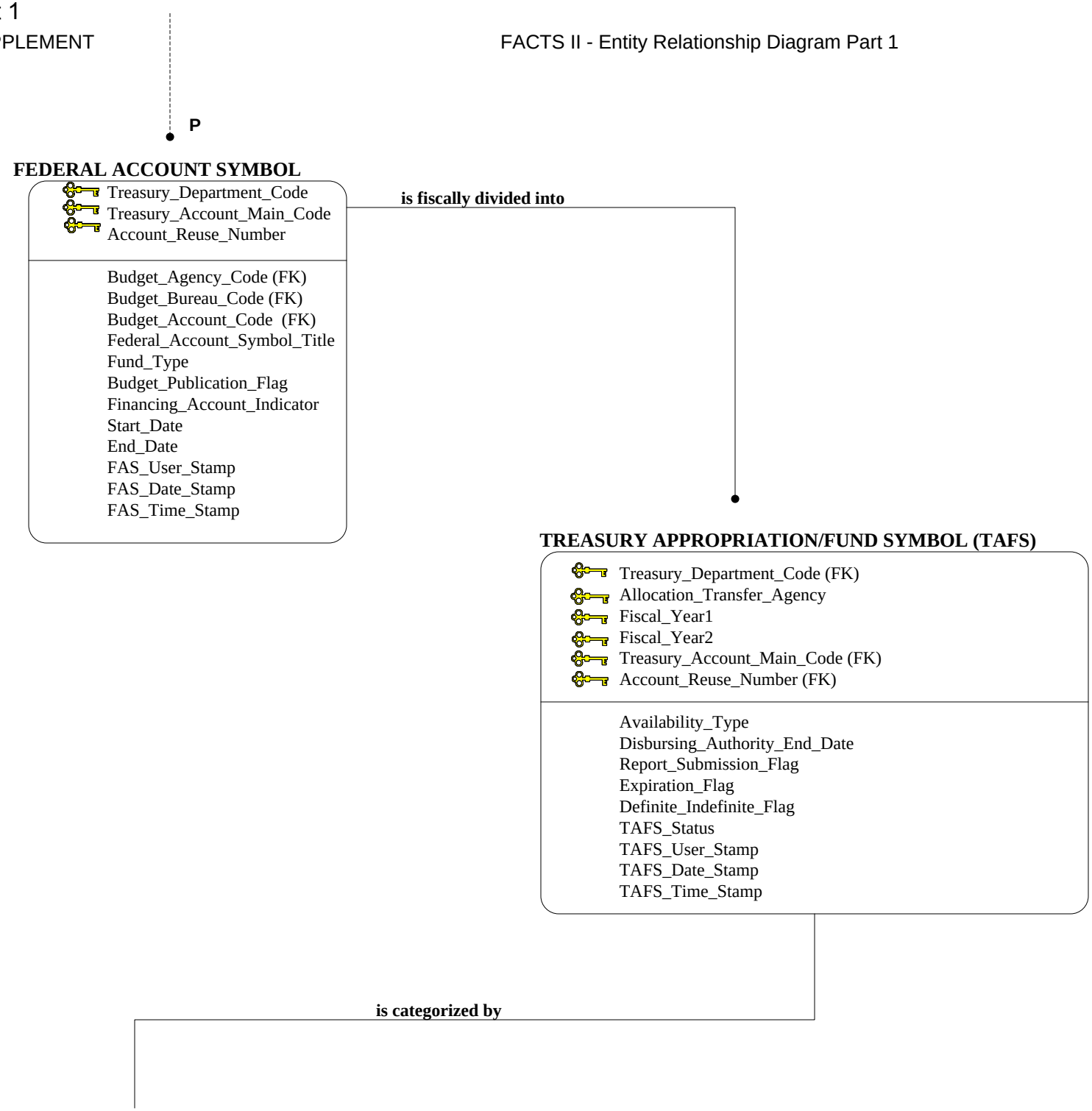
FACTS II USSGL Account Attribute Tables

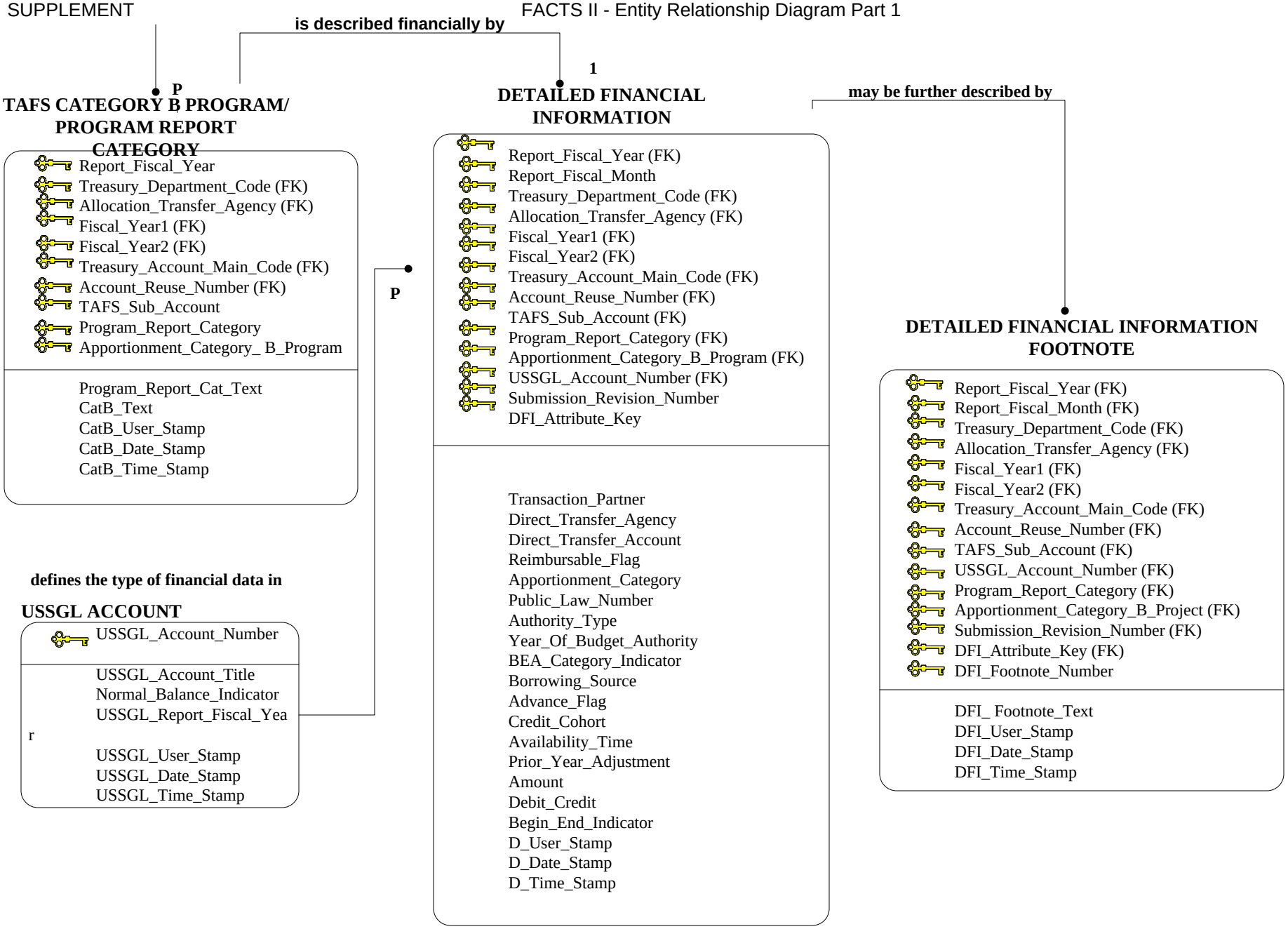
The FACTS II attribute table for fiscal 2009 show USSGL accounts, account titles, and normal balance indicators for USSGL accounts that agencies will use for FACTS II reporting. Also, the tables show related attributes agencies must provide for each USSGL account reported in FACTS II; these columns contain one of three values:

Space	This attribute is **not reported** in FACTS II for the USSGL account.
Y	Yes, report this attribute in FACTS II when this USSGL account is submitted. To determine valid domain values, refer to the Detailed Financial Information portion of the "FACTS II - Attribute Definition Report" in this section.
Other	In some cases, attributes are filled in with a value other than "Y" or space. For example, Begin_End often appears with an "E" (end balance) in a shaded cell. Shaded attributes show the only valid value that FACTS II will accept for a specific USSGL account.

For the latest information, access the FACTS II Web site at **www.fms.treas.gov/factsii/index.html.**


BUDGET AGENCY
Budget_Agency_Code
Budget_Agency_Title
Branch_Of_Government
User_Stamp
Date_Stamp
Time_Stamp
may be subdivided into
BUDGET BUREAU
Budget_Agency_Code (FK)
Budget_Bureau_Code
Budget_Bureau_Title
B_User_Stamp
B_Date_Stamp
B_Time_Stamp
is subdivided into
P
BUDGET ACCOUNT
Budget_Agency_Code (FK)
Budget_Bureau_Code (FK)
Budget_Account_Code
Budget_Account_Title
Budget_Status_Indicator
B_Pub_Treasury_Department_Code
B_Pub_Treasury_Account_Main_Code
Receipt_Account_Flag
Default_Borrowing_Source
Default_BEA_Category
Default_Function
A_User_Stamp
A_Date_Stamp
A_Time_Stamp
has responsibility for


P
FEDERAL ACCOUNT SYMBOL
Treasury_Department_Code
Treasury_Account_Main_Code
Account_Reuse_Number
Budget_Agency_Code (FK)
Budget_Bureau_Code (FK)
Budget_Account_Code (FK)
Federal_Account_Symbol_Title
Fund_Type
Budget_Publication_Flag
Financing_Account_Indicator
Start_Date
End_Date
FAS_User_Stamp
FAS_Date_Stamp
FAS_Time_Stamp
is fiscally divided into
TREASURY APPROPRIATION/FUND SYMBOL (TAFS)
Treasury_Department_Code (FK)
Allocation_Transfer_Agency
Fiscal_Year1
Fiscal_Year2
Treasury_Account_Main_Code (FK)
Account_Reuse_Number (FK)
Availability_Type
Disbursing_Authority_End_Date
Report_Submission_Flag
Expiration_Flag
Definite_Indefinite_Flag
TAFS_Status
TAFS_User_Stamp
TAFS_Date_Stamp
TAFS_Time_Stamp
is categorized by


is described financially by
P
1
TAFS CATEGORY B PROGRAM/ PROGRAM REPORT CATEGORY
Report_Fiscal_Year
Treasury_Department_Code (FK)
Allocation_Transfer_Agency (FK)
Fiscal_Year1 (FK)
Fiscal_Year2 (FK)
Treasury_Account_Main_Code (FK)
Account_Reuse_Number (FK)
TAFS_Sub_Account
Program_Report_Category
Apportionment_Category_ B_Program
Program_Report_Cat_Text
CatB_Text
CatB_User_Stamp
CatB_Date_Stamp
CatB_Time_Stamp
DETAILED FINANCIAL INFORMATION
Report_Fiscal_Year (FK)
Report_Fiscal_Month
Treasury_Department_Code (FK)
Allocation_Transfer_Agency (FK)
Fiscal_Year1 (FK)
Fiscal_Year2 (FK)
Treasury_Account_Main_Code (FK)
Account_Reuse_Number (FK)
TAFS_Sub_Account (FK)
Program_Report_Category (FK)
Apportionment_Category_B_Program (FK)
USSGL_Account_Number (FK)
Submission_Revision_Number
DFI_Attribute_Key
Transaction_Partner
Direct_Transfer_Agency
Direct_Transfer_Account
Reimbursable_Flag
Apportionment_Category
Public_Law_Number
Authority_Type
Year_Of_Budget_Authority
BEA_Category_Indicator
Borrowing_Source
Advance_Flag
Credit_Cohort
Availability_Time
Prior_Year_Adjustment
Amount
Debit_Credit
Begin_End_Indicator
D_User_Stamp
D_Date_Stamp
D_Time_Stamp
may be further described by
DETAILED FINANCIAL INFORMATION FOOTNOTE
Report_Fiscal_Year (FK)
Report_Fiscal_Month (FK)
Treasury_Department_Code (FK)
Allocation_Transfer_Agency (FK)
Fiscal_Year1 (FK)
Fiscal_Year2 (FK)
Treasury_Account_Main_Code (FK)
Account_Reuse_Number (FK)
TAFS_Sub_Account (FK)
USSGL_Account_Number (FK)
Program_Report_Category (FK)
Apportionment_Category_B_Project (FK)
Submission_Revision_Number (FK)
DFI_Attribute_Key (FK)
DFI_Footnote_Number
DFI_ Footnote_Text
DFI_User_Stamp
DFI_Date_Stamp
DFI_Time_Stamp
P
defines the type of financial data in
USSGL ACCOUNT
USSGL_Account_Number
USSGL_Account_Title
Normal_Balance_Indicator
USSGL_Report_Fiscal_Yea
r
USSGL_User_Stamp
USSGL_Date_Stamp
USSGL_Time_Stamp

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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.

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FACTS II - ATTRIBUTE DEFINITION REPORT

BUDGET ACCOUNT

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
A_Date_Stamp	Date when the record was last updated.	N/A	10/Date YYYY/MM/DD	N/A	System
A_Time_Stamp	Time when the record was last updated.	N/A	8/Time HH:MM:SS	N/A	System
A_User_Stamp	Who last updated the record.	N/A	8/A	N/A	System
B_Pub_Treasury_Account_Main_Code	The primary Treasury Account Code printed for each OMB Account in the President's Budget.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500; OMB Circular No. A-11	4/A	P&F	OMB
B_Pub_Treasury_Department_Code	The primary Treasury Department (Agency) Code printed for each OMB Account in the President's Budget.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	2/A	P&F	OMB
Budget_Account_Code	Used in conjunction with the Budget Agency Code and the Budget Bureau Code, the Budget Account Code uniquely represents a Budget Account, which is an administrative or functional subdivision of a Budget Agency and sometimes a Budget Bureau. Budget Accounts are the basic building blocks of budget formulation.	OMB Circular No. A-11	6/A	SF 133, P&F	OMB
Budget_Account_Title	Title assigned by OMB to a budget account.	OMB Circular No. A-11	125/A	SF 133, P&F	OMB
Budget_Agency_Code	A unique code for a department, agency, or establishment of the U.S. Government. The code is assigned by OMB.	OMB Circular No. A-11	3/A	SF 133, P&F	OMB
Budget_Bureau_Code	Used in conjunction with the Budget Agency Code, the Budget Bureau Code represents an organizational unit within an agency. The code is assigned by OMB.	OMB Circular No. A-11	2/A	SF 133, P&F	OMB

FACTS II - ATTRIBUTE DEFINITION REPORT

BUDGET ACCOUNT

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
Budget_Status_Indicator	Indicates whether the OMB account is included within the budget totals published in the President's Budget, based on the terms of the laws. Some presentations in the President's Budget distinguish on-budget totals from off-budget totals for budget authority, outlays, and receipts. (The Budget System and Concepts and Glossary, of the President's Budget)	FIN - Financing Account GSE - Government Sponsored Enterprise OFF - Off budget ON - On budget	3/A	SF 133, P&F	OMB
Default_BEA_Category	Indicates whether the Budget Enforcement Act (BEA) category is mandatory, discretionary.	D - Discretionary M - Mandatory	1/A	P&F	OMB
Default_Borrowing_Source	Indicates whether borrowing source is Treasury, public, or both.	B - Both P - Public T - Treasury	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.	N - No Y - Yes	1/A	General Admin	OMB

FACTS II - ATTRIBUTE DEFINITION REPORT

BUDGET AGENCY

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
Branch_Of_Government	Distinguishes among branches of Government.	E - Executive Branch J - Judicial Branch L - Legislative Branch	1/A	SF 133, P&F	OMB
Budget_Agency_Code	A unique code for a department, agency, or establishment of the U.S. Government. The code is assigned by OMB.	OMB Circular No. A-11	3/A	SF 133, P&F	OMB
Budget_Agency_Title	The title of a department, agency, or establishment of the U.S. Government. The title is assigned by OMB.	OMB Circular No. A-11	125/A	SF 133, P&F	OMB
Date_Stamp	Date when the record was last updated.	N/A	10/Date YYYY/MM/DD	N/A	System
Time_Stamp	Time when the record was last updated.	N/A	8/Time HH:MM:SS	N/A	System
User_Stamp	Who last updated the record.	N/A	8/A	N/A	System

FACTS II - ATTRIBUTE DEFINITION REPORT

BUDGET BUREAU

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
B_Date_Stamp	Date when the record was last updated.	N/A	10/Date YYYY/MM/ DD	N/A	System
B_Time_Stamp	Time when the record was last updated.	N/A	8/Time HH:MM:SS	N/A	System
B_User_Stamp	Who last updated the record.	N/A	8/A	N/A	System
Budget_Agency_Code	A unique code for a department, agency, or establishment of the U.S. Government. The code is assigned by OMB.	OMB Circular No. A-11	3/A	SF 133, P&F	OMB
Budget_Bureau_Code	Used in conjunction with the Budget Agency Code, the Budget Bureau Code represents an organizational unit within an agency. The code is assigned by OMB.	OMB Circular No. A-11	2/A	SF 133, P&F	OMB
Budget_Bureau_Title	The title of an organizational unit within an agency. The title is assigned by OMB.	OMB Circular No. A-11	125/A	SF 133, P&F	OMB

FACTS II - ATTRIBUTE DEFINITION REPORT

DETAILED FINANCIAL INFORMATION

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
Account_Reuse_Number	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.	F - Advanced from Future Year P - Advanced in Prior 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	SF133,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

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.	B - Borrowing Authority C - Contract Authority D - Advance Appropriation P - Appropriation R - Re-appropriation S - Spending Authority From Offsetting Collections	1/A	SF 133, FMS 2108, P&F	Agency
Availability_Time	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.	F - Federal Financing Bank P - Public T - Treasury	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/DD	N/A	System
D_Time_Stamp	Time when the record was last updated.	N/A	8/Time HH:MM:SS	N/A	System
D_User_Stamp	Who last updated the record.	N/A	8/A	N/A	System

FACTS II - ATTRIBUTE DEFINITION REPORT

DETAILED FINANCIAL INFORMATION

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
Debit/Credit	Indicates whether the amount reported is debited or credited to the USSGL account.	C - Credit D - Debit	1/A	SF 133, FMS 2108, P&F	Agency
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	SF133,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	SF133,FMS 2108, P&F	Agency
Fiscal_Year1	For multiyear funds only. The first year of fund availability under law that a TAFS may incur obligations. Blank indicates annual or no-year funds.	4 - digit year Blank	4/A	SF 133, FMS 2108, P&F	Treasury, Agency
Fiscal_Year2	For annual and multiyear funds, the last year of funds availability under law that a TAFS may incur new obligations. For no-year Treasury appropriation/fund symbols, "X" indicates that funds are available until the purposes for which the funds were made available are accomplished.	4 - digit year M - M account X - No year	4/A	SF 133, FMS 2108, P&F	Treasury, Agency

FACTS II - ATTRIBUTE DEFINITION REPORT

DETAILED FINANCIAL INFORMATION

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
Prior_Year_Adjustment	Changes to obligated or unobligated balances that occurred in the previous fiscal year but were not recorded in the appropriate TAFS as of October 1 of the current fiscal year. Exclude upward and downward adjustments to current-year/prior-year obligations and most reclassifications from clearing accounts.	B - Adjustments to prior-year reporting backdated in Treasury's Central Accounting system B/P - B and P, as individually defined, are both valid values. B/P/X - B, P, and X, as individually defined, are valid values. B/X - B and X, as individually, are valid values. P - Adjustments to prior-year reporting not backdated in Treasury's Central Accounting system. P/X - P and X, as individually defined, are valid values. X - Not an adjustment to prior-year reporting	1/A	SF 133, FMS 2108	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

FACTS II - ATTRIBUTE DEFINITION REPORT

DETAILED FINANCIAL INFORMATION

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
Public_Law_Number	The number of a specific law enacted by the Congress and signed by the President. For example, the 554th Law of the 106th Congress would be Public Law 106-554. The specific Public Law number will determine where the USSGL account information is crosswalked. Use the most current Public Law number.	N/A	7/A	SF 133, FMS 2108	Agency
Reimbursable_Flag	Indicates whether amounts for goods, services, and joint project support are financed by offsetting collections.	D - Direct R - Reimbursable	1/A	SF133, P&F	Agency
Report_Fiscal_Month	Month at end of period covered by report. For example, October is 01, December is 03, March is 06, June is 09, and September is 12.	2 - digit month	2/A	SF 133, FMS 2108, P&F	Agency
Report_Fiscal_Year	Fiscal year covered by report.	4 - digit year	4/A	SF 133, FMS 2108, P&F	Agency
Submission_Revision_Number	An adjustment to previously submitted data. The submission revision number for an original submission has a value of 0.	Numeric	3/N	SF 133, FMS 2108, P&F	Agency
TAFS_Sub_Account	Normally, filled with zero to indicate no subaccount. When used, indicates a Treasury defined subdivision of TAFS.	N/A	3/A	FMS 2108	Agency
Transaction_Partner	Indicates type of entity involved in transactions with the reporting entity (that is, other Federal entities (F), non-Federal entities such as Private/Local/State/Tribal/Foreign governments (X), or exceptions for other non-Federal partners (E)).	E - NonFederal Exception F - Federal X - NonFederal	1/A	SF 133	Agency
Treasury_Account_Main_Code	Used in conjunction with Treasury Department Code, the Treasury Account Main Code identifies the specific purpose as described in one or more acts of Congress for which Federal agencies may incur obligations and make payments out of the Treasury.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	4/A	SF 133, FMS 2108, P&F	OMB, Treasury

FACTS II - ATTRIBUTE DEFINITION REPORT

DETAILED FINANCIAL INFORMATION

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
Treasury_Department_Code	Used in conjunction with the Treasury Account Main Code, the Treasury Department Code represents the department, agency, or establishment of the U.S. Government that is responsible for the Federal account symbol. The Treasury Department Code is assigned by the Department of the Treasury.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	2/A	SF 133, FMS 2108, P&F	Treasury
USSGL_Account_Number	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	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.	BAL - Outlays from balances brought forward NEW - Outlays from new budget authority	3/A	P&F	Agency

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, 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	SF133,FMS 2108, P&F	Agency
DFI_Attribute_Key	Combination of nearly all non-key attributes, with the exception of Debit_Credit, Amount, Expiration_Flag, TAFS_Status, User_Stamp, Date_Stamp, and Time_Stamp.	See non-key attributes.	See non-key attributes.	See non-key attributes.	System
DFI_Date_Stamp	Date when the record was last updated.	N/A	10/Date YYYY/MM/ DD	N/A	System
DFI_Footnote_Number	A sequence number used to distinguish different footnotes that are associated with one or more pieces of detailed information.	N/A	Numeric/ Tiny int.	SF 133, FMS 2108	Agency
DFI_Footnote_Text	Footnote (or text explanation) associated with one or more pieces of detailed financial information.	N/A	5000/A	SF 133, FMS 2108	Agency
DFI_Time_Stamp	Time when the record was updated.	N/A	8/Time HH:MM:SS	N/A	System
DFI_User_Stamp	Who last updated the record.	N/A	8/A	N/A	System
Fiscal_Year1	For multiyear funds only. The first year of fund availability under law that a TAFS may incur obligations. Blank indicates annual or no-year funds.	4 - digit year Blank	4/A	SF 133, FMS 2108, P&F	Treasury, Agency

FACTS II - ATTRIBUTE DEFINITION REPORT

DETAILED FINANCIAL INFORMATION FOOTNOTE

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
Fiscal_Year2	For annual and multiyear funds, the last year of funds availability under law that a TAFS may incur new obligations. For no-year Treasury appropriation/fund symbols, "X" indicates that funds are available until the purposes for which the funds were made available are accomplished.	4 - digit year M - M account X - No year	4/A	SF 133, FMS 2108, P&F	Treasury, 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
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

FACTS II - ATTRIBUTE DEFINITION REPORT

DETAILED FINANCIAL INFORMATION FOOTNOTE

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
Treasury_Department_Code	Used in conjunction with the Treasury Account Main Code, the Treasury Department Code represents the department, agency, or establishment of the U.S. Government that is responsible for the Federal account symbol. The Treasury Department Code is assigned by the Department of the Treasury.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	2/A	SF 133, FMS 2108, P&F	Treasury
USSGL_Account_Number	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	Agency

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.	N - Federal account symbol not printed in President's Budget Y - Federal account symbol printed in President's Budget	1/A	P&F	OMB
End_Date	Date when all TAFS corresponding to the Federal account symbol, have been canceled. In most cases, this attribute will be blank. An example is when an agency is terminated and all its associated TAFS have been canceled.	N/A	10/Date YYYY/MM/DD	General Admin	Treasury, Agency
FAS_Date_Stamp	Date when the record was last updated.	N/A	10/Date YYYY/MM/DD	N/A	System
FAS_Time_Stamp	Time when the record was last updated.	N/A	8/Time HH:MM:SS	N/A	System
FAS_User_Stamp	Who last updated the record.	N/A	8/A	N/A	System

FACTS II - ATTRIBUTE DEFINITION REPORT

FEDERAL ACCOUNT SYMBOL

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
Federal_Account_Symbol_Title	Title of Federal Account Symbol. The title is assigned by Treasury.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	125/A	SF 133, FMS 2108, P&F	Treasury
Financing_Account_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 the Treasury.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	4/A	SF 133, FMS 2108, P&F	OMB, Treasury
Treasury_Department_Code	Used in conjunction with the Treasury Account Main Code, the Treasury Department Code represents the department, agency, or establishment of the U.S. Government that is responsible for the Federal account symbol. The Treasury Department Code is assigned by the Department of the Treasury.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	2/A	SF 133, FMS 2108, P&F	Treasury

FACTS II - ATTRIBUTE DEFINITION REPORT

TAFS CATEGORY B PROGRAM/PROGRAM REPORT CATEGORY

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
Account_Reuse_Number	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.	4 - digit year Blank	4/A	SF 133, FMS 2108, P&F	Treasury, Agency
Fiscal_Year2	For annual and multiyear funds, the last year of funds availability under law that a TAFS may incur new obligations. For no-year Treasury appropriation/fund symbols, "X" indicates that funds are available until the purposes for which the funds were made available are accomplished.	4 - digit year M - M account X - No year	4/A	SF 133, FMS 2108, P&F	Treasury, Agency
Program_Report_Cat._Text	The text description associated with the program report category.	N/A	25/A	SF 133	OMB, Agency

FACTS II - ATTRIBUTE DEFINITION REPORT

TAFS CATEGORY B PROGRAM/PROGRAM REPORT CATEGORY

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
Program_Report_Category	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
Report_Fiscal_Year	Fiscal year covered by report.	4 - digit year	4/A	SF 133, FMS 2108, P&F	Agency
TAFS_Sub_Account	Normally, filled with zero to indicate no subaccount. When used, indicates a Treasury defined subdivision of TAFS.	N/A	3/A	FMS 2108	Agency
Treasury_Account_Main_Code	Used in conjunction with Treasury Department Code, the Treasury Account Main Code identifies the specific purpose as described in one or more acts of Congress for which Federal agencies may incur obligations and make payments out of the Treasury.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	4/A	SF 133, FMS 2108, P&F	OMB, Treasury
Treasury_Department_Code	Used in conjunction with the Treasury Account Main Code, the Treasury Department Code represents the department, agency, or establishment of the U.S. Government that is responsible for the Federal account symbol. The Treasury Department Code is assigned by the Department of the Treasury.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	2/A	SF 133, FMS 2108, P&F	Treasury

FACTS II - ATTRIBUTE DEFINITION REPORT

TREASURY APPROPRIATION/FUND SYMBOL (TAFS)

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
Account_Reuse_Number	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.	N - No Y - Yes	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.	4 - digit year Blank	4/A	SF 133, FMS 2108, P&F	Treasury, Agency
Fiscal_Year2	For annual and multiyear funds, the last year of funds availability under law that a TAFS may incur new obligations. For no-year Treasury appropriation/fund symbols, "X" indicates that funds are available until the purposes for which the funds were made available are accomplished.	4 - digit year M - M account X - No year	4/A	SF 133, FMS 2108, P&F	Treasury, Agency
Report_Submission_Flag	Indicates whether or not the TAFS submits budget execution information to OMB and Treasury.	N - No Y - Yes	1/A	SF 133, FMS 2108, P&F	OMB, Treasury

FACTS II - ATTRIBUTE DEFINITION REPORT

TREASURY APPROPRIATION/FUND SYMBOL (TAFS)

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
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.	E - Expired U - Unexpired	1/A	SF 133, FMS 2108	System
TAFS_Time_Stamp	Time when the record was last updated.	N/A	8/Time HH:MM:SS	N/A	System
TAFS_User_Stamp	Who last updated the record.	N/A	8/A	N/A	System
Treasury_Account_Main_Code	Used in conjunction with Treasury Department Code, the Treasury Account Main Code identifies the specific purpose as described in one or more acts of Congress for which Federal agencies may incur obligations and make payments out of the Treasury.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	4/A	SF 133, FMS 2108, P&F	OMB, Treasury
Treasury_Department_Code	Used in conjunction with the Treasury Account Main Code, the Treasury Department Code represents the department, agency, or establishment of the U.S. Government that is responsible for the Federal account symbol. The Treasury Department Code is assigned by the Department of the Treasury.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	2/A	SF 133, FMS 2108, P&F	Treasury

FACTS II - ATTRIBUTE DEFINITION REPORT

USSGL ACCOUNT

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
Normal_Balance_Indicator	Normal condition of the balance in an USSGL account (debit or credit).	C - Credit D - Debit	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	Agency
USSGL_Account_Title	Name of the USSGL account.	Treasury Financial Manual Vol. I Supplement No. 2	125/A	SF 133, FMS 2108, P&F	USSGL Board
USSGL_Date_Stamp	Date when the record was last updated.	N/A	10/Date YYYY/MM/ DD	N/A	System
USSGL_Report_Fiscal_Year	Fiscal year when each USSGL account and normal balance indicator is valid.	4 - digit year	4/A	N/A	USSGL Board
USSGL_Time_Stamp	Time when the record was last updated.	N/A	8/Time HH:MM:SS	N/A	System
USSGL_User_Stamp	Who last updated the record.	N/A	8/A	N/A	System

Fiscal 2009 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information/1

USSGL ACCOUNT			USSGL ACCOUNT ATTRIBUTES/1																		
No.	USSGL Account Title	FACTS II Norm Bal./2	Debit/ Credit	Begin/ End	Auth Type	Reimb Flag	Apport Cat	Apport Cat B	Program Rpt Cat	Public Law	Trans Partner	Dir Trans Agy	Dir Trans Account	Year of BA	Adv Flag	Avail Time	BEA Cat	Borrow Source	PY Adj	TAFS Status	Def/Indef
1010	Fund Balance With Treasury	D	Y	E															Y	U/E	
1120	Imprest Funds	D	Y	E															Y	U	
1130	Funds Held by the Public	D	Y	E															Y	U/E	
1195	Other Monetary Assets	D	Y	E															Y	U/E	
1340	Interest Receivable	D	Y	E							Y								Y	U	
1610	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	D	Y	B															Y	U	
1610	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	D	Y	E															Y	U	
1611	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	C	Y	E															Y	U	
1612	Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	D	Y	E															Y	U	
1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	D	Y	E															Y	U	
1618	Market Adjustment - Investments	D	Y	E							Y								Y	U	
1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	D	Y	B							Y								Y	U	
1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	D	Y	E							Y								Y	U	
1621	Discount on Securities Other Than the Bureau of the Public Debt Securities	C	Y	E															Y	U	
1622	Premium on Securities Other Than the Bureau of the Public Debt Securities	D	Y	E															Y	U	
1623	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities	D	Y	E															Y	U	
1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	D	Y	B															Y	U	
1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	D	Y	E															Y	U	
1631	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	C	Y	E															Y	U	

Fiscal 2009 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information/1

USSGL ACCOUNT			USSGL ACCOUNT ATTRIBUTES/1																		
No.	USSGL Account Title	FACTS II Norm Bal./2	Debit/ Credit	Begin/ End	Auth Type	Reimb Flag	Apport Cat	Apport Cat B	Program Rpt Cat	Public Law	Trans Partner	Dir Trans Agy	Dir Trans Account	Year of BA	Adv Flag	Avail Time	BEA Cat	Borrow Source	PY Adj	TAFS Status	Def/Indef
1633	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	D	Y	E															Y	U	
1638	Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	D	Y	E															Y	U	
4032	Estimated Indefinite Contract Authority	D	Y	E						Y										U	
4034	Anticipated Adjustments to Contract Authority	C	Y	E																U	
4042	Estimated Indefinite Borrowing Authority	D	Y	E						Y										U	
4044	Anticipated Reductions to Borrowing Authority	C	Y	E																U	
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		Y	U	Y
4112	Liquidation of Deficiency - Appropriations	D	Y	E						Y							Y		Y	U	
4114	Appropriated Trust or Special Fund Receipts	D	Y	E	Y					Y							Y		Y	U	Y
4115	Loan Subsidy Appropriation	D	Y	E	Y					Y							Y		Y	U	
4117	Loan Administrative Expense Appropriation	D	Y	E	Y					Y							Y		Y	U	
4118	Reestimated Loan Subsidy Appropriation	D	Y	E						Y							Y		Y	U	
4119	Other Appropriations Realized	D	Y	E	Y					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		Y	U	
4122	Authority Adjusted for Interest on the Bureau of the Public Debt Securities	D	Y	E						Y							Y		Y	U	

Fiscal 2009 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information/1

USSGL ACCOUNT			USSGL ACCOUNT ATTRIBUTES/1																		
No.	USSGL Account Title	FACTS II Norm Bal./2	Debit/ Credit	Begin/ End	Auth Type	Reimb Flag	Apport Cat	Apport Cat B	Program Rpt Cat	Public Law	Trans Partner	Dir Trans Agy	Dir Trans Account	Year of BA	Adv Flag	Avail Time	BEA Cat	Borrow Source	PY Adj	TAFS Status	Def/Indef
4123	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction/Cancellation	D	Y	E	Y					Y							Y		Y	U	
4124	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation	C	Y	E						Y							Y		Y	U	
4125	Loan Modification Adjustment Transfer Appropriation	D	Y	E						Y							Y		Y	U	
4126	Amounts Appropriated From Specific Invested TAFS - Receivable	D	Y	B						Y							Y		Y	U/E	Y
4126	Amounts Appropriated From Specific Invested TAFS - Receivable	D	Y	E						Y							Y		Y	U/E	Y
4127	Amounts Appropriated From Specific Invested TAFS - Payable	C	Y	B													Y		Y	U/E	Y
4127	Amounts Appropriated From Specific Invested TAFS - Payable	C	Y	E													Y		Y	U/E	Y
4128	Amounts Appropriated From Specific Invested TAFS - Transfers-In	D	Y	E	Y					Y							Y		Y	U/E	Y
4129	Amounts Appropriated From Specific Invested TAFS - Transfers-Out	C	Y	E						Y							Y		Y	U/E	Y
4130	Appropriation To Liquidate Contract Authority Withdrawn	C	Y	E															Y	U/E	Y
4131	Current-Year Contract Authority Realized	D	Y	E						Y							Y		Y	U	
4132	Substitution of Contract Authority	C	Y	E	Y												Y		Y	U	Y
4133	Decreases to Indefinite Contract Authority	C	Y	E													Y		Y	U/E	Y
4134	Contract Authority Withdrawn	C	Y	E															Y	U/E	Y
4135	Contract Authority Liquidated	C	Y	E	Y					Y							Y		Y	U/E	Y
4136	Contract Authority To Be Liquidated by Trust Funds	C	Y	B													Y		Y	U/E	Y
4136	Contract Authority To Be Liquidated by Trust Funds	C	Y	E													Y		Y	U/E	Y
4137	Transfers of Contract Authority	D	Y	B						Y		Y	Y				Y		Y	U/E	Y
4137	Transfers of Contract Authority	D	Y	E						Y		Y	Y				Y		Y	U/E	Y
4138	Appropriation To Liquidate Contract Authority	D	Y	E						Y							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	Y	U/E	Y
4141	Current-Year Borrowing Authority Realized	D	Y	E						Y							Y	Y	Y	U	

Fiscal 2009 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information/1

USSGL ACCOUNT			USSGL ACCOUNT ATTRIBUTES/1																		
No.	USSGL Account Title	FACTS II Norm Bal./2	Debit/ Credit	Begin/ End	Auth Type	Reimb Flag	Apport Cat	Apport Cat B	Program Rpt Cat	Public Law	Trans Partner	Dir Trans Agy	Dir Trans Account	Year of BA	Adv Flag	Avail Time	BEA Cat	Borrow Source	PY Adj	TAFS Status	Def/Indef
4143	Decreases to Indefinite Borrowing Authority	C	Y	E													Y	Y	Y	U/E	Y
4144	Borrowing Authority Withdrawn	C	Y	E														Y	Y	U/E	Y
4145	Borrowing Authority Converted to Cash	C	Y	E														Y	Y	U/E	Y
4146	Actual Repayments of Debt, Current-Year Authority	C	Y	E	Y												Y		Y	U/E	
4147	Actual Repayments of Debt, Prior-Year Balances	C	Y	E															Y	U/E	
4148	Resources Realized From Borrowing Authority	D	Y	E															Y	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		Y	U	Y
4151	Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority	C	Y	E													Y		Y	U/E	
4152	Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances	C	Y	E															Y	U/E	
4157	Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation	D	Y	E						Y							Y		Y	U	
4158	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	D	Y	E						Y							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		Y	U/E	
4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	D	Y	E						Y		Y	Y				Y		Y	U/E	
4167	Allocations of Realized Authority - Transferred From Invested Balances	D	Y	E						Y		Y	Y				Y		Y	U/E	
4168	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction	D	Y	E						Y		Y	Y				Y		Y	U	
4170	Transfers - Current-Year Authority	D	Y	E	Y					Y		Y	Y				Y		Y	U	

Fiscal 2009 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information/1

USSGL ACCOUNT			USSGL ACCOUNT ATTRIBUTES/1																		
No.	USSGL Account Title	FACTS II Norm Bal./2	Debit/ Credit	Begin/ End	Auth Type	Reimb Flag	Apport Cat	Apport Cat B	Program Rpt Cat	Public Law	Trans Partner	Dir Trans Agy	Dir Trans Account	Year of BA	Adv Flag	Avail Time	BEA Cat	Borrow Source	PY Adj	TAFS Status	Def/Indef
4171	Nonallocation Transfers of Invested Balances - Receivable	D	Y	B						Y		Y	Y				Y		Y	U/E	
4171	Nonallocation Transfers of Invested Balances - Receivable	D	Y	E						Y		Y	Y				Y		Y	U/E	
4172	Nonallocation Transfers of Invested Balances - Payable	C	Y	B						Y		Y	Y				Y		Y	U/E	
4172	Nonallocation Transfers of Invested Balances - Payable	C	Y	E						Y		Y	Y				Y		Y	U/E	
4173	Nonallocation Transfers of Invested Balances - Transferred	D	Y	E						Y		Y	Y				Y		Y	U/E	
4175	Allocation Transfers of Current-Year Authority for Noninvested Accounts	D	Y	E	Y					Y		Y	Y				Y		Y	U	
4176	Allocation Transfers of Prior-Year Balances	D	Y	E								Y	Y						Y	U/E	
4180	Anticipated Transfers - Prior-Year Balances	D	Y	E																U	
4190	Transfers - Prior-Year Balances	D	Y	E								Y	Y						Y	U	
4191	Balance Transfers - Extension of Availability Other Than Reappropriations	D	Y	E								Y	Y						Y	U/E	
4192	Balance Transfers - Unexpired to Expired	D	Y	E								Y	Y						Y	U/E	
4195	Transfer of Obligated Balances	D	Y	E																U/E	
4199	Transfer of Expired Expenditure Transfers - Receivable	D	Y	E								Y	Y				Y		Y	U/E	
4201	Total Actual Resources - Collected	D	Y	B																U/E	
4201	Total Actual Resources - Collected	D	Y	E																U/E	
4210	Anticipated Reimbursements and Other Income	D	Y	E																U	
4212	Liquidation of Deficiency - Offsetting Collections	D	Y	E						Y							Y		Y	U	
4215	Anticipated Appropriation Trust Fund Expenditure Transfers	D	Y	E																U	
4221	Unfilled Customer Orders Without Advance	D	Y	B							Y						Y		Y	U/E	
4221	Unfilled Customer Orders Without Advance	D	Y	E							Y						Y		Y	U/E	
4222	Unfilled Customer Orders With Advance	D	Y	B							Y						Y		Y	U/E	
4222	Unfilled Customer Orders With Advance	D	Y	E							Y						Y		Y	U/E	
4225	Appropriation Trust Fund Expenditure Transfers - Receivable	D	Y	B													Y		Y	U/E	

Fiscal 2009 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information/1

USSGL ACCOUNT			USSGL ACCOUNT ATTRIBUTES/1																		
No.	USSGL Account Title	FACTS II Norm Bal./2	Debit/ Credit	Begin/ End	Auth Type	Reimb Flag	Apport Cat	Apport Cat B	Program Rpt Cat	Public Law	Trans Partner	Dir Trans Agy	Dir Trans Account	Year of BA	Adv Flag	Avail Time	BEA Cat	Borrow Source	PY Adj	TAFS Status	Def/Indef
4225	Appropriation Trust Fund Expenditure Transfers - Receivable	D	Y	E													Y		Y	U/E	
4230	Unfilled Customer Orders Without Advance - Transferred	D	Y	E							Y	Y	Y				Y		Y	U/E	
4231	Unfilled Customer Orders With Advance - Transferred	C	Y	E							Y						Y		Y	U/E	
4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	D	Y	E								Y	Y				Y		Y	U/E	
4233	Reimbursements and Other Income Earned - Receivable - Transferred	D	Y	E							Y	Y	Y				Y		Y	U/E	
4234	Other Federal Receivables - Transferred	D	Y	E								Y	Y				Y		Y	U/E	
4251	Reimbursements and Other Income Earned - Receivable	D	Y	B							Y						Y		Y	U/E	
4251	Reimbursements and Other Income Earned - Receivable	D	Y	E							Y						Y		Y	U/E	
4252	Reimbursements and Other Income Earned - Collected	D	Y	E							Y						Y		Y	U/E	
4255	Appropriation Trust Fund Expenditure Transfers - Collected	D	Y	E													Y		Y	U/E	
4260	Actual Collections of "governmental-type" Fees	D	Y	E													Y		Y	U/E	
4261	Actual Collections of Business-Type Fees	D	Y	E													Y		Y	U/E	
4262	Actual Collections of Loan Principal	D	Y	E													Y		Y	U/E	
4263	Actual Collections of Loan Interest	D	Y	E													Y		Y	U/E	
4264	Actual Collections of Rent	D	Y	E													Y		Y	U/E	
4265	Actual Collections From Sale of Foreclosed Property	D	Y	E													Y		Y	U/E	
4266	Other Actual Business-Type Collections From Non-Federal Sources	D	Y	E													Y		Y	U/E	
4267	Other Actual "governmental-type" Collections From Non-Federal Sources	D	Y	E													Y		Y	U/E	
4271	Actual Program Fund Subsidy Collected	D	Y	E													Y		Y	U/E	
4273	Interest Collected From Treasury	D	Y	E													Y		Y	U/E	
4275	Actual Collections From Liquidating Fund	D	Y	E													Y		Y	U/E	
4276	Actual Collections From Financing Fund	D	Y	E													Y		Y	U/E	
4277	Other Actual Collections - Federal	D	Y	E													Y		Y	U/E	
4283	Interest Receivable From Treasury	D	Y	B													Y		Y	U/E	
4283	Interest Receivable From Treasury	D	Y	E													Y		Y	U/E	
4285	Receivable From the Liquidating Fund	D	Y	B													Y		Y	U/E	

Fiscal 2009 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information/1

USSGL ACCOUNT			USSGL ACCOUNT ATTRIBUTES/1																		
No.	USSGL Account Title	FACTS II Norm Bal./2	Debit/ Credit	Begin/ End	Auth Type	Reimb Flag	Apport Cat	Apport Cat B	Program Rpt Cat	Public Law	Trans Partner	Dir Trans Agy	Dir Trans Account	Year of BA	Adv Flag	Avail Time	BEA Cat	Borrow Source	PY Adj	TAFS Status	Def/Indef
4285	Receivable From the Liquidating Fund	D	Y	E													Y		Y	U/E	
4286	Receivable From the Financing Fund	D	Y	B													Y		Y	U/E	
4286	Receivable From the Financing Fund	D	Y	E													Y		Y	U/E	
4287	Other Federal Receivables	D	Y	B													Y		Y	U/E	
4287	Other Federal Receivables	D	Y	E													Y		Y	U/E	
4290	Amortization and Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	D	Y	E													Y		Y	U	
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															Y	U/E	
4350	Canceled Authority	C	Y	E													Y		Y	U/E	
4351	Partial or Early Cancellation of Authority With a U.S. Treasury Warrant	C	Y	E													Y		Y	U/E	
4355	Cancellation of Appropriation From Unavailable Receipts	C	Y	E													Y		Y	U/E	
4356	Cancellation of Appropriation From Invested Balances	C	Y	E													Y		Y	U/E	
4357	Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds	C	Y	E													Y		Y	U/E	
4382	Temporary Reduction - New Budget Authority	C	Y	E	Y					Y							Y		Y	U	
4383	Temporary Reduction - Prior-Year Balances	C	Y	E	Y					Y							Y		Y	U	
4384	Temporary Reduction/Cancellation Returned by Appropriation	C	Y	B	Y					Y							Y		Y	U	
4384	Temporary Reduction/Cancellation Returned by Appropriation	C	Y	E	Y					Y							Y		Y	U	
4387	Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority	C	Y	E	Y					Y							Y		Y	U	
4388	Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances	C	Y	E	Y					Y							Y		Y	U	
4391	Adjustments to Indefinite No-Year Authority	C	Y	E						Y							Y		Y	U	
4392	Permanent Reduction - New Budget Authority	C	Y	E	Y					Y							Y	Y	Y	U	Y
4393	Permanent Reduction - Prior-Year Balances	C	Y	E	Y					Y							Y	Y	Y	U/E	Y

Fiscal 2009 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information/1

USSGL ACCOUNT			USSGL ACCOUNT ATTRIBUTES/1																		
No.	USSGL Account Title	FACTS II Norm Bal./2	Debit/ Credit	Begin/ End	Auth Type	Reimb Flag	Apport Cat	Apport Cat B	Program Rpt Cat	Public Law	Trans Partner	Dir Trans Agy	Dir Trans Account	Year of BA	Adv Flag	Avail Time	BEA Cat	Borrow Source	PY Adj	TAFS Status	Def/Indef
4394	Receipts Unavailable for Obligation Upon Collection	C	Y	B						Y							Y		Y	U	Y
4394	Receipts Unavailable for Obligation Upon Collection	C	Y	E						Y							Y		Y	U	Y
4395	Authority Unavailable for Obligation Pursuant to Public Law - Temporary	C	Y	E	Y					Y							Y		Y	U	
4397	Receipts and Appropriations Temporarily Precluded From Obligation	C	Y	B	Y					Y							Y		Y	U	
4397	Receipts and Appropriations Temporarily Precluded From Obligation	C	Y	E	Y					Y							Y		Y	U	
4398	Offsetting Collections Temporarily Precluded From Obligation	C	Y	B						Y							Y		Y	U	
4398	Offsetting Collections Temporarily Precluded From Obligation	C	Y	E						Y							Y		Y	U	
4399	Special and Trust Fund Refunds and Recoveries Temporarily Precluded From Obligation	C	Y	E						Y									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															Y	U	
4450	Unapportioned Authority	C	Y	E															Y	U	
4510	Apportionments	C	Y	E												Y				U	
4590	Apportionments - Anticipated Resources - Programs Subject to Apportionment	C	Y	E												Y				U	
4610	Allotments - Realized Resources	C	Y	E																U	
4620	Unobligated Funds Exempt From Apportionment	C	Y	B															Y	U	
4620	Unobligated Funds Exempt From Apportionment	C	Y	E															Y	U	
4630	Funds Not Available for Commitment/Obligation	C	Y	E																U	
4650	Allotments - Expired Authority	C	Y	B															Y	E	
4650	Allotments - Expired Authority	C	Y	E															Y	E	
4690	Anticipated Resources - Programs Exempt From Apportionment	C	Y	E																U	
4700	Commitments - Programs Subject to Apportionment	C	Y	E																U	
4720	Commitments - Programs Exempt From Apportionment	C	Y	E																U	

Fiscal 2009 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information/1

USSGL ACCOUNT			USSGL ACCOUNT ATTRIBUTES/1																		
No.	USSGL Account Title	FACTS II Norm Bal./2	Debit/ Credit	Begin/ End	Auth Type	Reimb Flag	Apport Cat	Apport Cat B	Program Rpt Cat	Public Law	Trans Partner	Dir Trans Agy	Dir Trans Account	Year of BA	Adv Flag	Avail Time	BEA Cat	Borrow Source	PY Adj	TAFS Status	Def/Indef
4801	Undelivered Orders - Obligations, Unpaid	C	Y	B		Y	Y	Y	Y										Y	U/E	
4801	Undelivered Orders - Obligations, Unpaid	C	Y	E		Y	Y	Y	Y										Y	U/E	
4802	Undelivered Orders - Obligations, Prepaid/Advanced	C	Y	B		Y	Y	Y	Y					Y			Y		Y	U/E	
4802	Undelivered Orders - Obligations, Prepaid/Advanced	C	Y	E		Y	Y	Y	Y					Y			Y		Y	U/E	
4831	Undelivered Orders - Obligations Transferred, Unpaid	C	Y	E								Y	Y						Y	U/E	
4832	Undelivered Orders - Obligations Transferred, Prepaid/Advanced	C	Y	E								Y	Y						Y	U/E	
4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	D	Y	E															Y	U/E	
4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	D	Y	E													Y		Y	U/E	
4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	C	Y	E		Y	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		Y	U/E	
4901	Delivered Orders - Obligations, Unpaid	C	Y	B		Y	Y	Y	Y										Y	U/E	
4901	Delivered Orders - Obligations, Unpaid	C	Y	E		Y	Y	Y	Y										Y	U/E	
4902	Delivered Orders - Obligations, Paid	C	Y	E		Y	Y	Y	Y					Y			Y		Y	U/E	
4908	Authority Outlayed Not Yet Disbursed	C	Y	B		Y	Y	Y	Y					Y			Y		Y	U	
4908	Authority Outlayed Not Yet Disbursed	C	Y	E		Y	Y	Y	Y					Y			Y		Y	U	
4931	Delivered Orders - Obligations Transferred, Unpaid	C	Y	E								Y	Y						Y	U/E	
4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	D	Y	E															Y	U/E	
4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	D	Y	E							Y						Y		Y	U/E	
4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	C	Y	E		Y	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		Y	U/E	
Note: Credit Reform account(s) require additional information for the Credit Cohort attribute in the FACTS II system.																					

Fiscal 2009 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.

Fiscal 2009 USSGL Account Attributes Required for FACTS II Reporting - Easy Reference

Attribute	Domain Value	Domain Definition
Advance_Flag	F	Advanced from Future Year
Advance_Flag	P	Advanced in Prior Year
Advance_Flag	X	Not Applicable
Apportionment_Category	A	Category A
Apportionment_Category	B	Category B
Apportionment_Category	C	Exempt From Apportionment
Authority_Type	D	Advance Appropriation
Authority_Type	P	Appropriation
Authority_Type	B	Borrowing Authority
Authority_Type	C	Contract Authority
Authority_Type	R	Re-appropriation
Authority_Type	S	Spending Authority From Offsetting Collections
Availability_Time	A	Available in current period
Availability_Time	S	Available in subsequent period
Begin_End_Indicator/2	B	Beginning Balance
Begin_End_Indicator/2	E	Ending Balance
BEA_Category_Indicator	D	Discretionary
BEA_Category_Indicator	M	Mandatory
Borrowing_Source	F	Federal Financing Bank
Borrowing_Source	P	Public
Borrowing_Source	T	Treasury
Debit/Credit	C	Credit
Debit/Credit	D	Debit
Definite_Indefinite_Flag/2	D	Definite
Definite_Indefinite_Flag/2	I	Indefinite
Normal_Balance_Indicator/2	C	Credit
Normal_Balance_Indicator/2	D	Debit

Attribute	Domain Value	Domain Definition
Prior_Year_Adjustment	B	Adjustments to prior-year reporting backdated in Treasury's Central Accounting system
Prior_Year_Adjustment	P	Adjustments to prior-year reporting not backdated in Treasury's Central Accounting system.
Prior_Year_Adjustment	X	Not an adjustment to prior-year reporting
Reimbursable_Flag	D	Direct
Reimbursable_Flag	R	Reimbursable
TAFS_Status/2	E	Expired
TAFS_Status/2	U	Unexpired
Transaction_Partner	F	Federal
Transaction_Partner	X	NonFederal
Transaction_Partner	E	NonFederal Exception
Year_Of_Budget_Authority	BAL	Outlays from balances brought forward
Year_Of_Budget_Authority	NEW	Outlays from new budget authority

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U.S. Government Standard General Ledger

SECTION V. USSGL Crosswalks to Standard External Reports

This section includes crosswalks for use in fiscal 2009. These crosswalks map USSGL accounts to external reports in accordance with current reporting guidance from the Office of Management and Budget (OMB), the Federal Accounting Standards Advisory Board (FASAB), and the Financial Management Service (FMS).

Each report crosswalk lists the proper USSGL accounts and applicable attributes for each line and/or column on the reports. Attributes identify information subsidiary to the basic 4-digit USSGL accounts. This subsidiary information is necessary to meet external reporting requirements. See Section IV for additional information on attributes.

All crosswalks require preclosing USSGL account balances.

The following are crosswalks from the USSGL Chart of Accounts to standard external reports required by OMB and FMS:

Page Number

- SF 133: Report on Budget Execution and Budgetary Resources …… V - 3
- FMS 2108: Yearend Closing Statement ……..…… V - 27
- Budget Program and Financing (P&F) Schedule Prior Year Actual Column……. V - 37
- OMB Form and Content Financial Statements[1]
  - Balance Sheet……. V - 65
  - Statement of Net Cost …… V - 85
  - Statement of Changes in Net Position…… V - 89
  - Statement of Budgetary Resources (crosswalk merged with SF 133: Report on Budget Execution and Budgetary Resources, pages V - 3 through V - 20)
  - Statement of Custodial Activity……. V - 95

[1] OMB Circular No. A-136, "Financial Reporting Requirements" (Form and Content), dated June 29, 2007, states that the Statement of Financing is no longer a basic statement but rather a schedule, "Reconciliation of Net Cost of Operations to the Budget," in the notes to the financial statements. Preparers of financial statements may refer to OMB Circular No. A-136, revised July 24, 2006, for Statement of Financing guidance by accessing the OMB Web site at **http://www.whitehouse.gov/omb/circulars/a136/a136_revised_2006.pdf**. The USSGL TFM T/L S2 06-02, Statement of Financing crosswalk, provides guidance in preparing the OMB schedule,"Reconciliation of Net Cost of Operations to the Budget." See the USSGL Web site at **http://www.fms.treas.gov/ussgl/selection_page.html**.

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USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources and Statement of Budgetary Resources/2 for Fiscal 2009 Reporting

				USSGL Account Attributes/1														
133 Line No.	SBR/9 Line No.	USSGL Account	USSGL Account Title	Debit / Credit	Begin / End	Auth Type	Public Law	Apport Cat	Program Rpt Cat	Apport Cat B	Reimb Flag	Avail Time	Trans Partner	PY Adj	Debit	Credit	TAFS Status	Addl. Info.
BUDGETARY RESOURCES																		
1	**1**	**Unobligated balance; start of year**																6, 11
1A	**1**	**Brought forward, October 1 (+ or -)**																11
1A	1	4122	Authority Adjusted for Interest on the Bureau of the Public Debt Securities		B									X	+	-	U	
1A	1	4126	Amounts Appropriated From Specific Invested TAFS - Receivable		B									X	+	-	U/E	
1A	1	4127	Amounts Appropriated From Specific Invested TAFS - Payable		B									X	+	-	U/E	
1A	1	4136	Contract Authority To Be Liquidated by Trust Funds		B									X	+	-	U/E	
1A	1	4137	Transfers of Contract Authority		B									X	+	-	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									X	+	-	U/E	
1A	1	4171	Nonallocation Transfers of Invested Balances - Receivable		B									X	+	-	U/E	
1A	1	4172	Nonallocation Transfers of Invested Balances - Payable		B									X	+	-	U/E	
1A	1	4201	Total Actual Resources - Collected		B										+	-	U/E	
1A	1	4221	Unfilled Customer Orders Without Advance		B								F/E	X	+	-	U/E	
1A	1	4222	Unfilled Customer Orders With Advance		B									X	+	-	U/E	
1A	1	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		B									X	+	-	U/E	
1A	1	4251	Reimbursements and Other Income Earned - Receivable		B								F/E	X	+	-	U/E	
1A	1	4283	Interest Receivable From Treasury		B									X	+	-	U/E	
1A	1	4285	Receivable From the Liquidating Fund		B									X	+	-	U/E	
1A	1	4286	Receivable From the Financing Fund		B									X	+	-	U/E	
1A	1	4287	Other Federal Receivables		B									X	+	-	U/E	
1A	1	4384	Temporary Reduction/Cancellation Returned by Appropriation		B									X	+	-	U/E	
1A	1	4394	Receipts Unavailable for Obligation Upon Collection		B									X	+	-	U	
1A	1	4397	Receipts and Appropriations Temporarily Precluded From Obligation		B									X	+	-	U	
1A	1	4398	Offsetting Collections Temporarily Precluded From Obligation		B									X	+	-	U	
1A	1	4801	Undelivered Orders - Obligations, Unpaid		B									X	+	-	U/E	
1A	1	4802	Undelivered Orders - Obligations, Prepaid/Advanced		B									X	+	-	U/E	
1A	1	4901	Delivered Orders - Obligations, Unpaid		B									X	+	-	U/E	
1A	1	4908	Authority Outlayed Not Yet Disbursed		B									X	+	-	U	
1B	**1**	**Adjustment to unobligated balance brought forward , October 1 (+ or -)**																2, 11, 26
1B	1	4111	Debt Liquidation Appropriations		E		###-###							B	+	-	U/E	
1B	1	4112	Liquidation of Deficiency - Appropriations		E		###-###							B	+	-	U/E	
1B	1	4114	Appropriated Trust or Special Fund Receipts		E		###-###							B	+	-	U/E	
1B	1	4115	Loan Subsidy Appropriation		E		###-###							B	+	-	U/E	

USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources and Statement of Budgetary Resources/2 for Fiscal 2009 Reporting

				USSGL Account Attributes/1														
133 Line No.	SBR/9 Line No.	USSGL Account	USSGL Account Title	Debit / Credit	Begin / End	Auth Type	Public Law	Apport Cat	Program Rpt Cat	Apport Cat B	Reimb Flag	Avail Time	Trans Partner	PY Adj	Debit	Credit	TAFS Status	Addl. Info.
1B	1	4117	Loan Administrative Expense Appropriation		E		###-###							B	+	-	U/E	
1B	1	4118	Reestimated Loan Subsidy Appropriation		E		###-###							B	+	-	U/E	
1B	1	4119	Other Appropriations Realized		E		###-###							B	+	-	U/E	
1B	1	4122	Authority Adjusted for Interest on the Bureau of the Public Debt Securities		E		###-###							B	+	-	U/E	
1B	1	4123	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction/Cancellation		E	P	###-###							P	+	-	U/E	
1B	1	4123	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction/Cancellation		E	S	###-###							P	+	-	U/E	
1B	1	4123	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction/Cancellation		E	P	###-###							B	+	-	U/E	
1B	1	4123	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction/Cancellation		E	S	###-###							B	+	-	U/E	
1B	1	4124	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation		E		###-###							B	+	-	U/E	
1B	1	4124	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation		E		###-###							P	+	-	U/E	
1B	1	4125	Loan Modification Adjustment Transfer Appropriation		E		###-###							B	+	-	U/E	
1B	1	4126	Amounts Appropriated From Specific Invested TAFS - Receivable		E		###-###							B	+	-	U/E	
1B	1	4126	Amounts Appropriated From Specific Invested TAFS - Receivable		E		###-###							P	+	-	U/E	
1B	1	4127	Amounts Appropriated From Specific Invested TAFS - Payable		E		###-###							B	+	-	U/E	
1B	1	4127	Amounts Appropriated From Specific Invested TAFS - Payable		E		###-###							P	+	-	U/E	
1B	1	4128	Amounts Appropriated From Specific Invested TAFS - Transfers-In		E	P	###-###							B	+	-	U/E	
1B	1	4128	Amounts Appropriated From Specific Invested TAFS - Transfers-In		E	B	###-###							B	+	-	U/E	
1B	1	4129	Amounts Appropriated From Specific Invested TAFS - Transfers-Out		E		###-###							B	+	-	U/E	
1B	1	4130	Appropriation To Liquidate Contract Authority Withdrawn		E									B	+	-	U/E	
1B	1	4131	Current-Year Contract Authority Realized		E		###-###							P	+	-	U/E	
1B	1	4132	Substitution of Contract Authority		E									P	+	-	U/E	
1B	1	4133	Decreases to Indefinite Contract Authority		E									P	+	-	U/E	
1B	1	4134	Contract Authority Withdrawn		E									P	+	-	U/E	
1B	1	4135	Contract Authority Liquidated		E	P	###-###							B	+	-	U/E	
1B	1	4135	Contract Authority Liquidated		E	P	###-###							P	+	-	U/E	
1B	1	4135	Contract Authority Liquidated		E	S	###-###							P	+	-	U/E	
1B	1	4135	Contract Authority Liquidated		E	S	###-###							B	+	-	U/E	
1B	1	4136	Contract Authority To Be Liquidated by Trust Funds		E		###-###							P	+	-	U/E	
1B	1	4137	Transfers of Contract Authority		E		###-###							P	+	-	U/E	
1B	1	4137	Transfers of Contract Authority		E		###-###							B	+	-	U/E	
1B	1	4138	Appropriation To Liquidate Contract Authority		E		###-###							P	+	-	U/E	
1B	1	4138	Appropriation To Liquidate Contract Authority		E		###-###							B	+	-	U/E	
1B	1	4140	Substitution of Borrowing Authority		E	P								B	+	-	U/E	
1B	1	4140	Substitution of Borrowing Authority		E	S								B	+	-	U/E	
1B	1	4141	Current-Year Borrowing Authority Realized		E		###-###							P	+	-	U/E	
1B	1	4143	Decreases to Indefinite Borrowing Authority		E									P	+	-	U/E	

USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources and Statement of Budgetary Resources/2 for Fiscal 2009 Reporting

				USSGL Account Attributes/1														
133 Line No.	SBR/9 Line No.	USSGL Account	USSGL Account Title	Debit / Credit	Begin / End	Auth Type	Public Law	Apport Cat	Program Rpt Cat	Apport Cat B	Reimb Flag	Avail Time	Trans Partner	PY Adj	Debit	Credit	TAFS Status	Addl. Info.
1B	1	4144	Borrowing Authority Withdrawn		E									P	+	-	U/E	
1B	1	4146	Actual Repayments of Debt, Current-Year Authority		E									B	+	-	U/E	
1B	1	4147	Actual Repayments of Debt, Prior-Year Balances		E									B	+	-	U/E	
1B	1	4150	Reappropriations		E		###-###							B	+	-	U/E	
1B	1	4151	Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority		E									B	+	-	U/E	
1B	1	4152	Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances		E									B	+	-	U/E	
1B	1	4158	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation		E		###-###							P	+	-	U/E	
1B	1	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances		E		###-###							B	+	-	U/E	
1B	1	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances		E		###-###							P	+	-	U/E	
1B	1	4167	Allocations of Realized Authority - Transferred From Invested Balances		E		###-###							B	+	-	U/E	
1B	1	4168	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction		E		###-###							B	+	-	U/E	
1B	1	4168	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction		E		###-###							P	+	-	U/E	
1B	1	4170	Transfers - Current-Year Authority		E		###-###							B	+	-	U/E	
1B	1	4171	Nonallocation Transfers of Invested Balances - Receivable		E		###-###							B	+	-	U/E	
1B	1	4171	Nonallocation Transfers of Invested Balances - Receivable		E		###-###							P	+	-	U/E	
1B	1	4172	Nonallocation Transfers of Invested Balances - Payable		E		###-###							B	+	-	U/E	
1B	1	4172	Nonallocation Transfers of Invested Balances - Payable		E		###-###							P	+	-	U/E	
1B	1	4173	Nonallocation Transfers of Invested Balances - Transferred		E		###-###							B	+	-	U/E	
1B	1	4175	Allocation Transfers of Current-Year Authority for Noninvested Accounts		E		###-###							B	+	-	U/E	
1B	1	4176	Allocation Transfers of Prior-Year Balances		E									B	+	-	U/E	
1B	1	4190	Transfers - Prior-Year Balances		E									B	+	-	U/E	
1B	1	4191	Balance Transfers - Extension of Availability Other Than Reappropriations		E									B	+	-	U/E	
1B	1	4192	Balance Transfers - Unexpired to Expired		E									B	+	-	U/E	
1B	1	4199	Transfer of Expired Expenditure Transfers - Receivable		E									P	+	-	U/E	
1B	1	4212	Liquidation of Deficiency - Offsetting Collections		E									B	+	-	U/E	
1B	1	4221	Unfilled Customer Orders Without Advance		E								F/E	B	+	-	U/E	
1B	1	4221	Unfilled Customer Orders Without Advance		E								F/E	P	+	-	U/E	
1B	1	4222	Unfilled Customer Orders With Advance		E									B	+	-	U/E	
1B	1	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		E									B	+	-	U/E	
1B	1	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		E									P	+	-	U/E	
1B	1	4230	Unfilled Customer Orders Without Advance - Transferred		E								F/E	B	+	-	U/E	
1B	1	4230	Unfilled Customer Orders Without Advance - Transferred		E								F/E	P	+	-	U/E	
1B	1	4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred		E									B	+	-	U/E	
1B	1	4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred		E									P	+	-	U/E	
1B	1	4233	Reimbursements and Other Income Earned - Receivable - Transferred		E								F/E	B	+	-	U/E	
1B	1	4233	Reimbursements and Other Income Earned - Receivable - Transferred		E								F/E	P	+	-	U/E	
1B	1	4234	Other Federal Receivables - Transferred		E									B	+	-	U/E	

USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources and Statement of Budgetary Resources/2 for Fiscal 2009 Reporting

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133 Line No.	SBR/9 Line No.	USSGL Account	USSGL Account Title	Debit / Credit	Begin / End	Auth Type	Public Law	Apport Cat	Program Rpt Cat	Apport Cat B	Reimb Flag	Avail Time	Trans Partner	PY Adj	Debit	Credit	TAFS Status	Addl. Info.
1B	1	4234	Other Federal Receivables - Transferred		E									P	+	-	U/E	
1B	1	4251	Reimbursements and Other Income Earned - Receivable		E								F/E	B	+	-	U/E	
1B	1	4251	Reimbursements and Other Income Earned - Receivable		E								F/E	P	+	-	U/E	
1B	1	4252	Reimbursements and Other Income Earned - Collected		E									B	+	-	U/E	
1B	1	4255	Appropriation Trust Fund Expenditure Transfers - Collected		E									B	+	-	U/E	
1B	1	4260	Actual Collections of "governmental-type" Fees		E									B	+	-	U/E	
1B	1	4261	Actual Collections of Business-Type Fees		E									B	+	-	U/E	
1B	1	4262	Actual Collections of Loan Principal		E									B	+	-	U/E	
1B	1	4263	Actual Collections of Loan Interest		E									B	+	-	U/E	
1B	1	4264	Actual Collections of Rent		E									B	+	-	U/E	
1B	1	4265	Actual Collections From Sale of Foreclosed Property		E									B	+	-	U/E	
1B	1	4266	Other Actual Business-Type Collections From Non-Federal Sources		E									B	+	-	U/E	
1B	1	4267	Other Actual "governmental-type" Collections From Non-Federal Sources		E									B	+	-	U/E	
1B	1	4271	Actual Program Fund Subsidy Collected		E									B	+	-	U/E	
1B	1	4273	Interest Collected From Treasury		E									B	+	-	U/E	
1B	1	4275	Actual Collections From Liquidating Fund		E									B	+	-	U/E	
1B	1	4276	Actual Collections From Financing Fund		E									B	+	-	U/E	
1B	1	4277	Other Actual Collections - Federal		E									B	+	-	U/E	
1B	1	4283	Interest Receivable From Treasury		E									B	+	-	U/E	
1B	1	4283	Interest Receivable From Treasury		E									P	+	-	U/E	
1B	1	4285	Receivable From the Liquidating Fund		E									B	+	-	U/E	
1B	1	4285	Receivable From the Liquidating Fund		E									P	+	-	U/E	
1B	1	4286	Receivable From the Financing Fund		E									B	+	-	U/E	
1B	1	4286	Receivable From the Financing Fund		E									P	+	-	U/E	
1B	1	4287	Other Federal Receivables		E									B	+	-	U/E	
1B	1	4287	Other Federal Receivables		E									P	+	-	U/E	
1B	1	4290	Amortization and Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds		E									B	+	-	U/E	
1B	1	4320	Adjustments for Changes in Prior-Year Allocations of Budgetary Resources		E									P	+	-	U/E	
1B	1	4350	Canceled Authority		E									B	+	-	U/E	
1B	1	4350	Canceled Authority		E									P	+	-	U/E	
1B	1	4351	Partial or Early Cancellation of Authority With a U.S. Treasury Warrant		E									B	+	-	U/E	
1B	1	4351	Partial or Early Cancellation of Authority With a U.S. Treasury Warrant		E									P	+	-	U/E	
1B	1	4355	Cancellation of Appropriation From Unavailable Receipts		E									B	+	-	U/E	
1B	1	4355	Cancellation of Appropriation From Unavailable Receipts		E									P	+	-	U/E	
1B	1	4356	Cancellation of Appropriation From Invested Balances		E									B	+	-	U/E	
1B	1	4356	Cancellation of Appropriation From Invested Balances		E									P	+	-	U/E	
1B	1	4357	Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds		E									P	+	-	U/E	
1B	1	4382	Temporary Reduction - New Budget Authority		E		###-###							P	+	-	U/E	

USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources and Statement of Budgetary Resources/2 for Fiscal 2009 Reporting

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1B	1	4383	Temporary Reduction - Prior-Year Balances		E		###-###							P	+	-	U/E	
1B	1	4384	Temporary Reduction/Cancellation Returned by Appropriation		E	P	###-###							P	+	-	U/E	
1B	1	4384	Temporary Reduction/Cancellation Returned by Appropriation		E	D	###-###							P	+	-	U/E	
1B	1	4384	Temporary Reduction/Cancellation Returned by Appropriation		E	S	###-###							P	+	-	U/E	
1B	1	4387	Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority		E		###-###							B	+	-	U/E	
1B	1	4388	Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances		E		###-###							B	+	-	U/E	
1B	1	4391	Adjustments to Indefinite No-Year Authority		E		###-###							B	+	-	U/E	
1B	1	4392	Permanent Reduction - New Budget Authority		E		###-###							B	+	-	U/E	
1B	1	4393	Permanent Reduction - Prior-Year Balances		E		###-###							B	+	-	U/E	
1B	1	4394	Receipts Unavailable for Obligation Upon Collection		E		###-###							B	+	-	U/E	
1B	1	4394	Receipts Unavailable for Obligation Upon Collection		E		###-###							P	+	-	U/E	
1B	1	4397	Receipts and Appropriations Temporarily Precluded From Obligation		E		###-###							B	+	-	U/E	
1B	1	4397	Receipts and Appropriations Temporarily Precluded From Obligation		E		###-###							P	+	-	U/E	
1B	1	4398	Offsetting Collections Temporarily Precluded From Obligation		E		###-###							B	+	-	U/E	
1B	1	4398	Offsetting Collections Temporarily Precluded From Obligation		E		###-###							P	+	-	U/E	
1B	1	4399	Special and Trust Fund Refunds and Recoveries Temporarily Precluded From Obligation		E		###-###							B	+	-	U/E	
1B	1	4399	Special and Trust Fund Refunds and Recoveries Temporarily Precluded From Obligation		E		###-###							P	+	-	U/E	
1B	1	4801	Undelivered Orders - Obligations, Unpaid		E									B	+	-	U/E	
1B	1	4801	Undelivered Orders - Obligations, Unpaid		E									P	+	-	U/E	
1B	1	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E									B	+	-	U/E	
1B	1	4831	Undelivered Orders - Obligations Transferred, Unpaid		E									B	+	-	U/E	
1B	1	4831	Undelivered Orders - Obligations Transferred, Unpaid		E									P	+	-	U/E	
1B	1	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries		E									B	+	-	U/E	
1B	1	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries		E									P	+	-	U/E	
1B	1	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected		E									B	+	-	U/E	
1B	1	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E									B	+	-	U/E	
1B	1	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E									P	+	-	U/E	
1B	1	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E									B	+	-	U/E	
1B	1	4901	Delivered Orders - Obligations, Unpaid		E									B	+	-	U/E	
1B	1	4901	Delivered Orders - Obligations, Unpaid		E									P	+	-	U/E	
1B	1	4902	Delivered Orders - Obligations, Paid		E									B	+	-	U/E	
1B	1	4908	Authority Outlayed Not Yet Disbursed		E									B	+	-	U/E	
1B	1	4931	Delivered Orders - Obligations Transferred, Unpaid		E									P	+	-	U/E	
1B	1	4931	Delivered Orders - Obligations Transferred, Unpaid		E									B	+	-	U/E	

USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources and Statement of Budgetary Resources/2 for Fiscal 2009 Reporting

				USSGL Account Attributes/1														
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1B	1	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries		E									B	+	-	U/E	
1B	1	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries		E									P	+	-	U/E	
1B	1	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected		E									B	+	-	U/E	
1B	1	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E									B	+	-	U/E	
1B	1	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E									P	+	-	U/E	
1B	1	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E									B	+	-	U/E	
2	**2**	**Recoveries of prior year unpaid obligations:**																12
2A	**N/A**	**Actual**																
2A	2	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries		E									X	+	-	U/E	
2A	2	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries		E									X	+	-	U/E	
2B	**N/A**	**Anticipated**																
2B	2	4310	Anticipated Recoveries of Prior-Year Obligations	D	E										+	-	U	5
3	**3**	**Budget authority:**																
3A	**3A**	**Appropriation:**																13
3A1	**N/A**	**Actual**																
3A1	3A	4111	Debt Liquidation Appropriations		E		###-###							X	+	-	U	
3A1	3A	4112	Liquidation of Deficiency - Appropriations		E		###-###							X	+	-	U	
3A1	3A	4114	Appropriated Trust or Special Fund Receipts		E		###-###							X	+	-	U	
3A1	3A	4115	Loan Subsidy Appropriation		E		###-###							X	+	-	U	
3A1	3A	4117	Loan Administrative Expense Appropriation		E		###-###							X	+	-	U	
3A1	3A	4118	Reestimated Loan Subsidy Appropriation		E		###-###							X	+	-	U	
3A1	3A	4119	Other Appropriations Realized		E		###-###							X	+	-	U	
3A1	3A	4122	Authority Adjusted for Interest on the Bureau of the Public Debt Securities		E		###-###							X	+	-	U	4
3A1	3A	4122	Authority Adjusted for Interest on the Bureau of the Public Debt Securities		B		###-###							X	-	+	U	4
3A1	3A	4123	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction/Cancellation		E	P	###-###							X	+	-	U/E	
3A1	3A	4124	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation		E		###-###							X	+	-	U	
3A1	3A	4125	Loan Modification Adjustment Transfer Appropriation		E		###-###							X	+	-	U	
3A1	3A	4126	Amounts Appropriated From Specific Invested TAFS - Receivable		E		###-###							X	+	-	U/E	4
3A1	3A	4126	Amounts Appropriated From Specific Invested TAFS - Receivable		B		###-###							X	-	+	U/E	4
3A1	3A	4127	Amounts Appropriated From Specific Invested TAFS - Payable		E		###-###							X	+	-	U/E	4
3A1	3A	4127	Amounts Appropriated From Specific Invested TAFS - Payable		B		###-###							X	-	+	U/E	4
3A1	3A	4128	Amounts Appropriated From Specific Invested TAFS - Transfers-In		E	P	###-###							X	+	-	U/E	

USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources and Statement of Budgetary Resources/2 for Fiscal 2009 Reporting

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3A1	3A	4129	Amounts Appropriated From Specific Invested TAFS - Transfers-Out		E		###-###							X	+	-	U/E	
3A1	3A	4138	Appropriation To Liquidate Contract Authority		E		###-###							X	+	-	U/E	
3A1	3A	4150	Reappropriations		E		###-###							X	+	-	U	
3A1	3A	4157	Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation		E		###-###							X	+	-	U	
3A1	3A	4384	Temporary Reduction/Cancellation Returned by Appropriation		E	P	###-###							X	+	-	U	4
3A1	3A	4384	Temporary Reduction/Cancellation Returned by Appropriation		B	P	###-###							X	-	+	U	4
3A1	3A	4384	Temporary Reduction/Cancellation Returned by Appropriation		E	D	###-###							X	+	-	U	4
3A1	3A	4384	Temporary Reduction/Cancellation Returned by Appropriation		B	D	###-###							X	-	+	U	4
3A1	3A	4391	Adjustments to Indefinite No-Year Authority	D	E		###-###							X	+	-	U	
3A1	3A	4394	Receipts Unavailable for Obligation Upon Collection		E		###-###							X	+	-	U	4
3A1	3A	4394	Receipts Unavailable for Obligation Upon Collection		B		###-###							X	-	+	U	4
3A2	**N/A**	**Anticipated**																
3A2	3A	4120	Appropriations Anticipated - Indefinite		E		###-###								+	-	U	5
3B	**3B**	**Borrowing authority**																
3B	3B	4042	Estimated Indefinite Borrowing Authority		E		###-###								+	-	U	5
3B	3B	4128	Amounts Appropriated From Specific Invested TAFS - Transfers-In		E	B	###-###							X	+	-	U	
3B	3B	4141	Current-Year Borrowing Authority Realized		E		###-###							X	+	-	U	
3C	**3C**	**Contract authority**																
3C	3C	4032	Estimated Indefinite Contract Authority		E		###-###								+	-	U	5
3C	3C	4131	Current-Year Contract Authority Realized		E		###-###							X	+	-	U	
3D	**3D**	**Spending authority from offsetting collections (gross):**																
3D1	**3D1**	**Earned**																
3D1a	**3D1a**	**Collected**																
3D1a	3D1a	4212	Liquidation of Deficiency - Offsetting Collections		E									X	+	-	U/E	
3D1a	3D1a	4252	Reimbursements and Other Income Earned - Collected		E									X	+	-	U/E	
3D1a	3D1a	4260	Actual Collections of "governmental-type" Fees		E									X	+	-	U/E	
3D1a	3D1a	4261	Actual Collections of Business-Type Fees		E									X	+	-	U/E	
3D1a	3D1a	4262	Actual Collections of Loan Principal		E									X	+	-	U/E	
3D1a	3D1a	4263	Actual Collections of Loan Interest		E									X	+	-	U/E	
3D1a	3D1a	4264	Actual Collections of Rent		E									X	+	-	U/E	
3D1a	3D1a	4265	Actual Collections From Sale of Foreclosed Property		E									X	+	-	U/E	
3D1a	3D1a	4266	Other Actual Business-Type Collections From Non-Federal Sources		E									X	+	-	U/E	
3D1a	3D1a	4267	Other Actual "governmental-type" Collections From Non-Federal Sources		E									X	+	-	U/E	
3D1a	3D1a	4271	Actual Program Fund Subsidy Collected		E									X	+	-	U/E	

USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources and Statement of Budgetary Resources/2 for Fiscal 2009 Reporting

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3D1a	3D1a	4273	Interest Collected From Treasury		E									X	+	-	U/E	
3D1a	3D1a	4275	Actual Collections From Liquidating Fund		E									X	+	-	U/E	
3D1a	3D1a	4276	Actual Collections From Financing Fund		E									X	+	-	U/E	
3D1a	3D1a	4277	Other Actual Collections - Federal		E									X	+	-	U/E	
3D1a	3D1a	4290	Amortization and Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds		E									X	+	-	U	
3D1a	3D1a	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected		E									X	+	-	U/E	
3D1a	3D1a	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected		E									X	+	-	U/E	
3D1b	**3D1b**	**Change in receivables from Federal sources**																
3D1b	3D1b	4251	Reimbursements and Other Income Earned - Receivable		E								F/E	X	+	-	U/E	4
3D1b	3D1b	4251	Reimbursements and Other Income Earned - Receivable		B								F/E	X	-	+	U/E	4
3D1b	3D1b	4283	Interest Receivable From Treasury		E									X	+	-	U/E	4
3D1b	3D1b	4283	Interest Receivable From Treasury		B									X	-	+	U/E	4
3D1b	3D1b	4285	Receivable From the Liquidating Fund		E									X	+	-	U/E	4
3D1b	3D1b	4285	Receivable From the Liquidating Fund		B									X	-	+	U/E	4
3D1b	3D1b	4286	Receivable From the Financing Fund		E									X	+	-	U/E	4
3D1b	3D1b	4286	Receivable From the Financing Fund		B									X	-	+	U/E	4
3D1b	3D1b	4287	Other Federal Receivables		E									X	+	-	U/E	4
3D1b	3D1b	4287	Other Federal Receivables		B									X	-	+	U/E	4
3D2	**3D2**	**Change in unfilled customer orders (+ or -):**																
3D2a	**3D2a**	**Advance received**																
3D2a	3D2a	4222	Unfilled Customer Orders With Advance		E									X	+	-	U/E	4
3D2a	3D2a	4222	Unfilled Customer Orders With Advance		B									X	-	+	U/E	4
3D2b	**3D2b**	**Without advance from Federal sources**																
3D2b	3D2b	4221	Unfilled Customer Orders Without Advance		E								F/E	X	+	-	U/E	4
3D2b	3D2b	4221	Unfilled Customer Orders Without Advance		B								F/E	X	-	+	U/E	4
3D3	**3D3**	**Anticipated for rest of year**																
3D3	3D3	4060	Anticipated Collections From Non-Federal Sources	D	E										+	-	U	5
3D3	3D3	4070	Anticipated Collections From Federal Sources	D	E										+	-	U	5
3D3	3D3	4210	Anticipated Reimbursements and Other Income	D	E										+	-	U	5
3D4	**3D4**	**Previously unavailable**																
3D4	3D4	4123	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction/Cancellation		E	S	###-###							X	+	-	U	

USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources and Statement of Budgetary Resources/2 for Fiscal 2009 Reporting

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3D4	3D4	4158	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation		E		###-###							X	+	-	U	
3D4	3D4	4384	Temporary Reduction/Cancellation Returned by Appropriation		E	S	###-###							X	+	-	U	4
3D4	3D4	4384	Temporary Reduction/Cancellation Returned by Appropriation		B	S	###-###							X	-	+	U	4
3D5	**3D5**	**Expenditure transfers from trust funds:**																14
3D5a	**N/A**	**Collected**																
3D5a	3D5	4255	Appropriation Trust Fund Expenditure Transfers - Collected		E									X	+	-	U/E	
3D5b	**N/A**	**Change in receivables from trust funds**																
3D5b	3D5	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		E									X	+	-	U/E	4
3D5b	3D5	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		B									X	-	+	U/E	4
3D5c	**N/A**	**Anticipated**																
3D5c	3D5	4215	Anticipated Appropriation Trust Fund Expenditure Transfers		E										+	-	U	5
N/A	**3E**	**Subtotal**																25
N/A	3E	Subtotal (of line 3, SBR only) (+3A+3B+3C+3D1a+3D1b+3D2a+3D2b+3D3+3D4+3D5)																22
4	**4**	**Nonexpenditure transfers, net:**																15
4A	**N/A**	**Actual transfers, budget authority (+ or -)**																
4A	4	4137	Transfers of Contract Authority		E		###-###							X	+	-	U/E	4
4A	4	4137	Transfers of Contract Authority		B		###-###							X	-	+	U/E	4
4A	4	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances		E		###-###							X	+	-	U/E	4
4A	4	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances		B		###-###							X	-	+	U/E	4
4A	4	4167	Allocations of Realized Authority - Transferred From Invested Balances		E		###-###							X	+	-	U/E	
4A	4	4168	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction		E		###-###							X	+	-	U	
4A	4	4170	Transfers - Current-Year Authority		E		###-###							X	+	-	U	
4A	4	4171	Nonallocation Transfers of Invested Balances - Receivable		E		###-###							X	+	-	U/E	4
4A	4	4171	Nonallocation Transfers of Invested Balances - Receivable		B		###-###							X	-	+	U/E	4
4A	4	4172	Nonallocation Transfers of Invested Balances - Payable		E		###-###							X	+	-	U/E	4
4A	4	4172	Nonallocation Transfers of Invested Balances - Payable		B		###-###							X	-	+	U/E	4
4A	4	4173	Nonallocation Transfers of Invested Balances - Transferred		E		###-###							X	+	-	U/E	
4A	4	4175	Allocation Transfers of Current-Year Authority for Noninvested Accounts		E		###-###							X	+	-	U	
4B	**N/A**	**Anticipated transfers, budget authority (+ or -)**																
4B	4	4160	Anticipated Transfers - Current-Year Authority		E		###-###								+	-	U	5
4B	4	4165	Allocations of Authority - Anticipated From Invested Balances		E		###-###								+	-	U	5

USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources and Statement of Budgetary Resources/2 for Fiscal 2009 Reporting

				USSGL Account Attributes/1														
133 Line No.	SBR/9 Line No.	USSGL Account	USSGL Account Title	Debit / Credit	Begin / End	Auth Type	Public Law	Apport Cat	Program Rpt Cat	Apport Cat B	Reimb Flag	Avail Time	Trans Partner	PY Adj	Debit	Credit	TAFS Status	Addl. Info.
4C	**N/A**	**Actual transfers, unobligated balances (+ or -)**																
4C	4	4176	Allocation Transfers of Prior-Year Balances		E									X	+	-	U/E	
4C	4	4190	Transfers - Prior-Year Balances		E									X	+	-	U	
4C	4	4191	Balance Transfers - Extension of Availability Other Than Reappropriations		E									X	+	-	U/E	
4C	4	4192	Balance Transfers - Unexpired to Expired		E									X	+	-	U/E	
4C	4	4199	Transfer of Expired Expenditure Transfers - Receivable		E									X	+	-	U/E	
4C	4	4320	Adjustments for Changes in Prior-Year Allocations of Budgetary Resources		E									X	+	-	U/E	
4D	**N/A**	**Anticipated transfers, unobligated balances (+ or -)**																
4D	4	4180	Anticipated Transfers - Prior-Year Balances		E										+	-	U	5
5	**5**	**Temporarily not available pursuant to Public Law (-)**																
5	5	4382	Temporary Reduction - New Budget Authority		E		###-###							X	+	-	U	
5	5	4383	Temporary Reduction - Prior-Year Balances		E		###-###							X	+	-	U	
5	5	4387	Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority		E		###-###							X	+	-	U	
5	5	4388	Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances		E		###-###							X	+	-	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		###-###							X	+	-	U	4
5	5	4397	Receipts and Appropriations Temporarily Precluded From Obligation		B		###-###							X	-	+	U	4
5	5	4398	Offsetting Collections Temporarily Precluded From Obligation		E		###-###							X	+	-	U	4
5	5	4398	Offsetting Collections Temporarily Precluded From Obligation		B		###-###							X	-	+	U	4
5	5	4399	Special and Trust Fund Refunds and Recoveries Temporarily Precluded From Obligation		E		###-###							X	+	-	U	
6	**6**	**Permanently not available:**																16
6A	**N/A**	**Cancellations of expired and no-year accounts (-)**																
6A	6	4350	Canceled Authority		E									X	+	-	U/E	
6A	6	4351	Partial or Early Cancellation of Authority With a U.S. Treasury Warrant		E									X	+	-	U/E	
6A	6	4355	Cancellation of Appropriation From Unavailable Receipts		E									X	+	-	U/E	
6A	6	4356	Cancellation of Appropriation From Invested Balances		E									X	+	-	U/E	
6A	6	4357	Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds		E									X	+	-	U/E	
6B	**N/A**	**Enacted reductions (-)**																
6B	6	4392	Permanent Reduction - New Budget Authority		E		###-###							X	+	-	U	
6B	6	4393	Permanent Reduction - Prior-Year Balances		E		###-###							X	+	-	U/E	
6C	**N/A**	**Capital transfers and redemption of debt (-)**																
6C	6	4146	Actual Repayments of Debt, Current-Year Authority		E									X	+	-	U/E	

USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources and Statement of Budgetary Resources/2 for Fiscal 2009 Reporting

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6C	6	4147	Actual Repayments of Debt, Prior-Year Balances		E									X	+	-	U/E	
6C	6	4151	Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority		E									X	+	-	U/E	
6C	6	4152	Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances		E									X	+	-	U/E	
6D	**N/A**	**Other authority withdrawn (-)**																
6D	6	4130	Appropriation To Liquidate Contract Authority Withdrawn		E									X	+	-	U/E	
6D	6	4132	Substitution of Contract Authority		E									X	+	-	U	
6D	6	4133	Decreases to Indefinite Contract Authority		E									X	+	-	U/E	
6D	6	4134	Contract Authority Withdrawn		E									X	+	-	U/E	
6D	6	4135	Contract Authority Liquidated		E	S								X	+	-	U/E	
6D	6	4140	Substitution of Borrowing Authority		E	P								X	+	-	U/E	
6D	6	4140	Substitution of Borrowing Authority		E	S								X	+	-	U/E	
6D	6	4143	Decreases to Indefinite Borrowing Authority		E									X	+	-	U/E	
6D	6	4144	Borrowing Authority Withdrawn		E									X	+	-	U/E	
6D	6	4391	Adjustments to Indefinite No-Year Authority	C	E									X	+	-	U	
6E	**N/A**	**Pursuant to Public Law__ (-)**																
6E	6	4135	Contract Authority Liquidated		E	P	###-###							X	+	-	U/E	
6E	6	4136	Contract Authority To Be Liquidated by Trust Funds		E		###-###							X	+	-	U/E	4
6E	6	4136	Contract Authority To Be Liquidated by Trust Funds		B		###-###							X	-	+	U/E	4
6F	**N/A**	**Anticipated rest of year (-)**																
6F	6	4034	Anticipated Adjustments to Contract Authority		E										+	-	U	5
6F	6	4044	Anticipated Reductions to Borrowing Authority		E										+	-	U	5
6F	6	4047	Anticipated Transfers to the General Fund of the Treasury		E										+	-	U	5
7	**7**	**Total budgetary resources**																
STATUS OF BUDGETARY RESOURCES																		
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			X	-	+	U/E	4
8A1	8A	4801	Undelivered Orders - Obligations, Unpaid		B			A	###		D			X	+	-	U/E	4
8A1	8A	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E			A	###		D			X	-	+	U/E	4
8A1	8A	4802	Undelivered Orders - Obligations, Prepaid/Advanced		B			A	###		D			X	+	-	U/E	4
8A1	8A	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E			A	###		D			X	-	+	U/E	

USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources and Statement of Budgetary Resources/2 for Fiscal 2009 Reporting

				USSGL Account Attributes/1														
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8A1	8A	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E			A	###		D			X	-	+	U/E	
8A1	8A	4901	Delivered Orders - Obligations, Unpaid		E			A	###		D			X	-	+	U/E	4
8A1	8A	4901	Delivered Orders - Obligations, Unpaid		B			A	###		D			X	+	-	U/E	4
8A1	8A	4902	Delivered Orders - Obligations, Paid		E			A	###		D			X	-	+	U/E	
8A1	8A	4908	Authority Outlayed Not Yet Disbursed		E			A	###		D			X	-	+	U	4
8A1	8A	4908	Authority Outlayed Not Yet Disbursed		B			A	###		D			X	+	-	U	4
8A1	8A	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E			A	###		D			X	-	+	U/E	
8A1	8A	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E			A	###		D			X	-	+	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			X	-	+	U/E	4
8A2	8A	4801	Undelivered Orders - Obligations, Unpaid		B			B	###	###	D			X	+	-	U/E	4
8A2	8A	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E			B	###	###	D			X	-	+	U/E	4
8A2	8A	4802	Undelivered Orders - Obligations, Prepaid/Advanced		B			B	###	###	D			X	+	-	U/E	4
8A2	8A	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E			B	###	###	D			X	-	+	U/E	
8A2	8A	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E			B	###	###	D			X	-	+	U/E	
8A2	8A	4901	Delivered Orders - Obligations, Unpaid		E			B	###	###	D			X	-	+	U/E	4
8A2	8A	4901	Delivered Orders - Obligations, Unpaid		B			B	###	###	D			X	+	-	U/E	4
8A2	8A	4902	Delivered Orders - Obligations, Paid		E			B	###	###	D			X	-	+	U/E	
8A2	8A	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E			B	###	###	D			X	-	+	U/E	
8A2	8A	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E			B	###	###	D			X	-	+	U/E	
8A3	**N/A**	**Exempt from apportionment**																
8A3	8A	4801	Undelivered Orders - Obligations, Unpaid		E			C			D			X	-	+	U/E	4
8A3	8A	4801	Undelivered Orders - Obligations, Unpaid		B			C			D			X	+	-	U/E	4
8A3	8A	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E			C			D			X	-	+	U/E	4
8A3	8A	4802	Undelivered Orders - Obligations, Prepaid/Advanced		B			C			D			X	+	-	U/E	4
8A3	8A	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E			C			D			X	-	+	U/E	
8A3	8A	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E			C			D			X	-	+	U/E	
8A3	8A	4901	Delivered Orders - Obligations, Unpaid		E			C			D			X	-	+	U/E	4
8A3	8A	4901	Delivered Orders - Obligations, Unpaid		B			C			D			X	+	-	U/E	4
8A3	8A	4902	Delivered Orders - Obligations, Paid		E			C			D			X	-	+	U/E	
8A3	8A	4908	Authority Outlayed Not Yet Disbursed		E			C			D			X	-	+	U	4
8A3	8A	4908	Authority Outlayed Not Yet Disbursed		B			C			D			X	+	-	U	4
8A3	8A	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E			C			D			X	-	+	U/E	
8A3	8A	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E			C			D			X	-	+	U/E	

USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources and Statement of Budgetary Resources/2 for Fiscal 2009 Reporting

				USSGL Account Attributes/1														
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8B	**8B**	**Reimbursable:**																18
8B1	**N/A**	**Category A (sometimes includes program categories)**																
8B1	8B	4801	Undelivered Orders - Obligations, Unpaid		E			A	###		R			X	-	+	U/E	4
8B1	8B	4801	Undelivered Orders - Obligations, Unpaid		B			A	###		R			X	+	-	U/E	4
8B1	8B	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E			A	###		R			X	-	+	U/E	4
8B1	8B	4802	Undelivered Orders - Obligations, Prepaid/Advanced		B			A	###		R			X	+	-	U/E	4
8B1	8B	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E			A	###		R			X	-	+	U/E	
8B1	8B	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E			A	###		R			X	-	+	U/E	
8B1	8B	4901	Delivered Orders - Obligations, Unpaid		E			A	###		R			X	-	+	U/E	4
8B1	8B	4901	Delivered Orders - Obligations, Unpaid		B			A	###		R			X	+	-	U/E	4
8B1	8B	4902	Delivered Orders - Obligations, Paid		E			A	###		R			X	-	+	U/E	
8B1	8B	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E			A	###		R			X	-	+	U/E	
8B1	8B	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E			A	###		R			X	-	+	U/E	
8B2	**N/A**	**Category B (program 1), (program 2\program category 1), (program 3\program category 2)**																
8B2	8B	4801	Undelivered Orders - Obligations, Unpaid		E			B	###	###	R			X	-	+	U/E	4
8B2	8B	4801	Undelivered Orders - Obligations, Unpaid		B			B	###	###	R			X	+	-	U/E	4
8B2	8B	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E			B	###	###	R			X	-	+	U/E	4
8B2	8B	4802	Undelivered Orders - Obligations, Prepaid/Advanced		B			B	###	###	R			X	+	-	U/E	4
8B2	8B	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E			B	###	###	R			X	-	+	U/E	
8B2	8B	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E			B	###	###	R			X	-	+	U/E	
8B2	8B	4901	Delivered Orders - Obligations, Unpaid		E			B	###	###	R			X	-	+	U/E	4
8B2	8B	4901	Delivered Orders - Obligations, Unpaid		B			B	###	###	R			X	+	-	U/E	4
8B2	8B	4902	Delivered Orders - Obligations, Paid		E			B	###	###	R			X	-	+	U/E	
8B2	8B	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E			B	###	###	R			X	-	+	U/E	
8B2	8B	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E			B	###	###	R			X	-	+	U/E	
8B3	**N/A**	**Exempt from apportionment**																
8B3	8B	4801	Undelivered Orders - Obligations, Unpaid		E			C			R			X	-	+	U/E	4
8B3	8B	4801	Undelivered Orders - Obligations, Unpaid		B			C			R			X	+	-	U/E	4
8B3	8B	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E			C			R			X	-	+	U/E	4
8B3	8B	4802	Undelivered Orders - Obligations, Prepaid/Advanced		B			C			R			X	+	-	U/E	4
8B3	8B	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E			C			R			X	-	+	U/E	
8B3	8B	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E			C			R			X	-	+	U/E	
8B3	8B	4901	Delivered Orders - Obligations, Unpaid		E			C			R			X	-	+	U/E	4
8B3	8B	4901	Delivered Orders - Obligations, Unpaid		B			C			R			X	+	-	U/E	4
8B3	8B	4902	Delivered Orders - Obligations, Paid		E			C			R			X	-	+	U/E	

USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources and Statement of Budgetary Resources/2 for Fiscal 2009 Reporting

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8B3	8B	4908	Authority Outlayed Not Yet Disbursed		E			C			R			X	-	+	U	4
8B3	8B	4908	Authority Outlayed Not Yet Disbursed		B			C			R			X	+	-	U	4
8B3	8B	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E			C			R			X	-	+	U/E	
8B3	8B	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E			C			R			X	-	+	U/E	
N/A	**8C**	**Subtotal (+8A+8B)**																25
9	**9**	**Unobligated balance:**																
9A	**9A**	**Apportioned:**																19
9A1	**N/A**	**Balance, currently available**																
9A1	9A	4510	Apportionments		E							A			-	+	U	
9A1	9A	4610	Allotments - Realized Resources		E										-	+	U	
9A1	9A	4700	Commitments - Programs Subject to Apportionment		E										-	+	U	
9A2	**N/A**	**Apportioned for subsequent periods**																
9A2	9A	4510	Apportionments		E							S			-	+	U	
9A2	9A	4590	Apportionments - Anticipated Resources - Programs Subject to Apportionment		E							S			-	+	U	5
9A3	**9A**	**Anticipated (+ or -)**																
9A3	9A	4590	Apportionments - Anticipated Resources - Programs Subject to Apportionment		E							A			-	+	U	5
9B	**9B**	**Exempt from apportionment:**																20
9B1	**N/A**	**Balance, currently available**																
9B1	9B	4620	Unobligated Funds Exempt From Apportionment		E										-	+	U	
9B1	9B	4720	Commitments - Programs Exempt From Apportionment		E										-	+	U	
9B2	**N/A**	**Anticipated (+ or -)**																
9B2	9B	4690	Anticipated Resources - Programs Exempt From Apportionment		E										-	+	U	5
N/A	**9C**	**Subtotal (+9A + 9B)**																25
10	**10**	**Unobligated balance not available:**																21
10A	**N/A**	**Deferred**																
10A	10	4430	Unapportioned Authority - OMB Deferral		E										-	+	U	
10B	**N/A**	**Withheld pending rescission**																
10B	10	4420	Unapportioned Authority - Pending Rescission		E										-	+	U	
10C	**N/A**	**Other**																

USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources and Statement of Budgetary Resources/2 for Fiscal 2009 Reporting

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10C	10	4060	Anticipated Collections From Non-Federal Sources	C	E										-	+	U	5
10C	10	4070	Anticipated Collections From Federal Sources	C	E										-	+	U	5
10C	10	4210	Anticipated Reimbursements and Other Income	C	E										-	+	U	5
10C	10	4310	Anticipated Recoveries of Prior-Year Obligations	C	E										-	+	U	5
10C	10	4450	Unapportioned Authority		E										-	+	U	
10C	10	4630	Funds Not Available for Commitment/Obligation		E										-	+	U	
10C	10	4650	Allotments - Expired Authority		E										-	+	E	
11	**11**	**Total status of budgetary resources**																
CHANGE IN OBLIGATED BALANCES																		
12	**12**	**Obligated balance, net; start of year:**																
12A	**12A**	**Unpaid obligations, start of year:**																22
12A1	**12A**	**Unpaid obligations, brought forward, October 1 (+)**																22
12A1	12A	4801	Undelivered Orders - Obligations, Unpaid		B									X	-	+	U/E	
12A1	12A	4901	Delivered Orders - Obligations, Unpaid		B									X	-	+	U/E	
12A2	**12A**	**Adjustment to unpaid obligations, brought forward, October 1 (+ or -)**																2, 22, 26
12A2	12A	4801	Undelivered Orders - Obligations, Unpaid		E									P	-	+	U/E	
12A2	12A	4801	Undelivered Orders - Obligations, Unpaid		E									B	-	+	U/E	
12A2	12A	4831	Undelivered Orders - Obligations Transferred, Unpaid		E									P	-	+	U/E	
12A2	12A	4831	Undelivered Orders - Obligations Transferred, Unpaid		E									B	-	+	U/E	
12A2	12A	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries		E									P	-	+	U/E	
12A2	12A	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries		E									B	-	+	U/E	
12A2	12A	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E									P	-	+	U/E	
12A2	12A	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E									B	-	+	U/E	
12A2	12A	4901	Delivered Orders - Obligations, Unpaid		E									P	-	+	U/E	
12A2	12A	4901	Delivered Orders - Obligations, Unpaid		E									B	-	+	U/E	
12A2	12A	4931	Delivered Orders - Obligations Transferred, Unpaid		E									B	-	+	U/E	
12A2	12A	4931	Delivered Orders - Obligations Transferred, Unpaid		E									P	-	+	U/E	
12A2	12A	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries		E									P	-	+	U/E	
12A2	12A	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries		E									B	-	+	U/E	
12A2	12A	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E									P	-	+	U/E	
12A2	12A	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E									B	-	+	U/E	

USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources and Statement of Budgetary Resources/2 for Fiscal 2009 Reporting

				USSGL Account Attributes/1														
133 Line No.	SBR/9 Line No.	USSGL Account	USSGL Account Title	Debit / Credit	Begin / End	Auth Type	Public Law	Apport Cat	Program Rpt Cat	Apport Cat B	Reimb Flag	Avail Time	Trans Partner	PY Adj	Debit	Credit	TAFS Status	Addl. Info.
12B	**12B**	**Uncollected customer payments from Federal sources, start of year:**																23
12B1	**12B**	**Uncollected customer payments from Federal sources, brought forward, October 1 (-)**																23
12B1	12B	4221	Unfilled Customer Orders Without Advance		B								F/E	X	-	+	U/E	
12B1	12B	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		B									X	-	+	U/E	
12B1	12B	4251	Reimbursements and Other Income Earned - Receivable		B								F/E	X	-	+	U/E	
12B1	12B	4283	Interest Receivable From Treasury		B									X	-	+	U/E	
12B1	12B	4285	Receivable From the Liquidating Fund		B									X	-	+	U/E	
12B1	12B	4286	Receivable From the Financing Fund		B									X	-	+	U/E	
12B1	12B	4287	Other Federal Receivables		B									X	-	+	U/E	
12B2	**12B**	**Adjustment to uncollected customer payments from Federal sources, brought forward, October 1 (+ or -)**																2, 23, 26
12B2	12B	4199	Transfer of Expired Expenditure Transfers - Receivable		E									P	-	+	U/E	
12B2	12B	4199	Transfer of Expired Expenditure Transfers - Receivable		E									B	-	+	U/E	
12B2	12B	4221	Unfilled Customer Orders Without Advance		E								F/E	P	-	+	U/E	
12B2	12B	4221	Unfilled Customer Orders Without Advance		E								F/E	B	-	+	U/E	
12B2	12B	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		E									P	-	+	U/E	
12B2	12B	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		E									B	-	+	U/E	
12B2	12B	4230	Unfilled Customer Orders Without Advance - Transferred		E								F/E	P	-	+	U/E	
12B2	12B	4230	Unfilled Customer Orders Without Advance - Transferred		E								F/E	B	-	+	U/E	
12B2	12B	4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred		E									P	-	+	U/E	
12B2	12B	4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred		E									B	-	+	U/E	
12B2	12B	4233	Reimbursements and Other Income Earned - Receivable - Transferred		E								F/E	P	-	+	U/E	
12B2	12B	4233	Reimbursements and Other Income Earned - Receivable - Transferred		E								F/E	B	-	+	U/E	
12B2	12B	4234	Other Federal Receivables - Transferred		E									P	-	+	U/E	
12B2	12B	4234	Other Federal Receivables - Transferred		E									B	-	+	U/E	
12B2	12B	4251	Reimbursements and Other Income Earned - Receivable		E								F/E	P	-	+	U/E	
12B2	12B	4251	Reimbursements and Other Income Earned - Receivable		E								F/E	B	-	+	U/E	
12B2	12B	4283	Interest Receivable From Treasury		E									P	-	+	U/E	
12B2	12B	4283	Interest Receivable From Treasury		E									B	-	+	U/E	
12B2	12B	4285	Receivable From the Liquidating Fund		E									P	-	+	U/E	
12B2	12B	4285	Receivable From the Liquidating Fund		E									B	-	+	U/E	
12B2	12B	4286	Receivable From the Financing Fund		E									P	-	+	U/E	
12B2	12B	4286	Receivable From the Financing Fund		E									B	-	+	U/E	
12B2	12B	4287	Other Federal Receivables		E									P	-	+	U/E	
12B2	12B	4287	Other Federal Receivables		E									B	-	+	U/E	
N/A	**12C**	**Total, unpaid obligated balance, brought forward, net (+12A-12B)**																25

USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources and Statement of Budgetary Resources/2 for Fiscal 2009 Reporting

				USSGL Account Attributes/1														
133 Line No.	SBR/9 Line No.	USSGL Account	USSGL Account Title	Debit / Credit	Begin / End	Auth Type	Public Law	Apport Cat	Program Rpt Cat	Apport Cat B	Reimb Flag	Avail Time	Trans Partner	PY Adj	Debit	Credit	TAFS Status	Addl. Info.
13	**13**	**Obligations incurred (+)**																
13	13	4801	Undelivered Orders - Obligations, Unpaid		E									X	-	+	U/E	4
13	13	4801	Undelivered Orders - Obligations, Unpaid		B									X	+	-	U/E	4
13	13	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E									X	-	+	U/E	4
13	13	4802	Undelivered Orders - Obligations, Prepaid/Advanced		B									X	+	-	U/E	4
13	13	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E									X	-	+	U/E	
13	13	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E									X	-	+	U/E	
13	13	4901	Delivered Orders - Obligations, Unpaid		E									X	-	+	U/E	4
13	13	4901	Delivered Orders - Obligations, Unpaid		B									X	+	-	U/E	4
13	13	4902	Delivered Orders - Obligations, Paid		E									X	-	+	U/E	
13	13	4908	Authority Outlayed Not Yet Disbursed		E									X	-	+	U	4
13	13	4908	Authority Outlayed Not Yet Disbursed		B									X	+	-	U	4
13	13	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E									X	-	+	U/E	
13	13	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E									X	-	+	U/E	
14	**14**	**Gross outlays (-)**																
14	14	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E									X	+	-	U/E	4
14	14	4802	Undelivered Orders - Obligations, Prepaid/Advanced		B									X	-	+	U/E	4
14	14	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E									X	+	-	U/E	
14	14	4902	Delivered Orders - Obligations, Paid		E									X	+	-	U/E	
14	14	4908	Authority Outlayed Not Yet Disbursed		E									X	+	-	U	4
14	14	4908	Authority Outlayed Not Yet Disbursed		B									X	-	+	U	4
14	14	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E									X	+	-	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									X	-	+	U/E	
15A	15A	4931	Delivered Orders - Obligations Transferred, Unpaid		E									X	-	+	U/E	
15B	**15B**	**B. Actual transfers, uncollected customer payments from Federal sources (+ or -)**																
15B	15B	4199	Transfer of Expired Expenditure Transfers - Receivable		E									X	-	+	U/E	
15B	15B	4230	Unfilled Customer Orders Without Advance - Transferred		E								F/E	X	-	+	U/E	
15B	15B	4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred		E									X	-	+	U/E	
15B	15B	4233	Reimbursements and Other Income Earned - Receivable - Transferred		E								F/E	X	-	+	U/E	
15B	15B	4234	Other Federal Receivables - Transferred		E									X	-	+	U/E	
N/A	**15C**	**Total unpaid obligated balance transferred, net (+15A+15B)**																25

USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources and Statement of Budgetary Resources/2 for Fiscal 2009 Reporting

				USSGL Account Attributes/1														
133 Line No.	SBR/9 Line No.	USSGL Account	USSGL Account Title	Debit / Credit	Begin / End	Auth Type	Public Law	Apport Cat	Program Rpt Cat	Apport Cat B	Reimb Flag	Avail Time	Trans Partner	PY Adj	Debit	Credit	TAFS Status	Addl. Info.
16	**16**	**Recoveries of prior-year unpaid obligations, actual (-)**																
16	16	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries		E									X	-	+	U/E	
16	16	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries		E									X	-	+	U/E	
17	**17**	**Change in uncollected customer payments from Federal sources**																
17	17	4221	Unfilled Customer Orders Without Advance		E								F/E	X	-	+	U/E	4
17	17	4221	Unfilled Customer Orders Without Advance		B								F/E	X	+	-	U/E	4
17	17	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		E									X	-	+	U/E	4
17	17	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		B									X	+	-	U/E	4
17	17	4251	Reimbursements and Other Income Earned - Receivable		E								F/E	X	-	+	U/E	4
17	17	4251	Reimbursements and Other Income Earned - Receivable		B								F/E	X	+	-	U/E	4
17	17	4283	Interest Receivable From Treasury		E									X	-	+	U/E	4
17	17	4283	Interest Receivable From Treasury		B									X	+	-	U/E	4
17	17	4285	Receivable From the Liquidating Fund		E									X	-	+	U/E	4
17	17	4285	Receivable From the Liquidating Fund		B									X	+	-	U/E	4
17	17	4286	Receivable From the Financing Fund		E									X	-	+	U/E	4
17	17	4286	Receivable From the Financing Fund		B									X	+	-	U/E	4
17	17	4287	Other Federal Receivables		E									X	-	+	U/E	4
17	17	4287	Other Federal Receivables		B									X	+	-	U/E	4
18	**18**	**Obligated balance, net, end of period:**																
18A	**18A**	**Unpaid obligations (+)**																
18A	18A	4801	Undelivered Orders - Obligations, Unpaid		E										-	+	U/E	
18A	18A	4831	Undelivered Orders - Obligations Transferred, Unpaid		E										-	+	U/E	
18A	18A	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries		E										-	+	U/E	
18A	18A	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E										-	+	U/E	
18A	18A	4901	Delivered Orders - Obligations, Unpaid		E										-	+	U/E	
18A	18A	4931	Delivered Orders - Obligations Transferred, Unpaid		E										-	+	U/E	
18A	18A	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries		E										-	+	U/E	
18A	18A	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E										-	+	U/E	
18B	**18B**	**Uncollected customer payments from Federal sources (-)**																
18B	18B	4199	Transfer of Expired Expenditure Transfers - Receivable		E										-	+	U/E	
18B	18B	4221	Unfilled Customer Orders Without Advance		E								F/E		-	+	U/E	
18B	18B	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		E										-	+	U/E	
18B	18B	4230	Unfilled Customer Orders Without Advance - Transferred		E								F/E		-	+	U/E	
18B	18B	4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred		E										-	+	U/E	

USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources and Statement of Budgetary Resources/2 for Fiscal 2009 Reporting

				USSGL Account Attributes/1														
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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	4283	Interest Receivable From Treasury		E										-	+	U/E	
18B	18B	4285	Receivable From the Liquidating Fund		E										-	+	U/E	
18B	18B	4286	Receivable From the Financing Fund		E										-	+	U/E	
18B	18B	4287	Other Federal Receivables		E										-	+	U/E	
N/A	**18C**	**Total, unpaid obligated balance, net end of period (+18A-18B) Same as sum of amounts reported on lines 12 through 17.**																25
NET OUTLAYS																		
19	**19**	**Net Outlays:**																
19A	**19A**	**Gross outlays (+)**																
19A	19A	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E									X	-	+	U/E	4
19A	19A	4802	Undelivered Orders - Obligations, Prepaid/Advanced		B									X	+	-	U/E	4
19A	19A	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E									X	-	+	U/E	
19A	19A	4902	Delivered Orders - Obligations, Paid		E									X	-	+	U/E	
19A	19A	4908	Authority Outlayed Not Yet Disbursed		E									X	-	+	U	4
19A	19A	4908	Authority Outlayed Not Yet Disbursed		B									X	+	-	U	4
19A	19A	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E									X	-	+	U/E	
19B	**19B**	**Offsetting collections (-)**																
19B	19B	4212	Liquidation of Deficiency - Offsetting Collections		E									X	-	+	U/E	
19B	19B	4222	Unfilled Customer Orders With Advance		E									X	-	+	U/E	4
19B	19B	4222	Unfilled Customer Orders With Advance		B									X	+	-	U/E	4
19B	19B	4252	Reimbursements and Other Income Earned - Collected		E									X	-	+	U/E	
19B	19B	4255	Appropriation Trust Fund Expenditure Transfers - Collected		E									X	-	+	U/E	
19B	19B	4260	Actual Collections of "governmental-type" Fees		E									X	-	+	U/E	
19B	19B	4261	Actual Collections of Business-Type Fees		E									X	-	+	U/E	
19B	19B	4262	Actual Collections of Loan Principal		E									X	-	+	U/E	
19B	19B	4263	Actual Collections of Loan Interest		E									X	-	+	U/E	
19B	19B	4264	Actual Collections of Rent		E									X	-	+	U/E	
19B	19B	4265	Actual Collections From Sale of Foreclosed Property		E									X	-	+	U/E	
19B	19B	4266	Other Actual Business-Type Collections From Non-Federal Sources		E									X	-	+	U/E	
19B	19B	4267	Other Actual "governmental-type" Collections From Non-Federal Sources		E									X	-	+	U/E	
19B	19B	4271	Actual Program Fund Subsidy Collected		E									X	-	+	U/E	
19B	19B	4273	Interest Collected From Treasury		E									X	-	+	U/E	

USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources and Statement of Budgetary Resources/2 for Fiscal 2009 Reporting

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19B	19B	4275	Actual Collections From Liquidating Fund		E									X	-	+	U/E	
19B	19B	4276	Actual Collections From Financing Fund		E									X	-	+	U/E	
19B	19B	4277	Other Actual Collections - Federal		E									X	-	+	U/E	
19B	19B	4290	Amortization and Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds		E									X	-	+	U	
19B	19B	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected		E									X	-	+	U/E	
19B	19B	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected		E									X	-	+	U/E	
N/A	**19C**	**Less: Distributed offsetting receipts**																25
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	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities		B										+	-		27
N/A	19C	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities		E										-	+		27
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
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 - Not Otherwise Classified		E										+	-		9
N/A	19C	5801	Tax Revenue Collected - Individual		E										+	-		9
N/A	19C	5802	Tax Revenue Collected - Corporate		E										+	-		9
N/A	19C	5803	Tax Revenue Collected - Unemployment		E										+	-		9
N/A	19C	5804	Tax Revenue Collected - Excise		E										+	-		9
N/A	19C	5805	Tax Revenue Collected - Estate and Gift		E										+	-		9

USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources and Statement of Budgetary Resources/2 for Fiscal 2009 Reporting

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N/A	19C	5806	Tax Revenue Collected - Customs		E										+	-		9
N/A	19C	5820	Tax Revenue Accrual Adjustment - Not Otherwise Classified		E										+	-		9
N/A	19C	5821	Tax Revenue Accrual Adjustment - Individual		E										+	-		9
N/A	19C	5822	Tax Revenue Accrual Adjustment - Corporate		E										+	-		9
N/A	19C	5823	Tax Revenue Accrual Adjustment - Unemployment		E										+	-		9
N/A	19C	5824	Tax Revenue Accrual Adjustment - Excise		E										+	-		9
N/A	19C	5825	Tax Revenue Accrual Adjustment - Estate and Gift		E										+	-		9
N/A	19C	5826	Tax Revenue Accrual Adjustment - Customs		E										+	-		9
N/A	19C	5830	Contra Revenue for Taxes - Not Otherwise Classified		E										+	-		9
N/A	19C	5831	Contra Revenue for Taxes - Individual		E										+	-		9
N/A	19C	5832	Contra Revenue for Taxes - Corporate		E										+	-		9
N/A	19C	5833	Contra Revenue for Taxes - Unemployment		E										+	-		9
N/A	19C	5834	Contra Revenue for Taxes - Excise		E										+	-		9
N/A	19C	5835	Contra Revenue for Taxes - Estate and Gift		E										+	-		9
N/A	19C	5836	Contra Revenue for Taxes - Customs		E										+	-		9
N/A	19C	5890	Tax Revenue Refunds - Not Otherwise Classified		E										+	-		9
N/A	19C	5891	Tax Revenue Refunds - Individual		E										+	-		9
N/A	19C	5892	Tax Revenue Refunds - Corporate		E										+	-		9
N/A	19C	5893	Tax Revenue Refunds - Unemployment		E										+	-		9
N/A	19C	5894	Tax Revenue Refunds - Excise		E										+	-		9
N/A	19C	5895	Tax Revenue Refunds - Estate and Gift		E										+	-		9
N/A	19C	5896	Tax Revenue Refunds - Customs		E										+	-		9
N/A	19C	5900	Other Revenue		E										+	-		9
N/A	19C	5909	Contra Revenue for Other Revenue		E										+	-		9
N/A	19C	7111	Gains on Disposition of Investments		E										-	+		27
N/A	**19D**	**Net outlays (+19A-19B-19C)**																25

FOOTNOTES AND ADDITIONAL INFORMATION:

1/ Use USSGL account attribute domains as provided in USSGL Section IV.

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. The crosswalk from the USSGL to the Statement of Budgetary Resources (SBR) is in compliance with OMB Circular No. A-136, Financial Reporting Requirements.

There are three major conceptual differences between the SF 133 and the SBR.

A. The SBR is prepared on an agency-wide basis, whereas the SF 133 is prepared by Treasury Appropriation Fund Sybmol (TAFS.)

B. The SBR includes Distributed Offsetting Receipts to compute agency-wide Net Outlays while the SF 133 does not.

C. The SBR includes "prior-period adjustments" while the SF 133 includes "prior year adjustments." These terms are defined in OMB Circular No. A-136 and OMB Circular No. A-11.

Information on the SBR should be consistent with budget execution information on the SF 133.

When preparing the SBR be aware that both material and immaterial amounts can be properly included on the SF 133 adjustment lines 1B, 12A2, and 12B2. Each agency must determine how adjustment amounts should be included on the SBR.

The SBR should include a separate column for nonbudgetary Credit Program financing accounts.

3/ The 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 (E) balance for the same USSGL account, the beginning balance is subtracted from the ending balance in FACTS II.

5/ Anticipated amounts should be zero for the yearend preclosing trial balance.

6/ The total of the specified balances in the USSGL accounts for this line should equal the beginning balances of USSGL accounts 4450, 4650, and 4620.

7/ For yearend reporting of expiring TAFSl accounts, obligations incurred must equal unfilled customer orders.

8/ Use USSGL account 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 account 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 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/ Refer to OMB Circular No. A-11 for detailed information on reporting Apport. Cat. B information.

11/ SF 133 line numbers 1A and 1B are 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.

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/ SF 133 lines 12A1 and 12A2 are presented as line 12A of the SBR.

23/ SF 133 lines 12B1 and 12B2 are presented as line 12B of the SBR.

24/The Prior-Year Adjustment attribute is not applicable to the SBR.

25/ SBR lines 3E, 8C, 9C, 12C, 15C, 18C, 19C, and 19D are not included in the SF 133.

26/ In the first quarter of fiscal 2008, agencies reported prior-year adjustments in their FACTS II trial balance submissions. However, during the first two quarters of fiscal 2008, agencies still showed prior-year adjustments as though they were current-year activity on the SF 133 reports. Since the third quarter of fiscal 2008, prior-year adjustments are shown on SF 133 lines 1B, 12A2, and 12B2.

27/ To the extent it is related to liquidations only.

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USSGL Crosswalk - FMS 2108: Yearend Closing Statement - Unexpended Balances, Investments, and Imprest Funds for Fiscal 2009 Reporting

FMS 2108		USSGL Account		USSGL Account Attributes/1					
Column Number	Auth. Ind./2 (RT7 Ind.)	Number	Title	Begin / End	Auth Type	Borrow Source	Trans Partner	PY Adj	Addl. Info.
	For All Unexpended Balances:								
1	**Treasury Appropriation Fund Symbol**								
2	**Preclosing Unexpended Balance - Treasury Supplied**								
3	N/A								
4	**Unobligated and Obligated Balance Withdrawn/Canceled**								
4		4350	Canceled Authority	E				B/P/X	
4		4391	Adjustments to Indefinite No-Year Authority	E				B/X	
5	**Postclosing Unexpended Balance**								
5		1010	Fund Balance With Treasury	E				B/X	
6	**Other Authorizations**								
	For Treasury Appropriation Fund Symbols With Unrealized Discounts:								
6	911	1611	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	E				B/P/X	2
6	911	1621	Discount on Securities Other Than the Bureau of the Public Debt Securities	E				B/P/X	2, 3
	For Treasury Appropriation Fund Symbols With Imprest Funds:								
6	921	1120	Imprest Funds	E				B/X	2
6	921	1130	Funds Held by the Public	E				B/X	2
	For Treasury Appropriation Fund Symbols With Unamortized Discounts or Premiums:								
6	931	1340	Interest Receivable	E				B/P/X	4, 5
6	931	1611	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	E				B/P/X	2, 4
6	931	1612	Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	E				B/P/X	2, 4
6	931	1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	E				B/P/X	2, 4
6	931	1631	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	E				B/P/X	2, 4
6	931	1633	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	E				B/P/X	2, 4
6	931	1638	Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	E				B/P/X	2
	For Treasury Appropriation Fund Symbols With Investments in Treasury Securities:								
6	971	1610	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	E				B/P/X	2
6	971	1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	E				B/P/X	2
6	972	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	E			F	B/P/X	2, 3
	For Treasury Appropriation Funds Symbols With Investments in NonFederal Securities: NATIONAL RAILROAD RETIREMENT INVESTMENT TRUST FUND ONLY								
6	973	1618	Market Adjustment - Investments	E				B/P/X	2, 3
6	973	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	E			X	B/P/X	2, 3

USSGL Crosswalk - FMS 2108: Yearend Closing Statement - Definite Borrowing Authority for Fiscal 2009 Reporting

FMS 2108		USSGL Account		USSGL Account Attributes/1					
Column Number	Auth. Ind./2 (RT7 Ind.)	Number	Title	Begin / End	Auth Type	Borrow Source	Trans Partner	PY Adj	Addl. Info.
1	Treasury Appropriation Fund Symbol								
2	Balance of Borrowing Authority - Treasury Supplied								
3	Increases and Rescissions								
3	951	4140	Substitution of Borrowing Authority	E		T		B/X	2
3	962	4140	Substitution of Borrowing Authority	E		P		B/X	2
3	951	4141	Current-Year Borrowing Authority Realized	E		T		P/X	2
3	962	4141	Current-Year Borrowing Authority Realized	E		P		P/X	2
3	951	4392	Permanent Reduction - New Budget Authority	E	B	T		B/X	2
3	962	4392	Permanent Reduction - New Budget Authority	E	B	P		B/X	2
3	951	4393	Permanent Reduction - Prior-Year Balances	E	B	T		B/X	2
3	962	4393	Permanent Reduction - Prior-Year Balances	E	B	P		B/X	2
4	Borrowings								
4	962	4145	Borrowing Authority Converted to Cash	E		P		B/X	2
4	951	4145	Borrowing Authority Converted to Cash	E		T		B/X	2
5	N/A								
	CALC (2 +/- 3 - 4) Also Equals:								
6	Balance								
6	951	4140	Substitution of Borrowing Authority	E		T		B/X	2
6	962	4140	Substitution of Borrowing Authority	E		P		B/X	2
6	951	4141	Current-Year Borrowing Authority Realized	E		T		P/X	2
6	962	4141	Current-Year Borrowing Authority Realized	E		P		P/X	2
6	951	4145	Borrowing Authority Converted to Cash	E		T		B/X	2
6	962	4145	Borrowing Authority Converted to Cash	E		P		B/X	2
6	951	4149	Borrowing Authority Carried Forward	B		T			2
6	962	4149	Borrowing Authority Carried Forward	B		P			2
6	951	4392	Permanent Reduction - New Budget Authority	E	B	T		B/X	2
6	962	4392	Permanent Reduction - New Budget Authority	E	B	P		B/X	2
6	951	4393	Permanent Reduction - Prior-Year Balances	E	B	T		B/X	2
6	962	4393	Permanent Reduction - Prior-Year Balances	E	B	P		B/X	2

USSGL Crosswalk - FMS 2108: Yearend Closing Statement - Indefinite Borrowing Authority for Fiscal 2009 Reporting

FMS 2108		USSGL Account		USSGL Account Attributes/1					
Column Number	Auth. Ind./2 (RT7 Ind.)	Number	Title	Begin / End	Auth Type	Borrow Source	Trans Partner	PY Adj	Addl. Info.
1	Treasury Appropriation Fund Symbol								
2	Balance of Borrowing Authority - Treasury Supplied								
3	Increases								
3	962	4141	Current-Year Borrowing Authority Realized	E		P		P/X	2
3	951	4141	Current-Year Borrowing Authority Realized	E		T		P/X	2
4	Borrowings								
4	951	4145	Borrowing Authority Converted to Cash	E		T		B/X	2
4	962	4145	Borrowing Authority Converted to Cash	E		P		B/X	2
5	Adjustments								
5	951	4140	Substitution of Borrowing Authority	E		T		B/X	2
5	962	4140	Substitution of Borrowing Authority	E		P		B/X	2
5	951	4143	Decreases to Indefinite Borrowing Authority	E		T		P/X	2
5	962	4143	Decreases to Indefinite Borrowing Authority	E		P		P/X	2
5	951	4144	Borrowing Authority Withdrawn	E		T		P/X	2
5	962	4144	Borrowing Authority Withdrawn	E		P		P/X	2
	CALC (2 + 3 - 4 - 5) Also Equals:								
6	Balance								
6	951	4140	Substitution of Borrowing Authority	E		T		B/X	2
6	962	4140	Substitution of Borrowing Authority	E		P		B/X	2
6	951	4141	Current-Year Borrowing Authority Realized	E		T		P/X	2
6	962	4141	Current-Year Borrowing Authority Realized	E		P		P/X	2
6	951	4143	Decreases to Indefinite Borrowing Authority	E		T		P/X	2
6	962	4143	Decreases to Indefinite Borrowing Authority	E		P		P/X	2
6	951	4144	Borrowing Authority Withdrawn	E		T		P/X	2
6	962	4144	Borrowing Authority Withdrawn	E		P		P/X	2
6	951	4145	Borrowing Authority Converted to Cash	E		T		B/X	2
6	962	4145	Borrowing Authority Converted to Cash	E		P		B/X	2
6	951	4149	Borrowing Authority Carried Forward	B		T			2
6	962	4149	Borrowing Authority Carried Forward	B		P			2

USSGL Crosswalk - FMS 2108: Yearend Closing Statement - Definite Contract Authority for Fiscal 2009 Reporting

FMS 2108		USSGL Account		USSGL Account Attributes/1					
Column Number	Auth. Ind./2 (RT7 Ind.)	Number	Title	Begin / End	Auth Type	Borrow Source	Trans Partner	PY Adj	Addl. Info.
1	Treasury Appropriation Fund Symbol								
2	Balance of Contract Authority - Treasury Supplied								
3	New Contract Authority								
3	941	4131	Current-Year Contract Authority Realized	E				P/X	2
4	Appropriations To Liquidate								
4	941	4135	Contract Authority Liquidated	E	P			B/P/X	2
4	941	4136	Contract Authority To Be Liquidated by Trust Funds	E				P/X	2
4	941	4136	Contract Authority To Be Liquidated by Trust Funds	B				X	2
5	Writeoffs, Restorations, or Adjustments								
5	941	4134	Contract Authority Withdrawn	E				P/X	2
5	941	4135	Contract Authority Liquidated	E	S			B/P/X	2
5	941	4392	Permanent Reduction - New Budget Authority	E	C			B/X	2
5	941	4393	Permanent Reduction - Prior-Year Balances	E	C			B/X	2
	CALC (2 + 3 - 4 +/- 5) Also Equals:								
6	Balance of Unfunded Contract Authority								
6	941	4131	Current-Year Contract Authority Realized	E				P/X	2
6	941	4134	Contract Authority Withdrawn	E				P/X	2
6	941	4135	Contract Authority Liquidated	E				B/P/X	2
6	941	4136	Contract Authority To Be Liquidated by Trust Funds	E				P/X	2
6	941	4139	Contract Authority Carried Forward	B					2
6	941	4392	Permanent Reduction - New Budget Authority	E	C			B/X	2
6	941	4393	Permanent Reduction - Prior-Year Balances	E	C			B/X	2

USSGL Crosswalk - FMS 2108: Yearend Closing Statement - Indefinite Contract Authority for Fiscal 2009 Reporting

FMS 2108		USSGL Account		USSGL Account Attributes/1					
Column Number	Auth. Ind./2 (RT7 Ind.)	Number	Title	Begin / End	Auth Type	Borrow Source	Trans Partner	PY Adj	Addl. Info.
1	Treasury Appropriation Fund Symbol								
2	Balance of Contract Authority - Treasury Supplied								
3	New Contract Authority								
3	941	4131	Current-Year Contract Authority Realized	E				P/X	2
4	Appropriations To Liquidate								
4	941	4135	Contract Authority Liquidated	E	P			B/P/X	2
4	941	4136	Contract Authority To Be Liquidated by Trust Funds	E				P/X	2
4	941	4136	Contract Authority To Be Liquidated by Trust Funds	B				X	2
5	Writeoffs, Restorations, or Adjustments								
5	941	4132	Substitution of Contract Authority	E	S			P/X	2
5	941	4133	Decreases to Indefinite Contract Authority	E				P/X	2
5	941	4134	Contract Authority Withdrawn	E				P/X	2
5	941	4135	Contract Authority Liquidated	E	S			B/P/X	2
	CALC (2 + 3 - 4 -5) Also Equals:								
6	Balance of Unfunded Contract Authority								
6	941	4131	Current-Year Contract Authority Realized	E				P/X	2
6	941	4132	Substitution of Contract Authority	E	S			P/X	2
6	941	4133	Decreases to Indefinite Contract Authority	E				P/X	2
6	941	4134	Contract Authority Withdrawn	E				P/X	2
6	941	4135	Contract Authority Liquidated	E				B/P/X	2
6	941	4136	Contract Authority To Be Liquidated by Trust Funds	E				P/X	2
6	941	4139	Contract Authority Carried Forward	B					2

USSGL Crosswalk - FMS 2108: Yearend Closing Statement - All Treasury Appropriation Fund Symbols for Fiscal 2009 Reporting

FMS 2108		USSGL Account		USSGL Account Attributes/1					
Column Number	Auth. Ind./2 (RT7 Ind.)	Number	Title	Begin / End	Auth Type	Borrow Source	Trans Partner	PY Adj	Addl. Info.
	For all Treasury appropriation Fund Symbols:								
7	**Reimbursements Earned and Refunds**								
7		4081	Amounts Appropriated From a Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred	E					
7		4082	Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred	E					
7		4083	Transfers - Current-Year Authority - Receivable - Transferred	E					
7		4123	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary	E				B/P/X	7
7		4126	Amounts Appropriated From Specific Invested TAFS - Receivable	E				B/P/X	
7		4137	Transfers of Contract Authority	E				B/P/X	
7		4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	E				B/P/X	
7		4168	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction	E				B/P/X	
7		4171	Nonallocation Transfers of Invested Balances - Receivable	E				B/P/X	
7		4199	Transfer of Expired Expenditure Transfers - Receivable	E				P/X	
7		4225	Appropriation Trust Fund Expenditure Transfers - Receivable	E				B/P/X	
7		4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	E				B/P/X	
7		4233	Reimbursements and Other Income Earned - Receivable - Transferred	E				B/P/X	
7		4234	Other Federal Receivables - Transferred	E				B/P/X	
7		4251	Reimbursements and Other Income Earned - Receivable	E			F/E	B/P/X	
7		4283	Interest Receivable From Treasury	E				B/P/X	
7		4285	Receivable From the Liquidating Fund	E				B/P/X	
7		4286	Receivable From the Financing Fund	E				B/P/X	
7		4287	Other Federal Receivables	E				B/P/X	
8	**Unfilled Customer Orders**								
8		4221	Unfilled Customer Orders Without Advance	E			F/E	B/P/X	
8		4230	Unfilled Customer Orders Without Advance - Transferred	E			F/E	B/P/X	
9	**Undelivered Orders and Contracts**								
9		4801	Undelivered Orders - Obligations, Unpaid	E				B/P/X	
9		4831	Undelivered Orders - Obligations Transferred, Unpaid	E				B/P/X	
9		4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	E				B/P/X	
9		4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E				B/P/X	
10	**Accounts Payable and Other Liabilities**								
10		4124	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation	E				B/P/X	
10		4127	Amounts Appropriated From Specific Invested TAFS - Payable	E				B/P/X	
10		4172	Nonallocation Transfers of Invested Balances - Payable	E				B/P/X	
10		4320	Adjustments for Changes in Prior-Year Allocations of Budgetary Resources	E				P/X	6
10		4901	Delivered Orders - Obligations, Unpaid	E				B/P/X	
10		4931	Delivered Orders - Obligations Transferred, Unpaid	E				B/P/X	
10		4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	E				B/P/X	
10		4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E				B/P/X	

USSGL Crosswalk - FMS 2108: Yearend Closing Statement - All Treasury Appropriation Fund Symbols for Fiscal 2009 Reporting

FMS 2108		USSGL Account		USSGL Account Attributes/1					
Column Number	Auth. Ind./2 (RT7 Ind.)	Number	Title	Begin / End	Auth Type	Borrow Source	Trans Partner	PY Adj	Addl. Info.
	CALC (5 + 6 + 7 + 8 - 9 -10) for Unexpended Balances; (6 - 9 - 10) for Definite Borrowing and Contract Authority; and Zero for Indefinite Borrowing and Contract Authority. Also Equals:								
11	**Unobligated Balance**								
11		4157	Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation	E				P/X	
11		4158	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	E				P/X	
11		4357	Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds	E				P/X	7
11		4382	Temporary Reduction - New Budget Authority	E				P/X	
11		4383	Temporary Reduction - Prior-Year Balances	E				P/X	
11		4394	Receipts Unavailable for Obligation Upon Collection	E				B/P/X	
11		4397	Receipts and Appropriations Temporarily Precluded From Obligation	E				B/P/X	
11		4398	Offsetting Collections Temporarily Precluded From Obligation	E				B/P/X	
11		4399	Special and Trust Fund Refunds and Recoveries Temporarily Precluded From Obligation	E				B/P/X	
11		4420	Unapportioned Authority - Pending Rescission	E					
11		4430	Unapportioned Authority - OMB Deferral	E					
11		4450	Unapportioned Authority	E				B/P/X	
11		4510	Apportionments	E					
11		4610	Allotments - Realized Resources	E					
11		4620	Unobligated Funds Exempt From Apportionment	E				B/P/X	
11		4630	Funds Not Available for Commitment/Obligation	E					
11		4650	Allotments - Expired Authority	E				B/P/X	
11		4700	Commitments - Programs Subject to Apportionment	E					
11		4720	Commitments - Programs Exempt From Apportionment	E					

USSGL Crosswalk - FMS 2108: Yearend Closing Statement - Unexpended Balances, Investments, and Imprest Funds for Fisc

ADDITIONAL INFORMATION:

Shaded USSGL attributes indicate that the attribute domain value is supplied by FACTS II.

FOOTNOTES:

1/ 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 the National Railroad Retirement Investment Trust Fund

4/ Authorization Indicator (RT7 Indicator) 931 can be used only when authorized by Treasury.

5/ For use with OMB-approved Department of Defense trust funds ONLY. (OMB Circular No. A-11, Section 20.6)

6/ For use with OMB approval (SSA and HHS related TAFS ONLY).

7/ When USSGL accounts 4123 and 4357 are recorded in a cancelling year, they will not crosswalk to the FMS 2108.

8/ In the first quarter of FY 2008, agencies reported prior-year adjustments in their FACTS II trial balance submissions. However, during the first two quarters of FY 2008, prior-year adjustments were displayed as though they were current-year activity on the FMS 2108 reports. Since the third quarter of FY 2008, the FACTS II generated FMS 2108 has displayed the Prior_Year_Adjustment attribute.

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USSGL Crosswalk - Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2009 Reporting

P&F			USSGL Account		USSGL Account Attributes																
Line No.	Debit	Credit	No.	Title	Debit / Credit	Begin / End	Auth Type	Avail Time	Trans Partner	Borrow Source	BEA Cat	Year of BA	Dir Trans Agy	Dir Trans Account	Adv Flag	PY Adj	TAFS Status	Avail Type	Expiration Flag	Fund Type	Fin Acct Ind
OBLIGATIONS BY PROGRAM ACTIVITY																					
0001 through 0999			Not supported by USSGL.																		
1000	**Total new obligations (+)**																				
1000	+	-	4801	Undelivered Orders - Obligations, Unpaid		B										X	U				
1000	-	+	4801	Undelivered Orders - Obligations, Unpaid		E										X	U				
1000	+	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced		B										X	U				
1000	-	+	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E										X	U				
1000	-	+	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E										X	U				
1000	-	+	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E										X	U				
1000	+	-	4901	Delivered Orders - Obligations, Unpaid		B										X	U				
1000	-	+	4901	Delivered Orders - Obligations, Unpaid		E										X	U				
1000	-	+	4902	Delivered Orders - Obligations, Paid		E										X	U				
1000	+	-	4908	Authority Outlayed Not Yet Disbursed		E										X	U				
1000	-	+	4908	Authority Outlayed Not Yet Disbursed		B										X	U				
1000	-	+	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E										X	U				
1000	-	+	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E										X	U				
BUDGETARY RESOURCES AVAILABLE FOR OBLIGATION																					
2140	**Unobligated balance carried forward, start of year**																				
2140	+	-	4122	Authority Adjusted for Interest on the Bureau of the Public Debt Securities		B										X	U				
2140	+	-	4126	Amounts Appropriated From Specific Invested TAFS - Receivable		B										X	U				
2140	+	-	4127	Amounts Appropriated From Specific Invested TAFS - Payable		B										X	U				
2140	+	-	4136	Contract Authority To Be Liquidated by Trust Funds		B										X	U				
2140	+	-	4137	Transfers of Contract Authority		B										X	U				
2140	+	-	4139	Contract Authority Carried Forward		B											U				
2140	+	-	4149	Borrowing Authority Carried Forward		B											U				
2140	+	-	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances		B										X	U				
2140	+	-	4171	Nonallocation Transfers of Invested Balances - Receivable		B										X	U				
2140	+	-	4172	Nonallocation Transfers of Invested Balances - Payable		B										X	U				
2140	+	-	4201	Total Actual Resources - Collected		B											U				
2140	+	-	4221	Unfilled Customer Orders Without Advance		B			F/E							X	U				
2140	+	-	4222	Unfilled Customer Orders With Advance		B										X	U				
2140	+	-	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		B										X	U				
2140	+	-	4251	Reimbursements and Other Income Earned - Receivable		B			F/E							X	U				
2140	+	-	4283	Interest Receivable From Treasury		B										X	U				
2140	+	-	4285	Receivable From the Liquidating Fund		B										X	U				
2140	+	-	4286	Receivable From the Financing Fund		B										X	U				
2140	+	-	4287	Other Federal Receivables		B										X	U				

USSGL Crosswalk - Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2009 Reporting

P&F			USSGL Account		USSGL Account Attributes																	
Line No.	Debit	Credit	No.	Title	Debit / Credit	Begin / End	Auth Type	Avail Time	Trans Partner	Borrow Source	BEA Cat	Year of BA	Dir Trans Agy	Dir Trans Account	Adv Flag	PY Adj	TAFS Status	Avail Type	Expiration Flag	Fund Type	Fin Acct Ind
2140	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation		B										X	U				
2140	+	-	4394	Receipts Unavailable for Obligation Upon Collection		B										X	U				
2140	+	-	4397	Receipts and Appropriations Temporarily Precluded From Obligation		B										X	U				
2140	+	-	4398	Offsetting Collections Temporarily Precluded From Obligation		B										X	U				
2140	+	-	4801	Undelivered Orders - Obligations, Unpaid		B										X	U				
2140	+	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced		B										X	U				
2140	+	-	4901	Delivered Orders - Obligations, Unpaid		B										X	U				
2140	+	-	4908	Authority Outlayed Not Yet Disbursed		B										X	U				
2145	**Adjustment to unobligated balance carried forward, start of year**																				
2145	+	-	4111	Debt Liquidation Appropriations		E	P/D									B	U			1/3/4	
2145	+	-	4112	Liquidation of Deficiency - Appropriations		E										B	U			1/3/4	
2145	+	-	4114	Appropriated Trust or Special Fund Receipts		E	P/D									B	U			7/8	
2145	+	-	4114	Appropriated Trust or Special Fund Receipts		E	P/D				D					B	U			2	
2145	+	-	4115	Loan Subsidy Appropriation		E	P/D									B	U			1/3/4	
2145	+	-	4117	Loan Administrative Expense Appropriation		E	P/D									B	U			1/3/4	
2145	+	-	4118	Reestimated Loan Subsidy Appropriation		E					M					B	U			1/3/4	
2145	+	-	4119	Other Appropriations Realized		E	P/D									B	U				
2145	+	-	4122	Authority Adjusted for Interest on the Bureau of the Public Debt Securities		E										B	U			1	
2145	+	-	4123	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction/Cancellation		E	S									B/P	U				
2145	+	-	4123	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction/Cancellation		E	P									B/P	U			7/8	
2145	+	-	4123	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction/Cancellation		E	P				D					B/P	U			1	
2145	+	-	4124	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation		E										B/P	U			7/8	
2145	+	-	4124	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation		E					D					B/P	U			2	
2145	+	-	4125	Loan Modification Adjustment Transfer Appropriation		E					M					B	U			1/3/4	
2145	+	-	4126	Amounts Appropriated From Specific Invested TAFS - Receivable		E										B/P	U			7/8	
2145	+	-	4127	Amounts Appropriated From Specific Invested TAFS - Payable		E										B/P	U			7/8	
2145	+	-	4128	Amounts Appropriated From Specific Invested TAFS - Transfers-In		E	P				D					B	U			1	
2145	+	-	4128	Amounts Appropriated From Specific Invested TAFS - Transfers-In		E	P									B	U			7/8	
2145	+	-	4129	Amounts Appropriated From Specific Invested TAFS - Transfers-Out		E										B	U			7/8	
2145	+	-	4129	Amounts Appropriated From Specific Invested TAFS - Transfers-Out		E					D					B	U			2	
2145	+	-	4129	Amounts Appropriated From Specific Invested TAFS - Transfers-Out		E					M					B	U			1	
2145	+	-	4130	Appropriation To Liquidate Contract Authority Withdrawn		E										B	U				
2145	+	-	4131	Current-Year Contract Authority Realized		E										P	U				
2145	+	-	4132	Substitution of Contract Authority		E	S				M					P	U				

USSGL Crosswalk - Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2009 Reporting

P&F			USSGL Account		USSGL Account Attributes																
Line No.	Debit	Credit	No.	Title	Debit / Credit	Begin / End	Auth Type	Avail Time	Trans Partner	Borrow Source	BEA Cat	Year of BA	Dir Trans Agy	Dir Trans Account	Adv Flag	PY Adj	TAFS Status	Avail Type	Expiration Flag	Fund Type	Fin Acct Ind
2145	+	-	4133	Decreases to Indefinite Contract Authority		E										P	U				
2145	+	-	4134	Contract Authority Withdrawn		E										P	U				
2145	+	-	4135	Contract Authority Liquidated		E	P/S									B/P	U				
2145	+	-	4136	Contract Authority To Be Liquidated by Trust Funds		E										P	U				
2145	+	-	4137	Transfers of Contract Authority		E					M					B/P	U				
2145	+	-	4138	Appropriation To Liquidate Contract Authority		E										B/P	U				
2145	+	-	4140	Substitution of Borrowing Authority		E	P/S									B	U				
2145	+	-	4141	Current-Year Borrowing Authority Realized		E										P	U				
2145	+	-	4143	Decreases to Indefinite Borrowing Authority		E										P	U				
2145	+	-	4144	Borrowing Authority Withdrawn		E										P	U				
2145	+	-	4146	Actual Repayments of Debt, Current-Year Authority		E	P/S									B	U				
2145	+	-	4147	Actual Repayments of Debt, Prior-Year Balances		E										B	U				
2145	+	-	4150	Reappropriations		E										B	U				
2145	+	-	4151	Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority		E										B	U				
2145	+	-	4152	Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances		E										B	U				
2145	+	-	4158	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation		E										P	U			1/3/4	
2145	+	-	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances		E										B/P	U				
2145	+	-	4167	Allocations of Realized Authority - Transferred From Invested Balances		E										B	U				
2145	+	-	4168	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction		E										B/P	U				
2145	+	-	4170	Transfers - Current-Year Authority		E	P/S									B	U				
2145	+	-	4171	Nonallocation Transfers of Invested Balances - Receivable		E										B/P	U				
2145	+	-	4172	Nonallocation Transfers of Invested Balances - Payable		E										B/P	U				
2145	+	-	4173	Nonallocation Transfers of Invested Balances - Transferred		E										B	U				
2145	+	-	4175	Allocation Transfers of Current-Year Authority for Noninvested Accounts		E	P/S									B	U				
2145	+	-	4176	Allocation Transfers of Prior-Year Balances		E										B	U				
2145	+	-	4190	Transfers - Prior-Year Balances		E										B	U				
2145	+	-	4191	Balance Transfers - Extension of Availability Other Than Reappropriations		E										B	U				
2145	+	-	4192	Balance Transfers - Unexpired to Expired		E										B	U				
2145	+	-	4199	Transfer of Expired Expenditure Transfers - Receivable		E										P	U				
2145	+	-	4212	Liquidation of Deficiency - Offsetting Collections		E										B	U				
2145	+	-	4221	Unfilled Customer Orders Without Advance		E			F/E							B/P	U				
2145	+	-	4222	Unfilled Customer Orders With Advance		E										B	U				
2145	+	-	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		E										B/P	U				
2145	+	-	4230	Unfilled Customer Orders Without Advance - Transferred		E			F/E							B/P	U				
2145	+	-	4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred		E										B/P	U				
2145	+	-	4233	Reimbursements and Other Income Earned - Receivable - Transferred		E			F/E							B/P	U				
2145	+	-	4234	Other Federal Receivables - Transferred		E										B/P	U				
2145	+	-	4251	Reimbursements and Other Income Earned - Receivable		E			F/E							B/P	U				

USSGL Crosswalk - Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2009 Reporting

P&F			USSGL Account		USSGL Account Attributes																
Line No.	Debit	Credit	No.	Title	Debit / Credit	Begin / End	Auth Type	Avail Time	Trans Partner	Borrow Source	BEA Cat	Year of BA	Dir Trans Agy	Dir Trans Account	Adv Flag	PY Adj	TAFS Status	Avail Type	Expiration Flag	Fund Type	Fin Acct Ind
2145	+	-	4252	Reimbursements and Other Income Earned - Collected		E										B	U				
2145	+	-	4255	Appropriation Trust Fund Expenditure Transfers - Collected		E										B	U				
2145	+	-	4260	Actual Collections of "governmental-type" Fees		E										B	U				
2145	+	-	4261	Actual Collections of Business-Type Fees		E										B	U				
2145	+	-	4262	Actual Collections of Loan Principal		E										B	U				
2145	+	-	4263	Actual Collections of Loan Interest		E										B	U				
2145	+	-	4264	Actual Collections of Rent		E										B	U				
2145	+	-	4265	Actual Collections From Sale of Foreclosed Property		E										B	U				
2145	+	-	4266	Other Actual Business-Type Collections From Non-Federal Sources		E										B	U				
2145	+	-	4267	Other Actual "governmental-type" Collections From Non-Federal Sources		E										B	U				
2145	+	-	4271	Actual Program Fund Subsidy Collected		E										B	U				
2145	+	-	4273	Interest Collected From Treasury		E										B	U				
2145	+	-	4275	Actual Collections From Liquidating Fund		E										B	U				
2145	+	-	4276	Actual Collections From Financing Fund		E										B	U				
2145	+	-	4277	Other Actual Collections - Federal		E										B	U				
2145	+	-	4283	Interest Receivable From Treasury		E										B/P	U				
2145	+	-	4285	Receivable From the Liquidating Fund		E										B/P	U				
2145	+	-	4286	Receivable From the Financing Fund		E										B/P	U				
2145	+	-	4287	Other Federal Receivables		E										B/P	U				
2145	+	-	4290	Amortization and Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds		E					M					B	U				
2145	+	-	4320	Adjustments for Changes in Prior-Year Allocations of Budgetary Resources		E										P	U				
2145	+	-	4350	Canceled Authority		E										B/P	U		N		
2145	+	-	4351	Partial or Early Cancellation of Authority With a U.S. Treasury Warrant		E										B/P	U		N		
2145	+	-	4355	Cancellation of Appropriation From Unavailable Receipts		E										B/P	U			2/7	
2145	+	-	4356	Cancellation of Appropriation From Invested Balances		E										B/P	U			2/7	
2145	+	-	4357	Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds		E										P	U			2/7	
2145	+	-	4382	Temporary Reduction - New Budget Authority		E	P/D/S									P	U				
2145	+	-	4383	Temporary Reduction - Prior-Year Balances		E	P									P	U				
2145	+	-	4383	Temporary Reduction - Prior-Year Balances		E	S									P	U			1/3/4	
2145	+	-	4383	Temporary Reduction - Prior-Year Balances		E	D				D					P	U			1	
2145	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation		E	D									P	U			7/8	
2145	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation		E	P									P	U			2/7/8	
2145	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation		E	S									P	U			1/3/4	
2145	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation		E	D				D					P	U			1/2	
2145	+	-	4387	Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority		E	D				D					B	U				
2145	+	-	4387	Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority		E	P									B	U				
2145	+	-	4388	Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances		E	P									B	U				
2145	+	-	4391	Adjustments to Indefinite No-Year Authority		E										B	U			1/3/4	

USSGL Crosswalk - Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2009 Reporting

P&F			USSGL Account		USSGL Account Attributes																
Line No.	Debit	Credit	No.	Title	Debit / Credit	Begin / End	Auth Type	Avail Time	Trans Partner	Borrow Source	BEA Cat	Year of BA	Dir Trans Agy	Dir Trans Account	Adv Flag	PY Adj	TAFS Status	Avail Type	Expiration Flag	Fund Type	Fin Acct Ind
2145	+	-	4392	Permanent Reduction - New Budget Authority		E	B/C/D/P/R									B	U				
2145	+	-	4392	Permanent Reduction - New Budget Authority		E	S				D					B	U				
2145	+	-	4393	Permanent Reduction - Prior-Year Balances		E										B	U				
2145	+	-	4394	Receipts Unavailable for Obligation Upon Collection		E										B/P	U			2/7/8	
2145	+	-	4397	Receipts and Appropriations Temporarily Precluded From Obligation		E	C				D					B/P	U				
2145	+	-	4397	Receipts and Appropriations Temporarily Precluded From Obligation		E	P									B/P	U				
2145	+	-	4398	Offsetting Collections Temporarily Precluded From Obligation		E										B/P	U			1/3/4	
2145	+	-	4399	Special and Trust Fund Refunds and Recoveries Temporarily Precluded From Obligation		E										B/P	U		N		
2145	+	-	4801	Undelivered Orders - Obligations, Unpaid		E										B/P	U				
2145	+	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E										B	U				
2145	+	-	4831	Undelivered Orders - Obligations Transferred, Unpaid		E										B/P	U				
2145	+	-	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries		E										B/P	U				
2145	+	-	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected		E										B	U				
2145	+	-	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E										B/P	U				
2145	+	-	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E										B	U				
2145	+	-	4901	Delivered Orders - Obligations, Unpaid		E										B/P	U				
2145	+	-	4902	Delivered Orders - Obligations, Paid		E										B	U				
2145	+	-	4908	Authority Outlayed Not Yet Disbursed		E										B	U				
2145	+	-	4931	Delivered Orders - Obligations Transferred, Unpaid		E										B/P	U				
2145	+	-	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries		E										B/P	U				
2145	+	-	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected		E										B	U				
2145	+	-	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E										B/P	U				
2145	+	-	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E										B	U				
2200	**New budget authority (gross)**																				
2200			This line is calculated. Equals sum of P&F lines 4000 through 6962. Also equals line 7000.																		
2210	**Resources available from recoveries of prior year obligations**																				
2210	+	-	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries		E										X	U				
2210	+	-	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries		E										X	U				
2221	**Unobligated balance transferred to other accounts (-) [xx-xxxx]**																				
2221	+	-	4176	Allocation Transfers of Prior-Year Balances	C	E							##	####		X	U				
2221	+	-	4190	Transfers - Prior-Year Balances	C	E							##	####		X	U				

USSGL Crosswalk - Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2009 Reporting

P&F			USSGL Account		USSGL Account Attributes																
Line No.	Debit	Credit	No.	Title	Debit / Credit	Begin / End	Auth Type	Avail Time	Trans Partner	Borrow Source	BEA Cat	Year of BA	Dir Trans Agy	Dir Trans Account	Adv Flag	PY Adj	TAFS Status	Avail Type	Expiration Flag	Fund Type	Fin Acct Ind
2222	**Unobligated balance transferred from other accounts (+) [xx-xxxx]**																				
2222	+	-	4176	Allocation Transfers of Prior-Year Balances	D	E							##	####		X	U				
2222	+	-	4190	Transfers - Prior-Year Balances	D	E							##	####		X	U				
2230	**Expired unobligated balance transfer to unexpired account (+)**																				
2230	+	-	4191	Balance Transfers - Extension of Availability Other Than Reappropriations		E										X	U				
2230	+	-	4199	Transfer of Expired Expenditure Transfers - Receivable		E										X	U				
2235	**Unexpired unobligated balance transfer to expired account (-)**																				
2235	+	-	4192	Balance Transfers - Unexpired to Expired		E										X	U				
2240	**Capital transfer to general fund (-)**																				
2240	+	-	4152	Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances		E										X	U				
2260	**Portion applied to repay debt (-)**																				
2260	+	-	4147	Actual Repayments of Debt, Prior-Year Balances		E										X	U				
2270	**Balance borrowing authority withdrawn (-)**																				
2270	+	-	4144	Borrowing Authority Withdrawn		E										X	U				
2275	**Balance of contract authority withdrawn (-)**																				
2275	+	-	4134	Contract Authority Withdrawn		E										X	U				
2333	**Adjustment for change in allocation**																				
2333	+	-	4320	Adjustments for Changes in Prior-Year Allocations of Budgetary Resources		E										X	U				
2341	**Adjustment for change in investments of zero coupon bonds (special and non-revolving trust funds)**																				
			This line is not required to be supported by the USSGL this fiscal year, but will be in the future.																		
2342	**Adjustment for change in investments of zero coupon bonds (revolving funds)**																				
			This line is not required to be supported by the USSGL this fiscal year, but will be in the future.																		
2390	**Total budgetary resources available for obligation**																				
			This line is calculated. Equals sum of P&F lines 2140 through 2342, when there are multiple entries on lines 2140 through 2342.																		
2395	**Total new obligations (-)**																				
2395			This line is calculated. Same as P&F line 1000, with opposite sign.																		
2397	**Deficiency**																				
2397			*This line is not required to be supported by the USSGL.*																		
2398	**Unobligated balance expiring or withdrawn (-)**																				
2398	+	-	4350	Canceled Authority		E										X	U	X	N		

USSGL Crosswalk - Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2009 Reporting

P&F			USSGL Account		USSGL Account Attributes																
Line No.	Debit	Credit	No.	Title	Debit / Credit	Begin / End	Auth Type	Avail Time	Trans Partner	Borrow Source	BEA Cat	Year of BA	Dir Trans Agy	Dir Trans Account	Adv Flag	PY Adj	TAFS Status	Avail Type	Expiration Flag	Fund Type	Fin Acct Ind
2398	+	-	4351	Partial or Early Cancellation of Authority With a U.S. Treasury Warrant		E										X	U		N		
2398	+	-	4355	Cancellation of Appropriation From Unavailable Receipts		E										X	U		N	2/7	
2398	+	-	4356	Cancellation of Appropriation From Invested Balances		E										X	U		N	2/7	
2398	+	-	4357	Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds		E										X	U		N	2/7	
2398	+	-	4399	Special and Trust Fund Refunds and Recoveries Temporarily Precluded From Obligation		E										X	U		N		
2398	+	-	4420	Unapportioned Authority - Pending Rescission		E											U		Y		
2398	+	-	4450	Unapportioned Authority		E											U		Y		
2398	+	-	4510	Apportionments		E		A									U		Y		
2398	+	-	4510	Apportionments		E		S									U		Y		
2398	+	-	4610	Allotments - Realized Resources		E											U		Y		
2398	+	-	4620	Unobligated Funds Exempt From Apportionment		E											U		Y		
2398	+	-	4630	Funds Not Available for Commitment/Obligation		E											U		Y		
2398	+	-	4700	Commitments - Programs Subject to Apportionment		E											U		Y		
2398	+	-	4720	Commitments - Programs Exempt From Apportionment		E											U		Y		
2440	**Unobligated balance carried forward, end of year**																				
2440	-	+	4420	Unapportioned Authority - Pending Rescission		E											U		N		
2440	-	+	4430	Unapportioned Authority - OMB Deferral		E											U		N		
2440	-	+	4450	Unapportioned Authority		E											U		N		
2440	-	+	4510	Apportionments		E		A									U		N		
2440	-	+	4510	Apportionments		E		S									U		N		
2440	-	+	4610	Allotments - Realized Resources		E											U		N		
2440	-	+	4620	Unobligated Funds Exempt From Apportionment		E											U		N		
2440	-	+	4630	Funds Not Available for Commitment/Obligation		E											U		N		
2440	-	+	4700	Commitments - Programs Subject to Apportionment		E											U		N		
2440	-	+	4720	Commitments - Programs Exempt From Apportionment		E											U		N		
MEMORANDUM ENTRIES																					
2441	**Special and trust fund receipts returned to schedule N (+)**																				
2441	-	+	4350	Canceled Authority		E										X	E		N	2/7	
2441	-	+	4355	Cancellation of Appropriation From Unavailable Receipts		E										X	E		N	2/7	
2441	-	+	4356	Cancellation of Appropriation From Invested Balances		E										X	E		N	2/7	
2441	-	+	4357	Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds		E										X	E		N	2/7	
2441	-	+	4399	Special and Trust Fund Refunds and Recoveries Temporarily Precluded From Obligation		E										X	U		N		
2451	**Expired unobligated balance carried forward, start of year (special and trust funds)**																				
2451	+	-	4126	Amounts Appropriated From Specific Invested TAFS - Receivable		B										X	E			2/7	
2451	+	-	4127	Amounts Appropriated From Specific Invested TAFS - Payable		B										X	E			2/7	
2451	+	-	4136	Contract Authority To Be Liquidated by Trust Funds		B										X	E			2/7	
2451	+	-	4137	Transfers of Contract Authority		B										X	E			2/7	
2451	+	-	4139	Contract Authority Carried Forward		B											E			2/7	
2451	+	-	4149	Borrowing Authority Carried Forward		B											E			2/7	

USSGL Crosswalk - Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2009 Reporting

P&F			USSGL Account		USSGL Account Attributes																
Line No.	Debit	Credit	No.	Title	Debit / Credit	Begin / End	Auth Type	Avail Time	Trans Partner	Borrow Source	BEA Cat	Year of BA	Dir Trans Agy	Dir Trans Account	Adv Flag	PY Adj	TAFS Status	Avail Type	Expiration Flag	Fund Type	Fin Acct Ind
2451	+	-	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances		B										X	E			2/7	
2451	+	-	4171	Nonallocation Transfers of Invested Balances - Receivable		B										X	E			2/7	
2451	+	-	4172	Nonallocation Transfers of Invested Balances - Payable		B										X	E			2/7	
2451	+	-	4201	Total Actual Resources - Collected		B											E			2/7	
2451	+	-	4221	Unfilled Customer Orders Without Advance		B			F/E							X	E			2/7	
2451	+	-	4222	Unfilled Customer Orders With Advance		B										X	E			2/7	
2451	+	-	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		B										X	E			2/7	
2451	+	-	4251	Reimbursements and Other Income Earned - Receivable		B			F/E							X	E			2/7	
2451	+	-	4283	Interest Receivable From Treasury		B										X	E			2/7	
2451	+	-	4285	Receivable From the Liquidating Fund		B										X	E			2/7	
2451	+	-	4286	Receivable From the Financing Fund		B										X	E			2/7	
2451	+	-	4287	Other Federal Receivables		B										X	E			2/7	
2451	+	-	4801	Undelivered Orders - Obligations, Unpaid		B										X	E			2/7	
2451	+	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced		B										X	E			2/7	
2451	+	-	4901	Delivered Orders - Obligations, Unpaid		B										X	E			2/7	
2452	**Expired unobligated balance carried forward, end of year (special and trust funds)**																				
2452	-	+	4650	Allotments - Expired Authority		E											E			2/7	
NEW BUDGET AUTHORITY (GROSS), DETAIL																					
4000	**Appropriation**																				
4000	+	-	4111	Debt Liquidation Appropriations		E	P				D					X	U			1/3/4	
4000	+	-	4112	Liquidation of Deficiency - Appropriations		E					D					X	U			1/3/4	
4000	+	-	4115	Loan Subsidy Appropriation		E	P				D					X	U			1/3/4	
4000	+	-	4117	Loan Administrative Expense Appropriation		E	P				D					X	U			1/3/4	
4000	+	-	4119	Other Appropriations Realized		E	P				D				X	X	U				
4000	+	-	4138	Appropriation To Liquidate Contract Authority		E					D					X	U			1/3/4	
4000	+	-	4391	Adjustments to Indefinite No-Year Authority		E					D					X	U			1/3/4	
4020	**Appropriation (special fund)**																				
4020	+	-	4114	Appropriated Trust or Special Fund Receipts		E	P				D					X	U			2	
4020	+	-	4123	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction/Cancellation		E	P				D					X	U			1	
4020	+	-	4124	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation		E					D					X	U			2	
4020	+	-	4128	Amounts Appropriated From Specific Invested TAFS - Transfers-In		E	P				D					X	U			1	
4020	+	-	4129	Amounts Appropriated From Specific Invested TAFS - Transfers-Out		E					D					X	U			2	
4020	+	-	4138	Appropriation To Liquidate Contract Authority		E					D					X	U			2	
4020	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation		E	P				D					X	U			2	
4020	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation		B	P				D					X	U			2	
4020	+	-	4394	Receipts Unavailable for Obligation Upon Collection		E					D					X	U			2	
4020	-	+	4394	Receipts Unavailable for Obligation Upon Collection		B					D					X	U			2	
4026	**Appropriation (trust fund)**																				
4026	+	-	4114	Appropriated Trust or Special Fund Receipts		E	P				D					X	U			7/8	

USSGL Crosswalk - Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2009 Reporting

P&F			USSGL Account		USSGL Account Attributes																
Line No.	Debit	Credit	No.	Title	Debit / Credit	Begin / End	Auth Type	Avail Time	Trans Partner	Borrow Source	BEA Cat	Year of BA	Dir Trans Agy	Dir Trans Account	Adv Flag	PY Adj	TAFS Status	Avail Type	Expiration Flag	Fund Type	Fin Acct Ind
4026	+	-	4123	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction/Cancellation		E	P				D					X	U			7/8	
4026	+	-	4124	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation		E					D					X	U			7/8	
4026	+	-	4126	Amounts Appropriated From Specific Invested TAFS - Receivable		E					D					X	U			7/8	
4026	-	+	4126	Amounts Appropriated From Specific Invested TAFS - Receivable		B					D					X	U			7/8	
4026	+	-	4127	Amounts Appropriated From Specific Invested TAFS - Payable		E					D					X	U			7/8	
4026	-	+	4127	Amounts Appropriated From Specific Invested TAFS - Payable		B					D					X	U			7/8	
4026	+	-	4128	Amounts Appropriated From Specific Invested TAFS - Transfers-In		E	P				D					X	U			7/8	
4026	+	-	4129	Amounts Appropriated From Specific Invested TAFS - Transfers-Out		E					D					X	U			7/8	
4026	+	-	4138	Appropriation To Liquidate Contract Authority		E					D					X	U			7/8	
4026	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation		E	P				D					X	U			7/8	
4026	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation		B	P				D					X	U			7/8	
4026	+	-	4394	Receipts Unavailable for Obligation Upon Collection		E					D					X	U			7/8	
4026	-	+	4394	Receipts Unavailable for Obligation Upon Collection		B					D					X	U			7/8	
4028	**Appropriation available from subsequent year**																				
4028	+	-	4119	Other Appropriations Realized		E	P				D				F	X	U				
4029	**Appropriation available in prior year (-)**																				
4029	-	+	4119	Other Appropriations Realized		E	P				D				P	X	U				
4035	**Appropriation permanently reduced (-)**																				
4035	+	-	4392	Permanent Reduction - New Budget Authority		E	P				D					X	U				
4036	**Unobligated balance permanently reduced (-)**																				
4036	+	-	4383	Temporary Reduction - Prior-Year Balances		E	D				D					X	U			1	
4036	+	-	4393	Permanent Reduction - Prior-Year Balances		E	B/D/P/R/S				D					X	U				
4037	**Appropriation temporarily reduced (-)**																				
4037	+	-	4382	Temporary Reduction - New Budget Authority		E	P				D					X	U				
4037	+	-	4387	Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority		E	P				D					X	U				
4038	**Unobligated balance temporarily reduced (-)**																				
4038	+	-	4383	Temporary Reduction - Prior-Year Balances		E	P				D					X	U				
4038	+	-	4388	Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances		E	P				D					X	U				
4045	**Portion precluded from obligation (-)**																				
4045	+	-	4397	Receipts and Appropriations Temporarily Precluded From Obligation		E	P				D					X	U				

USSGL Crosswalk - Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2009 Reporting

P&F			USSGL Account		USSGL Account Attributes																
Line No.	Debit	Credit	No.	Title	Debit / Credit	Begin / End	Auth Type	Avail Time	Trans Partner	Borrow Source	BEA Cat	Year of BA	Dir Trans Agy	Dir Trans Account	Adv Flag	PY Adj	TAFS Status	Avail Type	Expiration Flag	Fund Type	Fin Acct Ind
4045	-	+	4397	Receipts and Appropriations Temporarily Precluded From Obligation		B	P				D					X	U				
4047	**Portion applied to repay debt (-)**																				
4047	+	-	4146	Actual Repayments of Debt, Current-Year Authority		E	P				D					X	U				
4048	**Portion applied to liquidate deficiencies (-)**																				
4048	-	+	4112	Liquidation of Deficiency - Appropriations		E					D					X	U				
4049	**Portion applied to liquidate contract authority (-)**																				
4049	+	-	4135	Contract Authority Liquidated		E	P				D					X	U				
4049	+	-	4136	Contract Authority To Be Liquidated by Trust Funds		E					D					X	U				
4049	-	+	4136	Contract Authority To Be Liquidated by Trust Funds		B					D					X	U				
4050	**Portion of appropriation to liquidate contract authority withdrawn (-)**																				
4050	+	-	4130	Appropriation To Liquidate Contract Authority Withdrawn		E										X	U				
4053	**Portion substituted for borrowing authority (-)**																				
4053	+	-	4140	Substitution of Borrowing Authority		E	P				D					X	U				
4100	**Transferred to other accounts (-) [xx-xxxx]**																				
4100	+	-	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	C	E					D		##	####		X	U				
4100	-	+	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	C	B					D		##	####		X	U				
4100	+	-	4167	Allocations of Realized Authority - Transferred From Invested Balances	C	E					D		##	####		X	U				
4100	+	-	4168	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction	C	E					D		##	####		X	U				
4100	+	-	4170	Transfers - Current-Year Authority	C	E	P				D		##	####		X	U				
4100	+	-	4172	Nonallocation Transfers of Invested Balances - Payable	C	E					D		##	####		X	U				
4100	-	+	4172	Nonallocation Transfers of Invested Balances - Payable	C	B					D		##	####		X	U				
4100	+	-	4173	Nonallocation Transfers of Invested Balances - Transferred	C	E					D		##	####		X	U				
4100	+	-	4175	Allocation Transfers of Current-Year Authority for Noninvested Accounts	C	E	P				D		##	####		X	U				
4200	**Transferred from other accounts (+) [xx-xxxx]**																				
4200	+	-	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	D	E					D		##	####		X	U				
4200	-	+	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	D	B					D		##	####		X	U				
4200	+	-	4167	Allocations of Realized Authority - Transferred From Invested Balances	D	E					D		##	####		X	U				
4200	+	-	4168	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction	D	E					D		##	####		X	U				
4200	+	-	4170	Transfers - Current-Year Authority	D	E	P				D		##	####		X	U				
4200	+	-	4171	Nonallocation Transfers of Invested Balances - Receivable	D	E					D		##	####		X	U				
4200	-	+	4171	Nonallocation Transfers of Invested Balances - Receivable	D	B					D		##	####		X	U				

USSGL Crosswalk - Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2009 Reporting

P&F			USSGL Account		USSGL Account Attributes																
Line No.	Debit	Credit	No.	Title	Debit / Credit	Begin / End	Auth Type	Avail Time	Trans Partner	Borrow Source	BEA Cat	Year of BA	Dir Trans Agy	Dir Trans Account	Adv Flag	PY Adj	TAFS Status	Avail Type	Expiration Flag	Fund Type	Fin Acct Ind
4200	+	-	4173	Nonallocation Transfers of Invested Balances - Transferred	D	E					D		##	####		X	U				
4200	+	-	4175	Allocation Transfers of Current-Year Authority for Noninvested Accounts	D	E	P				D		##	####		X	U				
4300	**Appropriation (total discretionary)**																				
4300			This line is calculated. Equals sum of P&F lines 4000 through 4200.																		
4700	**Borrowing authority**																				
4700	+	-	4141	Current-Year Borrowing Authority Realized		E					D					X	U				
4700	+	-	4143	Decreases to Indefinite Borrowing Authority		E					D					X	U				
4735	**Borrowing authority permanently reduced (-)**																				
4735	+	-	4392	Permanent Reduction - New Budget Authority		E	B				D					X	U				
4790	**Borrowing authority (total)**																				
4790			This line is calculated. Equals sum of P&F lines 4700 through 4735.																		
4900	**Contract authority**																				
4900	+	-	4131	Current-Year Contract Authority Realized		E					D					X	U				
4900	+	-	4133	Decreases to Indefinite Contract Authority		E					D					X	U				
4935	**Contract authority permanently reduced (-)**																				
4935	+	-	4392	Permanent Reduction - New Budget Authority		E	C				D					X	U				
4936	**Unobligated balance permanently reduced (-)**																				
4936	+	-	4393	Permanent Reduction - Prior-Year Balances		E	C				D					X	U				
4945	**Portion precluded from obligation (limitation on obligations) (-)**																				
4945	+	-	4397	Receipts and Appropriations Temporarily Precluded From Obligation		E	C				D					X	U				
4945	-	+	4397	Receipts and Appropriations Temporarily Precluded From Obligation		B	C				D					X	U				
4990	**Contract authority (total)**																				
4990			This line is calculated. Equals sum of P&F lines 4900 through 4945.																		
5000	**Reappropriation**																				
5000	+	-	4150	Reappropriations		E					D					X	U				
5035	**Reappropriation permanently reduced (-)**																				
5035	+	-	4392	Permanent Reduction - New Budget Authority		E	R				D					X	U				
5300	**Reappropriations (total)**																				
5300			This line is calculated. Equals sum of P&F lines 5000 through 5035.																		
5500	**Advance appropriation**																				
5500	+	-	4111	Debt Liquidation Appropriations		E	D				D					X	U			1/3/4	
5500	+	-	4115	Loan Subsidy Appropriation		E	D				D					X	U			1/3/4	

USSGL Crosswalk - Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2009 Reporting

P&F			USSGL Account		USSGL Account Attributes																
Line No.	Debit	Credit	No.	Title	Debit / Credit	Begin / End	Auth Type	Avail Time	Trans Partner	Borrow Source	BEA Cat	Year of BA	Dir Trans Agy	Dir Trans Account	Adv Flag	PY Adj	TAFS Status	Avail Type	Expiration Flag	Fund Type	Fin Acct Ind
5500	+	-	4117	Loan Administrative Expense Appropriation		E	D				D					X	U			1/3/4	
5500	+	-	4119	Other Appropriations Realized		E	D				D					X	U				
5500	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation		E	D				D					X	U			1	
5500	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation		B	D				D					X	U			1	
5520	**Advance appropriation (special fund)**																				
5520	+	-	4114	Appropriated Trust or Special Fund Receipts		E	D				D					X	U			2	
5520	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation		E	D				D					X	U			2	
5520	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation		B	D				D					X	U			2	
5526	**Advance appropriation (trust fund)**																				
5526	+	-	4114	Appropriated Trust or Special Fund Receipts		E	D				D					X	U			7/8	
5526	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation		E	D				D					X	U			7/8	
5526	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation		B	D				D					X	U			7/8	
5535	**Advance appropriation permanently reduced (-)**																				
5535	+	-	4392	Permanent Reduction - New Budget Authority		E	D				D					X	U				
5537	**Advance appropriation temporarily reduced (-)**																				
5537	+	-	4382	Temporary Reduction - New Budget Authority		E	D				D					X	U				
5537	+	-	4387	Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority		E	D				D					X	U				
5590	**Advance appropriation (total)**																				
5590			This line is calculated. Equals sum of P&F lines 5500 through 5537.																		
SPENDING AUTHORITY FROM OFFSETTING COLLECTIONS																					
5800	**Offsetting collections (cash)**																				
5800	+	-	4212	Liquidation of Deficiency - Offsetting Collections		E					D					X	U				
5800	+	-	4222	Unfilled Customer Orders With Advance		E					D					X	U				
5800	-	+	4222	Unfilled Customer Orders With Advance		B					D					X	U				
5800	+	-	4252	Reimbursements and Other Income Earned - Collected		E					D					X	U				
5800	+	-	4255	Appropriation Trust Fund Expenditure Transfers - Collected		E					D					X	U				
5800	+	-	4260	Actual Collections of "governmental-type" Fees		E					D					X	U				
5800	+	-	4261	Actual Collections of Business-Type Fees		E					D					X	U				
5800	+	-	4262	Actual Collections of Loan Principal		E					D					X	U				
5800	+	-	4263	Actual Collections of Loan Interest		E					D					X	U				
5800	+	-	4264	Actual Collections of Rent		E					D					X	U				
5800	+	-	4265	Actual Collections From Sale of Foreclosed Property		E					D					X	U				
5800	+	-	4266	Other Actual Business-Type Collections From Non-Federal Sources		E					D					X	U				
5800	+	-	4267	Other Actual "governmental-type" Collections From Non-Federal Sources		E					D					X	U				
5800	+	-	4271	Actual Program Fund Subsidy Collected		E					D					X	U				
5800	+	-	4273	Interest Collected From Treasury		E					D					X	U				
5800	+	-	4275	Actual Collections From Liquidating Fund		E					D					X	U				
5800	+	-	4276	Actual Collections From Financing Fund		E					D					X	U				
5800	+	-	4277	Other Actual Collections - Federal		E					D					X	U				

USSGL Crosswalk - Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2009 Reporting

P&F			USSGL Account		USSGL Account Attributes																
Line No.	Debit	Credit	No.	Title	Debit / Credit	Begin / End	Auth Type	Avail Time	Trans Partner	Borrow Source	BEA Cat	Year of BA	Dir Trans Agy	Dir Trans Account	Adv Flag	PY Adj	TAFS Status	Avail Type	Expiration Flag	Fund Type	Fin Acct Ind
5800	+	-	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected		E					D					X	U				
5800	+	-	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected		E					D					X	U				
5810	**Change in uncollected customer payments from Federal sources (unexpired)**																				
5810	+	-	4221	Unfilled Customer Orders Without Advance		E			F/E		D					X	U				
5810	-	+	4221	Unfilled Customer Orders Without Advance		B			F/E		D					X	U				
5810	+	-	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		E					D					X	U				
5810	-	+	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		B					D					X	U				
5810	+	-	4251	Reimbursements and Other Income Earned - Receivable		E			F/E		D					X	U				
5810	-	+	4251	Reimbursements and Other Income Earned - Receivable		B			F/E		D					X	U				
5810	+	-	4283	Interest Receivable From Treasury		E					D					X	U				
5810	-	+	4283	Interest Receivable From Treasury		B					D					X	U				
5810	+	-	4285	Receivable From the Liquidating Fund		E					D					X	U				
5810	-	+	4285	Receivable From the Liquidating Fund		B					D					X	U				
5810	+	-	4286	Receivable From the Financing Fund		E					D					X	U				
5810	-	+	4286	Receivable From the Financing Fund		B					D					X	U				
5810	+	-	4287	Other Federal Receivables		E					D					X	U				
5810	-	+	4287	Other Federal Receivables		B					D					X	U				
5826	**Offsetting collections (previously unavailable)**																				
5826	+	-	4123	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction/Cancellation		E	S				D					X	U				
5826	+	-	4158	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation		E					D					X	U				
5826	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation		E	S				D					X	U				
5826	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation		B	S				D					X	U				
5827	**Capital transfer to general fund (-)**																				
5827	+	-	4151	Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority		E					D					X	U				
5833	**Portion applied to liquidate deficiencies (-)**																				
5833	-	+	4212	Liquidation of Deficiency - Offsetting Collections		E					D					X	U				
5835	**Offsetting collections permanently reduced (-)**																				
5835	+	-	4392	Permanent Reduction - New Budget Authority		E	S				D					X	U				
5837	**Offsetting collections temporarily reduced (-)**																				
5837	+	-	4382	Temporary Reduction - New Budget Authority		E	S				D					X	U				
5838	**Unobligated balance temporarily reduced (-)**																				
5838	+	-	4383	Temporary Reduction - Prior-Year Balances		E	S				D					X	U				
5845	**Portion precluded from obligation (limitation on obligations) (-)**																				
5845	+	-	4398	Offsetting Collections Temporarily Precluded From Obligation		E					D					X	U				
5845	-	+	4398	Offsetting Collections Temporarily Precluded From Obligation		B					D					X	U				

USSGL Crosswalk - Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2009 Reporting

P&F			USSGL Account		USSGL Account Attributes																
Line No.	Debit	Credit	No.	Title	Debit / Credit	Begin / End	Auth Type	Avail Time	Trans Partner	Borrow Source	BEA Cat	Year of BA	Dir Trans Agy	Dir Trans Account	Adv Flag	PY Adj	TAFS Status	Avail Type	Expiration Flag	Fund Type	Fin Acct Ind
5847	**Portion applied to repay debt (-)**																				
5847	+	-	4146	Actual Repayments of Debt, Current-Year Authority		E	S				D					X	U				
5849	**Portion applied to liquidate contract authority (-)**																				
5849	+	-	4135	Contract Authority Liquidated		E	S				D					X	U				
5853	**Portion substituted for borrowing authority (-)**																				
5853	-	+	4140	Substitution of Borrowing Authority		E	S				D					X	U				
5861	**Transferred to other accounts (-) [xx-xxxx]**																				
5861	+	-	4170	Transfers - Current-Year Authority	C	E	S				D		##	####		X	U				
5861	+	-	4175	Allocation Transfers of Current-Year Authority for Noninvested Accounts	C	E	S				D		##	####		X	U				
5862	**Transferred from other accounts (-) [xx-xxxx]**																				
5862	+	-	4170	Transfers - Current-Year Authority	D	E	S				D		##	####		X	U				
5862	+	-	4175	Allocation Transfers of Current-Year Authority for Noninvested Accounts	D	E	S				D		##	####		X	U				
5890	**Spending authority from offsetting collections (total)**																				
5890			This line is calculated. Equals sum of P&F lines 5800 through 5862..																		
6000	**Appropriation**																				
6000	+	-	4111	Debt Liquidation Appropriations		E	P				M					X	U			1/3/4	
6000	+	-	4112	Liquidation of Deficiency - Appropriations		E					M					X	U			1/3/4	
6000	+	-	4115	Loan Subsidy Appropriation		E	P				M					X	U			1/3/4	
6000	+	-	4117	Loan Administrative Expense Appropriation		E	P				M					X	U			1/3/4	
6000	+	-	4118	Reestimated Loan Subsidy Appropriation		E					M					X	U			1/3/4	
6000	+	-	4119	Other Appropriations Realized		E	P				M					X	U				
6000	+	-	4122	Authority Adjusted for Interest on the Bureau of the Public Debt Securities		B										X	U			1	
6000	-	+	4122	Authority Adjusted for Interest on the Bureau of the Public Debt Securities		E										X	U			1	
6000	+	-	4125	Loan Modification Adjustment Transfer Appropriation		E					M					X	U			1/3/4	
6000	+	-	4128	Amounts Appropriated From Specific Invested TAFS - Transfers-In		E					M					X	U			1	
6000	+	-	4129	Amounts Appropriated From Specific Invested TAFS - Transfers-Out		E					M					X	U			1	
6000	+	-	4138	Appropriation To Liquidate Contract Authority		E					M					X	U			1/3/4	
6000	+	-	4391	Adjustments to Indefinite No-Year Authority		E					M					X	U			1/3/4	
6020	**Appropriation (special fund)**																				
6020	+	-	4114	Appropriated Trust or Special Fund Receipts		E	P				M					X	U			2	
6020	+	-	4128	Amounts Appropriated From Specific Invested TAFS - Transfers-In		E					M					X	U			1	
6020	+	-	4129	Amounts Appropriated From Specific Invested TAFS - Transfers-Out		E					M					X	U			2	

USSGL Crosswalk - Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2009 Reporting

P&F			USSGL Account		USSGL Account Attributes																
Line No.	Debit	Credit	No.	Title	Debit / Credit	Begin / End	Auth Type	Avail Time	Trans Partner	Borrow Source	BEA Cat	Year of BA	Dir Trans Agy	Dir Trans Account	Adv Flag	PY Adj	TAFS Status	Avail Type	Expiration Flag	Fund Type	Fin Acct Ind
6020	+	-	4138	Appropriation To Liquidate Contract Authority		E					M					X	U			2	
6020	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation		E	P				M					X	U			2	
6020	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation		B	P				M					X	U			2	
6020	+	-	4394	Receipts Unavailable for Obligation Upon Collection		E					M					X	U			2	
6020	-	+	4394	Receipts Unavailable for Obligation Upon Collection		B					M					X	U			2	
6026	**Appropriation (trust fund)**																				
6026	+	-	4114	Appropriated Trust or Special Fund Receipts		E	P				M					X	U			7/8	
6026	+	-	4123	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction/Cancellation		E	P				M					X	U			7/8	
6026	+	-	4124	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation		E					M					X	U			7/8	
6026	+	-	4126	Amounts Appropriated From Specific Invested TAFS - Receivable		E					M					X	U			7/8	
6026	-	+	4126	Amounts Appropriated From Specific Invested TAFS - Receivable		B					M					X	U			7/8	
6026	+	-	4127	Amounts Appropriated From Specific Invested TAFS - Payable		E					M					X	U			7/8	
6026	-	+	4127	Amounts Appropriated From Specific Invested TAFS - Payable		B					M					X	U			7/8	
6026	+	-	4128	Amounts Appropriated From Specific Invested TAFS - Transfers-In		E	P				M					X	U			7/8	
6026	+	-	4129	Amounts Appropriated From Specific Invested TAFS - Transfers-Out		E					M					X	U			7/8	
6026	+	-	4138	Appropriation To Liquidate Contract Authority		E					M					X	U			7/8	
6026	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation		E	P				M					X	U			7/8	
6026	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation		B	P				M					X	U			7/8	
6026	+	-	4394	Receipts Unavailable for Obligation Upon Collection		E					M					X	U			7/8	
6026	-	+	4394	Receipts Unavailable for Obligation Upon Collection		B					M					X	U			7/8	
6028	**Appropriation (previously unavailable)**																				
6028	+	-	4157	Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation		E					M					X	U				
6035	**Appropriation permanently reduced (-)**																				
6035	+	-	4392	Permanent Reduction - New Budget Authority		E	P				M					X	U				
6036	**Unobligated balance permanently reduced (-)**																				
6036	+	-	4393	Permanent Reduction - Prior-Year Balances		E	B/D/P/R/S				M					X	U				
6037	**Appropriation temporarily reduced (-)**																				
6037	+	-	4382	Temporary Reduction - New Budget Authority		E	P				M					X	U				
6037	+	-	4387	Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority		E	P				M					X	U				
6038	**Unobligated balance temporarily reduced (-)**																				
6038	+	-	4383	Temporary Reduction - Prior-Year Balances		E	P				M					X	U				
6038	+	-	4388	Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances		E	P				M					X	U				

USSGL Crosswalk - Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2009 Reporting

P&F			USSGL Account		USSGL Account Attributes																
Line No.	Debit	Credit	No.	Title	Debit / Credit	Begin / End	Auth Type	Avail Time	Trans Partner	Borrow Source	BEA Cat	Year of BA	Dir Trans Agy	Dir Trans Account	Adv Flag	PY Adj	TAFS Status	Avail Type	Expiration Flag	Fund Type	Fin Acct Ind
6045	**Portion precluded from obligation (-)**																				
6045	+	-	4397	Receipts and Appropriations Temporarily Precluded From Obligation		E	P				M					X	U				
6045	-	+	4397	Receipts and Appropriations Temporarily Precluded From Obligation		B	P				M					X	U				
6047	**Portion applied to repay debt (-)**																				
6047	+	-	4128	Amounts Appropriated From Specific Invested TAFS - Transfers-In		E	B				M					X	U			7	
6047	+	-	4146	Actual Repayments of Debt, Current-Year Authority		E	P				M					X	U				
6048	**Portion applied to liquidate deficiencies (-)**																				
6048	-	+	4112	Liquidation of Deficiency - Appropriations		E					M					X	U				
6049	**Portion applied to liquidate contract authority (-)**																				
6049	+	-	4135	Contract Authority Liquidated		E	P				M					X	U				
6049	+	-	4136	Contract Authority To Be Liquidated by Trust Funds		E					M					X	U				
6049	-	+	4136	Contract Authority To Be Liquidated by Trust Funds		B					M					X	U				
6053	**Portion substituted for borrowing authority (-)**																				
6053	+	-	4140	Substitution of Borrowing Authority		E	P				M					X	U				
6100	**Transferred to other accounts (-) [xx-xxxx]**																				
6100	+	-	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	C	E					M		##	####		X	U				
6100	-	+	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	C	B					M		##	####		X	U				
6100	+	-	4167	Allocations of Realized Authority - Transferred From Invested Balances	C	E					M		##	####		X	U				
6100	+	-	4168	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction	C	E					M		##	####		X	U				
6100	+	-	4170	Transfers - Current-Year Authority	C	E	P				M		##	####		X	U				
6100	+	-	4172	Nonallocation Transfers of Invested Balances - Payable	C	E					M		##	####		X	U				
6100	-	+	4172	Nonallocation Transfers of Invested Balances - Payable	C	B					M		##	####		X	U				
6100	+	-	4173	Nonallocation Transfers of Invested Balances - Transferred	C	E					M		##	####		X	U				
6100	+	-	4175	Allocation Transfers of Current-Year Authority for Noninvested Accounts	C	E	P				M		##	####		X	U				
6200	**Transferred from other accounts (+) [xx-xxxx]**																				
6200	+	-	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	D	E					M		##	####		X	U				
6200	-	+	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	D	B					M		##	####		X	U				
6200	+	-	4167	Allocations of Realized Authority - Transferred From Invested Balances	D	E					M		##	####		X	U				
6200	+	-	4168	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction	D	E					M		##	####		X	U				

USSGL Crosswalk - Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2009 Reporting

P&F			USSGL Account		USSGL Account Attributes																
Line No.	Debit	Credit	No.	Title	Debit / Credit	Begin / End	Auth Type	Avail Time	Trans Partner	Borrow Source	BEA Cat	Year of BA	Dir Trans Agy	Dir Trans Account	Adv Flag	PY Adj	TAFS Status	Avail Type	Expiration Flag	Fund Type	Fin Acct Ind
6200	+	-	4170	Transfers - Current-Year Authority	D	E	P				M		##	####		X	U				
6200	+	-	4171	Nonallocation Transfers of Invested Balances - Receivable	D	E					M		##	####		X	U				
6200	-	+	4171	Nonallocation Transfers of Invested Balances - Receivable	D	B					M		##	####		X	U				
6200	+	-	4173	Nonallocation Transfers of Invested Balances - Transferred	D	E					M		##	####		X	U				
6200	+	-	4175	Allocation Transfers of Current-Year Authority for Noninvested Accounts	D	E	P				M		##	####		X	U				
6250	**Appropriation (total)**																				
6250			This line is calculated. Equals sum of P&F lines 6000 through 6200.																		
6300	**Reappropriation**																				
6300	+	-	4150	Reappropriations		E					M					X	U				
6335	**Reappropriation permanently reduced (-)**																				
6335	+	-	4392	Permanent Reduction - New Budget Authority		E	R				M					X	U				
6390	**Reappropriation (total)**																				
6390			This line is calculated. Equals sum of P&F lines 6300 through 6335.																		
6500	**Advance appropriation**																				
6500	+	-	4111	Debt Liquidation Appropriations		E	D				M					X	U			1/3/4	
6500	+	-	4115	Loan Subsidy Appropriation		E	D				M					X	U			1/3/4	
6500	+	-	4117	Loan Administrative Expense Appropriation		E	D				M					X	U			1/3/4	
6500	+	-	4119	Other Appropriations Realized		E	D				M					X	U				
6526	**Advance appropriation (trust fund)**																				
6526	+	-	4114	Appropriated Trust or Special Fund Receipts		E	D				M					X	U			7/8	
6526	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation		E	D				M					X	U			7/8	
6526	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation		B	D				M					X	U			7/8	
6535	**Advance appropriation permanently reduced (-)**																				
6535	+	-	4392	Permanent Reduction - New Budget Authority		E	D				M					X	U				
6537	**Advance appropriation temporarily reduced (-)**																				
6537	+	-	4382	Temporary Reduction - New Budget Authority		E	D				M					X	U				
6590	**Advance appropriation (total)**																				
6590			This line is calculated. Equals sum of P&F lines 6500 through 6537.																		
6610	**Contract authority**																				
6610	+	-	4131	Current-Year Contract Authority Realized		E					M					X	U				
6610	+	-	4133	Decreases to Indefinite Contract Authority		E					M					X	U				
6635	**Contract authority permanently reduced (-)**																				
6635	+	-	4392	Permanent Reduction - New Budget Authority		E	C				M					X	U				
6636	**Unobligated balance permanently reduced (-)**																				
6636	+	-	4393	Permanent Reduction - Prior-Year Balances		E	C				M					X	U				

USSGL Crosswalk - Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2009 Reporting

P&F			USSGL Account		USSGL Account Attributes																
Line No.	Debit	Credit	No.	Title	Debit / Credit	Begin / End	Auth Type	Avail Time	Trans Partner	Borrow Source	BEA Cat	Year of BA	Dir Trans Agy	Dir Trans Account	Adv Flag	PY Adj	TAFS Status	Avail Type	Expiration Flag	Fund Type	Fin Acct Ind
6661	**Transferred to other accounts (-) [xx-xxxx]**																				
6661	+	-	4137	Transfers of Contract Authority	C	E					M		##	####		X	U				
6661	-	+	4137	Transfers of Contract Authority	C	B					M		##	####		X	U				
6662	**Transferred from other accounts (+) [xx-xxxx]**																				
6662	+	-	4137	Transfers of Contract Authority	D	E					M		##	####		X	U				
6662	-	+	4137	Transfers of Contract Authority	D	B					M		##	####		X	U				
6690	**Contract authority (total)**																				
6690			This line is calculated. Equals sum of P&F lines 6610 through 6662.																		
6710	**Borrowing authority**																				
6710	+	-	4128	Amounts Appropriated From Specific Invested TAFS - Transfers-In		E	B				M					X	U			7	
6710	+	-	4129	Amounts Appropriated From Specific Invested TAFS - Transfers-Out		E	B				M					X	U			7	
6710	+	-	4141	Current-Year Borrowing Authority Realized		E				P/T	M					X	U				
6710	+	-	4143	Decreases to Indefinite Borrowing Authority		E				P/T	M					X	U				
6716	**Borrowing authority (12 U.S.C. 2281-96)**																				
6716	+	-	4141	Current-Year Borrowing Authority Realized		E				F	M					X	U				
6716	+	-	4143	Decreases to Indefinite Borrowing Authority		E				F	M					X	U				
6735	**Authority to borrow permanently rescinded (-)**																				
6735	+	-	4392	Permanent Reduction - New Budget Authority		E	B				M					X	U				
6790	**Borrowing authority (total)**																				
6790			This line is calculated. Equals sum of P&F lines 6710 through 6735.																		
SPENDING AUTHORITY FROM OFFSETTING COLLECTIONS																					
6900	**Offsetting collections (cash)**																				
6900	+	-	4212	Liquidation of Deficiency - Offsetting Collections		E					M					X	U				
6900	+	-	4222	Unfilled Customer Orders With Advance		E					M					X	U				
6900	-	+	4222	Unfilled Customer Orders With Advance		B					M					X	U				
6900	+	-	4252	Reimbursements and Other Income Earned - Collected		E					M					X	U				
6900	+	-	4255	Appropriation Trust Fund Expenditure Transfers - Collected		E					M					X	U				
6900	+	-	4260	Actual Collections of "governmental-type" Fees		E					M					X	U				
6900	+	-	4261	Actual Collections of Business-Type Fees		E					M					X	U				
6900	+	-	4262	Actual Collections of Loan Principal		E					M					X	U				
6900	+	-	4263	Actual Collections of Loan Interest		E					M					X	U				
6900	+	-	4264	Actual Collections of Rent		E					M					X	U				
6900	+	-	4265	Actual Collections From Sale of Foreclosed Property		E					M					X	U				
6900	+	-	4266	Other Actual Business-Type Collections From Non-Federal Sources		E					M					X	U				
6900	+	-	4267	Other Actual "governmental-type" Collections From Non-Federal Sources		E					M					X	U				
6900	+	-	4271	Actual Program Fund Subsidy Collected		E					M					X	U				

USSGL Crosswalk - Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2009 Reporting

P&F			USSGL Account		USSGL Account Attributes																
Line No.	Debit	Credit	No.	Title	Debit / Credit	Begin / End	Auth Type	Avail Time	Trans Partner	Borrow Source	BEA Cat	Year of BA	Dir Trans Agy	Dir Trans Account	Adv Flag	PY Adj	TAFS Status	Avail Type	Expiration Flag	Fund Type	Fin Acct Ind
6900	+	-	4273	Interest Collected From Treasury		E					M					X	U				
6900	+	-	4275	Actual Collections From Liquidating Fund		E					M					X	U				
6900	+	-	4276	Actual Collections From Financing Fund		E					M					X	U				
6900	+	-	4277	Other Actual Collections - Federal		E					M					X	U				
6900	+	-	4290	Amortization and Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds		E					M					X	U				
6900	+	-	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected		E					M					X	U				
6900	+	-	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected		E					M					X	U				
6910	**Change in uncollected customer payments from Federal sources (unexpired)**																				
6910	+	-	4221	Unfilled Customer Orders Without Advance		E			F/E		M					X	U				
6910	-	+	4221	Unfilled Customer Orders Without Advance		B			F/E		M					X	U				
6910	+	-	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		E					M					X	U				
6910	-	+	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		B					M					X	U				
6910	+	-	4251	Reimbursements and Other Income Earned - Receivable		E			F/E		M					X	U				
6910	-	+	4251	Reimbursements and Other Income Earned - Receivable		B			F/E		M					X	U				
6910	+	-	4283	Interest Receivable From Treasury		E					M					X	U				
6910	-	+	4283	Interest Receivable From Treasury		B					M					X	U				
6910	+	-	4285	Receivable From the Liquidating Fund		E					M					X	U				
6910	-	+	4285	Receivable From the Liquidating Fund		B					M					X	U				
6910	+	-	4286	Receivable From the Financing Fund		E					M					X	U				
6910	-	+	4286	Receivable From the Financing Fund		B					M					X	U				
6910	+	-	4287	Other Federal Receivables		E					M					X	U				
6910	-	+	4287	Other Federal Receivables		B					M					X	U				
6926	**Offsetting collections (previously unavailable)**																				
6926	+	-	4123	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction/Cancellation		E	S				M					X	U				
6926	+	-	4158	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation		E					M					X	U				
6926	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation		E	S				M					X	U				
6926	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation		B	S				M					X	U				
6927	**Capital transfer to general fund (-)**																				
6927	+	-	4151	Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority		E					M					X	U				
6933	**Portion applied to liquidate deficiencies (-)**																				
6933	-	+	4212	Liquidation of Deficiency - Offsetting Collections		E					M					X	U				
6937	**Offsetting collections temporarily reduced (-)**																				
6937	+	-	4382	Temporary Reduction - New Budget Authority		E	S				M					X	U				
6938	**Unobligated balance temporarily reduced (-)**																				
6938	+	-	4383	Temporary Reduction - Prior-Year Balances		E	S				M					X	U				

USSGL Crosswalk - Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2009 Reporting

P&F			USSGL Account		USSGL Account Attributes																
Line No.	Debit	Credit	No.	Title	Debit / Credit	Begin / End	Auth Type	Avail Time	Trans Partner	Borrow Source	BEA Cat	Year of BA	Dir Trans Agy	Dir Trans Account	Adv Flag	PY Adj	TAFS Status	Avail Type	Expiration Flag	Fund Type	Fin Acct Ind
6945	**Portion precluded from obligation (limitation on obligations) (-)**																				
6945	+	-	4398	Offsetting Collections Temporarily Precluded From Obligation		E					M					X	U				
6945	-	+	4398	Offsetting Collections Temporarily Precluded From Obligation		B					M					X	U				
6947	**Portion applied to repay debt (-)**																				
6947	+	-	4146	Actual Repayments of Debt, Current-Year Authority		E	S				M					X	U				
6949	**Portion applied to liquidate contract authority (-)**																				
6949	+	-	4132	Substitution of Contract Authority		E	S				M					X	U				
6949	+	-	4135	Contract Authority Liquidated		E	S				M					X	U				
6953	**Portion substituted for borrowing authority (-)**																				
6953	-	+	4140	Substitution of Borrowing Authority		E	S				M					X	U				
6961	**Transferred to other accounts (-) [xx-xxxx]**																				
6961	+	-	4170	Transfers - Current-Year Authority	C	E	S				M		##	####		X	U				
6961	+	-	4175	Allocation Transfers of Current-Year Authority for Noninvested Accounts	C	E	S				M		##	####		X	U				
6962	**Transferred from other accounts (+) [xx-xxxx]**																				
6962	+	-	4170	Transfers - Current-Year Authority	D	E	S				M		##	####		X	U				
6962	+	-	4175	Allocation Transfers of Current-Year Authority for Noninvested Accounts	D	E	S				M		##	####		X	U				
6990	**Spending authority from offsetting collections (total)**																				
6990			This line is calculated. Equals sum of P&F lines 6900 through 6962.																		
7000	**Total new budget authority (gross)**																				
7000			This line is calculated. Equals sum of P&F lines 4000 through 6990, excluding subtotals. Also equals line 2200.																		
CHANGE IN OBLIGATED BALANCES																					
7240	**Obligated balance, start of year**																				
7240	-	+	4221	Unfilled Customer Orders Without Advance		B			F/E							X	U/E				
7240	-	+	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		B										X	U/E				
7240	-	+	4251	Reimbursements and Other Income Earned - Receivable		B			F/E							X	U/E				
7240	-	+	4283	Interest Receivable From Treasury		B										X	U/E				
7240	-	+	4285	Receivable From the Liquidating Fund		B										X	U/E				
7240	-	+	4286	Receivable From the Financing Fund		B										X	U/E				
7240	-	+	4287	Other Federal Receivables		B										X	U/E				
7240	-	+	4801	Undelivered Orders - Obligations, Unpaid		B										X	U/E				
7240	-	+	4901	Delivered Orders - Obligations, Unpaid		B										X	U/E				
7245	**Adjustment to obligated balance carried forward, start of year**																				
7245	-	+	4199	Transfer of Expired Expenditure Transfers - Receivable		E										B/P	U/E				
7245	-	+	4221	Unfilled Customer Orders Without Advance		E			F/E							B/P	U/E				
7245	-	+	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		E										B/P	U/E				
7245	-	+	4230	Unfilled Customer Orders Without Advance - Transferred		E			F/E							B/P	U/E				

USSGL Crosswalk - Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2009 Reporting

P&F			USSGL Account		USSGL Account Attributes																
Line No.	Debit	Credit	No.	Title	Debit / Credit	Begin / End	Auth Type	Avail Time	Trans Partner	Borrow Source	BEA Cat	Year of BA	Dir Trans Agy	Dir Trans Account	Adv Flag	PY Adj	TAFS Status	Avail Type	Expiration Flag	Fund Type	Fin Acct Ind
7245	-	+	4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred		E										B/P	U/E				
7245	-	+	4233	Reimbursements and Other Income Earned - Receivable - Transferred		E			F/E							B/P	U/E				
7245	-	+	4234	Other Federal Receivables - Transferred		E										B/P	U/E				
7245	-	+	4251	Reimbursements and Other Income Earned - Receivable		E			F/E							B/P	U/E				
7245	-	+	4283	Interest Receivable From Treasury		E										B/P	U/E				
7245	-	+	4285	Receivable From the Liquidating Fund		E										B/P	U/E				
7245	-	+	4286	Receivable From the Financing Fund		E										B/P	U/E				
7245	-	+	4287	Other Federal Receivables		E										B/P	U/E				
7245	-	+	4801	Undelivered Orders - Obligations, Unpaid		E										B/P	U/E				
7245	-	+	4831	Undelivered Orders - Obligations Transferred, Unpaid		E										B/P	U/E				
7245	-	+	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries		E										B/P	U/E				
7245	-	+	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E										B/P	U/E				
7245	-	+	4901	Delivered Orders - Obligations, Unpaid		E										B/P	U/E				
7245	-	+	4931	Delivered Orders - Obligations Transferred, Unpaid		E										B/P	U/E				
7245	-	+	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries		E										B/P	U/E				
7245	-	+	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E										B/P	U/E				
7310	**Total new obligations**																				
7310			This line is calculated. Same as P&F line 1000.																		
7320	**Total outlays (gross) (-)**																				
7320	+	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E										X	U/E				
7320	-	+	4802	Undelivered Orders - Obligations, Prepaid/Advanced		B										X	U/E				
7320	+	-	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E										X	U/E				
7320	+	-	4902	Delivered Orders - Obligations, Paid		E										X	U/E				
7320	+	-	4908	Authority Outlayed Not Yet Disbursed		E										X	U				
7320	-	+	4908	Authority Outlayed Not Yet Disbursed		B										X	U				
7320	+	-	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E										X	U/E				
7331	**Obligated balance transferred to other accounts (-) [xx-xxxx]**																				
7331	-	+	4199	Transfer of Expired Expenditure Transfers - Receivable	C	E							##	####		X	E				
7331	-	+	4230	Unfilled Customer Orders Without Advance - Transferred	C	E			F/E				##	####		X	U/E				
7331	-	+	4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	C	E							##	####		X	U/E				
7331	-	+	4233	Reimbursements and Other Income Earned - Receivable - Transferred	C	E			F/E				##	####		X	U/E				
7331	-	+	4234	Other Federal Receivables - Transferred	C	E							##	####		X	U/E				
7331	-	+	4831	Undelivered Orders - Obligations Transferred, Unpaid	D	E							##	####		X	U/E				
7331	-	+	4931	Delivered Orders - Obligations Transferred, Unpaid	D	E							##	####		X	U/E				

USSGL Crosswalk - Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2009 Reporting

P&F			USSGL Account		USSGL Account Attributes																
Line No.	Debit	Credit	No.	Title	Debit / Credit	Begin / End	Auth Type	Avail Time	Trans Partner	Borrow Source	BEA Cat	Year of BA	Dir Trans Agy	Dir Trans Account	Adv Flag	PY Adj	TAFS Status	Avail Type	Expiration Flag	Fund Type	Fin Acct Ind
7332	**Obligated balance transferred from other accounts (+) [xx-xxxx]**																				
7332	-	+	4199	Transfer of Expired Expenditure Transfers - Receivable	D	E							##	####		X	U				
7332	-	+	4230	Unfilled Customer Orders Without Advance - Transferred	D	E			F/E				##	####		X	U/E				
7332	-	+	4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	D	E							##	####		X	U/E				
7332	-	+	4233	Reimbursements and Other Income Earned - Receivable - Transferred	D	E			F/E				##	####		X	U/E				
7332	-	+	4234	Other Federal Receivables - Transferred	D	E							##	####		X	U/E				
7332	-	+	4831	Undelivered Orders - Obligations Transferred, Unpaid	C	E							##	####		X	U/E				
7332	-	+	4931	Delivered Orders - Obligations Transferred, Unpaid	C	E							##	####		X	U/E				
7340	**Adjustments in expired accounts (net)**																				
7340	+	-	4801	Undelivered Orders - Obligations, Unpaid		B										X	E				
7340	-	+	4801	Undelivered Orders - Obligations, Unpaid		E										X	E				
7340	+	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced		B										X	E				
7340	-	+	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E										X	E				
7340	-	+	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries		E										X	E				
7340	-	+	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E										X	E				
7340	-	+	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E										X	E				
7340	+	-	4901	Delivered Orders - Obligations, Unpaid		B										X	E				
7340	-	+	4901	Delivered Orders - Obligations, Unpaid		E										X	E				
7340	-	+	4902	Delivered Orders - Obligations, Paid		E										X	E				
7340	-	+	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries		E										X	E				
7340	-	+	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E										X	E				
7340	-	+	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E										X	E				
7345	**Recoveries of prior year obligations (-)**																				
7345			This line is calculated. Same as P&F line 2210, with opposite sign.																		
7400	**Change in uncollected customer payments from Federal sources (unexpired)**																				
7400			This line is calculated. Equals sum of P&F lines 6810 and 6910, with opposite sign.																		
7410	**Change in uncollected customer payments from Federal sources (expired)**																				
7410	+	-	4221	Unfilled Customer Orders Without Advance		B			F/E							X	E				
7410	-	+	4221	Unfilled Customer Orders Without Advance		E			F/E							X	E				
7410	+	-	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		B										X	E				
7410	-	+	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		E										X	E				
7410	-	+	4251	Reimbursements and Other Income Earned - Receivable		E			F/E							X	E				
7410	-	+	4251	Reimbursements and Other Income Earned - Receivable		B			F/E							X	E				
7410	+	-	4283	Interest Receivable From Treasury		B										X	E				
7410	-	+	4283	Interest Receivable From Treasury		E										X	E				
7410	+	-	4285	Receivable From the Liquidating Fund		B										X	E				

USSGL Crosswalk - Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2009 Reporting

P&F			USSGL Account		USSGL Account Attributes																
Line No.	Debit	Credit	No.	Title	Debit / Credit	Begin / End	Auth Type	Avail Time	Trans Partner	Borrow Source	BEA Cat	Year of BA	Dir Trans Agy	Dir Trans Account	Adv Flag	PY Adj	TAFS Status	Avail Type	Expiration Flag	Fund Type	Fin Acct Ind
7410	-	+	4285	Receivable From the Liquidating Fund		E										X	E				
7410	+	-	4286	Receivable From the Financing Fund		B										X	E				
7410	-	+	4286	Receivable From the Financing Fund		E										X	E				
7410	-	+	4287	Other Federal Receivables		E										X	E				
7410	-	+	4287	Other Federal Receivables		B										X	E				
7440	**Obligated balance, end of year**																				
7440	-	+	4199	Transfer of Expired Expenditure Transfers - Receivable		E											U/E				
7440	-	+	4221	Unfilled Customer Orders Without Advance		E			F/E								U/E				
7440	-	+	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		E											U/E				
7440	-	+	4230	Unfilled Customer Orders Without Advance - Transferred		E			F/E								U/E				
7440	-	+	4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred		E											U/E				
7440	-	+	4233	Reimbursements and Other Income Earned - Receivable - Transferred		E			F/E								U/E				
7440	-	+	4234	Other Federal Receivables - Transferred		E											U/E				
7440	-	+	4251	Reimbursements and Other Income Earned - Receivable		E			F/E								U/E				
7440	-	+	4283	Interest Receivable From Treasury		E											U/E				
7440	-	+	4285	Receivable From the Liquidating Fund		E											U/E				
7440	-	+	4286	Receivable From the Financing Fund		E											U/E				
7440	-	+	4287	Other Federal Receivables		E											U/E				
7440	-	+	4801	Undelivered Orders - Obligations, Unpaid		E											U/E				
7440	-	+	4831	Undelivered Orders - Obligations Transferred, Unpaid		E											U/E				
7440	-	+	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries		E											U/E				
7440	-	+	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E											U/E				
7440	-	+	4901	Delivered Orders - Obligations, Unpaid		E											U/E				
7440	-	+	4931	Delivered Orders - Obligations Transferred, Unpaid		E											U/E				
7440	-	+	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries		E											U/E				
7440	-	+	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E											U/E				
OUTLAYS (GROSS), DETAIL																					
8690	**Outlays from new discretionary authority**																				
8690	+	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced		B					D	NEW				X	U/E				
8690	-	+	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E					D	NEW				X	U/E				
8690	-	+	4902	Delivered Orders - Obligations, Paid		E					D	NEW				X	U/E				
8690	+	-	4908	Authority Outlayed Not Yet Disbursed		B					D	NEW				X	U				
8690	-	+	4908	Authority Outlayed Not Yet Disbursed		E					D	NEW				X	U				
8693	**Outlays from discretionary balances**																				
8693	+	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced		B					D	BAL				X	U/E				
8693	-	+	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E					D	BAL				X	U/E				
8693	-	+	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E					D	BAL				X	U/E				
8693	-	+	4902	Delivered Orders - Obligations, Paid		E					D	BAL				X	U/E				

USSGL Crosswalk - Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2009 Reporting

P&F			USSGL Account		USSGL Account Attributes																
Line No.	Debit	Credit	No.	Title	Debit / Credit	Begin / End	Auth Type	Avail Time	Trans Partner	Borrow Source	BEA Cat	Year of BA	Dir Trans Agy	Dir Trans Account	Adv Flag	PY Adj	TAFS Status	Avail Type	Expiration Flag	Fund Type	Fin Acct Ind
8693	+	-	4908	Authority Outlayed Not Yet Disbursed		B					D	BAL				X	U				
8693	-	+	4908	Authority Outlayed Not Yet Disbursed		E					D	BAL				X	U				
8693	-	+	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E					D	BAL				X	U/E				
8697	**Outlays from new mandatory authority**																				
8697	+	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced		B					M	NEW				X	U/E				
8697	-	+	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E					M	NEW				X	U/E				
8697	-	+	4902	Delivered Orders - Obligations, Paid		E					M	NEW				X	U/E				
8697	+	-	4908	Authority Outlayed Not Yet Disbursed		B					M	NEW				X	U				
8697	-	+	4908	Authority Outlayed Not Yet Disbursed		E					M	NEW				X	U				
8698	**Outlays from mandatory balances**																				
8698	+	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced		B					M	BAL				X	U/E				
8698	-	+	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E					M	BAL				X	U/E				
8698	-	+	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E					M	BAL				X	U/E				
8698	-	+	4902	Delivered Orders - Obligations, Paid		E					M	BAL				X	U/E				
8698	-	+	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E					M	BAL				X	U/E				
8700	**Total outlays (gross)**																				
8700			This line is calculated. Equals sum of lines 8690 through 8698.																		
OFFSETS																					
Offsetting collections (cash) from:																					
8800	**Federal sources**																				
8800	-	+	4212	Liquidation of Deficiency - Offsetting Collections		E			F							X	U/E				
8800	+	-	4222	Unfilled Customer Orders With Advance		B			F							X	U/E				
8800	-	+	4222	Unfilled Customer Orders With Advance		E			F							X	U/E				
8800	-	+	4252	Reimbursements and Other Income Earned - Collected		E			F							X	U/E				
8800	-	+	4255	Appropriation Trust Fund Expenditure Transfers - Collected		E										X	U/E				
8800	-	+	4271	Actual Program Fund Subsidy Collected		E										X	U/E				
8800	-	+	4275	Actual Collections From Liquidating Fund		E										X	U/E				
8800	-	+	4276	Actual Collections From Financing Fund		E										X	U/E				
8800	-	+	4277	Other Actual Collections - Federal		E										X	U/E				
8800	-	+	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected		E										X	U/E				
8800	-	+	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected		E			F							X	U/E				
8820	**Interest on Federal securities**																				
8820	-	+	4273	Interest Collected From Treasury		E										X	U			1/3/4/8	X
8820	-	+	4290	Amortization and Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds		E										X	U				
8825	**Interest on uninvested funds**																				

USSGL Crosswalk - Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2009 Reporting

P&F			USSGL Account		USSGL Account Attributes																
Line No.	Debit	Credit	No.	Title	Debit / Credit	Begin / End	Auth Type	Avail Time	Trans Partner	Borrow Source	BEA Cat	Year of BA	Dir Trans Agy	Dir Trans Account	Adv Flag	PY Adj	TAFS Status	Avail Type	Expiration Flag	Fund Type	Fin Acct Ind
8825	-	+	4273	Interest Collected From Treasury		E										X	U				D/G
8840	**Non-Federal sources**																				
8840	-	+	4212	Liquidation of Deficiency - Offsetting Collections		E			X							X	U/E				
8840	+	-	4222	Unfilled Customer Orders With Advance		B			X/E							X	U/E				
8840	-	+	4222	Unfilled Customer Orders With Advance		E			X/E							X	U/E				
8840	-	+	4252	Reimbursements and Other Income Earned - Collected		E			X/E							X	U/E				
8840	-	+	4261	Actual Collections of Business-Type Fees		E										X	U/E				
8840	-	+	4262	Actual Collections of Loan Principal		E										X	U/E				
8840	-	+	4263	Actual Collections of Loan Interest		E										X	U/E				
8840	-	+	4264	Actual Collections of Rent		E										X	U/E				
8840	-	+	4265	Actual Collections From Sale of Foreclosed Property		E										X	U/E				
8840	-	+	4266	Other Actual Business-Type Collections From Non-Federal Sources		E										X	U/E				
8840	-	+	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected		E			X/E							X	U/E				
8845	**Offsetting governmental collections (from non-Federal sources)**																				
8845	-	+	4212	Liquidation of Deficiency - Offsetting Collections		E			E							X	U/E				
8845	-	+	4260	Actual Collections of "governmental-type" Fees		E										X	U/E				
8845	-	+	4267	Other Actual "governmental-type" Collections From Non-Federal Sources		E										X	U/E				
8890	**Total offsetting collections (cash)**																				
8890			This line is calculated. Equals sum of P&F lines 8800 through 8845.																		
8895	**Change in uncollected customer payments from Federal sources (unexpired)**																				
8895			This line is calculated. Equals sum of P&F lines 6810 and 6910.																		
8896	**Portion of offsetting collections (cash) credited to expired accounts**																				
8896	+	-	4212	Liquidation of Deficiency - Offsetting Collections		E										X	E				
8896	+	-	4222	Unfilled Customer Orders With Advance		E										X	E				
8896	-	+	4222	Unfilled Customer Orders With Advance		B										X	E				
8896	+	-	4252	Reimbursements and Other Income Earned - Collected		E										X	E				
8896	+	-	4255	Appropriation Trust Fund Expenditure Transfers - Collected		E										X	E				
8896	+	-	4260	Actual Collections of "governmental-type" Fees		E										X	E				
8896	+	-	4261	Actual Collections of Business-Type Fees		E										X	E				
8896	+	-	4262	Actual Collections of Loan Principal		E										X	E				
8896	+	-	4263	Actual Collections of Loan Interest		E										X	E				
8896	+	-	4264	Actual Collections of Rent		E										X	E				
8896	+	-	4265	Actual Collections From Sale of Foreclosed Property		E										X	E				
8896	+	-	4266	Other Actual Business-Type Collections From Non-Federal Sources		E										X	E				
8896	+	-	4267	Other Actual "governmental-type" Collections From Non-Federal Sources		E										X	E				
8896	+	-	4271	Actual Program Fund Subsidy Collected		E										X	E				
8896	+	-	4273	Interest Collected From Treasury		E										X	E			1/3/4/8	

USSGL Crosswalk - Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2009 Reporting

P&F			USSGL Account		USSGL Account Attributes																
Line No.	Debit	Credit	No.	Title	Debit / Credit	Begin / End	Auth Type	Avail Time	Trans Partner	Borrow Source	BEA Cat	Year of BA	Dir Trans Agy	Dir Trans Account	Adv Flag	PY Adj	TAFS Status	Avail Type	Expiration Flag	Fund Type	Fin Acct Ind
8896	+	-	4275	Actual Collections From Liquidating Fund		E										X	E				
8896	+	-	4276	Actual Collections From Financing Fund		E										X	E				
8896	+	-	4277	Other Actual Collections - Federal		E										X	E				
8896	+	-	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected		E										X	E				
8896	+	-	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected		E										X	E				
NET BUDGET AUTHORITY AND OUTLAYS																					
8900	**Budget authority (net)**																				
8900			This line is calculated. Equals the sum of P&F lines 2200 minus 8800 through 8845,8895, and 8896.																		
9000	**Outlays (net)**																				
9000			This line is calculated. Equals the sum of P&F lines 8690 through 8698 minus amounts on lines 8800 through 8845.																		
MEMORANDUM (NON-ADD) ENTRIES																					
9190	**Unpaid obligations, end of year: Deficiency**																				
9190			This line is not required to be supported by the USSGL.																		
9201	**Total investments, start of year: Federal securities: Par value**																				
9201	+	-	1610	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt		B										X	U				
9201	+	-	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities		B			F							X	U				
9201	+	-	1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt		B										X	U				
9202	**Total investments, end of year: Federal securities: Par value**																				
9202	+	-	1610	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt		E											U				
9202	+	-	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities		E			F								U				
9202	+	-	1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt		E											U				
9203	**Total investments, start of year: non-Federal securities: Market value**																				
9203	+	-	1618	Market Adjustment - Investments		B			X							X	U				
9203	+	-	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities		B			X							X	U				
9204	**Total investments, end of year: non-Federal securities: Market value**																				
9204	+	-	1618	Market Adjustment - Investments		E			X								U				
9204	+	-	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities		E			X								U				
9301	**Unobligated balance, start of year: Contract authority**																				
9301			This line is not required to be supported by the USSGL.																		

USSGL Crosswalk - Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2009 Reporting

P&F			USSGL Account		USSGL Account Attributes																
Line No.	Debit	Credit	No.	Title	Debit / Credit	Begin / End	Auth Type	Avail Time	Trans Partner	Borrow Source	BEA Cat	Year of BA	Dir Trans Agy	Dir Trans Account	Adv Flag	PY Adj	TAFS Status	Avail Type	Expiration Flag	Fund Type	Fin Acct Ind
9302	**Unobligated balance, end of year: Contract authority**																				
9302			This line is not required to be supported by the USSGL.																		
9303	**Obligated balance, start of year: Contract authority**																				
9303			This line is not required to be supported by the USSGL.																		
9304	**Obligated balance, end of year: Contract authority**																				
9304			This line is not required to be supported by the USSGL.																		
9305	**Fund balance in excess of liquidating requirements, start of year: Contract authority**																				
			This line is not required to be supported by the USSGL.																		
9306	**Fund balance in excess of liquidating requirements, end of year: Contract authority**																				
			This line is not required to be supported by the USSGL.																		
9401	**Unavailable balance, start of year: Offsetting collections**																				
9401	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation		B	S									X	U			1/3/4	
9401	-	+	4398	Offsetting Collections Temporarily Precluded From Obligation		B										X	U			1/3/4	
9402	**Unavailable balance, end of year: Offsetting collections**																				
9402	+	-	4158	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation		E										X	U			1/3/4	
9402	-	+	4382	Temporary Reduction - New Budget Authority		E	S									X	U			1/3/4	
9402	-	+	4383	Temporary Reduction - Prior-Year Balances		E	S									X	U			1/3/4	
9402	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation		E	S									X	U			1/3/4	
9402	-	+	4398	Offsetting Collections Temporarily Precluded From Obligation		E										X	U			1/3/4	
			Should also equal P&F line 9401 minus the sum of P&F lines 5826, 5837, 5838, 5845, 6926, 6937, 6938, and 6945.																		
9411	**Transferred to other accounts (-) [xx-xxxx]**																				
9411			This line is not required to be supported by the USSGL.																		
9412	**Transferred to other accounts (+) [xx-xxxx]**																				
9412			This line is not required to be supported by the USSGL.																		
9502	**Unpaid obligations, end of year**																				
9502	-	+	4801	Undelivered Orders - Obligations, Unpaid		E											U/E				
9502	-	+	4831	Undelivered Orders - Obligations Transferred, Unpaid		E											U/E				
9502	-	+	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries		E											U/E				
9502	-	+	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E											U/E				
9502	-	+	4901	Delivered Orders - Obligations, Unpaid		E											U/E				
9502	-	+	4931	Delivered Orders - Obligations Transferred, Unpaid		E											U/E				
9502	-	+	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries		E											U/E				
9502	-	+	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E											U/E				

Additional Information:

1. Shaded attribute domain values are FACTS II supplied.

2. Use of USSGL 4119 in Fund_Type 2 (Special Fund) and Fund_Type 7 (Trust (non-revolving) Fund) has been restricted in FA particular TAFSs.

3. When the P&F line numbers use both a beginning (B) and ending (E) balance for the same USSGL account, the beginning ba is subtracted from the ending balance in FACTS II.

4. Use USSGL account attribute domains as provided in USSGL TFM Section IV.

5. When the P&F line numbers use both a beginning (B) and ending (E) balance for the same USSGL account, the beginning ba is subtracted from the ending balance in FACTS II.

USSGL Crosswalk - Balance Sheet for Fiscal 2009 Reporting

				USSGL Account Attributes/1			
					Form and Content Notes		
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Entity / NonEnt	Covered / NotCov	Addl. Info.
	Assets						
	Intragovernmental						
1	Fund Balance With Treasury						
1	E	1010	Fund Balance With Treasury		E/O		
1	E	1090	Fund Balance With Treasury Under a Continuing Resolution		E/O		
2	Investments						
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
2	E	1631	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	F	E		2

USSGL Crosswalk - Balance Sheet for Fiscal 2009 Reporting

				USSGL Account Attributes/1			
					Form and Content Notes		
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Entity / NonEnt	Covered / NotCov	Addl. Info.
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		
3	**Accounts Receivable**						
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
4	**Loans Receivable**						
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	1351	Capitalized Loan Interest Receivable - Non-Credit Reform	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
5	**Other**						
5	E	1410	Advances and Prepayments	F	E/O		
5	E	1921	Receivable From Appropriations	F	E		2,6

USSGL Crosswalk - Balance Sheet for Fiscal 2009 Reporting

				USSGL Account Attributes/1			
					Form and Content Notes		
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Entity / NonEnt	Covered / NotCov	Addl. Info.
5	E	1990	Other Assets	F	E/O		
6	**Total Intragovernmental**						
6	CALC (1..5)						
	Assets With the Public						
7	**Cash and Other Monetary Assets**						
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
8	**Investments**						
8	E	1340	Interest Receivable	N	E		3
8	E	1349	Allowance for Loss on Interest Receivable	N	E		3
8	E	1610	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	N	E		11
8	E	1611	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	N	E		11
8	E	1612	Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	N	E		11
8	E	1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	N	E		11
8	E	1618	Market Adjustment - Investments	N			
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		

USSGL Crosswalk - Balance Sheet for Fiscal 2009 Reporting

				USSGL Account Attributes/1			
					Form and Content Notes		
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Entity / NonEnt	Covered / NotCov	Addl. Info.
8	E	1622	Premium on Securities Other Than the Bureau of the Public Debt Securities	N	E		
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		
9	**Accounts Receivable, Net**						
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
10	**Taxes Receivable, Net**						
10	E	1325	Taxes Receivable	N	O		2
10	E	1329	Allowance for Loss on Taxes Receivable	N	O		2
11	**Loans Receivable and Related Foreclosed Property, Net**						
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
12	**Inventory and Related Property, Net**						

USSGL Crosswalk - Balance Sheet for Fiscal 2009 Reporting

				USSGL Account Attributes/1			
					Form and Content Notes		
Line No.	**Trial Bal.**	**USSGL Acct.**	**USSGL Account Title**	**Fed / NonFed**	**Entity / NonEnt**	**Covered / NotCov**	**Addl. Info.**
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		
13	**General Property, Plant, and Equipment, Net**						
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
13	E	1720	Construction-in-Progress	N	E		2
13	E	1730	Buildings, Improvements, and Renovations	N	E		2

USSGL Crosswalk - Balance Sheet for Fiscal 2009 Reporting

				USSGL Account Attributes/1			
					Form and Content Notes		
Line No.	**Trial Bal.**	**USSGL Acct.**	**USSGL Account Title**	**Fed / NonFed**	**Entity / NonEnt**	**Covered / NotCov**	**Addl. Info.**
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
14	**Other**						
14	E	1410	Advances and Prepayments	N	E/O		
14	E	1990	Other Assets	N	E/O		
15	**Total Assets**						
15	CALC (6..14)						
16	**Stewardship PP&E (Note 11)**						
	Liabilities						
	Intragovernmental						
17	**Accounts Payable**						

USSGL Crosswalk - Balance Sheet for Fiscal 2009 Reporting

				USSGL Account Attributes/1			
					Form and Content Notes		
Line No.	**Trial Bal.**	**USSGL Acct.**	**USSGL Account Title**	**Fed / NonFed**	**Entity / NonEnt**	**Covered / NotCov**	**Addl. Info.**
17	E	2110	Accounts Payable	F		C	
17	E	2120	Disbursements in Transit	F		C	
17	E	2140	Accrued Interest Payable - Not Otherwise Classified	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	2960	Accounts Payable From Canceled Appropriations	F		U	
18	**Debt**						
18	E	2141	Accrued Interest Payable - Debt	F		C/U	
18	E	2510	Principal Payable to the Bureau of the Public Debt	F		C/U	2
18	E	2511	Capitalized Loan Interest Payable - Non-Credit Reform	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	
19	**Other**						
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	
19	E	2310	Liability for Advances and Prepayments	F		C	

USSGL Crosswalk - Balance Sheet for Fiscal 2009 Reporting

				USSGL Account Attributes/1			
					Form and Content Notes		
Line No.	**Trial Bal.**	**USSGL Acct.**	**USSGL Account Title**	**Fed / NonFed**	**Entity / NonEnt**	**Covered / NotCov**	**Addl. Info.**
19	E	2400	Liability for Nonfiduciary Deposit Funds, Clearing Accounts, and Undeposited Collections	F		C	
19	E	2940	Capital Lease Liability	F		C/U	
19	E	2970	Liability for Capital Transfers to the General Fund of the Treasury	F		C	2
19	E	2980	Custodial Liability	F		U	
19	E	2985	Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity	F		U	
19	E	2990	Other Liabilities Without Related Budgetary Obligations	F		C/U	
20	**Total Intragovernmental**						
20	CALC (17..19)						
	Liabilities With the Public						
21	**Accounts Payable**						
21	E	2110	Accounts Payable	N		C	
21	E	2120	Disbursements in Transit	N		C	
21	E	2140	Accrued Interest Payable - Not Otherwise Classified	N		C	8
21	E	2960	Accounts Payable From Canceled Appropriations	N		U	
22	**Loan Guarantee Liability**						
22	E	2180	Loan Guarantee Liability	N		C	2
23	**Debt Held by the Public**						
23	E	2141	Accrued Interest Payable - Debt	N		C/U	
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	

USSGL Crosswalk - Balance Sheet for Fiscal 2009 Reporting

				USSGL Account Attributes/1			
					Form and Content Notes		
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Entity / NonEnt	Covered / NotCov	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	
24	**Federal Employee and Veteran Benefits**						
24	E	2191	Employee Health Care Liability Incurred but Not Reported	N		C/U	2
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
25	**Environmental and Disposal Liabilities**						
25	E	2995	Estimated Cleanup Cost Liability	N		C/U	
26	**Benefits Due and Payable**						
26	E	2160	Entitlement Benefits Due and Payable	N		C/U	2
27	**Other**						
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	

USSGL Crosswalk - Balance Sheet for Fiscal 2009 Reporting

				USSGL Account Attributes/1			
					Form and Content Notes		
Line No.	**Trial Bal.**	**USSGL Acct.**	**USSGL Account Title**	**Fed / NonFed**	**Entity / NonEnt**	**Covered / NotCov**	**Addl. Info.**
27	E	2320	Other Deferred Revenue	N		C/U	
27	E	2400	Liability for Nonfiduciary Deposit Funds, Clearing Accounts, and Undeposited Collections	N		C	
27	E	2690	Other Actuarial Liabilities	N		C/U	2, 12
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	
28	**Total Liabilities**						
28	CALC (20..27)						
29	**Commitments and Contingencies (Note 16)**						
	Net Position						
30	**Unexpended Appropriations - Earmarked Funds (Note 20)**						
30	B	3100	Unexpended Appropriations - Cumulative				9
30	E	3101	Unexpended Appropriations - Appropriations Received				9
30	E	3102	Unexpended Appropriations - Transfers-In	F			9
30	E	3103	Unexpended Appropriations - Transfers-Out	F			9
30	E	3106	Unexpended Appropriations - Adjustments				9
30	E	3107	Unexpended Appropriations - Used				9
30	E	3108	Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors				9
30	E	3109	Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles				9
31	**Unexpended Appropriations - Other Funds**						
31	B	3100	Unexpended Appropriations - Cumulative				10
31	E	3101	Unexpended Appropriations - Appropriations Received				10
31	E	3102	Unexpended Appropriations - Transfers-In				10

USSGL Crosswalk - Balance Sheet for Fiscal 2009 Reporting

				USSGL Account Attributes/1			
					Form and Content Notes		
Line No.	**Trial Bal.**	**USSGL Acct.**	**USSGL Account Title**	**Fed / NonFed**	**Entity / NonEnt**	**Covered / NotCov**	**Addl. Info.**
31	E	3103	Unexpended Appropriations - Transfers-Out				10
31	E	3106	Unexpended Appropriations - Adjustments				10
31	E	3107	Unexpended Appropriations - Used				10
31	E	3108	Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors				10
31	E	3109	Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles				10
32	**Cumulative Results of Operations - Earmarked Funds (Note 20)**						
32	B	3310	Cumulative Results of Operations				9
32	E	5100	Revenue From Goods Sold	F/N			9
32	E	5109	Contra Revenue for Goods Sold	F/N			9
32	E	5200	Revenue From Services Provided	F/N			9
32	E	5209	Contra Revenue for Services Provided	F/N			9
32	E	5310	Interest Revenue - Other	F/N			9
32	E	5311	Interest Revenue - Investments	F/N			9
32	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds	F/N			9
32	E	5313	Interest Revenue - Subsidy Amortization	N			9
32	E	5317	Contra Revenue for Interest Revenue - Loans Receivable	F/N			9
32	E	5318	Contra Revenue for Interest Revenue - Investments	F/N			9
32	E	5319	Contra Revenue for Interest Revenue - Other	F/N			9
32	E	5320	Penalties, Fines, and Administrative Fees Revenue	F/N			9
32	E	5329	Contra Revenue for Penalties, Fines, and Administrative Fees	F/N			9
32	E	5400	Benefit Program Revenue	F/N			9
32	E	5409	Contra Revenue for Benefit Program Revenue	F/N			9
32	E	5500	Insurance and Guarantee Premium Revenue	N			9
32	E	5509	Contra Revenue for Insurance and Guarantee Premium Revenue	N			9
32	E	5600	Donated Revenue - Financial Resources	N			9
32	E	5609	Contra Revenue for Donations - Financial Resources	N			9
32	E	5610	Donated Revenue - Nonfinancial Resources	N			9
32	E	5619	Contra Donated Revenue - Nonfinancial Resources	N			9
32	E	5700	Expended Appropriations				9

USSGL Crosswalk - Balance Sheet for Fiscal 2009 Reporting

				USSGL Account Attributes/1			
					Form and Content Notes		
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Entity / NonEnt	Covered / NotCov	Addl. Info.
32	E	5708	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors				9
32	E	5709	Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles				9
32	E	5720	Financing Sources Transferred In Without Reimbursement	F			9
32	E	5730	Financing Sources Transferred Out Without Reimbursement	F			9
32	E	5740	Appropriated Earmarked Receipts Transferred In	F			9
32	E	5745	Appropriated Earmarked Receipts Transferred Out	F			9
32	E	5750	Expenditure Financing Sources - Transfers-In	F			9
32	E	5755	Nonexpenditure Financing Sources - Transfers-In	F			9
32	E	5760	Expenditure Financing Sources - Transfers-Out	F			9
32	E	5765	Nonexpenditure Financing Sources - Transfers-Out	F			9
32	E	5775	Nonbudgetary Financing Sources Transferred In	F			9
32	E	5776	Nonbudgetary Financing Sources Transferred Out	F			9
32	E	5780	Imputed Financing Sources	F			9
32	E	5790	Other Financing Sources	F			9
32	E	5791	Adjustment to Financing Sources - Downward Reestimate or Negative Subsidy	F			9
32	E	5800	Tax Revenue Collected - Not Otherwise Classified	F/N			9
32	E	5801	Tax Revenue Collected - Individual	F/N			9
32	E	5802	Tax Revenue Collected - Corporate	F/N			9
32	E	5803	Tax Revenue Collected - Unemployment	F/N			9
32	E	5804	Tax Revenue Collected - Excise	F/N			9
32	E	5805	Tax Revenue Collected - Estate and Gift	F/N			9
32	E	5806	Tax Revenue Collected - Customs	F/N			9
32	E	5820	Tax Revenue Accrual Adjustment - Not Otherwise Classified	F/N			9
32	E	5821	Tax Revenue Accrual Adjustment - Individual	F/N			9
32	E	5822	Tax Revenue Accrual Adjustment - Corporate	F/N			9
32	E	5823	Tax Revenue Accrual Adjustment - Unemployment	F/N			9
32	E	5824	Tax Revenue Accrual Adjustment - Excise	F/N			9
32	E	5825	Tax Revenue Accrual Adjustment - Estate and Gift	F/N			9
32	E	5826	Tax Revenue Accrual Adjustment - Customs	F/N			9
32	E	5830	Contra Revenue for Taxes - Not Otherwise Classified	F/N			9

USSGL Crosswalk - Balance Sheet for Fiscal 2009 Reporting

				USSGL Account Attributes/1			
					Form and Content Notes		
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Entity / NonEnt	Covered / NotCov	Addl. Info.
32	E	5831	Contra Revenue for Taxes - Individual	F/N			9
32	E	5832	Contra Revenue for Taxes - Corporate	F/N			9
32	E	5833	Contra Revenue for Taxes - Unemployment	F/N			9
32	E	5834	Contra Revenue for Taxes - Excise	F/N			9
32	E	5835	Contra Revenue for Taxes - Estate and Gift	F/N			9
32	E	5836	Contra Revenue for Taxes - Customs	F/N			9
32	E	5890	Tax Revenue Refunds - Not Otherwise Classified	F/N			9
32	E	5891	Tax Revenue Refunds - Individual	F/N			9
32	E	5892	Tax Revenue Refunds - Corporate	F/N			9
32	E	5893	Tax Revenue Refunds - Unemployment	F/N			9
32	E	5894	Tax Revenue Refunds - Excise	F/N			9
32	E	5895	Tax Revenue Refunds - Estate and Gift	F/N			9
32	E	5896	Tax Revenue Refunds - Customs	F/N			9
32	E	5900	Other Revenue	F/N			9
32	E	5909	Contra Revenue for Other Revenue	F/N			9
32	E	5990	Collections for Others - Statement of Custodial Activity	F/N			9
32	E	5991	Accrued Collections for Others - Statement of Custodial Activity	F/N			9
32	E	5993	Offset to Non-Entity Collections - Statement of Changes in Net Position	F			9
32	E	5994	Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position	F			9
32	E	5997	Financing Sources Transferred In From Custodial Statement Collections	F			9
32	E	5998	Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the Treasury	F			9
32	E	6100	Operating Expenses/Program Costs	F/N			9
32	E	6190	Contra Bad Debt Expense - Incurred for Others	F/N			9
32	E	6199	Adjustment to Subsidy Expense	N			9
32	E	6310	Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank	F			9
32	E	6320	Interest Expenses on Securities	F/N			9
32	E	6330	Other Interest Expenses	F/N			9

USSGL Crosswalk - Balance Sheet for Fiscal 2009 Reporting

				USSGL Account Attributes/1			
					Form and Content Notes		
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Entity / NonEnt	Covered / NotCov	Addl. Info.
32	E	6340	Interest Expense Accrued on the Liability for Loan Guarantees	N			9
32	E	6400	Benefit Expense	F/N			9
32	E	6500	Cost of Goods Sold	N			9
32	E	6600	Applied Overhead	N			9
32	E	6610	Cost Capitalization Offset	N			9
32	E	6710	Depreciation, Amortization, and Depletion	N			9
32	E	6720	Bad Debt Expense	F/N			9
32	E	6730	Imputed Costs	F			9
32	E	6790	Other Expenses Not Requiring Budgetary Resources	F/N			9
32	E	6800	Future Funded Expenses	F/N			9
32	E	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	F			9
32	E	6900	Nonproduction Costs	F/N			9
32	E	7110	Gains on Disposition of Assets - Other	N			9
32	E	7111	Gains on Disposition of Investments	F/N			9
32	E	7112	Gains on Disposition of Borrowings	F			9
32	E	7180	Unrealized Gains	F/N			9
32	E	7190	Other Gains	F/N			9
32	E	7210	Losses on Disposition of Assets - Other	N			9
32	E	7211	Losses on Disposition of Investments	F/N			9
32	E	7212	Losses on Disposition of Borrowings	F			9
32	E	7280	Unrealized Losses	F/N			9
32	E	7290	Other Losses	F/N			9
32	E	7300	Extraordinary Items	N			9
32	E	7400	Prior-Period Adjustments Due to Corrections of Errors	F/N			9
32	E	7401	Prior-Period Adjustments Due to Changes in Accounting Principles	F/N			9
32	E	7500	Distribution of Income - Dividend	F/N			9
32	E	7600	Changes in Actuarial Liability	N			9
33	**Cumulative Results of Operations - Other Funds**						
33	B	3310	Cumulative Results of Operations				10
33	E	5100	Revenue From Goods Sold	F/N			10

USSGL Crosswalk - Balance Sheet for Fiscal 2009 Reporting

				USSGL Account Attributes/1			
					Form and Content Notes		
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Entity / NonEnt	Covered / NotCov	Addl. Info.
33	E	5109	Contra Revenue for Goods Sold	F/N			10
33	E	5200	Revenue From Services Provided	F/N			10
33	E	5209	Contra Revenue for Services Provided	F/N			10
33	E	5310	Interest Revenue - Other	F/N			10
33	E	5311	Interest Revenue - Investments	F/N			10
33	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds	F/N			10
33	E	5313	Interest Revenue - Subsidy Amortization	N			10
33	E	5317	Contra Revenue for Interest Revenue - Loans Receivable	F/N			10
33	E	5318	Contra Revenue for Interest Revenue - Investments	F/N			10
33	E	5319	Contra Revenue for Interest Revenue - Other	F/N			10
33	E	5320	Penalties, Fines, and Administrative Fees Revenue	F/N			10
33	E	5329	Contra Revenue for Penalties, Fines, and Administrative Fees	F/N			10
33	E	5400	Benefit Program Revenue	F/N			10
33	E	5409	Contra Revenue for Benefit Program Revenue	F/N			10
33	E	5500	Insurance and Guarantee Premium Revenue	N			10
33	E	5509	Contra Revenue for Insurance and Guarantee Premium Revenue	N			10
33	E	5600	Donated Revenue - Financial Resources	N			10
33	E	5609	Contra Revenue for Donations - Financial Resources	N			10
33	E	5610	Donated Revenue - Nonfinancial Resources	N			10
33	E	5619	Contra Donated Revenue - Nonfinancial Resources	N			10
33	E	5700	Expended Appropriations				10
33	E	5708	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors				10
33	E	5709	Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles				10
33	E	5720	Financing Sources Transferred In Without Reimbursement	F			10
33	E	5730	Financing Sources Transferred Out Without Reimbursement	F			10
33	E	5740	Appropriated Earmarked Receipts Transferred In	F			10
33	E	5745	Appropriated Earmarked Receipts Transferred Out	F			10
33	E	5750	Expenditure Financing Sources - Transfers-In	F			10
33	E	5755	Nonexpenditure Financing Sources - Transfers-In	F			10
33	E	5760	Expenditure Financing Sources - Transfers-Out	F			10

USSGL Crosswalk - Balance Sheet for Fiscal 2009 Reporting

				USSGL Account Attributes/1			
					Form and Content Notes		
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Entity / NonEnt	Covered / NotCov	Addl. Info.
33	E	5765	Nonexpenditure Financing Sources - Transfers-Out	F			10
33	E	5775	Nonbudgetary Financing Sources Transferred In	F			10
33	E	5776	Nonbudgetary Financing Sources Transferred Out	F			10
33	E	5780	Imputed Financing Sources	F			10
33	E	5790	Other Financing Sources	F			10
33	E	5791	Adjustment to Financing Sources - Downward Reestimate or Negative Subsidy	F			10
33	E	5795	Seigniorage	N			10
33	E	5800	Tax Revenue Collected - Not Otherwise Classified	F/N			10
33	E	5801	Tax Revenue Collected - Individual	F/N			10
33	E	5802	Tax Revenue Collected - Corporate	F/N			10
33	E	5803	Tax Revenue Collected - Unemployment	F/N			10
33	E	5804	Tax Revenue Collected - Excise	F/N			10
33	E	5805	Tax Revenue Collected - Estate and Gift	F/N			10
33	E	5806	Tax Revenue Collected - Customs	F/N			10
33	E	5820	Tax Revenue Accrual Adjustment - Not Otherwise Classified	F/N			10
33	E	5821	Tax Revenue Accrual Adjustment - Individual	F/N			10
33	E	5822	Tax Revenue Accrual Adjustment - Corporate	F/N			10
33	E	5823	Tax Revenue Accrual Adjustment - Unemployment	F/N			10
33	E	5824	Tax Revenue Accrual Adjustment - Excise	F/N			10
33	E	5825	Tax Revenue Accrual Adjustment - Estate and Gift	F/N			10
33	E	5826	Tax Revenue Accrual Adjustment - Customs	F/N			10
33	E	5830	Contra Revenue for Taxes - Not Otherwise Classified	F/N			10
33	E	5831	Contra Revenue for Taxes - Individual	F/N			10
33	E	5832	Contra Revenue for Taxes - Corporate	F/N			10
33	E	5833	Contra Revenue for Taxes - Unemployment	F/N			10
33	E	5834	Contra Revenue for Taxes - Excise	F/N			10
33	E	5835	Contra Revenue for Taxes - Estate and Gift	F/N			10
33	E	5836	Contra Revenue for Taxes - Customs	F/N			10
33	E	5890	Tax Revenue Refunds - Not Otherwise Classified	F/N			10
33	E	5891	Tax Revenue Refunds - Individual	F/N			10
33	E	5892	Tax Revenue Refunds - Corporate	F/N			10
33	E	5893	Tax Revenue Refunds - Unemployment	F/N			10

USSGL Crosswalk - Balance Sheet for Fiscal 2009 Reporting

				USSGL Account Attributes/1			
					Form and Content Notes		
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Entity / NonEnt	Covered / NotCov	Addl. Info.
33	E	5894	Tax Revenue Refunds - Excise	F/N			10
33	E	5895	Tax Revenue Refunds - Estate and Gift	F/N			10
33	E	5896	Tax Revenue Refunds - Customs	F/N			10
33	E	5900	Other Revenue	F/N			10
33	E	5909	Contra Revenue for Other Revenue	F/N			10
33	E	5990	Collections for Others - Statement of Custodial Activity	F/N			10
33	E	5991	Accrued Collections for Others - Statement of Custodial Activity	F/N			10
33	E	5993	Offset to Non-Entity Collections - Statement of Changes in Net Position	F			10
33	E	5994	Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position	F			10
33	E	5997	Financing Sources Transferred In From Custodial Statement Collections	F			10
33	E	5998	Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the Treasury	F			10
33	E	6100	Operating Expenses/Program Costs	F/N			10
33	E	6190	Contra Bad Debt Expense - Incurred for Others	F/N			10
33	E	6199	Adjustment to Subsidy Expense	N			10
33	E	6310	Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank	F			10
33	E	6320	Interest Expenses on Securities	F/N			10
33	E	6330	Other Interest Expenses	F/N			10
33	E	6340	Interest Expense Accrued on the Liability for Loan Guarantees	N			10
33	E	6400	Benefit Expense	F/N			10
33	E	6500	Cost of Goods Sold	N			10
33	E	6600	Applied Overhead	N			10
33	E	6610	Cost Capitalization Offset	N			10
33	E	6710	Depreciation, Amortization, and Depletion	N			10
33	E	6720	Bad Debt Expense	F/N			10
33	E	6730	Imputed Costs	F			10
33	E	6790	Other Expenses Not Requiring Budgetary Resources	F/N			10
33	E	6800	Future Funded Expenses	F/N			10

USSGL Crosswalk - Balance Sheet for Fiscal 2009 Reporting

				USSGL Account Attributes/1			
					Form and Content Notes		
Line No.	**Trial Bal.**	**USSGL Acct.**	**USSGL Account Title**	**Fed / NonFed**	**Entity / NonEnt**	**Covered / NotCov**	**Addl. Info.**
33	E	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	F			10
33	E	6900	Nonproduction Costs	F/N			10
33	E	7110	Gains on Disposition of Assets - Other	N			10
33	E	7111	Gains on Disposition of Investments	F/N			10
33	E	7112	Gains on Disposition of Borrowings	F			10
33	E	7180	Unrealized Gains	F/N			10
33	E	7190	Other Gains	F/N			10
33	E	7210	Losses on Disposition of Assets - Other	N			10
33	E	7211	Losses on Disposition of Investments	F/N			10
33	E	7212	Losses on Disposition of Borrowings	F			10
33	E	7280	Unrealized Losses	F/N			10
33	E	7290	Other Losses	F/N			10
33	E	7300	Extraordinary Items	N			10
33	E	7400	Prior-Period Adjustments Due to Corrections of Errors	F/N			10
33	E	7401	Prior-Period Adjustments Due to Changes in Accounting Principles	F/N			10
33	E	7500	Distribution of Income - Dividend	F/N			10
33	E	7600	Changes in Actuarial Liability	N			10
34	**Total Net Position**						
34	CALC (30..33)						
35	**Total Liabilities and Net Position**						
35	CALC (28 + 34)						

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/ Earmarked Treasury Account Symbols (TAS) only

10/ Other than earmarked TAS

11/ Related to Government Account Series securities purchased using deposit funds.

12/ Other than Federal Employee and Veteran Benefits; for example, insurance program liabilities.

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SUPPLEMENT SECTION V

USSGL Crosswalk - Statement of Net Cost for Fiscal 2009 Reporting

				USSGL Account Attributes/1			
				Adjusted Trial Balance			
Line No.	Trial Bal.	USSGL Account	USSGL Account Title	Fed / NonFed	Exch / Nonexch	Cust / Noncust	Addl. Info.
Program Costs:							
Program A:							
1	**Gross costs (Note 22)**						
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	6340	Interest Expense Accrued on the Liability for Loan Guarantees	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		A	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	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	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	F/N	X		2, 3
1	E	7600	Changes in Actuarial Liability	N			2,3

USSGL Crosswalk - Statement of Net Cost for Fiscal 2009 Reporting

				USSGL Account Attributes/1			
				Adjusted Trial Balance			
Line No.	Trial Bal.	USSGL Account	USSGL Account Title	Fed / NonFed	Exch / Nonexch	Cust / Noncust	Addl. Info.
2	**Less: Earned Revenue**						
2	E	5100	Revenue From Goods Sold	F/N	X		
2	E	5109	Contra Revenue for Goods Sold	F/N	X		
2	E	5200	Revenue From Services Provided	F/N	X		
2	E	5209	Contra Revenue for Services Provided	F/N	X		
2	E	5310	Interest Revenue - Other	F/N	X	A	
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	5313	Interest Revenue - Subsidy Amortization	N	X		
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		
2	E	5509	Contra Revenue for Insurance and Guarantee Premium Revenue	N	X		
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	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	X		2, 3
2	E	7180	Unrealized Gains	F/N	X		2,3
2	E	7190	Other Gains	F/N	X		2,3
3	**Net Program Costs**						
3	CALC (1 - 2)						
4	**Costs not assigned to programs**						
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
4	E	6900	Nonproduction Costs	F/N			3,7

USSGL Crosswalk - Statement of Net Cost for Fiscal 2009 Reporting

				USSGL Account Attributes/1			
				Adjusted Trial Balance			
Line No.	Trial Bal.	USSGL Account	USSGL Account Title	Fed / NonFed	Exch / Nonexch	Cust / Noncust	Addl. Info.
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	N	X		3, 7
4	E	7500	Distribution of Income - Dividend	F/N	X		3, 7
4	E	7600	Changes in Actuarial Liability	N			3,7
5	**Less: Earned revenues not attributed to programs**						
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	5313	Interest Revenue - Subsidy Amortization	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
5	E	7111	Gains on Disposition of Investments	F/N	X		3
5	E	7112	Gains on Disposition of Borrowings	F	X		3
5	E	7180	Unrealized Gains	F/N	X		3
5	E	7190	Other Gains	F/N	X		3
6	**Net cost of operations**						
6	CALC (3 + 4 - 5)						
6	**Net cost of operations**						
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. This footnote was intentionally left blank.

7. Cost not assigned to programs.

8. Exchange revenue not attributable to programs.

USSGL Crosswalk - Statement of Changes in Net Position for Fiscal 2009 Reporting

						USSGL Account Attributes/1		
						Adjusted Trial Balance		
Line No.	Trial Bal.	USSGL Account	USSGL Account Title	Earmarked Funds	All Other Funds	Exch / Nonexch	Cust / Noncust	Addl. Info.
Cumulative Results of Operations:								
1	**Beginning Balances**							
1	B	3310	Cumulative Results of Operations	X	X			
2	**Adjustments (+/-)**							
2a	**Changes in Accounting Principles (+/-)**							
2a	E	5709	Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles	X	X			
2a	E	7401	Prior-Period Adjustments Due to Changes in Accounting Principles	X	X			
2b	**Corrections of Errors (+/-)**							
2b	E	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			
3	**Beginning Balances, as Adjusted**							
	CALC (1..2b)			X	X			
Budgetary Financing Sources:								
4	**Other Adjustments (Rescissions, etc.) (+/-)**							
4	E	5790	Other Financing Sources	X	X			8
5	**Appropriations Used**							
5	E	5700	Expended Appropriations	X	X			4
6	**Nonexchange Revenue**							
6	E	5310	Interest Revenue - Other	X	X	T	A	
6	E	5311	Interest Revenue - Investments	X	X	T	A	
6	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds	X	X	T	A	
6	E	5317	Contra Revenue for Interest Revenue - Loans Receivable	X	X	T	A	
6	E	5318	Contra Revenue for Interest Revenue - Investments	X	X	T	A	
6	E	5319	Contra Revenue for Interest Revenue - Other	X	X	T	A	
6	E	5320	Penalties, 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 - Not Otherwise Classified	X	X	T	A	9
6	E	5801	Tax Revenue Collected - Individual	X	X	T	A	9
6	E	5802	Tax Revenue Collected - Corporate	X	X	T	A	9
6	E	5803	Tax Revenue Collected - Unemployment	X	X	T	A	9

USSGL Crosswalk - Statement of Changes in Net Position for Fiscal 2009 Reporting

						USSGL Account Attributes/1		
						Adjusted Trial Balance		
Line No.	Trial Bal.	USSGL Account	USSGL Account Title	Earmarked Funds	All Other Funds	Exch / Nonexch	Cust / Noncust	Addl. Info.
6	E	5804	Tax Revenue Collected - Excise	X	X	T	A	9
6	E	5805	Tax Revenue Collected - Estate and Gift	X	X	T	A	9
6	E	5806	Tax Revenue Collected - Customs	X	X	T	A	9
6	E	5820	Tax Revenue Accrual Adjustment - Not Otherwise Classified	X	X	T	A	9
6	E	5821	Tax Revenue Accrual Adjustment - Individual	X	X	T	A	9
6	E	5822	Tax Revenue Accrual Adjustment - Corporate	X	X	T	A	9
6	E	5823	Tax Revenue Accrual Adjustment - Unemployment	X	X	T	A	9
6	E	5824	Tax Revenue Accrual Adjustment - Excise	X	X	T	A	9
6	E	5825	Tax Revenue Accrual Adjustment - Estate and Gift	X	X	T	A	9
6	E	5826	Tax Revenue Accrual Adjustment - Customs	X	X	T	A	9
6	E	5830	Contra Revenue for Taxes - Not Otherwise Classified	X	X	T	A	9
6	E	5831	Contra Revenue for Taxes - Individual	X	X	T	A	9
6	E	5832	Contra Revenue for Taxes - Corporate	X	X	T	A	9
6	E	5833	Contra Revenue for Taxes - Unemployment	X	X	T	A	9
6	E	5834	Contra Revenue for Taxes - Excise	X	X	T	A	9
6	E	5835	Contra Revenue for Taxes - Estate and Gift	X	X	T	A	9
6	E	5836	Contra Revenue for Taxes - Customs	X	X	T	A	9
6	E	5890	Tax Revenue Refunds - Not Otherwise Classified	X	X	T	A	9
6	E	5891	Tax Revenue Refunds - Individual	X	X	T	A	9
6	E	5892	Tax Revenue Refunds - Corporate	X	X	T	A	9
6	E	5893	Tax Revenue Refunds - Unemployment	X	X	T	A	9
6	E	5894	Tax Revenue Refunds - Excise	X	X	T	A	9
6	E	5895	Tax Revenue Refunds - Estate and Gift	X	X	T	A	9
6	E	5896	Tax Revenue Refunds - Customs	X	X	T	A	9
6	E	5900	Other Revenue	X	X	T	A	
6	E	5909	Contra Revenue for Other Revenue	X	X	T	A	
7	**Donations and Forfeitures of Cash and Cash Equivalents**							
7	E	5600	Donated Revenue - Financial Resources	X	X	T	A	
7	E	5609	Contra Revenue for Donations - Financial Resources	X	X	T	A	
7	E	5900	Other Revenue	X	X	T	A	3
7	E	5909	Contra Revenue for Other Revenue	X	X	T	A	3
8	**Transfers-In/Out Without Reimbursement (+/-)**							
8	E	5740	Appropriated Earmarked Receipts Transferred In	X	X			
8	E	5745	Appropriated Earmarked Receipts Transferred Out	X	X			
8	E	5750	Expenditure Financing Sources - Transfers-In	X	X			
8	E	5755	Nonexpenditure Financing Sources - Transfers-In	X	X			
8	E	5760	Expenditure Financing Sources - Transfers-Out	X	X			
8	E	5765	Nonexpenditure Financing Sources - Transfers-Out	X	X			
8	E	5997	Financing Sources Transferred In From Custodial Statement	X	X		A	
9	**Other (+/-)**							

USSGL Crosswalk - Statement of Changes in Net Position for Fiscal 2009 Reporting

						USSGL Account Attributes/1		
						Adjusted Trial Balance		
Line No.	Trial Bal.	USSGL Account	USSGL Account Title	Earmarked Funds	All Other Funds	Exch / Nonexch	Cust / Noncust	Addl. Info.
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
Other Financing Sources (Non Exchange):								
10	**Donations and Forfeitures of Property**							
10	E	5610	Donated Revenue - Nonfinancial Resources	X	X	T		
10	E	5619	Contra Donated Revenue - Nonfinancial Resources	X	X	T		
10	E	5900	Other Revenue	X	X	T	A	5, 6
10	E	5909	Contra Revenue for Other Revenue	X	X	T	A	5, 6
11	**Transfers-In/Out Without Reimbursement (+/-)**							
11	E	5720	Financing Sources Transferred In Without Reimbursement	X	X			
11	E	5730	Financing Sources Transferred Out Without Reimbursement	X	X			
11	E	5775	Nonbudgetary Financing Sources Transferred In	X	X			
11	E	5776	Nonbudgetary Financing Sources Transferred Out	X	X			
12	**Imputed Financing**							
12	E	5780	Imputed Financing Sources	X	X			
13	**Other (+/-)**							
13	E	5790	Other Financing Sources	X	X			5
13	E	5791	Adjustment to Financing Sources - Downward Reestimate or Negative Subsidy	X	X			5
13	E	5795	Seigniorage		X			5
13	E	5900	Other Revenue	X	X	T	A	5, 7
13	E	5909	Contra Revenue for Other Revenue	X	X	T	A	5, 7
13	E	5993	Offset to Non-Entity Collections - Statement of Changes in Net	X	X		A	5
13	E	5994	Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position	X	X		A	5
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

USSGL Crosswalk - Statement of Changes in Net Position for Fiscal 2009 Reporting

						USSGL Account Attributes/1		
						Adjusted Trial Balance		
Line No.	Trial Bal.	USSGL Account	USSGL Account Title	Earmarked Funds	All Other Funds	Exch / Nonexch	Cust / Noncust	Addl. Info.
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
14	**Total Financing Sources**							
	CALC (4..13)			X	X			
15	**Net Cost of Operations (+/-)**							
	Net Cost of Operations (+/-)			X	X			
16	**Net Change**							
	CALC (14-15)			X	X			
17	**Cumulative Results of Operations**							
	CALC (3+16)			X	X			
Unexpended Appropriations:								
18	**Beginning Balances**							
18	B	3100	Unexpended Appropriations - Cumulative	X	X			
19	**Adjustments (+/-)**							
19a	**Changes in Accounting Principles (+/-)**							
19a	E	3109	Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles	X	X			
19b	**Corrections of Errors (+/-)**							
19b	E	3108	Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors	X	X			
20	**Beginning Balances, as Adjusted**							
	CALC (18..19b)			X	X			
Budgetary Financing Sources:								
21	**Appropriations Received**							
21	E	3101	Unexpended Appropriations - Appropriations Received	X	X			11

USSGL Crosswalk - Statement of Changes in Net Position for Fiscal 2009 Reporting

						USSGL Account Attributes/1		
						Adjusted Trial Balance		
Line No.	Trial Bal.	USSGL Account	USSGL Account Title	Earmarked Funds	All Other Funds	Exch / Nonexch	Cust / Noncust	Addl. Info.
22	**Appropriations Transferred-In/Out (+/-)**							
22	E	3102	Unexpended Appropriations - Transfers-In	X	X			4
22	E	3103	Unexpended Appropriations - Transfers-Out	X	X			4
23	**Other Adjustments (Rescissions, etc.) (+/-)**							
23	E	3106	Unexpended Appropriations - Adjustments	X	X			4
24	**Appropriations Used**							
24	E	3107	Unexpended Appropriations - Used	X	X			
25	**Total Budgetary Financing Sources**							
	CALC (21..24)			X	X			
26	**Total Unexpended Appropriations**							
	CALC (20+25)			X	X			
27	**Net Position**							
	CALC (17+26)			X	X			10

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/ This footnote was intentionally left blank.

SUPPLEMENT SECTION V

USSGL Crosswalk - Statement of Custodial Activity for Fiscal 2009 Reporting

				USSGL Account Attributes/1 Adjusted Trial Balance	
Line No.	Trial Bal.	Acct. No.	USSGL Account Title	Cust / Noncust	Addl. Info.
Revenue Activity:					
Sources of Cash Collections:					
1	Individual Income and FICA/SECA Taxes				
1	E	5801	Tax Revenue Collected - Individual	S	
2	Corporate Income Taxes				
2	E	5802	Tax Revenue Collected - Corporate	S	
3	Excise Taxes				
3	E	5804	Tax Revenue Collected - Excise	S	
4	Estate and Gift Taxes				
4	E	5805	Tax Revenue Collected - Estate and Gift	S	
5	Federal Unemployment Taxes				
5	E	5803	Tax Revenue Collected - Unemployment	S	
6	Custom Duties				
6	E	5806	Tax Revenue Collected - Customs	S	
7	Miscellaneous				
7	E-B	1310	Accounts Receivable	S	3, 4
7	E-B	1319	Allowance for Loss on Accounts Receivable	S	3, 4
7	E-B	1340	Interest Receivable	S	2, 3
7	E-B	1349	Allowance for Loss on Interest Receivable	S	2, 3
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	5310	Interest Revenue - Other	S	
7	E	5311	Interest Revenue - Investments	S	
7	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds	S	

SUPPLEMENT SECTION V

USSGL Crosswalk - Statement of Custodial Activity for Fiscal 2009 Reporting

				USSGL Account Attributes/1 Adjusted Trial Balance	
Line No.	Trial Bal.	Acct. No.	USSGL Account Title	Cust / Noncust	Addl. Info.
7	E	5317	Contra Revenue for Interest Revenue - Loans Receivable	S	
7	E	5318	Contra Revenue for Interest Revenue - Investments	S	
7	E	5319	Contra Revenue for Interest Revenue - Other	S	
7	E	5320	Penalties, Fines, and Administrative Fees Revenue	S	
7	E	5329	Contra Revenue for Penalties, Fines, and Administrative Fees	S	
7	E	5600	Donated Revenue - Financial Resources	S	
7	E	5609	Contra Revenue for Donations - Financial Resources	S	
7	E	5800	Tax Revenue Collected - Not Otherwise Classified	S	
7	E	5900	Other Revenue	S	
7	E	5909	Contra Revenue for Other Revenue	S	
8	**Total Cash Collections**				
8	CALC (1.. 7)				
9	**Accrual Adjustments**				
9	E-B	1310	Accounts Receivable	S	
9	E-B	1319	Allowance for Loss on Accounts Receivable	S	
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	5820	Tax Revenue Accrual Adjustment - Not Otherwise Classified	S	
9	E	5821	Tax Revenue Accrual Adjustment - Individual	S	
9	E	5822	Tax Revenue Accrual Adjustment - Corporate	S	
9	E	5823	Tax Revenue Accrual Adjustment - Unemployment	S	
9	E	5824	Tax Revenue Accrual Adjustment - Excise	S	
9	E	5825	Tax Revenue Accrual Adjustment - Estate and Gift	S	
9	E	5826	Tax Revenue Accrual Adjustment - Customs	S	
9	E	5830	Contra Revenue for Taxes - Not Otherwise Classified	S	
9	E	5831	Contra Revenue for Taxes - Individual	S	

SUPPLEMENT SECTION V

USSGL Crosswalk - Statement of Custodial Activity for Fiscal 2009 Reporting

				USSGL Account Attributes/1 Adjusted Trial Balance	
Line No.	Trial Bal.	Acct. No.	USSGL Account Title	Cust / Noncust	Addl. Info.
9	E	5832	Contra Revenue for Taxes - Corporate	S	
9	E	5833	Contra Revenue for Taxes - Unemployment	S	
9	E	5834	Contra Revenue for Taxes - Excise	S	
9	E	5835	Contra Revenue for Taxes - Estate and Gift	S	
9	E	5836	Contra Revenue for Taxes - Customs	S	
10	**Total Custodial Revenue**				
10	CALC (8 + 9)				
Disposition of Collections:					
11	**Transferred to Others (by Recipient):**				
11	E-B	2110	Accounts Payable	S	6
11	E-B	2980	Custodial Liability	S	7, 8, 9
11	E	5890	Tax Revenue Refunds - Not Otherwise Classified	S	
11	E	5891	Tax Revenue Refunds - Individual	S	
11	E	5892	Tax Revenue Refunds - Corporate	S	
11	E	5893	Tax Revenue Refunds - Unemployment	S	
11	E	5894	Tax Revenue Refunds - Excise	S	
11	E	5895	Tax Revenue Refunds - Estate and Gift	S	
11	E	5896	Tax Revenue Refunds - Customs	S	
11	E	5990	Collections for Others - Statement of Custodial Activity	S	7, 9
11	E	5998	Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the Treasury	S	
11	E	6330	Other Interest Expenses	S	
12	**(Increase)/Decrease in Amount Yet To Be Transferred (+/-)**				
"Optional Method"					
12	E-B	2980	Custodial Liability	S	3, 9, 10
12	E	5991	Accrued Collections for Others - Statement of Custodial Activity	S	9
13	**Refunds and Other Payments**				

SUPPLEMENT SECTION V

USSGL Crosswalk - Statement of Custodial Activity for Fiscal 2009 Reporting

				USSGL Account Attributes/1 Adjusted Trial Balance	
Line No.	Trial Bal.	Acct. No.	USSGL Account Title	Cust / Noncust	Addl. Info.
13	E-B	2110	Accounts Payable	S	5
13	E	5890	Tax Revenue Refunds - Not Otherwise Classified	S	
13	E	5891	Tax Revenue Refunds - Individual	S	
13	E	5892	Tax Revenue Refunds - Corporate	S	
13	E	5893	Tax Revenue Refunds - Unemployment	S	
13	E	5894	Tax Revenue Refunds - Excise	S	
13	E	5895	Tax Revenue Refunds - Estate and Gift	S	
13	E	5896	Tax Revenue Refunds - Customs	S	
13	E	6330	Other Interest Expenses	S	
13	E	6790	Other Expenses Not Requiring Budgetary Resources	S	12
14	**Retained by the Reporting Entity**				
14	CALC (10 - 11 - 12 - 13)				
"Optional Method"					
14	CALC (10 - 11 + 12 - 13)				
15	**Net Custodial Activity**				
15	CALC (10 - 11 - 12 - 13 - 14)				11
"Optional Method"					
15	CALC (10 - 11 + 12 - 13 - 14)				11

Footnotes and Additional Information:

Comment: If collecting entities recognize virtually no cost in connection with earning revenue, that revenue is reported on the Statement of Custodial Activity. (See amendments to OMB Circular No. A-136 "Financial Reporting Requirements," and " FASAB SFFAS No. 7 "Accounting for Revenue and Other Financing Sources," paragraph 45). If collecting entities have custodial collections that are nonmaterial and incidental to their primary mission, then sources and disposition of the collections may be disclosed in accompanying footnotes. (See amendments to OMB Circular No. A-136.)

Footnotes:

1/ Use USSGL account attribute domains as provided in USSGL Section IV, page 4.

2/ 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 acount attribute domain.

10/ Amount yet to be collected.

11/ Must equal zero.

12/ This account is available for MMS for recording royalty credit. All other agencies need Treasury approval to use this account on this statement.

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U.S. Government Standard General Ledger

SECTION VI. USSGL Crosswalks - Reclassified Statements

This section includes crosswalks for use in fiscal 2009. These crosswalks map USSGL accounts to external reports in accordance with TFM Volume I, Part 2, Chapter 4700, Agency Reporting Requirements for the *Financial Report of the United States Government*, Transmittal Letter 650, dated May 29, 2009.

Each report crosswalk lists the proper USSGL accounts and applicable attributes for each line and/or column on the reports. Attributes identify information subsidiary to the basic 4-digit USSGL accounts. This subsidiary information is necessary to meet external reporting requirements. See Section IV for additional information on attributes.

The following are crosswalks from the USSGL Chart of Accounts to standard external reports required by FMS:

Fiscal 2009 Reporting: **Page Number**

➢

- USSGL Crosswalk Reclassified Balance Sheet……. VI - 3
- USSGL Crosswalk Reclassified Statement of Net Cost…… VI - 23
- USSGL Crosswalk Reclassified Statement of Changes in Net Position VI - 29

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USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2009 Reporting

				USSGL Account Attribute/1	
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
1	Assets:				
2	Non-Federal				
2.1	Cash and Other Monetary Assets				
2.1	E	1110	Undeposited Collections	N	
2.1	E	1120	Imprest Funds	N	
2.1	E	1130	Funds Held by the Public	N	
2.1	E	1190	Other Cash	N	
2.1	E	1195	Other Monetary Assets	N	
2.1	E	1200	Foreign Currency	N	
2.1	E	1531	Seized Monetary Instruments	N	
2.1	E	1532	Seized Cash Deposited	N	
2.2	Accounts and Taxes Receivable				
2.2	E	1310	Accounts Receivable	N	
2.2	E	1319	Allowance for Loss on Accounts Receivable	N	
2.2	E	1320	Employment Benefit Contributions Receivable	N	
2.2	E	1325	Taxes Receivable	N	
2.2	E	1329	Allowance for Loss on Taxes Receivable	N	
2.2	E	1340	Interest Receivable	N	4
2.2	E	1349	Allowance for Loss on Interest Receivable	N	4
2.2	E	1360	Penalties, Fines, and Administrative Fees Receivable	N	4
2.2	E	1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	N	4
2.3	Loans Receivable				
2.3	E	1340	Interest Receivable	N	5
2.3	E	1349	Allowance for Loss on Interest Receivable	N	5
2.3	E	1350	Loans Receivable	N	
2.3	E	1359	Allowance for Loss on Loans Receivable	N	

USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2009 Reporting

				USSGL Account Attribute/1	
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
2.3	E	1360	Penalties, Fines, and Administrative Fees Receivable	N	5
2.3	E	1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	N	5
2.3	E	1399	Allowance for Subsidy	N	
2.3	E	1551	Foreclosed Property	N	
2.3	E	1559	Foreclosed Property - Allowance	N	
2.4	**Inventory and Related Property**				
2.4	E	1511	Operating Materials and Supplies Held for Use	N	
2.4	E	1512	Operating Materials and Supplies Held in Reserve for Future Use	N	
2.4	E	1513	Operating Materials and Supplies - Excess, Obsolete, and Unserviceable	N	
2.4	E	1514	Operating Materials and Supplies Held for Repair	N	
2.4	E	1519	Operating Materials and Supplies - Allowance	N	
2.4	E	1521	Inventory Purchased for Resale	N	
2.4	E	1522	Inventory Held in Reserve for Future Sale	N	
2.4	E	1523	Inventory Held for Repair	N	
2.4	E	1524	Inventory - Excess, Obsolete, and Unserviceable	N	
2.4	E	1525	Inventory - Raw Materials	N	
2.4	E	1526	Inventory - Work-in-Process	N	
2.4	E	1527	Inventory - Finished Goods	N	
2.4	E	1529	Inventory - Allowance	N	
2.4	E	1541	Forfeited Property Held for Sale	N	
2.4	E	1542	Forfeited Property Held for Donation or Use	N	
2.4	E	1549	Forfeited Property - Allowance	N	
2.4	E	1561	Commodities Held Under Price Support and Stabilization Support Programs	N	
2.4	E	1569	Commodities - Allowance	N	
2.4	E	1571	Stockpile Materials Held in Reserve	N	
2.4	E	1572	Stockpile Materials Held for Sale	N	
2.4	E	1591	Other Related Property	N	
2.4	E	1599	Other Related Property - Allowance	N	

USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2009 Reporting

				USSGL Account Attribute/1	
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
2.5	**Property, Plant, and Equipment**				
2.5	E	1711	Land and Land Rights	N	
2.5	E	1712	Improvements to Land	N	
2.5	E	1719	Accumulated Depreciation on Improvements to Land	N	
2.5	E	1720	Construction-in-Progress	N	
2.5	E	1730	Buildings, Improvements, and Renovations	N	
2.5	E	1739	Accumulated Depreciation on Buildings, Improvements, and Renovations	N	
2.5	E	1740	Other Structures and Facilities	N	
2.5	E	1749	Accumulated Depreciation on Other Structures and Facilities	N	
2.5	E	1750	Equipment	N	
2.5	E	1759	Accumulated Depreciation on Equipment	N	
2.5	E	1810	Assets Under Capital Lease	N	
2.5	E	1819	Accumulated Depreciation on Assets Under Capital Lease	N	
2.5	E	1820	Leasehold Improvements	N	
2.5	E	1829	Accumulated Amortization on Leasehold Improvements	N	
2.5	E	1830	Internal-Use Software	N	
2.5	E	1832	Internal-Use Software in Development	N	
2.5	E	1839	Accumulated Amortization on Internal-Use Software	N	
2.5	E	1840	Other Natural Resources	N	
2.5	E	1849	Allowance for Depletion	N	
2.5	E	1890	Other General Property, Plant, and Equipment	N	
2.5	E	1899	Accumulated Depreciation on Other General Property, Plant, and Equipment	N	
2.6	**Securities and Investments**				
2.6	E	1340	Interest Receivable	N	6
2.6	E	1349	Allowance for Loss on Interest Receivable	N	6
2.6	E	1610	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	N	9
2.6	E	1611	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	N	9
2.6	E	1612	Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	N	9

USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2009 Reporting

				USSGL Account Attribute/1	
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
2.6	E	1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	N	9
2.6	E	1618	Market Adjustment - Investments	N	
2.6	E	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	N	
2.6	E	1621	Discount on Securities Other Than the Bureau of the Public Debt Securities	N	
2.6	E	1622	Premium on Securities Other Than the Bureau of the Public Debt Securities	N	
2.6	E	1623	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities	N	
2.6	E	1690	Other Investments	N	
2.7	**Investments in Government Sponsored Enterprises (GSEs)**				
2.7	E	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	N	10
2.8	**Other Assets**				
2.8	E	1410	Advances and Prepayments	N	
2.8	E	1990	Other Assets	N	
2.9	**Total Non-Federal Assets**				
2.9	CALC (2.1 .. 2.8)				
3	**Federal**				
3.1	**Fund Balance With Treasury (RC 29)**				3
3.1	E	1010	Fund Balance With Treasury		
3.2	**Federal Investments (RC 01)**				3
3.2	E	1610	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	F	
3.2	E	1611	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	F	
3.2	E	1612	Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	F	
3.2	E	1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	F	

USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2009 Reporting

				USSGL Account Attribute/1	
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
3.2	E	1618	Market Adjustment - Investments	F	
3.2	E	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	F	
3.2	E	1621	Discount on Securities Other Than the Bureau of the Public Debt Securities	F	
3.2	E	1622	Premium on Securities Other Than the Bureau of the Public Debt Securities	F	
3.2	E	1623	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities	F	
3.2	E	1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	F	
3.2	E	1631	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	F	
3.2	E	1633	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	F	
3.2	E	1638	Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	F	
3.2	E	1639	Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	F	
3.2	E	1690	Other Investments	F	
3.3	**Accounts Receivable (RC 22)**				3
3.3	E	1310	Accounts Receivable	F	
3.3	E	1319	Allowance for Loss on Accounts Receivable	F	
3.3	E	1990	Other Assets	F	
3.4	**Interest Receivable (RC 02)**				3
3.4	E	1340	Interest Receivable	F	
3.4	E	1349	Allowance for Loss on Interest Receivable	F	
3.5	**Loans Receivable (RC 17)**				3
3.5	E	1350	Loans Receivable	F	
3.5	E	1351	Capitalized Loan Interest Receivable - Non-Credit Reform	F	
3.5	E	1359	Allowance for Loss on Loans Receivable	F	

USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2009 Reporting

				USSGL Account Attribute/1	
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
3.6	**Transfers Receivable (RC 27)**				3
3.6	E	1330	Receivable for Transfers of Currently Invested Balances	F	
3.6	E	1335	Expenditure Transfers Receivable	F	
3.7	**Benefit Program Contributions Receivable (RC 21)**				3
3.7	E	1320	Employment Benefit Contributions Receivable	F	
3.8	**Advances to Others and Prepayments (RC 23)**				3
3.8	E	1410	Advances and Prepayments	F	
3.9	**Other Assets (Without Reciprocals) (RC 29)**				3
3.9	E	1360	Penalties, Fines, and Administrative Fees Receivable	F	
3.9	E	1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	F	
3.9	E	1921	Receivable From Appropriations	F	7
3.10	**Total Federal Assets**				
3.10	CALC (3.1 .. 3.9)				
4	**Total Assets**				
4	CALC (2.8 + 3.10)				
5	**Liabilities:**				
6	**Non-Federal**				
6.1	**Accounts Payable**				
6.1	E	2110	Accounts Payable	N	
6.1	E	2120	Disbursements in Transit	N	
6.1	E	2140	Accrued Interest Payable - Not Otherwise Classified	N	8
6.1	E	2960	Accounts Payable From Canceled Appropriations	N	

USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2009 Reporting

				USSGL Account Attribute/1	
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
6.2	**Federal Debt Securities Held by the Public**				
6.2	E	2141	Accrued Interest Payable - Debt	N	9
6.2	E	2530	Securities Issued by Federal Agencies Under General and Special Financing Authority	N	
6.2	E	2531	Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority	N	
6.2	E	2532	Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	N	
6.2	E	2533	Amortization of Discount and Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	N	
6.2	E	2540	Participation Certificates	N	
6.3	**Federal Employee and Veteran Benefits Payable**				
6.3	E	2191	Employee Health Care Liability Incurred but Not Reported	N	
6.3	E	2213	Employer Contributions and Payroll Taxes Payable	N	
6.3	E	2215	Other Post Employment Benefits Due and Payable	N	
6.3	E	2216	Pension Benefits Due and Payable to Beneficiaries	N	
6.3	E	2217	Benefit Premiums Payable to Carriers	N	
6.3	E	2218	Life Insurance Benefits Due and Payable to Beneficiaries	N	
6.3	E	2290	Other Unfunded Employment Related Liability	N	
6.3	E	2610	Actuarial Pension Liability	N	
6.3	E	2620	Actuarial Health Insurance Liability	N	
6.3	E	2630	Actuarial Life Insurance Liability	N	
6.3	E	2650	Actuarial FECA Liability	N	
6.3	E	2690	Other Actuarial Liabilities	N	
6.4	**Environmental and Disposal Liabilities**				
6.4	E	2995	Estimated Cleanup Cost Liability	N	
6.5	**Benefits Due and Payable**				

USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2009 Reporting

				USSGL Account Attribute/1	
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
6.5	E	2160	Entitlement Benefits Due and Payable	N	
6.6	**Loan Guarantee Liabilities**				
6.6	E	2180	Loan Guarantee Liability	N	
6.7	**Keepwell Payable**				
6.7	E	2990	Other Liabilities Without Related Budgetary Obligations	N	11
6.8	**Insurance Programs**				
6.8	E	2690	Other Actuarial Liabilities	N	8
6.9	**Other Liabilities**				
6.9	E	2130	Contract Holdbacks	N	
6.9	E	2190	Other Liabilities With Related Budgetary Obligations	N	
6.9	E	2210	Accrued Funded Payroll and Leave	N	
6.9	E	2211	Withholdings Payable	N	
6.9	E	2220	Unfunded Leave	N	
6.9	E	2310	Liability for Advances and Prepayments	N	
6.9	E	2320	Other Deferred Revenue	N	
6.9	E	2400	Liability for Nonfiduciary Deposit Funds, Clearing Accounts, and Undeposited Collections	N	
6.9	E	2590	Other Debt	N	
6.9	E	2910	Prior Liens Outstanding on Acquired Collateral	N	
6.9	E	2920	Contingent Liabilities	N	
6.9	E	2940	Capital Lease Liability	N	
6.9	E	2980	Custodial Liability	N	
6.9	E	2990	Other Liabilities Without Related Budgetary Obligations	N	
6.10	**Total Non-Federal Liabilities**				
6.10	CALC (6.1 .. 6.9)				

USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2009 Reporting

				USSGL Account Attribute/1	
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
7	**Federal**				
7.1	**Accounts Payable (RC 22)**				3
7.1	E	2110	Accounts Payable	F	
7.1	E	2120	Disbursements in Transit	F	
7.1	E	2130	Contract Holdbacks	F	
7.1	E	2170	Subsidy Payable to the Financing Account	F	
7.1	E	2190	Other Liabilities With Related Budgetary Obligations	F	
7.1	E	2990	Other Liabilities Without Related Budgetary Obligations	F	
7.2	**Federal Debt (RC 01)**				3
7.2	E	2530	Securities Issued by Federal Agencies Under General and Special Financing Authority	F	
7.2	E	2531	Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority	F	
7.2	E	2532	Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	F	
7.2	E	2533	Amortization of Discount and Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	F	
7.2	E	2540	Participation Certificates	F	
7.3	**Interest Payable (RC 02)**				3
7.3	E	2140	Accrued Interest Payable - Not Otherwise Classified	F	
7.3	E	2141	Accrued Interest Payable - Debt	F	
7.4	**Loans Payable (RC 17)**				3
7.4	E	2510	Principal Payable to the Bureau of the Public Debt	F	
7.4	E	2511	Capitalized Loan Interest Payable - Non-Credit Reform	F	
7.4	E	2520	Principal Payable to the Federal Financing Bank	F	
7.4	E	2590	Other Debt	F	

USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2009 Reporting

				USSGL Account Attribute/1	
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
7.5	**Transfers Payable (RC 27)**				3
7.5	E	2150	Payable for Transfers of Currently Invested Balances	F	
7.5	E	2155	Expenditure Transfers Payable	F	
7.6	**Benefit Program Contributions Payable (RC 21)**				3
7.6	E	2213	Employer Contributions and Payroll Taxes Payable	F	
7.6	E	2215	Other Post Employment Benefits Due and Payable	F	
7.6	E	2225	Unfunded FECA Liability	F	
7.6	E	2290	Other Unfunded Employment Related Liability	F	
7.7	**Advances From Others and Deferred Credits (RC 23)**				3
7.7	E	2310	Liability for Advances and Prepayments	F	
7.8	**Other Liabilities (Without Reciprocals) (RC 29)**				3
7.8	E	2400	Liability for Nonfiduciary Deposit Funds, Clearing Accounts, and Undeposited Collections	F	
7.8	E	2940	Capital Lease Liability	F	
7.8	E	2960	Accounts Payable From Canceled Appropriations	F	
7.8	E	2970	Liability for Capital Transfers to the General Fund of the Treasury	F	
7.8	E	2980	Custodial Liability	F	
7.8	E	2985	Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity	F	
7.9	**Total Federal Liabilities**				
7.9	CALC (7.1 .. 7.8)				
8	**Total Liabilities**				
8	CALC (6.9 + 7.9)				
9	**Net Position:**				

USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2009 Reporting

				USSGL Account Attribute/1	
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
9.1	**Net Position - Nonearmarked Funds**				
9.1	B	3100	Unexpended Appropriations - Cumulative		
9.1	E	3101	Unexpended Appropriations - Appropriations Received		
9.1	E	3102	Unexpended Appropriations - Transfers-In	F	
9.1	E	3103	Unexpended Appropriations - Transfers-Out	F	
9.1	E	3106	Unexpended Appropriations - Adjustments		
9.1	E	3107	Unexpended Appropriations - Used		
9.1	E	3108	Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors		
9.1	E	3109	Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles		
9.1	B	3310	Cumulative Results of Operations		
9.1	E	5100	Revenue From Goods Sold	F/N	
9.1	E	5109	Contra Revenue for Goods Sold	F/N	
9.1	E	5200	Revenue From Services Provided	F/N	
9.1	E	5209	Contra Revenue for Services Provided	F/N	
9.1	E	5310	Interest Revenue - Other	F/N	
9.1	E	5311	Interest Revenue - Investments	F/N	
9.1	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds	F/N	
9.1	E	5313	Interest Revenue - Subsidy Amortization	N	
9.1	E	5317	Contra Revenue for Interest Revenue - Loans Receivable	F/N	
9.1	E	5318	Contra Revenue for Interest Revenue - Investments	F/N	
9.1	E	5319	Contra Revenue for Interest Revenue - Other	F/N	
9.1	E	5320	Penalties, Fines, and Administrative Fees Revenue	F/N	
9.1	E	5329	Contra Revenue for Penalties, Fines, and Administrative Fees	F/N	
9.1	E	5400	Benefit Program Revenue	F/N	
9.1	E	5409	Contra Revenue for Benefit Program Revenue	F/N	
9.1	E	5500	Insurance and Guarantee Premium Revenue	N	
9.1	E	5509	Contra Revenue for Insurance and Guarantee Premium Revenue	N	
9.1	E	5600	Donated Revenue - Financial Resources	N	
9.1	E	5609	Contra Revenue for Donations - Financial Resources	N	

USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2009 Reporting

				USSGL Account Attribute/1	
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
9.1	E	5610	Donated Revenue - Nonfinancial Resources	N	
9.1	E	5619	Contra Donated Revenue - Nonfinancial Resources	N	
9.1	E	5700	Expended Appropriations		
9.1	E	5708	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors		
9.1	E	5709	Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles		
9.1	E	5720	Financing Sources Transferred In Without Reimbursement	F	
9.1	E	5730	Financing Sources Transferred Out Without Reimbursement	F	
9.1	E	5740	Appropriated Earmarked Receipts Transferred In	F	
9.1	E	5745	Appropriated Earmarked Receipts Transferred Out	F	
9.1	E	5750	Expenditure Financing Sources - Transfers-In	F	
9.1	E	5755	Nonexpenditure Financing Sources - Transfers-In	F	
9.1	E	5760	Expenditure Financing Sources - Transfers-Out	F	
9.1	E	5765	Nonexpenditure Financing Sources - Transfers-Out	F	
9.1	E	5775	Nonbudgetary Financing Sources Transferred In	F	
9.1	E	5776	Nonbudgetary Financing Sources Transferred Out	F	
9.1	E	5780	Imputed Financing Sources	F	
9.1	E	5790	Other Financing Sources	F	
9.1	E	5791	Adjustment to Financing Sources - Downward Reestimate or Negative Subsidy	F	
9.1	E	5795	Seigniorage	N	
9.1	E	5800	Tax Revenue Collected - Not Otherwise Classified	F/N	
9.1	E	5801	Tax Revenue Collected - Individual	F/N	
9.1	E	5802	Tax Revenue Collected - Corporate	F/N	
9.1	E	5803	Tax Revenue Collected - Unemployment	F/N	
9.1	E	5804	Tax Revenue Collected - Excise	F/N	
9.1	E	5805	Tax Revenue Collected - Estate and Gift	F/N	
9.1	E	5806	Tax Revenue Collected - Customs	F/N	
9.1	E	5820	Tax Revenue Accrual Adjustment - Not Otherwise Classified	F/N	
9.1	E	5821	Tax Revenue Accrual Adjustment - Individual	F/N	
9.1	E	5822	Tax Revenue Accrual Adjustment - Corporate	F/N	

USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2009 Reporting

				USSGL Account Attribute/1	
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
9.1	E	5823	Tax Revenue Accrual Adjustment - Unemployment	F/N	
9.1	E	5824	Tax Revenue Accrual Adjustment - Excise	F/N	
9.1	E	5825	Tax Revenue Accrual Adjustment - Estate and Gift	F/N	
9.1	E	5826	Tax Revenue Accrual Adjustment - Customs	F/N	
9.1	E	5830	Contra Revenue for Taxes - Not Otherwise Classified	F/N	
9.1	E	5831	Contra Revenue for Taxes - Individual	F/N	
9.1	E	5832	Contra Revenue for Taxes - Corporate	F/N	
9.1	E	5833	Contra Revenue for Taxes - Unemployment	F/N	
9.1	E	5834	Contra Revenue for Taxes - Excise	F/N	
9.1	E	5835	Contra Revenue for Taxes - Estate and Gift	F/N	
9.1	E	5836	Contra Revenue for Taxes - Customs	F/N	
9.1	E	5890	Tax Revenue Refunds - Not Otherwise Classified	F/N	
9.1	E	5891	Tax Revenue Refunds - Individual	F/N	
9.1	E	5892	Tax Revenue Refunds - Corporate	F/N	
9.1	E	5893	Tax Revenue Refunds - Unemployment	F/N	
9.1	E	5894	Tax Revenue Refunds - Excise	F/N	
9.1	E	5895	Tax Revenue Refunds - Estate and Gift	F/N	
9.1	E	5896	Tax Revenue Refunds - Customs	F/N	
9.1	E	5900	Other Revenue	F/N	
9.1	E	5909	Contra Revenue for Other Revenue	F/N	
9.1	E	5990	Collections for Others - Statement of Custodial Activity	F/N	
9.1	E	5991	Accrued Collections for Others - Statement of Custodial Activity	F/N	
9.1	E	5993	Offset to Non-Entity Collections - Statement of Changes in Net Position	F	
9.1	E	5994	Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position	F	
9.1	E	5997	Financing Sources Transferred In From Custodial Statement Collections	F	
9.1	E	5998	Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the Treasury	F	
9.1	E	6100	Operating Expenses/Program Costs	F/N	
9.1	E	6190	Contra Bad Debt Expense - Incurred for Others	F/N	
9.1	E	6199	Adjustment to Subsidy Expense	N	

USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2009 Reporting

				USSGL Account Attribute/1	
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
9.1	E	6310	Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank	F	
9.1	E	6320	Interest Expenses on Securities	F/N	
9.1	E	6330	Other Interest Expenses	F/N	
9.1	E	6340	Interest Expense Accrued on the Liability for Loan Guarantees	N	
9.1	E	6400	Benefit Expense	F/N	
9.1	E	6500	Cost of Goods Sold	N	
9.1	E	6600	Applied Overhead	N	
9.1	E	6610	Cost Capitalization Offset	N	
9.1	E	6710	Depreciation, Amortization, and Depletion	N	
9.1	E	6720	Bad Debt Expense	F/N	
9.1	E	6730	Imputed Costs	F	
9.1	E	6790	Other Expenses Not Requiring Budgetary Resources	F/N	
9.1	E	6800	Future Funded Expenses	F/N	
9.1	E	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	F	
9.1	E	6900	Nonproduction Costs	F/N	
9.1	E	7110	Gains on Disposition of Assets - Other	N	
9.1	E	7111	Gains on Disposition of Investments	F/N	
9.1	E	7112	Gains on Disposition of Borrowings	F	
9.1	E	7180	Unrealized Gains	F/N	
9.1	E	7190	Other Gains	F/N	
9.1	E	7210	Losses on Disposition of Assets - Other	N	
9.1	E	7211	Losses on Disposition of Investments	F/N	
9.1	E	7212	Losses on Disposition of Borrowings	F	
9.1	E	7280	Unrealized Losses	F/N	
9.1	E	7290	Other Losses	F/N	
9.1	E	7300	Extraordinary Items	N	
9.1	E	7400	Prior-Period Adjustments Due to Corrections of Errors	F/N	
9.1	E	7401	Prior-Period Adjustments Due to Changes in Accounting Principles	F/N	

USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2009 Reporting

				USSGL Account Attribute/1	
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
9.1	E	7500	Distribution of Income - Dividend	F/N	
9.1	E	7600	Changes in Actuarial Liability	N	
9.2	**Net Position - Earmarked Funds**				
9.2	B	3100	Unexpended Appropriations - Cumulative		
9.2	E	3101	Unexpended Appropriations - Appropriations Received		
9.2	E	3102	Unexpended Appropriations - Transfers-In	F	
9.2	E	3103	Unexpended Appropriations - Transfers-Out	F	
9.2	E	3106	Unexpended Appropriations - Adjustments		
9.2	E	3107	Unexpended Appropriations - Used		
9.2	E	3108	Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors		
9.2	E	3109	Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles		
9.2	B	3310	Cumulative Results of Operations		
9.2	E	5100	Revenue From Goods Sold	F/N	
9.2	E	5109	Contra Revenue for Goods Sold	F/N	
9.2	E	5200	Revenue From Services Provided	F/N	
9.2	E	5209	Contra Revenue for Services Provided	F/N	
9.2	E	5310	Interest Revenue - Other	F/N	
9.2	E	5311	Interest Revenue - Investments	F/N	
9.2	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds	F/N	
9.2	E	5313	Interest Revenue - Subsidy Amortization	N	
9.2	E	5317	Contra Revenue for Interest Revenue - Loans Receivable	F/N	
9.2	E	5318	Contra Revenue for Interest Revenue - Investments	F/N	
9.2	E	5319	Contra Revenue for Interest Revenue - Other	F/N	
9.2	E	5320	Penalties, Fines, and Administrative Fees Revenue	F/N	
9.2	E	5329	Contra Revenue for Penalties, Fines, and Administrative Fees	F/N	
9.2	E	5400	Benefit Program Revenue	F/N	
9.2	E	5409	Contra Revenue for Benefit Program Revenue	F/N	
9.2	E	5500	Insurance and Guarantee Premium Revenue	N	

USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2009 Reporting

				USSGL Account Attribute/1	
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
9.2	E	5509	Contra Revenue for Insurance and Guarantee Premium Revenue	N	
9.2	E	5600	Donated Revenue - Financial Resources	N	
9.2	E	5609	Contra Revenue for Donations - Financial Resources	N	
9.2	E	5610	Donated Revenue - Nonfinancial Resources	N	
9.2	E	5619	Contra Donated Revenue - Nonfinancial Resources	N	
9.2	E	5700	Expended Appropriations		
9.2	E	5708	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors		
9.2	E	5709	Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles		
9.2	E	5720	Financing Sources Transferred In Without Reimbursement	F	
9.2	E	5730	Financing Sources Transferred Out Without Reimbursement	F	
9.2	E	5740	Appropriated Earmarked Receipts Transferred In	F	
9.2	E	5745	Appropriated Earmarked Receipts Transferred Out	F	
9.2	E	5750	Expenditure Financing Sources - Transfers-In	F	
9.2	E	5755	Nonexpenditure Financing Sources - Transfers-In	F	
9.2	E	5760	Expenditure Financing Sources - Transfers-Out	F	
9.2	E	5765	Nonexpenditure Financing Sources - Transfers-Out	F	
9.2	E	5775	Nonbudgetary Financing Sources Transferred In	F	
9.2	E	5776	Nonbudgetary Financing Sources Transferred Out	F	
9.2	E	5780	Imputed Financing Sources	F	
9.2	E	5790	Other Financing Sources	F	
9.2	E	5791	Adjustment to Financing Sources - Downward Reestimate or Negative Subsidy	F	
9.2	E	5800	Tax Revenue Collected - Not Otherwise Classified	F/N	
9.2	E	5801	Tax Revenue Collected - Individual	F/N	
9.2	E	5802	Tax Revenue Collected - Corporate	F/N	
9.2	E	5803	Tax Revenue Collected - Unemployment	F/N	
9.2	E	5804	Tax Revenue Collected - Excise	F/N	
9.2	E	5805	Tax Revenue Collected - Estate and Gift	F/N	
9.2	E	5806	Tax Revenue Collected - Customs	F/N	
9.2	E	5820	Tax Revenue Accrual Adjustment - Not Otherwise Classified	F/N	

USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2009 Reporting

				USSGL Account Attribute/1	
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
9.2	E	5821	Tax Revenue Accrual Adjustment - Individual	F/N	
9.2	E	5822	Tax Revenue Accrual Adjustment - Corporate	F/N	
9.2	E	5823	Tax Revenue Accrual Adjustment - Unemployment	F/N	
9.2	E	5824	Tax Revenue Accrual Adjustment - Excise	F/N	
9.2	E	5825	Tax Revenue Accrual Adjustment - Estate and Gift	F/N	
9.2	E	5826	Tax Revenue Accrual Adjustment - Customs	F/N	
9.2	E	5830	Contra Revenue for Taxes - Not Otherwise Classified	F/N	
9.2	E	5831	Contra Revenue for Taxes - Individual	F/N	
9.2	E	5832	Contra Revenue for Taxes - Corporate	F/N	
9.2	E	5833	Contra Revenue for Taxes - Unemployment	F/N	
9.2	E	5834	Contra Revenue for Taxes - Excise	F/N	
9.2	E	5835	Contra Revenue for Taxes - Estate and Gift	F/N	
9.2	E	5836	Contra Revenue for Taxes - Customs	F/N	
9.2	E	5890	Tax Revenue Refunds - Not Otherwise Classified	F/N	
9.2	E	5891	Tax Revenue Refunds - Individual	F/N	
9.2	E	5892	Tax Revenue Refunds - Corporate	F/N	
9.2	E	5893	Tax Revenue Refunds - Unemployment	F/N	
9.2	E	5894	Tax Revenue Refunds - Excise	F/N	
9.2	E	5895	Tax Revenue Refunds - Estate and Gift	F/N	
9.2	E	5896	Tax Revenue Refunds - Customs	F/N	
9.2	E	5900	Other Revenue	F/N	
9.2	E	5909	Contra Revenue for Other Revenue	F/N	
9.2	E	5990	Collections for Others - Statement of Custodial Activity	F/N	
9.2	E	5991	Accrued Collections for Others - Statement of Custodial Activity	F/N	
9.2	E	5993	Offset to Non-Entity Collections - Statement of Changes in Net Position	F	
9.2	E	5994	Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position	F	
9.2	E	5997	Financing Sources Transferred In From Custodial Statement Collections	F	
9.2	E	5998	Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the Treasury	F	
9.2	E	6100	Operating Expenses/Program Costs	F/N	

USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2009 Reporting

				USSGL Account Attribute/1	
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
9.2	E	6190	Contra Bad Debt Expense - Incurred for Others	F/N	
9.2	E	6199	Adjustment to Subsidy Expense	N	
9.2	E	6310	Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank	F	
9.2	E	6320	Interest Expenses on Securities	F/N	
9.2	E	6330	Other Interest Expenses	F/N	
9.2	E	6340	Interest Expense Accrued on the Liability for Loan Guarantees	N	
9.2	E	6400	Benefit Expense	F/N	
9.2	E	6500	Cost of Goods Sold	N	
9.2	E	6600	Applied Overhead	N	
9.2	E	6610	Cost Capitalization Offset	N	
9.2	E	6710	Depreciation, Amortization, and Depletion	N	
9.2	E	6720	Bad Debt Expense	F/N	
9.2	E	6730	Imputed Costs	F	
9.2	E	6790	Other Expenses Not Requiring Budgetary Resources	F/N	
9.2	E	6800	Future Funded Expenses	F/N	
9.2	E	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	F	
9.2	E	6900	Nonproduction Costs	F/N	
9.2	E	7110	Gains on Disposition of Assets - Other	N	
9.2	E	7111	Gains on Disposition of Investments	F/N	
9.2	E	7112	Gains on Disposition of Borrowings	F	
9.2	E	7180	Unrealized Gains	F/N	
9.2	E	7190	Other Gains	F/N	
9.2	E	7210	Losses on Disposition of Assets - Other	N	
9.2	E	7211	Losses on Disposition of Investments	F/N	
9.2	E	7212	Losses on Disposition of Borrowings	F	
9.2	E	7280	Unrealized Losses	F/N	
9.2	E	7290	Other Losses	F/N	
9.2	E	7300	Extraordinary Items	N	

USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2009 Reporting

				USSGL Account Attribute/1	
Line No.	**Trial Bal.**	**USSGL Acct.**	**USSGL Account Title**	**Fed / NonFed**	**Addl. Info.**
9.2	E	7400	Prior-Period Adjustments Due to Corrections of Errors	F/N	
9.2	E	7401	Prior-Period Adjustments Due to Changes in Accounting Principles	F/N	
9.2	E	7500	Distribution of Income - Dividend	F/N	
9.2	E	7600	Changes in Actuarial Liability	N	
10	**Total Net Position**				
10	CALC (9.1 + 9.2)				
11	**Total Liabilities and Net Position**				
11	CALC (8 + 10)				

Footnotes and Additional Information:

1/ Use USSGL account attribute domains as provided in USSGL Section IV, page 4.

2/ This footnote was intentionally left blank.

3/ For Reciprocal Category (RC) detail information, see TFM Volume I, Part 2, Chapter 4700, Agency Reporting Requirements for the Financial Report of the United States Government, Appendix 7.

4/ Related to accounts and taxes receivable.

5/ Related to loans receivable.

6/ Related to investments.

7/ Do not use without permission from Treasury or OMB.

8/ Other than Federal and VA benefits; for example insurance program liabilities.

9/ Related to Government Account Series securities purchased using deposit funds.

10/ Treasury Use Only - TAS 20 2894.

11/ Treasury Use Only - Senior preferred stock purchase agreements with Government sponsored enterprises.

SUPPLEMENT SECTION VI

USSGL Crosswalk - Reclassified Statement of Net Cost for the Closing Package for Fiscal 2009 Reporting

				USSGL Account Attribute /1		
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Exch / Nonexch	Addl. Info.
1	**Gross Cost**					
2	**Non-Federal Gross Cost**					
2	E	6100	Operating Expenses/Program Costs	N		
2	E	6190	Contra Bad Debt Expense - Incurred for Others	N		
2	E	6199	Adjustment to Subsidy Expense	N		
2	E	6330	Other Interest Expenses	N		
2	E	6340	Interest Expense Accrued on the Liability for Loan Guarantees	N		
2	E	6400	Benefit Expense	N		
2	E	6500	Cost of Goods Sold	N		
2	E	6600	Applied Overhead	N		
2	E	6610	Cost Capitalization Offset	N		
2	E	6710	Depreciation, Amortization, and Depletion	N		
2	E	6720	Bad Debt Expense	N		
2	E	6790	Other Expenses Not Requiring Budgetary Resources	N		
2	E	6800	Future Funded Expenses	N		
2	E	6900	Nonproduction Costs	N		
2	E	7210	Losses on Disposition of Assets - Other	N	X	
2	E	7211	Losses on Disposition of Investments	N	X	
2	E	7280	Unrealized Losses	N	X	
2	E	7290	Other Losses	N	X	
2	E	7300	Extraordinary Items	N		
2	E	7500	Distribution of Income - Dividend	N	X	
2	E	7600	Changes in Actuarial Liability	N		
3	**Interest on Debt Held by the Public**					
3	E	6320	Interest Expenses on Securities	N		
4	**Total Non-Federal Gross Cost**					
4	CALC (2 + 3)					
5	**Federal Gross Cost**					

SUPPLEMENT SECTION VI

USSGL Crosswalk - Reclassified Statement of Net Cost for the Closing Package for Fiscal 2009 Reporting

				USSGL Account Attribute /1		
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Exch / Nonexch	Addl. Info.
5.1	**Benefit Program Costs (RC 26)**					3
5.1	E	6400	Benefit Expense	F		
5.1	E	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	F		
5.2	**Imputed Costs (RC 25)**					3
5.2	E	6730	Imputed Costs	F		
5.3	**Buy/Sell Cost (RC 24)**					3
5.3	E	6100	Operating Expenses/Program Costs	F		
5.3	E	6190	Contra Bad Debt Expense - Incurred for Others	F		
5.3	E	6720	Bad Debt Expense	F		
5.3	E	6790	Other Expenses Not Requiring Budgetary Resources	F		
5.3	E	6800	Future Funded Expenses	F		
5.3	E	6900	Nonproduction Costs	F		
5.4	**Federal Securities Interest Expense (RC 03)**					3
5.4	E	6320	Interest Expenses on Securities	F		4
5.4	E	7211	Losses on Disposition of Investments	F	X	
5.4	E	7280	Unrealized Losses	F	X	
5.5	**Borrowing and Other Interest Expense (RC 05)**					3
5.5	E	6310	Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank	F		
5.5	E	6330	Other Interest Expenses	F		
5.6	**Borrowing Losses (RC 06)**					3
5.6	E	7212	Losses on Disposition of Borrowings	F	X	4
5.6	E	7290	Other Losses	F	X	
5.7	**Other Expenses (without reciprocals)**					
5.7	E	7500	Distribution of Income - Dividend	F	X	

SUPPLEMENT SECTION VI

USSGL Crosswalk - Reclassified Statement of Net Cost for the Closing Package for Fiscal 2009 Reporting

				USSGL Account Attribute /1		
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Exch / Nonexch	Addl. Info.
6	**Total Federal Gross Cost**					
	CALC (5.1 .. 5.7)					
7	**Department Total Gross Cost (The line item, departmental total gross cost, is the full cost (Federal and non-Federal) of all programs and/or entities of a department/agency.)**					
	CALC (4+6)					
8	**Earned Revenue**					
9	**Non-Federal Earned Revenue**					
9	E	5100	Revenue From Goods Sold	N	X	
9	E	5109	Contra Revenue for Goods Sold	N	X	
9	E	5200	Revenue From Services Provided	N	X	
9	E	5209	Contra Revenue for Services Provided	N	X	
9	E	5310	Interest Revenue - Other	N	X	
9	E	5311	Interest Revenue - Investments	N	X	
9	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds	N	X	
9	E	5313	Interest Revenue - Subsidy Amortization	N	X	
9	E	5317	Contra Revenue for Interest Revenue - Loans Receivable	N	X	
9	E	5318	Contra Revenue for Interest Revenue - Investments	N	X	
9	E	5319	Contra Revenue for Interest Revenue - Other	N	X	
9	E	5320	Penalties, Fines, and Administrative Fees Revenue	N	X	
9	E	5329	Contra Revenue for Penalties, Fines, and Administrative Fees	N	X	
9	E	5400	Benefit Program Revenue	N	X	
9	E	5409	Contra Revenue for Benefit Program Revenue	N	X	
9	E	5500	Insurance and Guarantee Premium Revenue	N	X	
9	E	5509	Contra Revenue for Insurance and Guarantee Premium Revenue	N	X	
9	E	5900	Other Revenue	N	X	
9	E	5909	Contra Revenue for Other Revenue	N	X	
9	E	5990	Collections for Others - Statement of Custodial Activity	N	X	
9	E	5991	Accrued Collections for Others - Statement of Custodial Activity	N	X	
9	E	7110	Gains on Disposition of Assets - Other	N	X	

SUPPLEMENT SECTION VI

USSGL Crosswalk - Reclassified Statement of Net Cost for the Closing Package for Fiscal 2009 Reporting

				USSGL Account Attribute /1		
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Exch / Nonexch	Addl. Info.
9	E	7111	Gains on Disposition of Investments	N	X	
9	E	7180	Unrealized Gains	N	X	
9	E	7190	Other Gains	N	X	
10	**Federal Earned Revenue**					
10.1	**Benefit Program Revenue (RC 26)**					3
10.1	E	5400	Benefit Program Revenue	F	X	
10.1	E	5409	Contra Revenue for Benefit Program Revenue	F	X	
10.2	**Buy/Sell Revenue (RC 24)**					3
10.2	E	5100	Revenue From Goods Sold	F	X	
10.2	E	5109	Contra Revenue for Goods Sold	F	X	
10.2	E	5200	Revenue From Services Provided	F	X	
10.2	E	5209	Contra Revenue for Services Provided	F	X	
10.2	E	5900	Other Revenue	F	X	
10.2	E	5909	Contra Revenue for Other Revenue	F	X	
10.3	**Federal Securities Interest Revenue (RC 03)**					3
10.3	E	5311	Interest Revenue - Investments	F	X	
10.3	E	5318	Contra Revenue for Interest Revenue - Investments	F	X	
10.3	E	7111	Gains on Disposition of Investments	F	X	
10.3	E	7180	Unrealized Gains	F	X	
10.4	**Borrowing and Other Interest Revenue (RC 05)**					3
10.4	E	5310	Interest Revenue - Other	F	X	
10.4	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds	F	X	4
10.4	E	5317	Contra Revenue for Interest Revenue - Loans Receivable	F	X	
10.4	E	5319	Contra Revenue for Interest Revenue - Other	F	X	
10.5	**Borrowing Gains (RC 06)**					3
10.5	E	7112	Gains on Disposition of Borrowings	F	X	4
10.5	E	7190	Other Gains	F	X	

SUPPLEMENT SECTION VI

USSGL Crosswalk - Reclassified Statement of Net Cost for the Closing Package for Fiscal 2009 Reporting

				USSGL Account Attribute /1		
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Exch / Nonexch	Addl. Info.
10.6	**Other Revenues Without Reciprocal (RC 29)**					3
10.6	E	5320	Penalties, Fines, and Administrative Fees Revenue	F	X	
10.6	E	5329	Contra Revenue for Penalties, Fines, and Administrative Fees	F	X	
10.6	E	5990	Collections for Others - Statement of Custodial Activity	F		
10.6	E	5991	Accrued Collections for Others - Statement of Custodial Activity	F		
11	**Total Federal Earned Revenue**					
	CALC (10.1 .. 10.6)					
12	**Department Total Earned Revenue**					
	CALC (9+11)					
13	**Net Cost of Operations**					
	CALC (7-12)					

Footnotes and Additional Information:

1/ Use USSGL account attribute domains as provided in USSGL Section IV, page 4.

2/ USSGL account attribute domain "F" excludes intradepartmental amounts.

3/ For Reciprocal Category (RC) detail information, see TFM Volume 1, Part 2, Chapter 4700, Agency Reporting Requirements for the Financial Report of the United States Government.

4/ Department of the Treasury Only.

USSGL Crosswalk - Reclassified Statement of Changes in Net Position for the Closing Package for Fiscal 2009 Reporting

				USSGL Account Attribute/1		
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Exch / Nonexch	Addl. Info.
1	**Beginning Net Position Balance**					
1	B	3100	Unexpended Appropriations - Cumulative			
1	E	3108	Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors			
1	E	3109	Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles			5
1	B	3310	Cumulative Results of Operations			
1	E	5708	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors			
1	E	5709	Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles			5
1	E	7400	Prior-Period Adjustments Due to Corrections of Errors			
1	E	7401	Prior-Period Adjustments Due to Changes in Accounting Principles			5
2	**Non-Federal Prior Period Adjustments (Not Restated)**					
2	E	7401	Prior-Period Adjustments Due to Changes in Accounting Principles	N		6
3	**Federal Prior Period Adjustments (Not Restated) (RC 29)**					2
3	E	3109	Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles			6
3	E	5709	Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles			6
3	E	7401	Prior-Period Adjustments Due to Changes in Accounting Principles	F		6
4	**Adjusted Beginning Net Position Balance**					
4	CALC (1..3)					
5	**Non-Federal Nonexchange Revenue:**					
5.1	**Individual Income Tax and Tax Withholdings**					
5.1	E	5801	Tax Revenue Collected - Individual	N	T	
5.1	E	5821	Tax Revenue Accrual Adjustment - Individual	N	T	

USSGL Crosswalk - Reclassified Statement of Changes in Net Position for the Closing Package for Fiscal 2009 Reporting

				USSGL Account Attribute/1		
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Exch / Nonexch	Addl. Info.
5.1	E	5831	Contra Revenue for Taxes - Individual	N	T	
5.1	E	5891	Tax Revenue Refunds - Individual	N	T	
5.2	**Corporation Income Taxes**					
5.2	E	5802	Tax Revenue Collected - Corporate	N	T	
5.2	E	5822	Tax Revenue Accrual Adjustment - Corporate	N	T	
5.2	E	5832	Contra Revenue for Taxes - Corporate	N	T	
5.2	E	5892	Tax Revenue Refunds - Corporate	N	T	
5.3	**Unemployment Taxes**					
5.3	E	5803	Tax Revenue Collected - Unemployment	N	T	
5.3	E	5823	Tax Revenue Accrual Adjustment - Unemployment	N	T	
5.3	E	5833	Contra Revenue for Taxes - Unemployment	N	T	
5.3	E	5893	Tax Revenue Refunds - Unemployment	N	T	
5.4	**Excise Taxes**					
5.4	E	5804	Tax Revenue Collected - Excise	N	T	
5.4	E	5824	Tax Revenue Accrual Adjustment - Excise	N	T	
5.4	E	5834	Contra Revenue for Taxes - Excise	N	T	
5.4	E	5894	Tax Revenue Refunds - Excise	N	T	
5.5	**Estate and Gift Taxes**					
5.5	E	5805	Tax Revenue Collected - Estate and Gift	N	T	
5.5	E	5825	Tax Revenue Accrual Adjustment - Estate and Gift	N	T	
5.5	E	5835	Contra Revenue for Taxes - Estate and Gift	N	T	
5.5	E	5895	Tax Revenue Refunds - Estate and Gift	N	T	
5.6	**Customs Duties**					
5.6	E	5806	Tax Revenue Collected - Customs	N	T	
5.6	E	5826	Tax Revenue Accrual Adjustment - Customs	N	T	
5.6	E	5836	Contra Revenue for Taxes - Customs	N	T	
5.6	E	5896	Tax Revenue Refunds - Customs	N	T	

USSGL Crosswalk - Reclassified Statement of Changes in Net Position for the Closing Package for Fiscal 2009 Reporting

				USSGL Account Attribute/1		
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Exch / Nonexch	Addl. Info.
5.7	**Other Taxes and Receipts**					
5.7	E	5310	Interest Revenue - Other	N	T	
5.7	E	5311	Interest Revenue - Investments	N	T	
5.7	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds	N	T	
5.7	E	5317	Contra Revenue for Interest Revenue - Loans Receivable	N	T	
5.7	E	5318	Contra Revenue for Interest Revenue - Investments	N	T	
5.7	E	5319	Contra Revenue for Interest Revenue - Other	N	T	
5.7	E	5320	Penalties, Fines, and Administrative Fees Revenue	N	T	
5.7	E	5329	Contra Revenue for Penalties, Fines, and Administrative Fees	N	T	
5.7	E	5400	Benefit Program Revenue	N	T	
5.7	E	5409	Contra Revenue for Benefit Program Revenue	N	T	
5.7	E	5600	Donated Revenue - Financial Resources	N	T	
5.7	E	5609	Contra Revenue for Donations - Financial Resources	N	T	
5.7	E	5610	Donated Revenue - Nonfinancial Resources	N	T	
5.7	E	5619	Contra Donated Revenue - Nonfinancial Resources	N	T	
5.7	E	5795	Seigniorage	N		7
5.7	E	5800	Tax Revenue Collected - Not Otherwise Classified	N	T	
5.7	E	5820	Tax Revenue Accrual Adjustment - Not Otherwise Classified	N	T	
5.7	E	5830	Contra Revenue for Taxes - Not Otherwise Classified	N	T	
5.7	E	5890	Tax Revenue Refunds - Not Otherwise Classified	N	T	
5.7	E	5900	Other Revenue	N	T	
5.7	E	5909	Contra Revenue for Other Revenue	N	T	
5.7	E	5990	Collections for Others - Statement of Custodial Activity	N	T	
5.7	E	5991	Accrued Collections for Others - Statement of Custodial Activity	N	T	
5.7	E	7110	Gains on Disposition of Assets - Other	N	T	
5.7	E	7111	Gains on Disposition of Investments	N	T	
5.7	E	7180	Unrealized Gains	N	T	
5.7	E	7190	Other Gains	N	T	
5.7	E	7210	Losses on Disposition of Assets - Other	N	T	
5.7	E	7211	Losses on Disposition of Investments	N	T	
5.7	E	7280	Unrealized Losses	N	T	
5.7	E	7290	Other Losses	N	T	
5.7	E	7500	Distribution of Income - Dividend	N	T	

USSGL Crosswalk - Reclassified Statement of Changes in Net Position for the Closing Package for Fiscal 2009 Reporting

				USSGL Account Attribute/1		
Line No.	**Trial Bal.**	**USSGL Acct.**	**USSGL Account Title**	**Fed / NonFed**	**Exch / Nonexch**	**Addl. Info.**
5.8	**Miscellaneous Earned Revenue**					3
5.9	**Total Non-Federal Nonexchange Revenue**					
5.9	CALC (5.1..5.8)					
6	**Federal Nonexchange Revenue:**					
6.1	**Federal Securities Interest Revenue (Nonexchange) (RC 03)**					2
6.1	E	5311	Interest Revenue - Investments	F	T	
6.1	E	5318	Contra Revenue for Interest Revenue - Investments	F	T	
6.1	E	7111	Gains on Disposition of Investments	F	T	
6.1	E	7180	Unrealized Gains	F	T	
6.1	E	7211	Losses on Disposition of Investments	F	T	
6.1	E	7280	Unrealized Losses	F	T	
6.2	**Borrowings and Other Interest Revenue (Nonexchange) (RC 05 & RC 06)**					2
6.2	E	5310	Interest Revenue - Other	F	T	
6.2	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds	F	T	
6.2	E	5317	Contra Revenue for Interest Revenue - Loans Receivable	F	T	
6.2	E	5319	Contra Revenue for Interest Revenue - Other	F	T	
6.2	E	7112	Gains on Disposition of Borrowings	F	T	
6.2	E	7190	Other Gains	F	T	
6.2	E	7212	Losses on Disposition of Borrowings	F	T	
6.2	E	7290	Other Losses	F	T	
6.3	**Benefit Program Revenue (Nonexchange) (RC 26)**					2
6.3	E	5400	Benefit Program Revenue	F	T	
6.3	E	5409	Contra Revenue for Benefit Program Revenue	F	T	
6.4	**Other Taxes and Receipts (RC 29)**					2
6.4	E	5800	Tax Revenue Collected - Not Otherwise Classified	F	T	
6.4	E	5801	Tax Revenue Collected - Individual	F	T	

USSGL Crosswalk - Reclassified Statement of Changes in Net Position for the Closing Package for Fiscal 2009 Reporting

				USSGL Account Attribute/1		
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Exch / Nonexch	Addl. Info.
6.4	E	5802	Tax Revenue Collected - Corporate	F	T	
6.4	E	5803	Tax Revenue Collected - Unemployment	F	T	
6.4	E	5804	Tax Revenue Collected - Excise	F	T	
6.4	E	5805	Tax Revenue Collected - Estate and Gift	F	T	
6.4	E	5806	Tax Revenue Collected - Customs	F	T	
6.4	E	5820	Tax Revenue Accrual Adjustment - Not Otherwise Classified	F	T	
6.4	E	5821	Tax Revenue Accrual Adjustment - Individual	F	T	
6.4	E	5822	Tax Revenue Accrual Adjustment - Corporate	F	T	
6.4	E	5823	Tax Revenue Accrual Adjustment - Unemployment	F	T	
6.4	E	5824	Tax Revenue Accrual Adjustment - Excise	F	T	
6.4	E	5825	Tax Revenue Accrual Adjustment - Estate and Gift	F	T	
6.4	E	5826	Tax Revenue Accrual Adjustment - Customs	F	T	
6.4	E	5830	Contra Revenue for Taxes - Not Otherwise Classified	F	T	
6.4	E	5831	Contra Revenue for Taxes - Individual	F	T	
6.4	E	5832	Contra Revenue for Taxes - Corporate	F	T	
6.4	E	5833	Contra Revenue for Taxes - Unemployment	F	T	
6.4	E	5834	Contra Revenue for Taxes - Excise	F	T	
6.4	E	5835	Contra Revenue for Taxes - Estate and Gift	F	T	
6.4	E	5836	Contra Revenue for Taxes - Customs	F	T	
6.4	E	5890	Tax Revenue Refunds - Not Otherwise Classified	F	T	
6.4	E	5891	Tax Revenue Refunds - Individual	F	T	
6.4	E	5892	Tax Revenue Refunds - Corporate	F	T	
6.4	E	5893	Tax Revenue Refunds - Unemployment	F	T	
6.4	E	5894	Tax Revenue Refunds - Excise	F	T	
6.4	E	5895	Tax Revenue Refunds - Estate and Gift	F	T	
6.4	E	5896	Tax Revenue Refunds - Customs	F	T	
6.5	**Total Federal Nonexchange Revenue**					
6.5	CALC (6.1 .. 6.4)					
7	**Budgetary Financing Sources:**					
7.1	**Appropriations Received As Adjusted (recissions and other adjustments) (RC 29)**					2

USSGL Crosswalk - Reclassified Statement of Changes in Net Position for the Closing Package for Fiscal 2009 Reporting

				USSGL Account Attribute/1		
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Exch / Nonexch	Addl. Info.
7.1	E	3101	Unexpended Appropriations - Appropriations Received			
7.1	E	3106	Unexpended Appropriations - Adjustments			
7.2	**Appropriation of Unavailable Special or Trust Fund Receipts Transfes-in (RC 07)**					2
7.2	E	5740	Appropriated Earmarked Receipts Transferred In	F		
7.3	**Appropriation of Unavailable Special or Trust Fund Receipts Transfers-out (RC 07)**					2
7.3	E	5745	Appropriated Earmarked Receipts Transferred Out	F		
7.4	**Nonexpenditure Transfers-in of Unexpended Appropriations and Financing Sources (RC 08)**					2
7.4	E	3102	Unexpended Appropriations - Transfers-In	F		
7.4	E	5755	Nonexpenditure Financing Sources - Transfers-In	F		
7.5	**Nonexpenditure Transfers-out of Unexpended Appropriations and Financing Sources (RC 08)**					2
7.5	E	3103	Unexpended Appropriations - Transfers-Out	F		
7.5	E	5765	Nonexpenditure Financing Sources - Transfers-Out	F		
7.6	**Expenditure Transfers-in of Financing Sources (RC 09)**					2
7.6	E	5750	Expenditure Financing Sources - Transfers-In	F		
7.6	E	5997	Financing Sources Transferred In From Custodial Statement Collections	F		
7.7	**Expenditure Transfers-out of Financing Sources (RC 09)**					2
7.7	E	5760	Expenditure Financing Sources - Transfers-Out	F		
7.7	E	5998	Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the Treasury	F		
7.8	**Other Budgetary Financing Sources (RC 29)**					2
7.8	E	3107	Unexpended Appropriations - Used			
7.8	E	5320	Penalties, Fines, and Administrative Fees Revenue	F	T	
7.8	E	5329	Contra Revenue for Penalties, Fines, and Administrative Fees	F	T	
7.8	E	5700	Expended Appropriations			
7.8	E	5790	Other Financing Sources	F		
7.8	E	5900	Other Revenue	F	T	4

USSGL Crosswalk - Reclassified Statement of Changes in Net Position for the Closing Package for Fiscal 2009 Reporting

				USSGL Account Attribute/1		
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Exch / Nonexch	Addl. Info.
7.8	E	5909	Contra Revenue for Other Revenue	F	T	4
7.8	E	5990	Collections for Others - Statement of Custodial Activity	F	T	
7.8	E	5991	Accrued Collections for Others - Statement of Custodial Activity	F	T	
7.8	E	7500	Distribution of Income - Dividend	F	T	
7.9	**Total Budgetary Financing Sources**					
7.9	CALC (7.1..7.8)					
8	**Other Financing Sources:**					
8.1	**Transfers-In Without Reimbursement (RC 18)**					2
8.1	E	5720	Financing Sources Transferred In Without Reimbursement	F		
8.1	E	5775	Nonbudgetary Financing Sources Transferred In	F		
8.2	**Transfers-Out Without Reimbursement (RC 18)**					2
8.2	E	5730	Financing Sources Transferred Out Without Reimbursement	F		
8.2	E	5776	Nonbudgetary Financing Sources Transferred Out	F		
8.3	**Imputed Financing Sources (RC 25)**					2
8.3	E	5780	Imputed Financing Sources	F		
8.4	**Other Non-Budgetary Financing Sources (RC 29)**					2
8.4	E	5791	Adjustment to Financing Sources - Downward Reestimate or Negative Subsidy	F		
8.4	E	5993	Offset to Non-Entity Collections - Statement of Changes in Net Position	F		
8.4	E	5994	Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position	F		
8.5	**Total Other Financing Sources**					
8.5	CALC (8.1 .. 8.4)					
9	**Net Cost of Operations (+/-)**					
10	**Ending Net Position Balance**					

USSGL Crosswalk - Reclassified Statement of Changes in Net Position for the Closing Package for Fiscal 2009 Reporting

				USSGL Account Attribute/1		
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Exch / Nonexch	Addl. Info.
10	Calc (4 + 5.9 + 6.5 + 7.9 + 8.5) + - 9)					

Footnotes and Additional Information:

1/ Use USSGL account attribute domains as provided in USSGL Section IV, page 4.

2/ For Reciprocal Category (RC) detail information, see TFM Volume 1, Part 2, Chapter 4700, Agency Reporting Requirements for the Financial Report of the United States Government, Appendix 7.

3/ As defined in TFM, Volume I, Part 2, Chapter 4700, Agency Reporting Requirements for the Financial Report of the United States Government.

4/ This account is associated with RC 24 rather than RC 29.

5/ Related to amounts restated.

6/ Related to amounts not restated.

7/ Seigniorage is defined as “Other Financing Sources” (see SFFAS No. 7, paragraph 305) and has a non-Federal attribute. A new line to accommodate seigniorage with an “N” attribute was not added to the “Other Financing Sources” line since seigniorage does not meet the Financial Report’s materiality threshold. As a result, seigniorage was added to the “Other Taxes and Receipts” line instead.

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U.S. GOVERNMENT
STANDARD GENERAL LEDGER

Supplement No. S2 Treasury Financial Manual

S2 09-01 June 2009

Part 2-- Fiscal 2010 Reporting

U.S. Standard General Ledger Division
Financial Management Service

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U.S. Government Standard General Ledger
Chart of Accounts

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

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

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

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

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

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

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U.S. Government Standard General Ledger
Chart of Accounts

Account Number	Title	Normal Balance
1000	**ASSETS**	
1010	Fund Balance With Treasury	Debit
1090	Fund Balance With Treasury Under a Continuing Resolution	Debit
	CASH	
1110	Undeposited Collections	Debit
1120	Imprest Funds	Debit
1130	Funds Held by the Public	Debit
1190	Other Cash	Debit
1195	Other Monetary Assets	Debit
1200	Foreign Currency	Debit
	RECEIVABLES	
1310	Accounts Receivable	Debit
1319	Allowance for Loss on Accounts Receivable	Credit
1320	Employment Benefit Contributions Receivable	Debit
1325	Taxes Receivable	Debit
1329	Allowance for Loss on Taxes Receivable	Credit
1330	Receivable for Transfers of Currently Invested Balances	Debit
1335	Expenditure Transfers Receivable	Debit
1340	**Interest Receivable - Not Otherwise Classified**	**Debit**
1341	**Interest Receivable - Loans**	**Debit**
1342	**Interest Receivable - Investments**	**Debit**
1343	**Interest Receivable - Taxes**	**Debit**
1345	**Allowance for Loss on Interest Receivable - Loans**	**Credit**
1346	**Allowance for Loss on Interest Receivable - Investments**	**Credit**
1347	**Allowance for Loss on Interest Receivable - Not Otherwise Classified**	**Credit**
1348	**Allowance for Loss on Interest Receivable - Taxes**	**Credit**
1350	Loans Receivable	Debit
1351	Capitalized Loan Interest Receivable - Non-Credit Reform	Debit
1359	Allowance for Loss on Loans Receivable	Credit
1360	**Penalties and Fines Receivable - Not Otherwise Classified**	**Debit**
1361	**Penalties and Fines Receivable - Loans**	**Debit**
1363	**Penalties and Fines Receivable - Taxes**	**Debit**
1365	**Allowance for Loss on Penalties and Fines Receivable - Loans**	**Credit**
1367	**Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified**	**Credit**

U.S. Government Standard General Ledger
Chart of Accounts

Account Number	Title	Normal Balance
1000	**ASSETS (continued)**	
	RECEIVABLES (continued)	
1368	**Allowance for Loss on Penalties and Fines Receivable - Taxes**	**Credit**
1370	**Administrative Fees Receivable - Not Otherwise Classified**	**Debit**
1371	**Administrative Fees Receivable - Loans**	**Debit**
1373	**Administrative Fees Receivable - Taxes**	**Debit**
1375	**Allowance for Loss on Administrative Fees Receivable - Loans**	**Credit**
1377	**Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified**	**Credit**
1378	**Allowance for Loss on Administrative Fees Receivable - Taxes**	**Credit**
1399	Allowance for Subsidy	Credit
1410	Advances and Prepayments	Debit
	INVENTORY AND RELATED PROPERTY	
1511	Operating Materials and Supplies Held for Use	Debit
1512	Operating Materials and Supplies Held in Reserve for Future Use	Debit
1513	Operating Materials and Supplies - Excess, Obsolete, and Unserviceable	Debit
1514	Operating Materials and Supplies Held for Repair	Debit
1519	Operating Materials and Supplies - Allowance	Credit
1521	Inventory Purchased for Resale	Debit
1522	Inventory Held in Reserve for Future Sale	Debit
1523	Inventory Held for Repair	Debit
1524	Inventory - Excess, Obsolete, and Unserviceable	Debit
1525	Inventory - Raw Materials	Debit
1526	Inventory - Work-in-Process	Debit
1527	Inventory - Finished Goods	Debit
1529	Inventory - Allowance	Credit
	SEIZED MONETARY ASSETS	
1531	Seized Monetary Instruments	Debit
1532	Seized Cash Deposited	Debit
	FORFEITED PROPERTY	
1541	Forfeited Property Held for Sale	Debit
1542	Forfeited Property Held for Donation or Use	Debit
1549	Forfeited Property - Allowance	Credit

U.S. Government Standard General Ledger
Chart of Accounts

Account Number	Title	Normal Balance
	FORCLOSED PROPERTY	
1551	Foreclosed Property	Debit
1559	Foreclosed Property - Allowance	Credit
	COMMODITIES	
1561	Commodities Held Under Price Support and Stabilization Support Programs	Debit
1569	Commodities - Allowance	Credit
	STOCKPILE MATERIALS	
1571	Stockpile Materials Held in Reserve	Debit
1572	Stockpile Materials Held for Sale	Debit
	OTHER RELATED PROPERTY	
1591	Other Related Property	Debit
1599	Other Related Property - Allowance	Credit
	INVESTMENTS	
1610	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	Debit
1611	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	Credit
1612	Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	Debit
1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	Debit
1618	Market Adjustment - Investments	Debit
1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	Debit
1621	Discount on Securities Other Than the Bureau of the Public Debt Securities	Credit
1622	Premium on Securities Other Than the Bureau of the Public Debt Securities	Debit
1623	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities	Debit
1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	Debit
1631	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	Credit

U.S. Government Standard General Ledger
Chart of Accounts

Account Number	Title	Normal Balance
1000	**ASSETS (continued)**	
	INVESTMENTS (continued)	
1633	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	Debit
1638	Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	Debit
1639	Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	Credit
1690	Other Investments	Debit
	GENERAL PROPERTY, PLANT, AND EQUIPMENT	
1711	Land and Land Rights	Debit
1712	Improvements to Land	Debit
1719	Accumulated Depreciation on Improvements to Land	Credit
1720	Construction-in-Progress	Debit
1730	Buildings, Improvements, and Renovations	Debit
1739	Accumulated Depreciation on Buildings, Improvements, and Renovations	Credit
1740	Other Structures and Facilities	Debit
1749	Accumulated Depreciation on Other Structures and Facilities	Credit
1750	Equipment	Debit
1759	Accumulated Depreciation on Equipment	Credit
1810	Assets Under Capital Lease	Debit
1819	Accumulated Depreciation on Assets Under Capital Lease	Credit
1820	Leasehold Improvements	Debit
1829	Accumulated Amortization on Leasehold Improvements	Credit
1830	Internal-Use Software	Debit
1832	Internal-Use Software in Development	Debit
1839	Accumulated Amortization on Internal-Use Software	Credit
1840	Other Natural Resources	Debit
1849	Allowance for Depletion	Credit
1890	Other General Property, Plant, and Equipment	Debit
1899	Accumulated Depreciation on Other General Property, Plant, and Equipment	Credit
	OTHER ASSETS	
1921	Receivable From Appropriations	Debit
1990	Other Assets	Debit

U.S. Government Standard General Ledger
Chart of Accounts

Account Number	Title	Normal Balance
2000	**LIABILITIES**	
	ACCRUED LIABILITIES - OTHER	
2110	Accounts Payable	Credit
2120	Disbursements in Transit	Credit
2130	Contract Holdbacks	Credit
2140	Accrued Interest Payable - Not Otherwise Classified	Credit
2141	Accrued Interest Payable - Debt	Credit
2150	Payable for Transfers of Currently Invested Balances	Credit
2155	Expenditure Transfers Payable	Credit
2160	Entitlement Benefits Due and Payable	Credit
2170	Subsidy Payable to the Financing Account	Credit
2180	Loan Guarantee Liability	Credit
2190	Other Liabilities With Related Budgetary Obligations	Credit
2191	Employee Health Care Liability Incurred but Not Reported	Credit
	ACCRUED LIABILITIES - PAYROLL AND BENEFITS	
2210	Accrued Funded Payroll and Leave	Credit
2211	Withholdings Payable	Credit
2213	Employer Contributions and Payroll Taxes Payable	Credit
2215	Other Post Employment Benefits Due and Payable	Credit
2216	Pension Benefits Due and Payable to Beneficiaries	Credit
2217	Benefit Premiums Payable to Carriers	Credit
2218	Life Insurance Benefits Due and Payable to Beneficiaries	Credit
2220	Unfunded Leave	Credit
2225	Unfunded FECA Liability	Credit
2290	Other Unfunded Employment Related Liability	Credit
	UNEARNED REVENUE	
2310	Liability for Advances and Prepayments	Credit
2320	Other Deferred Revenue	Credit
2400	Liability for Nonfiduciary Deposit Funds, Clearing Accounts, and Undeposited Collections	Credit
	DEBT	
2510	Principal Payable to the Bureau of the Public Debt	Credit
2511	Capitalized Loan Interest Payable - Non-Credit Reform	Credit
2520	Principal Payable to the Federal Financing Bank	Credit
2530	Securities Issued by Federal Agencies Under General and Special Financing Authority	Credit

U.S. Government Standard General Ledger
Chart of Accounts

Account Number	Title	Normal Balance
2000	**LIABILITIES (continued)**	
	DEBT (continued)	
2531	Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority	Debit
2532	Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	Credit
2533	Amortization of Discount and Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	Debit
2540	Participation Certificates	Credit
2590	Other Debt	Credit
	ACTUARIAL LIABILITIES	
2610	Actuarial Pension Liability	Credit
2620	Actuarial Health Insurance Liability	Credit
2630	Actuarial Life Insurance Liability	Credit
2650	Actuarial FECA Liability	Credit
2690	Other Actuarial Liabilities	Credit
	OTHER LIABILITIES	
2910	Prior Liens Outstanding on Acquired Collateral	Credit
2920	Contingent Liabilities	Credit
2940	Capital Lease Liability	Credit
2960	Accounts Payable From Canceled Appropriations	Credit
2970	Liability for Capital Transfers to the General Fund of the Treasury	Credit
2980	Custodial Liability	Credit
2985	Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity	Credit
2990	Other Liabilities Without Related Budgetary Obligations	Credit
2995	Estimated Cleanup Cost Liability	Credit
3000	**NET POSITION**	
3100	Unexpended Appropriations - Cumulative	Credit
3101	Unexpended Appropriations - Appropriations Received	Credit
3102	Unexpended Appropriations - Transfers-In	Credit
3103	Unexpended Appropriations - Transfers-Out	Debit
3106	Unexpended Appropriations - Adjustments	Credit

U.S. Government Standard General Ledger
Chart of Accounts

Account Number	Title	Normal Balance
3000	**NET POSITION (continued)**	
3107	Unexpended Appropriations - Used	Debit
3108	Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors	Debit
3109	Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles	Debit
3310	Cumulative Results of Operations	Credit
3400	Fiduciary Net Assets	Credit
3410	Contributions to Fiduciary Net Assets	Credit
3420	Withdrawals or Distributions of Fiduciary Net Assets	Debit
4000	**BUDGETARY**	
	ANTICIPATED RESOURCES	
4032	Estimated Indefinite Contract Authority	Debit
4034	Anticipated Adjustments to Contract Authority	Credit
4042	Estimated Indefinite Borrowing Authority	Debit
4044	Anticipated Reductions to Borrowing Authority	Credit
4047	**Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority**	**Credit**
4048	**Anticipated Transfers to the General Fund of the Treasury - Prior-Year Balances**	**Credit**
4060	Anticipated Collections From Non-Federal Sources	Debit
4070	Anticipated Collections From Federal Sources	Debit
	TRANSFERS OF RECEIVABLES FROM INVESTED BALANCES	
4081	Amounts Appropriated From a Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred	Credit
4082	Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred	Credit
4083	Transfers - Current-Year Authority - Receivable - Transferred	Credit
	APPROPRIATIONS REALIZED	
4111	Debt Liquidation Appropriations	Debit
4112	Liquidation of Deficiency - Appropriations	Debit
4114	Appropriated Trust or Special Fund Receipts	Debit
4115	Loan Subsidy Appropriation	Debit

U.S. Government Standard General Ledger
Chart of Accounts

Account Number	Title	Normal Balance
4000	**BUDGETARY (continued)**	
	APPROPRIATIONS REALIZED (continued)	
4117	Loan Administrative Expense Appropriation	Debit
4118	Reestimated Loan Subsidy Appropriation	Debit
4119	Other Appropriations Realized	Debit
4120	Appropriations Anticipated - Indefinite	Debit
4121	**Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation**	**Debit**
4122	Authority Adjusted for Interest on the Bureau of the Public Debt Securities	Debit
4123	**Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction**	**Debit**
4124	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation	Credit
4125	Loan Modification Adjustment Transfer Appropriation	Debit
4126	Amounts Appropriated From Specific Invested TAFS - Receivable	Debit
4127	Amounts Appropriated From Specific Invested TAFS - Payable	Credit
4128	**Amounts Appropriated From Specific Invested TAFS - Transfers-In**	**Debit**
4129	**Amounts Appropriated From Specific Invested TAFS - Transfers-Out**	**Credit**
	CONTRACT AUTHORITY	
4130	Appropriation To Liquidate Contract Authority Withdrawn	Credit
4131	Current-Year Contract Authority Realized	Debit
4132	Substitution of Contract Authority	Credit
4133	Decreases to Indefinite Contract Authority	Credit
4134	Contract Authority Withdrawn	Credit
4135	Contract Authority Liquidated	Credit
4136	Contract Authority To Be Liquidated by Trust Funds	Credit
4137	Transfers of Contract Authority	Debit
4138	Appropriation To Liquidate Contract Authority	Debit
4139	Contract Authority Carried Forward	Debit
	BORROWING AUTHORITY	
4140	Substitution of Borrowing Authority	Credit
4141	Current-Year Borrowing Authority Realized	Debit
4143	**Current-Year Decreases to Indefinite Borrowing Authority Realized**	**Credit**

U.S. Government Standard General Ledger
Chart of Accounts

Account Number	Title	Normal Balance
4000	**BUDGETARY (continued)**	
	BORROWING AUTHORITY (continued)	
4144	Borrowing Authority Withdrawn	Credit
4145	Borrowing Authority Converted to Cash	Credit
4146	Actual Repayments of Debt, Current-Year Authority	Credit
4147	Actual Repayments of Debt, Prior-Year Balances	Credit
4148	Resources Realized From Borrowing Authority	Debit
4149	Borrowing Authority Carried Forward	Debit
	OTHER BUDGETARY RESOURCES	
4150	Reappropriations	Debit
4151	Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority	Credit
4152	Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances	Credit
4157	Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation	Debit
4158	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	Debit
4160	Anticipated Transfers - Current-Year Authority	Debit
4165	Allocations of Authority - Anticipated From Invested Balances	Debit
4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	Debit
4167	Allocations of Realized Authority - Transferred From Invested Balances	Debit
4168	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction	Debit
4170	Transfers - Current-Year Authority	Debit
4171	Nonallocation Transfers of Invested Balances - Receivable	Debit
4172	Nonallocation Transfers of Invested Balances - Payable	Credit
4173	Nonallocation Transfers of Invested Balances - Transferred	Debit
4175	Allocation Transfers of Current-Year Authority for Noninvested Accounts	Debit
4176	Allocation Transfers of Prior-Year Balances	Debit
4180	Anticipated Transfers - Prior-Year Balances	Debit
4190	Transfers - Prior-Year Balances	Debit
4191	Balance Transfers - Extension of Availability Other Than Reappropriations	Debit

U.S. Government Standard General Ledger
Chart of Accounts

Account Number	Title	Normal Balance
4000	**BUDGETARY (continued)**	
	OTHER BUDGETARY RESOURCES (continued)	
4192	Balance Transfers - Unexpired to Expired	Debit
4195	Transfer of Obligated Balances	Debit
4199	Transfer of Expired Expenditure Transfers - Receivable	Debit
4201	Total Actual Resources - Collected	Debit
4208	Adjustment to Total Resources - Disposition of Canceled Payables	Credit
4210	Anticipated Reimbursements and Other Income	Debit
4212	Liquidation of Deficiency - Offsetting Collections	Debit
4215	**Anticipated Appropriation Trust Fund Expenditure Transfers**	**Debit**
4221	Unfilled Customer Orders Without Advance	Debit
4222	Unfilled Customer Orders With Advance	Debit
4225	**Appropriation Trust Fund Expenditure Transfers - Receivable**	**Debit**
4230	Unfilled Customer Orders Without Advance - Transferred	Debit
4231	Unfilled Customer Orders With Advance - Transferred	Credit
4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	Debit
4233	Reimbursements and Other Income Earned - Receivable - Transferred	Debit
4234	Other Federal Receivables - Transferred	Debit
4251	Reimbursements and Other Income Earned - Receivable	Debit
4252	Reimbursements and Other Income Earned - Collected	Debit
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

U.S. Government Standard General Ledger
Chart of Accounts

Account Number	Title	Normal Balance
4000	**BUDGETARY (continued)**	
	OTHER BUDGETARY RESOURCES (continued)	
4277	Other Actual Collections - Federal	Debit
4283	Interest Receivable From Treasury	Debit
4285	Receivable From the Liquidating Fund	Debit
4286	Receivable From the Financing Fund	Debit
4287	Other Federal Receivables	Debit
4290	Amortization and Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	Debit
4295	**Revaluation of Foreign Currency in the Exchange Stabilization Fund**	**Debit**
	BUDGETARY ADJUSTMENTS AND STATUS OF RESOURCES - UNOBLIGATED	
4310	Anticipated Recoveries of Prior-Year Obligations	Debit
4320	Adjustments for Changes in Prior-Year Allocations of Budgetary Resources	Debit
4350	Canceled Authority	Credit
4351	Partial or Early Cancellation of Authority With a U.S. Treasury Warrant	Credit
4355	Cancellation of Appropriation From Unavailable Receipts	Credit
4356	Cancellation of Appropriation From Invested Balances	Credit
4357	Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds	Credit
4382	Temporary Reduction - New Budget Authority	Credit
4383	Temporary Reduction - Prior-Year Balances	Credit
4384	Temporary Reduction/Cancellation Returned by Appropriation	Credit
4387	Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority	Credit
4388	Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances	Credit
4391	Adjustments to Indefinite No-Year Authority	Credit
4392	Permanent Reduction - New Budget Authority	Credit
4393	Permanent Reduction - Prior-Year Balances	Credit
4394	Receipts Unavailable for Obligation Upon Collection	Credit
4395	Authority Unavailable for Obligation Pursuant to Public Law - Temporary	Credit
4396	**Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts Unavailable for Obligation Upon Collection**	**Credit**

U.S. Government Standard General Ledger
Chart of Accounts

Account Number	Title	Normal Balance
4000	**BUDGETARY (continued)**	
	BUDGETARY ADJUSTMENTS AND STATUS OF RESOURCES - UNOBLIGATED (continued)	
4397	Receipts and Appropriations Temporarily Precluded From Obligation	Credit
4398	Offsetting Collections Temporarily Precluded From Obligation	Credit
4399	**Special and Trust Fund Refunds and Recoveries Temp. Unavailable - Receipts and Appropriations Temp. Precluded From Obligation**	**Credit**
4420	Unapportioned Authority - Pending Rescission	Credit
4430	Unapportioned Authority - OMB Deferral	Credit
4450	Unapportioned Authority	Credit
4510	**Apportionments**	**Credit**
4520	Reserved for Agency Use	N.A.
4530	Reserved for Agency Use	N.A.
4540	Reserved for Agency Use	N.A.
4550	Reserved for Agency Use	N.A.
4560	Reserved for Agency Use	N.A.
4570	Reserved for Agency Use	N.A.
4580	Reserved for Agency Use	N.A.
4590	Apportionments - Anticipated Resources - Programs Subject to Apportionment	Credit
4610	Allotments - Realized Resources	Credit
4620	Unobligated Funds Exempt From Apportionment	Credit
4630	Funds Not Available for Commitment/Obligation	Credit
4650	Allotments - Expired Authority	Credit
4690	Anticipated Resources - Programs Exempt From Apportionment	Credit
4700	Commitments - Programs Subject to Apportionment	Credit
4720	Commitments - Programs Exempt From Apportionment	Credit
	BUDGETARY ADJUSTMENTS AND STATUS OF RESOURCES - UNEXPENDED OBLIGATIONS	
4801	Undelivered Orders - Obligations, Unpaid	Credit
4802	Undelivered Orders - Obligations, Prepaid/Advanced	Credit
4831	Undelivered Orders - Obligations Transferred, Unpaid	Credit
4832	Undelivered Orders - Obligations Transferred, Prepaid/Advanced	Credit
4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	Debit

U.S. Government Standard General Ledger
Chart of Accounts

Account Number	Title	Normal Balance
4000	**BUDGETARY (continued)**	
	BUDGETARY ADJUSTMENTS AND STATUS OF RESOURCES - UNEXPENDED OBLIGATIONS (continued)	
4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	Debit
4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	Credit
4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	Credit
	BUDGETARY ADJUSTMENTS AND STATUS OF RESOURCES - EXPENDED AUTHORITY	
4901	Delivered Orders - Obligations, Unpaid	Credit
4902	Delivered Orders - Obligations, Paid	Credit
4908	Authority Outlayed Not Yet Disbursed	Credit
4931	Delivered Orders - Obligations Transferred, Unpaid	Credit
4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	Debit
4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	Debit
4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	Credit
4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	Credit
5000	**REVENUE AND OTHER FINANCING SOURCES**	
5100	Revenue From Goods Sold	Credit
5109	Contra Revenue for Goods Sold	Debit
5200	Revenue From Services Provided	Credit
5209	Contra Revenue for Services Provided	Debit
5310	Interest Revenue - Other	Credit
5311	Interest Revenue - Investments	Credit
5312	Interest Revenue - Loans Receivable/Uninvested Funds	Credit
5313	Interest Revenue - Subsidy Amortization	Credit
5317	Contra Revenue for Interest Revenue - Loans Receivable	Debit
5318	Contra Revenue for Interest Revenue - Investments	Debit

U.S. Government Standard General Ledger
Chart of Accounts

Account Number	Title	Normal Balance
5000	**REVENUE AND OTHER FINANCING SOURCES (continued)**	
5319	Contra Revenue for Interest Revenue - Other	Debit
5320	**Penalties and Fines Revenue**	**Credit**
5324	**Contra Revenue for Penalties and Fines**	**Debit**
5325	**Administrative Fees Revenue**	**Credit**
5329	**Contra Revenue for Administrative Fees**	**Debit**
5400	Benefit Program Revenue	Credit
5409	Contra Revenue for Benefit Program Revenue	Debit
5500	Insurance and Guarantee Premium Revenue	Credit
5509	Contra Revenue for Insurance and Guarantee Premium Revenue	Debit
5600	Donated Revenue - Financial Resources	Credit
5609	Contra Revenue for Donations - Financial Resources	Debit
5610	Donated Revenue - Nonfinancial Resources	Credit
5619	Contra Donated Revenue - Nonfinancial Resources	Debit
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	Credit
5720	Financing Sources Transferred In Without Reimbursement	Credit
5730	Financing Sources Transferred Out Without Reimbursement	Debit
5740	Appropriated Earmarked Receipts Transferred In	Credit
5745	Appropriated Earmarked Receipts Transferred Out	Debit
5750	Expenditure Financing Sources - Transfers-In	Credit
5755	**Nonexpenditure Financing Sources - Transfers-In - Other**	**Credit**
5756	**Nonexpenditure Financing Sources - Transfers-In - Capital Transfers**	**Credit**
5760	Expenditure Financing Sources - Transfers-Out	Debit
5765	**Nonexpenditure Financing Sources - Transfers-Out - Other**	**Debit**
5766	**Nonexpenditure Financing Sources - Transfers-Out - Capital Transfers**	**Debit**
5775	Nonbudgetary Financing Sources Transferred In	Credit
5776	Nonbudgetary Financing Sources Transferred Out	Debit
5780	Imputed Financing Sources	Credit
5790	Other Financing Sources	Credit
5791	Adjustment to Financing Sources - Downward Reestimate or Negative Subsidy	Debit

U.S. Government Standard General Ledger
Chart of Accounts

Account Number	Title	Normal Balance
5000	**REVENUE AND OTHER FINANCING SOURCES (continued)**	
5792	**Financing Sources To Be Transferred Out - Contingent Liability**	**Debit**
5795	Seigniorage	Credit
5800	Tax Revenue Collected - Not Otherwise Classified	Credit
5801	Tax Revenue Collected - Individual	Credit
5802	Tax Revenue Collected - Corporate	Credit
5803	Tax Revenue Collected - Unemployment	Credit
5804	Tax Revenue Collected - Excise	Credit
5805	Tax Revenue Collected - Estate and Gift	Credit
5806	Tax Revenue Collected - Customs	Credit
5820	Tax Revenue Accrual Adjustment - Not Otherwise Classified	Credit
5821	Tax Revenue Accrual Adjustment - Individual	Credit
5822	Tax Revenue Accrual Adjustment - Corporate	Credit
5823	Tax Revenue Accrual Adjustment - Unemployment	Credit
5824	Tax Revenue Accrual Adjustment - Excise	Credit
5825	Tax Revenue Accrual Adjustment - Estate and Gift	Credit
5826	Tax Revenue Accrual Adjustment - Customs	Credit
5830	Contra Revenue for Taxes - Not Otherwise Classified	Debit
5831	Contra Revenue for Taxes - Individual	Debit
5832	Contra Revenue for Taxes - Corporate	Debit
5833	Contra Revenue for Taxes - Unemployment	Debit
5834	Contra Revenue for Taxes - Excise	Debit
5835	Contra Revenue for Taxes - Estate and Gift	Debit
5836	Contra Revenue for Taxes - Customs	Debit
5890	Tax Revenue Refunds - Not Otherwise Classified	Debit
5891	Tax Revenue Refunds - Individual	Debit
5892	Tax Revenue Refunds - Corporate	Debit
5893	Tax Revenue Refunds - Unemployment	Debit
5894	Tax Revenue Refunds - Excise	Debit
5895	Tax Revenue Refunds - Estate and Gift	Debit
5896	Tax Revenue Refunds - Customs	Debit
5900	Other Revenue	Credit
5909	Contra Revenue for Other Revenue	Debit
5990	Collections for Others - Statement of Custodial Activity	Debit
5991	Accrued Collections for Others - Statement of Custodial Activity	Debit
5993	Offset to Non-Entity Collections - Statement of Changes in Net Position	Debit

U.S. Government Standard General Ledger
Chart of Accounts

Account Number	Title	Normal Balance
5000	**REVENUE AND OTHER FINANCING SOURCES (continued)**	
5994	Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position	Debit
5997	Financing Sources Transferred In From Custodial Statement Collections	Credit
5998	Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the Treasury	Debit
6000	**EXPENSES**	
6100	Operating Expenses/Program Costs	Debit
6190	Contra Bad Debt Expense - Incurred for Others	Credit
6199	Adjustment to Subsidy Expense	Credit
6310	Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank	Debit
6320	Interest Expenses on Securities	Debit
6330	Other Interest Expenses	Debit
6340	Interest Expense Accrued on the Liability for Loan Guarantees	Debit
6400	Benefit Expense	Debit
6500	Cost of Goods Sold	Debit
6600	Applied Overhead	Credit
6610	Cost Capitalization Offset	Credit
6710	Depreciation, Amortization, and Depletion	Debit
6720	Bad Debt Expense	Debit
6730	Imputed Costs	Debit
6790	Other Expenses Not Requiring Budgetary Resources	Debit
6800	Future Funded Expenses	Debit
6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	Debit
6900	Nonproduction Costs	Debit
7000	**GAINS/LOSSES/MISCELLANEOUS ITEMS**	
	GAINS	
7110	Gains on Disposition of Assets - Other	Credit
7111	Gains on Disposition of Investments	Credit
7112	Gains on Disposition of Borrowings	Credit

U.S. Government Standard General Ledger
Chart of Accounts

Account Number	Title	Normal Balance
7000	**GAINS/LOSSES/MISCELLANEOUS ITEMS (continued)**	
	GAINS (continued)	
7180	Unrealized Gains	Credit
7190	Other Gains	Credit
	LOSSES	
7210	Losses on Disposition of Assets - Other	Debit
7211	Losses on Disposition of Investments	Debit
7212	Losses on Disposition of Borrowings	Debit
7280	Unrealized Losses	Debit
7290	Other Losses	Debit
	MISCELLANEOUS ITEMS	
7300	Extraordinary Items	Credit
7400	Prior-Period Adjustments Due to Corrections of Errors	Credit
7401	Prior-Period Adjustments Due to Changes in Accounting Principles	Credit
7500	Distribution of Income - Dividend	Debit
7600	Changes in Actuarial Liability	Debit
8000	**MEMORANDUM**	
8010	Guaranteed Loan Level	Debit
8015	Guaranteed Loan Level - Unapportioned	Credit
8020	Guaranteed Loan Level - Apportioned	Credit
8025	Reserved for Agency Use	N.A.
8030	Reserved for Agency Use	N.A.
8035	Reserved for Agency Use	N.A.
8040	Guaranteed Loan Level - Used Authority	Credit
8045	Guaranteed Loan Level - Unused Authority	Credit
8050	Guaranteed Loan Principal Outstanding	Debit
8053	Guaranteed Loan New Disbursements by Lender	Credit
8056	Reserved for Agency Use	N.A.
8059	Reserved for Agency Use	N.A.
8062	Reserved for Agency Use	N.A.
8065	Guaranteed Loan Collections, Defaults, and Adjustments	Debit
8068	Reserved for Agency Use	N.A.

U.S. Government Standard General Ledger
Chart of Accounts

Account Number	Title	Normal Balance
8000	**MEMORANDUM (continued)**	
8070	Guaranteed Loan Cumulative Disbursements by Lenders	Credit
8101	Partial or Early Cancellation of Authority	Credit
8102	Offset for Partial or Early Cancellation of Authority	Debit
8801	Offset for Purchases of Assets	Credit
8802	Purchases of Property, Plant, and Equipment	Debit
8803	Purchases of Inventory and Related Property	Debit
8804	Purchases of Assets - Other	Debit

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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U.S. Government Standard General Ledger
Accounts and Definitions

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

Definition: The aggregate amount of funds on deposit with 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 Office of Management and Budget's automatic apportionment bulletin. The balance in this account will adjust to zero when Financial Management Service processes a warrant and must adjust to zero by yearend.

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

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

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

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 Office of Management and Budget) resulting from a nonexchange transaction.

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

Definition: The amounts of accrued interest receivable not otherwise identified.

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

Definition: The amount of accrued interest charges receivable on loans.

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

Definition: The amount of accrued interest charges receivable on investment securities.

U.S. Government Standard General Ledger
Accounts and Definitions

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

Definition: The amount of accrued interest charges receivable on taxes.

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

Definition: The estimated amount of loss due to uncollectible interest receivable on loans. This account excludes the allowances on loans subject to credit reform, which are recorded in USSGL account 1399, "Allowance for Subsidy."

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

Definition: The estimated amount of loss due to uncollectible interest receivable on investment securities.

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

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

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

Definition: The estimated amount of loss due to uncollectible interest receivable on taxes.

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

Definition: The amount of accrued interest due on a non-credit reform loan that has been capitalized. Capitalized interest, like loan principal, is subject to interest charges until such time as the debt is paid or otherwise settled.

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

Definition: The amount of penalties and fines on receivables that is not otherwise identified.

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

Definition: The amount of penalties and fines on loans receivable.

U.S. Government Standard General Ledger
Accounts and Definitions

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

Definition: The amount of penalties and fines on taxes receivable.

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

Definition: The estimated amount of loss due to uncollectible penalties and fines receivable on loans. This account excludes the allowances on loans subject to credit reform, which are recorded in USSGL account 1399, "Allowance for Subsidy."

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

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

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

Definition: The estimated amount of loss due to uncollectible penalties and fines receivable associated with taxes.

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

Definition: The amount of administrative fees receivable that is not otherwise identified.

U.S. Government Standard General Ledger
Accounts and Definitions

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

Definition: The amount of administrative fees on loans receivable.

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

Definition: The amount of administrative fees on taxes receivable.

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

Definition: The estimated amount of loss due to uncollectible administrative fees receivable associated with loans. This account excludes the allowance for loans subject to credit reform, which is recorded in USSGL account 1399, "Allowance for Subsidy."

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

Definition: The estimated amount of loss due to uncollectible administrative fees receivable that is not otherwise identified.

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

Definition: The estimated amount of loss due to uncollectible administrative fees receivable associated with taxes.

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. 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: 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.

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

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

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

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.

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

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

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

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

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

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.

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

Definition: The accumulated cost or value of completed products.

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

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

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

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

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.

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

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

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

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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.

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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.

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.

U.S. Government Standard General Ledger
Accounts and Definitions

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.

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

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

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.

U.S. Government Standard General Ledger
Accounts and Definitions

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.”

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.

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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.

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.

U.S. Government Standard General Ledger
Accounts and Definitions

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

Definition: The cost of 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.

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.

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

Definition: Accumulates depreciation charged to expense for equipment.

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

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

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

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

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.

U.S. Government Standard General Ledger
Accounts and Definitions

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

Definition: Accumulates amortization charged to expense for leasehold improvements.

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

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

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

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

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

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

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

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

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

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

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

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

Definition: Other assets not otherwise classified above.

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

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

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

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

Definition: The amount of interest accrued and owed to others that is not otherwise identified.

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

Definition: The amount of interest accrued and owed to others that is the result of loans and securities issued under general and special financing authority, including securities issued by the Bureau of the Public Debt.

U.S. Government Standard General Ledger
Accounts and Definitions

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

Definition: The amount representing transfers payable from balances that are currently invested. To accommodate cash management practices, funds will remain invested until needed for disbursement. At such time, the receiving 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 Office of Management and Budget) that occurs as a result of a nonexchange transaction.

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

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

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

Definition: This account is the financing fund for loan guarantee programs. Record all transactions that affect the subsidy for loan guarantees in this account. It represents the expected present value of cash flows to and from the Federal Government from loan guarantees. The initial transaction transfers the subsidy monies from the program fund to the financing fund. 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 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: Employee Health Care Liability Incurred but Not Reported
Account Number: 2191
Normal Balance: Credit

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

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.)

U.S. Government Standard General Ledger
Accounts and Definitions

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.

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

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

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.)

U.S. Government Standard General Ledger
Accounts and Definitions

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.)

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.

U.S. Government Standard General Ledger
Accounts and Definitions

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.

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

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

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.

U.S. Government Standard General Ledger
Accounts and Definitions

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

Definition: The amount of accrued interest owed on a non-credit reform loan that has been capitalized. Capitalized interest, like loan principal, is subject to interest charges until such time as the debt is paid or otherwise settled.

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.

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.

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

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

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

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

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

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

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

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

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

Definition: The amount of custodial revenue (as defined by FASAB SFFAS No. 7, paragraphs 45 and 49) yet to be transferred to another entity. For amounts collected or to be collected on behalf of the General Fund of the Treasury, use Federal Agencies' Centralized Trial-Balance System (FACTS I) attribute domain values Federal "F" and transaction partner "99." For all other amounts, use the appropriate attribute domain value. This USSGL account is included on the USSGL crosswalk for the Statement of Custodial Activity or on a custodial footnote.

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

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

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

Definition: Other liabilities not otherwise classified, for which there is not a related budgetary obligation.

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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.

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

Account Title: Unexpended Appropriations - 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.

U.S. Government Standard General Ledger
Accounts and Definitions

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.

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

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

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

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

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

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

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

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

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

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

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

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

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

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

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

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

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

Definition: Amounts appropriated in an appropriation or authorization act from an invested Treasury Appropriation Fund Symbol (TAFS) to a specific agency account. The amounts appropriated to the agency will be accomplished via nonexpenditure transfer; however, the amounts are reflected in the President’s Budget as an appropriation rather than as a transfer. For cash management purposes, the funds remain invested until needed for disbursement; therefore, a receivable is required to reflect the total budget authority.

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

Definition: Amounts appropriated in an appropriation or authorization act from an invested Treasury Appropriation Fund Symbol (TAFS) to a specific expenditure account. The amounts appropriated to the agency will be accomplished via nonexpenditure transfer; however, the amounts are reflected in the President's Budget as an appropriation rather than as a transfer. For cash management purposes, the funds remain invested until needed for disbursement; therefore, a payable is required to reflect the total budget authority.

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

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

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

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

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

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

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

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

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

Definition: The amount of contract authority transferred between two Treasury Appropriation Fund Symbols based upon an approved letter. This occurs before the actual transfer of funds. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance.

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

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

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

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

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

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

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

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

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

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.

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

Definition: The amount of realized nonexpenditure transfers between two Treasury Appropriation Fund Symbols during the fiscal year of current-year unobligated authority. This amount 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.

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

Definition: The amount to be transferred in of unrealized nonexpenditure transfers of invested balances, excluding allocation transfers, between two trust funds or between two Federal funds (as defined by Office of Management and Budget), when investment authority is involved. For cash management purposes, the funds remain invested until needed for disbursement. (This occurs before the request for SF 1151: Nonexpenditure Transfer Authorization, and is only permissible under specific circumstances.) Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance.

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

Definition: The amount to be transferred out of unrealized nonexpenditure transfers of invested balances, excluding allocation transfers, between two trust funds or between two Federal funds (as defined by Office of Management and Budget), when investment authority is involved. For cash management purposes, the funds remain invested until needed for disbursement. (This occurs before the request for SF 1151: Nonexpenditure Transfer Authorization, and is only permissible under specific circumstances.) Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance.

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

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

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

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

Definition: The amount of current-year spending authority from offsetting collections reclassified to liquidate a prior-year deficiency. This excludes reimbursable and unfilled customer order activity.

Account Title: Anticipated Appropriation Trust Fund Expenditure Transfers
Account Number: 4215
Normal Balance: Debit

Definition: The amount of anticipated appropriation expenditure transfers from a trust fund to a general fund during the fiscal year. In exceptional cases, this includes anticipated expenditure transfers to trust fund accounts, for example, where the recipient account is a Limitation on Administrative Expenses trust fund.

Account Title: Unfilled Customer Orders Without Advance
Account Number: 4221
Normal Balance: Debit

Definition: The total amount of unearned reimbursable orders accepted without an advance. This account represents the amount of goods and/or services to be furnished for other Federal Government agencies and for the public, if permitted by law and by long-standing, generally accepted practice. It also includes amounts for “jointly supported projects.” At the time goods and/or services are furnished, the amount becomes reimbursements earned. In addition, this account is used in the credit financing fund to record the subsidy that will be received when previously obligated loans are disbursed.

U.S. Government Standard General Ledger
Accounts and Definitions

Account Title: Unfilled Customer Orders With Advance
Account Number: 4222
Normal Balance: Debit

Definition: The total amount of unearned reimbursable orders accepted with an advance. This account represents the amount of goods and/or services to be furnished for other Federal Government agencies or the public. It also includes amounts for “jointly supported projects.” At the time goods and/or services are furnished, the amount becomes reimbursements earned.

Account Title: Appropriation Trust Fund Expenditure Transfers - Receivable
Account Number: 4225
Normal Balance: Debit

Definition: The amount of expenditure transfers from a trust fund to a general fund, authorized by law but not yet collected. In exceptional cases, this includes expenditure transfers receivable in trust fund accounts, for example, where the recipient account is a Limitation on Administrative Expenses trust fund.

Account Title: Unfilled Customer Orders Without Advance - Transferred
Account Number: 4230
Normal Balance: Debit

Definition: The amount in USSGL account 4221, "Unfilled Customer Orders Without Advance," transferred from one Treasury Appropriation Fund Symbol to another. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance.

Account Title: Unfilled Customer Orders With Advance - Transferred
Account Number: 4231
Normal Balance: Credit

Definition: The amount in USSGL account 4222, "Unfilled Customer Orders With Advance," transferred from one Treasury Appropriation Fund Symbol to another. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance.

U.S. Government Standard General Ledger
Accounts and Definitions

Account Title: Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred
Account Number: 4232
Normal Balance: Debit

Definition: The amount in USSGL account 4225, "Appropriation Trust Fund Expenditure Transfers - Receivable," transferred from one Treasury Appropriation Fund Symbol to another. Although the normal balance for this account is debit, it is acceptable 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 to another. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance.

Account Title: Other Federal Receivables - Transferred
Account Number: 4234
Normal Balance: Debit

Definition: The amount in USSGL account 4287, "Other Federal Receivables," transferred from one Treasury Appropriation Fund Symbol to another. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance.

Account Title: Reimbursements and Other Income Earned - Receivable
Account Number: 4251
Normal Balance: Debit

Definition: The amount of reimbursements and other income earned but not collected to date through the delivery of goods and performance of services.

U.S. Government Standard General Ledger
Accounts and Definitions

Account Title: Reimbursements and Other Income Earned - Collected
Account Number: 4252
Normal Balance: Debit

Definition: The amount of reimbursements and other income earned and collected to date through the provision of goods and performance of services.

Account Title: Appropriation Trust Fund Expenditure Transfers - Collected
Account Number: 4255
Normal Balance: Debit

Definition: The amount of expenditure transfers collected by a general fund from a trust fund during the fiscal year. In exceptional cases, this includes expenditure transfers to trust fund accounts, for example, where the recipient account is a Limitation on Administrative Expenses trust fund.

Account Title: Actual Collections of "governmental-type" Fees
Account Number: 4260
Normal Balance: Debit

Definition: The amount of fees collected during the fiscal year from non-Federal sources arising from the Federal Government's exercise of its sovereign or governmental powers.

Account Title: Actual Collections of Business-Type Fees
Account Number: 4261
Normal Balance: Debit

Definition: The amount of fees collected during the fiscal year from non-Federal sources resulting from business-type transactions.

Account Title: Actual Collections of Loan Principal
Account Number: 4262
Normal Balance: Debit

Definition: The total amount of loan principal collected during the fiscal year from non-Federal sources.

U.S. Government Standard General Ledger
Accounts and Definitions

Account Title: Actual Collections of Loan Interest
Account Number: 4263
Normal Balance: Debit

Definition: The total amount of loan interest collected during the fiscal year from non-Federal sources.

Account Title: Actual Collections of Rent
Account Number: 4264
Normal Balance: Debit

Definition: The total amount of rent collected during the fiscal year from non-Federal sources.

Account Title: Actual Collections From Sale of Foreclosed Property
Account Number: 4265
Normal Balance: Debit

Definition: The amount collected during the fiscal year from the sale of foreclosed property.

Account Title: Other Actual Business-Type Collections From Non-Federal Sources
Account Number: 4266
Normal Balance: Debit

Definition: The amount collected during the fiscal year from non-Federal sources for which a specific USSGL account does not exist. These collections result from business-type transactions.

Account Title: Other Actual "governmental-type" Collections From Non-Federal Sources
Account Number: 4267
Normal Balance: Debit

Definition: The amount collected during the fiscal year from non-Federal sources for which a specific USSGL account does not exist. These collections arise from the Federal Government's exercise of its sovereign or governmental powers.

U.S. Government Standard General Ledger
Accounts and Definitions

Account Title: Actual Program Fund Subsidy Collected
Account Number: 4271
Normal Balance: Debit

Definition: The amount of subsidy for loan programs collected during the fiscal year by the financing fund from the program fund.

Account Title: Interest Collected From Treasury
Account Number: 4273
Normal Balance: Debit

Definition: The amount of interest collected during the fiscal year from Treasury.

Account Title: Actual Collections From Liquidating Fund
Account Number: 4275
Normal Balance: Debit

Definition: The amount the financing fund collects during the fiscal year from the liquidating fund for assuming pre-credit reform loans for which the terms have been modified.

Account Title: Actual Collections From Financing Fund
Account Number: 4276
Normal Balance: Debit

Definition: The amount collected by the program fund or liquidating fund from the financing fund during the year. This will include liquidating fund collections for modified direct loans transferred to the financing fund, program fund collections for negative subsidies, downward reestimates in mandatory loan programs, or other interfund collections paid from the financing fund.

Account Title: Other Actual Collections - Federal
Account Number: 4277
Normal Balance: Debit

Definition: The amount collected during the fiscal year from Federal sources for which a specific USSGL account has not been established.

U.S. Government Standard General Ledger
Accounts and Definitions

Account Title: Interest Receivable From Treasury
Account Number: 4283
Normal Balance: Debit

Definition: The amount of interest due but not collected from Treasury.

Account Title: Receivable From the Liquidating Fund
Account Number: 4285
Normal Balance: Debit

Definition: The amount due to the financing fund but not collected from the liquidating fund for assuming pre-credit reform loans for which the terms have been modified.

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.

U.S. Government Standard General Ledger
Accounts and Definitions

Account Title: Amortization and Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds
Account Number: 4290
Normal Balance: Debit

Definition: The amount of amortized discount, unrealized gains and losses (for market adjustments), and realized gains and losses in Treasury Appropriation Fund Symbols that invest offsetting collections in U.S. Treasury Zero Coupon Bonds.

Account Title: Revaluation of Foreign Currency in the Exchange Stabilization Fund
Account Number: 4295
Normal Balance: Debit

Definition: The amount of unrealized gains and losses in the Exchange Stabilization Fund. Although the normal balance in this account is a debit, it is acceptable in certain instances for this account to have a credit balance (when a Foreign Currency loss is recognized).

Account Title: Anticipated Recoveries of Prior-Year Obligations
Account Number: 4310
Normal Balance: Debit

Definition: Estimated cancellations or downward adjustments of prior-year obligations anticipated for recovery in the current fiscal year (only use in unexpired multi-year or no-year funds).

Account Title: Adjustments for Changes in Prior-Year Allocations of Budgetary Resources
Account Number: 4320
Normal Balance: Debit

Definition: The amount of adjustments made for the change in the allocation of budgetary resources between certain trust fund and agency general fund funding sources and performing accounts. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance.

U.S. Government Standard General Ledger
Accounts and Definitions

Account Title: Canceled Authority
Account Number: 4350
Normal Balance: Credit

Definition: The amount of appropriation authority that is canceled 5 years after the expiration of an annual or a multi-year appropriation. This is part of the yearend process and does not involve a U.S. Treasury warrant.

Account Title: Partial or Early Cancellation of Authority With a U.S. Treasury Warrant
Account Number: 4351
Normal Balance: Credit

Definition: The amount of annual, multi-year, or no-year appropriation authority that is canceled early by administrative action in a definite account or by early cancellation of the entire appropriation. The cancellation will be accomplished with a U.S. Treasury warrant.

Account Title: Cancellation of Appropriation From Unavailable Receipts
Account Number: 4355
Normal Balance: Credit

Definition: The amount of appropriated receipts in an expenditure account that is canceled and returned to the associated trust or special fund unavailable receipt account from which the amount was originally derived. The amounts are to be returned via Treasury warrant.

Account Title: Cancellation of Appropriation From Invested Balances
Account Number: 4356
Normal Balance: Credit

Definition: The amount of appropriated receipts in a trust or special fund expenditure account that is canceled and returned to the originating invested trust or special fund from which the amount was originally derived. The amounts are to be returned via SF 1151: Nonexpenditure Transfer Authorization.

U.S. Government Standard General Ledger
Accounts and Definitions

Account Title: Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds
Account Number: 4357
Normal Balance: Credit

Definition: The amount of appropriated receipts in a trust or special fund expenditure account, represented as a receivable from an invested trust or special fund, that is canceled. There is no movement of fund balance.

Account Title: Temporary Reduction - New Budget Authority
Account Number: 4382
Normal Balance: Credit

Definition: The amount of new budget authority temporarily reduced by enacted legislation in special and nonrevolving trust Treasury Appropriation Fund Symbols associated with a receipt account designated by Treasury as "available." This account also may be used in revolving funds or for reductions of spending authority from offsetting collections only if it is deemed appropriate by Office of Management and Budget and/or a specific legislative action. For permanent reductions, refer to USSGL account 4392, "Permanent Reduction - New Budget Authority."

Account Title: Temporary Reduction - Prior-Year Balances
Account Number: 4383
Normal Balance: Credit

Definition: The amount of prior-year balances temporarily reduced by enacted legislation in special and nonrevolving trust Treasury Appropriation Fund Symbols associated with a receipt account designated by Treasury as "available." This account also may be used in revolving funds or for reductions of spending authority from offsetting collections but only if it is deemed appropriate by Office of Management and Budget and/or a specific legislative action. For permanent reductions, refer to USSGL account 4393, "Permanent Reduction - Prior-Year Balances."

U.S. Government Standard General Ledger
Accounts and Definitions

Account Title: Temporary Reduction/Cancellation Returned by Appropriation
Account Number: 4384
Normal Balance: Credit

Definition: The amount of a temporary reduction or cancellation reclassified at yearend closing. Use only for Treasury Appropriation Fund Symbol (TAFS) receiving a temporary reduction or a cancellation of amounts payable from invested trust or special fund balances. Also use for the amount subsequently recorded as new budget authority and returned as an appropriation to a TAFS in the next year.

Account Title: Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority
Account Number: 4387
Normal Balance: Credit

Definition: The amount of new budget authority temporarily reduced by enacted legislation in a special or nonrevolving trust Treasury Appropriation Fund Symbol associated with a receipt account designated by Treasury as "unavailable."

Account Title: Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances
Account Number: 4388
Normal Balance: Credit

Definition: The amount of prior-year balances temporarily reduced by enacted legislation in a special or nonrevolving trust Treasury Appropriation Fund Symbol associated with a receipt account designated by Treasury as “unavailable.”

Account Title: 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.

U.S. Government Standard General Ledger
Accounts and Definitions

Account Title: Permanent Reduction - New Budget Authority
Account Number: 4392
Normal Balance: Credit

Definition: The amount of new budget authority permanently reduced by enacted legislation. For amounts appropriated from the General Fund of the Treasury or from unavailable receipts, there is an impact on fund balance. However, for reductions to contract authority and borrowing authority, there is no impact on fund balance. Amounts classified as temporary reductions of new budget authority are posted to USSGL account 4382, "Temporary Reduction - New Budget Authority."

Account Title: Permanent Reduction - Prior-Year Balances
Account Number: 4393
Normal Balance: Credit

Definition: The amount of prior-year balances permanently reduced by enacted legislation. For amounts appropriated from the General Fund of the Treasury or from unavailable receipts, there is an impact on fund balance. However, for reductions to contract authority and borrowing authority, there is no impact on fund balance. 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 resource reduced in a losing Treasury Appropriation Fund Symbol 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.

U.S. Government Standard General Ledger
Accounts and Definitions

Account Title: Authority Unavailable for Obligation Pursuant to Public Law - Temporary
Account Number: 4395
Normal Balance: Credit

Definition: This authority (temporarily withheld by reason of specific statutory restrictions) may not be used until the specific legal requirements are met. This account reflects activity that must adjust to zero before the fourth-quarter FACTS II submission.

Account Title: Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts Unavailable for Obligation Upon Collection
Account Number: 4396
Normal Balance: Credit

Definition: The amount of authority in a special or trust Treasury Appropriation Fund Symbol temporarily unavailable as a result of a refund collected or recovery of a prior-year obligation that is unavailable for obligation and is to be reclassified as "Receipts Unavailable for Obligation Upon Collection" at yearend.

Account Title: Receipts and Appropriations Temporarily Precluded From Obligation
Account Number: 4397
Normal Balance: Credit

Definition: The amount of receipts and appropriations that become unavailable for obligation until specific legal requirements are met. For example, the portion of appropriated trust fund or special fund receipts collected in the current fiscal year that is precluded from obligation at yearend because of a provision of law (such as a limitation on obligations or a benefit formula). The ending balance of this account will be part of the end-of-year balance in the 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. This account does not close at yearend.

U.S. Government Standard General Ledger
Accounts and Definitions

Account Title: Special and Trust Fund Refunds and Recoveries Temp. Unavailable - Receipts and Appropriations Temp. Precluded From Obligation
Account Number: 4399
Normal Balance: Credit

Definition: The amount of authority in a special or trust Treasury Appropriation Fund Symbol temporarily unavailable as a result of a refund collected or recovery of a prior-year obligation that is unavailable for obligation and is to be reclassified as "Receipts and Appropriations Temporarily Precluded From Obligation" at yearend.

Account Title: Unapportioned Authority - Pending Rescission
Account Number: 4420
Normal Balance: Credit

Definition: The total amount of budgetary resources withheld pending rescission action by the Congress.

Account Title: Unapportioned Authority - OMB Deferral
Account Number: 4430
Normal Balance: Credit

Definition: The amount of budgetary authority specifically withheld from apportionment by Office of Management and Budget.

Account Title: Unapportioned Authority
Account Number: 4450
Normal Balance: Credit

Definition: The amount of unobligated budgetary resources not yet apportioned. These funds are not available for obligation.

U.S. Government Standard General Ledger
Accounts and Definitions

Account Title: Apportionments
Account Number: 4510
Normal Balance: Credit

Definition: The amounts apportioned by the Office of Management and Budget that are available for allotment in a current or subsequent period.

Account Title: Apportionments - Anticipated Resources - Programs Subject to Apportionment
Account Number: 4590
Normal Balance: Credit

Definition: Anticipated amounts apportioned for the current or subsequent periods, for programs subject to apportionment. These amounts are unavailable for obligation.

Account Title: Allotments - Realized Resources
Account Number: 4610
Normal Balance: Credit

Definition: The current-period amount available for obligation or commitment. Allowances or suballotments may be established at the agency level.

Account Title: Unobligated Funds Exempt From Apportionment
Account Number: 4620
Normal Balance: Credit

Definition: The amount of unobligated budgetary resources in programs exempt from apportionment that is available for commitment and obligation.

Account Title: Funds Not Available for Commitment/Obligation
Account Number: 4630
Normal Balance: Credit

Definition: Appropriated funds not available for commitment/obligation.

U.S. Government Standard General Ledger
Accounts and Definitions

Account Title: Allotments - Expired Authority
Account Number: 4650
Normal Balance: Credit

Definition: The amount of unobligated appropriation authority from prior years that is no longer available for new obligations. This authority is only available for adjustments to existing obligations.

Account Title: Anticipated Resources - Programs Exempt From Apportionment
Account Number: 4690
Normal Balance: Credit

Definition: Anticipated amounts in programs exempt from apportionment.

Account Title: Commitments - Programs Subject to Apportionment
Account Number: 4700
Normal Balance: Credit

Definition: The amount of allotment or lower-level authority committed in anticipation of obligation for programs subject to apportionment.

Account Title: Commitments - Programs Exempt From Apportionment
Account Number: 4720
Normal Balance: Credit

Definition: The amount of allotment or lower level authority committed in anticipation of obligation for programs exempt from apportionment.

Account Title: Undelivered Orders - Obligations, Unpaid
Account Number: 4801
Normal Balance: Credit

Definition: The amount of goods and/or services ordered, which have not been actually or constructively received and for which amounts have not been prepaid or advanced. This includes amounts specified in other contracts or agreements such as grants, program subsidies, undisbursed loans and claims, and similar events for which an advance or prepayment has not occurred.

U.S. Government Standard General Ledger
Accounts and Definitions

Account Title: Undelivered Orders - Obligations, Prepaid/Advanced
Account Number: 4802
Normal Balance: Credit

Definition: The amount of goods and/or services ordered, which have not been actually or constructively received but have been prepaid or advanced. This includes amounts specified in other contracts or agreements such as grants, program subsidies, undisbursed loans and claims, and similar events for which an advance or prepayment has occurred.

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.

Account Title: Undelivered Orders - Obligations Transferred, Prepaid/Advanced
Account Number: 4832
Normal Balance: Credit

Definition: The amount of goods and/or services ordered and obligated in one Treasury Appropriation Fund Symbol (TAFS) and transferred to or from another TAFS, which have not been actually or constructively received but have been prepaid or advanced at the time of transfer. This includes amounts specified in other contracts or agreements such as grants, program subsidies, undisbursed loans and claims, and similar events for which an advance or prepayment has not occurred. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance.

U.S. Government Standard General Ledger
Accounts and Definitions

Account Title: Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries
Account Number: 4871
Normal Balance: Debit

Definition: The amount of recoveries that were originally recorded in a prior fiscal year during the fiscal year resulting from downward adjustments to USSGL account 4801, "Undelivered Orders - Obligations, Unpaid."

Account Title: Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected
Account Number: 4872
Normal Balance: Debit

Definition: The amount of cash refunds during the fiscal year resulting from downward adjustments that were originally recorded in a prior fiscal year to USSGL account 4802, "Undelivered Orders - Obligations, Prepaid/Advanced."

Account Title: Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid
Account Number: 4881
Normal Balance: Credit

Definition: The amount of upward adjustments that were originally recorded in a prior fiscal year during the fiscal year to USSGL account 4801, "Undelivered Orders - Obligations, Unpaid."

Account Title: Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced
Account Number: 4882
Normal Balance: Credit

Definition: The amount of upward adjustments that were originally recorded in a prior fiscal year during the fiscal year to USSGL account 4802, "Undelivered Orders - Obligations, Prepaid/Advanced."

U.S. Government Standard General Ledger
Accounts and Definitions

Account Title: Delivered Orders - Obligations, Unpaid
Account Number: 4901
Normal Balance: Credit

Definition: The amount accrued or due for: (1) services performed by employees, contractors, vendors, carriers, grantees, lessors, and other government funds; (2) goods and tangible property received; and (3) programs for which no current service performance is required such as annuities, insurance claims, benefit payments, loans, etc.

Account Title: Delivered Orders - Obligations, Paid
Account Number: 4902
Normal Balance: Credit

Definition: The amount paid/outlayed for: (1) services performed by employees, contractors, vendors, carriers, grantees, lessors, and other government funds; (2) goods and tangible property received; and (3) programs for which no current service performance is required such as annuities, insurance claims, benefit payments, loans, etc.

Account Title: Authority Outlayed Not Yet Disbursed
Account Number: 4908
Normal Balance: Credit

Definition: The amount of authority outlayed but not yet disbursed. Use only in specific circumstances, such as for interest on certain Bureau of the Public Debt securities.

Account Title: Delivered Orders - Obligations Transferred, Unpaid
Account Number: 4931
Normal Balance: Credit

Definition: The amount in USSGL account 4901, "Delivered Orders - Obligations, Unpaid," transferred during the fiscal year to or from another Treasury Appropriation Fund Symbol. This includes amounts accrued or due for: (1) services performed by employees, contractors, vendors, carriers, grantees, lessors, and other government funds; (2) goods and tangible property received; and (3) programs for which no current service performance is required such as annuities, insurance claims, benefit payments, loans, etc. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance.

U.S. Government Standard General Ledger
Accounts and Definitions

Account Title: Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries
Account Number: 4971
Normal Balance: Debit

Definition: The amount of recoveries that were originally recorded in a prior fiscal year during the fiscal year resulting from downward adjustments to USSGL account 4901, "Delivered Orders - Obligations, Unpaid."

Account Title: Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected
Account Number: 4972
Normal Balance: Debit

Definition: The amount of cash refunds during the fiscal year resulting from downward adjustments to USSGL account 4902, "Delivered Orders - Obligations, Paid," that were originally recorded in a prior fiscal year.

Account Title: Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid
Account Number: 4981
Normal Balance: Credit

Definition: The amount of upward adjustments during the fiscal year to USSGL account 4901, "Delivered Orders - Obligations, Unpaid," or USSGL account 4902, "Delivered Orders - Obligations, Paid," that were originally recorded in a prior fiscal year.

Account Title: Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid
Account Number: 4982
Normal Balance: Credit

Definition: The amount of upward adjustments that were originally recorded in a prior fiscal year paid/outlayed during the fiscal year to USSGL account 4901, "Delivered Orders - Obligations, Unpaid," or USSGL account 4902, "Delivered Orders - Obligations, Paid."

U.S. Government Standard General Ledger
Accounts and Definitions

Account Title: Revenue From Goods Sold
Account Number: 5100
Normal Balance: Credit

Definition: 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.

Account Title: Contra Revenue for Services Provided
Account Number: 5209
Normal Balance: Debit

Definition: The amount reflecting a reduction in revenue for services provided when collection of amounts of revenue accrued is not expected. Amounts recorded are based on adjustments, returns, allowances, price redetermination, and refunds other than taxes where revenue is earned, but does not include credit losses.

U.S. Government Standard General Ledger
Accounts and Definitions

Account Title: Interest Revenue - Other
Account Number: 5310
Normal Balance: Credit

Definition: 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: Interest Revenue - Subsidy Amortization
Account Number: 5313
Normal Balance: Credit

Definition: The amortized amount of subsidy cost allowance for direct loans that are subject to the Credit Reform Act of 1990, as amended. The amortized amount is recognized as an increase or decrease in interest revenue. This revenue needs to be tracked separately from interest revenue collected from borrowers for reporting purposes. Although the normal balance for this account is credit, it is acceptable for this account to have a debit balance. (Refer to FASAB SFFAS No. 2, “Accounting for Direct Loans and Loan Guarantees,” as amended.)

Account Title: Contra Revenue for Interest Revenue - Loans Receivable
Account Number: 5317
Normal Balance: Debit

Definition: The amount reflecting a reduction in revenue for interest accrued on non-credit reform loans receivable when realization is not expected.

U.S. Government Standard General Ledger
Accounts and Definitions

Account Title: Contra Revenue for Interest Revenue - Investments
Account Number: 5318
Normal Balance: Debit

Definition: The amount reflecting a reduction in revenue for interest accrued on investments when realization is not expected.

Account Title: Contra Revenue for Interest Revenue - Other
Account Number: 5319
Normal Balance: Debit

Definition: The amount reflecting a reduction in other revenue for interest accrued not associated with investments or borrowings/loans when realization is not expected. Amounts recorded are based on abatements, adjustments, returns, allowances, or price redeterminations.

Account Title: Penalties and Fines Revenue
Account Number: 5320
Normal Balance: Credit

Definition: The amount of revenue from penalties and fines.

Account Title: Contra Revenue for Penalties and Fines
Account Number: 5324
Normal Balance: Debit

Definition: The amount reflecting a reduction in revenue for penalties and fines when realization is not expected as defined in FASAB SFFAS No. 7, paragraph 41.

Account Title: Administrative Fees Revenue
Account Number: 5325
Normal Balance: Credit

Definition: The amount of revenue earned from administrative fees.

U.S. Government Standard General Ledger
Accounts and Definitions

Account Title: Contra Revenue for Administrative Fees
Account Number: 5329
Normal Balance: Debit

Definition: The amount reflecting a reduction in revenue for aministrative fees when realization is not expected as defined in FASAB SFFAS No. 7, paragragh 41.

Account Title: Benefit Program Revenue
Account Number: 5400
Normal Balance: Credit

Definition: Revenue received by agencies administering retirement plans, insurance plans, and other annuity programs.

Account Title: Contra Revenue for Benefit Program Revenue
Account Number: 5409
Normal Balance: Debit

Definition: The amount reflecting a reduction in revenue for a benefit program based on adjustments as stipulated by law not including credit losses.

Account Title: Insurance and Guarantee Premium Revenue
Account Number: 5500
Normal Balance: Credit

Definition: Revenue earned from insurance and guarantee premiums.

Account Title: Contra Revenue for Insurance and Guarantee Premium Revenue
Account Number: 5509
Normal Balance: Debit

Definition: The amount reflecting a reduction in revenue for an insurance and guarantee premium based on adjustments stipulated by law not including credit losses.

U.S. Government Standard General Ledger
Accounts and Definitions

Account Title: Donated Revenue - Financial Resources
Account Number: 5600
Normal Balance: Credit

Definition: Donation of financial resources to a Federal Government entity from a non-Federal Government entity; for example, cash or securities.

Account Title: Contra Revenue for Donations - Financial Resources
Account Number: 5609
Normal Balance: Debit

Definition: The amount reflecting a reduction in revenue for donated financial resources that are returned; for example, cash or securities.

Account Title: Donated Revenue - Nonfinancial Resources
Account Number: 5610
Normal Balance: Credit

Definition: Donation of nonfinancial resources to a Federal Government entity from a non- Federal Government entity; for example, land or buildings.

Account Title: Contra Donated Revenue - Nonfinancial Resources
Account Number: 5619
Normal Balance: Debit

Definition: The amount reflecting a reduction in revenue for donated nonfinancial resources that are returned; for example, land or buildings.

Account Title: Expended Appropriations
Account Number: 5700
Normal Balance: Credit

Definition: The amount of appropriations used during the fiscal year when goods and services are received or benefits are provided. Special and trust funds that receive appropriations from the General Fund of the Treasury are to use this account.

U.S. Government Standard General Ledger
Accounts and Definitions

Account Title: Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors
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.

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.

U.S. Government Standard General Ledger
Accounts and Definitions

Account Title: Appropriated Earmarked Receipts Transferred In
Account Number: 5740
Normal Balance: Credit

Definition: The amount in the expenditure account of earmarked receipts appropriated, via warrant, from an unavailable receipt account. Transactions using this account will have a budgetary impact.

Account Title: Appropriated Earmarked Receipts Transferred Out
Account Number: 5745
Normal Balance: Debit

Definition: The amount in the unavailable receipt account of earmarked receipts appropriated, via warrant, to an expenditure account.

Account Title: Expenditure Financing Sources - Transfers-In
Account Number: 5750
Normal Balance: Credit

Definition: The amount of financing sources of a reporting entity representing funds transferred in, or to be transferred in, occurring as a result of a nonexchange expenditure transfer-in from a trust or Federal fund (as defined by Office of Management and Budget). Transactions using this account will have a budgetary impact.

Account Title: Nonexpenditure Financing Sources - Transfers-In - Other
Account Number: 5755
Normal Balance: Credit

Definition: The amount of financing sources of a reporting entity representing funds transferred in, or to be transferred in, occurring as a result of a nonexchange, nonexpenditure transfer-in between two trust funds or two Federal funds (as defined by the Office of Management and Budget) where a credit to unexpended appropriations is not valid. This USSGL account excludes nonexpenditure transfers classified as capital transfers. Transactions using this account will have a budgetary impact.

U.S. Government Standard General Ledger
Accounts and Definitions

Account Title: Nonexpenditure Financing Sources - Transfers-In - Capital Transfers
Account Number: 5756
Normal Balance: Credit

Definition: The amount of financing sources of a reporting entity representing funds transferred in, or to be transferred in, occurring as a result of a nonexchange, nonexpenditure capital transfer into a Treasury general fund receipt account. Transactions using this account will not have a budgetary impact.

Account Title: Expenditure Financing Sources - Transfers-Out
Account Number: 5760
Normal Balance: Debit

Definition: The amount of financing sources of a reporting entity representing funds transferred out, or to be transferred out, occurring as a result of a nonexchange expenditure transfer-out to a trust or Federal fund (as defined by Office of Management and Budget). Transactions using this account will have a budgetary impact.

Account Title: Nonexpenditure Financing Sources - Transfers-Out - Other
Account Number: 5765
Normal Balance: Debit

Definition: The amount of financing sources of a reporting entity representing funds transferred out, or to be transferred out, occurring as a result of a nonexchange, nonexpenditure transfer-out between two trust funds or two Federal funds (as defined by the Office of Management and Budget) where a debit to unexpended appropriations is not valid. This USSGL account excludes nonexpenditure transfers classified as capital transfers. Transactions using this account will have a budgetary impact.

Account Title: Nonexpenditure Financing Sources - Transfers-Out - Capital Transfers
Account Number: 5766
Normal Balance: Debit

Definition: The amount of financing sources of a reporting entity representing funds transferred out, or to be transferred out, occurring as a result of a nonexchange, nonexpenditure capital transfer to a Treasury general fund receipt account, where a debit to unexpended appropriations is not valid. Transactions using this account will have a budgetary impact.

U.S. Government Standard General Ledger
Accounts and Definitions

Account Title: Nonbudgetary Financing Sources Transferred In
Account Number: 5775
Normal Balance: Credit

Definition: The amount of financing sources transferred in or to be transferred in to an account such as a General Fund receipt account or a clearing account. The transfer has no budgetary impact. This USSGL account is on the USSGL crosswalk for the Statement of Changes in Net Position, but it is not included on the USSGL crosswalk for the Statement of Custodial Activity nor on a custodial footnote.

Account Title: Nonbudgetary Financing Sources Transferred Out
Account Number: 5776
Normal Balance: Debit

Definition: The amount of financing sources transferred out or to be transferred out to an account such as a General Fund receipt account or a clearing account. The transfer has no budgetary impact. This USSGL account is on the USSGL crosswalk for the Statement of Changes in Net Position, but it is not included on the USSGL crosswalk for the Statement of Custodial Activity nor on a custodial footnote.

Account Title: Imputed Financing Sources
Account Number: 5780
Normal Balance: Credit

Definition: The amount of financing sources recorded by the receiving Federal entity to cover imputed costs. The balance in this account must equal the balance in USSGL account 6730, "Imputed Costs."

Account Title: Other Financing Sources
Account Number: 5790
Normal Balance: Credit

Definition: This account is used to record financing sources (as opposed to revenues earned for provision of goods and services) not provided for in other accounts. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance.

U.S. Government Standard General Ledger
Accounts and Definitions

Account Title: Adjustment to Financing Sources - Downward Reestimate or Negative Subsidy
Account Number: 5791
Normal Balance: Debit

Definition: The amount of adjustment to financing sources for a downward reestimate of subsidy expense or negative subsidy. Record as a debit in the credit reform program account to offset the negative (credit) subsidy expense. Record as a credit in the credit reform financing account to offset the debit to the loan guarantee liability or direct loan allowance for subsidy.

Account Title: Financing Sources To Be Transferred Out - Contingent Liability
Account Number: 5792
Normal Balance: Debit

Definition: The amount of future financing sources that will be transferred out as a capital transfer to the General Fund of Treasury. This account should be recorded as a debit when a contingent liability is recorded. A contingent liability related to a capital transfer should not be associated with a cost but, instead, should be associated with a future nonexpenditure capital transfer to the General Fund of the Treasury. Transactions using this account will not have a budgetary impact.

Account Title: Seigniorage
Account Number: 5795
Normal Balance: Credit

Definition: This amount represents the increase in the net position of the Federal Government for the face value of newly minted coins less the cost of production, which includes the cost of metal, manufacturing, and transportation. Seigniorage results from the sovereign power of the Government to directly create money and, although it is not an inflow of resources from the public, it does increase the Government's net position in the same manner as an inflow of resources. It is not demanded, earned, or donated; therefore, it is recognized as a financing source rather than revenue. An example is coins delivered to a Federal Reserve Bank in return for deposits. The account is used only by the United States Mint.

U.S. Government Standard General Ledger
Accounts and Definitions

Account Title: Tax Revenue Collected - Not Otherwise Classified
Account Number: 5800
Normal Balance: Credit

Definition: The amount of taxes collected that are not otherwise identified resulting from the exercise of the Federal Government's sovereign powers to tax. Initial collectors or Federal custodians (for example, the Internal Revenue Service) may record this account only if a more specific USSGL tax account does not exist. Initial collectors should record the Federal/non-Federal attribute domain value “N.” Secondary recipients may record this account or a more specific USSGL tax account with the Federal/non-Federal attribute domain value “F.”

Account Title: Tax Revenue Collected - Individual
Account Number: 5801
Normal Balance: Credit

Definition: The amount of taxes collected from individuals resulting from the Federal Government‘s sovereign power to tax. Initial collectors or Federal custodians (for example, the Internal Revenue Service) of tax revenue collected - individual should report using this specific USSGL account. Initial collectors should record the Federal/non-Federal attribute domain value “N.” Secondary recipients may record this account or USSGL account 5800, “Tax Revenue Collected - Not Otherwise Classified,” with the Federal/non-Federal attribute domain value “F.”

Account Title: Tax Revenue Collected - Corporate
Account Number: 5802
Normal Balance: Credit

Definition: The amount of taxes and fees collected from corporations resulting from the Federal Government‘s sovereign power to tax. Initial collectors or Federal custodians (for example, the Internal Revenue Service) of corporate taxes should report using this specific USSGL account. Initial collectors should record the Federal/non-Federal attribute domain value “N.” Secondary recipients may record this account or USSGL account 5800, “Tax Revenue Collected - Not Otherwise Classified,” with the Federal/non-Federal attribute domain value “F.”

U.S. Government Standard General Ledger
Accounts and Definitions

Account Title: Tax Revenue Collected - Unemployment
Account Number: 5803
Normal Balance: Credit

Definition: The amount of unemployment taxes collected from employers resulting from the Federal Government‘s sovereign power to tax. Initial collectors or Federal custodians (for example, the Internal Revenue Service) of unemployment taxes should report using this specific USSGL account. Initial collectors should record the Federal/non-Federal attribute domain value “N.” Secondary recipients may record this account or USSGL account 5800, “Tax Revenue Collected - Not Otherwise Classified,” with the Federal/non-Federal attribute domain value “F.”

Account Title: Tax Revenue Collected - Excise
Account Number: 5804
Normal Balance: Credit

Definition: The amount of excise tax collected on the manufacture or purchase of commodities or services resulting from the Federal Government‘s sovereign power to tax. Initial collectors or Federal custodians (for example, the Internal Revenue Service) of excise taxes should report using this specific USSGL account. Initial collectors should record the Federal/non-Federal attribute domain value “N.” Secondary recipients may record this account or USSGL account 5800, “Tax Revenue Collected - Not Otherwise Classified,” with the Federal/non-Federal attribute domain value “F.”

Account Title: Tax Revenue Collected - Estate and Gift
Account Number: 5805
Normal Balance: Credit

Definition: The amount of estate and gift tax collected from individuals on the excess of a predetermined amount received from an estate or a gift resulting from the Federal Government's sovereign power to tax. Initial collectors or Federal custodians (for example, the Internal Revenue Service) of estate and gift taxes should report using this specific USSGL account. Initial collectors should record the Federal/non-Federal attribute domain value “N.” Secondary recipients may record this account or USSGL account 5800, “Tax Revenue Collected - Not Otherwise Classified,” with the Federal/non-Federal attribute domain value “F.”

U.S. Government Standard General Ledger
Accounts and Definitions

Account Title: Tax Revenue Collected - Customs
Account Number: 5806
Normal Balance: Credit

Definition: The amount of duties (taxes) collected from the import of foreign goods resulting from the Federal Government‘s sovereign power to tax. Initial collectors or Federal custodians (for example, the Internal Revenue Service) of customs taxes should report using this specific USSGL account. Initial collectors should record the Federal/non-Federal attribute domain value “N.” Secondary recipients may record this account or USSGL account 5800, “Tax Revenue Collected - Not Otherwise Classified,” with the Federal/non-Federal attribute domain value “F.”

Account Title: Tax Revenue Accrual Adjustment - Not Otherwise Classified
Account Number: 5820
Normal Balance: Credit

Definition: The amount of accrual adjustment related to taxes and fees due not otherwise identified that result from the Federal Government‘s sovereign power to tax. Initial collectors or Federal custodians (for example, the Internal Revenue Service) may record this account only if a more specific USSGL tax revenue accrual account does not exist. Initial collectors should record the Federal/non-Federal attribute domain value “N.” Secondary recipients may record this account or a more specific USSGL tax revenue accrual account with the Federal/non-Federal attribute domain value “F.”

Account Title: Tax Revenue Accrual Adjustment - Individual
Account Number: 5821
Normal Balance: Credit

Definition: The amount of accrual adjustment related to taxes and fees due from individuals resulting from the Federal Government‘s sovereign power to tax. Initial collectors or Federal custodians (for example, the Internal Revenue Service) reporting tax revenue accrual adjustments - individual should report using this specific USSGL account. Initial collectors should record the Federal/non-Federal attribute domain value “N.” Secondary recipients may record this account or USSGL account 5820, “Tax Revenue Accrual Adjustment - Not Otherwise Classified,” with the Federal/non-Federal attribute domain value “F.”

U.S. Government Standard General Ledger
Accounts and Definitions

Account Title: Tax Revenue Accrual Adjustment - Corporate
Account Number: 5822
Normal Balance: Credit

Definition: The amount of accrual adjustment related to taxes and fees due from corporations resulting from the Federal Government‘s sovereign power to tax. Initial collectors or Federal custodians (for example, the Internal Revenue Service) reporting tax revenue accrual adjustments - corporate should report using this specific USSGL account. Initial collectors should record the Federal/non-Federal attribute domain value “N.” Secondary recipients may record this account or USSGL account 5820, “Tax Revenue Accrual Adjustment - Not Otherwise Classified,” with the Federal/non-Federal attribute domain value “F.”

Account Title: Tax Revenue Accrual Adjustment - Unemployment
Account Number: 5823
Normal Balance: Credit

Definition: The amount of accrual adjustment related to unemployment taxes due from currently employed individuals resulting from the Federal Government‘s sovereign power to tax. Initial collectors or Federal custodians (for example, the Internal Revenue Service) reporting tax revenue accrual adjustments - unemployment should report using this specific USSGL account. Initial collectors should record the Federal/non-Federal attribute domain value “N.” Secondary recipients may record this account or USSGL account 5820, “Tax Revenue Accrual Adjustment - Not Otherwise Classified,” with the Federal/non-Federal attribute domain value “F.”

Account Title: Tax Revenue Accrual Adjustment - Excise
Account Number: 5824
Normal Balance: Credit

Definition: The amount of accrual adjustment related to excise tax collected on the manufacture or purchase of commodities or services resulting from the Federal Government‘s sovereign power to tax. Initial collectors or Federal custodians (for example, the Internal Revenue Service) reporting tax revenue accrual adjustments - excise should report using this specific USSGL account. Initial collectors should record the Federal/non-Federal attribute domain value “N.” Secondary recipients may record this account or USSGL account 5820, “Tax Revenue Accrual Adjustment - Not Otherwise Classified,” with the Federal/non-Federal attribute domain value “F.”

U.S. Government Standard General Ledger
Accounts and Definitions

Account Title: Tax Revenue Accrual Adjustment - Estate and Gift
Account Number: 5825
Normal Balance: Credit

Definition: The amount of accrual adjustment related to estate and gift tax collected from individuals on the excess of a predetermined amount received from an estate or a gift resulting from the Federal Government‘s sovereign power to tax. Initial collectors or Federal custodians (for example, the Internal Revenue Service) reporting tax revenue accrual adjustments - estate and gift should report using this specific USSGL account. Initial collectors should record the Federal/non-Federal attribute domain value “N.” Secondary recipients may record this account or USSGL account 5820, “Tax Revenue Accrual Adjustment - Not Otherwise Classified,” with the Federal/non-Federal attribute domain value “F.”

Account Title: Tax Revenue Accrual Adjustment - Customs
Account Number: 5826
Normal Balance: Credit

Definition: The amount of accrual adjustment related to duties (taxes) collected from the import of foreign goods resulting from the Federal Government‘s sovereign power to tax. Initial collectors or Federal custodians (for example, the Internal Revenue Service) reporting tax revenue accrual adjustments - customs should report using this specific USSGL account. Initial collectors should record the Federal/non-Federal attribute domain value “N.” Secondary recipients may record this account or USSGL account 5820, “Tax Revenue Accrual Adjustment - Not Otherwise Classified,” with the Federal/non-Federal attribute domain value “F.”

Account Title: Contra Revenue for Taxes - Not Otherwise Classified
Account Number: 5830
Normal Balance: Debit

Definition: The amount reflecting a reduction in revenue for taxes not otherwise identified when realization is not expected, as defined in FASAB SFFAS No.7, "Accounting for Revenue and Other Financing Sources." Initial collectors or Federal custodians (for example, the Internal Revenue Service) may record this account only if a more specific USSGL contra revenue tax account does not exist. Initial collectors should record the Federal/non-Federal attribute domain value “N.” Secondary recipients may record this account or a more specific USSGL contra revenue tax account with the Federal/non-Federal attribute domain value “F.”

U.S. Government Standard General Ledger
Accounts and Definitions

Account Title: Contra Revenue for Taxes - Individual
Account Number: 5831
Normal Balance: Debit

Definition: The amount reflecting a reduction in revenue for individual taxes when realization is not expected, as defined in FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources." Initial collectors or Federal custodians (for example, the Internal Revenue Service) reporting contra revenue for taxes - individual should report using this specific USSGL account. Initial collectors should record the Federal/non-Federal attribute domain value “N.” Secondary recipients may record this account or USSGL account 5830, “Contra Revenue for Taxes - Not Otherwise Classified,” with the Federal/non-Federal attribute domain value “F.”

Account Title: Contra Revenue for Taxes - Corporate
Account Number: 5832
Normal Balance: Debit

Definition: The amount reflecting a reduction in revenue for corporate taxes when realization is not expected, as defined in FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources." Initial collectors or Federal custodians (for example, the Internal Revenue Service) reporting contra revenue for taxes - corporate should report using this specific USSGL account. Initial collectors should record the Federal/non-Federal attribute domain value “N.” Secondary recipients may record this account or USSGL account 5830, “Contra Revenue for Taxes - Not Otherwise Classified,” with the Federal/non-Federal attribute domain value “F.”

Account Title: Contra Revenue for Taxes - Unemployment
Account Number: 5833
Normal Balance: Debit

Definition: The amount reflecting a reduction in revenue for unemployment taxes when realization is not expected, as defined in FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources." Initial collectors or Federal custodians (for example, the Internal Revenue Service) reporting contra revenue for taxes - unemployment should report using this specific USSGL account. Initial collectors should record the Federal/non-Federal attribute domain value “N.” Secondary recipients may record this account or USSGL account 5830, “Contra Revenue for Taxes - Not Otherwise Classified,” with the Federal/non-Federal attribute domain value “F.”

U.S. Government Standard General Ledger
Accounts and Definitions

Account Title: Contra Revenue for Taxes - Excise
Account Number: 5834
Normal Balance: Debit

Definition: The amount reflecting a reduction in revenue for excise taxes when realization is not expected, as defined in FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources." Initial collectors or Federal custodians (for example, the Internal Revenue Service) reporting contra revenue for taxes - excise should report using this specific USSGL account. Initial collectors should record the Federal/non-Federal attribute domain value “N.” Secondary recipients may record this account or USSGL account 5830, “Contra Revenue for Taxes - Not Otherwise Classified,” with the Federal/non-Federal attribute domain value “F.”

Account Title: Contra Revenue for Taxes - Estate and Gift
Account Number: 5835
Normal Balance: Debit

Definition: The amount reflecting a reduction in revenue for estate and gift taxes when realization is not expected, as defined in FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources." Initial collectors or Federal custodians (for example, the Internal Revenue Service) reporting contra revenue for taxes - estate and gift should report using this specific USSGL account. Initial collectors should record the Federal/non-Federal attribute domain value “N.” Secondary recipients may record this account or USSGL account 5830, “Contra Revenue for Taxes - Not Otherwise Classified,” with the Federal/non-Federal attribute domain value “F.”

Account Title: Contra Revenue for Taxes - Customs
Account Number: 5836
Normal Balance: Debit

Definition: The amount reflecting a reduction in revenue for customs taxes when realization is not expected, as defined in FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources." Initial collectors or Federal custodians (for example, the Internal Revenue Service) reporting contra revenue for taxes - customs should report using this specific USSGL account. Initial collectors should record the Federal/non-Federal attribute domain value “N.” Secondary recipients may record this account or USSGL account 5830, “Contra Revenue for Taxes - Not Otherwise Classified,” with the Federal/non-Federal attribute domain value “F.”

U.S. Government Standard General Ledger
Accounts and Definitions

Account Title: Tax Revenue Refunds - Not Otherwise Classified
Account Number: 5890
Normal Balance: Debit

Definition: The amount of tax revenue refunds not otherwise identified that are payable or have been paid. Initial collectors or Federal custodians (for example, the Internal Revenue Service) may record this account only if a more specific USSGL tax refund account does not exist. Initial collectors should record the Federal/non-Federal attribute domain value "N." Secondary recipients may record this account or a more specific USSGL tax refund account with the Federal/non-Federal attribute domain value "F."

Account Title: Tax Revenue Refunds - Individual
Account Number: 5891
Normal Balance: Debit

Definition: The amount of individual tax revenue refunds that are payable or have been paid. Initial collectors or Federal custodians (for example, the Internal Revenue Service) of tax revenue refunds - individual should report using this specific USSGL account. Initial collectors should record the Federal/non-Federal attribute domain value "N." Secondary recipients may record this account or USSGL account 5890, "Tax Revenue Refunds - Not Otherwise Classified," with the Federal/non-Federal attribute domain value "F."

Account Title: Tax Revenue Refunds - Corporate
Account Number: 5892
Normal Balance: Debit

Definition: The amount of corporate tax revenue refunds that are payable or have been paid. Initial collectors or Federal custodians (for example, the Internal Revenue Service) of tax revenue refunds - corporate should report using this specific USSGL account. Initial collectors should record the Federal/non-Federal attribute domain value "N." Secondary recipients may record this account or USSGL account 5890, "Tax Revenue Refunds - Not Otherwise Classified," with the Federal/non-Federal attribute domain value "F."

U.S. Government Standard General Ledger
Accounts and Definitions

Account Title: Tax Revenue Refunds - Unemployment
Account Number: 5893
Normal Balance: Debit

Definition: The amount of unemployment tax revenue refunds that are payable or have been paid. Initial collectors or Federal custodians (for example, the Internal Revenue Service) of tax revenue refunds - unemployment should report using this specific USSGL account. Initial collectors should record the Federal/non-Federal attribute domain value "N." Secondary recipients may record this account or USSGL account 5890, "Tax Revenue Refunds - Not Otherwise Classified," with the Federal/non-Federal attribute domain value "F."

Account Title: Tax Revenue Refunds - Excise
Account Number: 5894
Normal Balance: Debit

Definition: The amount of excise tax revenue refunds that are payable or have been paid. Initial collectors or Federal custodians (for example, the Internal Revenue Service) of tax revenue refunds - excise should report using this specific USSGL account. Initial collectors should record the Federal/non-Federal attribute domain value "N." Secondary recipients may record this account or USSGL account 5890, "Tax Revenue Refunds - Not Otherwise Classified," with the Federal/non-Federal attribute domain value "F."

Account Title: Tax Revenue Refunds - Estate and Gift
Account Number: 5895
Normal Balance: Debit

Definition: The amount of estate and gift tax revenue refunds that are payable or have been paid. Initial collectors or Federal custodians (for example, the Internal Revenue Service) of tax revenue refunds - estate and gift should report using this specific USSGL account. Initial collectors should record the Federal/non-Federal attribute domain value "N." Secondary recipients may record this account or USSGL account 5890, "Tax Revenue Refunds - Not Otherwise Classified," with the Federal/non-Federal attribute domain value "F."

U.S. Government Standard General Ledger
Accounts and Definitions

Account Title: Tax Revenue Refunds - Customs
Account Number: 5896
Normal Balance: Debit

Definition: The amount of customs tax revenue refunds that are payable or have been paid. Initial collectors or Federal custodians (for example, the Internal Revenue Service) of tax revenue refunds - customs should report using this specific USSGL account. Initial collectors should record the Federal/non-Federal attribute domain value "N." Secondary recipients may record this account or USSGL account 5890, "Tax Revenue Refunds - Not Otherwise Classified," with the Federal/non-Federal attribute domain value "F."

Account Title: Other Revenue
Account Number: 5900
Normal Balance: Credit

Definition: The amount of revenue received but not otherwise classified.

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 - Statement of Custodial Activity
Account Number: 5990
Normal Balance: Debit

Definition: Custodial revenue collected by a reporting entity for another entity. For amounts collected on behalf of the General Fund of the Treasury, use Federal Agencies' Centralized Trial-Balance System (FACTS I) attribute domain values Federal "F" and transaction partner "99." For all other amounts, use the appropriate FACTS I attribute domain values. This USSGL account is included on the USSGL crosswalk for the Statement of Custodial Activity or on a custodial footnote.

U.S. Government Standard General Ledger
Accounts and Definitions

Account Title: Accrued Collections for Others - Statement of Custodial Activity
Account Number: 5991
Normal Balance: Debit

Definition: Custodial revenue to be collected by a reporting entity for another entity. For amounts to be collected on behalf of the General Fund of the Treasury, use Federal Agencies' Centralized Trial-Balance System (FACTS I) attribute domain values Federal “F” and transaction partner “99.” For all other amounts, use the appropriate FACTS I attribute domain values. This USSGL account is included on the USSGL crosswalk for the Statement of Custodial Activity or on a custodial footnote.

Account Title: Offset to Non-Entity Collections - Statement of Changes in Net Position
Account Number: 5993
Normal Balance: Debit

Definition: The offset to amounts collected for another entity. For amounts collected on behalf of the General Fund of the Treasury, use Federal Agencies' Centralized Trial-Balance System (FACTS I) attribute domain values Federal “F” and transaction partner “99.” For all other amounts, use the appropriate attribute domain value. This USSGL account is included on the USSGL crosswalk for the Statement of Changes in Net Position, but it is not included on the USSGL crosswalk for the Statement of Custodial Activity nor on a custodial footnote.

Account Title: Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position
Account Number: 5994
Normal Balance: Debit

Definition: The offset to amounts to be collected for another entity. For amounts to be collected on behalf of the General Fund of the Treasury, use Federal Agencies' Centralized Trial-Balance System (FACTS I) attribute domain values Federal “F” and transaction partner “99.” For all other amounts, use the appropriate attribute domain value. This USSGL account is included on the USSGL crosswalk for the Statement of Changes in Net Position, but it is not included on the USSGL crosswalk for the Statement of Custodial Activity nor on a custodial footnote.

U.S. Government Standard General Ledger
Accounts and Definitions

Account Title: Financing Sources Transferred In From Custodial Statement Collections
Account Number: 5997
Normal Balance: Credit

Definition: The amount of financing sources transferred in to a Treasury Account Symbol (TAS) from collections previously recorded on the Statement of Custodial Activity. This transfer creates a budgetary resource in the receiving TAS.

Account Title: Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the Treasury
Account Number: 5998
Normal Balance: Debit

Definition: The amount of custodial collections recorded on the Statement of Custodial Activity that is transferred to a Treasury Account Symbol, other than the General Fund of the Treasury.

Account Title: Operating Expenses/Program Costs
Account Number: 6100
Normal Balance: Debit

Definition: Operating expenses and program costs not otherwise classified below. This includes employee benefit expense not specifically defined in USSGL account 6400, “Benefit Expense.”

Account Title: Contra Bad Debt Expense - Incurred for Others
Account Number: 6190
Normal Balance: Credit

Definition: This account is used when recording bad debts expense related to accounts receivable held for others. When recording amounts related to the General Fund of the Treasury, use FACTS I attribute domain values Federal “F” and transaction partner “99”. For all other amounts, use the appropriate FACTS I attribute domain values.

U.S. Government Standard General Ledger
Accounts and Definitions

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.

Account Title: Other Interest Expenses
Account Number: 6330
Normal Balance: Debit

Definition: The amount of interest expense incurred by the agency from late payment of accounts and loans, and the current interest accruing on amounts owed others that are not otherwise classified.

U.S. Government Standard General Ledger
Accounts and Definitions

Account Title: Interest Expense Accrued on the Liability for Loan Guarantees
Account Number: 6340
Normal Balance: Debit

Definition: The amount of interest that is accrued and compounded on the liability of loan guarantees that are subject to the Credit Reform Act of 1990, as amended. The accrued interest is recognized as an adjustment to interest expense. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance. (Refer to FASAB SFFAS No. 2, "Accounting for Direct Loans and Loan Guarantees," as amended.)

Account Title: Benefit Expense
Account Number: 6400
Normal Balance: Debit

Definition: Provided below are separate definitions for "program" and "administering" activities included in this account. For "program" activities, record the employer's portion of the contributions to the following employee benefit programs administered by Federal agencies: retirement, life insurance, health insurance, Voluntary Separation Incentive Payment (VSIP), Federal Employees' Compensation Act (FECA), unemployment for Federal employees, Social Security (old age, survivors insurance, and disability insurance) and Medicare (Hospital Insurance, Part A). Use FACTS I attribute domain values Federal "F" and Transaction Partner (2-digit agency code) as defined in I TFM 2-4700. Note: Report in USSGL account 6100, "Operating Expenses/Program Costs," the costs for benefits not specifically listed above. In the specific instance of employer contributions to the Thrift Savings Plan, record in USSGL account 6100 with FACTS I attribute domain value NonFederal "N." For "administering" activities, record the amount of expense incurred for benefit payments to non-Federal entities using an "N" attribute for FACTS I reporting. This includes (but is not limited to) costs for retirement, life insurance, health insurance, VSIP, FECA, unemployment, entitlements (as listed in the definition of USSGL account 2160, "Entitlement Benefits Due and Payable"), and insurance guarantees; for example, flood insurance, crop insurance, and deposit insurance.

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 a product. These costs are transferred to an “in-progress” asset account such as inventory-work-in-process, construction-in-progress, internal-use software in development, or a completed asset account.

Account Title: Depreciation, Amortization, and Depletion
Account Number: 6710
Normal Balance: Debit

Definition: Expenses recognized by the process of allocating costs of an asset (tangible or intangible) over the period of time benefited or the asset's useful life.

Account Title: Bad Debt Expense
Account Number: 6720
Normal Balance: Debit

Definition: The amount of bad debt expense related to uncollectible non-credit reform receivables.

Account Title: Imputed Costs
Account Number: 6730
Normal Balance: Debit

Definition: The Office of Management and Budget (OMB) limits recognition of imputed costs to specific categories identified in OMB Circular No. A-136, “Financial Reporting Requirements,” as amended. The amount of costs incurred by a Federal entity for goods and services provided and paid for in total, or in part, by other Federal entities. The balance in this account must equal the balance in USSGL account 5780, “Imputed Financing Sources.”

U.S. Government Standard General Ledger
Accounts and Definitions

Account Title: Other Expenses Not Requiring Budgetary Resources
Account Number: 6790
Normal Balance: Debit

Definition: Other costs that do not require budgetary resources (such as accounting for the issue of operating materials and supplies when the consumption method is used).

Account Title: Future Funded Expenses
Account Number: 6800
Normal Balance: Debit

Definition: The amount of accrued expenses that are required to be funded from future-year appropriations. Examples include, but are not limited to, accrued annual leave expense and upward subsidy reestimates for credit reform loan programs.

Account Title: Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)
Account Number: 6850
Normal Balance: Debit

Definition: The amount of benefit expense incurred that does not require current-year budget authority (unobligated) by a Federal program agency for the employer's portion of contributions to employee benefit programs. This benefit expense includes Federal Employees' Compensation Act and unemployment for Federal employees.

Account Title: Nonproduction Costs
Account Number: 6900
Normal Balance: Debit

Definition: Costs incurred and recognized that are linked to events other than the production of goods and services. Examples include, but are not limited to, acquisition of general property, plant, and equipment (PP&E); heritage PP&E; stewardship land; reorganization costs; and nonrecurring cleanup costs resulting from facility abandonment that is not accrued. It also includes other post employment benefits, other than Federal Employees' Compensation Act and unemployment for Federal employees reported in USSGL account 6400, "Benefit Expense."

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 amount of gain on early repayment of outstanding borrowings.

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 amount of loss on the early repayment of outstanding borrowings.

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 Office of Management and Budget.

Account Title: Guaranteed Loan Level - Apportioned
Account Number: 8020
Normal Balance: Credit

Definition: The amount of category A and B guaranteed loan levels approved by Office of Management and Budget on the SF 132: Apportionment and Reapportionment Schedule.

U.S. Government Standard General Ledger
Accounts and Definitions

Account Title: Guaranteed Loan Level - Used Authority
Account Number: 8040
Normal Balance: Credit

Definition: The amount of category A and B guaranteed loan principal obligated by lenders and reported to the agency.

Account Title: Guaranteed Loan Level - Unused Authority
Account Number: 8045
Normal Balance: Credit

Definition: The amount of category A and B guaranteed loan levels for which contracts have not been signed.

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.

U.S. Government Standard General Ledger
Accounts and Definitions

Account Title: Guaranteed Loan Cumulative Disbursements by Lenders
Account Number: 8070
Normal Balance: Credit

Definition: The amount of guaranteed loan disbursements by lenders, net of collections, defaults, or adjustments, after USSGL accounts 8053, "Guaranteed Loan New Disbursements by Lender," and 8065, "Guaranteed Loan Collections, Defaults, and Adjustments," are closed into this account at yearend.

Account Title: Partial or Early Cancellation of Authority
Account Number: 8101
Normal Balance: Credit

Definition: The amount of authority canceled and recorded in USSGL account 4351, "Partial or Early Cancellation of Authority With a U.S. Treasury Warrant." This account will be maintained as a tracking mechanism for the Antideficiency Act. Antideficiency Act provisions continue to apply to canceled Treasury Appropriation Fund Symbols (TAFS) and to partially canceled authority in TAFS that are otherwise still valid, such as partial cancellation of authority in a no-year TAFS. The balance in USSGL account 4351, "Partial or Early Cancellation of Authority With a U.S. Treasury Warrant," is reclassified into this account in a closing entry.

Account Title: Offset for Partial or Early Cancellation of Authority
Account Number: 8102
Normal Balance: Debit

Definition: To offset activity recorded in USSGL account 8101, "Partial or Early Cancellation of Authority." This account will be maintained as a tracking mechanism for the Antideficiency Act. Antideficiency Act provisions continue to apply to canceled Treasury Appropriation Fund Symbols (TAFS) and to partially canceled authority in TAFS that are otherwise still valid, such as partial cancellation of authority in a no-year TAFS.

U.S. Government Standard General Ledger
Accounts and Definitions

Account Title: Offset for Purchases of Assets
Account Number: 8801
Normal Balance: Credit

Definition: To offset activity recorded in USSGL account 8802, “Purchases of Property, Plant, and Equipment," USSGL account 8803, “Purchases of Inventory and Related Property," and USSGL account 8804, “Purchases of Assets - Other.” USSGL accounts 8802, 8803, and 8804 close into this account at yearend.

Account Title: Purchases of Property, Plant, and Equipment
Account Number: 8802
Normal Balance: Debit

Definition: 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.

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.

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U.S. Government Standard General Ledger Account Transactions

This section provides accounting transactions for events occurring throughout the Federal Government. The transactions illustrate both proprietary and budgetary entries for each accounting event. Transactions are grouped under the following categories:

- **A 100-799** Funding Sources
- **B 100-699** Disbursements and Payables
- **C 100-799** Collections and Receivables
- **D 100-799** Adjustments/Writeoffs/Reclassifications
- **E 100-799** Accruals/Non-Budgetary Transfers Other Than Disbursements and Collections
- **F 100-499** Yearend
- **G 100-299** Memorandum Entries
- **H 100-399** Other Specialized Transaction Entries

The above categories provide a basic framework for organizing the transactions. Also included, as a quick reference, is a listing of transaction descriptions. These accounting transactions document basic standard posting logic for financial events across the Federal Government.

The following notes explain conventions to follow when using the USSGL and the limitations of this compilation of USSGL transactions:

- There are valid accounting events/postings not yet documented. Agencies may engage in financial activity that the USSGL Board has not yet addressed. If so, submit an issue to the USSGL Board through the agency's USSGL representative. To illustrate the issue, document accounting events specific to the activity in a simple accounting scenario. Include references to specific legislation, accounting standards, or central agency requirements that make the activity unique from those currently documented. This documentation may be useful for explaining variances from the USSGL standard to auditors.

- For nonexpenditure transfers of budget authority between Treasury Appropriation Fund Symbols (TAFS), the "Transfer From" entity will determine the source of funds being transferred and record a proprietary USSGL account that designates the funding as being derived from either:

  - Unexpended appropriations from general fund resources not earmarked by law for a specific purpose - USSGL account 3103, "Unexpended Appropriations - Transfers-Out," or

  - Financing sources that impact cumulative results of operations - USSGL account 5765, "Nonexpenditure Financing Sources – Transfers-Out."

  The "Transfer To" entity must use a propriety USSGL account that corresponds to the proprietary USSGL account used by the "Transfer From" entity. USSGL account 3102, "Unexpended Appropriations - Transfers-In" corresponds to USSGL account 3103. USSGL account 5755, "Nonexpenditure Financing Sources – Transfers-In" corresponds to USSGL account 5765. Failure of both entities to record the matching proprietary USSGL account category (3102/3103 or 5755/5765) will result in agency-wide and/or Government-wide elimination discrepancies.

- There may be mixed funding in a single TAFS. The net position of a TAFS may be a mix of:
    - Unexpended appropriations derived from general fund resources not earmarked by law for a specific purpose, and
    - Financing sources, such as Economy Act revenue, that impact cumulative results of operations.
- To facilitate reconciliation of interagency expenses and revenues, 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 88XX series accounts 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).
- The transaction reference provides an example of where this transaction appears. It does not provide all possible USSGL implementation guidance that may contain this transaction.

Section III:	**Page Number**
USSGL Account Transaction Categories	III - 4
USSGL Account Transaction Listing	III - 5
USSGL Account Transactions	III - 37
USSGL Account Transaction Postings	III - 289

Note: The following alpha extensions to transaction numbers indicate:
R = The USSGL transaction noted with the "R" extension contains instructions to reverse in the comment.
AP = The USSGL transaction noted with the "AP" extension contains instructions to also post another transaction in the comment.

U.S. Government Standard General Ledger
Account Transaction Listing

TRANSACTION CODE	TRANSACTION DESCRIPTION

Account Transaction Categories

Transaction Code

A. Funding

- 100 - 399 • Budgetary Resources Other Than Collections
- 400 - 699 • Authority Transfers
- 700 - 799 • Reimbursables and Other Income

B. Disbursements and Payables

- 100 - 299 • Payments/Purchases
- 300 - 399 • Commitments/Undelivered Orders/Expended Authority - Unpaid
- 400 - 599 • Payables/Accrued Liabilities
- 600 - 699 • Advances and Prepayments

C. Collections and Receivables

- 100 - 399 • Receipts
- 400 - 599 • Receivables/Accrued Revenue
- 600 - 799 • Asset Sale and Disposition (Gains and Losses)

D. Adjustments/Writeoffs/Reclassification

- 100 - 299 • Upward and Downward Adjustments
- 300 - 399 • Prior-Period Adjustments
- 400 - 499 • Writeoffs
- 500 - 799 • Reclassification/Revaluation

E. Accruals/Nonbudgetary Transfers Other Than Disbursements and Collections

- 100 - 399 • Accrual, Depreciation, Amortization, and Depletion
- 400 - 499 • Accumulated and Allocated Costs Not in Categories Above
- 500 - 799 • Transfers Without Budgetary Impact

F. Yearend

- 100 - 299 • Preclosing Entries
- 300 - 499 • Closing Entries

G. Memorandum Entries

- 100 - 299 • All Memorandum Entries (Excluding Closing Memorandum Entries)

H. Other Specialized Transaction Entries

- 100 - 799 •

U.S. Government Standard General Ledger
Account Transaction Listing

TRANSACTION CODE	TRANSACTION DESCRIPTION
A102	To record an anticipated appropriation.
A104	To record the enactment of appropriations.
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 expenditure transfer from a trust fund to a general fund.
A116	To record budgetary authority apportioned by the Office of Management and Budget and available for allotment.
A118	To record anticipated resources apportioned but not available for use until they are realized for anticipated resources in programs subject to apportionment.
A119	To record anticipated resources in programs exempt from apportionment.
A120	To record the allotment of authority.
A122	To record the realization of previously anticipated and apportioned authority for programs subject to apportionment.
A123	To record the realization of previously anticipated authority for programs exempt from apportionment.
A125	To record a reduction in authority for advance funding made available in the previous year.
A126	To record amounts specifically withheld from apportionment by the Office of Management and Budget (OMB).
A127	To record budget authority (that is appropriated receipts) temporarily precluded from obligation.
A128	To record authority temporarily unavailable pursuant to public law.
A129	To record spending authority from offsetting collections temporarily precluded from obligation.
A130	To record authority, in a trust or special fund Treasury Appropriation Fund Symbol, temporarily unavailable as a result of a refund collected or recovery of a prior-year obligation that is unavailable for obligation and is to be reclassified as "Receipts Unavailable for Obligation Upon Collection" at yearend.

U.S. Government Standard General Ledger
Account Transaction Listing

TRANSACTION CODE	TRANSACTION DESCRIPTION
A131	To record a permanent reduction of borrowing or contract authority.
A132	To record a permanent reduction of unexpended appropriations.
A133	To record budget authority permanently reduced in a special or trust expenditure Treasury Appropriation Fund Symbol funded by a special or trust unavailable receipt account.
A134	To record appropriated receipts permanently reduced and canceled by legislative action in special and trust Treasury Appropriation Fund Symbols.
A135	To record budget authority temporarily reduced by legislative action. This transaction may be used in special and trust Treasury Appropriation Fund Symbols that are designated by Treasury as available for investment, or in revolving funds, or for reductions of spending authority from offsetting collections if deemed appropriate by the Office of Management and Budget (OMB) and/or specific legislative action.
A136	To record rescission and withdrawal of funds for balances previously recorded as pending rescission.
A137	To record unobligated balances withheld from availability pending congressional action or Presidential rescission proposal.
A138	To record estimated recoveries of prior-year obligations.
A139	To record authority, in a trust or special fund Treasury Appropriation Fund Symbol, temporarily unavailable as a result of a refund collected or recovery of a prior-year obligation that is unavailable for obligation and is to be reclassified as "Receipts and Appropriations Temporarily Precluded From Obligation" at yearend.
A140	To record anticipated collections other than refunds.
A142	To record anticipated nonexpenditure payments to Treasury.
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.
A146	To record subsidy disbursed by the program fund not previously accrued.
A148	To record decreases to indefinite borrowing authority.
A152	To record indefinite or definite borrowing authority.
A154	To record the realization of borrowing authority that was previously estimated.
A155	To record an appropriation to liquidate obligations initially incurred against the authority to borrow when the borrowing authority was not exercised.
A156	To record the drawing of cash to fund borrowing authority from the Bureau of the Public Debt or the Federal Financing Bank.
A158	To record actual reductions to borrowing authority previously anticipated.

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.
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 cancelled in an associated special or trust expenditure TAFS.
A186	To record revenue to available non-revolving trust funds and special funds, in which the revenue is immediately available for obligation.
A187	To record the liquidation of contract authority for collections against reimbursable customer orders that were substituted for contract authority and have now been earned.
A188	To record revenue to available non-revolving trust funds and special funds, in which the revenue is not immediately available for obligation upon collection. A credit to USSGL account 4394 acts as a contra-resource account. However, these receipts may be available for investment.
A189	To record a temporary reduction of new budget authority and fund balance in a trust or special fund expenditure account that was funded by an unavailable receipt account.
A190	To record receipts in available trust funds and special funds that become available for obligation after not being available for obligation when originally collected. A debit to USSGL account 4394 provides new budget authority.
A192	To record authority made available from receipt or appropriation balances previously precluded from obligation.
A194	To record authority made available from offsetting collection balances previously precluded from obligation.
A195	To record the collection of revenue for non-revolving trust and special funds that were previously accrued.
A196	To record the annualized level of an appropriation provided under a continuing resolution.
A197	To record Fund Balance With Treasury under a continuing resolution as determined by the Office of Management and Budget's automatic apportionment bulletin.
A198	To record Fund Balance With Treasury and adjust the Fund Balance With Treasury Under a Continuing Resolution to zero upon the enactment of an appropriation and receipt of a Treasury Appropriation Warrant.
A199	To record an adjustment to the annualized level of an appropriation when the enacted level is less than the proposed annual level (based on a continuing resolution).
A202	To record in the financing account an appropriation received for a modification adjustment transfer.
A204	To record modifications for subsidy cost and adjustment transfers related to Loan Guarantee liabilities in the financing account.

U.S. Government Standard General Ledger
Account Transaction Listing

TRANSACTION CODE	TRANSACTION DESCRIPTION
A210	To record a transfer-out of financing sources and fund balance from Custodial Statement collections via the Statement of Transactions (SF 224).
A212	To record the financing sources transferred in to a special or nonrevolving trust fund from a General Fund receipt account.
A250	To record interest received for a non-Bureau of Public Debt security held outside of Treasury in a special or non-revolving trust fund.
A251	To record interest received for a non-Bureau of Public Debt security held outside of Treasury in a revolving or revolving trust fund.
A402	To record amounts anticipated by a receiving allocation Treasury Appropriation Fund Symbol for transfers-in 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, where the source of the transfer is derived from unexpended appropriations.
A410	To record the nonexpenditure transfer-in of unexpired unobligated balances to an expired Treasury Appropriation Fund Symbol, where the source of the transfer is derived from appropriated receipts.
A412	To record the nonexpenditure transfer-out of unexpired unobligated balances to an expired Treasury Appropriation Fund Symbol, where the source of the transfer is derived from unexpended appropriations.
A414	To record the nonexpenditure transfer-out of unexpired unobligated balances to an expired Treasury Appropriation Fund Symbol, where the source of the transfer is derived from appropriated receipts.
A416	To record realized authority to be transferred in to a receiving allocation Treasury Appropriation Fund Symbol (TAFS), where the parent TAFS maintains invested balances 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.
A420	To record an actual nonexpenditure transfer-in of an allocation Treasury Appropriation Fund Symbol, where the parent maintains invested balances via an SF 1151: Nonexpenditure Transfer Authorization.
A422	To record the adjustment in an allocation Treasury Appropriation Fund Symbol for the amount receivable from invested balances when the budget authority is temporarily reduced.

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, 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, 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 an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.
A440	To record in the receiving agency the return 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.
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.

U.S. Government Standard General Ledger
Account Transaction Listing

TRANSACTION CODE	TRANSACTION DESCRIPTION
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.
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.

U.S. Government Standard General Ledger
Account Transaction Listing

TRANSACTION CODE	TRANSACTION DESCRIPTION
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 a Federal fund receivable for an expenditure transfer from a trust fund.
A499	To record the adjustment of a Federal fund receivable for a previously established expenditure transfer receivable, where a corresponding temporary reduction or cancellation is to be recorded in a trust fund payable Treasury Appropriation Fund Symbol (TAFS).
A500	To record in a trust fund a payable for an expenditure transfer-out to a Federal fund relating to nonexchange transactions.
A502	To record the actual Federal fund collection resulting from an expenditure transfer from a trust fund, that was previously established as a receivable.
A504	To record in a trust fund the outlay and reduction of the payable for an expenditure transfer out to a Federal fund.

U.S. Government Standard General Ledger
Account Transaction Listing

TRANSACTION CODE	TRANSACTION DESCRIPTION
A506	To record in the receiving agency the actual nonexpenditure transfer-in of current-year or prior-year authority with unpaid undelivered orders for general fund appropriations.
A508	To record in the receiving agency the actual nonexpenditure transfer-in of current-year or prior-year authority with unpaid undelivered orders for trust or special funds or obligations supported by spending authority from offsetting collections.
A510	To record in a trust fund expenditure transfers-in from a Federal fund relating to nonexchange transactions.
A512	To record in a trust fund expenditure transfers-out to a Federal fund relating to nonexchange transactions.
A514	To record in an agency's general fund an expenditure transfer-out to a trust fund or general fund (if directed by public law) relating to nonexchange and exchange transactions.
A516	To record a receivable for amounts appropriated from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency 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.
A519	To record the adjustment of the receivable in a Treasury Appropriation Fund Symbol (TAFS) when the budget authority is cancelled.
A520	To record a payable for amounts appropriated from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency 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 record the adjustment in the specific invested Treasury Appropriation Fund Symbol (TAFS) that results from a temporary reduction in the Agency Trust Fund Expenditure TAFS.
A523	To record the adjustment in the specific invested Treasury Appropriation Fund Symbol (TAFS) that results from a cancellation in the Agency Trust Fund Expenditure TAFS.
A524	To record a nonexpenditure 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.
A531	To record a nonexpenditure transfer-in of funds to a specific invested Treasury Appropriation Fund Symbol (TAFS) from a receiving TAFS that is canceling and returning unobligated balances.
A532	To record the receivable for amounts to be transferred in of unrealized nonexpenditure appropriation transfers between two trust funds or two Federal funds (as defined by the Office of Management and Budget), where there is investment authority involved.
A534	To record the payable for amounts to be transferred in of unrealized nonexpenditure appropriation transfers between two trust funds or two Federal funds (as defined by the Office of Management and Budget), where there is investment authority involved.
A536	To record the actual 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.
A544	To record in the transferring agency the nonexpenditure transfer-out of unfilled customer orders without advance.
A546	To record in the receiving agency the nonexpenditure transfer-in of unfilled customer orders without advance.
A548	To record in the transferring agency the actual transfers-out during the fiscal year of authority with prepaid/advanced undelivered orders from current or prior years for trust or special funds or obligations supported by spending authority from offsetting collections.
A550	To record in the receiving agency the actual transfers-in during the fiscal year of authority with prepaid/advanced undelivered orders from current or prior years for trust or special funds or obligations supported by spending authority from offsetting collections.
A552	To record in the transferring agency the transfer-out of unfilled customer orders with advance.
A554	To record in the receiving agency the actual transfer-in unfilled customer orders with advance.
A702	To record anticipated reimbursements.
A704	To record in the performing agency a reimbursable agreement that was not previously anticipated.
A706	To record in the performing agency a reimbursable agreement without an advance that was previously anticipated.

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 not previously accrued.
B108	To record a loss in the imprest fund.
B109	To record payment of interest not previously accrued.
B110	To record a confirmed disbursement schedule previously accrued.
B112	To record accrued interest paid.
B113	To record capitalized loan interest paid on non-credit reform loans.
B114	To record disbursement for liens on collateral acquired from defaulted loans guaranteed after 1992.
B116	To record disbursement without a lien on collateral acquired from defaulted loans guaranteed after 1992.
B118	To record a tax refund 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).
B120	To record principal repayments to the Bureau of the Public Debt and the Federal Financing Bank via nonexpenditure transfers that were previously anticipated. For example, this transaction includes repayments of principal and repayments due to modifications of credit reform loans.

U.S. Government Standard General Ledger
Account Transaction Listing

TRANSACTION CODE	TRANSACTION DESCRIPTION
B121	To record principal repayments at par value to the Bureau of the Public Debt and the Federal Financing Bank via nonexpenditure transfers that were not previously anticipated. For example, this transaction includes repayments of principal and repayments due to modifications of credit reform loans.
B122	To record repayments of other debt.
B123	To record in the issuing entity, the sale of Federal securities at par value.
B124	To record the purchase of Federal securities acquired at par value.
B125	To record in the issuing entity, the sale of Federal securities acquired at a premium.
B126	To record the purchase of Federal securities acquired at a premium.
B127	To record in the issuing entity, the sale of Federal securities at a discount.
B128	To record the purchase of Federal securities acquired at a discount.
B129	To record the purchase of accrued interest on Treasury securities.
B130	To record a lien paid before personal property is sold.
B131	To record principal repayments to Treasury or the Federal Financing Bank, resulting in a gain or loss, via nonexpenditure transfers that were not previously anticipated. For example, this transaction includes repayments of principal and repayments due to modifications of credit reform loans.
B134	To record appropriations used this fiscal year.
B136	To record in the liquidating account the actual capital transfer of excess cash to the general fund of the Treasury.
B138	To record in a trust fund payments made to a Federal fund relating to exchange transactions.
B140	To record the purchase of foreign currency by a disbursing officer.
B142	To record the disbursement of foreign currency by a disbursing officer on behalf of the operating fund.
B150	To record a disbursement (not an outlay) from fund balance with Treasury in a Treasury General Account (TGA) to funds held by the public in a non-TGA.
B152	To record a purchase of a non-Bureau of Public Debt (BPD) security at par from funds held by the public in a non-Treasury General Account (TGA).
B154	To record a 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.

U.S. Government Standard General Ledger
Account Transaction Listing

TRANSACTION CODE	TRANSACTION DESCRIPTION
B304	To record a commitment of unobligated balances in programs exempt from apportionment.
B306	To record current-year undelivered orders without an advance.
B308	To record current-year undelivered orders with an advance.
B310	To record a current-year undelivered order without an advance where the commitment is more than the undelivered order for commitments in programs subject to apportionment.
B312	To record a current-year undelivered order without an advance where the commitment is more than the undelivered order for commitments in programs exempt from apportionment.
B314	To record a current-year undelivered order without an advance where the commitment is less than the undelivered order for commitments in programs subject to apportionment.
B316	To record a current-year undelivered order without an advance where the commitment is less than the undelivered order for commitments in programs exempt from apportionment.
B402	To record the delivery of goods or services and to accrue a liability.
B404	To record a downward adjustment of a current-year unpaid undelivered order.
B406	To record the delivery of goods and services in the same year the order was placed and to accrue a liability. The current-year expended authority is more than the original obligation.
B408	To reclassify payable schedules for disbursements to "in-transit" until the payment schedule is confirmed.
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.
B425	To record a contingent liability related to capital transfer.
B426	To record an increase in actuarial liabilities for benefit plans.
B428	To record the payable to borrowers from sales of foreclosed property with recourse.
B430	To record the inventory purchased for a resale under historical cost (title was passed).

U.S. Government Standard General Ledger
Account Transaction Listing

TRANSACTION CODE	TRANSACTION DESCRIPTION
B432	To record the fair market value of real and intangible forfeited property.
B434	To record an unclaimed and abandoned item that has met the statutory and/or regulatory requirements for forfeiture.
B436	To record the funded portion of cleanup costs that was previously estimated.
B438	To record capital lease liability.
B440	To record capitalized loan interest payable on non-credit reform loans for interest payable amounts previously accrued.
B602	To record revenue received in advance.
B604	To record the current-year expended authority where the undelivered order was prepaid or advanced. The current-year authority is the same as the original order.
C101	To record the transfer of recognized subsidy from the program fund to the financing fund.
C102	To record service in kind provided by non-Federal sources.
C103	To record the collection of subsidy costs in the financing account.
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 nonfiduciary deposit funds and clearing accounts.
C109	To record the receipt of previously anticipated collections.
C110	To reclassify collections to liquidate prior-year deficiency.
C112	To record the collection of a refund of an advance or prepayment in the same year as the original obligation.
C114	To record unearned revenue collected in advance and deposited to a trust or special fund receipt account.
C116	To record in the financing fund unearned fees collected for undisbursed loans.
C117	To record in the financing fund fees collected when loans are disbursed.
C118	To record in the financing fund fees earned when loans are disbursed.
C120	To record the maturity of Federal securities acquired at par value.
C122	To record the maturity of Federal securities acquired at a premium.

U.S. Government Standard General Ledger
Account Transaction Listing

TRANSACTION CODE	TRANSACTION DESCRIPTION
C124	To record the maturity of Federal securities acquired at a discount.
C130	To record the collection of a refund of an advance or prepayment that results in a downward adjustment to a prior- year obligation.
C132	To record the refunds collected (not previously accrued as receivables) for assets purchased and expenses incurred in a prior year that create budgetary resources.
C134	To record the refunds collected (not previously accrued as receivables) for assets purchased and expenses incurred in the current year.
C136	To record the collection of receivables for assets purchased or expenses incurred in a prior year that create budgetary resources when collected.
C137	To record the restitution of the imprest fund loss.
C138	To record the collection of refunds receivable for assets purchased or expenses incurred in the current year that create budgetary resources when collected.
C139	To record the deduction of an employee's pay for reimbursement of Federal Employees Health Benefits paid by the employer while the employee was in a leave without pay status.
C140	To record the collection of receivables from Federal sources.
C141	To record a collection of non-Federal revenue reported on the Statement of Custodial Activity or on the custodial footnote that is deposited into a General Fund receipt account.
C142	To record a contra-revenue in the amount of revenue collected for others and to establish a custodial liability.
C143	To record the collection of receivables of custodial revenue from a non-Federal source that is deposited to a miscellaneous receipt account.
C144	To record the undeposited collections for funds that do not require budgetary reporting.
C145	To record the collection of revenue or other financing sources that were not previously accrued into a General Fund receipt account. These collections are not reported on the Statement of Custiodial Activity
C146	To record a deposit of previously undeposited collections for fund symbols that do not require budgetary reporting.
C147	To record an offset for amounts collected for others and to establish a liability for non-entity assets that are not reported on the Statement of Custodial Activity or on the custodial footnote.
C148	To record a deposit of previously undeposited collections from non-Federal sources for fund symbols that require budgetary reporting.
C149	To record the collection of loans receivable by the Bureau of the Public Debt and deposit directly into a Treasury Account Symbol that does not have budget authority.

U.S. Government Standard General Ledger
Account Transaction Listing

TRANSACTION CODE	TRANSACTION DESCRIPTION
C150	To record the receipt of other cash.
C151	To record the collection of capitalized loan interest receivable by the Bureau of the Public Debt and deposit directly into a Treasury Account Symbol that does not have budget authority.
C152	To record unapplied receipts into fund symbols that require budgetary reporting.
C154	To record the collections of unaccrued interest on loans from non-Federal sources.
C155	To record the transfer-in of nonbudgetary fund balance to other Federal entities without reimbursements.
C158	To record cash donations as budgetary resources, as allowed by law.
C161	To record an adjustment to loans and interest receivable based on acquired collateral property without recourse.
C162	To record an adjustment to loans and interest receivable based on acquired collateral property with recourse.
C163	To record an adjustment to loans and interest receivable based on acquired collateral property without recourse.
C164	To record non-cash assets donated by the public.
C166	To record a monetary instrument, including undeposited seized cash.
C170	To record the movement of seized cash from a nonfiduciary deposit fund to a special receipt account upon forfeiture.
C172	To record a revenue for forfeited cash deposited to the forfeiture fund.
C174	To record undeposited cash that was forfeited.
C176	To record cash deposited after forfeiture.
C178	To record the transfer of the title of an asset to the Federal Government for a settlement of tax liability from the taxpayer.
C180	To record satisfaction of a loan by surrender of a borrower's title to collateral of commodity.
C182	To record a collection 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.

U.S. Government Standard General Ledger
Account Transaction Listing

TRANSACTION CODE	TRANSACTION DESCRIPTION
C190	To record in a trust fund payments received from a Federal fund relating to exchange transactions.
C192	To record the acquisition of foreign currency in the foreign currency account symbol (X7000 series).
C194	To record reclaimed (repaid) foreign currency into the foreign currency account symbol (X7000 series) by a disbursing officer.
C196	To record capital transfer received in the miscellaneous receipt account.
C402	To record an accrual of revenue reported on the Statement of Custodial Activity or on the custodial footnote that is collected by an agency to be deposited directly into a General Fund receipt account.
C404	To record contra-revenue in the amount of revenue accrued and establish a custodial liability.
C405	To record offset for the amount accrued in a General Fund receipt account and to establish a liability for non-entity assets that are not reported on the Statement of Custodial Activity or on the custodial footnote.
C406	To record receivables for amounts advanced from the financing fund or liquidating fund to cover escrow funds.
C408	To record in the financing fund the disbursement of direct loans.
C409	To record the reclassification of interest capitalized on a loan.
C412	To record accrued receivables for modified direct loans moving from the liquidating fund to the financing fund account.
C414	To record refund receivables from nonfederal sources for assets or expenses that do not create budgetary resources until collected.
C416	To record accrued revenue from Federal sources other than for reimbursables, non-revolving trust and special funds, custodial activity and interest on Treasury securities.
C418	To record interest receivable on securities.
C420	To record accrued revenue or other financing sources without budgetary impact.
C422	To record accrued revenue from Federal or non-Federal sources for non-revolving trust funds and special funds.
C424	To record establishment of current-period earnings on income received in advance.
C426	To record earned revenue in a trust or special fund Treasury Appropriation Fund Symbol that was previously collected in advance.
C428	To record loans and interest receivable from non-Federal sources for defaulted guaranteed loans. Do not consider as a budgetary resource until collected.
C430	To record an old motor vehicle that was traded in for a new motor vehicle using the direct method.

U.S. Government Standard General Ledger
Account Transaction Listing

TRANSACTION CODE	TRANSACTION DESCRIPTION
C432	To record loans other than credit reform.
C435	To record the accrual of interest revenue associated with USSGL account 2985 that is to be collected by the Bureau of the Public Debt and deposited directly into a Treasury Account Symbol that does not have budget authority.
C437	To record the portion of the liability for non-entity assets not reported on the Statement of Custodial Activity related to the accrual of interest revenue that is to be collected by the Bureau of the Public Debt and deposited directly into a Treasury Account Symbol that does not have budget authority.
C438	To record subsidy receivable and the related interest, in the financing account, for an upward reestimate.
C440	To record unfunded (borrowed) foreign currency from the Foreign Currency Account Symbol (X7000 series) by a disbursing officer.
C444	To record capitalized loan interest receivable on non-credit reform loans for interest receivable amounts previously accrued.
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.
C610	To record the sale or disposition of personal property collected for replacement property.
C612	To record the loss (or gain) from sale of foreclosed property without recourse.
C614	To record the gain on property sold with recourse.
C616	To record the loss on loan receivable from the borrower on a sale with recourse.
C618	To record the sale prior to maturity of investments in public debt securities at a discount and sold for a gain or loss by the revolving fund.
C620	To record the sale prior to maturity of investments in public debt securities purchased at par or a premium and sold for a loss or gain by the revolving fund.
C622	To record the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt) purchased at a discount and sold for a gain or loss by the special or non-revolving trust fund.
C624	To record the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt) purchased at par or premium and sold for a gain or loss by the special or non-revolving trust fund.
C626	To record cash collected from a loss or a gain from the sale of excess, obsolete, and unserviceable assets.

U.S. Government Standard General Ledger
Account Transaction Listing

TRANSACTION CODE	TRANSACTION DESCRIPTION
C628	To record cash collected from a loss or a gain from the sale of foreclosed property.
C630	To record the sale of stockpile materials.
C632	To record stockpile materials sold at a gain.
C634	To record stockpile materials sold at a loss.
C636	To record the collection of sale proceeds from forfeited personal property sold.
C638	To record the sale of forfeited property.
C640	To record the proceeds from commodities sold.
C642	To record a loss on the sale of commodities.
C644	To record a receivable from a non-Federal entity for the sale or disposition of assets other than personal properties and investments.
C646	To record the sale or disposition of assets other than personal properties and investments.
C647	To record the liquidation of receivables from other Federal entity for the sale or disposition of assets other personal properties and investments.
C648	To record a receivable from another Federal entity for the sale or disposition of assets other than personal properties and investments.
C650	To record accounts receivable and accrue revenue from another Federal entity that was previously anticipated.
C750	To record, in a special or non-revolving trust fund, a redemption of securities (other than those issued by the Bureau of the Public Debt (BPD)) purchased at par and sold without a gain or loss where funds remain in a non-Treasury General Account (TGA).
C751	To record, in a revolving or revolving trust fund, a redemption of securities (other than those issued by the Bureau of the Public Debt (BPD)) purchased at par and sold without a gain or loss where funds remain in a non-Treasury General Account (TGA).
C752	To record, in a special or non-revolving trust fund, the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt (BPD)) purchased at par and sold for a gain. Funds remain held by the public in a non-Treasury General Account (TGA).
C753	To record, in a revolving or revolving trust fund, the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt (BPD)) purchased at par and sold for a gain. Funds remain held by the public in a non-Treasury General Account (TGA).
C754	To record, in a special or non-revolving trust fund, the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt (BPD)) purchased at par and sold for a loss. Funds remain held by the public in a non-Treasury General Account (TGA).

U.S. Government Standard General Ledger
Account Transaction Listing

TRANSACTION CODE	TRANSACTION DESCRIPTION
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 delivered orders and to reduce the liability when the adjustment is not recorded as a prior-period adjustment (USSGL account 7400 or 7401). The authority has expired.
D104	To record a downward adjustment to prior-year paid delivered orders and to collect a refund when the adjustment is not recorded as a prior-period adjustment (USSGL account 7400 or 7401). The authority has expired.
D106	To record an upward adjustment of prior-year unpaid delivered orders and to accrue additional liability when the adjustment is not recorded as a prior-period adjustment (USSGL account 7400 or 7401). The authority has expired.
D107	To record an upward adjustment of prior-year unpaid delivered orders and to accrue additional liability when the adjustment is not recorded as a prior-period adjustment (USSGL account 7400 or 7401). The authority has not expired.
D108	To record a downward adjustment to prior-year paid delivered orders and to collect a refund when the adjustment is not recorded as a prior-period adjustment (USSGL account 7400 or 7401). The authority has not expired.
D110	To record a downward adjustment to prior-year unpaid delivered orders and to reduce the related liability when the adjustment is not recorded as a prior-period adjustment (USSGL account 7400 or 7401). The authority has not expired.
D112	To record a reclassification of unfunded liability to funded liability in the financing account.
D113	To record the reclassification reestimated subsidy expense from unfunded to funded.
D114	To record an upward adjustment of prior-year unpaid undelivered orders when the adjustment is not recorded as a prior-period adjustment (USSGL account 7400 or 7401).
D120	To record a downward adjustment to unpaid prior-year undelivered orders.
D122	To record an upward adjustment to prepaid/advanced prior-year undelivered orders.
D126	To record an upward adjustment to prior-year paid delivered orders.
D128	To record a downward adjustment to prior-year paid delivered orders with no refund collected.
D130	To record a downward adjustment to prior-year prepaid/advanced undelivered orders with no refund collected.
D134	To record the delivery of goods and services ordered in a prior year and accrue a liability. Expended authority is less than the original obligation and the authority is not expired.

U.S. Government Standard General Ledger
Account Transaction Listing

TRANSACTION CODE	TRANSACTION DESCRIPTION
D136	To record the amount of unfunded indefinite contract authority that is withdrawn due to recoveries of prior-year obligations.
D138	To record the amount of indefinite borrowing authority that is withdrawn due to recoveries of prior-year obligations.
D140	To record an upward adjustment to prior-year unpaid delivered orders for the change in allocation of budgetary resources between certain trust fund and agency general fund Treasury Appropriation Fund Symbol (TAFS).
D141	To record a downward adjustment to prior-year unpaid delivered orders pertaining to cancellations of authority in an invested Treasury Appropriation Fund Symbol (TAFS).
D142	To record a downward adjustment to prior-year unpaid delivered orders for the change in allocation of budgetary resources between certain trust fund and agency general fund Treasury Appropriation Fund Symbol (TAFS).
D144	To record an upward adjustment to prior-year balances in budgetary receivable USSGL account 4225 "Appropriation Trust Fund Expenditure Transfers - Receivable" for the change in allocation of budgetary resources between certain trust fund and agency general fund Treasury Appropriation Fund Symbol (TAFS).
D145	To record in the canceled appropriation the removal of the canceled payable upon receipt of a valid bill. The budgetary entry reduces the balance of authority that remained upon cancellation.
D146	To record an accrual of downward reestimate for loan subsidies in the program fund.
D147	To adjust the loan guarantee liability and direct loan allowance for downward reestimate of subsidy expense in the financing account.
D148	To accrue the transfer-out of a downward reestimate to a General Fund receipt account.
D302	To record appropriations used for a prior period that was a result of a change in accounting principle.
D304	To record appropriations used for a prior period that was a result of a correction of an error.
D306	To record a prior-period adjustment that reduces the value of a prior-year asset.
D308	To record a prior-period adjustment that reduces the value of a liability.
D310	To record a prior-period adjustment that increases the value of a prior-year asset.
D312	To record a prior-period adjustment that increases the value of a prior-year liability.
D402	To record an allowance for a reduction in exchange revenue due to noncredit losses such as returns, allowances, and price redeterminations from non-Federal sources when realization is not probable (less likely than not).
D404	To record the estimated allowance for bad debts related to non-credit-reform receivables.

U.S. Government Standard General Ledger
Account Transaction Listing

TRANSACTION CODE	TRANSACTION DESCRIPTION
D406	To record the writeoff of penalties, fines, and administrative fees receivable.
D407	To record the writeoff of administrative fees receivable.
D408	To record the writeoff of accounts receivable.
D410	To record the writeoff of taxes receivable.
D412	To record the writeoff of loans receivable for loans made before fiscal 1992.
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 due to credit losses with related costs incurred and collected for others in a General Fund receipt account.
D422	To record the reduction of custodial liability by the amount of estimated uncollectible exchange revenue with virtually no costs collected for others in a General Fund receipt account.
D424	To record in a General Fund receipt account, the accrued estimated uncollectible nonexchange revenue and exchange revenue with virtually no cost reported on the Statement of Custodial Activity or on the custodial foonote.
D426	To record an adjustment to loans receivable based on acquired collateral property.
D428	To record an adjustment for actual loss of inventory.
D430	To record an adjustment for actual loss of forfeited property.
D432	To record an adjustment for actual loss of commodities.
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 nonfiduciary deposit funds and clearing accounts to appropriate funds. This includes return of escrow amounts and erroneous receipts and disbursing escrow monies to pay bills, taxes, and insurance.
D508	To record the reclassification of expended balances held back from contractors from accounts payable.

U.S. Government Standard General Ledger
Account Transaction Listing

TRANSACTION CODE	TRANSACTION DESCRIPTION
D510	To record the transfer of construction-in-progress to capitalized assets or expenses.
D512	To record the realization that contractor-developed software-in-development is in production.
D514	To record the reclassification of expenses to "in-process type" asset accounts.
D516	To record the raw materials used to produce goods.
D518	To record the revaluation of foreclosed property.
D520	To record completed inventory items.
D522	To record the reclassification of inventory held for sale that meets management's criteria for future sale.
D523	To record the reclassification of damaged, irreparable inventory held for sale.
D524	To record damaged inventory items that need repair.
D526	To record the turn-in of a broken part from operating materials and supplies held for repair.
D528	To record the revaluation of a turned-in broken part from operating materials and supplies held for repair based on estimated repair costs.
D530	To record a repaired broken part that has been returned to stock as a serviceable item.
D532	To record prior-period adjustments for transitions to the allowance method for estimated repair costs not previously recorded.
D534	To record damaged inventory, using the direct method, items that need repair.
D536	To record prior-year adjustments for transitions to the direct method for estimated repair costs not previously recorded.
D538	To record issuance of a new motor vehicle to the customer. The cost of goods sold represents the cost of the new vehicle. Upon sale, adjust inventory allowance to reduce the previously unrealized holding gains/losses.
D540	To record a gain when inventory is revalued at the end of the period, using the latest acquisition method.
D542	To record the classification of operating materials and supplies held for use that were damaged and cannot be consumed in operations. This entry also applies to excess or obsolete operating materials and supplies when the net realizable value is less than the book value.
D544	To record the reclassification of operating materials and supplies that meet management's criteria for future use.
D546	To reclassify excess or reserved assets to assets held for use.

U.S. Government Standard General Ledger
Account Transaction Listing

TRANSACTION CODE	TRANSACTION DESCRIPTION
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.
D573	To record a loss and its budgetary impact from the revaluation of foreign currency at the end of an accounting period.
D574	To record a gain from the revaluation of foreign currency at the end of an accounting period.
D575	To record a gain and its budgetary impact from the revaluation of foreign currency at the end of an accounting period.
D576	To record a loss resulting from the revaluation of foreign currency in the Foreign Currency Account Symbol (X7000 series) at the end of an accounting period.
D578	To record a gain resulting from the revaluation of foreign currency in the Foreign Currency Account Symbol (X7000 series) at the end of an accounting period.
D580	To record the interest accruals on loan guarantee liabilities and the present value of loans.

U.S. Government Standard General Ledger
Account Transaction Listing

TRANSACTION CODE	TRANSACTION DESCRIPTION
D582	To record the reclassification of a reduction of an expense from unfunded to funded due to collection of a refund receivable.
D584	To reclassify the offset from the revenue accrued to the revenue collected for others that is reported on the Statement of Custodial Activity or on the custodial footnote.
D585	To reclassify the offset from the revenue or other financing sources accrued to revenue or other financing sources collected for others that is not reported on the Statement of Custodial Activity or on the custodial footnote.
D586	To reclassify tax revenue from accrued to collected.
D588	To record the reclassification of seized monetary instruments from undeposited (recorded in USSGL account 1531) to deposited.
D589	To record the adjustment of a U.S. Treasury Zero Coupon Bond in a special or non-revolving trust fund based on the current market value determined monthly by Treasury.
D590	To record the adjustment of a U.S. Treasury Zero Coupon Bond issued by the Bureau of the Public Debt in a trust revolving fund, based on the current market value determined monthly by Treasury.
E102	To record the accrued payroll at the end of the accounting period for unpaid estimated costs incurred. This includes funded expenses such as payroll and grantee expenses.
E104	To record the accrued benefit at the end of the accounting period for unpaid estimated costs incurred. This entry is recorded by the employer agency.
E106	To record the accrued benefits at the end of the accounting period for unpaid estimated costs incurred. This entry is recorded by the benefit administering agency.
E108	To record the accrued liabilities other than payroll and benefits at the end of the accounting period for unpaid estimated costs incurred.
E109	To record the actual repair costs to inventory, using the allowance method, that were lower than previously estimated.
E110	To record an adjustment for under-applied overhead deemed immaterial.
E112	To record an adjustment for over-applied overhead deemed immaterial.
E113	To record the amortization of the discount on a U.S. Treasury Zero Coupon Bond in a special or non-revolving trust fund.
E114	To record adjustments for under-applied overhead and to prorate the difference between the actual and applied, if the amount is material.
E116	To record adjustments for over-applied overhead and to prorate the difference between the actual and applied, if the amount is material.

U.S. Government Standard General Ledger
Account Transaction Listing

TRANSACTION CODE	TRANSACTION DESCRIPTION
E117	To record the amortization of the discount on Federal and non-Federal securities that does not affect budgetary resources.
E118	To record amortization of subsidy for direct loans.
E119	To record the amortization of the discount on a U.S. Treasury Zero Coupon Bond issued by the Bureau of the Public Debt in a trust revolving fund.
E120	To record depreciation, amortization, and depletion expense on assets other than investments.
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.
E509	To record the transfer-out of nonbudgetary fund balances to other Federal entities without reimbursements.

U.S. Government Standard General Ledger
Account Transaction Listing

TRANSACTION CODE	TRANSACTION DESCRIPTION
E510	To record the transfer-out of inventory items and general property, plant, and equipment to other Federal entities without reimbursement.
E512	To record the transfer-out of investments to other Federal entities without reimbursement.
E514	To record the transfer-out of accounts payable to other Federal entities without reimbursement.
E516	To record a capital transfer receivable in the miscellaneous receipt account.
E602	To record inventory or operating materials and supplies acquired through exchange of nonmonetary assets.
E604	To record the transfer-in of nonbudgetary or non-Federal accounts receivable from others without reimbursement.
E606	To record the transfer-in of inventory items and general property, plant, and equipment from others without reimbursement.
E608	To record the transfer-in of investments from others without reimbursement.
E610	To record the transfer-in of accounts payable from others without reimbursement.
F104	To record, 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.

U.S. Government Standard General Ledger
Account Transaction Listing

TRANSACTION CODE	TRANSACTION DESCRIPTION
F118	To record adjustments for reductions to resources in excess of those anticipated.
F120	To record the cancellation of expired authority and withdraw funds via FMS 2108: Yearend Closing Statement (no warrant).
F121	To record the amount of unobligated appropriated receipts in a trust or special fund expenditure account that is canceled and returned to the originating invested trust of special fund from which the amount was originally derived. The amounts are to be returned via SF 1151: Non expenditure Transfer Authorization.
F122	To record the cancellation of authority not previously expired and to withdraw funds.
F123	To record the amount of unobligated appropriated receipts in a trust or special fund expenditure account represented as a receivable from or payable in an invested trust of special fund that is canceled. There is no movement of fund balance.
F124	To record the closing of General Fund receipt accounts associated with fund balance at yearend.
F125	To record the closing of General Fund receipt accounts associated with USSGL account 7500 at yearend.
F126	To record an adjustment to authority temporarily unavailable for Treasury Appropriation Fund Symbols that do not have a Schedule N (Schedule on Unavailable Collections) in the President's Budget and do not report authority precluded from obligation on the Program and Financing Schedule (P&F).
F128	To record the cancellation of a valid obligation and account payable in the "canceling appropriation."
F130	To reinstate the valid account payable in the canceled appropriation for financial statement presentation.
F132	To record the reduction of receipt and appropriation balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as preclosing when the total amount of current-year receipts is greater than the amount needed to cover current-year obligations.
F134	To record the reduction of offsetting collections balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as preclosing when the total amount of current-year collections is greater than the amount needed to cover current-year obligations.
F136	To record the market value adjustment between the amortized cost and the current market value at yearend when the Treasury note is available for sale.
F138	To record the market value adjustment between the amortized cost and the current market value at yearend when a Treasury note is classified as a trading security.
F144	To record the cancellation of a receivable for reimbursable activity.
F146	To record the cancellation of expired balances in the expenditure account and return amounts to the associated unavailable receipt account. A Treasury warrant is required.
F301	To reclassify the balance of partially canceled authority to memorandum accounts.

U.S. Government Standard General Ledger
Account Transaction Listing

TRANSACTION CODE	TRANSACTION DESCRIPTION
F302	To record the consolidation of actual net-funded resources and reductions for withdrawn funds.
F304	To record the closing of fiscal-year contract authority.
F306	To record the closing of fiscal-year borrowing authority.
F308	To record the closing of unobligated balances in programs subject to apportionment to unapportioned authority for unexpired multi-year and no-year funds.
F310	To record the closing of unobligated balances in programs exempt from apportionment to unapportioned authority for unexpired multi-year and no-year funds.
F312	To record the closing of unobligated balances to expiring authority.
F314	To record the closing of paid delivered orders to total actual resources.
F316	To record the closing of authority other than offsetting collections made available from balances previously precluded from obligation to authority temporarily precluded from obligation.
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.

U.S. Government Standard General Ledger
Account Transaction Listing

TRANSACTION CODE	TRANSACTION DESCRIPTION
F340	To record the closing of losses and miscellaneous items into cumulative results of operations.
F342	To record closing of fiscal-year activity to unexpended appropriations.
F344	To record the closing of used authority of guaranteed loan level upon completion of guaranteed loan programs.
F346	To record the closing of apportioned authority of guaranteed loan level into unused authority.
F348	To record the closing of guaranteed loans new disbursements by lenders into the cumulative disbursements.
F350	To record the closing of guaranteed loans new collections by lenders into the cumulative disbursements.
F352	To record the closing of all unused guaranteed loan authority no longer available for use.
F354	To record the reduction of receipt and appropriation balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as post-closing when the total amount of current-year receipts is not enough to cover current-year obligations.
F356	To record the reduction of offsetting collections balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as post-closing when the total amount of current-year collections is not enough to cover current-year obligations.
F358	To record the closing of special and trust fund refunds and recoveries temporarily unavailable into receipts and appropriations temporarily precluded from obligation.
F359	To record the closing of special and trust fund refunds and recoveries temporarily unavailable into receipts unavailable for obligation upon collection.
F360	To reclassify a temporary reduction/cancellation at yearend.
F362	To reclassify a reduction in an allocation special or trust Treasury Appropriation Fund Symbol (TAFS), designated by Treasury as available for investment where the parent is invested.
F364	To reclassify a reduction recorded in an invested parent special or trust Treasury Appropriation Fund Symbol (TAFS), designated by Treasury as available for investment.
F366	To reclassify a reduction recorded in an agency special or trust expenditure Treasury Appropriation Fund Symbol (TAFS), where the corresponding TAFS is invested.
F368	To reclassify a reduction recorded in an specific invested Treasury Appropriation Fund Symbol (TAFS).
F369	To reclassify cancellations of appropriated amounts receivable from invested trust or special funds into the appropriate USSGL account.
F370	To record the closing of memorandum accounts for purchases.
F372	To record the closing of transferred expired authority to appropriation trust fund expenditure transfers-receivable.

U.S. Government Standard General Ledger
Account Transaction Listing

TRANSACTION CODE	TRANSACTION DESCRIPTION
F374	To record the closing of USSGL account 4081 back to the original budgetary resource receivable.
F376	To record the closing of USSGL account 4082 back to the original budgetary resource receivable.
F378	To record the closing of USSGL account 4083 back to the original budgetary resource receivable.
F380	To record the closing of USSGL account 4230 back to the original budgetary resource receivable.
F382	To record the closing of USSGL account 4231 back to the original budgetary resource receivable.
F384	To record the closing of USSGL account 4232 back to the original budgetary resource receivable.
F386	To record the closing of USSGL account 4233 back to the original budgetary resource receivable.
F388	To record the closing of USSGL account 4234 back to the original budgetary resource receivable.
F390	To record the closing of canceled authority for partial cancellations.
G102	To record guaranteed loan level submitted on the SF 132: Apportionment and Reapportionment Schedule, for the Office of Management and Budget approval.
G104	To record initial receipt of the guaranteed loan level as shown on an approved apportionment schedule, SF 132: Apportionment and Reapportionment Schedule.
G106	To record the binding contracts entered into by private lenders.
G108	To record the disbursement of a loan.
G110	To record the repayment of principal from borrowers.
G120	To record activity for current-year purchases of property, plant, and equipment.
G122	To record activity for current-year purchases of inventory and related property.
G124	To record activity for current-year purchases of other assets not recorded as Property, Plant and Equipment (USSGL TC-G120), or Inventory and Related Property (USSGL TC-G122).
H100	To record equity contributions to increase fiduciary net assets.
H200	To record equity withdrawals or distributions of fiduciary net assets.
H300	To record the closing of fiduciary outflows and miscellaneous items into fiduciary net assets.
H301	To record the closing of fiduciary inflows and miscellaneous items into fiduciary net assets.
H310	To close equity contributions to fiduciary net assets.

U.S. Government Standard General Ledger
Account Transaction Listing

TRANSACTION CODE	TRANSACTION DESCRIPTION
H312	To close equity withdrawals or disbursements to fiduciary net assets.

U.S. Government Standard General Ledger
Account Transactions

A100 - A399 FUNDING - Budgetary Resources Other Than Collections

A102 To record an anticipated appropriation.
Comment: For receipt of appropriation, see USSGL TC-A104.

Budgetary Entry
Debit 4120 Appropriations Anticipated - Indefinite
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
None

A104 To record the enactment of appropriations.
Comment: If appropriations were anticipated, credit USSGL account 4120. For anticipated appropriations, see USSGL TC-A102. Use USSGL account 4620 for appropriations exempt from apportionment. This transaction is not recorded by special or non-revolving trust funds unless amounts are appropriated from the General Fund of the Treasury via Treasury Appropriation Warrant.

Budgetary Entry
Debit 4111 Debt Liquidation Appropriations
Debit 4112 Liquidation of Deficiency - Appropriations
Debit 4115 Loan Subsidy Appropriation
Debit 4117 Loan Administrative Expense Appropriation
Debit 4118 Reestimated Loan Subsidy Appropriation
Debit 4119 Other Appropriations Realized
Credit 4120 Appropriations Anticipated - Indefinite
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 3101 Unexpended Appropriations - Appropriations Received

U.S. Government Standard General Ledger
Account Transactions

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 Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations.
Reference: USSGL implementation guidance; Temporary Reduction

Budgetary Entry
Debit 4384 Temporary Reduction/Cancellation Returned by Appropriation
Credit 4394 Receipts Unavailable for Obligation Upon Collection
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
None

A110 To record in the gaining fund 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

U.S. Government Standard General Ledger
Account Transactions

A112 To record in the losing fund reappropriation of authority from the expired losing fund to an unexpired gaining fund.
Comment: See USSGL TC-A110 for gaining funds. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series.
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 expenditure transfer from a trust fund to a general fund.
Comment: In exceptional cases, this transaction may be recorded for an anticipated expenditure transfer to a trust fund account, for example, where the recipient account is a Limitation on Administrative Expenses trust fund.
Reference: USSGL implementation guidance; Transactions for SF 133 Appropriated Trust Fund Expenditure Transfers

Budgetary Entry
Debit 4215 Anticipated Appropriation Trust Fund Expenditure Transfers
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
None

A116 To record budgetary authority apportioned by the Office of Management and Budget and available for allotment.

Budgetary Entry
Debit 4450 Unapportioned Authority
Credit 4510 Apportionments

Proprietary Entry
None

A118 To record anticipated resources apportioned but not available for use until they are realized for anticipated resources in programs subject to apportionment.
Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide

Budgetary Entry
Debit 4450 Unapportioned Authority
Credit 4590 Apportionments - Anticipated Resources - Programs Subject to Apportionment

Proprietary Entry
None

U.S. Government Standard General Ledger
Account Transactions

A119 To record anticipated resources in programs exempt from apportionment.
Comment: USSGL account 4690 is used as a funds control mechanism.

Budgetary Entry
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4690 Anticipated Resources - Programs Exempt From Apportionment

Proprietary Entry
None

A120 To record the allotment of authority.

Budgetary Entry
Debit 4510 Apportionments
Credit 4610 Allotments - Realized Resources

Proprietary Entry
None

A122 To record the realization of previously anticipated and apportioned authority for programs subject to apportionment.
Comment: USSGL transactions that reference this transaction: A186, A212, A706, A708, B126, C106, C109, C114, C116, C124, C130, C132, C136, C148, C152, C154, C182, C412, C416, C602, C606, C612, C614, C616, C618, C626, C640, C650, D108, D110, and D134. USSGL transactions that reference a reversal of this transaction: A712, C604, C608, and C620.
Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide

Budgetary Entry
Debit 4590 Apportionments - Anticipated Resources - Programs Subject to Apportionment
Credit 4510 Apportionments
Credit 4610 Allotments - Realized Resources

Proprietary Entry
None

A123 To record the realization of previously anticipated authority for programs exempt from apportionment.
Comment: USSGL transactions that reference this transaction: A186, A706, A708, B126, C106, C109, C116, C124, C130, C132, C136, C148, C152, C154, C182, C412, C416, C602, C606, C612, C614, C616, C618, C626, C640, C650, D108, D110, and D134. USSGL transactions that reference a reversal for this transaction: A712, C604, C608, and C620.
Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide

Budgetary Entry
Debit 4690 Anticipated Resources - Programs Exempt From Apportionment
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
None

U.S. Government Standard General Ledger
Account Transactions

A125 To record a reduction in authority for advance funding made available in the previous year.
Reference: USSGL Implementation guidance; USSGL Advance Funding Scenario

Budgetary Entry
Debit 4450 Unapportioned Authority
Credit 4119 Other Appropriations Realized

Proprietary Entry
None

A126 To record amounts specifically withheld from apportionment by the Office of Management and Budget (OMB).
Comment: Reverse this transaction when authority is released.

Budgetary Entry
Debit 4450 Unapportioned Authority
Credit 4430 Unapportioned Authority - OMB Deferral

Proprietary Entry
None

A127 To record budget authority (that is appropriated receipts) temporarily precluded from obligation.
Comment: The balance in USSGL accounts 4397 and 4398 should be reflected as part of the end-of-year balance on Schedule N: Schedule on Unavailable Collections of the Budget of the United States Government. Trust and special funds whose authority is limited to the current year obligations will record this transaction at yearend as a preclosing adjusting entry.
Reference: USSGL implementation guidance; Authority Temporarily Precluded From Obligation

Budgetary Entry
Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4397 Receipts and Appropriations Temporarily Precluded From Obligation

Proprietary Entry
None

A128 To record authority temporarily unavailable pursuant to public law.
Comment: Reverse this transaction if authority becomes available. Refer to F126 for related preclosing entry.

Budgetary Entry
Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4395 Authority Unavailable for Obligation Pursuant to Public Law - Temporary

Proprietary Entry
None

U.S. Government Standard General Ledger
Account Transactions

A129 To record spending authority from offsetting collections temporarily precluded from obligation.
Comment: The balance in USSGL accounts 4397 and 4398 should be reflected as part of the end-of-year balance on Schedule N: Schedule on Unavailable Collections of the Budget of the United States Government. Trust and special funds whose authority is limited to the current year obligations will record this transaction at yearend as a preclosing adjusting entry.
Reference: USSGL implementation guidance; Authority Temporarily Precluded From Obligation

Budgetary Entry
Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4398 Offsetting Collections Temporarily Precluded From Obligation

Proprietary Entry
None

A130 To record authority, in a trust or special fund Treasury Appropriation Fund Symbol, temporarily unavailable as a result of a refund collected or recovery of a prior-year obligation that is unavailable for obligation and is to be reclassified as "Receipts Unavailable for Obligation Upon Collection" at yearend.
Comment: See USSGL TC-A139 for trust or special fund refunds or recoveries that are to be reclassified as "Receipts and Appropriations Temporarily Precluded From Obligation" at yearend.
Reference: USSGL implementation guidance; Trust or Special Fund Guidance on Refunds of Prior-Year Obligations

Budgetary Entry
Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4396 Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts Unavailable for Obligation Upon Collection

Proprietary Entry
None

U.S. Government Standard General Ledger
Account Transactions

A131 To record a permanent reduction of borrowing or contract authority.
Comment: Refer to Office of Management and Budget Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations. With USSGL account 4392, use Authority_Type attribute "B" to record reductions of borrowing authority or Authority_Type attribute "C" to record reductions to contract authority. There is no effect on USSGL account 1010, Fund Balance With Treasury, when borrowing authority or contract authority is reduced.
Reference: USSGL implementation guidance; Permanent Reductions

Budgetary Entry
Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4392 Permanent Reduction - New Budget Authority
Credit 4393 Permanent Reduction - Prior-Year Balances

Proprietary Entry
None

A132 To record a permanent reduction of unexpended appropriations.
Comment: Credit USSGL account 2990 if fund withdrawal does not occur simultaneously. Refer to Office of Management and Budget Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series.
Reference: USSGL implementation guidance; Permanent Reductions

Budgetary Entry
Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4392 Permanent Reduction - New Budget Authority
Credit 4393 Permanent Reduction - Prior-Year Balances

Proprietary Entry
Debit 3106 Unexpended Appropriations - Adjustments
Credit 1010 Fund Balance With Treasury
Credit 2990 Other Liabilities Without Related Budgetary Obligations

U.S. Government Standard General Ledger
Account Transactions

A133 To record budget authority permanently reduced in a special or trust expenditure Treasury Appropriation Fund Symbol funded by a special or trust unavailable receipt account.
Comment: Refer to Office of Management and Budget Circular A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations. Note: To return fund balance to the related special and trust unavailable receipt account, also post USSGL TC-A185.
Reference: USSGL implementation guidance; Permanent Reductions - Unavailable Receipt Accounts

Budgetary Entry
Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4392 Permanent Reduction - New Budget Authority
Credit 4393 Permanent Reduction - Prior-Year Balances

Proprietary Entry
Debit 5745 Appropriated Earmarked Receipts Transferred Out
Credit 1010 Fund Balance With Treasury

A134 To record appropriated receipts permanently reduced and canceled by legislative action in special and trust Treasury Appropriation Fund Symbols.
Comment: Refer to Office of Management and Budget (OMB) Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations. This transaction applies to a permanent reduction and cancellation. Fund balance must be returned to a miscellaneous receipt account designated by OMB on an SF 1151, Nonexpenditure Transfer, coded as a capital transfer. Credit USSGL account 2990 if withdrawal of funds does not occur simultaneously.
Reference: USSGL implementation guidance; Permanent Reductions - Unavailable Receipt Accounts

Budgetary Entry
Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4392 Permanent Reduction - New Budget Authority
Credit 4393 Permanent Reduction - Prior-Year Balances

Proprietary Entry
Debit 5765 Nonexpenditure Financing Sources - Transfers-Out - Other
Credit 1010 Fund Balance With Treasury
Credit 2990 Other Liabilities Without Related Budgetary Obligations

U.S. Government Standard General Ledger
Account Transactions

A135 To record budget authority temporarily reduced by legislative action. This transaction may be used in special and trust Treasury Appropriation Fund Symbols that are designated by Treasury as available for investment, or in revolving funds, or for reductions of spending authority from offsetting collections if deemed appropriate by the Office of Management and Budget (OMB) and/or specific legislative action.
Comment: When reducing spending authority from offsetting collections, include Authority_Type attribute "S" to ensure proper flow OMB Schedule P. Refer to OMB Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations.
Reference: USSGL implementation guidance; Temporary Reductions

Budgetary Entry
Debit 4450 Unapportioned Authority
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4382 Temporary Reduction - New Budget Authority
Credit 4383 Temporary Reduction - Prior-Year Balances

Proprietary Entry
None

A136 To record rescission and withdrawal of funds for balances previously recorded as pending rescission.
Comment: Credit USSGL account 2990 if fund withdrawal does not occur simultaneously. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series.

Budgetary Entry
Debit 4420 Unapportioned Authority - Pending Rescission
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4392 Permanent Reduction - New Budget Authority
Credit 4393 Permanent Reduction - Prior-Year Balances

Proprietary Entry
Debit 3106 Unexpended Appropriations - Adjustments
Credit 1010 Fund Balance With Treasury
Credit 2990 Other Liabilities Without Related Budgetary Obligations

A137 To record unobligated balances withheld from availability pending congressional action or Presidential rescission proposal.
Comment: Reverse this transaction when there is a release of authority previously unavailable pending rescissions.

Budgetary Entry
Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4420 Unapportioned Authority - Pending Rescission

Proprietary Entry
None

U.S. Government Standard General Ledger
Account Transactions

A138 To record estimated recoveries of prior-year obligations.

Budgetary Entry
Debit 4310 Anticipated Recoveries of Prior-Year Obligations
Credit 4450 Unapportioned Authority
Credit 4630 Funds Not Available for Commitment/Obligation

Proprietary Entry
None

A139 To record authority, in a trust or special fund Treasury Appropriation Fund Symbol, temporarily unavailable as a result of a refund collected or recovery of a prior-year obligation that is unavailable for obligation and is to be reclassified as "Receipts and Appropriations Temporarily Precluded From Obligation" at yearend.
Comment: See USSGL TC-A130 for trust or special fund refunds or recoveries that are to be reclassified as "Receipts Unavailable for Obligation Upon Collection" at yearend.
Reference: USSGL implementation guidance; Trust or Special Fund Guidance on Refunds of Prior-Year Obligations

Budgetary Entry
Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4399 Special and Trust Fund Refunds and Recoveries Temp. Unavailable - Receipts and Appropriations Temp. Precluded From Obligation

Proprietary Entry
None

A140 To record anticipated collections other than refunds.
Comment: Also post USSGL TC-A118.
Reference: USSGL implementation guidance; Credit Reform Case Study

Budgetary Entry
Debit 4060 Anticipated Collections From Non-Federal Sources
Debit 4070 Anticipated Collections From Federal Sources
Credit 4450 Unapportioned Authority
Credit 4630 Funds Not Available for Commitment/Obligation

Proprietary Entry
None

U.S. Government Standard General Ledger
Account Transactions

A142 To record anticipated nonexpenditure payments to Treasury.
Comment: See USSGL TC-A143 to record anticipated capital transfers with a proprietary contingent liability.
Reference: None

Budgetary Entry
Debit 4450 Unapportioned Authority
Credit 4047 Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority
Credit 4048 Anticipated Transfers to the General Fund of the Treasury - Prior-Year Balances

Proprietary Entry
None

A143 To record the anticipation of a capital transfer to repay a portion of a capital investment, or return excess liquidating account funds to Treasury.
Comment: See USSGL TC-A142 to record anticipated nonexpenditure payments (including capital transfers) without a proprietary transaction. 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

Budgetary Entry
Debit 4450 Unapportioned Authority
Credit 4047 Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority
Credit 4048 Anticipated Transfers to the General Fund of the Treasury - Prior-Year Balances

Proprietary Entry
Debit 5766 Nonexpenditure Financing Sources - Transfers-Out - Capital Transfers
Credit 2970 Liability for Capital Transfers to the General Fund of the Treasury

A146 To record subsidy disbursed by the program fund not previously accrued.
Comment: Applicable to both direct and guaranteed loans. If funded by a direct appropriation, also post USSGL TC-B134.
Reference: USSGL implementation guidance; Credit Reform Case Study

Budgetary Entry
Debit 4801 Undelivered Orders - Obligations, Unpaid
Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry
Debit 6100 Operating Expenses/Program Costs
Credit 1010 Fund Balance With Treasury

U.S. Government Standard General Ledger
Account Transactions

A148 To record decreases to indefinite borrowing authority.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"; Credit Reform Case Study

Budgetary Entry
Debit 4450 Unapportioned Authority
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4143 Current-Year Decreases to Indefinite Borrowing Authority

Proprietary Entry
None

A152 To record indefinite or definite borrowing authority.
Comment: To cover reductions of indefinite borrowing authority, see USSGL TC-A148.
Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide

Budgetary Entry
Debit 4141 Current-Year Borrowing Authority Realized
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
None

A154 To record the realization of borrowing authority that was previously estimated.
Comment: When borrowing authority is estimated, the actual borrowing authority is realized based on the amount obligated. Also post USSGL TC-B306.
Reference: USSGL implementation guidance; Borrowing Authority Case Studies

Budgetary Entry
Debit 4141 Current-Year Borrowing Authority Realized
Credit 4042 Estimated Indefinite Borrowing Authority

Proprietary Entry
None

U.S. Government Standard General Ledger
Account Transactions

A155 To record an appropriation to liquidate obligations initially incurred against the authority to borrow when the borrowing authority was not exercised.
Comment: The transaction is based on an appropriation or authorizing language that allows the agency to have this type of activity.
Reference: USSGL implementation guidance; Borrowing Authority Case Studies

Budgetary Entry
Debit 4119 Other Appropriations Realized
Credit 4140 Substitution of Borrowing Authority

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 3101 Unexpended Appropriations - Appropriations Received

A156 To record the drawing of cash to fund borrowing authority from the Bureau of the Public Debt or the Federal Financing Bank.
Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide

Budgetary Entry
Debit 4148 Resources Realized From Borrowing Authority
Credit 4145 Borrowing Authority Converted to Cash

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 2510 Principal Payable to the Bureau of the Public Debt
Credit 2520 Principal Payable to the Federal Financing Bank

A158 To record actual reductions to borrowing authority previously anticipated.
Comment: See USSGL TC-A164 for anticipated reductions to borrowing authority.
Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide

Budgetary Entry
Debit 4044 Anticipated Reductions to Borrowing Authority
Credit 4143 Current-Year Decreases to Indefinite Borrowing Authority

Proprietary Entry
None

U.S. Government Standard General Ledger
Account Transactions

A159 To record the amount of borrowing authority that was substituted with offsetting collections when the borrowing was not exercised.
Comment: The transaction is based on an appropriation or authorizing language that allows such activity and is used in conjunction with USSGL TC-C110.
Reference: USSGL implementation guidance; Borrowing Authority Case Studies

Budgetary Entry
Debit 4044 Anticipated Reductions to Borrowing Authority
Credit 4140 Substitution of Borrowing Authority

Proprietary Entry
None

A162 To record an estimate of indefinite borrowing authority to cover obligations for the current year.
Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide

Budgetary Entry
Debit 4042 Estimated Indefinite Borrowing Authority
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
None

A164 To record anticipated reductions to borrowing authority.
Comment: The borrowing authority was previously recorded as unapportioned.
Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide

Budgetary Entry
Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4044 Anticipated Reductions to Borrowing Authority

Proprietary Entry
None

A166 To record definite and indefinite contract authority based on legislation.
Reference: USSGL implementation guidance; Contract Authority Case Studies

Budgetary Entry
Debit 4131 Current-Year Contract Authority Realized
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
None

U.S. Government Standard General Ledger
Account Transactions

A168 To record the realization of contract authority that was previously anticipated.
Comment: When contract authority is estimated, the actual contract authority is realized based on the amount obligated. Also post USSGL TC-B306.
Reference: USSGL implementation guidance; Contract Authority Case Studies

Budgetary Entry
Debit 4131 Current-Year Contract Authority Realized
Credit 4032 Estimated Indefinite Contract Authority

Proprietary Entry
None

A169 To record the portion of an appropriation to liquidate obligations incurred against contract authority that is no longer required.
Comment: The transaction is based on an appropriation or authorizing language that allows the agency to have this type of activity. This is the portion of funded contract authority that is withdrawn. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series.
Reference: USSGL implementation guidance; Contract Authority Case Studies

Budgetary Entry
Debit 4135 Contract Authority Liquidated
Credit 4130 Appropriation To Liquidate Contract Authority Withdrawn

Proprietary Entry
Debit 3106 Unexpended Appropriations - Adjustments
Credit 1010 Fund Balance With Treasury

A170 To record the warrant liquidating contract authority.
Reference: USSGL implementation guidance; Contract Authority Liquidated by Appropriation From the General Fund

Budgetary Entry
Debit 4138 Appropriation To Liquidate Contract Authority
Credit 4135 Contract Authority Liquidated

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 3101 Unexpended Appropriations - Appropriations Received

U.S. Government Standard General Ledger
Account Transactions

A171 To record an appropriation to liquidate contract authority that is supported by a nonexpenditure transfer of funds from a Treasury-Managed Trust Fund Treasury Appropriation Fund Symbol.
Reference: USSGL implementation guidance; Trust Fund Accounting Guide: Appropriations To Liquidate Contract Authority - Funded by Nonexpenditure Transfers

Budgetary Entry
Debit 4138 Appropriation To Liquidate Contract Authority
Credit 4135 Contract Authority Liquidated

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 5755 Nonexpenditure Financing Sources - Transfers-In - Other

A172 To record anticipated actual reductions to contract authority.
Comment: If contract authority was not anticipated, see USSGL TC-A174.
Reference: USSGL implementation guidance; Contract Authority Case Studies

Budgetary Entry
Debit 4034 Anticipated Adjustments to Contract Authority
Credit 4133 Decreases to Indefinite Contract Authority

Proprietary Entry
None

A173 To record an appropriation to liquidate contract authority that is not yet supported by a nonexpenditure transfer of funds from a Treasury-Managed Trust Fund Treasury Appropriation Fund Symbol (TAFS).
Reference: USSGL implementation guidance; Trust Fund Accounting Guide: Appropriations To Liquidate Contract Authority - Funded by Nonexpenditure Transfers

Budgetary Entry
Debit 4126 Amounts Appropriated From Specific Invested TAFS - Receivable
Credit 4136 Contract Authority To Be Liquidated by Trust Funds

Proprietary Entry
Debit 1330 Receivable for Transfers of Currently Invested Balances
Credit 5755 Nonexpenditure Financing Sources - Transfers-In - Other

U.S. Government Standard General Ledger
Account Transactions

A174 To record an unanticipated actual decrease to indefinite contract authority.
Comment: For the reduction of unobligated balances for indefinite contract authority, record the yearend preclosing USSGL TC-F112.
Reference: USSGL implementation guidance; Contract Authority Case Studies

Budgetary Entry
Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4133 Decreases to Indefinite Contract Authority

Proprietary Entry
None

A175 To record a nonexpenditure transfer-in of funds from a Treasury-Managed Trust Fund Treasury Appropriation Fund Symbol (TAFS) that liquidates a previously established receivable for contract authority.
Comment: See USSGL TC-A173 for the appropriation to liquidate contract authority that is not yet supported by a nonexpenditure transfer of funds.
Reference: USSGL implementation guidance; Trust Fund Accounting Guide: Appropriations To Liquidate Contract Authority - Funded by Nonexpenditure Transfers

Budgetary Entry
Debit 4136 Contract Authority To Be Liquidated by Trust Funds
Debit 4138 Appropriation To Liquidate Contract Authority
Credit 4126 Amounts Appropriated From Specific Invested TAFS - Receivable
Credit 4135 Contract Authority Liquidated

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 1330 Receivable for Transfers of Currently Invested Balances

A176 To record the anticipated indefinite contract authority to cover anticipated obligations for the current year.
Reference: USSGL implementation guidance; Contract Authority Case Studies

Budgetary Entry
Debit 4032 Estimated Indefinite Contract Authority
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
None

U.S. Government Standard General Ledger
Account Transactions

A177 To record the transfer-in of contract authority from a parent account to a recipient account based upon an approved letter. The nonexpenditure transfer of funds has not yet been accomplished.
Reference: USSGL implementation guidance; Trust Fund Accounting Guide; Transfers of Contract Authority

Budgetary Entry
Debit 4137 Transfers of Contract Authority
Credit 4510 Apportionments
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
Debit 1330 Receivable for Transfers of Currently Invested Balances
Credit 5755 Nonexpenditure Financing Sources - Transfers-In - Other

A178 To record anticipated adjustments/decreases to contract authority.
Comment: Reverse this transaction to increase the anticipated adjustments/reductions to contract authority during the year.
Reference: USSGL implementation guidance; Contract Authority Case Studies

Budgetary Entry
Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4034 Anticipated Adjustments to Contract Authority

Proprietary Entry
None

A179 To record the transfer-out of contract authority from a parent account to a recipient account based upon an approved letter. The nonexpenditure transfer of funds has not yet been accomplished.
Reference: USSGL implementation guidance; Trust Fund Accounting Guide; Transfers of Contract Authority

Budgetary Entry
Debit 4510 Apportionments
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4137 Transfers of Contract Authority

Proprietary Entry
Debit 5765 Nonexpenditure Financing Sources - Transfers-Out - Other
Credit 2150 Payable for Transfers of Currently Invested Balances

U.S. Government Standard General Ledger
Account Transactions

A180 To record a nonexpenditure transfer-in from a parent account to a recipient account representing contract authority previously transferred.
Comment: Refer to USSGL TC-A177 for recording the contract authority previously transferred and establishing the receivable of funds.
Reference: USSGL implementation guidance; Trust Fund Accounting Guide; Transfers of Contract Authority

Budgetary Entry
Debit 4137 Transfers of Contract Authority
Credit 4170 Transfers - Current-Year Authority
Credit 4175 Allocation Transfers of Current-Year Authority for Noninvested Accounts

Proprietary Entry
Debit 2150 Payable for Transfers of Currently Invested Balances
Credit 1010 Fund Balance With Treasury

A181 To record a nonexpenditure transfer-out from a parent account to a recipient account representing contract authority previously transferred.
Comment: Refer to USSGL TC-A179 for recording the contract authority previously transferred and establishing the payable of funds.
Reference: USSGL implementation guidance; Trust Fund Accounting Guide; Transfers of Contract Authority

Budgetary Entry
Debit 4170 Transfers - Current-Year Authority
Debit 4175 Allocation Transfers of Current-Year Authority for Noninvested Accounts
Credit 4137 Transfers of Contract Authority

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 1330 Receivable for Transfers of Currently Invested Balances

A183 To record in the receipt account the amount of appropriated receipts from an agency's unavailable receipt account to an expenditure account.
Reference: USSGL implementation guidance; Unavailable Special Fund Receipt Account Transfers

Budgetary Entry
None

Proprietary Entry
Debit 5745 Appropriated Earmarked Receipts Transferred Out
Credit 1010 Fund Balance With Treasury

U.S. Government Standard General Ledger
Account Transactions

A184 To record the amount of appropriated receipts from an agency's unavailable receipt account to an expenditure account.
Reference: USSGL implementation guidance; Unavailable Special Fund Receipt Account Transfers

Budgetary Entry
Debit 4114 Appropriated Trust or Special Fund Receipts
Credit 4450 Unapportioned Authority

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 5740 Appropriated Earmarked Receipts Transferred In

A185 To record in a special or trust unavailable receipt Treasury Appropriation Fund Symbol (TAFS), an amount that was temporarily reduced in an associated special or trust expenditure TAFS. Or to record in a miscellaneous receipt account, an amount that was permanently reduced and cancelled in an associated special or trust expenditure TAFS.
Comment: Also post USSGL TC-A133 in the related special or trust expenditure TAFS.

Budgetary Entry
None

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 5740 Appropriated Earmarked Receipts Transferred In

A186 To record revenue to available non-revolving trust funds and special funds, in which the revenue is immediately available for obligation.
Comment: Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

Budgetary Entry
Debit 4114 Appropriated Trust or Special Fund Receipts
Credit 4120 Appropriations Anticipated - Indefinite
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 5200 Revenue From Services Provided
Credit 5310 Interest Revenue - Other
Credit 5311 Interest Revenue - Investments
Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds
Credit 5320 Penalties and Fines Revenue
Credit 5325 Administrative Fees Revenue
Credit 5400 Benefit Program Revenue
Credit 5600 Donated Revenue - Financial Resources
Credit 5800 Tax Revenue Collected - Not Otherwise Classified
Credit 5900 Other Revenue

U.S. Government Standard General Ledger
Account Transactions

A187 To record the liquidation of contract authority for collections against reimbursable customer orders that were substituted for contract authority and have now been earned.

Budgetary Entry
Debit 4132 Substitution of Contract Authority
Credit 4135 Contract Authority Liquidated

Proprietary Entry
None

A188 To record revenue to available non-revolving trust funds and special funds, in which the revenue is not immediately available for obligation upon collection. A credit to USSGL account 4394 acts as a contra-resource account. However, these receipts may be available for investment.
Comment: When receipts become available for obligation, see USSGL TC-A190.
Reference: USSGL implementation guidance; Receipts Not Available for Obligation Upon Collection

Budgetary Entry
Debit 4114 Appropriated Trust or Special Fund Receipts
Credit 4394 Receipts Unavailable for Obligation Upon Collection

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 5200 Revenue From Services Provided
Credit 5310 Interest Revenue - Other
Credit 5311 Interest Revenue - Investments
Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds
Credit 5320 Penalties and Fines Revenue
Credit 5325 Administrative Fees Revenue
Credit 5600 Donated Revenue - Financial Resources
Credit 5800 Tax Revenue Collected - Not Otherwise Classified
Credit 5801 Tax Revenue Collected - Individual
Credit 5802 Tax Revenue Collected - Corporate
Credit 5803 Tax Revenue Collected - Unemployment
Credit 5804 Tax Revenue Collected - Excise
Credit 5805 Tax Revenue Collected - Estate and Gift
Credit 5806 Tax Revenue Collected - Customs
Credit 5900 Other Revenue

U.S. Government Standard General Ledger
Account Transactions

A189 To record a temporary reduction of new budget authority and fund balance in a trust or special fund expenditure account that was funded by an unavailable receipt account.
Comment: Post an increase in fund balance in the associated unavailable receipt account. Unlike reductions in available special and trust funds, there is no automatic appropriation of this authority in the following year. Treasury processes a warrant reducing fund balance in the expenditure account and increasing fund balance in the associated unavailable receipt account. Also post USSGL TC-A185 in the unavailable special or trust fund expenditure account.

Budgetary Entry
Debit 4450 Unapportioned Authority
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4387 Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority
Credit 4388 Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances

Proprietary Entry
Debit 5745 Appropriated Earmarked Receipts Transferred Out
Credit 1010 Fund Balance With Treasury

A190 To record receipts in available trust funds and special funds that become available for obligation after not being available for obligation when originally collected. A debit to USSGL account 4394 provides new budget authority.
Comment: When receipts are originally collected, see USSGL TC-A188.
Reference: USSGL implementation guidance; Receipts Not Available for Obligation Upon Collection

Budgetary Entry
Debit 4394 Receipts Unavailable for Obligation Upon Collection
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
None

A192 To record authority made available from receipt or appropriation balances previously precluded from obligation.
Comment: This transaction is recorded upon legislation making the authority available, or in conjunction with obligations incurred when current-year receipts are not enough to cover current-year obligations. See USSGL TC-A127 for the original entry that precluded the obligation.
Reference: USSGL implementation guidance; Authority Temporarily Precluded From Obligation

Budgetary Entry
Debit 4157 Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
None

U.S. Government Standard General Ledger
Account Transactions

A194 To record authority made available from offsetting collection balances previously precluded from obligation.
Comment: This transaction is recorded upon legislation making the authority available, or in conjunction with obligations incurred when current-year receipts are not enough to cover current-year obligations. See USSGL TC-A129 for the original entry that precluded the obligation.
Reference: USSGL implementation guidance; Authority Temporarily Precluded From Obligation

Budgetary Entry
Debit 4158 Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
None

A195 To record the collection of revenue for non-revolving trust and special funds that were previously accrued.
Comment: See USSGL TC-C422 for accrual entry and USSGL TC-A186 if not accrued.

Budgetary Entry
Debit 4114 Appropriated Trust or Special Fund Receipts
Credit 4394 Receipts Unavailable for Obligation Upon Collection
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 1310 Accounts Receivable
Credit 1320 Employment Benefit Contributions Receivable
Credit 1340 Interest Receivable - Not Otherwise Classified
Credit 1341 Interest Receivable - Loans
Credit 1342 Interest Receivable - Investments
Credit 1343 Interest Receivable - Taxes
Credit 1360 Penalties and Fines Receivable - Not Otherwise Classified
Credit 1361 Penalties and Fines Receivable - Loans
Credit 1363 Penalties and Fines Receivable - Taxes
Credit 1370 Administrative Fees Receivable - Not Otherwise Classified
Credit 1371 Administrative Fees Receivable - Loans
Credit 1373 Administrative Fees Receivable - Taxes

U.S. Government Standard General Ledger
Account Transactions

A196 To record the annualized level of an appropriation provided under a continuing resolution.
Comment: Also post USSGL TC-A197 to record the 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

A197 To record Fund Balance With Treasury under a continuing resolution as determined by the Office of Management and Budget's automatic apportionment bulletin.
Comment: Also post USSGL TC-A196 to record the appropriation provided under the continuing resolution. This transaction also may be used to record additional funding provided under a revised or extended continuing resolution. Under revisions or extensions of continuing resolutions, reverse USSGL TC-A128.
Reference: USSGL implementation guidance; Appropriations Provided by a Continuing Resolution Scenario.

Budgetary Entry
None

Proprietary Entry
Debit 1090 Fund Balance With Treasury Under a Continuing Resolution
Credit 3101 Unexpended Appropriations - Appropriations Received

A198 To record Fund Balance With Treasury and adjust the Fund Balance With Treasury Under a Continuing Resolution to zero upon the enactment of an appropriation and receipt of a Treasury Appropriation Warrant.
Comment: This transaction is to be used by agencies under a continuing resolution that have received notice that their appropriation bills have been passed and that have received a Treasury Appropriation Warrant. Reverse USSGL TC-A128.
Reference: USSGL implementation guidance; Appropriations Provided by a Continuing Resolution Scenario.

Budgetary Entry
None

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 1090 Fund Balance With Treasury Under a Continuing Resolution
Credit 3101 Unexpended Appropriations - Appropriations Received

U.S. Government Standard General Ledger
Account Transactions

A199 To record an adjustment to the annualized level of an appropriation when the enacted level is less than the proposed annual level (based on a continuing resolution).
Comment: Reverse this transaction when the enacted level is above the proposed annualized level. Also post USSGL TC-A198.
Reference: USSGL implementation guidance; Appropriations Provided by a Continuing Resolution Scenario.

Budgetary Entry
Debit 4450 Unapportioned Authority
Credit 4111 Debt Liquidation Appropriations
Credit 4112 Liquidation of Deficiency - Appropriations
Credit 4115 Loan Subsidy Appropriation
Credit 4117 Loan Administrative Expense Appropriation
Credit 4119 Other Appropriations Realized

Proprietary Entry
None

A202 To record in the financing account an appropriation received for a modification adjustment transfer.
Comment: Also post USSGL TC-A204.

Budgetary Entry
Debit 4125 Loan Modification Adjustment Transfer Appropriation
Credit 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

A210 To record a transfer-out of financing sources and fund balance from Custodial Statement collections via the Statement of Transactions (SF 224).
Comment: See USSGL TC-C142.
Reference: USSGL implementation guidance; General Fund Receipt Account Custodial Collection Transfer to a Different Intragovernmental Treasury Account Symbol

Budgetary Entry
None

Proprietary Entry
Debit 5998 Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the Treasury
Credit 1010 Fund Balance With Treasury

A212 To record the financing sources transferred in to a special or nonrevolving trust fund from a General Fund receipt account.
Comment: Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.
Reference: USSGL implementation guidance; General Fund Receipt Account Custodial Collection Transfer to a Different Intragovernmental Treasury Account Symbol

Budgetary Entry
Debit 4114 Appropriated Trust or Special Fund Receipts
Credit 4120 Appropriations Anticipated - Indefinite
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 5997 Financing Sources Transferred In From Custodial Statement Collections

U.S. Government Standard General Ledger
Account Transactions

A250 To record interest received for a non-Bureau of Public Debt security held outside of Treasury in a special or non-revolving trust fund.
Comment: An agency must have specific legislative authority to hold monies in a non-TGA or non-Bureau of the Public Debt security. See USSGL TC- B150 if funds held by the public in a non-TGA are returned to fund balance with Treasury in a TGA. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400 Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury for additional guidance, such as SF224 transactions.

Budgetary Entry
Debit 4114 Appropriated Trust or Special Fund Receipts
Credit 4394 Receipts Unavailable for Obligation Upon Collection
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
Debit 1130 Funds Held by the Public
Credit 1340 Interest Receivable - Not Otherwise Classified
Credit 1341 Interest Receivable - Loans
Credit 1342 Interest Receivable - Investments
Credit 1343 Interest Receivable - Taxes
Credit 5311 Interest Revenue - Investments

A251 To record interest received for a non-Bureau of Public Debt security held outside of Treasury in a revolving or revolving trust fund.
Comment: An agency must have specific legislative authority to hold monies in a non-TGA or non-Bureau of the Public Debt security. See USSGL TC- B150 if funds held by the public in a non-TGA are returned to fund balance with Treasury in a TGA. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400 Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury for additional guidance, such as SF224 transactions.

Budgetary Entry
Debit 4252 Reimbursements and Other Income Earned - Collected
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
Debit 1130 Funds Held by the Public
Credit 1340 Interest Receivable - Not Otherwise Classified
Credit 1341 Interest Receivable - Loans
Credit 1342 Interest Receivable - Investments
Credit 1343 Interest Receivable - Taxes
Credit 5311 Interest Revenue - Investments

U.S. Government Standard General Ledger
Account Transactions

A400 - A699 FUNDING - Authority Transfers

A402 To record amounts anticipated by a receiving allocation Treasury Appropriation Fund Symbol for transfers-in 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 Noninvested Accounts
Credit 4176 Allocation Transfers of Prior-Year Balances

Proprietary Entry
Debit 3103 Unexpended Appropriations - Transfers-Out
Credit 1010 Fund Balance With Treasury

U.S. Government Standard General Ledger
Account Transactions

A406 To record a transfer-out of unobligated unexpired authority and funds from an allocation transfer 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 Noninvested Accounts
Credit 4176 Allocation Transfers of Prior-Year Balances

Proprietary Entry
Debit 5765 Nonexpenditure Financing Sources - Transfers-Out - Other
Credit 1010 Fund Balance With Treasury

A408 To record the nonexpenditure transfer-in of unexpired unobligated balances to an expired Treasury Appropriation Fund Symbol, where the source of the transfer is derived from unexpended appropriations.
Comment: Transfer partners must use USSGL TC-A412. Refer to conventions and limitations listed on the coversheet at the beginning of this section.

Budgetary Entry
Debit 4192 Balance Transfers - Unexpired to Expired
Credit 4450 Unapportioned Authority
Credit 4650 Allotments - Expired Authority

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 3102 Unexpended Appropriations - Transfers-In

A410 To record the nonexpenditure transfer-in of unexpired unobligated balances to an expired Treasury Appropriation Fund Symbol, where the source of the transfer is derived from appropriated receipts.
Comment: Transfer partners must use USSGL TC-A414. Refer to conventions and limitations listed on the coversheet at the beginning of this section.

Budgetary Entry
Debit 4192 Balance Transfers - Unexpired to Expired
Credit 4450 Unapportioned Authority
Credit 4650 Allotments - Expired Authority

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 5755 Nonexpenditure Financing Sources - Transfers-In - Other

U.S. Government Standard General Ledger
Account Transactions

A412 To record the nonexpenditure transfer-out of unexpired unobligated balances to an expired Treasury Appropriation Fund Symbol, where the source of the transfer is derived from unexpended appropriations.
Comment: Transfer partners must use USSGL TC-A408. Refer to conventions and limitations listed on the coversheet at the beginning of this section.

Budgetary Entry
Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4192 Balance Transfers - Unexpired to Expired

Proprietary Entry
Debit 3103 Unexpended Appropriations - Transfers-Out
Credit 1010 Fund Balance With Treasury

A414 To record the nonexpenditure transfer-out of unexpired unobligated balances to an expired Treasury Appropriation Fund Symbol, where the source of the transfer is derived from appropriated receipts.
Comment: Transfer partners must use USSGL TC-A410. Refer to conventions and limitations listed on the coversheet at the beginning of this section.

Budgetary Entry
Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4192 Balance Transfers - Unexpired to Expired

Proprietary Entry
Debit 5765 Nonexpenditure Financing Sources - Transfers-Out - Other
Credit 1010 Fund Balance With Treasury

A416 To record realized authority to be transferred in to a receiving allocation Treasury Appropriation Fund Symbol (TAFS), where the parent TAFS maintains invested balances 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 - Other

U.S. Government Standard General Ledger
Account Transactions

A418 To record budget authority temporarily reduced in a trust or special fund Treasury Appropriation Fund Symbol.
Comment: Also post USSGL TC-A422 to adjust the receivable if USSGL account 4166 was previously established. Also post USSGL TC-A518 to adjust the receivable if USSGL account 4126 was previously established. Refer to the Office of Management and Budget Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations.

Budgetary Entry
Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4382 Temporary Reduction - New Budget Authority
Credit 4383 Temporary Reduction - Prior-Year Balances

Proprietary Entry
None

A420 To record an actual nonexpenditure transfer-in of an allocation Treasury Appropriation Fund Symbol, where the parent maintains invested balances via an SF 1151: Nonexpenditure Transfer Authorization.
Comment: Record a credit to USSGL accounts 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 - Other

A422 To record the adjustment in an allocation Treasury Appropriation Fund Symbol for the amount receivable from invested balances when the budget authority is temporarily reduced.
Comment: Also post USSGL TC-A418 to record the budget authority temporarily reduced.

Budgetary Entry
Debit 4168 Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction
Credit 4166 Allocations of Realized Authority - To Be Transferred From Invested Balances

Proprietary Entry
Debit 5755 Nonexpenditure Financing Sources - Transfers-In - Other
Credit 1330 Receivable for Transfers of Currently Invested Balances

U.S. Government Standard General Ledger
Account Transactions

A424 To adjust the payable due for amounts previously appropriated to the allocation Treasury Appropriation Fund Symbol (TAFS) from the parent TAFS that maintains invested balances as a result of an enacted temporary reduction.
Comment: Refer to Office of Management and Budget Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations. Post this transaction in the allocation TAFS. The allocation TAFS simultaneously posts USSGL TC-A418.
Reference: USSGL implementation guidance; Temporary Reductions

Budgetary Entry
Debit 4166 Allocations of Realized Authority - To Be Transferred From Invested Balances
Credit 4168 Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction

Proprietary Entry
Debit 2150 Payable for Transfers of Currently Invested Balances
Credit 5765 Nonexpenditure Financing Sources - Transfers-Out - Other

A426 To record the realized authority to be transferred out to a receiving allocation Treasury Appropriation Fund Symbol, 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 - Other
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, 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 - Other
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

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 - Other
Credit 1010 Fund Balance With Treasury

U.S. Government Standard General Ledger
Account Transactions

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.
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 - Other

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 Noninvested Accounts
Credit 4176 Allocation Transfers of Prior-Year Balances

Proprietary Entry
Debit 3102 Unexpended Appropriations - Transfers-In
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 Noninvested Accounts
Credit 4176 Allocation Transfers of Prior-Year Balances

Proprietary Entry
Debit 5755 Nonexpenditure Financing Sources - Transfers-In - Other
Credit 1010 Fund Balance With Treasury
Credit 1330 Receivable for Transfers of Currently Invested Balances

U.S. Government Standard General Ledger
Account Transactions

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 Noninvested 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 Noninvested 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 - Other

U.S. Government Standard General Ledger
Account Transactions

A448 To record a transfer-in of unobligated unexpired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.
Comment: Trust funds do not record USSGL accounts in the 3100 series, except for amounts appropriated from the General Fund of the Treasury via Treasury Appropriation Warrant. Special funds receiving appropriations from the General Fund of the Treasury and/or transfers from other Federal funds may record USSGL accounts in the 3100 series. Transfer partners must use USSGL TC-A404. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

Budgetary Entry
Debit 4175 Allocation Transfers of Current-Year Authority for Noninvested Accounts
Debit 4176 Allocation Transfers of Prior-Year Balances
Credit 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 Noninvested 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 - Other

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 - Other
Credit 1330 Receivable for Transfers of Currently Invested Balances

U.S. Government Standard General Ledger
Account Transactions

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 - Other

A456 To record the transfer out of expired unobligated expenditure transfers receivable.
Reference: USSGL implementation guidance; Accounting for SSA Limitation on Administrative Expenses Trust Fund

Budgetary Entry
Debit 4650 Allotments - Expired Authority
Credit 4199 Transfer of Expired Expenditure Transfers - Receivable

Proprietary Entry
Debit 5750 Expenditure Financing Sources - Transfers-In
Credit 1335 Expenditure Transfers Receivable

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

U.S. Government Standard General Ledger
Account Transactions

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

A462 To record the nonexpenditure transfer-in of expired unobligated balances to an unexpired Treasury Appropriation Fund Symbol (TAFS), where the source of the transfer is derived from appropriated receipts.
Comment: Balances are transferred as a result of authority to extend the period of availability of the expired balances, but does not meet the definition of a reappropriation. Transfer partners must use USSGL TC-A466. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.
Reference: USSGL implementation guidance; Extensions of Availability Other Than Reappropriations - Expired TAFS to Unexpired TAFS

Budgetary Entry
Debit 4191 Balance Transfers - Extension of Availability Other Than Reappropriations
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 5755 Nonexpenditure Financing Sources - Transfers-In - Other

U.S. Government Standard General Ledger
Account Transactions

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

A466 To record the nonexpenditure transfer-out of expired unobligated balances to an unexpired Treasury Appropriation Fund Symbol (TAFS), where the source of the transfer is derived from appropriated receipts.
Comment: Balances are transferred as a result of authority to extend the period of availability of the expired balances, but does not meet the definition of a reappropriation. Transfer partners must use USSGL TC-A462. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.
Reference: USSGL implementation guidance; Extensions of Availability Other Than Reappropriations - Expired TAFS to Unexpired TAFS

Budgetary Entry
Debit 4650 Allotments - Expired Authority
Credit 4191 Balance Transfers - Extension of Availability Other Than Reappropriations

Proprietary Entry
Debit 5765 Nonexpenditure Financing Sources - Transfers-Out - Other
Credit 1010 Fund Balance With Treasury

A468 To record in the receiving agency the anticipated transfer-in of current-year authority or from prior-year balances.

Budgetary Entry
Debit 4160 Anticipated Transfers - Current-Year Authority
Debit 4180 Anticipated Transfers - Prior-Year Balances
Credit 4450 Unapportioned Authority

Proprietary Entry
None

U.S. Government Standard General Ledger
Account Transactions

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

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 - Other

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 - Other
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 - Other

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 - Other
Credit 1010 Fund Balance With Treasury

U.S. Government Standard General Ledger
Account Transactions

A488 To record in the transferring agency the actual nonexpenditure transfer-out of current-year or prior-year authority with unpaid undelivered orders for trust or special funds or obligations supported by spending authority from offsetting collections.
Comment: See notes at the beginning of this Section. Transfer of USSGL account 4801. When appropriate, use in conjunction with USSGL TCs-A486, A492, A540, and A544.
Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances

Budgetary Entry
Debit 4831 Undelivered Orders - Obligations Transferred, Unpaid
Credit 4195 Transfer of Obligated Balances

Proprietary Entry
Debit 5765 Nonexpenditure Financing Sources - Transfers-Out - Other
Credit 1010 Fund Balance With Treasury

A490 To record in the transferring agency the actual nonexpenditure transfer-out of current-year or prior-year authority with unpaid undelivered orders for general fund appropriations.
Comment: This includes transfers from the general fund to a special fund. Transfer of USSGL account 4801. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series.
Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances

Budgetary Entry
Debit 4831 Undelivered Orders - Obligations Transferred, Unpaid
Credit 4195 Transfer of Obligated Balances

Proprietary Entry
Debit 3103 Unexpended Appropriations - Transfers-Out
Credit 1010 Fund Balance With Treasury

U.S. Government Standard General Ledger
Account Transactions

A492 To record in the transferring agency the actual transfer-out of current-year or prior-year authority with unpaid expended authority and related accounts payable.
Comment: When appropriate use in conjunction with USSGL TCs-A486, A488, A540 and A544. Reverse this transaction for the receiving entity. When appropriate, use in conjunction with USSGL TCs-A482, A508, A542, and A546.
Reference: USSGL implementation guidance; Transfer of Authority for Undelivered Orders

Budgetary Entry
Debit 4931 Delivered Orders - Obligations Transferred, Unpaid
Credit 4195 Transfer of Obligated Balances

Proprietary Entry
Debit 2110 Accounts Payable
Credit 1010 Fund Balance With Treasury

A494 To record in the transferring agency the actual transfers-out during the fiscal year of authority with prepaid/advanced undelivered orders from current or prior years for general fund appropriations.
Comment: See USSGL TC-A496 for the receiving agency. Transfer of USSGL account 4802. This is not a nonexpenditure transfer. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series.
Reference: USSGL implementation guidance; Transfer of Authority for Undelivered Orders; Transfer of Spending Authority From Offsetting Collections With Obligations

Budgetary Entry
Debit 4832 Undelivered Orders - Obligations Transferred, Prepaid/Advanced
Credit 4195 Transfer of Obligated Balances

Proprietary Entry
Debit 3103 Unexpended Appropriations - Transfers-Out
Credit 1410 Advances and Prepayments

A496 To record in the receiving agency the actual transfers-in during the fiscal year of authority with prepaid/advanced undelivered orders from current or prior years for general fund appropriations.
Comment: See USSGL TC-A494 for the transferring agency. Transfer of USSGL account 4802. This is not a nonexpenditure transfer. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series.
Reference: USSGL implementation guidance; Transfer of Authority for Undelivered Orders; Transfer of Spending Authority From Offsetting Collections With Obligations

Budgetary Entry
Debit 4195 Transfer of Obligated Balances
Credit 4832 Undelivered Orders - Obligations Transferred, Prepaid/Advanced

Proprietary Entry
Debit 1410 Advances and Prepayments
Credit 3102 Unexpended Appropriations - Transfers-In

U.S. Government Standard General Ledger
Account Transactions

A498 To record a Federal fund receivable for an expenditure transfer from a trust fund.
Comment: See USSGL TC-A114 for the anticipation and USSGL TC-A502 for collection of the receivable. Use USSGL account 4215 if the transfer was previously anticipated. Use USSGL account 4450 or 4620 if the transfer was not previously anticipated. In exceptional cases, this transaction may be recorded for an expenditure transfer receivable in a trust fund account, for example, where the recipient account is a Limitation on Administrative Expenses trust fund.
Reference: USSGL implementation guidance; Appropriation Trust Fund Expenditure Transfers

Budgetary Entry
Debit 4225 Appropriation Trust Fund Expenditure Transfers - Receivable
Credit 4215 Anticipated Appropriation Trust Fund Expenditure Transfers
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
Debit 1310 Accounts Receivable
Debit 1335 Expenditure Transfers Receivable
Credit 5750 Expenditure Financing Sources - Transfers-In

A499 To record the adjustment of a Federal fund receivable for a previously established expenditure transfer receivable, where a corresponding temporary reduction or cancellation is to be recorded in a trust fund payable Treasury Appropriation Fund Symbol (TAFS).
Comment: See USSGL TC-A498 for the original establishment of the receivable. For reductions, see USSGL TC-A418 and TC-A500R for the reduction and adjustment to the corresponding payable in the trust fund TAFS. For cancellations, also post USSGL TC-D120 if canceling prior-year obligated balances. For cancellations, see USSGL TC-D110 budgetary entry and TC-F123 for the cancellation and adjustment to the corresponding payable in the trust fund TAFS. Record USSGL account 4650 in expired TAFS only.
Reference: USSGL implementation guidance; Reductions of Expenditure Transfers Receivable/Payable; Cancellations of Expenditure Transfers Receivable/Payable

Budgetary Entry
Debit 4450 Unapportioned Authority
Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Debit 4650 Allotments - Expired Authority
Debit 4700 Commitments - Programs Subject to Apportionment
Debit 4720 Commitments - Programs Exempt From Apportionment
Credit 4225 Appropriation Trust Fund Expenditure Transfers - Receivable

Proprietary Entry
Debit 5750 Expenditure Financing Sources - Transfers-In
Credit 1310 Accounts Receivable
Credit 1335 Expenditure Transfers Receivable

U.S. Government Standard General Ledger
Account Transactions

A500 To record in a trust fund a payable for an expenditure transfer-out to a Federal fund relating to nonexchange transactions.
Comment: If a reduction occurs, reverse this transaction and also post USSGL TC-A418.
Reference: USSGL implementation guidance; Trust Fund Guide

Budgetary Entry
Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry
Debit 5760 Expenditure Financing Sources - Transfers-Out
Credit 2155 Expenditure Transfers Payable

A502 To record the actual Federal fund collection resulting from an expenditure transfer from a trust fund, that was previously established as a receivable.
Comment: In exceptional cases, this transaction may be recorded for a trust fund collection resulting from an expenditure transfer from a Federal fund account.
Reference: USSGL implementation guidance; Appropriation Trust Fund Expenditure Transfers

Budgetary Entry
Debit 4255 Appropriation Trust Fund Expenditure Transfers - Collected
Credit 4225 Appropriation Trust Fund Expenditure Transfers - Receivable

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 1310 Accounts Receivable
Credit 1335 Expenditure Transfers Receivable

A504 To record in a trust fund the outlay and reduction of the payable for an expenditure transfer out to a Federal fund.
Comment: See USSGL TC-A500 for the establishment of USSGL account 2155.
Reference: USSGL implementation guidance; Trust Funds Guide

Budgetary Entry
Debit 4901 Delivered Orders - Obligations, Unpaid
Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry
Debit 2155 Expenditure Transfers Payable
Credit 1010 Fund Balance With Treasury

U.S. Government Standard General Ledger
Account Transactions

A506 To record in the receiving agency the actual nonexpenditure transfer-in of current-year or prior-year authority with unpaid undelivered orders for general fund appropriations.
Comment: Transfer of USSGL account 4801. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.
Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances

Budgetary Entry
Debit 4195 Transfer of Obligated Balances
Credit 4831 Undelivered Orders - Obligations Transferred, Unpaid

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 3102 Unexpended Appropriations - Transfers-In

A508 To record in the receiving agency the actual nonexpenditure transfer-in of current-year or prior-year authority with unpaid undelivered orders for trust or special funds or obligations supported by spending authority from offsetting collections.
Comment: See notes at the beginning of this Section. Transfer of USSGL account 4801. When appropriate, use in conjunction with USSGL TCs-A482, A492R, A542, and A546.
Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances

Budgetary Entry
Debit 4195 Transfer of Obligated Balances
Credit 4831 Undelivered Orders - Obligations Transferred, Unpaid

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 5755 Nonexpenditure Financing Sources - Transfers-In - Other

A510 To record in a trust fund expenditure transfers-in from a Federal fund relating to nonexchange transactions.
Comment: For payments received from a Federal fund (i.e., exchange transactions) that is defined in the budget as expenditure transfers, see USSGL TC-C190.
Reference: USSGL implementation guidance; Trust Fund Guide

Budgetary Entry
Debit 4114 Appropriated Trust or Special Fund Receipts
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 5750 Expenditure Financing Sources - Transfers-In

U.S. Government Standard General Ledger
Account Transactions

A512 To record in a trust fund expenditure transfers-out to a Federal fund relating to nonexchange transactions.
Comment: For payments made to a Federal fund (that is exchange transactions) that are defined in the budget as expenditure transfers, see USSGL TC-B138.
Reference: USSGL implementation guidance; Trust Fund Guide

Budgetary Entry
Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry
Debit 5760 Expenditure Financing Sources - Transfers-Out
Credit 1010 Fund Balance With Treasury

A514 To record in an agency's general fund an expenditure transfer-out to a trust fund or general fund (if directed by public law) relating to nonexchange and exchange transactions.
Comment: Also post USSGL TC-B134. Use USSGL account 5760 for nonexchange expenditure transfers.
Reference: USSGL implementation guidance; Trust Fund Guide

Budgetary Entry
Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry
Debit 5760 Expenditure Financing Sources - Transfers-Out
Debit 6100 Operating Expenses/Program Costs
Credit 1010 Fund Balance With Treasury

A516 To record a receivable for amounts appropriated from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency 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 - Other

U.S. Government Standard General Ledger
Account Transactions

A518 To record the adjustment in a non-allocation Treasury Appropriation Fund Symbol (TAFS) when the budget authority is temporarily reduced.
Comment: Also post USSGL TC-A418 to record the budget authority temporarily reduced. Credit USSGL accounts 1010 and 4128 only if a receivable was not previously established. Refer to the Office of Management and Budget (OMB) Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations. The Bureau of the Public Debt simultaneously posts USSGL TC-A522 in the Treasury-Managed Trust Fund TAFS.
Reference: USSGL implementation guidance; Temporary Reductions

Budgetary Entry
Debit 4123 Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction
Credit 4126 Amounts Appropriated From Specific Invested TAFS - Receivable
Credit 4128 Amounts Appropriated From Specific Invested TAFS - Transfers-In

Proprietary Entry
Debit 5755 Nonexpenditure Financing Sources - Transfers-In - Other
Credit 1010 Fund Balance With Treasury
Credit 1330 Receivable for Transfers of Currently Invested Balances

A519 To record the adjustment of the receivable in a Treasury Appropriation Fund Symbol (TAFS) when the budget authority is cancelled.
Comment: Also post USSGL TC-F123 to record the cancellation of budget authority. The Bureau of the Public Debt simultaneously posts USSGL TC-A523 in the Treasury-Managed Trust Fund TAFS.
Reference: USSGL implementation guidance; Temporary Reductions; Cancellations - Available Trust or Special Funds With Invested Relationships

Budgetary Entry
Debit 4121 Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation
Credit 4126 Amounts Appropriated From Specific Invested TAFS - Receivable

Proprietary Entry
Debit 5755 Nonexpenditure Financing Sources - Transfers-In - Other
Credit 1330 Receivable for Transfers of Currently Invested Balances

U.S. Government Standard General Ledger
Account Transactions

A520 To record a payable for amounts appropriated from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency 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 - Other
Credit 2150 Payable for Transfers of Currently Invested Balances

A522 To record the adjustment in the specific invested Treasury Appropriation Fund Symbol (TAFS) that results from a temporary reduction in the Agency Trust Fund Expenditure TAFS.
Comment: Debit USSGL accounts 1010 and 4129 only if a payable was not previously established. Refer to Office of Management and Budget Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations. The Bureau of the Public Debt posts this transaction in the Treasury-Managed Trust Fund TAFS and the agency simultaneously posts USSGL TC-A518 in the Agency Trust Fund Expenditure TAFS.
Reference: USSGL implementation guidance; Temporary Reductions

Budgetary Entry
Debit 4127 Amounts Appropriated From Specific Invested TAFS - Payable
Debit 4129 Amounts Appropriated From Specific Invested TAFS - Transfers-Out
Credit 4124 Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Debit 2150 Payable for Transfers of Currently Invested Balances
Credit 5765 Nonexpenditure Financing Sources - Transfers-Out - Other

U.S. Government Standard General Ledger
Account Transactions

A523 To record the adjustment in the specific invested Treasury Appropriation Fund Symbol (TAFS) that results from a cancellation in the Agency Trust Fund Expenditure TAFS.
Comment: The Bureau of the Public Debt posts this transaction in the Treasury-Managed Trust Fund TAFS and the agency simultaneously posts USSGL TC-A519 in the Agency Trust Fund Expenditure TAFS.
Reference: USSGL implementation guidance; Cancellations - Available Trust or Special Funds With Invested Relationships

Budgetary Entry
Debit 4127 Amounts Appropriated From Specific Invested TAFS - Payable
Credit 4124 Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation

Proprietary Entry
Debit 2150 Payable for Transfers of Currently Invested Balances
Credit 5765 Nonexpenditure Financing Sources - Transfers-Out - Other

A524 To record a nonexpenditure 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

U.S. Government Standard General Ledger
Account Transactions

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 - Other

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 - Other
Credit 1010 Fund Balance With Treasury

U.S. Government Standard General Ledger
Account Transactions

A531 To record a nonexpenditure transfer-in of funds to a specific invested Treasury Appropriation Fund Symbol (TAFS) from a receiving TAFS that is canceling and returning unobligated balances.
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; Cancellations – Available Trust or Special Funds With Invested Relationships

Budgetary Entry
Debit 4129 Amounts Appropriated From Specific Invested TAFS - Transfers-Out
Credit 4394 Receipts Unavailable for Obligation Upon Collection
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 5755 Nonexpenditure Financing Sources - Transfers-In - Other

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), 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 Nonallocation 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 - Other

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), 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 Nonallocation Transfers of Invested Balances - Payable

Proprietary Entry
Debit 5765 Nonexpenditure Financing Sources - Transfers-Out - Other
Credit 2150 Payable for Transfers of Currently Invested Balances

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."
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 Nonallocation Transfers of Invested Balances - Transferred
Credit 4171 Nonallocation Transfers of Invested Balances - Receivable

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 1330 Receivable for Transfers of Currently Invested Balances

A538 To record the actual transfer-out of funds via SF 1151: Nonexpenditure Transfer Authorization that reduces previously established USSGL 4172 "Non-Allocation Transfers of Invested Balances - Payable."
Comment: Refer to USSGL TC-A534 for the establishment of the payable.
Reference: USSGL implementation guidance; Trust and Special Fund Guidance on Nonexpenditure Appropriation Transfers

Budgetary Entry
Debit 4172 Nonallocation Transfers of Invested Balances - Payable
Credit 4170 Transfers - Current-Year Authority
Credit 4173 Nonallocation Transfers of Invested Balances - Transferred

Proprietary Entry
Debit 2150 Payable for Transfers of Currently Invested Balances
Credit 1010 Fund Balance With Treasury

U.S. Government Standard General Ledger
Account Transactions

A540 To record in the transferring agency the nonexpenditure transfer-out of budgetary resources receivable.
Comment: Transfer of USSGL accounts 4126, 4166, 4171, 4225, 4251 and 4287 respectively. When appropriate use in conjunction with USSGL TCs-A486, A488, A492, and A544.
Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances

Budgetary Entry
Debit 4195 Transfer of Obligated Balances
Credit 4081 Amounts Appropriated From a Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred
Credit 4082 Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred
Credit 4083 Transfers - Current-Year Authority - Receivable - Transferred
Credit 4232 Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred
Credit 4233 Reimbursements and Other Income Earned - Receivable - Transferred
Credit 4234 Other Federal Receivables - Transferred

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 5765 Nonexpenditure Financing Sources - Transfers-Out - Other

A542 To record in the receiving agency the nonexpenditure transfer-in of budgetary resources receivable.
Comment: Transfer or USSGL accounts 4126, 4166, 4171, 4225, 4251, and 4287 respectively. When appropriate, use in conjunction with USSGL TCs-A482, A492R, A508, and A546.
Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances

Budgetary Entry
Debit 4081 Amounts Appropriated From a Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred
Debit 4082 Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred
Debit 4083 Transfers - Current-Year Authority - Receivable - Transferred
Debit 4232 Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred
Debit 4233 Reimbursements and Other Income Earned - Receivable - Transferred
Debit 4234 Other Federal Receivables - Transferred
Credit 4195 Transfer of Obligated Balances

Proprietary Entry
Debit 5755 Nonexpenditure Financing Sources - Transfers-In - Other
Credit 1010 Fund Balance With Treasury

U.S. Government Standard General Ledger
Account Transactions

A544 To record in the transferring agency the nonexpenditure transfer-out of unfilled customer orders without advance.
Comment: Transfer of USSGL account 4221. When appropriate use in conjunction with USSGL TCs-A486, A488, A492, and A540.
Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations

Budgetary Entry
Debit 4195 Transfer of Obligated Balances
Credit 4230 Unfilled Customer Orders Without Advance - Transferred

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 5765 Nonexpenditure Financing Sources - Transfers-Out - Other

A546 To record in the receiving agency the nonexpenditure transfer-in of unfilled customer orders without advance.
Comment: Transfer or USSGL account 4221. When appropriate, use in conjunction with USSGL TCs-A482, A492R, A508, and A542.
Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations

Budgetary Entry
Debit 4230 Unfilled Customer Orders Without Advance - Transferred
Credit 4195 Transfer of Obligated Balances

Proprietary Entry
Debit 5755 Nonexpenditure Financing Sources - Transfers-In - Other
Credit 1010 Fund Balance With Treasury

A548 To record in the transferring agency the actual transfers-out during the fiscal year of authority with prepaid/advanced undelivered orders from current or prior years for trust or special funds or obligations supported by spending authority from offsetting collections.
Comment: See USSGL TC-A550 for the receiving agency.
Reference: USSGL implementation guidance; Transfer of USSGL Account 4802

Budgetary Entry
Debit 4832 Undelivered Orders - Obligations Transferred, Prepaid/Advanced
Credit 4195 Transfer of Obligated Balances

Proprietary Entry
Debit 5730 Financing Sources Transferred Out Without Reimbursement
Credit 1410 Advances and Prepayments

U.S. Government Standard General Ledger
Account Transactions

A550 To record in the receiving agency the actual transfers-in during the fiscal year of authority with prepaid/advanced undelivered orders from current or prior years for trust or special funds or obligations supported by spending authority from offsetting collections.
Comment: See USSGL TC-A548 for the transferring agency.
Reference: USSGL implementation guidance; Transfer of USSGL Account 4802

Budgetary Entry
Debit 4195 Transfer of Obligated Balances
Credit 4832 Undelivered Orders - Obligations Transferred, Prepaid/Advanced

Proprietary Entry
Debit 1410 Advances and Prepayments
Credit 5720 Financing Sources Transferred In Without Reimbursement

A552 To record in the transferring agency the transfer-out of unfilled customer orders with advance.
Reference: USSGL implementation guidance; Transfer of USSGL Account 4225

Budgetary Entry
Debit 4195 Transfer of Obligated Balances
Credit 4231 Unfilled Customer Orders With Advance - Transferred

Proprietary Entry
None

A554 To record in the receiving agency the actual transfer-in unfilled customer orders with advance.
Reference: USSGL implementation guidance; Transfer of USSGL Account 4225

Budgetary Entry
Debit 4231 Unfilled Customer Orders With Advance - Transferred
Credit 4195 Transfer of Obligated Balances

Proprietary Entry
None

U.S. Government Standard General Ledger
Account Transactions

A700 - A799 FUNDING - Reimbursables and Other Income

A702 To record anticipated reimbursements.
Comment: See USSGL TC-A118; anticipated reimbursements are not available for allotment until the realized order is received.

Budgetary Entry
Debit 4210 Anticipated Reimbursements and Other Income
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
None

A704 To record in the performing agency a reimbursable agreement that was not previously anticipated.
Comment: Budgetary resources were provided by Contract Authority. Do not post the proprietary entry for reimbursable agreements without advances (only post the budgetary entry for reimbursable agreements without advances).

Budgetary Entry
Debit 4221 Unfilled Customer Orders Without Advance
Debit 4222 Unfilled Customer Orders With Advance
Credit 4132 Substitution of Contract Authority

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 2310 Liability for Advances and Prepayments

A706 To record in the performing agency a reimbursable agreement without an advance that was previously anticipated.
Comment: Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. See Federal and non-Federal exceptions as defined in Office of Management and Budget Circular No. A-11.
Reference: USSGL implementation guidance; USSGL Reimbursable Accounting Guide

Budgetary Entry
Debit 4221 Unfilled Customer Orders Without Advance
Credit 4210 Anticipated Reimbursements and Other Income

Proprietary Entry
None

U.S. Government Standard General Ledger
Account Transactions

A708 To record the collection of revenue earned in the performing agency for a reimbursable agreement without an advance that was previously anticipated.
Comment: Also post USSGL TC-A122 if authority was previously anticipated and apportioned. See Federal and non-Federal exceptions as defined in Office of Management and Budget Circular No. A-11.
Reference: USSGL implementation guidance; Transfer of Spending Authority from Offsetting Collection with Obligations Scenario

Budgetary Entry
Debit 4252 Reimbursements and Other Income Earned - Collected
Credit 4210 Anticipated Reimbursements and Other Income

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 5100 Revenue From Goods Sold
Credit 5200 Revenue From Services Provided

A710 To record earned revenue in the performing agency related to a reimbursable agreement or other income.
Comment: See USSGL TC-C182
Reference: USSGL implementation guidance; USSGL Reimbursable Accounting Guide

Budgetary Entry
Debit 4252 Reimbursements and Other Income Earned - Collected
Credit 4222 Unfilled Customer Orders With Advance
Credit 4266 Other Actual Business-Type Collections From Non-Federal Sources

Proprietary Entry
Debit 2310 Liability for Advances and Prepayments
Credit 5100 Revenue From Goods Sold
Credit 5200 Revenue From Services Provided

A712 To record 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.

Budgetary Entry
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry
Debit 6100 Operating Expenses/Program Costs
Debit 6900 Nonproduction Costs
Credit 1010 Fund Balance With Treasury

B103 To record a disbursement of pension benefit payments.
Comment: Also requires the reclassification of expenses from unfunded to funded.
Reference: USSGL implementation guidance; FASAB SFFAS No. 5, "Accounting for Liabilities of the Federal Government"

Budgetary Entry
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry
Debit 2610 Actuarial Pension Liability
Credit 1010 Fund Balance With Treasury

U.S. Government Standard General Ledger
Account Transactions

B104 To record in a loan guarantee financing account a disbursement to a third party, where no asset is received. This transaction, for example, includes payments of default claims and interest supplements.
Comment: Also post USSGL TC-C428, which establishes the loan receivable after default.
Reference: USSGL implementation guidance; Credit Reform Case Studies

Budgetary Entry
Debit 4610 Allotments - Realized Resources
Debit 4801 Undelivered Orders - Obligations, Unpaid
Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry
Debit 2180 Loan Guarantee Liability
Debit 6100 Operating Expenses/Program Costs
Credit 1010 Fund Balance With Treasury

B105 To record the subsidy expense in the program fund that is paid to the financing fund when the loan is disbursed.
Comment: Agencies must use all the USSGL accounts indicated in this transaction. Each debit and credit must be in the same amount. If funded by a direct appropriation, also post USSGL TC-B134.
Reference: USSGL implementation guidance; Credit Reform Case Studies

Budgetary Entry
Debit 4801 Undelivered Orders - Obligations, Unpaid
Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry
Debit 2170 Subsidy Payable to the Financing Account
Debit 6100 Operating Expenses/Program Costs
Credit 1010 Fund Balance With Treasury

B106 To record subsidy disbursement from the program account to the financing account not previously obligated.
Comment: If funded by a direct appropriation, also post USSGL TC-B134.
Reference: USSGL implementation guidance; Credit Reform Case Studies

Budgetary Entry
Debit 4610 Allotments - Realized Resources
Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry
Debit 6100 Operating Expenses/Program Costs
Credit 1010 Fund Balance With Treasury

U.S. Government Standard General Ledger
Account Transactions

B107 To record payment and disbursement of funds not previously accrued.
Comment: If for an amount paid by a direct appropriation, also post USSGL TC-B134.

Budgetary Entry
Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Debit 4801 Undelivered Orders - Obligations, Unpaid
Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry
Debit 6100 Operating Expenses/Program Costs
Credit 1010 Fund Balance With Treasury

B108 To record a loss in the imprest fund.
Comment: If a loss is expected to be restored, also post USSGL TC C414 to record a refund receivable from nonFederal sources for expenses that do not create budgetary resources until collected for expenses not requiring budgetary resources.

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 previously accrued.
Comment: Clearing from unpaid to paid.

Budgetary Entry
Debit 4901 Delivered Orders - Obligations, Unpaid
Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry
Debit 2110 Accounts Payable
Debit 2120 Disbursements in Transit
Debit 2130 Contract Holdbacks
Debit 2160 Entitlement Benefits Due and Payable
Debit 2190 Other Liabilities With Related Budgetary Obligations
Debit 2210 Accrued Funded Payroll and Leave
Debit 2211 Withholdings Payable
Debit 2213 Employer Contributions and Payroll Taxes Payable
Debit 2215 Other Post Employment Benefits Due and Payable
Debit 2940 Capital Lease Liability
Credit 1010 Fund Balance With Treasury

B112 To record accrued interest paid.
Comment: See USSGL TC-B418 for the accrued liability.

Budgetary Entry
Debit 4901 Delivered Orders - Obligations, Unpaid
Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry
Debit 2140 Accrued Interest Payable - Not Otherwise Classified
Debit 2141 Accrued Interest Payable - Debt
Credit 1010 Fund Balance With Treasury

B113 To record capitalized loan interest paid on non-credit reform loans.
Comment: See USSGL TC-B440 for the capitalized loan interest liability.
Reference: USSGL implementation guidance; Disposition of Borrowings With Capitalized Interest

Budgetary Entry
Debit 4901 Delivered Orders - Obligations, Unpaid
Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry
Debit 2511 Capitalized Loan Interest Payable - Non-Credit Reform
Credit 1010 Fund Balance With Treasury

U.S. Government Standard General Ledger
Account Transactions

B114 To record disbursement for liens on collateral acquired from defaulted loans guaranteed after 1992.
Comment: This transaction is applicable to guaranteed loans.
Reference: USSGL implementation guidance; Credit Reform Case Studies

Budgetary Entry
Debit 4610 Allotments - Realized Resources
Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry
Debit 1559 Foreclosed Property - Allowance
Debit 2910 Prior Liens Outstanding on Acquired Collateral
Credit 1010 Fund Balance With Treasury

B116 To record disbursement without a lien on collateral acquired from defaulted loans guaranteed after 1992.
Comment: This transaction is applicable to guaranteed loans.
Reference: USSGL implementation guidance; Credit Reform Case Studies

Budgetary Entry
Debit 4610 Allotments - Realized Resources
Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry
Debit 1551 Foreclosed Property
Credit 1010 Fund Balance With Treasury

B118 To record a tax refund 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 "governmental-type" Collections From Non-Federal Sources

Proprietary Entry
Debit 5890 Tax Revenue Refunds - Not Otherwise Classified
Debit 5891 Tax Revenue Refunds - Individual
Debit 5892 Tax Revenue Refunds - Corporate
Debit 5893 Tax Revenue Refunds - Unemployment
Debit 5894 Tax Revenue Refunds - Excise
Debit 5895 Tax Revenue Refunds - Estate and Gift
Debit 5896 Tax Revenue Refunds - Customs
Credit 1010 Fund Balance With Treasury

U.S. Government Standard General Ledger
Account Transactions

B119 To record the actual capital transfer to repay a portion of a capital investment (usually an appropriation to a revolving fund).
Comment: See USSGL TC-B136 for capital transfers from liquidating accounts.
Reference: USSGL implementation guidance; Changes Related to Capital Transfers

Budgetary Entry
Debit 4047 Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority
Debit 4048 Anticipated Transfers to the General Fund of the Treasury - Prior-Year Balances
Credit 4151 Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority
Credit 4152 Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances

Proprietary Entry
Debit 2970 Liability for Capital Transfers to the General Fund of the Treasury
Credit 1010 Fund Balance With Treasury

B120 To record principal repayments to the Bureau of the Public Debt and the Federal Financing Bank via nonexpenditure transfers that were previously anticipated. For example, this transaction includes repayments of principal and repayments due to modifications of credit reform loans.
Comment: If not anticipated, debit USSGL account 4450 or 4620.
Reference: None

Budgetary Entry
Debit 4047 Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority
Debit 4048 Anticipated Transfers to the General Fund of the Treasury - Prior-Year Balances
Credit 4146 Actual Repayments of Debt, Current-Year Authority
Credit 4147 Actual Repayments of Debt, Prior-Year Balances

Proprietary Entry
Debit 2110 Accounts Payable
Debit 2510 Principal Payable to the Bureau of the Public Debt
Debit 2520 Principal Payable to the Federal Financing Bank
Credit 1010 Fund Balance With Treasury

U.S. Government Standard General Ledger
Account Transactions

B121 To record principal repayments at par value to the Bureau of the Public Debt and the Federal Financing Bank via nonexpenditure transfers that were not previously anticipated. For example, this transaction includes repayments of principal and repayments due to modifications of credit reform loans.
Comment: See USSGL TC-B131 for principal repayments with a gain or loss.

Budgetary Entry
Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4146 Actual Repayments of Debt, Current-Year Authority
Credit 4147 Actual Repayments of Debt, Prior-Year Balances

Proprietary Entry
Debit 2510 Principal Payable to the Bureau of the Public Debt
Debit 2520 Principal Payable to the Federal Financing Bank
Credit 1010 Fund Balance With Treasury

B122 To record repayments of other debt.
Comment: Also post USSGL TC-B134 if funded by a direct appropriation. This transaction is applicable to redemptions.

Budgetary Entry
Debit 4610 Allotments - Realized Resources
Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry
Debit 2590 Other Debt
Credit 1010 Fund Balance With Treasury

B123 To record in the issuing entity, the sale of Federal securities at par value.

Budgetary Entry
None

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 2530 Securities Issued by Federal Agencies Under General and Special Financing Authority

U.S. Government Standard General Ledger
Account Transactions

B124 To record the purchase of Federal securities acquired at par value.
Comment: Also post USSGL TC-B129 if accrued interest is purchased.
Reference: USSGL implementation guidance; FACTS II, Investments in Treasury and Agency Securities

Budgetary Entry
None

Proprietary Entry
Debit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
Credit 1010 Fund Balance With Treasury

B125 To record in the issuing entity, the sale of Federal securities acquired at a premium.

Budgetary Entry
None

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 2530 Securities Issued by Federal Agencies Under General and Special Financing Authority
Credit 2532 Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority

B126 To record the purchase of Federal securities acquired at a premium.
Comment: Special and trust funds use USSGL account 4114. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. Use budgetary entries for the amount of the premium. Also post USSGL TC-B129 if accrued interest is purchased.
Reference: USSGL implementation guidance; FACTS II, Investments in Treasury and Agency Securities

Budgetary Entry
Debit 4394 Receipts Unavailable for Obligation Upon Collection
Debit 4397 Receipts and Appropriations Temporarily Precluded From Obligation
Debit 4398 Offsetting Collections Temporarily Precluded From Obligation
Debit 4450 Unapportioned Authority
Debit 4510 Apportionments
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4114 Appropriated Trust or Special Fund Receipts
Credit 4273 Interest Collected From Treasury

Proprietary Entry
Debit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
Debit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities
Credit 1010 Fund Balance With Treasury

U.S. Government Standard General Ledger
Account Transactions

B127 To record in the issuing entity, the sale of Federal securities at a discount.

Budgetary Entry
None

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Debit 2531 Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority
Credit 2530 Securities Issued by Federal Agencies Under General and Special Financing Authority

B128 To record the purchase of Federal securities acquired at a discount.
Comment: Also post USSGL TC-B129 if accrued interest is purchased.
Reference: USSGL implementation guidance; FACTS II, Investments in Treasury and Agency Securities

Budgetary Entry
None

Proprietary Entry
Debit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
Debit 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Credit 1010 Fund Balance With Treasury
Credit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities
Credit 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt

B129 To record the purchase of accrued interest on Treasury securities.

Budgetary Entry
Debit 4395 Authority Unavailable for Obligation Pursuant to Public Law - Temporary
Debit 4450 Unapportioned Authority
Debit 4510 Apportionments
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4114 Appropriated Trust or Special Fund Receipts
Credit 4273 Interest Collected From Treasury

Proprietary Entry
Debit 1340 Interest Receivable - Not Otherwise Classified
Debit 1341 Interest Receivable - Loans
Debit 1342 Interest Receivable - Investments
Credit 1010 Fund Balance With Treasury

U.S. Government Standard General Ledger
Account Transactions

B130 To record a lien paid before personal property is sold.
Comment: If funded by a direct appropriation, also post USSGL TC-B134.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
Debit 4801 Undelivered Orders - Obligations, Unpaid
Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry
Debit 1549 Forfeited Property - Allowance
Credit 1010 Fund Balance With Treasury

B131 To record principal repayments to Treasury or the Federal Financing Bank, resulting in a gain or loss, via nonexpenditure transfers that were not previously anticipated. For example, this transaction includes repayments of principal and repayments due to modifications of credit reform loans.
Comment: See USSGL TC-B121 for principal repayments at par value.
Reference: USSGL implementation guidance; Disposition of Borrowings With Capitalized Interest

Budgetary Entry
Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4146 Actual Repayments of Debt, Current-Year Authority
Credit 4147 Actual Repayments of Debt, Prior-Year Balances

Proprietary Entry
Debit 2510 Principal Payable to the Bureau of the Public Debt
Debit 2520 Principal Payable to the Federal Financing Bank
Debit 7212 Losses on Disposition of Borrowings
Credit 1010 Fund Balance With Treasury
Credit 7112 Gains on Disposition of Borrowings

U.S. Government Standard General Ledger
Account Transactions

B134 To record appropriations used this fiscal year.
Comment: This transaction does not stand alone. Only record this transaction in Treasury Appropriation Fund Symbols (TAFS) that receive amounts appropriated from the General Fund of the Treasury via Treasury Appropriation Warrant, or that receive allocation transfers from general fund appropriated TAFS. USSGL transactions that reference this transaction: A146, A514, B102, B105, B106, B107, B109, B118, B122, B130, B402, B404, B406, B412, B418, B428, B430, B436, B438, B604, C408, D106, D107, D114, D116, D126, D132, D134, E102, E104, E106, E108, E109, E117, E204, and E412. USSGL transactions that reference a reversal for this transaction: C132, C134, C136, C137, C138, C139, D102, D104, D108, D110, and F128.
Reference: USSGL implementation guidance; Appropriations Used

Budgetary Entry
None

Proprietary Entry
Debit 3107 Unexpended Appropriations - Used
Credit 5700 Expended Appropriations

B136 To record in the liquidating account the actual capital transfer of excess cash to the general fund of the Treasury.
Comment: See Office of Management and Budget Circular No. A-11 for further instruction on the payment hierarchy. See USSGL TC-B119 for capital transfers not related to liquidating accounts. See USSGL TC-C196 for miscellaneous receipt account entries.
Reference: USSGL implementation guidance; Credit Reform Liquidating Account Case Study

Budgetary Entry
Debit 4047 Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority
Debit 4048 Anticipated Transfers to the General Fund of the Treasury - Prior-Year Balances
Credit 4151 Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority
Credit 4152 Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances

Proprietary Entry
Debit 2970 Liability for Capital Transfers to the General Fund of the Treasury
Credit 1010 Fund Balance With Treasury

B138 To record in a trust fund payments made to a Federal fund relating to exchange transactions.
Comment: These payments are defined as expenditure transfers in the budget. See USSGL TC-A512 for nonexchange expenditure transfers-out.
Reference: USSGL implementation guidance; Trust Fund Guide

Budgetary Entry
Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry
Debit 6100 Operating Expenses/Program Costs
Credit 1010 Fund Balance With Treasury

U.S. Government Standard General Ledger
Account Transactions

B140 To record the purchase of foreign currency by a disbursing officer.
Comment: This entry should be made by agencies that have their own disbursing authority. Agencies that do not have their own disbursing authority, see USSGL implementation guidance "Accounting for Purchased Foreign Currency," which can be acquired on the USSGL Web site. Agencies that have foreign currency account symbols in the X7000 series, refer to USSGL TCs-C192, C194, C440, D576, and D578.
Reference: USSGL implementation guidance "Accounting for Purchased Foreign Currency"

Budgetary Entry
None

Proprietary Entry
Debit 1200 Foreign Currency
Credit 1190 Other Cash

B142 To record the disbursement of foreign currency by a disbursing officer on behalf of the operating fund.
Comment: This entry should be made by agencies that have their own disbursing authority. At the time of the foreign currency disbursement, the disbursing officer will charge the appropriation of the operating fund that requested the disbursement, (see USSGL TC-B110 and the USSGL implementation guidance "Accounting for Purchased Foreign Currency"), which can be acquired on the USSGL Web site. Agencies that do not have their own disbursing authority also may refer to the implementation guidance mentioned above. Agencies that have foreign currency account symbols in the X7000 series, refer to USSGL TCs-C192, C194, C440, D576, and D578.
Reference: USSGL implementation guidance "Accounting for Purchased Foreign Currency"

Budgetary Entry
None

Proprietary Entry
Debit 2310 Liability for Advances and Prepayments
Credit 1200 Foreign Currency

B150 To record a disbursement (not an outlay) from fund balance with Treasury in a Treasury General Account (TGA) to funds held by the public in a non-TGA.
Comment: To return funds held by the public in a non-TGA to fund balance with treasury in a TGA, reverse B150. This transaction does not apply to deposit fund Treasury Account Symbols (TAS). Use USSGL TC- C108 for Deposit Fund TAS. An agency must have specific legislative authority to hold monies in a non-TGA or non-BPD security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400 Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury for additional guidance, such as SF224 transactions.

Budgetary Entry
None

Proprietary Entry
Debit 1130 Funds Held by the Public
Credit 1010 Fund Balance With Treasury

U.S. Government Standard General Ledger
Account Transactions

B152 To record a purchase of a non-Bureau of Public Debt (BPD) security at par from funds held by the public in a non-Treasury General Account (TGA).
Comment: If this purchase is an immediate reinvestment of the proceeds of a sale of non-BPD securities purchased with funds held by the public in a non-TGA, record a budgetary entry equal to only the gain from that sale. Also post USSGL TC-G124 to record activity for current-year purchases of other assets not recorded as Property, Plant and Equipment. An agency must have specific legislative authority to hold monies in a non-TGA or non-BPD security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400 Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury for additional guidance, such as SF224 transactions.

Budgetary Entry
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry
Debit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
Credit 1130 Funds Held by the Public

B154 To record a operating expense or program cost from funds in a non-Treasury General Account (TGA) which results in an outlay.
Comment: An agency must have specific legislative authority to hold monies in a non-TGA or non-Bureau of the Public Debt security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400 Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury for additional guidance, such as SF224 transactions.

Budgetary Entry
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry
Debit 6100 Operating Expenses/Program Costs
Credit 1130 Funds Held by the Public

U.S. Government Standard General Ledger
Account Transactions

B300 - B399 DISBURSEMENTS AND PAYABLES - Commitments/Undelivered Orders/Expended Authority - Unpaid

B302 To record a commitment of unobligated amounts in programs subject to apportionment.
Comment: To decrease the commitment, reverse this transaction.

Budgetary Entry
Debit 4610 Allotments - Realized Resources
Credit 4700 Commitments - Programs Subject to Apportionment

Proprietary Entry
None

B304 To record a commitment of unobligated balances in programs exempt from apportionment.
Comment: To decrease the commitment, reverse this transaction.

Budgetary Entry
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4720 Commitments - Programs Exempt From Apportionment

Proprietary Entry
None

B306 To record current-year undelivered orders without an advance.
Comment: To decrease obligation in the current year, reverse this transaction.

Budgetary Entry
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Debit 4700 Commitments - Programs Subject to Apportionment
Debit 4720 Commitments - Programs Exempt From Apportionment
Credit 4801 Undelivered Orders - Obligations, Unpaid

Proprietary Entry
None

U.S. Government Standard General Ledger
Account Transactions

B308 To record current-year undelivered orders with an advance.
Comment: See USSGL TC-B604 for the expense.

Budgetary Entry
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Debit 4700 Commitments - Programs Subject to Apportionment
Debit 4720 Commitments - Programs Exempt From Apportionment
Debit 4801 Undelivered Orders - Obligations, Unpaid
Credit 4802 Undelivered Orders - Obligations, Prepaid/Advanced

Proprietary Entry
Debit 1410 Advances and Prepayments
Credit 1010 Fund Balance With Treasury

B310 To record a current-year undelivered order without an advance where the commitment is more than the undelivered order for commitments in programs subject to apportionment.
Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide

Budgetary Entry
Debit 4700 Commitments - Programs Subject to Apportionment
Credit 4610 Allotments - Realized Resources
Credit 4801 Undelivered Orders - Obligations, Unpaid

Proprietary Entry
None

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 to 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 first must 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. Assume a title is passed when the goods are received. Also post USSGL TCs G120, G122, and G124 to track purchases.

Budgetary Entry
Debit 4801 Undelivered Orders - Obligations, Unpaid
Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry
Debit 1511 Operating Materials and Supplies Held for Use
Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Debit 1521 Inventory Purchased for Resale
Debit 1522 Inventory Held in Reserve for Future Sale
Debit 1525 Inventory - Raw Materials
Debit 1527 Inventory - Finished Goods
Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Debit 1571 Stockpile Materials Held in Reserve
Debit 1572 Stockpile Materials Held for Sale
Debit 1591 Other Related Property
Debit 1711 Land and Land Rights
Debit 1712 Improvements to Land
Debit 1720 Construction-in-Progress
Debit 1730 Buildings, Improvements, and Renovations
Debit 1740 Other Structures and Facilities
Debit 1750 Equipment
Debit 1820 Leasehold Improvements
Debit 1830 Internal-Use Software
Debit 1832 Internal-Use Software in Development
Debit 1840 Other Natural Resources
Debit 1890 Other General Property, Plant, and Equipment
Debit 1990 Other Assets
Debit 6100 Operating Expenses/Program Costs
Debit 6900 Nonproduction Costs
Credit 2110 Accounts Payable
Credit 2130 Contract Holdbacks
Credit 2190 Other Liabilities With Related Budgetary Obligations
Credit 2191 Employee Health Care Liability Incurred but Not Reported
Credit 2210 Accrued Funded Payroll and Leave
Credit 2211 Withholdings Payable
Credit 2213 Employer Contributions and Payroll Taxes Payable

U.S. Government Standard General Ledger
Account Transactions

B404 To record a downward adjustment of a current-year unpaid undelivered order.

Budgetary Entry
Debit 4801 Undelivered Orders - Obligations, Unpaid
Credit 4610 Allotments - Realized Resources
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
None

U.S. Government Standard General Ledger
Account Transactions

B406 To record the delivery of goods and services in the same year the order was placed and to accrue a liability. The current-year expended authority is more than the original obligation.
Comment: If funded by a direct appropriation, also post TC-B134. For payroll and benefits, see USSGL TC-E102. 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. Assume a title is passed when the goods are received. Also post USSGL TCs G120, G122, and G124 to track purchases.

Budgetary Entry
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry
Debit 1511 Operating Materials and Supplies Held for Use
Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Debit 1521 Inventory Purchased for Resale
Debit 1522 Inventory Held in Reserve for Future Sale
Debit 1525 Inventory - Raw Materials
Debit 1527 Inventory - Finished Goods
Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Debit 1571 Stockpile Materials Held in Reserve
Debit 1572 Stockpile Materials Held for Sale
Debit 1591 Other Related Property
Debit 1711 Land and Land Rights
Debit 1712 Improvements to Land
Debit 1720 Construction-in-Progress
Debit 1730 Buildings, Improvements, and Renovations
Debit 1740 Other Structures and Facilities
Debit 1750 Equipment
Debit 1820 Leasehold Improvements
Debit 1830 Internal-Use Software
Debit 1832 Internal-Use Software in Development
Debit 1840 Other Natural Resources
Debit 1890 Other General Property, Plant, and Equipment
Debit 1990 Other Assets
Debit 6100 Operating Expenses/Program Costs
Debit 6900 Nonproduction Costs
Credit 2110 Accounts Payable
Credit 2130 Contract Holdbacks

U.S. Government Standard General Ledger
Account Transactions

B408 To reclassify payable schedules for disbursements to "in-transit" until the payment schedule is confirmed.

Budgetary Entry
None

Proprietary Entry
Debit 2110 Accounts Payable
Debit 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
Credit 2120 Disbursements in Transit

B412 To record an obligation and accounts payable in an unexpired appropriation for a valid bill related to a canceled appropriation.
Comment: This transaction is simultaneously posted with USSGL TC-D145. Also post USSGL TC-B134.
Reference: USSGL implementation guidance; Canceled Payables

Budgetary Entry
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry
Debit 6100 Operating Expenses/Program Costs
Credit 2110 Accounts Payable

U.S. Government Standard General Ledger
Account Transactions

B416 To record the collecting agency's estimated accrued tax refunds payable and related interest.
Reference: USSGL implementation guidance; FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources"

Budgetary Entry
Debit 4450 Unapportioned Authority
Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Debit 4700 Commitments - Programs Subject to Apportionment
Debit 4720 Commitments - Programs Exempt From Apportionment
Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry
Debit 5890 Tax Revenue Refunds - Not Otherwise Classified
Debit 5891 Tax Revenue Refunds - Individual
Debit 5892 Tax Revenue Refunds - Corporate
Debit 5893 Tax Revenue Refunds - Unemployment
Debit 5894 Tax Revenue Refunds - Excise
Debit 5895 Tax Revenue Refunds - Estate and Gift
Debit 5896 Tax Revenue Refunds - Customs
Debit 6330 Other Interest Expenses
Credit 2110 Accounts Payable
Credit 2140 Accrued Interest Payable - Not Otherwise Classified
Credit 2190 Other Liabilities With Related Budgetary Obligations

B418 To record the accrual of interest expenses incurred, not yet paid.
Comment: If funded by a direct appropriation, also post USSGL TC-B134. Reverse accruals at the beginning of the next fiscal year.

Budgetary Entry
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry
Debit 6310 Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank
Debit 6320 Interest Expenses on Securities
Debit 6330 Other Interest Expenses
Credit 2140 Accrued Interest Payable - Not Otherwise Classified
Credit 2141 Accrued Interest Payable - Debt

U.S. Government Standard General Ledger
Account Transactions

B420 To record the liability for cost to be funded in the future.
Comment: Reverse accruals at the beginning of the next accounting period. See USSGL TC-B402 to record currently funded capital lease liability.

Budgetary Entry
None

Proprietary Entry
Debit 6800 Future Funded Expenses
Credit 2160 Entitlement Benefits Due and Payable
Credit 2170 Subsidy Payable to the Financing Account
Credit 2191 Employee Health Care Liability Incurred but Not Reported
Credit 2220 Unfunded Leave
Credit 2290 Other Unfunded Employment Related Liability
Credit 2610 Actuarial Pension Liability
Credit 2620 Actuarial Health Insurance Liability
Credit 2630 Actuarial Life Insurance Liability
Credit 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

B424 To record a contingent liability.
Comment: Reverse this entry when realization indicates no contingent liability.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 6800 Future Funded Expenses
Debit 7290 Other Losses
Credit 2920 Contingent Liabilities

U.S. Government Standard General Ledger
Account Transactions

B425 To record a contingent liability related to capital transfer.
Comment: Refer to FASAB SFFAS No. 5, "Accounting for Liabilities of the Federal Government," for discussion of contingent liabilities. See USSGL TC-A142 to record anticipated nonexpenditure payments to the General Fund of Treasury.
Reference: USSGL implementation guidance; Changes Related to Capital Transfers

Budgetary Entry
None

Proprietary Entry
Debit 5792 Financing Sources To Be Transferred Out - Contingent Liability
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-G122 to track purchases.

Budgetary Entry
Debit 4801 Undelivered Orders - Obligations, Unpaid
Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry
Debit 1810 Assets Under Capital Lease
Credit 2940 Capital Lease Liability

B440 To record capitalized loan interest payable on non-credit reform loans for interest payable amounts previously accrued.
Comment: See USSGL TC-B418 for the initial accrual and USSGL TC-B113 for the payment of the accrual.
Reference: USSGL implementation guidance; Disposition of Borrowings With Capitalized Interest

Budgetary Entry
None

Proprietary Entry
Debit 2140 Accrued Interest Payable - Not Otherwise Classified
Credit 2511 Capitalized Loan Interest Payable - Non-Credit Reform

U.S. Government Standard General Ledger
Account Transactions

B600 - B699 DISBURSEMENTS AND PAYABLES - Advances and Prepayments

B602 To record revenue received in advance.

Budgetary Entry
None

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 2320 Other Deferred Revenue

U.S. Government Standard General Ledger
Account Transactions

B604 To record the current-year expended authority where the undelivered order was prepaid or advanced. The current-year authority is the same as the original order.
Comment: See USSGL TC-A710 to see the reimbursable authority and USSGL TC-B308 for the original prepayment. If funded by a direct appropriation, also post USSGL TC-B134. Also post USSGL TCs G120, G122, and G124 to track purchases.
Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide

Budgetary Entry
Debit 4802 Undelivered Orders - Obligations, Prepaid/Advanced
Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry
Debit 1511 Operating Materials and Supplies Held for Use
Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Debit 1521 Inventory Purchased for Resale
Debit 1522 Inventory Held in Reserve for Future Sale
Debit 1525 Inventory - Raw Materials
Debit 1527 Inventory - Finished Goods
Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Debit 1571 Stockpile Materials Held in Reserve
Debit 1572 Stockpile Materials Held for Sale
Debit 1591 Other Related Property
Debit 1711 Land and Land Rights
Debit 1712 Improvements to Land
Debit 1720 Construction-in-Progress
Debit 1730 Buildings, Improvements, and Renovations
Debit 1740 Other Structures and Facilities
Debit 1750 Equipment
Debit 1820 Leasehold Improvements
Debit 1830 Internal-Use Software
Debit 1832 Internal-Use Software in Development
Debit 1840 Other Natural Resources
Debit 1890 Other General Property, Plant, and Equipment
Debit 1990 Other Assets
Debit 6100 Operating Expenses/Program Costs
Debit 6400 Benefit Expense
Debit 6900 Nonproduction Costs
Credit 1410 Advances and Prepayments

U.S. Government Standard General Ledger
Account Transactions

C100 - C399 COLLECTIONS AND RECEIVABLES - Receipts

C101 To record the transfer of recognized subsidy from the program fund to the financing fund.
Reference: USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and Reporting Guide

Budgetary Entry
Debit 4221 Unfilled Customer Orders Without Advance
Credit 4070 Anticipated Collections From Federal Sources

Proprietary Entry
None

C102 To record service in kind provided by non-Federal sources.

Budgetary Entry
None

Proprietary Entry
Debit 6100 Operating Expenses/Program Costs
Credit 5610 Donated Revenue - Nonfinancial Resources

C103 To record the collection of subsidy costs in the financing account.
Reference: USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and Reporting Guide

Budgetary Entry
Debit 4271 Actual Program Fund Subsidy Collected
Credit 4070 Anticipated Collections From Federal Sources
Credit 4221 Unfilled Customer Orders Without Advance

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 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 nonfiduciary deposit funds and clearing accounts.
Comment: See USSGL TC-C152

Budgetary Entry
None

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Debit 1190 Other Cash
Credit 2400 Liability for Nonfiduciary Deposit Funds, Clearing Accounts, and Undeposited Collections

U.S. Government Standard General Ledger
Account Transactions

C109 To record the receipt of previously anticipated collections.
Comment: See USSGL TC-C108 for unidentified collections. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. See USSGL TCs-A710, A712, A714, and C186 for reimbursable agreement transactions.
Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide

Budgetary Entry
Debit 4260 Actual Collections of "governmental-type" Fees
Debit 4261 Actual Collections of Business-Type Fees
Debit 4262 Actual Collections of Loan Principal
Debit 4263 Actual Collections of Loan Interest
Debit 4264 Actual Collections of Rent
Debit 4265 Actual Collections From Sale of Foreclosed Property
Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources
Debit 4267 Other Actual "governmental-type" Collections From Non-Federal Sources
Debit 4273 Interest Collected From Treasury
Debit 4276 Actual Collections From Financing Fund
Debit 4277 Other Actual Collections - Federal
Credit 4060 Anticipated Collections From Non-Federal Sources
Credit 4070 Anticipated Collections From Federal Sources

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 1310 Accounts Receivable
Credit 1320 Employment Benefit Contributions Receivable
Credit 1340 Interest Receivable - Not Otherwise Classified
Credit 1341 Interest Receivable - Loans
Credit 1342 Interest Receivable - Investments
Credit 1343 Interest Receivable - Taxes
Credit 1350 Loans Receivable
Credit 1360 Penalties and Fines Receivable - Not Otherwise Classified
Credit 1361 Penalties and Fines Receivable - Loans
Credit 1363 Penalties and Fines Receivable - Taxes
Credit 1370 Administrative Fees Receivable - Not Otherwise Classified
Credit 1371 Administrative Fees Receivable - Loans
Credit 1373 Administrative Fees Receivable - Taxes
Credit 1399 Allowance for Subsidy
Credit 1551 Foreclosed Property
Credit 5100 Revenue From Goods Sold
Credit 5200 Revenue From Services Provided
Credit 5310 Interest Revenue - Other
Credit 5311 Interest Revenue - Investments
Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds
Credit 5320 Penalties and Fines Revenue
Credit 5325 Administrative Fees Revenue
Credit 5400 Benefit Program Revenue
Credit 5500 Insurance and Guarantee Premium Revenue
Credit 5750 Expenditure Financing Sources - Transfers-In
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.

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

U.S. Government Standard General Ledger
Account Transactions

C130 To record the collection of a refund of an advance or prepayment that results in a downward adjustment to a prior-year obligation.
Comment: Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.
Reference: For refunds receivable, see the USSGL implementation guidance; Upward and Downward Adjustments to Expired Appropriations

Budgetary Entry
Debit 4872 Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected
Credit 4060 Anticipated Collections From Non-Federal Sources
Credit 4450 Unapportioned Authority
Credit 4650 Allotments - Expired Authority

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 1310 Accounts Receivable
Credit 1410 Advances and Prepayments

U.S. Government Standard General Ledger
Account Transactions

C132 To record the refunds collected (not previously accrued as receivables) for assets purchased and expenses incurred in a prior year that create budgetary resources.
Comment: Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. Reverse USSGL TC-B134 for direct appropriations. Reverse USSGL TCs G120, G122, and G124 to track purchases.

Budgetary Entry
Debit 4972 Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected
Credit 4060 Anticipated Collections From Non-Federal Sources
Credit 4070 Anticipated Collections From Federal Sources
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment
Credit 4650 Allotments - Expired Authority

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 1511 Operating Materials and Supplies Held for Use
Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Credit 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.

Budgetary Entry
Debit 4902 Delivered Orders - Obligations, Paid
Credit 4610 Allotments - Realized Resources
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 1511 Operating Materials and Supplies Held for Use
Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Credit 1522 Inventory Held in Reserve for Future Sale
Credit 1525 Inventory - Raw Materials
Credit 1526 Inventory - Work-in-Process
Credit 1527 Inventory - Finished Goods
Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Credit 1571 Stockpile Materials Held in Reserve
Credit 1572 Stockpile Materials Held for Sale
Credit 1591 Other Related Property
Credit 1711 Land and Land Rights
Credit 1712 Improvements to Land
Credit 1720 Construction-in-Progress
Credit 1730 Buildings, Improvements, and Renovations
Credit 1740 Other Structures and Facilities
Credit 1750 Equipment
Credit 1810 Assets Under Capital Lease
Credit 1820 Leasehold Improvements
Credit 1830 Internal-Use Software
Credit 1832 Internal-Use Software in Development
Credit 1840 Other Natural Resources
Credit 1890 Other General Property, Plant, and Equipment
Credit 1990 Other Assets
Credit 6100 Operating Expenses/Program Costs
Credit 6500 Cost of Goods Sold
Credit 6900 Nonproduction Costs

U.S. Government Standard General Ledger
Account Transactions

C136 To record the collection of receivables for assets purchased or expenses incurred in a prior year that create budgetary resources when collected.
Comment: USSGL TC-C414 records the refund receivable. Reverse USSGL TC-B134 for direct appropriations. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. Reverse USSGL TCs G120, G122, and G124 to adjust tracked purchases. Also post USSGL TC-D582 to reclassify the reduction of an expense from unfunded to funded.
Reference: For refunds receivable, see the USSGL implementation guidance; Upward and Downward Adjustments to Expired Appropriations

Budgetary Entry
Debit 4972 Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected
Credit 4060 Anticipated Collections From Non-Federal Sources
Credit 4070 Anticipated Collections From Federal Sources
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 1310 Accounts Receivable

C137 To record the restitution of the imprest fund loss.
Comment: Reverse USSGL TC-B134 for direct appropriations.

Budgetary Entry
Debit 4902 Delivered Orders - Obligations, Paid
Credit 4610 Allotments - Realized Resources

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Debit 6790 Other Expenses Not Requiring Budgetary Resources
Credit 1310 Accounts Receivable
Credit 7290 Other Losses

U.S. Government Standard General Ledger
Account Transactions

C138 To record the collection of refunds receivable for assets purchased or expenses incurred in the current year that create budgetary resources when collected.
Comment: See USSGL TC-C414 for the accrued receivable. Reverse USSGL TC-B134 for direct appropriations and USSGL TCs G120, G122, and G124 to adjust tracked purchases. Also post USSGL TC-D582 to reclassify the reduction of an expense from unfunded to funded.

Budgetary Entry
Debit 4902 Delivered Orders - Obligations, Paid
Credit 4610 Allotments - Realized Resources
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 1310 Accounts Receivable

C139 To record the deduction of an employee's pay for reimbursement of Federal Employees Health Benefits paid by the employer while the employee was in a leave without pay status.
Comment: Also post USSGL TC-D582 to reclassify the reduction of expenses from unfunded to funded. Reverse USSGL TC-B134.
Reference: USSGL guidance; Federal Employee Health Benefit/Leave Without Pay Status.

Budgetary Entry
Debit 4902 Delivered Orders - Obligations, Paid
Credit 4610 Allotments - Realized Resources
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 1310 Accounts Receivable

C140 To record the collection of receivables from Federal sources.

Budgetary Entry
Debit 4273 Interest Collected From Treasury
Debit 4277 Other Actual Collections - Federal
Credit 4283 Interest Receivable From Treasury
Credit 4287 Other Federal Receivables

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 1310 Accounts Receivable
Credit 1340 Interest Receivable - Not Otherwise Classified
Credit 1341 Interest Receivable - Loans
Credit 1342 Interest Receivable - Investments
Credit 1343 Interest Receivable - Taxes

U.S. Government Standard General Ledger
Account Transactions

C141 To record a collection of non-Federal revenue reported on the Statement of Custodial Activity or on the custodial footnote that is deposited into a General Fund receipt account.
Comment: Also post USSGLs TC-C142 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 and Fines Revenue
Credit 5325 Administrative Fees Revenue
Credit 5600 Donated Revenue - Financial Resources
Credit 5800 Tax Revenue Collected - Not Otherwise Classified
Credit 5801 Tax Revenue Collected - Individual
Credit 5802 Tax Revenue Collected - Corporate
Credit 5803 Tax Revenue Collected - Unemployment
Credit 5804 Tax Revenue Collected - Excise
Credit 5805 Tax Revenue Collected - Estate and Gift
Credit 5806 Tax Revenue Collected - Customs
Credit 5900 Other Revenue

C142 To record a contra-revenue in the amount of revenue collected for others and to establish a custodial liability.
Comment: To record revenue, see USSGL TC-C141. To reduce the custodial liability for amounts transferred out, see USSGL TC-A210.

Budgetary Entry
None

Proprietary Entry
Debit 5990 Collections for Others - Statement of Custodial Activity
Credit 2980 Custodial Liability

U.S. Government Standard General Ledger
Account Transactions

C143 To record the collection of receivables of custodial revenue from a non-Federal source that is deposited to a miscellaneous receipt account.
Comment: If a collection is reported on the Statement of Custodial Activity or the custodial footnote, also post USSGL TCs-D584 and D586 (if related to tax revenue); If a collection is not reported on the Statement of Custodial Activity nor on the custodial footnote, also post USSGL TC-D585; If a collection was not previously accrued, see USSGL TCs-C141 or C147; See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.

Budgetary Entry
None

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 1310 Accounts Receivable
Credit 1325 Taxes Receivable
Credit 1340 Interest Receivable - Not Otherwise Classified
Credit 1341 Interest Receivable - Loans
Credit 1342 Interest Receivable - Investments
Credit 1343 Interest Receivable - Taxes
Credit 1360 Penalties and Fines Receivable - Not Otherwise Classified
Credit 1363 Penalties and Fines Receivable - Taxes
Credit 1370 Administrative Fees Receivable - Not Otherwise Classified
Credit 1371 Administrative Fees Receivable - Loans
Credit 1373 Administrative Fees Receivable - Taxes

C144 To record the undeposited collections for funds that do not require budgetary reporting.
Comment: Reverse entry upon disposition of undeposited collections.

Budgetary Entry
None

Proprietary Entry
Debit 1110 Undeposited Collections
Credit 2400 Liability for Nonfiduciary Deposit Funds, Clearing Accounts, and Undeposited Collections

U.S. Government Standard General Ledger
Account Transactions

C145 To record the collection of revenue or other financing sources that were not previously accrued into a General Fund receipt account. These collections are not reported on the Statement of Custiodial Activity
Comment: Also post USSGL TC-C147. For the transfer-in of nonbudgetary fund balance to other Federal entities without reimbursements, see USSGL TC-C155. For custodial collections reported on the Statement of Custodial Activity or on the custodial footnote, see USSGL TC-C141. See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.
Reference: USSGL implementation guidance; General Fund Receipt Account Guide

Budgetary Entry
None

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 5100 Revenue From Goods Sold
Credit 5200 Revenue From Services Provided
Credit 5310 Interest Revenue - Other
Credit 5311 Interest Revenue - Investments
Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds
Credit 5325 Administrative Fees Revenue
Credit 5790 Other Financing Sources
Credit 5795 Seigniorage
Credit 5900 Other Revenue

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.

Budgetary Entry
None

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 1110 Undeposited Collections

C147 To record an offset for amounts collected for others and to establish a liability for non-entity assets that are not reported on the Statement of Custodial Activity or on the custodial footnote.
Comment: To record contra-custodial revenue reported on the Statement of Custodial Activity or on the custodial footnote and to establish custodial liability, see transaction USSGL TC-C142. See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.
Reference: USSGL implementation guidance; General Fund Receipt Account Guide

Budgetary Entry
None

Proprietary Entry
Debit 5993 Offset to Non-Entity Collections - Statement of Changes in Net Position
Credit 2985 Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity

U.S. Government Standard General Ledger
Account Transactions

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

C149 To record the collection of loans receivable by the Bureau of the Public Debt and deposit directly into a Treasury Account Symbol that does not have budget authority.
Comment: Also post USSGL TC–F124 and/or TC–F125 to close USSGL account 2985. Record USSGL account 7212 when there is a loss on the repayment.
Reference: USSGL implementation guidance; Disposition of Borrowings With Capitalized Interest

Budgetary Entry
None

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Debit 7212 Losses on Disposition of Borrowings
Credit 1350 Loans Receivable

C150 To record the receipt of other cash.
Comment: See USSGL TC-C108.

Budgetary Entry
None

Proprietary Entry
Debit 1190 Other Cash
Debit 1195 Other Monetary Assets
Credit 2990 Other Liabilities Without Related Budgetary Obligations

U.S. Government Standard General Ledger
Account Transactions

C151 To record the collection of capitalized loan interest receivable by the Bureau of the Public Debt and deposit directly into a Treasury Account Symbol that does not have budget authority.
Comment: See USSGL TC-C444 for the establishment of the capitalized loan interest receivable. Also post USSGL TC–F124 to close USSGL account 2985.
Reference: USSGL implementation guidance; Disposition of Borrowings With Capitalized Interest

Budgetary Entry
None

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 1351 Capitalized Loan Interest Receivable - Non-Credit Reform

C152 To record unapplied receipts into fund symbols that require budgetary reporting.
Comment: If not deposited in account fund symbol, see USSGL TC-C108. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

Budgetary Entry
Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources
Debit 4267 Other Actual "governmental-type" Collections From Non-Federal Sources
Credit 4060 Anticipated Collections From Non-Federal Sources

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 2400 Liability for Nonfiduciary Deposit Funds, Clearing Accounts, and Undeposited Collections

C154 To record the collections of unaccrued interest on loans from non-Federal sources.
Comment: Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

Budgetary Entry
Debit 4263 Actual Collections of Loan Interest
Credit 4060 Anticipated Collections From Non-Federal Sources

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 5310 Interest Revenue - Other
Credit 5311 Interest Revenue - Investments
Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds

U.S. Government Standard General Ledger
Account Transactions

C155 To record the transfer-in of nonbudgetary fund balance to other Federal entities without reimbursements.
Comment: See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.
Reference: USSGL implementation guidance; General Fund Receipt Account Guide

Budgetary Entry
None

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 5775 Nonbudgetary Financing Sources Transferred In

C158 To record cash donations as budgetary resources, as allowed by law.
Comment: See USSGL TC-C402 for cash donations and/or TC-C192 for foreign currency donations that are not budgetary resources. See USSGL TC-A186 for revenue to available trust and special funds.

Budgetary Entry
Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 5600 Donated Revenue - Financial Resources

C161 To record an adjustment to loans and interest receivable based on acquired collateral property without recourse.
Comment: Use only for pre-Credit Reform.
Reference: USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and Reporting Guide for Foreclosed Property in Federal Credit Programs

Budgetary Entry
None

Proprietary Entry
Debit 1551 Foreclosed Property
Debit 7210 Losses on Disposition of Assets - Other
Credit 1340 Interest Receivable - Not Otherwise Classified
Credit 1341 Interest Receivable - Loans
Credit 1350 Loans Receivable
Credit 7110 Gains on Disposition of Assets - Other

U.S. Government Standard General Ledger
Account Transactions

C162 To record an adjustment to loans and interest receivable based on acquired collateral property with recourse.
Comment: This transaction does not include bad debt.
Reference: USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and Reporting Guide for Foreclosed Property in Federal Credit Programs

Budgetary Entry
None

Proprietary Entry
Debit 1551 Foreclosed Property
Credit 1340 Interest Receivable - Not Otherwise Classified
Credit 1341 Interest Receivable - Loans
Credit 1350 Loans Receivable

C163 To record an adjustment to loans and interest receivable based on acquired collateral property without recourse.
Comment: Use only for post-Credit Reform.
Reference: USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and Reporting Guide for Foreclosed Property in Federal Credit Programs

Budgetary Entry
None

Proprietary Entry
Debit 1399 Allowance for Subsidy
Debit 1551 Foreclosed Property
Credit 1010 Fund Balance With Treasury
Credit 1340 Interest Receivable - Not Otherwise Classified
Credit 1341 Interest Receivable - Loans
Credit 1350 Loans Receivable
Credit 1399 Allowance for Subsidy

U.S. Government Standard General Ledger
Account Transactions

C164 To record non-cash assets donated by the public.

Budgetary Entry
None

Proprietary Entry
Debit 1511 Operating Materials and Supplies Held for Use
Debit 1525 Inventory - Raw Materials
Debit 1527 Inventory - Finished Goods
Debit 1572 Stockpile Materials Held for Sale
Debit 1591 Other Related Property
Debit 1711 Land and Land Rights
Debit 1730 Buildings, Improvements, and Renovations
Debit 1740 Other Structures and Facilities
Debit 1750 Equipment
Debit 1820 Leasehold Improvements
Debit 1830 Internal-Use Software
Debit 1840 Other Natural Resources
Debit 1890 Other General Property, Plant, and Equipment
Credit 5610 Donated Revenue - Nonfinancial Resources

C166 To record a monetary instrument, including undeposited seized cash.
Comment: When seized cash is deposited, see USSGL TC-D586.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 1531 Seized Monetary Instruments
Credit 2990 Other Liabilities Without Related Budgetary Obligations

C170 To record the movement of seized cash from a nonfiduciary deposit fund to a special receipt account upon forfeiture.
Reference: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry
None

Proprietary Entry
Debit 2400 Liability for Nonfiduciary Deposit Funds, Clearing Accounts, and Undeposited Collections
Credit 1532 Seized Cash Deposited

U.S. Government Standard General Ledger
Account Transactions

C172 To record a revenue for forfeited cash deposited to the forfeiture fund.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
Debit 4114 Appropriated Trust or Special Fund Receipts
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 5900 Other Revenue

C174 To record undeposited cash that was forfeited.
Comment: Reverse USSGL TC-C166.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 1110 Undeposited Collections
Credit 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

U.S. Government Standard General Ledger
Account Transactions

C178 To record the transfer of the title of an asset to the Federal Government for a settlement of tax liability from the taxpayer.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 1541 Forfeited Property Held for Sale
Credit 1310 Accounts Receivable

C180 To record satisfaction of a loan by surrender of a borrower's title to collateral of commodity.
Comment: Commodities are valued at net realizable value. The difference between the commodities received and the outstanding loan is charged to the allowance.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 1359 Allowance for Loss on Loans Receivable
Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Credit 1350 Loans Receivable

C182 To record a collection 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

U.S. Government Standard General Ledger
Account Transactions

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

C186 To record the collection of receivables in the performing agency for reimbursable services.
Reference: USSGL implementation guidance; USSGL Reimbursable Accounting Guide

Budgetary Entry
Debit 4252 Reimbursements and Other Income Earned - Collected
Credit 4251 Reimbursements and Other Income Earned - Receivable

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 1310 Accounts Receivable

C188 To record the collection of revenue into unavailable special fund receipt accounts.
Comment: See USSGL TCs-A183 and A184 for appropriation of receipts from an unavailable special fund receipt account to a special fund expenditure account.
Reference: USSGL implementation guidance; Unavailable Special Fund Receipt Account Transfers

Budgetary Entry
None

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 5200 Revenue From Services Provided
Credit 5310 Interest Revenue - Other
Credit 5311 Interest Revenue - Investments
Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds
Credit 5320 Penalties and Fines Revenue
Credit 5325 Administrative Fees Revenue
Credit 5900 Other Revenue

U.S. Government Standard General Ledger
Account Transactions

C190 To record in a trust fund payments received from a Federal fund relating to exchange transactions.
Comment: These payments are defined as expenditure transfers in the budget. See USSGL TC-A510 for nonexchange expenditure transfers-in.
Reference: USSGL implementation guidance; Trust Fund Guide

Budgetary Entry
Debit 4114 Appropriated Trust or Special Fund Receipts
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 5200 Revenue From Services Provided
Credit 5400 Benefit Program Revenue

C192 To record the acquisition of foreign currency in the foreign currency account symbol (X7000 series).
Comment: Agencies that have foreign currency account symbols (X7000 series) will make this entry.
Reference: USSGL implementation guidance; Accounting for X7000 Accounts

Budgetary Entry
None

Proprietary Entry
Debit 1200 Foreign Currency
Credit 5600 Donated Revenue - Financial Resources

C194 To record reclaimed (repaid) foreign currency into the foreign currency account symbol (X7000 series) by a disbursing officer.
Comment: Agencies that have foreign currency account symbols (X7000 series) will make this entry.
Reference: USSGL implementation guidance; Accounting for X7000 Accounts

Budgetary Entry
None

Proprietary Entry
Debit 1200 Foreign Currency
Debit 7290 Other Losses
Credit 1310 Accounts Receivable

U.S. Government Standard General Ledger
Account Transactions

C196 To record capital transfer received in the miscellaneous receipt account.
Comment: Also post TC-D585; See TC-E516 for previously recorded receivables.
Reference: USSGl implementation guidance;changes related to captial transfers.

Budgetary Entry
None

Proprietary Entry
Debit 1010 Fund Balance With Treasury
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 revenue reported on the Statement of Custodial Activity or on the custodial footnote that is collected by an agency to be deposited directly into a General Fund receipt account.
Comment: Also post USSGL TC-C404. For amounts deposited into a General Fund receipt account but not reported on the Statement of Custodial Activity or on the custodial footnote, see USSGL TC-C420. See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.
Reference: USSGL implementation guidance; Miscellaneous Receipts; General Fund Receipt Account Guide

Budgetary Entry
None

Proprietary Entry
Debit 1310 Accounts Receivable
Debit 1325 Taxes Receivable
Debit 1340 Interest Receivable - Not Otherwise Classified
Debit 1341 Interest Receivable - Loans
Debit 1342 Interest Receivable - Investments
Debit 1343 Interest Receivable - Taxes
Debit 1360 Penalties and Fines Receivable - Not Otherwise Classified
Debit 1361 Penalties and Fines Receivable - Loans
Debit 1363 Penalties and Fines Receivable - Taxes
Debit 1370 Administrative Fees Receivable - Not Otherwise Classified
Debit 1371 Administrative Fees Receivable - Loans
Debit 1373 Administrative Fees Receivable - Taxes
Credit 5310 Interest Revenue - Other
Credit 5311 Interest Revenue - Investments
Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds
Credit 5320 Penalties and Fines Revenue
Credit 5325 Administrative Fees Revenue
Credit 5600 Donated Revenue - Financial Resources
Credit 5820 Tax Revenue Accrual Adjustment - Not Otherwise Classified
Credit 5821 Tax Revenue Accrual Adjustment - Individual
Credit 5822 Tax Revenue Accrual Adjustment - Corporate
Credit 5823 Tax Revenue Accrual Adjustment - Unemployment
Credit 5824 Tax Revenue Accrual Adjustment - Excise
Credit 5825 Tax Revenue Accrual Adjustment - Estate and Gift
Credit 5826 Tax Revenue Accrual Adjustment - Customs
Credit 5900 Other Revenue

U.S. Government Standard General Ledger
Account Transactions

C404 To record contra-revenue in the amount of revenue accrued and establish a custodial liability.
Comment: Also post USSGL TC-C402.

Budgetary Entry
None

Proprietary Entry
Debit 5991 Accrued Collections for Others - Statement of Custodial Activity
Credit 2980 Custodial Liability

C405 To record offset for the amount accrued in a General Fund receipt account and to establish a liability for non-entity assets that are not reported on the Statement of Custodial Activity or on the custodial footnote.
Comment: To record accrued contra revenue that is reported on the Statement of Custodial Activity or on the custodial footnote and to establish custodial liability, see transaction USSGL TC-C404. See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.
Reference: USSGL implementation guidance; General Fund Receipt Account Guide

Budgetary Entry
None

Proprietary Entry
Debit 5994 Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position
Credit 2985 Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity

C406 To record receivables for amounts advanced from the financing fund or liquidating fund to cover escrow funds.
Comment: Applicable to guaranteed loans
Reference: USSGL implementation guidance; Credit Reform Case Studies

Budgetary Entry
Debit 4610 Allotments - Realized Resources
Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry
Debit 1310 Accounts Receivable
Credit 1010 Fund Balance With Treasury

C408 To record in the financing fund the disbursement of direct loans.
Comment: Also post USSGL TC-B134 if funded by a direct appropriation.
Reference: USSGL implementation guidance; Credit Reform Case Studies

Budgetary Entry
Debit 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

C409 To record the reclassification of interest capitalized on a loan.
Reference: Direct Loan Credit Reform Guidance

Budgetary Entry
None

Proprietary Entry
Debit 1350 Loans Receivable
Credit 1340 Interest Receivable - Not Otherwise Classified
Credit 1341 Interest Receivable - Loans

C412 To record accrued receivables for modified direct loans moving from the liquidating fund to the financing fund account.
Comment: Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.
Reference: USSGL implementation guidance; Credit Reform Case Studies

Budgetary Entry
Debit 4285 Receivable From the Liquidating Fund
Credit 4070 Anticipated Collections From Federal Sources

Proprietary Entry
Debit 1310 Accounts Receivable
Credit 1399 Allowance for Subsidy

U.S. Government Standard General Ledger
Account Transactions

C414 To record refund receivables from nonfederal sources for assets or expenses that do not create budgetary resources until collected.
Comment: USSGL TC-C136 records the collection. USSGL account 6790 includes, but is not limited to, vendor overpayments and benefit overpayments.

Budgetary Entry
None

Proprietary Entry
Debit 1310 Accounts Receivable
Credit 1511 Operating Materials and Supplies Held for Use
Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Credit 1522 Inventory Held in Reserve for Future Sale
Credit 1525 Inventory - Raw Materials
Credit 1526 Inventory - Work-in-Process
Credit 1527 Inventory - Finished Goods
Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Credit 1571 Stockpile Materials Held in Reserve
Credit 1572 Stockpile Materials Held for Sale
Credit 1591 Other Related Property
Credit 1711 Land and Land Rights
Credit 1712 Improvements to Land
Credit 1720 Construction-in-Progress
Credit 1730 Buildings, Improvements, and Renovations
Credit 1740 Other Structures and Facilities
Credit 1750 Equipment
Credit 1810 Assets Under Capital Lease
Credit 1820 Leasehold Improvements
Credit 1830 Internal-Use Software
Credit 1832 Internal-Use Software in Development
Credit 1840 Other Natural Resources
Credit 1890 Other General Property, Plant, and Equipment
Credit 1990 Other Assets
Credit 6500 Cost of Goods Sold
Credit 6790 Other Expenses Not Requiring Budgetary Resources
Credit 6900 Nonproduction Costs

U.S. Government Standard General Ledger
Account Transactions

C416 To record accrued revenue from Federal sources other than for reimbursables, non-revolving trust and special funds, custodial activity and interest on Treasury securities.
Comment: Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

Budgetary Entry
Debit 4283 Interest Receivable From Treasury
Debit 4287 Other Federal Receivables
Credit 4070 Anticipated Collections From Federal Sources

Proprietary Entry
Debit 1310 Accounts Receivable
Debit 1320 Employment Benefit Contributions Receivable
Debit 1340 Interest Receivable - Not Otherwise Classified
Debit 1341 Interest Receivable - Loans
Debit 1342 Interest Receivable - Investments
Debit 1343 Interest Receivable - Taxes
Debit 1360 Penalties and Fines Receivable - Not Otherwise Classified
Debit 1361 Penalties and Fines Receivable - Loans
Debit 1363 Penalties and Fines Receivable - Taxes
Debit 1370 Administrative Fees Receivable - Not Otherwise Classified
Debit 1371 Administrative Fees Receivable - Loans
Debit 1373 Administrative Fees Receivable - Taxes
Credit 5310 Interest Revenue - Other
Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds
Credit 5320 Penalties and Fines Revenue
Credit 5325 Administrative Fees Revenue
Credit 5400 Benefit Program Revenue
Credit 5900 Other Revenue

C418 To record interest receivable on securities.

Budgetary Entry
None

Proprietary Entry
Debit 1340 Interest Receivable - Not Otherwise Classified
Debit 1342 Interest Receivable - Investments
Credit 5311 Interest Revenue - Investments

U.S. Government Standard General Ledger
Account Transactions

C420 To record accrued revenue or other financing sources without budgetary impact.
Comment: Receivables from non-Federal sources are not budgetary resources until collected. For Federal and non-Federal receivables reported in a General Fund receipt account, also post USSGL TC-C405. See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.

Budgetary Entry
None

Proprietary Entry
Debit 1310 Accounts Receivable
Debit 1320 Employment Benefit Contributions Receivable
Debit 1340 Interest Receivable - Not Otherwise Classified
Debit 1341 Interest Receivable - Loans
Debit 1342 Interest Receivable - Investments
Debit 1343 Interest Receivable - Taxes
Debit 1360 Penalties and Fines Receivable - Not Otherwise Classified
Debit 1361 Penalties and Fines Receivable - Loans
Debit 1363 Penalties and Fines Receivable - Taxes
Debit 1370 Administrative Fees Receivable - Not Otherwise Classified
Debit 1371 Administrative Fees Receivable - Loans
Debit 1373 Administrative Fees Receivable - Taxes
Credit 5100 Revenue From Goods Sold
Credit 5200 Revenue From Services Provided
Credit 5310 Interest Revenue - Other
Credit 5311 Interest Revenue - Investments
Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds
Credit 5320 Penalties and Fines Revenue
Credit 5325 Administrative Fees Revenue
Credit 5400 Benefit Program Revenue
Credit 5500 Insurance and Guarantee Premium Revenue
Credit 5600 Donated Revenue - Financial Resources
Credit 5775 Nonbudgetary Financing Sources Transferred In
Credit 5900 Other Revenue

U.S. Government Standard General Ledger
Account Transactions

C422 To record accrued revenue from Federal or non-Federal sources for non-revolving trust funds and special funds.
Comment: These are not budgetary resources until collected.
Reference: USSGL implementation guidance; Unavailable Special Fund Receipt Account Transfers

Budgetary Entry
None

Proprietary Entry
Debit 1310 Accounts Receivable
Debit 1320 Employment Benefit Contributions Receivable
Debit 1340 Interest Receivable - Not Otherwise Classified
Debit 1341 Interest Receivable - Loans
Debit 1342 Interest Receivable - Investments
Debit 1343 Interest Receivable - Taxes
Debit 1360 Penalties and Fines Receivable - Not Otherwise Classified
Debit 1361 Penalties and Fines Receivable - Loans
Debit 1363 Penalties and Fines Receivable - Taxes
Debit 1370 Administrative Fees Receivable - Not Otherwise Classified
Debit 1371 Administrative Fees Receivable - Loans
Debit 1373 Administrative Fees Receivable - Taxes
Credit 5200 Revenue From Services Provided
Credit 5310 Interest Revenue - Other
Credit 5311 Interest Revenue - Investments
Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds
Credit 5320 Penalties and Fines Revenue
Credit 5325 Administrative Fees Revenue
Credit 5400 Benefit Program Revenue
Credit 5500 Insurance and Guarantee Premium Revenue
Credit 5820 Tax Revenue Accrual Adjustment - Not Otherwise Classified
Credit 5821 Tax Revenue Accrual Adjustment - Individual
Credit 5822 Tax Revenue Accrual Adjustment - Corporate
Credit 5823 Tax Revenue Accrual Adjustment - Unemployment
Credit 5824 Tax Revenue Accrual Adjustment - Excise
Credit 5825 Tax Revenue Accrual Adjustment - Estate and Gift
Credit 5826 Tax Revenue Accrual Adjustment - Customs
Credit 5900 Other Revenue

U.S. Government Standard General Ledger
Account Transactions

C424 To record establishment of current-period earnings on income received in advance.
Comment: See USSGL TC-B602 for collection entry.

Budgetary Entry
None

Proprietary Entry
Debit 2320 Other Deferred Revenue
Credit 5100 Revenue From Goods Sold
Credit 5200 Revenue From Services Provided
Credit 5500 Insurance and Guarantee Premium Revenue
Credit 5900 Other Revenue

C426 To record earned revenue in a trust or special fund Treasury Appropriation Fund Symbol that was previously collected in advance.
Comment: See USSGL TC-C114 for collection entry.

Budgetary Entry
None

Proprietary Entry
Debit 2320 Other Deferred Revenue
Credit 5100 Revenue From Goods Sold
Credit 5200 Revenue From Services Provided

C428 To record loans and interest receivable from non-Federal sources for defaulted guaranteed loans. Do not consider as a budgetary resource until collected.
Comment: Applicable to activity for guaranteed loans.

Budgetary Entry
None

Proprietary Entry
Debit 1340 Interest Receivable - Not Otherwise Classified
Debit 1341 Interest Receivable - Loans
Debit 1350 Loans Receivable
Credit 1399 Allowance for Subsidy
Credit 2180 Loan Guarantee Liability

U.S. Government Standard General Ledger
Account Transactions

C430 To record an old motor vehicle that was traded in for a new motor vehicle using the direct method.
Comment: This entry is to show a trade-in only. An entry for indirect cost is not included. This is the way the Department of Defense accounts for repairable items involving trade-ins. Accounts receivable represents the cash amount the vehicle procurer will receive from the customer. Inventory held for repair represents the value of an asset after it is repaired (value of a similar new asset). Other financing source represents fair market value of the old vehicle. Other financing source was used instead of revenue from goods sold due to a trade-in, which is not a budgetary resource. Inventory allowance represents the estimated repair cost of the damaged vehicle.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
Debit 4251 Reimbursements and Other Income Earned - Receivable
Credit 4221 Unfilled Customer Orders Without Advance

Proprietary Entry
Debit 1310 Accounts Receivable
Debit 1523 Inventory Held for Repair
Credit 1529 Inventory - Allowance
Credit 5100 Revenue From Goods Sold
Credit 5790 Other Financing Sources

C432 To record loans other than credit reform.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
Debit 4801 Undelivered Orders - Obligations, Unpaid
Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry
Debit 1350 Loans Receivable
Credit 1010 Fund Balance With Treasury

U.S. Government Standard General Ledger
Account Transactions

C435 To record the accrual of interest revenue associated with USSGL account 2985 that is to be collected by the Bureau of the Public Debt and deposited directly into a Treasury Account Symbol that does not have budget authority.
Comment: Also post USSGL TC-C437 for the liability for non-entity assets not reported on the Statement of Custodial Activity.
Reference: USSGL implementation guidance; Disposition of Borrowings With Capitalized Interest

Budgetary Entry
None

Proprietary Entry
Debit 1340 Interest Receivable - Not Otherwise Classified
Debit 1341 Interest Receivable - Loans
Debit 1342 Interest Receivable - Investments
Debit 1343 Interest Receivable - Taxes
Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds

C437 To record the portion of the liability for non-entity assets not reported on the Statement of Custodial Activity related to the accrual of interest revenue that is to be collected by the Bureau of the Public Debt and deposited directly into a Treasury Account Symbol that does not have budget authority.
Comment: Also post USSGL TC-C435 for the accrual of the interest revenue associated with USSGL account 2985.
Reference: USSGL implementation guidance; Disposition of Borrowings With Capitalized Interest

Budgetary Entry
None

Proprietary Entry
Debit 7500 Distribution of Income - Dividend
Credit 2985 Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity

C438 To record subsidy receivable and the related interest, in the financing account, for an upward reestimate.

Budgetary Entry
None

Proprietary Entry
Debit 1310 Accounts Receivable
Credit 1399 Allowance for Subsidy
Credit 2180 Loan Guarantee Liability
Credit 5310 Interest Revenue - Other

U.S. Government Standard General Ledger
Account Transactions

C440 To record unfunded (borrowed) foreign currency from the Foreign Currency Account Symbol (X7000 series) by a disbursing officer.
Comment: Agencies that have foreign currency account symbols (X7000 series) will make this entry.
Reference: USSGL implementation guidance; Accounting for X7000 Accounts

Budgetary Entry
None

Proprietary Entry
Debit 1310 Accounts Receivable
Credit 1200 Foreign Currency

C444 To record capitalized loan interest receivable on non-credit reform loans for interest receivable amounts previously accrued.
Comment: Refer to USSGL TC-C435 for the initial accrual and USSGL TC-C149 for the collection of the accrual.
Reference: USSGL implementation guidance; Disposition of Borrowings With Capitalized Interest

Budgetary Entry
None

Proprietary Entry
Debit 1351 Capitalized Loan Interest Receivable - Non-Credit Reform
Credit 1340 Interest Receivable - Not Otherwise Classified
Credit 1341 Interest Receivable - Loans

U.S. Government Standard General Ledger
Account Transactions

C600 - C799 COLLECTIONS AND RECEIVABLES - Asset Sale and Disposition (Gains and Losses)

C602 To record the sale of Federal securities purchased at a premium. The sale results in a gain.
Comment: At the time of sale, make an entry to amortize the premium to the point of sale. See USSGL TC-E117 for amortization entry. Special and trust funds use USSGL account 4114. If budgetary resources were previously anticipated, revolving funds credit USSGL account 4070 and special and trust funds credit USSGL account 4120. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.
Reference: USSGL implementation guidance; FACTS II, Investments in Treasury and Agency Securities

Budgetary Entry
Debit 4114 Appropriated Trust or Special Fund Receipts
Debit 4273 Interest Collected From Treasury
Credit 4070 Anticipated Collections From Federal Sources
Credit 4120 Appropriations Anticipated - Indefinite
Credit 4394 Receipts Unavailable for Obligation Upon Collection
Credit 4450 Unapportioned Authority
Credit 4510 Apportionments
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
Credit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities
Credit 7111 Gains on Disposition of Investments

U.S. Government Standard General Ledger
Account Transactions

C604 To record the sale of Federal securities purchased at a premium. The sale results in a loss.
Comment: At the time of sale, make an entry to amortize the premium to the point of sale. See USSGL TC-E117 for amortization entry. Special and trust funds use USSGL account 4114. If budgetary resources were previously anticipated, revolving funds debit USSGL account 4070 and special and trust funds debit USSGL account 4120. Reverse USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.
Reference: USSGL implementation guidance; FACTS II, Investments in Treasury and Agency Securities

Budgetary Entry
Debit 4070 Anticipated Collections From Federal Sources
Debit 4120 Appropriations Anticipated - Indefinite
Debit 4394 Receipts Unavailable for Obligation Upon Collection
Debit 4450 Unapportioned Authority
Debit 4510 Apportionments
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4114 Appropriated Trust or Special Fund Receipts
Credit 4273 Interest Collected From Treasury

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Debit 7211 Losses on Disposition of Investments
Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
Credit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities

U.S. Government Standard General Ledger
Account Transactions

C606 To record the sale of Federal securities purchased at a discount. The sale results in a gain.
Comment: At the time of sale, an entry is made to amortize the discount to the point of sale. See USSGL TC-E117 for amortization entry. Special and trust funds use USSGL account 4114. If budgetary resources were previously anticipated, revolving funds credit USSGL account 4070 and special and trust funds credit USSGL account 4120. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or TC-A123 if authority was previously anticipated in programs exempt from apportionment.
Reference: USSGL implementation guidance; FACTS II, Investments in Treasury and Agency Securities

Budgetary Entry
Debit 4114 Appropriated Trust or Special Fund Receipts
Debit 4273 Interest Collected From Treasury
Credit 4070 Anticipated Collections From Federal Sources
Credit 4120 Appropriations Anticipated - Indefinite
Credit 4394 Receipts Unavailable for Obligation Upon Collection
Credit 4450 Unapportioned Authority
Credit 4510 Apportionments
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Debit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities
Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
Credit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Credit 7111 Gains on Disposition of Investments

U.S. Government Standard General Ledger
Account Transactions

C608 To record the sale of Federal securities purchased at a discount. The sale results in a loss.
Comment: At the time of sale, an entry is made to amortize the discount to the point of sale. See USSGL TC-E117 for amortization entry. Special and trust funds use USSGL account 4114. If budgetary resources were previously anticipated, revolving funds debit USSGL account 4070 and special and trust funds debit USSGL account 4120. Reverse USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.
Reference: USSGL implementation guidance; FACTS II, Investments in Treasury and Agency Securities

Budgetary Entry
Debit 4070 Anticipated Collections From Federal Sources
Debit 4120 Appropriations Anticipated - Indefinite
Debit 4394 Receipts Unavailable for Obligation Upon Collection
Debit 4450 Unapportioned Authority
Debit 4510 Apportionments
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4114 Appropriated Trust or Special Fund Receipts
Credit 4273 Interest Collected From Treasury

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Debit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities
Debit 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Debit 7211 Losses on Disposition of Investments
Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
Credit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Credit 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Credit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt

U.S. Government Standard General Ledger
Account Transactions

C610 To record the sale or disposition of personal property collected for replacement property.
Comment: Sales proceeds on disposed personal property collected for a replacement property will have no budgetary entry until the obligation is subsequently incurred for the replacement property. In most cases, the proceeds will only be available for acquisition of the replacement property in the fiscal year that the old property was sold, then for 1 fiscal year thereafter. This entry may not be applicable to some agencies that have specific language in their legislation that allows them to keep the proceeds beyond 2 years. See USSGL implementation guidance, "Disposition of Personal Property" on the USSGL Web site. Also review CFR 41, chapter 101 and GAO's Policy and Procedure Manual, dated May 1993, pages 7.5-8.9.

Budgetary Entry
None

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Debit 1310 Accounts Receivable
Debit 1759 Accumulated Depreciation on Equipment
Debit 1819 Accumulated Depreciation on Assets Under Capital Lease
Debit 1829 Accumulated Amortization on Leasehold Improvements
Debit 1839 Accumulated Amortization on Internal-Use Software
Debit 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment
Debit 7210 Losses on Disposition of Assets - Other
    Credit 1750 Equipment
    Credit 1810 Assets Under Capital Lease
    Credit 1820 Leasehold Improvements
    Credit 1830 Internal-Use Software
    Credit 1832 Internal-Use Software in Development
    Credit 1890 Other General Property, Plant, and Equipment
    Credit 7110 Gains on Disposition of Assets - Other

C612 To record the loss (or gain) from sale of foreclosed property without recourse.
Comment: Applicable to guaranteed loans. Credit USSGL account 1399 if there is a gain. Any gain or loss is borne by the Federal Government. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.
Reference: USSGL implementation guidance; Credit Reform Case Studies

Budgetary Entry
Debit 4265 Actual Collections From Sale of Foreclosed Property
    Credit 4060 Anticipated Collections From Non-Federal Sources

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Debit 1399 Allowance for Subsidy
    Credit 1551 Foreclosed Property

U.S. Government Standard General Ledger
Account Transactions

C614 To record the gain on property sold with recourse.
Comment: Excess of costs over sales proceeds are billed to the borrower. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.
Reference: USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and Reporting Guide for Foreclosed Property in Federal Credit Programs

Budgetary Entry
Debit 4265 Actual Collections From Sale of Foreclosed Property
Credit 4060 Anticipated Collections From Non-Federal Sources
Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 1340 Interest Receivable - Not Otherwise Classified
Credit 1341 Interest Receivable - Loans
Credit 1350 Loans Receivable
Credit 1551 Foreclosed Property
Credit 2110 Accounts Payable

C616 To record the loss on loan receivable from the borrower on a sale with recourse.
Comment: Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.
Reference: USSGL implementation guidance; Credit Reform Case Studies

Budgetary Entry
Debit 4265 Actual Collections From Sale of Foreclosed Property
Credit 4060 Anticipated Collections From Non-Federal Sources

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Debit 1350 Loans Receivable
Credit 1551 Foreclosed Property

U.S. Government Standard General Ledger
Account Transactions

C618 To record the sale prior to maturity of investments in public debt securities at a discount and sold for a gain or loss by the revolving fund.
Comment: The budgetary entry is the amount of the gain on sale, which would be reversed if a loss is realized. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

Budgetary Entry
Debit 4273 Interest Collected From Treasury
Credit 4070 Anticipated Collections From Federal Sources

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Debit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Debit 7211 Losses on Disposition of Investments
Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Credit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Credit 1690 Other Investments
Credit 5311 Interest Revenue - Investments
Credit 7111 Gains on Disposition of Investments

C620 To record the sale prior to maturity of investments in public debt securities purchased at par or a premium and sold for a loss or gain by the revolving fund.
Comment: The budgetary entry equals the amount of loss on the sale, which would be reversed if a gain is realized. Reverse USSGL TC-E117 to amortize the premium to the point of sale. Reverse USSGL TC-A122 if authority was previously anticipated and apportioned or a reversal of USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

Budgetary Entry
Debit 4070 Anticipated Collections From Federal Sources
Credit 4273 Interest Collected From Treasury

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 7211 Losses on Disposition of Investments
Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 7111 Gains on Disposition of Investments

U.S. Government Standard General Ledger
Account Transactions

C622 To record the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt) purchased at a discount and sold for a gain or loss by the special or non-revolving trust fund.
Comment: The budgetary entry is the amount of a gain on the sale, which would be reversed if a loss was realized.

Budgetary Entry
Debit 4114 Appropriated Trust or Special Fund Receipts
Credit 4394 Receipts Unavailable for Obligation Upon Collection
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Debit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities
Debit 7211 Losses on Disposition of Investments
Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
Credit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Credit 1690 Other Investments
Credit 7111 Gains on Disposition of Investments

C624 To record the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt) purchased at par or premium and sold for a gain or loss by the special or non-revolving trust fund.
Comment: The budgetary entry is the amount of a gain on the sale, which would be reversed if a loss was realized.

Budgetary Entry
Debit 4114 Appropriated Trust or Special Fund Receipts
Credit 4394 Receipts Unavailable for Obligation Upon Collection
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Debit 7211 Losses on Disposition of Investments
Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
Credit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities
Credit 1690 Other Investments
Credit 5311 Interest Revenue - Investments
Credit 7111 Gains on Disposition of Investments

U.S. Government Standard General Ledger
Account Transactions

C626 To record cash collected from a loss or a gain from the sale of excess, obsolete, and unserviceable assets.
Comment: Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. This transaction assumes that budgetary resource is recognized for the proceeds of a sale.
Reference: USSGL implementation guidance; Disposition of Personal Property

Budgetary Entry
Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources
Credit 4060 Anticipated Collections From Non-Federal Sources
Credit 4450 Unapportioned Authority

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Debit 7210 Losses on Disposition of Assets - Other
Credit 1513 Operating Materials and Supplies - Excess, Obsolete, and Unserviceable
Credit 1524 Inventory - Excess, Obsolete, and Unserviceable
Credit 7110 Gains on Disposition of Assets - Other

C628 To record cash collected from a loss or a gain from the sale of foreclosed property.
Comment: Use only for pre-Credit Reform. This transaction assumes that budgetary resource is recognized for the proceeds of a sale.
Reference: USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and Reporting Guide for Foreclosed Property in Federal Credit Programs

Budgetary Entry
Debit 4265 Actual Collections From Sale of Foreclosed Property
Credit 4060 Anticipated Collections From Non-Federal Sources

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Debit 7210 Losses on Disposition of Assets - Other
Credit 1551 Foreclosed Property
Credit 7110 Gains on Disposition of Assets - Other

C630 To record the sale of stockpile materials.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources
Credit 4450 Unapportioned Authority

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Debit 6500 Cost of Goods Sold
Credit 1572 Stockpile Materials Held for Sale
Credit 5900 Other Revenue

U.S. Government Standard General Ledger
Account Transactions

C632 To record stockpile materials sold at a gain.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources
Credit 4450 Unapportioned Authority

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 1572 Stockpile Materials Held for Sale
Credit 7110 Gains on Disposition of Assets - Other

C634 To record stockpile materials sold at a loss.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources
Credit 4450 Unapportioned Authority

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Debit 7210 Losses on Disposition of Assets - Other
Credit 1572 Stockpile Materials Held for Sale

C636 To record the collection of sale proceeds from forfeited personal property sold.
Comment: Reverse USSGL TC-B432.
Reference: For special fund transaction, see USSGL implementation guidance; Receipts Not Available for Obligation Upon Collection. For seized assets, see USSGL implementation guidance; Accounting for Inventory and Related Property

Budgetary Entry
Debit 4114 Appropriated Trust or Special Fund Receipts
Credit 4450 Unapportioned Authority

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 5900 Other Revenue

U.S. Government Standard General Ledger
Account Transactions

C638 To record the sale of forfeited property.
Comment: Includes activity for forfeited property sold that had a third-party lien in which the buyer pays the lien holder.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"; Seized Assets

Budgetary Entry
None

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 1541 Forfeited Property Held for Sale

C640 To record the proceeds from commodities sold.
Comment: For cost of goods sold, see USSGL TC-E408. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources
Credit 4060 Anticipated Collections From Non-Federal Sources
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 5100 Revenue From Goods Sold

C642 To record a loss on the sale of commodities.
Comment: For cost of goods sold, 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.

Budgetary Entry
None

Proprietary Entry
Debit 1310 Accounts Receivable
Debit 1519 Operating Materials and Supplies - Allowance
Debit 1529 Inventory - Allowance
Debit 1549 Forfeited Property - Allowance
Debit 1569 Commodities - Allowance
Debit 1599 Other Related Property - Allowance
Debit 1719 Accumulated Depreciation on Improvements to Land
Debit 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations
Debit 1749 Accumulated Depreciation on Other Structures and Facilities
Debit 1819 Accumulated Depreciation on Assets Under Capital Lease
Debit 1829 Accumulated Amortization on Leasehold Improvements
Debit 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment
Debit 7210 Losses on Disposition of Assets - Other
Credit 1511 Operating Materials and Supplies Held for Use
Credit 1521 Inventory Purchased for Resale
Credit 1525 Inventory - Raw Materials
Credit 1526 Inventory - Work-in-Process
Credit 1527 Inventory - Finished Goods
Credit 1541 Forfeited Property Held for Sale
Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Credit 1591 Other Related Property
Credit 1711 Land and Land Rights
Credit 1712 Improvements to Land
Credit 1720 Construction-in-Progress
Credit 1730 Buildings, Improvements, and Renovations
Credit 1740 Other Structures and Facilities
Credit 1810 Assets Under Capital Lease
Credit 1820 Leasehold Improvements
Credit 1890 Other General Property, Plant, and Equipment
Credit 5100 Revenue From Goods Sold
Credit 7110 Gains on Disposition of Assets - Other

U.S. Government Standard General Ledger
Account Transactions

C646 To record the sale or disposition of assets other than personal properties and investments.
Comment: For cost of goods sold, see USSGL TC-E408. If a receivable had been previously established, see USSGL TC-C647.

Budgetary Entry
Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources
Debit 4277 Other Actual Collections - Federal
Credit 4060 Anticipated Collections From Non-Federal Sources
Credit 4070 Anticipated Collections From Federal Sources

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Debit 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

C647 To record the liquidation of receivables from other Federal entity for the sale or disposition of assets other personal properties and investments.
Comment: See USSGL TC-C648 for the establishment of the receivable.

Budgetary Entry
Debit 4277 Other Actual Collections - Federal
Credit 4287 Other Federal Receivables

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 1310 Accounts Receivable

U.S. Government Standard General Ledger
Account Transactions

C648 To record a receivable from another Federal entity for the sale or disposition of assets other than personal properties and investments.
Comment: For cost of goods sold, see USSGL TC-E408. For the liquidation of the receivable, see USSGL TC-C647.

Budgetary Entry
Debit 4287 Other Federal Receivables
Credit 4070 Anticipated Collections From Federal Sources

Proprietary Entry
Debit 1310 Accounts Receivable
Debit 1519 Operating Materials and Supplies - Allowance
Debit 1529 Inventory - Allowance
Debit 1549 Forfeited Property - Allowance
Debit 1569 Commodities - Allowance
Debit 1599 Other Related Property - Allowance
Debit 1719 Accumulated Depreciation on Improvements to Land
Debit 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations
Debit 1749 Accumulated Depreciation on Other Structures and Facilities
Debit 1819 Accumulated Depreciation on Assets Under Capital Lease
Debit 1829 Accumulated Amortization on Leasehold Improvements
Debit 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment
Debit 7210 Losses on Disposition of Assets - Other
Credit 1511 Operating Materials and Supplies Held for Use
Credit 1521 Inventory Purchased for Resale
Credit 1525 Inventory - Raw Materials
Credit 1526 Inventory - Work-in-Process
Credit 1527 Inventory - Finished Goods
Credit 1541 Forfeited Property Held for Sale
Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Credit 1591 Other Related Property
Credit 1711 Land and Land Rights
Credit 1712 Improvements to Land
Credit 1720 Construction-in-Progress
Credit 1730 Buildings, Improvements, and Renovations
Credit 1740 Other Structures and Facilities
Credit 1810 Assets Under Capital Lease
Credit 1820 Leasehold Improvements
Credit 1890 Other General Property, Plant, and Equipment
Credit 5100 Revenue From Goods Sold
Credit 7110 Gains on Disposition of Assets - Other

U.S. Government Standard General Ledger
Account Transactions

C650 To record accounts receivable and accrue revenue from another Federal entity that was previously anticipated.
Comment: Also post USSGL TC-A122 if authority was previously anticipated and apportioned. See Federal and non-Federal exceptions as defined in Office of Management and Budget Circular No. A-11.
Reference: USSGL implementation guidance; Transfer of Spending Authority from Offsetting Collection with Obligations Scenario

Budgetary Entry
Debit 4287 Other Federal Receivables
Credit 4210 Anticipated Reimbursements and Other Income

Proprietary Entry
Debit 1310 Accounts Receivable
Credit 5100 Revenue From Goods Sold
Credit 5200 Revenue From Services Provided

C750 To record, in a special or non-revolving trust fund, a redemption of securities (other than those issued by the Bureau of the Public Debt (BPD)) purchased at par and sold without a gain or loss where funds remain in a non-Treasury General Account (TGA).
Comment: If the proceeds of this sale are immediately reinvested, do not record a budgetary entry. If the proceeds of this sale are not immediately reinvested, record a budgetary entry equal to the proceeds. See USSGL TC- B150 if funds held by the public in a non-TGA are returned to fund balance with Treasury in a TGA. An agency must have specific legislative authority to hold monies in a non-TGA or non-BPD security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400 Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury for additional guidance, such as SF224 transactions.

Budgetary Entry
Debit 4114 Appropriated Trust or Special Fund Receipts
Credit 4394 Receipts Unavailable for Obligation Upon Collection
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
Debit 1130 Funds Held by the Public
Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities

U.S. Government Standard General Ledger
Account Transactions

C751 To record, in a revolving or revolving trust fund, a redemption of securities (other than those issued by the Bureau of the Public Debt (BPD)) purchased at par and sold without a gain or loss where funds remain in a non-Treasury General Account (TGA).
Comment: If the proceeds of this sale are immediately reinvested, do not record a budgetary entry. If the proceeds of this sale are not immediately reinvested, record a budgetary entry equal to the proceeds. See USSGL TC- B150 if funds held by the public in a non-TGA are returned to fund balance with Treasury in a TGA. An agency must have specific legislative authority to hold monies in a non-TGA or non-BPD security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400 Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury for additional guidance, such as SF224 transactions.

Budgetary Entry
Debit 4972 Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
Debit 1130 Funds Held by the Public
Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities

C752 To record, in a special or non-revolving trust fund, the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt (BPD)) purchased at par and sold for a gain. Funds remain held by the public in a non-Treasury General Account (TGA).
Comment: If the proceeds are immediately reinvested, record a budgetary entry equal to only the gain. If the proceeds are not immediately reinvested, record a budgetary entry equal to the proceeds. See USSGL TC- B150 if funds held by the public in a non-TGA are returned to fund balance with Treasury in a TGA. An agency must have specific legislative authority to hold monies in a non-TGA or non-BPD security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400 Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury for additional guidance, such as SF224 transactions.

Budgetary Entry
Debit 4114 Appropriated Trust or Special Fund Receipts
Credit 4394 Receipts Unavailable for Obligation Upon Collection
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
Debit 1130 Funds Held by the Public
Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
Credit 7111 Gains on Disposition of Investments

U.S. Government Standard General Ledger
Account Transactions

C753 To record, in a revolving or revolving trust fund, the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt (BPD)) purchased at par and sold for a gain. Funds remain held by the public in a non-Treasury General Account (TGA).
Comment: If the proceeds are immediately reinvested, record a budgetary entry in USSGL account 4252 equal to only the gain. If the proceeds are not immediately reinvested, record a budgetary entry in USSGL account 4252 equal to the gain and also a budgetary entry in USSGL account 4972 equal to the par value. See USSGL TC- B150 if funds held by the public in a non-TGA are returned to fund balance with Treasury in a TGA. An agency must have specific legislative authority to hold monies in a non-TGA or non-BPD security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400 Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury for additional guidance, such as SF224 transactions.

Budgetary Entry
Debit 4252 Reimbursements and Other Income Earned - Collected
Debit 4972 Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
Debit 1130 Funds Held by the Public
Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
Credit 7111 Gains on Disposition of Investments

C754 To record, in a special or non-revolving trust fund, the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt (BPD)) purchased at par and sold for a loss. Funds remain held by the public in a non-Treasury General Account (TGA).
Comment: If the proceeds are immediately reinvested, do not record a budgetary entry. If the proceeds are not immediately reinvested, record a budgetary entry equal to the proceeds. See USSGL TC- B150 if funds held by the public in a non-TGA are returned to fund balance with Treasury in a TGA. An agency must have specific legislative authority to hold monies in a non-TGA or non-BPD security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400 Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury for additional guidance, such as SF224 transactions.

Budgetary Entry
Debit 4114 Appropriated Trust or Special Fund Receipts
Credit 4394 Receipts Unavailable for Obligation Upon Collection
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
Debit 1130 Funds Held by the Public
Debit 7211 Losses on Disposition of Investments
Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities

U.S. Government Standard General Ledger
Account Transactions

C755 To record, in a revolving or revolving trust fund, the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt (BPD)) purchased at par and sold for a loss. Funds remain held by the public in a non-Treasury General Account (TGA).
Comment: If the proceeds are immediately reinvested, do not record the budgetary entry. If the proceeds are not immediately reinvested record a budgetary entry equal to the proceeds. See USSGL TC- B150 if funds held by the public in a non-TGA are returned to fund balance with Treasury in a TGA. An agency must have specific legislative authority to hold monies in a non-TGA or non-BPD security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400 Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury for additional guidance, such as SF224 transactions.

Budgetary Entry
Debit 4972 Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
Debit 1130 Funds Held by the Public
Debit 7211 Losses on Disposition of Investments
Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities

U.S. Government Standard General Ledger
Account Transactions

D100 - D299 ADJUSTMENTS/WRITEOFFS/RECLASSIFICATION - Upward and Downward Adjustments

D102 To record a downward adjustment to prior-year unpaid delivered orders and to reduce the liability when the adjustment is not recorded as a prior-period adjustment (USSGL account 7400 or 7401). The authority has expired.
Comment: Prior-year adjustments are used only in year 2 and later. Reverse USSGL TC-B134 for direct appropriations. For a prior-period adjustment (USSGL account 7400 or 7401), see USSGL TCs D306, D308, D310, D312.
Reference: USSGL implementation guidance; Prior-Period Adjustments

Budgetary Entry
Debit 4971 Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries
Credit 4650 Allotments - Expired Authority

Proprietary Entry
Debit 2110 Accounts Payable
Debit 2130 Contract Holdbacks
Debit 2190 Other Liabilities With Related Budgetary Obligations
Debit 2191 Employee Health Care Liability Incurred but Not Reported
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 delivered orders and to collect a refund when the adjustment is not recorded as a prior-period adjustment (USSGL account 7400 or 7401). The authority has expired.
Comment: Prior-year adjustments are used only in year 2 and later. Reverse USSGL TC-B134 for direct appropriations. For a prior-period adjustment (USSGL account 7400 or 7401), see USSGL TCs D306, D308, D310, and D312.
Reference: 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 delivered orders and to accrue additional liability when the adjustment is not recorded as a prior-period adjustment (USSGL account 7400 or 7401). The authority has expired.
Comment: Prior-year adjustments are used only in year 2 and later. If funded by a direct appropriation, also post USSGL TC-B134. For a prior-period adjustment (USSGL account 7400 or 7401), see USSGL TCs D306, D308, D310, and D312.
Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide; Prior-Period Adjustments

Budgetary Entry
Debit 4650 Allotments - Expired Authority
Credit 4981 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid

Proprietary Entry
Debit 1511 Operating Materials and Supplies Held for Use
Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Debit 1521 Inventory Purchased for Resale
Debit 1522 Inventory Held in Reserve for Future Sale
Debit 1525 Inventory - Raw Materials
Debit 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 2191 Employee Health Care Liability Incurred but Not Reported

U.S. Government Standard General Ledger
Account Transactions

D107 To record an upward adjustment of prior-year unpaid delivered orders and to accrue additional liability when the adjustment is not recorded as a prior-period adjustment (USSGL account 7400 or 7401). The authority has not expired.

Comment: Prior-year adjustments are used only in year 2 and later. If funded by a direct appropriation, also post USSGL TC-B134. For a prior-period adjustment (USSGL account 7400 or 7401), see USSGL TCs D306, D308, D310, and D312. When anticipated accounts are not used, debit USSGL account 4450; if funds are exempt from apportionment, debit USSGL account 4620.

Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide; Prior-Period Adjustments

Budgetary Entry

Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Exempt From Apportionment
    Credit 4981 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit 1511 Operating Materials and Supplies Held for Use
Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Debit 1521 Inventory Purchased for Resale
Debit 1522 Inventory Held in Reserve for Future Sale
Debit 1525 Inventory - Raw Materials
Debit 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 2191 Employee Health Care Liability Incurred but Not Reported

U.S. Government Standard General Ledger
Account Transactions

D108 To record a downward adjustment to prior-year paid delivered orders and to collect a refund when the adjustment is not recorded as a prior-period adjustment (USSGL account 7400 or 7401). The authority has not expired.
Comment: Prior-year adjustments are used only in year 2 and later. The offset to all downward adjustments to undelivered orders is anticipated recoveries. If such a transaction causes an abnormal credit balance, approval by the Office of Management and Budget for use of resources is required. If anticipated accounts are not used, credit USSGL account 4450 or 4620. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. Reverse USSGL TC-B134 for direct appropriations. For a prior-period adjustment (USSGL account 7400 or 7401), see USSGL TCs D306, D308, D310, and D312.
Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide; Prior-Period Adjustments

Budgetary Entry
Debit 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 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 delivered orders and to reduce the related liability when the adjustment is not recorded as a prior-period adjustment (USSGL account 7400 or 7401). The authority has not expired.

Comment: Prior-year adjustments are used only in year 2 and later. The offset to all downward adjustments to undelivered orders is anticipated recoveries. If such a transaction causes an abnormal credit balance, approval by the Office of Management and Budget for use of resources is required. If anticipated accounts are not used, credit USSGL account 4450 or 4620. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. Reverse USSGL TC-B134 for direct appropriations. For a prior-period adjustment (USSGL account 7400 or 7401), see USSGL TCs D306, D308, D310, and D312.

Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide; Prior-Period Adjustments

Budgetary Entry

Debit 4971 Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries
- Credit 4310 Anticipated Recoveries of Prior-Year Obligations
- Credit 4450 Unapportioned Authority
- Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 2110 Accounts Payable
Debit 2130 Contract Holdbacks
Debit 2190 Other Liabilities With Related Budgetary Obligations
Debit 2191 Employee Health Care Liability Incurred but Not Reported
- 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

D112 To record a reclassification of unfunded liability to funded liability in the financing account.
Comment: Also post USSGL TC-D113.
Reference: USSGL implementation guidance; General Fund Receipt Account Guide

Budgetary Entry
Debit 4610 Allotments - Realized Resources
Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry
Debit 2990 Other Liabilities Without Related Budgetary Obligations
Credit 2190 Other Liabilities With Related Budgetary Obligations

D113 To record the reclassification reestimated subsidy expense from unfunded to funded.
Comment: Reclassification should be recorded in the year following the accrual of the downward reestimate.
Reference: USSGL implementation guidance; Basic Accounting and Reporting for Direct Loan Programs Without Collateral in Federal Credit Programs

Budgetary Entry
None

Proprietary Entry
Debit 6800 Future Funded Expenses
Credit 6199 Adjustment to Subsidy Expense

D114 To record an upward adjustment of prior-year unpaid undelivered orders when the adjustment is not recorded as a prior-period adjustment (USSGL account 7400 or 7401).
Comment: Prior-year adjustments are used only in year 2 and later. The goods, services, or invoices have not been received. If funded by a direct appropriation, also post USSGL TC-B134. See USSGL TC-B402 when needed to establish a payable and to reflect it as delivered. For a prior-period adjustment (USSGL account 7400 or 7401), see USSGL TCs D306, D308, D310, and D312.
Reference: USSGL implementation guidance; Prior-Period Adjustments

Budgetary Entry
Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Exempt From Apportionment
Debit 4650 Allotments - Expired Authority
Credit 4881 Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid

Proprietary Entry
None

U.S. Government Standard General Ledger
Account Transactions

D120 To record a downward adjustment to unpaid prior-year undelivered orders.
Comment: Prior-year adjustments are used only in year 2 and later. The goods, services, or invoices have not been received. Record USSGL account 4650 if the authority has expired.
Reference: USSGL implementation guidance; Upward and Downward Adjustments to Expired Appropriations

Budgetary Entry
Debit 4871 Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment
Credit 4650 Allotments - Expired Authority

Proprietary Entry
None

D122 To record an upward adjustment to prepaid/advanced prior-year undelivered orders.
Comment: Prior-year adjustments are used only in year 2 and later. The invoice has been paid, but goods and services have not been received. Record USSGL account 4650 if the authority has expired.
Reference: USSGL implementation guidance; Upward and Downward Adjustments to Expired Appropriations

Budgetary Entry
Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Exempt From Apportionment
Debit 4650 Allotments - Expired Authority
Credit 4882 Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced

Proprietary Entry
Debit 1410 Advances and Prepayments
Credit 1010 Fund Balance With Treasury

D126 To record an upward adjustment to prior-year paid delivered orders.
Comment: Prior-year adjustments are used only in year 2 and later. A corrected invoice was received and paid for goods and services previously received and paid. Also post USSGL TC-B134. Record USSGL account 4650 if the authority has expired.
Reference: USSGL implementation guidance; Upward and Downward Adjustments to Expired Appropriations

Budgetary Entry
Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Exempt From Apportionment
Debit 4650 Allotments - Expired Authority
Credit 4982 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid

Proprietary Entry
Debit 6100 Operating Expenses/Program Costs
Credit 1010 Fund Balance With Treasury

U.S. Government Standard General Ledger
Account Transactions

D128 To record a downward adjustment to prior-year paid delivered orders with no refund collected.
Reference: USSGL implementation guidance; Upward and Downward Adjustments to Expired Appropriations

Budgetary Entry
None

Proprietary Entry
Debit 1310 Accounts Receivable
Credit 6790 Other Expenses Not Requiring Budgetary Resources

D130 To record a downward adjustment to prior-year prepaid/advanced undelivered orders with no refund collected.
Comment: The prepaid invoice was for more than the corrected invoice. Goods and services have not been received.
Reference: USSGL implementation guidance; Upward and Downward Adjustments to Expired Appropriations

Budgetary Entry
None

Proprietary Entry
Debit 1310 Accounts Receivable
Credit 1410 Advances and Prepayments

U.S. Government Standard General Ledger
Account Transactions

D134 To record the delivery of goods and services ordered in a prior year and accrue a liability. Expended authority is less than the original obligation and the authority is not expired.
Comment: The offset to downward adjustments to undelivered orders is anticipated recoveries. If such a transaction causes an abnormal credit balance, the Office of Management and Budget's approval for use of resources is required. When anticipated accounts are not used, credit USSGL account 4450 or credit USSGL account 4620 if funds are exempt from apportionment. Also post USSGL TC-B134 if funded by a direct appropriation. Also post USSGL TC-A122 if recoveries were previously anticipated and apportioned or USSGL TC-A123 if recoveries were previously anticipated in programs exempt from apportionment. The payroll and related benefit liabilities in this transaction are only for work-in-process. For other payroll-related transactions, see USSGL TCs-E104 through E117. Also post USSGL TCs G120, G122, and G124 to track purchases.
Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide

Budgetary Entry
Debit 4801 Undelivered Orders - Obligations, Unpaid
Debit 4871 Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries
Credit 4310 Anticipated Recoveries of Prior-Year Obligations
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment
Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry
Debit 1511 Operating Materials and Supplies Held for Use
Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Debit 1521 Inventory Purchased for Resale
Debit 1522 Inventory Held in Reserve for Future Sale
Debit 1525 Inventory - Raw Materials
Debit 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

Credit 2190 Other Liabilities With Related Budgetary Obligations
Credit 2191 Employee Health Care Liability Incurred but Not Reported
Credit 2211 Withholdings Payable
Credit 2213 Employer Contributions and Payroll Taxes Payable

D136 To record the amount of unfunded indefinite contract authority that is withdrawn due to recoveries of prior-year obligations.
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 Treasury Appropriation Fund Symbol (TAFS).
Comment: This transaction is to be used only by the specific TAFS identified in the USSGL scenario identified in the transaction origin.
Reference: USSGL implementation guidance; Adjustments for Change in Prior-Year Allocation of Budgetary Resources (Social Security Administration and Department of Health and Human Services related TAFS only)

Budgetary Entry
Debit 4320 Adjustments for Changes in Prior-Year Allocations of Budgetary Resources
Credit 4981 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid

Proprietary Entry
Debit 5760 Expenditure Financing Sources - Transfers-Out
Credit 2155 Expenditure Transfers Payable

U.S. Government Standard General Ledger
Account Transactions

D141 To record a downward adjustment to prior-year unpaid delivered orders pertaining to cancellations of authority in an invested Treasury Appropriation Fund Symbol (TAFS).
Comment: Also post USSGL TC-F123 for the cancellation of authority.
Reference: USSGL implementation guidance; Cancellations of Expenditure Transfers Receivable/Payable

Budgetary Entry
Debit 4971 Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
Debit 2155 Expenditure Transfers Payable
Credit 5760 Expenditure Financing Sources - Transfers-Out

D142 To record a downward adjustment to prior-year unpaid delivered orders for the change in allocation of budgetary resources between certain trust fund and agency general fund Treasury Appropriation Fund Symbol (TAFS).
Comment: This transaction is to be used only by the specific TAFS identified in the USSGL scenario identified in the transaction origin.
Reference: USSGL implementation guidance; Adjustments for Change in Prior-Year Allocation of Budgetary Resources (Social Security Administration and Department of Health and Human Services related TAFS only).

Budgetary Entry
Debit 4971 Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries
Credit 4320 Adjustments for Changes in Prior-Year Allocations of Budgetary Resources

Proprietary Entry
Debit 2155 Expenditure Transfers Payable
Credit 5760 Expenditure Financing Sources - Transfers-Out

D144 To record an upward adjustment to prior-year balances in budgetary receivable USSGL account 4225 "Appropriation Trust Fund Expenditure Transfers - Receivable" for the change in allocation of budgetary resources between certain trust fund and agency general fund Treasury Appropriation Fund Symbol (TAFS).
Comment: Reverse this transaction for a downward adjustment. This transaction is to be used only by the specific TAFS identified in the USSGL scenario identified in the transaction origin.
Reference: USSGL implementation guidance; Adjustments for Change in Prior-Year Allocation of Budgetary Resources (Social Security Administration and Department of Health and Human Services related TAFS only)

Budgetary Entry
Debit 4225 Appropriation Trust Fund Expenditure Transfers - Receivable
Credit 4320 Adjustments for Changes in Prior-Year Allocations of Budgetary Resources

Proprietary Entry
Debit 1335 Expenditure Transfers Receivable
Credit 5750 Expenditure Financing Sources - Transfers-In

U.S. Government Standard General Ledger
Account Transactions

D145 To record in the canceled appropriation the removal of the canceled payable upon receipt of a valid bill. The budgetary entry reduces the balance of authority that remained upon cancellation.
Comment: Simultaneously post USSGL TC-B412 in an unexpired appropriation that is available for the same purpose as the closed account. See Office of Management and Budget Circular No. A-11 for additional guidance.
Reference: USSGL implementation guidance; Canceled Payables

Budgetary Entry
Debit 4350 Canceled Authority
Credit 4208 Adjustment to Total Resources - Disposition of Canceled Payables

Proprietary Entry
Debit 2960 Accounts Payable From Canceled Appropriations
Credit 6800 Future Funded Expenses

D146 To record an accrual of downward reestimate for loan subsidies in the program fund.
Comment: See USSGL TC-D147. Transactions USSGL TC-D146 and TC-D147 should be done simultaneously in both the credit reform program and financing accounts. See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.
Reference: USSGL implementation guidance; Basic Accounting and Reporting for Direct Loan Programs Without Collateral in Federal Credit Programs; General Fund Receipt Account Guide

Budgetary Entry
None

Proprietary Entry
Debit 5791 Adjustment to Financing Sources - Downward Reestimate or Negative Subsidy
Credit 6800 Future Funded Expenses

D147 To adjust the loan guarantee liability and direct loan allowance for downward reestimate of subsidy expense in the financing account.
Comment: Also post USSGL TC-D146. Transactions USSGL TC-D146 and TC-D147 should be done simultaneously in both the credit reform program and financing accounts. See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.
Reference: USSGL implementation guidance; General Fund Receipt Account Guide

Budgetary Entry
None

Proprietary Entry
Debit 2180 Loan Guarantee Liability
Credit 5791 Adjustment to Financing Sources - Downward Reestimate or Negative Subsidy

U.S. Government Standard General Ledger
Account Transactions

D148 To accrue the transfer-out of a downward reestimate to a General Fund receipt account.
Comment: The actual transfer of cash should be made the year following the accrual. See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.
Reference: USSGL implementation guidance; Basic Accounting and Reporting for Direct Loan Programs Without Collateral in Federal Credit Programs; General Fund Receipt Account Guide

Budgetary Entry
None

Proprietary Entry
Debit 5776 Nonbudgetary Financing Sources Transferred Out
Credit 2990 Other Liabilities Without Related Budgetary Obligations

U.S. Government Standard General Ledger
Account Transactions

D300 - D399 ADJUSTMENTS/WRITEOFFS/RECLASSIFICATION - Prior-Period Adjustments

D302 To record appropriations used for a prior period that was a result of a change in accounting principle.
Comment: Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series.
Reference: USSGL implementation guidance; Prior-Period Adjustments

Budgetary Entry
None

Proprietary Entry
Debit 3109 Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles
Credit 5709 Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles

D304 To record appropriations used for a prior period that was a result of a correction of an error.
Comment: Special and trust funds receiving direct appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series.
Reference: USSGL implementation guidance; Prior-Period Adjustments

Budgetary Entry
None

Proprietary Entry
Debit 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 implementation guidance; Prior-Period Adjustments

Budgetary Entry
None

Proprietary Entry
Debit 1319 Allowance for Loss on Accounts Receivable
Debit 1329 Allowance for Loss on Taxes Receivable
Debit 1345 Allowance for Loss on Interest Receivable - Loans
Debit 1346 Allowance for Loss on Interest Receivable - Investments
Debit 1347 Allowance for Loss on Interest Receivable - Not Otherwise Classified
Debit 1348 Allowance for Loss on Interest Receivable - Taxes
Debit 1359 Allowance for Loss on Loans Receivable
Debit 1365 Allowance for Loss on Penalties and Fines Receivable - Loans
Debit 1367 Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified
Debit 1368 Allowance for Loss on Penalties and Fines Receivable - Taxes
Debit 1375 Allowance for Loss on Administrative Fees Receivable - Loans
Debit 1377 Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified
Debit 1378 Allowance for Loss on Administrative Fees Receivable - Taxes
Debit 1399 Allowance for Subsidy
Debit 1519 Operating Materials and Supplies - Allowance
Debit 1529 Inventory - Allowance
Debit 1549 Forfeited Property - Allowance
Debit 1559 Foreclosed Property - Allowance
Debit 1569 Commodities - Allowance
Debit 1599 Other Related Property - Allowance
Debit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities
Debit 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Debit 1639 Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds
Debit 1719 Accumulated Depreciation on Improvements to Land
Debit 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations
Debit 1749 Accumulated Depreciation on Other Structures and Facilities
Debit 1759 Accumulated Depreciation on Equipment
Debit 1819 Accumulated Depreciation on Assets Under Capital Lease

U.S. Government Standard General Ledger
Account Transactions

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
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 - Not Otherwise Classified
Credit 1341 Interest Receivable - Loans
Credit 1342 Interest Receivable - Investments
Credit 1343 Interest Receivable - Taxes
Credit 1350 Loans Receivable
Credit 1360 Penalties and Fines Receivable - Not Otherwise Classified
Credit 1361 Penalties and Fines Receivable - Loans
Credit 1363 Penalties and Fines Receivable - Taxes
Credit 1370 Administrative Fees Receivable - Not Otherwise Classified
Credit 1371 Administrative Fees Receivable - Loans
Credit 1373 Administrative Fees Receivable - Taxes
Credit 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

U.S. Government Standard General Ledger
Account Transactions

Credit 1572 Stockpile Materials Held for Sale
Credit 1591 Other Related Property
Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1618 Market Adjustment - Investments
Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
Credit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities
Credit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Credit 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Credit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Credit 1638 Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds
Credit 1690 Other Investments
Credit 1711 Land and Land Rights
Credit 1712 Improvements to Land
Credit 1720 Construction-in-Progress
Credit 1730 Buildings, Improvements, and Renovations
Credit 1740 Other Structures and Facilities
Credit 1750 Equipment
Credit 1810 Assets Under Capital Lease
Credit 1820 Leasehold Improvements
Credit 1830 Internal-Use Software
Credit 1832 Internal-Use Software in Development
Credit 1840 Other Natural Resources
Credit 1890 Other General Property, Plant, and Equipment
Credit 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 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 - Not Otherwise Classified
Debit 2141 Accrued Interest Payable - Debt
Debit 2150 Payable for Transfers of Currently Invested Balances
Debit 2155 Expenditure Transfers Payable
Debit 2160 Entitlement Benefits Due and Payable
Debit 2170 Subsidy Payable to the Financing Account
Debit 2180 Loan Guarantee Liability
Debit 2190 Other Liabilities With Related Budgetary Obligations
Debit 2191 Employee Health Care Liability Incurred but Not Reported
Debit 2210 Accrued Funded Payroll and Leave
Debit 2211 Withholdings Payable
Debit 2213 Employer Contributions and Payroll Taxes Payable
Debit 2215 Other Post Employment Benefits Due and Payable
Debit 2216 Pension Benefits Due and Payable to Beneficiaries
Debit 2217 Benefit Premiums Payable to Carriers
Debit 2218 Life Insurance Benefits Due and Payable to Beneficiaries
Debit 2220 Unfunded Leave
Debit 2225 Unfunded FECA Liability
Debit 2290 Other Unfunded Employment Related Liability
Debit 2310 Liability for Advances and Prepayments
Debit 2320 Other Deferred Revenue
Debit 2400 Liability for Nonfiduciary Deposit Funds, Clearing Accounts, and Undeposited Collections
Debit 2510 Principal Payable to the Bureau of the Public Debt
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 2960 Accounts Payable From Canceled Appropriations
Debit 2970 Liability for Capital Transfers to the General Fund of the Treasury
Debit 2980 Custodial Liability
Debit 2990 Other Liabilities Without Related Budgetary Obligations
Debit 2995 Estimated Cleanup Cost Liability

Credit 2531 Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority
Credit 2533 Amortization of Discount and Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority
Credit 7400 Prior-Period Adjustments Due to Corrections of Errors
Credit 7401 Prior-Period Adjustments Due to Changes in Accounting Principles

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 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 - Not Otherwise Classified
Debit 1341 Interest Receivable - Loans
Debit 1342 Interest Receivable - Investments
Debit 1343 Interest Receivable - Taxes
Debit 1350 Loans Receivable
Debit 1360 Penalties and Fines Receivable - Not Otherwise Classified
Debit 1361 Penalties and Fines Receivable - Loans
Debit 1363 Penalties and Fines Receivable - Taxes
Debit 1370 Administrative Fees Receivable - Not Otherwise Classified
Debit 1371 Administrative Fees Receivable - Loans
Debit 1373 Administrative Fees Receivable - Taxes
Debit 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

U.S. Government Standard General Ledger
Account Transactions

Debit 1524 Inventory - Excess, Obsolete, and Unserviceable
Debit 1525 Inventory - Raw Materials
Debit 1526 Inventory - Work-in-Process
Debit 1527 Inventory - Finished Goods
Debit 1531 Seized Monetary Instruments
Debit 1532 Seized Cash Deposited
Debit 1541 Forfeited Property Held for Sale
Debit 1542 Forfeited Property Held for Donation or Use
Debit 1551 Foreclosed Property
Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Debit 1571 Stockpile Materials Held in Reserve
Debit 1572 Stockpile Materials Held for Sale
Debit 1591 Other Related Property
Debit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1618 Market Adjustment - Investments
Debit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
Debit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities
Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Debit 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Debit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Debit 1638 Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds
Debit 1690 Other Investments
Debit 1711 Land and Land Rights
Debit 1712 Improvements to Land
Debit 1720 Construction-in-Progress
Debit 1730 Buildings, Improvements, and Renovations
Debit 1740 Other Structures and Facilities
Debit 1750 Equipment
Debit 1810 Assets Under Capital Lease
Debit 1820 Leasehold Improvements
Debit 1830 Internal-Use Software
Debit 1832 Internal-Use Software in Development
Debit 1840 Other Natural Resources
Debit 1890 Other General Property, Plant, and Equipment
Debit 1990 Other Assets
Credit 1319 Allowance for Loss on Accounts Receivable
Credit 1329 Allowance for Loss on Taxes Receivable
Credit 1345 Allowance for Loss on Interest Receivable - Loans
Credit 1346 Allowance for Loss on Interest Receivable - Investments
Credit 1347 Allowance for Loss on Interest Receivable - Not Otherwise Classified
Credit 1348 Allowance for Loss on Interest Receivable - Taxes
Credit 1359 Allowance for Loss on Loans Receivable
Credit 1365 Allowance for Loss on Penalties and Fines Receivable - Loans

U.S. Government Standard General Ledger
Account Transactions

Credit 1367 Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified
Credit 1368 Allowance for Loss on Penalties and Fines Receivable - Taxes
Credit 1375 Allowance for Loss on Administrative Fees Receivable - Loans
Credit 1377 Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified
Credit 1378 Allowance for Loss on Administrative Fees Receivable - Taxes
Credit 1399 Allowance for Subsidy
Credit 1519 Operating Materials and Supplies - Allowance
Credit 1529 Inventory - Allowance
Credit 1549 Forfeited Property - Allowance
Credit 1559 Foreclosed Property - Allowance
Credit 1569 Commodities - Allowance
Credit 1599 Other Related Property - Allowance
Credit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities
Credit 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Credit 1639 Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds
Credit 1719 Accumulated Depreciation on Improvements to Land
Credit 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations
Credit 1749 Accumulated Depreciation on Other Structures and Facilities
Credit 1759 Accumulated Depreciation on Equipment
Credit 1819 Accumulated Depreciation on Assets Under Capital Lease
Credit 1829 Accumulated Amortization on Leasehold Improvements
Credit 1839 Accumulated Amortization on Internal-Use Software
Credit 1849 Allowance for Depletion
Credit 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment
Credit 7400 Prior-Period Adjustments Due to Corrections of Errors
Credit 7401 Prior-Period Adjustments Due to Changes in Accounting Principles

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 implementation guidance; Prior-Period Adjustments

Budgetary Entry
None

Proprietary Entry
Debit 2531 Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority
Debit 2533 Amortization of Discount and Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority
Debit 7400 Prior-Period Adjustments Due to Corrections of Errors
Debit 7401 Prior-Period Adjustments Due to Changes in Accounting Principles
Credit 2110 Accounts Payable
Credit 2120 Disbursements in Transit
Credit 2130 Contract Holdbacks
Credit 2140 Accrued Interest Payable - Not Otherwise Classified
Credit 2141 Accrued Interest Payable - Debt
Credit 2150 Payable for Transfers of Currently Invested Balances
Credit 2155 Expenditure Transfers Payable
Credit 2160 Entitlement Benefits Due and Payable
Credit 2170 Subsidy Payable to the Financing Account
Credit 2180 Loan Guarantee Liability
Credit 2190 Other Liabilities With Related Budgetary Obligations
Credit 2191 Employee Health Care Liability Incurred but Not Reported
Credit 2210 Accrued Funded Payroll and Leave
Credit 2211 Withholdings Payable
Credit 2213 Employer Contributions and Payroll Taxes Payable
Credit 2215 Other Post Employment Benefits Due and Payable
Credit 2216 Pension Benefits Due and Payable to Beneficiaries
Credit 2217 Benefit Premiums Payable to Carriers
Credit 2218 Life Insurance Benefits Due and Payable to Beneficiaries
Credit 2220 Unfunded Leave
Credit 2225 Unfunded FECA Liability
Credit 2290 Other Unfunded Employment Related Liability
Credit 2310 Liability for Advances and Prepayments
Credit 2320 Other Deferred Revenue
Credit 2400 Liability for Nonfiduciary 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 2940 Capital Lease Liability
Credit 2960 Accounts Payable From Canceled Appropriations
Credit 2970 Liability for Capital Transfers to the General Fund of the Treasury
Credit 2980 Custodial Liability
Credit 2990 Other Liabilities Without Related Budgetary Obligations
Credit 2995 Estimated Cleanup Cost Liability

U.S. Government Standard General Ledger
Account Transactions

D400 - D499 ADJUSTMENTS/WRITEOFFS/RECLASSIFICATION - Writeoffs

D402 To record an allowance for a reduction in exchange revenue due to noncredit losses such as returns, allowances, and price redeterminations from non-Federal sources when realization is not probable (less likely than not).
Comment: For reduction in exchange revenue due to credit losses, see USSGL TC-D404. Reverse this transaction when collected.
Reference: USSGL implementation guidance; FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources." For more information, see paragraph 41, FASAB SFFAS No. 7.

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 5324 Contra Revenue for Penalties and Fines
Debit 5329 Contra Revenue for Administrative Fees
Debit 5409 Contra Revenue for Benefit Program Revenue
Debit 5509 Contra Revenue for Insurance and Guarantee Premium Revenue
Debit 5609 Contra Revenue for Donations - Financial Resources
Debit 5619 Contra Donated Revenue - Nonfinancial Resources
Debit 5830 Contra Revenue for Taxes - Not Otherwise Classified
Debit 5831 Contra Revenue for Taxes - Individual
Debit 5832 Contra Revenue for Taxes - Corporate
Debit 5833 Contra Revenue for Taxes - Unemployment
Debit 5834 Contra Revenue for Taxes - Excise
Debit 5835 Contra Revenue for Taxes - Estate and Gift
Debit 5836 Contra Revenue for Taxes - Customs
Debit 5909 Contra Revenue for Other Revenue
Credit 1319 Allowance for Loss on Accounts Receivable
Credit 1329 Allowance for Loss on Taxes Receivable
Credit 1345 Allowance for Loss on Interest Receivable - Loans
Credit 1346 Allowance for Loss on Interest Receivable - Investments
Credit 1347 Allowance for Loss on Interest Receivable - Not Otherwise Classified
Credit 1348 Allowance for Loss on Interest Receivable - Taxes
Credit 1365 Allowance for Loss on Penalties and Fines Receivable - Loans
Credit 1367 Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified
Credit 1368 Allowance for Loss on Penalties and Fines Receivable - Taxes
Credit 1375 Allowance for Loss on Administrative Fees Receivable - Loans
Credit 1377 Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified
Credit 1378 Allowance for Loss on Administrative Fees Receivable - Taxes

U.S. Government Standard General Ledger
Account Transactions

D404 To record the estimated allowance for bad debts related to non-credit-reform receivables.
Comment: This transaction should be used when a realization of revenue is not probable due to credit losses, see paragraph 40, SFFAS 7. For losses other than credit losses, see TC D402.
Reference: USSGL implementation guidance; FASAB SFFAS No. 4, "Managerial Cost Accounting Concepts and Standards"

Budgetary Entry
None

Proprietary Entry
Debit 6720 Bad Debt Expense
Credit 1319 Allowance for Loss on Accounts Receivable
Credit 1345 Allowance for Loss on Interest Receivable - Loans
Credit 1346 Allowance for Loss on Interest Receivable - Investments
Credit 1347 Allowance for Loss on Interest Receivable - Not Otherwise Classified
Credit 1348 Allowance for Loss on Interest Receivable - Taxes
Credit 1359 Allowance for Loss on Loans Receivable

D406 To record the writeoff of penalties, fines, and administrative fees receivable.

Budgetary Entry
None

Proprietary Entry
Debit 1365 Allowance for Loss on Penalties and Fines Receivable - Loans
Debit 1367 Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified
Debit 1368 Allowance for Loss on Penalties and Fines Receivable - Taxes
Credit 1360 Penalties and Fines Receivable - Not Otherwise Classified
Credit 1361 Penalties and Fines Receivable - Loans
Credit 1363 Penalties and Fines Receivable - Taxes

D407 To record the writeoff of administrative fees receivable.

Budgetary Entry
None

Proprietary Entry
Debit 1375 Allowance for Loss on Administrative Fees Receivable - Loans
Debit 1377 Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified
Debit 1378 Allowance for Loss on Administrative Fees Receivable - Taxes
Credit 1370 Administrative Fees Receivable - Not Otherwise Classified
Credit 1371 Administrative Fees Receivable - Loans
Credit 1373 Administrative Fees Receivable - Taxes

U.S. Government Standard General Ledger
Account Transactions

D408 To record the writeoff of accounts receivable.

Budgetary Entry
None

Proprietary Entry
Debit 1319 Allowance for Loss on Accounts Receivable
Credit 1310 Accounts Receivable

D410 To record the writeoff of taxes receivable.
Reference: USSGL implementation guidance; Miscellaneous Receipts

Budgetary Entry
None

Proprietary Entry
Debit 1329 Allowance for Loss on Taxes Receivable
Credit 1325 Taxes Receivable

D412 To record the writeoff of loans receivable for loans made before fiscal 1992.

Budgetary Entry
None

Proprietary Entry
Debit 1359 Allowance for Loss on Loans Receivable
Credit 1350 Loans Receivable

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 - Not Otherwise Classified
Credit 1341 Interest Receivable - Loans
Credit 1350 Loans Receivable

U.S. Government Standard General Ledger
Account Transactions

D416 To record the writeoff of interest receivable.

Budgetary Entry
None

Proprietary Entry
Debit 1345 Allowance for Loss on Interest Receivable - Loans
Debit 1346 Allowance for Loss on Interest Receivable - Investments
Debit 1347 Allowance for Loss on Interest Receivable - Not Otherwise Classified
Debit 1348 Allowance for Loss on Interest Receivable - Taxes
Credit 1340 Interest Receivable - Not Otherwise Classified
Credit 1341 Interest Receivable - Loans
Credit 1342 Interest Receivable - Investments
Credit 1343 Interest Receivable - Taxes

U.S. Government Standard General Ledger
Account Transactions

D418 To record the writeoff of assets other than investments.

Budgetary Entry
None

Proprietary Entry
Debit 1529 Inventory - Allowance
Debit 1549 Forfeited Property - Allowance
Debit 1569 Commodities - Allowance
Debit 1599 Other Related Property - Allowance
Debit 1719 Accumulated Depreciation on Improvements to Land
Debit 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations
Debit 1749 Accumulated Depreciation on Other Structures and Facilities
Debit 1759 Accumulated Depreciation on Equipment
Debit 1819 Accumulated Depreciation on Assets Under Capital Lease
Debit 1829 Accumulated Amortization on Leasehold Improvements
Debit 1839 Accumulated Amortization on Internal-Use Software
Debit 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment
Debit 7210 Losses on Disposition of Assets - Other
Credit 1511 Operating Materials and Supplies Held for Use
Credit 1521 Inventory Purchased for Resale
Credit 1525 Inventory - Raw Materials
Credit 1526 Inventory - Work-in-Process
Credit 1527 Inventory - Finished Goods
Credit 1541 Forfeited Property Held for Sale
Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Credit 1591 Other Related Property
Credit 1711 Land and Land Rights
Credit 1712 Improvements to Land
Credit 1720 Construction-in-Progress
Credit 1730 Buildings, Improvements, and Renovations
Credit 1740 Other Structures and Facilities
Credit 1750 Equipment
Credit 1810 Assets Under Capital Lease
Credit 1820 Leasehold Improvements
Credit 1830 Internal-Use Software
Credit 1832 Internal-Use Software in Development
Credit 1890 Other General Property, Plant, and Equipment

U.S. Government Standard General Ledger
Account Transactions

D420 To record the accrued estimated uncollectible exchange revenue due to credit losses with related costs incurred and collected for others in a General Fund receipt account.
Comment: Reverse USSGL TC-C405 to adjust USSGL account 2985, "Liability for Non-entity Assets Not Reported on the Statement of Custodial Activity. This activity will not be reported on the Statement of Custodial Activity or the custodial footnote.
Reference: FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources and Concepts for Reconciling Budgetary and Financial Accounting," Paragraph No. 40.

Budgetary Entry
None

Proprietary Entry
Debit 6720 Bad Debt Expense
Credit 1319 Allowance for Loss on Accounts Receivable
Credit 1345 Allowance for Loss on Interest Receivable - Loans
Credit 1346 Allowance for Loss on Interest Receivable - Investments
Credit 1347 Allowance for Loss on Interest Receivable - Not Otherwise Classified
Credit 1348 Allowance for Loss on Interest Receivable - Taxes
Credit 1365 Allowance for Loss on Penalties and Fines Receivable - Loans
Credit 1367 Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified
Credit 1368 Allowance for Loss on Penalties and Fines Receivable - Taxes
Credit 1375 Allowance for Loss on Administrative Fees Receivable - Loans
Credit 1377 Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified
Credit 1378 Allowance for Loss on Administrative Fees Receivable - Taxes

D422 To record the reduction of custodial liability by the amount of estimated uncollectible exchange revenue with virtually no costs collected for others in a General Fund receipt account.
Comment: This activity is reported on the Statement of Custodial Activity or on the custodial foonotes.
Reference: For more information on exchange revenue with virtually no costs, see paragraphs 45, 140, and 146, SFFAS No. 7.

Budgetary Entry
None

Proprietary Entry
Debit 2980 Custodial Liability
Credit 5991 Accrued Collections for Others - Statement of Custodial Activity

U.S. Government Standard General Ledger
Account Transactions

D424 To record in a General Fund receipt account, the accrued estimated uncollectible nonexchange revenue and exchange revenue with virtually no cost reported on the Statement of Custodial Activity or on the custodial foonote.
Comment: Also post USSGL TC-D422. See USSGL TC-D420 for other than revenue reported on the Statement of Custodial Activity or on the custodial footnote.
Reference: For more information on exchange revenue with virtually no cost, see paragraphs 45, 140, and 146 and for more information on uncollectible nonexchange revenue, see paragraph 56 of FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources and Concepts for Reconciling Budgetary and Financial Accounting."

Budgetary Entry
None

Proprietary Entry
Debit 5317 Contra Revenue for Interest Revenue - Loans Receivable
Debit 5318 Contra Revenue for Interest Revenue - Investments
Debit 5319 Contra Revenue for Interest Revenue - Other
Debit 5324 Contra Revenue for Penalties and Fines
Debit 5329 Contra Revenue for Administrative Fees
Debit 5830 Contra Revenue for Taxes - Not Otherwise Classified
Debit 5831 Contra Revenue for Taxes - Individual
Debit 5832 Contra Revenue for Taxes - Corporate
Debit 5833 Contra Revenue for Taxes - Unemployment
Debit 5834 Contra Revenue for Taxes - Excise
Debit 5835 Contra Revenue for Taxes - Estate and Gift
Debit 5836 Contra Revenue for Taxes - Customs
Debit 5909 Contra Revenue for Other Revenue
Credit 1319 Allowance for Loss on Accounts Receivable
Credit 1329 Allowance for Loss on Taxes Receivable
Credit 1345 Allowance for Loss on Interest Receivable - Loans
Credit 1346 Allowance for Loss on Interest Receivable - Investments
Credit 1347 Allowance for Loss on Interest Receivable - Not Otherwise Classified
Credit 1348 Allowance for Loss on Interest Receivable - Taxes
Credit 1365 Allowance for Loss on Penalties and Fines Receivable - Loans
Credit 1367 Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified
Credit 1368 Allowance for Loss on Penalties and Fines Receivable - Taxes
Credit 1375 Allowance for Loss on Administrative Fees Receivable - Loans
Credit 1377 Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified
Credit 1378 Allowance for Loss on Administrative Fees Receivable - Taxes

U.S. Government Standard General Ledger
Account Transactions

D426 To record an adjustment to loans receivable based on acquired collateral property.
Reference: USSGL implementation guidance; Credit Reform Case Studies

Budgetary Entry
None

Proprietary Entry
Debit 1345 Allowance for Loss on Interest Receivable - Loans
Debit 1346 Allowance for Loss on Interest Receivable - Investments
Debit 1347 Allowance for Loss on Interest Receivable - Not Otherwise Classified
Debit 1348 Allowance for Loss on Interest Receivable - Taxes
Debit 1551 Foreclosed Property
Credit 1340 Interest Receivable - Not Otherwise Classified
Credit 1341 Interest Receivable - Loans
Credit 1342 Interest Receivable - Investments
Credit 1343 Interest Receivable - Taxes
Credit 1350 Loans Receivable
Credit 1559 Foreclosed Property - Allowance
Credit 2910 Prior Liens Outstanding on Acquired Collateral

D428 To record an adjustment for actual loss of inventory.

Budgetary Entry
None

Proprietary Entry
Debit 1529 Inventory - Allowance
Credit 1521 Inventory Purchased for Resale
Credit 1522 Inventory Held in Reserve for Future Sale
Credit 1523 Inventory Held for Repair
Credit 1524 Inventory - Excess, Obsolete, and Unserviceable
Credit 1525 Inventory - Raw Materials
Credit 1526 Inventory - Work-in-Process
Credit 1527 Inventory - Finished Goods

D430 To record an adjustment for actual loss of forfeited property.

Budgetary Entry
None

Proprietary Entry
Debit 1549 Forfeited Property - Allowance
Credit 1541 Forfeited Property Held for Sale
Credit 1542 Forfeited Property Held for Donation or Use

U.S. Government Standard General Ledger
Account Transactions

D432 To record an adjustment for actual loss of commodities.

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 ADJUSTMENTS/WRITEOFFS/RECLASSIFICATION - 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.

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 Funds

D506 To record the classification of amounts from nonfiduciary deposit funds and clearing accounts to appropriate funds. This includes return of escrow amounts and erroneous receipts and disbursing escrow monies to pay bills, taxes, and insurance.

Budgetary Entry
None

Proprietary Entry
Debit 2400 Liability for Nonfiduciary Deposit Funds, Clearing Accounts, and Undeposited Collections
Credit 1010 Fund Balance With Treasury
Credit 1190 Other Cash
Credit 1532 Seized Cash Deposited

D508 To record the reclassification of expended balances held back from contractors from accounts payable.

Budgetary Entry
None

Proprietary Entry
Debit 2110 Accounts Payable
Credit 2130 Contract Holdbacks

U.S. Government Standard General Ledger
Account Transactions

D510 To record the transfer of construction-in-progress to capitalized assets or expenses.

Budgetary Entry
None

Proprietary Entry
Debit 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

D514 To record the reclassification of expenses to "in-process type" asset accounts.
Comment: Due to the reconciliation of interagency expenses and revenues, agencies must first record all direct costs to the USSGL account 6000 series and then offset those amounts using the USSGL account 6610 when the costs are capitalized to the appropriate "in-process type" account.

Budgetary Entry
None

Proprietary Entry
Debit 1526 Inventory - Work-in-Process
Debit 1720 Construction-in-Progress
Debit 1832 Internal-Use Software in Development
Credit 6600 Applied Overhead
Credit 6610 Cost Capitalization Offset

U.S. Government Standard General Ledger
Account Transactions

D516 To record the raw materials used to produce goods.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 1526 Inventory - Work-in-Process
Credit 1525 Inventory - Raw Materials

D518 To record the revaluation of foreclosed property.
Reference: USSGL implementation guidance; Guide to Basic Accounting and Reporting for Foreclosed Property in Federal Credit Reform Programs (Appendix 1)

Budgetary Entry
None

Proprietary Entry
Debit 6790 Other Expenses Not Requiring Budgetary Resources
Credit 1559 Foreclosed Property - Allowance

D520 To record completed inventory items.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 1527 Inventory - Finished Goods
Credit 1526 Inventory - Work-in-Process

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

U.S. Government Standard General Ledger
Account Transactions

D523 To record the reclassification of damaged, irreparable inventory held for sale.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 1524 Inventory - Excess, Obsolete, and Unserviceable
Debit 7290 Other Losses
Credit 1521 Inventory Purchased for Resale
Credit 1527 Inventory - Finished Goods

D524 To record damaged inventory items that need repair.
Comment: Reverse this entry when repairs are completed.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 1523 Inventory Held for Repair
Credit 1521 Inventory Purchased for Resale
Credit 1527 Inventory - Finished Goods

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

U.S. Government Standard General Ledger
Account Transactions

D528 To record the revaluation of a turned-in broken part from operating materials and supplies held for repair based on estimated repair costs.
Comment: Reverse this entry when the repaired broken part is returned to stock as a serviceable item. See USSGL TC-D318.
Reference: USSGL implementation guidance; Operating Materials and Supplies

Budgetary Entry
None

Proprietary Entry
Debit 6790 Other Expenses Not Requiring Budgetary Resources
Credit 1519 Operating Materials and Supplies - Allowance

D530 To record a repaired broken part that has been returned to stock as a serviceable item.
Comment: Use the original value of the part when it was turned in for repair (before the revaluation of the part based on the estimated repair cost). See USSGL TCs-D526 and D528.

Budgetary Entry
None

Proprietary Entry
Debit 1511 Operating Materials and Supplies Held for Use
Credit 1514 Operating Materials and Supplies Held for Repair

D532 To record prior-period adjustments for transitions to the allowance method for estimated repair costs not previously recorded.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 7401 Prior-Period Adjustments Due to Changes in Accounting Principles
Credit 1529 Inventory - Allowance

U.S. Government Standard General Ledger
Account Transactions

D534 To record damaged inventory, using the direct method, items that need repair.
Comment: Inventory held for repair is valued the same as a serviceable item less estimated repair costs.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 1523 Inventory Held for Repair
Debit 6100 Operating Expenses/Program Costs
Credit 1521 Inventory Purchased for Resale
Credit 1527 Inventory - Finished Goods

D536 To record prior-year adjustments for transitions to the direct method for estimated repair costs not previously recorded.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 7401 Prior-Period Adjustments Due to Changes in Accounting Principles
Credit 1523 Inventory Held for Repair

D538 To record issuance of a new motor vehicle to the customer. The cost of goods sold represents the cost of the new vehicle. Upon sale, adjust inventory allowance to reduce the previously unrealized holding gains/losses.
Comment: This entry is a part of how the Department of Defense accounts for its repairable items involving trade-ins.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 1529 Inventory - Allowance
Debit 6500 Cost of Goods Sold
Credit 1527 Inventory - Finished Goods

U.S. Government Standard General Ledger
Account Transactions

D540 To record a gain when inventory is revalued at the end of the period, using the latest acquisition method.
Comment: Reverse this transaction if there is a loss upon revaluation using the latest acquisition method.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 1521 Inventory Purchased for Resale
Debit 1527 Inventory - Finished Goods
Credit 1529 Inventory - Allowance

D542 To record the classification of operating materials and supplies held for use that were damaged and cannot be consumed in operations. This entry also applies to excess or obsolete operating materials and supplies when the net realizable value is less than the book value.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 1513 Operating Materials and Supplies - Excess, Obsolete, and Unserviceable
Debit 7290 Other Losses
Credit 1511 Operating Materials and Supplies Held for Use

D544 To record the reclassification of operating materials and supplies that meet management's criteria for future use.
Comment: Reverse this entry when ready to use.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Credit 1511 Operating Materials and Supplies Held for Use

U.S. Government Standard General Ledger
Account Transactions

D546 To reclassify excess or reserved assets to assets held for use.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 1511 Operating Materials and Supplies Held for Use
Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Credit 1513 Operating Materials and Supplies - Excess, Obsolete, and Unserviceable

D548 To record an unexpected permanent decline in the value of stockpile materials. This entry also applies to record stockpile material at net realizable value due to damage.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 7290 Other Losses
Credit 1571 Stockpile Materials Held in Reserve
Credit 1572 Stockpile Materials Held for Sale

D550 To record a permanent decline in value of stockpile materials that is unusual, infrequent, and material in dollar amount.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 7300 Extraordinary Items
Credit 1571 Stockpile Materials Held in Reserve
Credit 1572 Stockpile Materials Held for Sale

U.S. Government Standard General Ledger
Account Transactions

D552 To reclassify stockpile materials authorized to be sold.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 1572 Stockpile Materials Held for Sale
Credit 1571 Stockpile Materials Held in Reserve

D554 To record the forfeiture of a seized monetary instrument.
Comment: See USSGL TC-D555 for the disposal of seized monetary instruments.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 1541 Forfeited Property Held for Sale
Credit 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 Entry
Debit 2990 Other Liabilities Without Related Budgetary Obligations
Credit 1531 Seized Monetary Instruments

D556 To record the conversion to cash for a forfeited monetary instrument.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 1110 Undeposited Collections
Credit 1541 Forfeited Property Held for Sale

U.S. Government Standard General Ledger
Account Transactions

D558 To record forfeited personal property placed into official use.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 1542 Forfeited Property Held for Donation or Use
Debit 2320 Other Deferred Revenue
Credit 1541 Forfeited Property Held for Sale
Credit 5900 Other Revenue

D560 To record forfeited personal property placed into official use at the end of the year and not depreciated.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 1750 Equipment
Credit 1542 Forfeited Property Held for Donation or Use

D562 To record forfeited personal property authorized to be distributed/donated to another entity.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 1542 Forfeited Property Held for Donation or Use
Debit 2320 Other Deferred Revenue
Credit 1541 Forfeited Property Held for Sale
Credit 2990 Other Liabilities Without Related Budgetary Obligations

D564 To record an adjustment to the net realizable value of commodities.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 7290 Other Losses
Credit 1569 Commodities - Allowance

U.S. Government Standard General Ledger
Account Transactions

D566 To record inventory that has been lost and deemed immaterial.
Comment: Reverse this entry for immaterial inventory that has been found.

Budgetary Entry
None

Proprietary Entry
Debit 6500 Cost of Goods Sold
Debit 6790 Other Expenses Not Requiring Budgetary Resources
Credit 1511 Operating Materials and Supplies Held for Use
Credit 1521 Inventory Purchased for Resale

D568 To record inventory that has been lost and deemed material.

Budgetary Entry
None

Proprietary Entry
Debit 7290 Other Losses
Credit 1511 Operating Materials and Supplies Held for Use
Credit 1521 Inventory Purchased for Resale

D570 To record inventory that has been found and deemed material.

Budgetary Entry
None

Proprietary Entry
Debit 1511 Operating Materials and Supplies Held for Use
Debit 1521 Inventory Purchased for Resale
Credit 7190 Other Gains

D572 To record a loss from the revaluation of foreign currency at the end of an accounting period.
Comment: Agencies that have foreign currency account symbols in the X7000 series refer to USSGL TCs-C192, C194, C440, D576, and D578.
Reference: USSGL implementation guidance; Accounting for Purchased Foreign Currency

Budgetary Entry
None

Proprietary Entry
Debit 7290 Other Losses
Credit 1200 Foreign Currency

U.S. Government Standard General Ledger
Account Transactions

D573 To record a loss and its budgetary impact from the revaluation of foreign currency at the end of an accounting period.
Comment: This account captures Exchange Stabilization Fund revaluation activity.

Budgetary Entry
Debit 4630 Funds Not Available for Commitment/Obligation
Credit 4295 Revaluation of Foreign Currency in the Exchange Stabilization Fund

Proprietary Entry
Debit 7290 Other Losses
Credit 1200 Foreign Currency

D574 To record a gain from the revaluation of foreign currency at the end of an accounting period.
Comment: Agencies that have foreign currency account symbols in the X7000 series refer to USSGL TCs-C192, C194, C440, D576, and D578.
Reference: USSGL implementation guidance; Accounting for Purchased Foreign Currency

Budgetary Entry
None

Proprietary Entry
Debit 1200 Foreign Currency
Credit 7190 Other Gains

D575 To record a gain and its budgetary impact from the revaluation of foreign currency at the end of an accounting period.
Comment: This account captures Exchange Stabilization Fund revaluation activity.

Budgetary Entry
Debit 4295 Revaluation of Foreign Currency in the Exchange Stabilization Fund
Credit 4630 Funds Not Available for Commitment/Obligation

Proprietary Entry
Debit 1200 Foreign Currency
Credit 7190 Other Gains

U.S. Government Standard General Ledger
Account Transactions

D576 To record a loss resulting from the revaluation of foreign currency in the Foreign Currency Account Symbol (X7000 series) at the end of an accounting period.
Comment: Agencies that have Foreign Currency Account Symbol (X7000 series) will make this entry.
Reference: USSGL implementation guidance; Accounting for X7000 Accounts

Budgetary Entry
None

Proprietary Entry
Debit 7290 Other Losses
Credit 1200 Foreign Currency
Credit 1310 Accounts Receivable

D578 To record a gain resulting from the revaluation of foreign currency in the Foreign Currency Account Symbol (X7000 series) at the end of an accounting period.
Comment: Agencies that have Foreign Currency Account Symbol (X7000 series) will make this entry.
Reference: USSGL implementation guidance; Accounting for X7000 Accounts

Budgetary Entry
None

Proprietary Entry
Debit 1200 Foreign Currency
Debit 1310 Accounts Receivable
Credit 7190 Other Gains

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

U.S. Government Standard General Ledger
Account Transactions

D584 To reclassify the offset from the revenue accrued to the revenue collected for others that is reported on the Statement of Custodial Activity or on the custodial footnote.
Comment: See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.
Reference: USSGL implementation guidance; General Fund Receipt Account Guide

Budgetary Entry
None

Proprietary Entry
Debit 5990 Collections for Others - Statement of Custodial Activity
Credit 5991 Accrued Collections for Others - Statement of Custodial Activity

D585 To reclassify the offset from the revenue or other financing sources accrued to revenue or other financing sources collected for others that is not reported on the Statement of Custodial Activity or on the custodial footnote.
Comment: To reclassify revenue offset reported on the Statement of Custodial Activity or on the custodial footnote from accrued to collected, see USSGL TC-D584. See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.
Reference: USSGL implementation guidance; General Fund Receipt Account Guide

Budgetary Entry
None

Proprietary Entry
Debit 5993 Offset to Non-Entity Collections - Statement of Changes in Net Position
Credit 5994 Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position

D586 To reclassify tax revenue from accrued to collected.

Budgetary Entry
None

Proprietary Entry
Debit 5820 Tax Revenue Accrual Adjustment - Not Otherwise Classified
Debit 5821 Tax Revenue Accrual Adjustment - Individual
Debit 5822 Tax Revenue Accrual Adjustment - Corporate
Debit 5823 Tax Revenue Accrual Adjustment - Unemployment
Debit 5824 Tax Revenue Accrual Adjustment - Excise
Debit 5825 Tax Revenue Accrual Adjustment - Estate and Gift
Debit 5826 Tax Revenue Accrual Adjustment - Customs
Credit 5800 Tax Revenue Collected - Not Otherwise Classified
Credit 5801 Tax Revenue Collected - Individual
Credit 5802 Tax Revenue Collected - Corporate
Credit 5803 Tax Revenue Collected - Unemployment
Credit 5804 Tax Revenue Collected - Excise
Credit 5805 Tax Revenue Collected - Estate and Gift
Credit 5806 Tax Revenue Collected - Customs

U.S. Government Standard General Ledger
Account Transactions

D588 To record the reclassification of seized monetary instruments from undeposited (recorded in USSGL account 1531) to deposited.
Comment: Agencies must use all the USSGL accounts indicated in transaction. Each debit and credit must be in the same amount.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 1532 Seized Cash Deposited
Debit 2990 Other Liabilities Without Related Budgetary Obligations
Credit 1531 Seized Monetary Instruments
Credit 2400 Liability for Nonfiduciary Deposit Funds, Clearing Accounts, and Undeposited Collections

D589 To record the adjustment of a U.S. Treasury Zero Coupon Bond in a special or non-revolving trust fund based on the current market value determined monthly by Treasury.
Comment: If the zero coupon bond is reported at market value on the Balance Sheet, USSGL account 7180, “Unrealized Gains,” may be used in place of USSGL account 1639. If the market value decreases, use USSGL account 7280, “Unrealized Losses.” Reverse this entry at the time of sale or maturity.
Reference: USSGL implementation guidance; Zero Coupon Bond Investments

Budgetary Entry
Debit 4114 Appropriated Trust or Special Fund Receipts
Credit 4394 Receipts Unavailable for Obligation Upon Collection

Proprietary Entry
Debit 1638 Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds
Debit 7280 Unrealized Losses
Credit 1639 Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds
Credit 7180 Unrealized Gains

U.S. Government Standard General Ledger
Account Transactions

D590 To record the adjustment of a U.S. Treasury Zero Coupon Bond issued by the Bureau of the Public Debt in a trust revolving fund, based on the current market value determined monthly by Treasury.
Comment: If the zero coupon bond is reported at market value on the Balance Sheet, USSGL account 7180, "Unrealized Gains," may be used in place of USSGL account 1639. If the market value decreases, use USSGL account 7280, "Unrealized Losses." Reverse this entry at the time of sale or maturity.
Reference: USSGL implementation guidance; Zero Coupon Bond Investments

Budgetary Entry
Debit 4290 Amortization and Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds
Credit 4398 Offsetting Collections Temporarily Precluded From Obligation

Proprietary Entry
Debit 1638 Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds
Debit 7280 Unrealized Losses
Credit 1639 Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds
Credit 7180 Unrealized Gains

U.S. Government Standard General Ledger
Account Transactions

E100 - E399 ACCRUALS/NONBUDGETARY TRANSFERS OTHER THAN DISBURSEMENTS AND COLLECTIONS - Accrual, Depreciation, Amortization, and Depletion

E102 To record the accrued payroll at the end of the accounting period for unpaid estimated costs incurred. This includes funded expenses such as payroll and grantee expenses.
Comment: If funded by a direct appropriation, also post USSGL TC-B134. Reverse accruals at the beginning of the next accounting period. See USSGL TC-E104 for benefit expenses. Due to the reconciliation of interagency expenses and revenues, agencies must first record all direct costs to 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
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Debit 4801 Undelivered Orders - Obligations, Unpaid
Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry
Debit 6100 Operating Expenses/Program Costs
Debit 6500 Cost of Goods Sold
Debit 6900 Nonproduction Costs
Credit 2190 Other Liabilities With Related Budgetary Obligations
Credit 2191 Employee Health Care Liability Incurred but Not Reported
Credit 2210 Accrued Funded Payroll and Leave
Credit 2211 Withholdings Payable

E104 To record the accrued benefit at the end of the accounting period for unpaid estimated costs incurred. This entry is recorded by the employer agency.
Comment: If funded by a direct appropriation, also post USSGL TC-B134. Reverse accruals at the beginning of the next accounting period.

Budgetary Entry
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Debit 4801 Undelivered Orders - Obligations, Unpaid
Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry
Debit 6100 Operating Expenses/Program Costs
Debit 6400 Benefit Expense
Credit 2213 Employer Contributions and Payroll Taxes Payable

U.S. Government Standard General Ledger
Account Transactions

E106 To record the accrued benefits at the end of the accounting period for unpaid estimated costs incurred. This entry is recorded by the benefit administering agency.
Comment: If funded by a direct appropriation, also post USSGL TC-B134. Reverse accruals at the beginning of the next accounting period.

Budgetary Entry
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Debit 4801 Undelivered Orders - Obligations, Unpaid
Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry
Debit 2610 Actuarial Pension Liability
Debit 6400 Benefit Expense
Credit 2160 Entitlement Benefits Due and Payable
Credit 2215 Other Post Employment Benefits Due and Payable
Credit 2216 Pension Benefits Due and Payable to Beneficiaries
Credit 2217 Benefit Premiums Payable to Carriers
Credit 2218 Life Insurance Benefits Due and Payable to Beneficiaries

E108 To record the accrued liabilities other than payroll and benefits at the end of the accounting period for unpaid estimated costs incurred.
Comment: If funded by a direct appropriation, also post USSGL TC-B134. Reverse accruals at the beginning of the next accounting period.

Budgetary Entry
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Debit 4801 Undelivered Orders - Obligations, Unpaid
Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry
Debit 6100 Operating Expenses/Program Costs
Credit 2190 Other Liabilities With Related Budgetary Obligations

U.S. Government Standard General Ledger
Account Transactions

E109 To record the actual repair costs to inventory, using the allowance method, that were lower than previously estimated.
Comment: In addition to this transaction, reverse USSGL TC-E410 when the actual costs are lower or greater than the estimate. If funded by a direct appropriation, also post USSGL TC-B134.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry
Debit 1529 Inventory - Allowance
Credit 2110 Accounts Payable

E110 To record an adjustment for under-applied overhead deemed immaterial.
Reference: USSGL implementation guidance; FASAB SFFAS Nos. 4 and 7, "Managerial Cost Accounting Concepts and Standards" and "Accounting for Revenue and Other Financing Sources"

Budgetary Entry
None

Proprietary Entry
Debit 6500 Cost of Goods Sold
Debit 6600 Applied Overhead
Credit 6100 Operating Expenses/Program Costs
Credit 6710 Depreciation, Amortization, and Depletion

E112 To record an adjustment for over-applied overhead deemed immaterial.
Reference: USSGL implementation guidance; FASAB SFFAS Nos. 3 and 4, "Accounting for Inventory and Related Property" and "Managerial Cost Accounting Concepts and Standards"

Budgetary Entry
None

Proprietary Entry
Debit 6600 Applied Overhead
Credit 6100 Operating Expenses/Program Costs
Credit 6500 Cost of Goods Sold
Credit 6710 Depreciation, Amortization, and Depletion

U.S. Government Standard General Ledger
Account Transactions

E113 To record the amortization of the discount on a U.S. Treasury Zero Coupon Bond in a special or non-revolving trust fund.
Comment: See USSGL TC-E119 for amortization of a U.S. Treasury Zero Coupon Bond issued by the Bureau of the Public Debt in a trust revolving fund.
Reference: USSGL implementation guidance; Zero Coupon Bond Investments

Budgetary Entry
Debit 4114 Appropriated Trust or Special Fund Receipts
Credit 4394 Receipts Unavailable for Obligation Upon Collection

Proprietary Entry
Debit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Credit 5311 Interest Revenue - Investments

E114 To record adjustments for under-applied overhead and to prorate the difference between the actual and applied, if the amount is material.
Reference: USSGL implementation guidance; FASAB SFFAS Nos. 3 and 4, "Accounting for Inventory and Related Property" and "Managerial Cost Accounting Concepts and Standards"

Budgetary Entry
None

Proprietary Entry
Debit 1526 Inventory - Work-in-Process
Debit 1527 Inventory - Finished Goods
Debit 6500 Cost of Goods Sold
Debit 6600 Applied Overhead
Credit 6100 Operating Expenses/Program Costs
Credit 6710 Depreciation, Amortization, and Depletion

E116 To record adjustments for over-applied overhead and to prorate the difference between the actual and applied, if the amount is material.
Reference: USSGL implementation guidance; FASAB SFFAS No. 4, "Managerial Cost Accounting Concepts and Standards"

Budgetary Entry
None

Proprietary Entry
Debit 6600 Applied Overhead
Credit 1526 Inventory - Work-in-Process
Credit 1527 Inventory - Finished Goods
Credit 6100 Operating Expenses/Program Costs
Credit 6500 Cost of Goods Sold
Credit 6710 Depreciation, Amortization, and Depletion

U.S. Government Standard General Ledger
Account Transactions

E117 To record the amortization of the discount on Federal and non-Federal securities that does not affect budgetary resources.
Comment: Reverse this entry for amortization of a premium. For amortization of the discount on a U.S. Treasury Zero Coupon Bond issued by the Bureau of the Public Debt see USSGL TC-E113 for special or non-revolving trust funds; or see USSGL TC-E119 for trust revolving funds.

Budgetary Entry
None

Proprietary Entry
Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Credit 5311 Interest Revenue - Investments

E118 To record amortization of subsidy for direct loans.
Reference: USSGL implementation guidance; Credit Reform Direct Loan Case Study

Budgetary Entry
None

Proprietary Entry
Debit 1399 Allowance for Subsidy
Credit 5313 Interest Revenue - Subsidy Amortization

E119 To record the amortization of the discount on a U.S. Treasury Zero Coupon Bond issued by the Bureau of the Public Debt in a trust revolving fund.
Reference: USSGL implementation guidance; Zero Coupon Bond Investments

Budgetary Entry
Debit 4290 Amortization and Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds
Credit 4398 Offsetting Collections Temporarily Precluded From Obligation

Proprietary Entry
Debit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Credit 5311 Interest Revenue - Investments

U.S. Government Standard General Ledger
Account Transactions

E120 To record depreciation, amortization, and depletion expense on assets other than investments.

Budgetary Entry
None

Proprietary Entry
Debit 6710 Depreciation, Amortization, and Depletion
Credit 1719 Accumulated Depreciation on Improvements to Land
Credit 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations
Credit 1749 Accumulated Depreciation on Other Structures and Facilities
Credit 1759 Accumulated Depreciation on Equipment
Credit 1819 Accumulated Depreciation on Assets Under Capital Lease
Credit 1829 Accumulated Amortization on Leasehold Improvements
Credit 1839 Accumulated Amortization on Internal-Use Software
Credit 1849 Allowance for Depletion
Credit 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment

E122 To record accrued and compounded interest on the liability of loan guarantees.
Reference: USSGL implementation guidance; Credit Reform Guarantee Loan Case Study

Budgetary Entry
None

Proprietary Entry
Debit 6340 Interest Expense Accrued on the Liability for Loan Guarantees
Credit 2180 Loan Guarantee Liability

E204 To record the reduction of partially canceled authority for the amount of an outstanding payable for a valid bill related to a canceled appropriation.
Comment: Also post USSGL TC-B134 to record the appropriation used to pay the outstanding payable and TC-B412 to record an obligation and accounts payable for a valid bill related to the canceled appropriation.
Reference: USSGL implementation guidance; Accounting for Partial Cancellation - No-Year TAFS With "Definite Authority"

Memorandum Entry
Debit 8101 Partial or Early Cancellation of Authority
Credit 8102 Offset for Partial or Early Cancellation of Authority

U.S. Government Standard General Ledger
Account Transactions

E400 - E499 ACCRUALS/NONBUDGETARY TRANSFERS OTHER THAN DISBURSEMENTS AND COLLECTIONS - Accumulated and Allocated Costs Not in Categories Above

E402 To record the imputed costs and related imputed financing sources.
Reference: USSGL implementation guidance; FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources"

Budgetary Entry
None

Proprietary Entry
Debit 6730 Imputed Costs
Credit 5780 Imputed Financing Sources

E404 To record the application of overhead expenses to work-in-process.

Budgetary Entry
None

Proprietary Entry
Debit 1526 Inventory - Work-in-Process
Credit 6600 Applied Overhead
Credit 6710 Depreciation, Amortization, and Depletion

E406 To record inventory used for operations.

Budgetary Entry
None

Proprietary Entry
Debit 6790 Other Expenses Not Requiring Budgetary Resources
Credit 1511 Operating Materials and Supplies Held for Use
Credit 1525 Inventory - Raw Materials
Credit 1526 Inventory - Work-in-Process
Credit 1527 Inventory - Finished Goods

U.S. Government Standard General Ledger
Account Transactions

E408 To record cost of goods sold.
Comment: To record sales proceeds, see USSGL TCs-A714 and C186.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 6500 Cost of Goods Sold
Credit 1521 Inventory Purchased for Resale
Credit 1527 Inventory - Finished Goods
Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs

E410 To record the estimated repair costs for an item using the allowance method.
Comment: See USSGL TC-D534 for direct method.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property", paragraph 32

Budgetary Entry
None

Proprietary Entry
Debit 6790 Other Expenses Not Requiring Budgetary Resources
Credit 1529 Inventory - Allowance

E412 To record actual repair costs using the direct method.
Comment: See USSGL TC-E414 to capitalize repairs up to the serviceable value of the item. If funded by a direct appropriation, also post USSGL TC-B134.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry
Debit 1523 Inventory Held for Repair
Debit 6100 Operating Expenses/Program Costs
Credit 2110 Accounts Payable

U.S. Government Standard General Ledger
Account Transactions

E414 To capitalize previously expensed repair costs up to the serviceable value of the inventory item using the direct method.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 1523 Inventory Held for Repair
Credit 6100 Operating Expenses/Program Costs

E416 To record stockpile materials issued for use under the consumption method.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 6790 Other Expenses Not Requiring Budgetary Resources
Credit 1571 Stockpile Materials Held in Reserve

E418 To record a lien of real and intangible forfeited property in the allowance account.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 6100 Operating Expenses/Program Costs
Credit 1549 Forfeited Property - Allowance

U.S. Government Standard General Ledger
Account Transactions

E500 - E799 ACCRUALS/NONBUDGETARY TRANSFERS OTHER THAN DISBURSEMENTS AND COLLECTIONS - Transfers Without Budgetary Impact

E502 To record the loss on disposition of assets resulting from the transfer of ownership of general property, plant, and equipment (land, buildings, equipment, and other) to non-Federal entities.
Reference: USSGL implementation guidance; FASAB SFFAS Nos. 6 and 8, "Accounting for Property, Plant, and Equipment (PP&E)" and "Supplementary Stewardship Reporting"

Budgetary Entry
None

Proprietary Entry
Debit 1719 Accumulated Depreciation on Improvements to Land
Debit 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations
Debit 1749 Accumulated Depreciation on Other Structures and Facilities
Debit 1759 Accumulated Depreciation on Equipment
Debit 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment
Debit 7210 Losses on Disposition of Assets - Other
Credit 1711 Land and Land Rights
Credit 1712 Improvements to Land
Credit 1730 Buildings, Improvements, and Renovations
Credit 1740 Other Structures and Facilities
Credit 1750 Equipment
Credit 1890 Other General Property, Plant, and Equipment

E504 To record distributed personal property.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 2990 Other Liabilities Without Related Budgetary Obligations
Credit 1542 Forfeited Property Held for Donation or Use

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

U.S. Government Standard General Ledger
Account Transactions

E508 To record the transfer-out of nonbudgetary or non-Federal accounts receivable to other Federal entities without reimbursement.
Comment: Refer to USSGL TCs-E510, E512, and E514.
Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances; General Fund Receipt Account Guide

Budgetary Entry
None

Proprietary Entry
Debit 1319 Allowance for Loss on Accounts Receivable
Debit 1329 Allowance for Loss on Taxes Receivable
Debit 1345 Allowance for Loss on Interest Receivable - Loans
Debit 1346 Allowance for Loss on Interest Receivable - Investments
Debit 1347 Allowance for Loss on Interest Receivable - Not Otherwise Classified
Debit 1348 Allowance for Loss on Interest Receivable - Taxes
Debit 1359 Allowance for Loss on Loans Receivable
Debit 1365 Allowance for Loss on Penalties and Fines Receivable - Loans
Debit 1367 Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified
Debit 1368 Allowance for Loss on Penalties and Fines Receivable - Taxes
Debit 1375 Allowance for Loss on Administrative Fees Receivable - Loans
Debit 1377 Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified
Debit 1378 Allowance for Loss on Administrative Fees Receivable - Taxes
Debit 1399 Allowance for Subsidy
Debit 5776 Nonbudgetary Financing Sources Transferred Out
Credit 1310 Accounts Receivable
Credit 1320 Employment Benefit Contributions Receivable
Credit 1325 Taxes Receivable
Credit 1330 Receivable for Transfers of Currently Invested Balances
Credit 1335 Expenditure Transfers Receivable
Credit 1340 Interest Receivable - Not Otherwise Classified
Credit 1341 Interest Receivable - Loans
Credit 1342 Interest Receivable - Investments
Credit 1343 Interest Receivable - Taxes
Credit 1350 Loans Receivable
Credit 1360 Penalties and Fines Receivable - Not Otherwise Classified
Credit 1361 Penalties and Fines Receivable - Loans
Credit 1363 Penalties and Fines Receivable - Taxes
Credit 1370 Administrative Fees Receivable - Not Otherwise Classified
Credit 1371 Administrative Fees Receivable - Loans
Credit 1373 Administrative Fees Receivable - Taxes

U.S. Government Standard General Ledger
Account Transactions

E509 To record the transfer-out of nonbudgetary fund balances to other Federal entities without reimbursements.
Comment: See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.
Reference: USSGL implementation guidance; General Fund Receipt Account Guide

Budgetary Entry
None

Proprietary Entry
Debit 5776 Nonbudgetary Financing Sources Transferred Out
Credit 1010 Fund Balance With Treasury

U.S. Government Standard General Ledger
Account Transactions

E510 To record the transfer-out of inventory items and general property, plant, and equipment to other Federal entities without reimbursement.
Comment: Refer to USSGL TCs-E508, E512, and E514.
Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances

Budgetary Entry
None

Proprietary Entry
Debit 1519 Operating Materials and Supplies - Allowance
Debit 1529 Inventory - Allowance
Debit 1549 Forfeited Property - Allowance
Debit 1559 Foreclosed Property - Allowance
Debit 1569 Commodities - Allowance
Debit 1599 Other Related Property - Allowance
Debit 1719 Accumulated Depreciation on Improvements to Land
Debit 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations
Debit 1749 Accumulated Depreciation on Other Structures and Facilities
Debit 1759 Accumulated Depreciation on Equipment
Debit 1819 Accumulated Depreciation on Assets Under Capital Lease
Debit 1829 Accumulated Amortization on Leasehold Improvements
Debit 1839 Accumulated Amortization on Internal-Use Software
Debit 1849 Allowance for Depletion
Debit 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment
Debit 5730 Financing Sources Transferred Out Without Reimbursement
    Credit 1511 Operating Materials and Supplies Held for Use
    Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use
    Credit 1513 Operating Materials and Supplies - Excess, Obsolete, and Unserviceable
    Credit 1514 Operating Materials and Supplies Held for Repair
    Credit 1521 Inventory Purchased for Resale
    Credit 1522 Inventory Held in Reserve for Future Sale
    Credit 1523 Inventory Held for Repair
    Credit 1524 Inventory - Excess, Obsolete, and Unserviceable
    Credit 1525 Inventory - Raw Materials
    Credit 1526 Inventory - Work-in-Process
    Credit 1527 Inventory - Finished Goods
    Credit 1531 Seized Monetary Instruments
    Credit 1541 Forfeited Property Held for Sale
    Credit 1542 Forfeited Property Held for Donation or Use
    Credit 1551 Foreclosed Property
    Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs
    Credit 1571 Stockpile Materials Held in Reserve
    Credit 1572 Stockpile Materials Held for Sale
    Credit 1591 Other Related Property
    Credit 1711 Land and Land Rights

U.S. Government Standard General Ledger
Account Transactions

Credit 1712 Improvements to Land
Credit 1720 Construction-in-Progress
Credit 1730 Buildings, Improvements, and Renovations
Credit 1740 Other Structures and Facilities
Credit 1750 Equipment
Credit 1810 Assets Under Capital Lease
Credit 1820 Leasehold Improvements
Credit 1830 Internal-Use Software
Credit 1832 Internal-Use Software in Development
Credit 1840 Other Natural Resources
Credit 1890 Other General Property, Plant, and Equipment
Credit 1990 Other Assets

U.S. Government Standard General Ledger
Account Transactions

E512 To record the transfer-out of investments to other Federal entities without reimbursement.
Comment: Refer to USSGL TCs-E508, E510, and E514.
Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances

Budgetary Entry
None

Proprietary Entry
Debit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1618 Market Adjustment - Investments
Debit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities
Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Debit 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Debit 1638 Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds
Debit 1639 Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds
Debit 5730 Financing Sources Transferred Out Without Reimbursement
Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1618 Market Adjustment - Investments
Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
Credit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities
Credit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Credit 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Credit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Credit 1638 Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds
Credit 1639 Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds
Credit 1690 Other Investments

U.S. Government Standard General Ledger
Account Transactions

E514 To record the transfer-out of accounts payable to other Federal entities without reimbursement.
Comment: Refer to USSGL TCs-E508, E510, and E512.
Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances

Budgetary Entry
None

Proprietary Entry
Debit 2150 Payable for Transfers of Currently Invested Balances
Debit 2155 Expenditure Transfers Payable
Debit 2170 Subsidy Payable to the Financing Account
Debit 2180 Loan Guarantee Liability
Debit 2220 Unfunded Leave
Debit 2225 Unfunded FECA Liability
Debit 2290 Other Unfunded Employment Related Liability
Debit 2310 Liability for Advances and Prepayments
Debit 2510 Principal Payable to the Bureau of the Public Debt
Debit 2520 Principal Payable to the Federal Financing Bank
Debit 2610 Actuarial Pension Liability
Debit 2620 Actuarial Health Insurance Liability
Debit 2630 Actuarial Life Insurance Liability
Debit 2650 Actuarial FECA Liability
Debit 2690 Other Actuarial Liabilities
Debit 2910 Prior Liens Outstanding on Acquired Collateral
Debit 2920 Contingent Liabilities
Debit 2940 Capital Lease Liability
Debit 2960 Accounts Payable From Canceled Appropriations
Debit 2970 Liability for Capital Transfers to the General Fund of the Treasury
Debit 2990 Other Liabilities Without Related Budgetary Obligations
Debit 2995 Estimated Cleanup Cost Liability
Credit 5730 Financing Sources Transferred Out Without Reimbursement

E516 To record a capital transfer receivable in the miscellaneous receipt account.
Comment: Also post TC-C405
Reference: USSGL Implementation guidance; Changes Related to Capital Transfers

Budgetary Entry
None

Proprietary Entry
Debit 1310 Accounts Receivable
Credit 5756 Nonexpenditure Financing Sources - Transfers-In - Capital Transfers

U.S. Government Standard General Ledger
Account Transactions

E602 To record inventory or operating materials and supplies acquired through exchange of nonmonetary assets.
Comment: An entity receiving assets of greater value than those exchanged recognizes a gain and an entity receiving assets of lesser value recognizes a loss.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 1511 Operating Materials and Supplies Held for Use
Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Debit 1513 Operating Materials and Supplies - Excess, Obsolete, and Unserviceable
Debit 1521 Inventory Purchased for Resale
Debit 1522 Inventory Held in Reserve for Future Sale
Debit 1523 Inventory Held for Repair
Debit 1524 Inventory - Excess, Obsolete, and Unserviceable
Debit 1525 Inventory - Raw Materials
Debit 1526 Inventory - Work-in-Process
Debit 1527 Inventory - Finished Goods
Debit 7210 Losses on Disposition of Assets - Other
Credit 1511 Operating Materials and Supplies Held for Use
Credit 1521 Inventory Purchased for Resale
Credit 7110 Gains on Disposition of Assets - Other

U.S. Government Standard General Ledger
Account Transactions

E604 To record the transfer-in of nonbudgetary or non-Federal accounts receivable from others without reimbursement.
Comment: Refer to USSGL TCs-E606, E608, and E610.
Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances; General Fund Receipt Account Guide

Budgetary Entry
None

Proprietary Entry
Debit 1310 Accounts Receivable
Debit 1320 Employment Benefit Contributions Receivable
Debit 1325 Taxes Receivable
Debit 1330 Receivable for Transfers of Currently Invested Balances
Debit 1335 Expenditure Transfers Receivable
Debit 1340 Interest Receivable - Not Otherwise Classified
Debit 1341 Interest Receivable - Loans
Debit 1342 Interest Receivable - Investments
Debit 1343 Interest Receivable - Taxes
Debit 1350 Loans Receivable
Debit 1360 Penalties and Fines Receivable - Not Otherwise Classified
Debit 1361 Penalties and Fines Receivable - Loans
Debit 1363 Penalties and Fines Receivable - Taxes
Debit 1370 Administrative Fees Receivable - Not Otherwise Classified
Debit 1371 Administrative Fees Receivable - Loans
Debit 1373 Administrative Fees Receivable - Taxes
Credit 1319 Allowance for Loss on Accounts Receivable
Credit 1329 Allowance for Loss on Taxes Receivable
Credit 1345 Allowance for Loss on Interest Receivable - Loans
Credit 1346 Allowance for Loss on Interest Receivable - Investments
Credit 1347 Allowance for Loss on Interest Receivable - Not Otherwise Classified
Credit 1348 Allowance for Loss on Interest Receivable - Taxes
Credit 1359 Allowance for Loss on Loans Receivable
Credit 1365 Allowance for Loss on Penalties and Fines Receivable - Loans
Credit 1367 Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified
Credit 1368 Allowance for Loss on Penalties and Fines Receivable - Taxes
Credit 1375 Allowance for Loss on Administrative Fees Receivable - Loans
Credit 1377 Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified
Credit 1378 Allowance for Loss on Administrative Fees Receivable - Taxes
Credit 1399 Allowance for Subsidy
Credit 5775 Nonbudgetary Financing Sources Transferred In

U.S. Government Standard General Ledger
Account Transactions

E606 To record the transfer-in of inventory items and general property, plant, and equipment from others without reimbursement.
Comment: Refer to USSGL TCs-E604, E608, and E610.
Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances

Budgetary Entry
None

Proprietary Entry
Debit 1511 Operating Materials and Supplies Held for Use
Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Debit 1513 Operating Materials and Supplies - Excess, Obsolete, and Unserviceable
Debit 1514 Operating Materials and Supplies Held for Repair
Debit 1521 Inventory Purchased for Resale
Debit 1522 Inventory Held in Reserve for Future Sale
Debit 1523 Inventory Held for Repair
Debit 1524 Inventory - Excess, Obsolete, and Unserviceable
Debit 1525 Inventory - Raw Materials
Debit 1526 Inventory - Work-in-Process
Debit 1527 Inventory - Finished Goods
Debit 1531 Seized Monetary Instruments
Debit 1541 Forfeited Property Held for Sale
Debit 1542 Forfeited Property Held for Donation or Use
Debit 1551 Foreclosed Property
Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Debit 1571 Stockpile Materials Held in Reserve
Debit 1572 Stockpile Materials Held for Sale
Debit 1591 Other Related Property
Debit 1711 Land and Land Rights
Debit 1712 Improvements to Land
Debit 1720 Construction-in-Progress
Debit 1730 Buildings, Improvements, and Renovations
Debit 1740 Other Structures and Facilities
Debit 1750 Equipment
Debit 1810 Assets Under Capital Lease
Debit 1820 Leasehold Improvements
Debit 1830 Internal-Use Software
Debit 1832 Internal-Use Software in Development
Debit 1840 Other Natural Resources
Debit 1890 Other General Property, Plant, and Equipment
Debit 1990 Other Assets
Credit 1519 Operating Materials and Supplies - Allowance
Credit 1529 Inventory - Allowance
Credit 1549 Forfeited Property - Allowance
Credit 1559 Foreclosed Property - Allowance

U.S. Government Standard General Ledger
Account Transactions

Credit 1569 Commodities - Allowance
Credit 1599 Other Related Property - Allowance
Credit 1719 Accumulated Depreciation on Improvements to Land
Credit 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations
Credit 1749 Accumulated Depreciation on Other Structures and Facilities
Credit 1759 Accumulated Depreciation on Equipment
Credit 1819 Accumulated Depreciation on Assets Under Capital Lease
Credit 1829 Accumulated Amortization on Leasehold Improvements
Credit 1839 Accumulated Amortization on Internal-Use Software
Credit 1849 Allowance for Depletion
Credit 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment
Credit 5720 Financing Sources Transferred In Without Reimbursement

U.S. Government Standard General Ledger
Account Transactions

E608 To record the transfer-in of investments from others without reimbursement.
Comment: Refer to USSGL TCs-E604, E606, and E610.
Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances

Budgetary Entry
None

Proprietary Entry
Debit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1618 Market Adjustment - Investments
Debit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
Debit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities
Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Debit 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Debit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Debit 1638 Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds
Debit 1639 Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds
Debit 1690 Other Investments
Credit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1618 Market Adjustment - Investments
Credit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities
Credit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Credit 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Credit 1638 Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds
Credit 1639 Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds
Credit 5720 Financing Sources Transferred In Without Reimbursement

U.S. Government Standard General Ledger
Account Transactions

E610 To record the transfer-in of accounts payable from others without reimbursement.
Comment: Refer to USSGL TCs-E604, E606, and E608.
Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances

Budgetary Entry
None

Proprietary Entry
Debit 5720 Financing Sources Transferred In Without Reimbursement
Credit 2150 Payable for Transfers of Currently Invested Balances
Credit 2155 Expenditure Transfers Payable
Credit 2170 Subsidy Payable to the Financing Account
Credit 2180 Loan Guarantee Liability
Credit 2220 Unfunded Leave
Credit 2225 Unfunded FECA Liability
Credit 2290 Other Unfunded Employment Related Liability
Credit 2310 Liability for Advances and Prepayments
Credit 2510 Principal Payable to the Bureau of the Public Debt
Credit 2520 Principal Payable to the Federal Financing Bank
Credit 2610 Actuarial Pension Liability
Credit 2620 Actuarial Health Insurance Liability
Credit 2630 Actuarial Life Insurance Liability
Credit 2650 Actuarial FECA Liability
Credit 2690 Other Actuarial Liabilities
Credit 2910 Prior Liens Outstanding on Acquired Collateral
Credit 2920 Contingent Liabilities
Credit 2940 Capital Lease Liability
Credit 2960 Accounts Payable From Canceled Appropriations
Credit 2970 Liability for Capital Transfers to the General Fund of the Treasury
Credit 2990 Other Liabilities Without Related Budgetary Obligations
Credit 2995 Estimated Cleanup Cost Liability

U.S. Government Standard General Ledger
Account Transactions

F100 - F299 YEAREND - Preclosing Entries

F104 To record, 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 Treasury Appropriation Fund Symbols are expiring. This transaction complies with the Economy Act and Office of Management and Budget Circular No. A-11, Section 20 (2004).
Reference: USSGL implementation guidance; Economy Act Scenario (December 2004)

Budgetary Entry
Debit 4801 Undelivered Orders - Obligations, Unpaid
Credit 4610 Allotments - Realized Resources
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
None

F112 To record adjustments for anticipated resources not realized.
Comment: 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 4048 Anticipated Transfers to the General Fund of the Treasury - Prior-Year Balances
Credit 4133 Decreases to Indefinite Contract Authority
Credit 4143 Current-Year Decreases to Indefinite Borrowing Authority

Proprietary Entry
None

F114 To record adjustments for anticipated reductions not realized.
Comment: Balances are reduced to zero.

Budgetary Entry
Debit 4034 Anticipated Adjustments to Contract Authority
Debit 4044 Anticipated Reductions to Borrowing Authority
Debit 4047 Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority
Debit 4048 Anticipated Transfers to the General Fund of the Treasury - Prior-Year Balances
Credit 4450 Unapportioned Authority

Proprietary Entry
None

F116 To record adjustments for resources realized in excess of those anticipated.
Comment: Adjust abnormal balances to zero. May impact other budgetary status accounts.

Budgetary Entry
Debit 4060 Anticipated Collections From Non-Federal Sources
Debit 4070 Anticipated Collections From Federal Sources
Debit 4120 Appropriations Anticipated - Indefinite
Debit 4210 Anticipated Reimbursements and Other Income
Debit 4215 Anticipated Appropriation Trust Fund Expenditure Transfers
Debit 4310 Anticipated Recoveries of Prior-Year Obligations
Credit 4450 Unapportioned Authority

Proprietary Entry
None

U.S. Government Standard General Ledger
Account Transactions

F118 To record adjustments for reductions to resources in excess of those anticipated.
Comment: Adjust abnormal balances to zero.

Budgetary Entry
Debit 4450 Unapportioned Authority
Credit 4034 Anticipated Adjustments to Contract Authority
Credit 4044 Anticipated Reductions to Borrowing Authority
Credit 4047 Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority

Proprietary Entry
None

F120 To record the cancellation of expired authority and withdraw funds via FMS 2108: Yearend Closing Statement (no warrant).
Comment: Use only at the end of the 5th year after the authority expires.

Budgetary Entry
Debit 4650 Allotments - Expired Authority
Credit 4350 Canceled Authority

Proprietary Entry
Debit 3106 Unexpended Appropriations - Adjustments
Credit 1010 Fund Balance With Treasury

F121 To record the amount of unobligated appropriated receipts in a trust or special fund expenditure account that is canceled and returned to the originating invested trust of special fund from which the amount was originally derived. The amounts are to be returned via SF 1151: Non expenditure Transfer Authorization.
Comment: Use USSGL account 4650 if the authority is expired.
Reference: USSGL implementation guidance; Cancellations - Available Trust or Special Funds With Invested Relationships

Budgetary Entry
Debit 4450 Unapportioned Authority
Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Debit 4650 Allotments - Expired Authority
Credit 4356 Cancellation of Appropriation From Invested Balances

Proprietary Entry
Debit 5765 Nonexpenditure Financing Sources - Transfers-Out - Other
Credit 1010 Fund Balance With Treasury

U.S. Government Standard General Ledger
Account Transactions

F122 To record the cancellation of authority not previously expired and to withdraw funds.
Comment: Authority canceled early by administrative action.

Budgetary Entry
Debit 4450 Unapportioned Authority
Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4351 Partial or Early Cancellation of Authority With a U.S. Treasury Warrant

Proprietary Entry
Debit 3106 Unexpended Appropriations - Adjustments
Credit 1010 Fund Balance With Treasury

F123 To record the amount of unobligated appropriated receipts in a trust or special fund expenditure account represented as a receivable from or payable in an invested trust of special fund that is canceled. There is no movement of fund balance.
Comment: Use USSGL account 4650 if the authority is expired. Also post USSGL TC-A519 if receivable account USSGL 4126 needs to be adjusted, or post USSGL TC-D141 if a payable needs to be adjusted.
Reference: USSGL implementation guidance; Cancellations - Available Trust or Special Funds With Invested Relationships; Cancellations of Expenditure Transfers Receivable/Payable

Budgetary Entry
Debit 4450 Unapportioned Authority
Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Debit 4650 Allotments - Expired Authority
Credit 4357 Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds

Proprietary Entry
None

F124 To record the closing of General Fund receipt accounts associated with fund balance at yearend.
Comment: See USSGL TC-C142 and TC-C147 for the original transaction.
Reference: USSGL implementation guidance; General Fund Receipt Account Guide

Budgetary Entry
None

Proprietary Entry
Debit 2980 Custodial Liability
Debit 2985 Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity
Credit 1010 Fund Balance With Treasury

U.S. Government Standard General Ledger
Account Transactions

F125 To record the closing of General Fund receipt accounts associated with USSGL account 7500 at yearend.
Comment: See USSGL TC-C437 for the original transaction.
Reference: USSGL implementation guidance; Disposition of Borrowings With Capitalized Interest

Budgetary Entry
None

Proprietary Entry
Debit 2985 Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity
Credit 7500 Distribution of Income - Dividend

F126 To record an adjustment to authority temporarily unavailable for Treasury Appropriation Fund Symbols that do not have a Schedule N (Schedule on Unavailable Collections) in the President's Budget and do not report authority precluded from obligation on the Program and Financing Schedule (P&F).
Reference: USSGL implementation guidance; Authority Temporarily Precluded From Obligation

Budgetary Entry
Debit 4395 Authority Unavailable for Obligation Pursuant to Public Law - Temporary
Credit 4450 Unapportioned Authority

Proprietary Entry
None

F128 To record the cancellation of a valid obligation and account payable in the "canceling appropriation."
Comment: Reverse USSGL TC-B134. Also post USSGL TC-F120 or TC-F122 to cancel the expired authority and withdraw fund balance. See USSGL TC-F130 to reestablish a canceled accounts payable in the canceled appropriation. Credit USSGL account 4450 only for partial cancellations. See Office of Management and Budget Circular No. A-11 for additional guidance.
Reference: USSGL implementation guidance; Canceled Payables

Budgetary Entry
Debit 4971 Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries
Credit 4450 Unapportioned Authority
Credit 4650 Allotments - Expired Authority

Proprietary Entry
Debit 2110 Accounts Payable
Credit 6100 Operating Expenses/Program Costs

U.S. Government Standard General Ledger
Account Transactions

F130 To reinstate the valid account payable in the canceled appropriation for financial statement presentation.
Comment: Post this transaction concurrently with USSGL TC-F128. Office of Management and Budget (OMB) Circular No. A-11 requires agencies to maintain proper general ledger control for obligations to prevent both overpayment and over-obligation related to canceled appropriations, and that anti-deficiency provisions continue to apply to canceled appropriations. See OMB Circular No. A-11 for additional guidance.
Reference: USSGL implementation guidance; Canceled Payables

Budgetary Entry
None

Proprietary Entry
Debit 6800 Future Funded Expenses
Credit 2960 Accounts Payable From Canceled Appropriations

F132 To record the reduction of receipt and appropriation balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as preclosing when the total amount of current-year receipts is greater than the amount needed to cover current-year obligations.
Comment: Refer to USSGL TC-F354 if the total amount of current-year receipts is not enough to cover current-year obligations.
Reference: USSGL implementation guidance; Trust Fund Guide: Trust Funds With Balances Precluded From Obligation

Budgetary Entry
Debit 4397 Receipts and Appropriations Temporarily Precluded From Obligation
Credit 4157 Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation

Proprietary Entry
None

F134 To record the reduction of offsetting collections balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as preclosing when the total amount of current-year collections is greater than the amount needed to cover current-year obligations.
Comment: Refer to USSGL TC-F356 if the total amount of current-year receipts is not enough to cover current-year obligations.
Reference: USSGL implementation guidance; Trust Fund Guide: Trust Funds With Balances Precluded From Obligation

Budgetary Entry
Debit 4398 Offsetting Collections Temporarily Precluded From Obligation
Credit 4158 Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation

Proprietary Entry
None

U.S. Government Standard General Ledger
Account Transactions

F136 To record the market value adjustment between the amortized cost and the current market value at yearend when the Treasury note is available for sale.
Comment: Unrealized holding gains and losses are excluded from earnings and reported as a separate component of shareholders' equity.
Reference: USSGL implementation guidance; Investments Not Held to Maturity

Budgetary Entry
None

Proprietary Entry
Debit 1618 Market Adjustment - Investments
Credit 7180 Unrealized Gains

F138 To record the market value adjustment between the amortized cost and the current market value at yearend when a Treasury note is classified as a trading security.
Comment: Unrealized holding gains and losses are included in earnings.
Reference: USSGL implementation guidance; Investments Not Held to Maturity

Budgetary Entry
None

Proprietary Entry
Debit 7280 Unrealized Losses
Credit 1618 Market Adjustment - Investments

F144 To record the cancellation of a receivable for reimbursable activity.
Comment: Also post USSGL TC-C420 in a General Fund receipt account. To record as an adjusting entry before preparing the preclosing trial balance, post this transaction prior to posting USSGL TC-F120, which cancels expired authority.
Reference: USSGL implementation guidance; Expired and Canceled Authority; General Fund Receipt Account Guide

Budgetary Entry
Debit 4650 Allotments - Expired Authority
Credit 4251 Reimbursements and Other Income Earned - Receivable

Proprietary Entry
Debit 5200 Revenue From Services Provided
Debit 5900 Other Revenue
Credit 1310 Accounts Receivable

U.S. Government Standard General Ledger
Account Transactions

F146 To record the cancellation of expired balances in the expenditure account and return amounts to the associated unavailable receipt account. A Treasury warrant is required.
Comment: Record as an adjusting entry before preparing the preclosing trial balance.

Budgetary Entry
Debit 4650 Allotments - Expired Authority
Credit 4355 Cancellation of Appropriation From Unavailable Receipts

Proprietary Entry
Debit 5745 Appropriated Earmarked Receipts Transferred Out
Credit 1010 Fund Balance With Treasury

U.S. Government Standard General Ledger
Account Transactions

F300 - F499 YEAREND - Closing Entries

F301 To reclassify the balance of partially canceled authority to memorandum accounts.
Comment: Also post USSGL TC-F390 to record the closing of canceled authority for partial cancellations.
Reference: USSGL implementation guidance; Accounting for Partial Cancellation - No-Year TAFS With "Definite Authority"

Memorandum Entry
Debit 8102 Offset for Partial or Early Cancellation of Authority
Credit 8101 Partial or Early Cancellation of Authority

U.S. Government Standard General Ledger
Account Transactions

F302 To record the consolidation of actual net-funded resources and reductions for withdrawn funds.

Budgetary Entry
Debit 4129 Amounts Appropriated From Specific Invested TAFS - Transfers-Out
Debit 4130 Appropriation To Liquidate Contract Authority Withdrawn
Debit 4146 Actual Repayments of Debt, Current-Year Authority
Debit 4147 Actual Repayments of Debt, Prior-Year Balances
Debit 4151 Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority
Debit 4152 Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances
Debit 4201 Total Actual Resources - Collected
Debit 4208 Adjustment to Total Resources - Disposition of Canceled Payables
Debit 4355 Cancellation of Appropriation From Unavailable Receipts
Debit 4356 Cancellation of Appropriation From Invested Balances
Debit 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
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

U.S. Government Standard General Ledger
Account Transactions

Credit 4264 Actual Collections of Rent
Credit 4265 Actual Collections From Sale of Foreclosed Property
Credit 4266 Other Actual Business-Type Collections From Non-Federal Sources
Credit 4267 Other Actual "governmental-type" Collections From Non-Federal Sources
Credit 4271 Actual Program Fund Subsidy Collected
Credit 4273 Interest Collected From Treasury
Credit 4275 Actual Collections From Liquidating Fund
Credit 4276 Actual Collections From Financing Fund
Credit 4277 Other Actual Collections - Federal
Credit 4290 Amortization and Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds
Credit 4391 Adjustments to Indefinite No-Year Authority

Proprietary Entry
None

F304 To record the closing of fiscal-year contract authority.

Budgetary Entry
Debit 4132 Substitution of Contract Authority
Debit 4133 Decreases to Indefinite Contract Authority
Debit 4134 Contract Authority Withdrawn
Debit 4135 Contract Authority Liquidated
Debit 4139 Contract Authority Carried Forward
Debit 4392 Permanent Reduction - New Budget Authority
Debit 4393 Permanent Reduction - Prior-Year Balances
Credit 4131 Current-Year Contract Authority Realized
Credit 4139 Contract Authority Carried Forward

Proprietary Entry
None

F306 To record the closing of fiscal-year borrowing authority.

Budgetary Entry
Debit 4140 Substitution of Borrowing Authority
Debit 4143 Current-Year Decreases to Indefinite Borrowing Authority
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

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

U.S. Government Standard General Ledger
Account Transactions

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

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 Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced
Credit 4802 Undelivered Orders - Obligations, Prepaid/Advanced

Proprietary Entry
None

U.S. Government Standard General Ledger
Account Transactions

F328 To record the closing of downward adjustments and transfers to undelivered orders - obligations prepaid and advanced.
Comment: Prior-year adjustments are used only in year 2 and later.

Budgetary Entry
Debit 4802 Undelivered Orders - Obligations, Prepaid/Advanced
Credit 4832 Undelivered Orders - Obligations Transferred, Prepaid/Advanced
Credit 4872 Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected

Proprietary Entry
None

F330 To record the closing of upward adjustments and transfers to undelivered orders - obligations, unpaid.
Comment: Prior-year adjustments are used only in year 2 and later.

Budgetary Entry
Debit 4831 Undelivered Orders - Obligations Transferred, Unpaid
Debit 4881 Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid
Credit 4801 Undelivered Orders - Obligations, Unpaid

Proprietary Entry
None

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

U.S. Government Standard General Ledger
Account Transactions

F334 To record the closing of adjustments for changes in prior-year allocations of budgetary resources to the appropriate status account.

Budgetary Entry
Debit 4320 Adjustments for Changes in Prior-Year Allocations of Budgetary Resources
Debit 4397 Receipts and Appropriations Temporarily Precluded From Obligation
Debit 4450 Unapportioned Authority
Credit 4320 Adjustments for Changes in Prior-Year Allocations of Budgetary Resources
Credit 4397 Receipts and Appropriations Temporarily Precluded From Obligation
Credit 4450 Unapportioned Authority

Proprietary Entry
None

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 5313 Interest Revenue - Subsidy Amortization
Debit 5320 Penalties and Fines Revenue
Debit 5325 Administrative Fees Revenue
Debit 5400 Benefit Program Revenue
Debit 5500 Insurance and Guarantee Premium Revenue
Debit 5600 Donated Revenue - Financial Resources
Debit 5610 Donated Revenue - Nonfinancial Resources
Debit 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 - Other
Debit 5775 Nonbudgetary Financing Sources Transferred In
Debit 5780 Imputed Financing Sources
Debit 5790 Other Financing Sources
Debit 5791 Adjustment to Financing Sources - Downward Reestimate or Negative Subsidy
Debit 5795 Seigniorage
Debit 5800 Tax Revenue Collected - Not Otherwise Classified
Debit 5801 Tax Revenue Collected - Individual
Debit 5802 Tax Revenue Collected - Corporate
Debit 5803 Tax Revenue Collected - Unemployment
Debit 5804 Tax Revenue Collected - Excise
Debit 5805 Tax Revenue Collected - Estate and Gift
Debit 5806 Tax Revenue Collected - Customs
Debit 5820 Tax Revenue Accrual Adjustment - Not Otherwise Classified
Debit 5821 Tax Revenue Accrual Adjustment - Individual
Debit 5822 Tax Revenue Accrual Adjustment - Corporate
Debit 5823 Tax Revenue Accrual Adjustment - Unemployment
Debit 5824 Tax Revenue Accrual Adjustment - Excise
Debit 5825 Tax Revenue Accrual Adjustment - Estate and Gift
Debit 5826 Tax Revenue Accrual Adjustment - Customs
Debit 5900 Other Revenue
Debit 5997 Financing Sources Transferred In From Custodial Statement Collections

U.S. Government Standard General Ledger
Account Transactions

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 5324 Contra Revenue for Penalties and Fines
Credit 5329 Contra Revenue for Administrative Fees
Credit 5409 Contra Revenue for Benefit Program Revenue
Credit 5509 Contra Revenue for Insurance and Guarantee Premium Revenue
Credit 5609 Contra Revenue for Donations - Financial Resources
Credit 5619 Contra Donated Revenue - Nonfinancial Resources
Credit 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
Credit 5730 Financing Sources Transferred Out Without Reimbursement
Credit 5745 Appropriated Earmarked Receipts Transferred Out
Credit 5760 Expenditure Financing Sources - Transfers-Out
Credit 5765 Nonexpenditure Financing Sources - Transfers-Out - Other
Credit 5776 Nonbudgetary Financing Sources Transferred Out
Credit 5830 Contra Revenue for Taxes - Not Otherwise Classified
Credit 5831 Contra Revenue for Taxes - Individual
Credit 5832 Contra Revenue for Taxes - Corporate
Credit 5833 Contra Revenue for Taxes - Unemployment
Credit 5834 Contra Revenue for Taxes - Excise
Credit 5835 Contra Revenue for Taxes - Estate and Gift
Credit 5836 Contra Revenue for Taxes - Customs
Credit 5890 Tax Revenue Refunds - Not Otherwise Classified
Credit 5891 Tax Revenue Refunds - Individual
Credit 5892 Tax Revenue Refunds - Corporate
Credit 5893 Tax Revenue Refunds - Unemployment
Credit 5894 Tax Revenue Refunds - Excise
Credit 5895 Tax Revenue Refunds - Estate and Gift
Credit 5896 Tax Revenue Refunds - Customs
Credit 5909 Contra Revenue for Other Revenue
Credit 5990 Collections for Others - Statement of Custodial Activity
Credit 5991 Accrued Collections for Others - Statement of Custodial Activity
Credit 5993 Offset to Non-Entity Collections - Statement of Changes in Net Position
Credit 5994 Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position
Credit 5998 Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the Treasury
Credit 6100 Operating Expenses/Program Costs

U.S. Government Standard General Ledger
Account Transactions

Credit 6310 Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank
Credit 6320 Interest Expenses on Securities
Credit 6330 Other Interest Expenses
Credit 6340 Interest Expense Accrued on the Liability for Loan Guarantees
Credit 6400 Benefit Expense
Credit 6500 Cost of Goods Sold
Credit 6710 Depreciation, Amortization, and Depletion
Credit 6720 Bad Debt Expense
Credit 6730 Imputed Costs
Credit 6790 Other Expenses Not Requiring Budgetary Resources
Credit 6800 Future Funded Expenses
Credit 6850 Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)
Credit 6900 Nonproduction Costs

F338 To record the closing of gains and miscellaneous items into cumulative results of operations.

Budgetary Entry
None

Proprietary Entry
Debit 7110 Gains on Disposition of Assets - Other
Debit 7111 Gains on Disposition of Investments
Debit 7112 Gains on Disposition of Borrowings
Debit 7180 Unrealized Gains
Debit 7190 Other Gains
Debit 7300 Extraordinary Items
Debit 7400 Prior-Period Adjustments Due to Corrections of Errors
Debit 7401 Prior-Period Adjustments Due to Changes in Accounting Principles
Debit 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

F344 To record the closing of used authority of guaranteed loan level upon completion of guaranteed loan programs.
Comment: Used to track guaranteed loan level.

Memorandum Entry
Debit 8040 Guaranteed Loan Level - Used Authority
Credit 8010 Guaranteed Loan Level

U.S. Government Standard General Ledger
Account Transactions

F346 To record the closing of apportioned authority of guaranteed loan level into unused authority.
Comment: Prior-year balance of unused authority.

Memorandum Entry
Debit 8020 Guaranteed Loan Level - Apportioned
Credit 8045 Guaranteed Loan Level - Unused Authority

F348 To record the closing of guaranteed loans new disbursements by lenders into the cumulative disbursements.
Comment: Tracks outstanding principal of third-party lenders reported in the footnotes of the Office of Management and Budget Form and Content financial statements.

Memorandum Entry
Debit 8053 Guaranteed Loan New Disbursements by Lender
Credit 8070 Guaranteed Loan Cumulative Disbursements by Lenders

F350 To record the closing of guaranteed loans new collections by lenders into the cumulative disbursements.
Comment: Tracks outstanding principal of third-party lenders reported in the footnotes of the Office of Management and Budget Form and Content financial statements.

Memorandum Entry
Debit 8070 Guaranteed Loan Cumulative Disbursements by Lenders
Credit 8065 Guaranteed Loan Collections, Defaults, and Adjustments

F352 To record the closing of all unused guaranteed loan authority no longer available for use.

Memorandum Entry
Debit 8045 Guaranteed Loan Level - Unused Authority
Credit 8010 Guaranteed Loan Level

F354 To record the reduction of receipt and appropriation balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as post-closing when the total amount of current-year receipts is not enough to cover current-year obligations.
Comment: Refer to USSGL TC-F132 if the total amount of current-year collections is greater than the amount needed to cover current-year obligations.

Budgetary Entry
Debit 4397 Receipts and Appropriations Temporarily Precluded From Obligation
Credit 4157 Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation

Proprietary Entry
None

U.S. Government Standard General Ledger
Account Transactions

F356 To record the reduction of offsetting collections balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as post-closing when the total amount of current-year collections is not enough to cover current-year obligations.
Comment: Refer to USSGL TC-F134 if the total amount of current-year collections is greater than the amount needed to cover current-year obligations.
Reference: USSGL implementation guidance; Trust Fund Guide; Trust Funds With Balances Precluded From Obligation

Budgetary Entry
Debit 4398 Offsetting Collections Temporarily Precluded From Obligation
Credit 4158 Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation

Proprietary Entry
None

F358 To record the closing of special and trust fund refunds and recoveries temporarily unavailable into receipts and appropriations temporarily precluded from obligation.
Comment: See USSGL TC-F359 for the closing of special and trust fund refunds and recoveries that are to be reclassified as "Receipts Unavailable for Obligation Upon Collection."
Reference: USSGL implementation guidance; Trust or special fund guidance on refunds and recoveries of prior-year obligations.

Budgetary Entry
Debit 4399 Special and Trust Fund Refunds and Recoveries Temp. Unavailable - Receipts and Appropriations Temp. Precluded From Obligation
Credit 4397 Receipts and Appropriations Temporarily Precluded From Obligation

Proprietary Entry
None

F359 To record the closing of special and trust fund refunds and recoveries temporarily unavailable into receipts unavailable for obligation upon collection.
Comment: See USSGL TC-F358 for the closing of special and trust fund refunds and recoveries that are to be reclassified as "Receipts and Appropriations Temporarily Precluded From Obligation."
Reference: USSGL implemention guidance; Trust or special fund guidance on refunds and recoveries of prior-year obligations.

Budgetary Entry
Debit 4396 Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts Unavailable for Obligation Upon Collection
Credit 4394 Receipts Unavailable for Obligation Upon Collection

Proprietary Entry
None

U.S. Government Standard General Ledger
Account Transactions

F360 To reclassify a temporary reduction/cancellation at yearend.
Comment: Use Authority_Type attribute "S" when recording temporary reductions of spending authority from offsetting collections. Record a debit to USSGL 4124 to reclassify a reduction/cancellation in an invested Treasury Appropriation Fund Symbol (TAFS). Return the authority to resources at the beginning of the next year by posting USSGL TC-A108.
Reference: USSGL implementation guidance; Temporary Reductions

Budgetary Entry
Debit 4124 Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation
Debit 4382 Temporary Reduction - New Budget Authority
Debit 4383 Temporary Reduction - Prior-Year Balances
Credit 4384 Temporary Reduction/Cancellation Returned by Appropriation

Proprietary Entry
None

F362 To reclassify a reduction in an allocation special or trust Treasury Appropriation Fund Symbol (TAFS), designated by Treasury as available for investment where the parent is invested.
Comment: Only use this transaction with invested special and trust TAFS designated by Treasury as available for investment where there is a parent and allocation relationship. The parent TAFS simultaneously posts USSGL TC-F364.
Reference: USSGL implementation guidance; Temporary Reductions

Budgetary Entry
Debit 4382 Temporary Reduction - New Budget Authority
Debit 4383 Temporary Reduction - Prior-Year Balances
Credit 4168 Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction

Proprietary Entry
None

F364 To reclassify a reduction recorded in an invested parent special or trust Treasury Appropriation Fund Symbol (TAFS), designated by Treasury as available for investment.
Comment: Only use this transaction with invested special and trust TAFS designated by Treasury as available for investment where there is a parent and allocation relationship. The allocation TAFS simultaneously posts USSGL TC-F362.
Reference: USSGL implementation guidance; Temporary Reductions

Budgetary Entry
Debit 4168 Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction
Credit 4384 Temporary Reduction/Cancellation Returned by Appropriation

Proprietary Entry
None

U.S. Government Standard General Ledger
Account Transactions

F366 To reclassify a reduction recorded in an agency special or trust expenditure Treasury Appropriation Fund Symbol (TAFS), where the corresponding TAFS is invested.
Comment: Use this transaction only with specific invested TAFS. For Treasury-Managed Trust Funds, the Bureau of the Public Debt simultaneously posts USSGL TC-F368.
Reference: USSGL implementation guidance; Temporary Reductions

Budgetary Entry
Debit 4382 Temporary Reduction - New Budget Authority
Debit 4383 Temporary Reduction - Prior-Year Balances
Credit 4123 Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction

Proprietary Entry
None

F368 To reclassify a reduction recorded in an specific invested Treasury Appropriation Fund Symbol (TAFS).
Comment: Only use this transaction with specific invested special and trust TAFS. The agency TAFS simultaneously posts USSGL TC-F366.
Reference: USSGL implementation guidance; Temporary Reductions

Budgetary Entry
Debit 4124 Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation
Credit 4384 Temporary Reduction/Cancellation Returned by Appropriation

Proprietary Entry
None

F369 To reclassify cancellations of appropriated amounts receivable from invested trust or special funds into the appropriate USSGL account.
Comment: Record USSGL account 4121 if previously recorded as a debit in conjunction with USSGL TC-A519. Record USSGL account 4384 if the Treasury Appropriation Fund Symbol (TAFS) received a cancellation of amounts payable from invested trust or special fund balances.
Reference: USSGL implementation guidance; Cancellations - Available Trust or Special Funds With Invested Relationships; Cancellations of Expenditure Transfers Receivable/Payable

Budgetary Entry
Debit 4357 Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds
Credit 4121 Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation
Credit 4384 Temporary Reduction/Cancellation Returned by Appropriation

Proprietary Entry
None

U.S. Government Standard General Ledger
Account Transactions

F370 To record the closing of memorandum accounts for purchases.
Reference: USSGL implementation guidance; Memorandum Accounts for Current-Year Asset Activity - Purchases

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

F374 To record the closing of USSGL account 4081 back to the original budgetary resource receivable.
Comment: Reverse this transaction for receiving agency.
Reference: USSGL implementation guidance; Transfer of Receivable of Invested Balances

Budgetary Entry
Debit 4081 Amounts Appropriated From a Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred
Credit 4126 Amounts Appropriated From Specific Invested TAFS - Receivable

Proprietary Entry
None

F376 To record the closing of USSGL account 4082 back to the original budgetary resource receivable.
Comment: Reverse this transaction for receiving agency.
Reference: USSGL implementation guidance; Transfer of Receivable of Invested Balances

Budgetary Entry
Debit 4082 Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred
Credit 4166 Allocations of Realized Authority - To Be Transferred From Invested Balances

Proprietary Entry
None

U.S. Government Standard General Ledger
Account Transactions

F378 To record the closing of USSGL account 4083 back to the original budgetary resource receivable.
Comment: Reverse this transaction for receiving agency.
Reference: USSGL implementation guidance; Transfer of Receivable of Invested Balances

Budgetary Entry
Debit 4083 Transfers - Current-Year Authority - Receivable - Transferred
Credit 4171 Nonallocation Transfers of Invested Balances - Receivable

Proprietary Entry
None

F380 To record the closing of USSGL account 4230 back to the original budgetary resource receivable.
Comment: Reverse this transaction for receiving agency.
Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations

Budgetary Entry
Debit 4230 Unfilled Customer Orders Without Advance - Transferred
Credit 4221 Unfilled Customer Orders Without Advance

Proprietary Entry
None

F382 To record the closing of USSGL account 4231 back to the original budgetary resource receivable.
Comment: Reverse this transaction for receiving agency.
Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations

Budgetary Entry
Debit 4231 Unfilled Customer Orders With Advance - Transferred
Credit 4222 Unfilled Customer Orders With Advance

Proprietary Entry
None

F384 To record the closing of USSGL account 4232 back to the original budgetary resource receivable.
Comment: Reverse this transaction for receiving agency.
Reference: USSGL implementation guidance; Transfer of USSGL Account 4225

Budgetary Entry
Debit 4232 Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred
Credit 4225 Appropriation Trust Fund Expenditure Transfers - Receivable

Proprietary Entry
None

U.S. Government Standard General Ledger
Account Transactions

F386 To record the closing of USSGL account 4233 back to the original budgetary resource receivable.
Comment: Reverse this transaction for receiving agency.
Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations

Budgetary Entry
Debit 4233 Reimbursements and Other Income Earned - Receivable - Transferred
Credit 4251 Reimbursements and Other Income Earned - Receivable

Proprietary Entry
None

F388 To record the closing of USSGL account 4234 back to the original budgetary resource receivable.
Comment: Reverse this transaction for receiving agency.
Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations

Budgetary Entry
Debit 4234 Other Federal Receivables - Transferred
Credit 4287 Other Federal Receivables

Proprietary Entry
None

F390 To record the closing of canceled authority for partial cancellations.
Comment: Also post USSGL TC-F301 to reclassify the balance of partially canceled authority to memorandum accounts.
Reference: USSGL implementation guidance; Accounting for Partial Cancellation - No-Year TAFS With "Definite Authority"

Budgetary Entry
Debit 4351 Partial or Early Cancellation of Authority With a U.S. Treasury Warrant
Credit 4201 Total Actual Resources - Collected

Proprietary Entry
None

U.S. Government Standard General Ledger
Account Transactions

G100 - G299 MEMORANDUM ENTRIES - All Memorandum Entries (Excluding Closing Memorandum Entries)

G102 To record guaranteed loan level submitted on the SF 132: Apportionment and Reapportionment Schedule, for the Office of Management and Budget approval.
Comment: Applicable to activity for guaranteed loans.

Memorandum Entry
Debit 8010 Guaranteed Loan Level
Credit 8015 Guaranteed Loan Level - Unapportioned

G104 To record initial receipt of the guaranteed loan level as shown on an approved apportionment schedule, SF 132: Apportionment and Reapportionment Schedule.
Comment: Applicable to activity for guaranteed loans.

Memorandum Entry
Debit 8015 Guaranteed Loan Level - Unapportioned
Credit 8020 Guaranteed Loan Level - Apportioned

G106 To record the binding contracts entered into by private lenders.
Comment: Applicable to activity for guaranteed loans.

Memorandum Entry
Debit 8020 Guaranteed Loan Level - Apportioned
Credit 8040 Guaranteed Loan Level - Used Authority

G108 To record the disbursement of a loan.
Comment: Applicable to activity for guaranteed loans.

Memorandum Entry
Debit 8050 Guaranteed Loan Principal Outstanding
Credit 8053 Guaranteed Loan New Disbursements by Lender

G110 To record the repayment of principal from borrowers.
Comment: Applicable to activity for guaranteed loans.

Memorandum Entry
Debit 8065 Guaranteed Loan Collections, Defaults, and Adjustments
Credit 8050 Guaranteed Loan Principal Outstanding

U.S. Government Standard General Ledger
Account Transactions

G120 To record activity for current-year purchases of property, plant, and equipment.
Comment: USSGL transactions that reference this transaction: USSGL TCs-B402, B404, B406, B430, B438, B604, C132, C134, C136, C138, C414, D132, D134, and G124.
Reference: USSGL implementation guidance; Memorandum Accounts for Current-Year Asset Activity - Purchases

Memorandum Entry
Debit 8802 Purchases of Property, Plant, and Equipment
Credit 8801 Offset for Purchases of Assets

G122 To record activity for current-year purchases of inventory and related property.
Comment: USSGL transactions that reference this transaction: USSGL TCs-B402, B404, B406, B430, B438, B604, C132, C134, C136, C138, C414, D132, D134, and G124.

Memorandum Entry
Debit 8803 Purchases of Inventory and Related Property
Credit 8801 Offset for Purchases of Assets

G124 To record activity for current-year purchases of other assets not recorded as Property, Plant and Equipment (USSGL TC-G120), or Inventory and Related Property (USSGL TC-G122).
Comment: USSGL transactions that reference this transaction: USSGL TCs-B152, B402, B404, B406, B438, B604, C132, C134, C136, C138, C414, D132, and D134.

Memorandum Entry
Debit 8804 Purchases of Assets - Other
Credit 8801 Offset for Purchases of Assets

U.S. Government Standard General Ledger
Account Transactions

H100 - H799

H100 To record equity contributions to increase fiduciary net assets.
Comment: Equity contributions directly increase beneficiaries' equity. This transaction is similar to the private sector's contributed capital.
Reference: FASAB SFFAS No. 31

Budgetary Entry
None

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Debit 1130 Funds Held by the Public
Debit 1190 Other Cash
Debit 1195 Other Monetary Assets
Debit 1200 Foreign Currency
Debit 1310 Accounts Receivable
Debit 1320 Employment Benefit Contributions Receivable
Debit 1340 Interest Receivable - Not Otherwise Classified
Debit 1341 Interest Receivable - Loans
Debit 1342 Interest Receivable - Investments
Debit 1343 Interest Receivable - Taxes
Debit 1350 Loans Receivable
Debit 1351 Capitalized Loan Interest Receivable - Non-Credit Reform
Debit 1360 Penalties and Fines Receivable - Not Otherwise Classified
Debit 1361 Penalties and Fines Receivable - Loans
Debit 1363 Penalties and Fines Receivable - Taxes
Debit 1370 Administrative Fees Receivable - Not Otherwise Classified
Debit 1371 Administrative Fees Receivable - Loans
Debit 1373 Administrative Fees Receivable - Taxes
Debit 1410 Advances and Prepayments
Debit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1618 Market Adjustment - Investments
Debit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
Debit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities
Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Debit 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Debit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Debit 1638 Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds
Debit 1690 Other Investments

U.S. Government Standard General Ledger
Account Transactions

Debit 1711 Land and Land Rights
Debit 1712 Improvements to Land
Debit 1720 Construction-in-Progress
Debit 1730 Buildings, Improvements, and Renovations
Debit 1740 Other Structures and Facilities
Debit 1750 Equipment
Debit 1810 Assets Under Capital Lease
Debit 1820 Leasehold Improvements
Debit 1830 Internal-Use Software
Debit 1832 Internal-Use Software in Development
Debit 1840 Other Natural Resources
Debit 1890 Other General Property, Plant, and Equipment
Debit 1990 Other Assets

Credit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities
Credit 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Credit 1639 Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds
Credit 3410 Contributions to Fiduciary Net Assets

U.S. Government Standard General Ledger
Account Transactions

H200 To record equity withdrawals or distributions of fiduciary net assets.
Comment: Withdrawals and disbursements are equity distributions to or on behalf of beneficiaries. This transaction is similar to the private sector's capital distributions.
Reference: FASAB SFFAS No. 31

Budgetary Entry
None

Proprietary Entry
Debit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities
Debit 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Debit 1639 Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds
Debit 3420 Withdrawals or Distributions of Fiduciary Net Assets
Credit 1010 Fund Balance With Treasury
Credit 1130 Funds Held by the Public
Credit 1190 Other Cash
Credit 1195 Other Monetary Assets
Credit 1200 Foreign Currency
Credit 1310 Accounts Receivable
Credit 1320 Employment Benefit Contributions Receivable
Credit 1340 Interest Receivable - Not Otherwise Classified
Credit 1341 Interest Receivable - Loans
Credit 1342 Interest Receivable - Investments
Credit 1343 Interest Receivable - Taxes
Credit 1350 Loans Receivable
Credit 1351 Capitalized Loan Interest Receivable - Non-Credit Reform
Credit 1360 Penalties and Fines Receivable - Not Otherwise Classified
Credit 1361 Penalties and Fines Receivable - Loans
Credit 1363 Penalties and Fines Receivable - Taxes
Credit 1370 Administrative Fees Receivable - Not Otherwise Classified
Credit 1371 Administrative Fees Receivable - Loans
Credit 1373 Administrative Fees Receivable - Taxes
Credit 1410 Advances and Prepayments
Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1618 Market Adjustment - Investments
Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
Credit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities
Credit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Credit 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
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

U.S. Government Standard General Ledger
Account Transactions

Credit 1690 Other Investments
Credit 1711 Land and Land Rights
Credit 1712 Improvements to Land
Credit 1720 Construction-in-Progress
Credit 1730 Buildings, Improvements, and Renovations
Credit 1740 Other Structures and Facilities
Credit 1750 Equipment
Credit 1810 Assets Under Capital Lease
Credit 1820 Leasehold Improvements
Credit 1830 Internal-Use Software
Credit 1832 Internal-Use Software in Development
Credit 1840 Other Natural Resources
Credit 1890 Other General Property, Plant, and Equipment
Credit 1990 Other Assets

H300 To record the closing of fiduciary outflows and miscellaneous items into fiduciary net assets.
Comment: Agencies should record revenues, expenses, gains, and losses related to fiduciary activities using USSGL Section III, transaction codes A through F, before the flow accounts are closed into fiduciary net assets.
Reference: FASAB SFFAS No. 31

Budgetary Entry
None

Proprietary Entry
Debit 3400 Fiduciary Net Assets
Credit 6100 Operating Expenses/Program Costs
Credit 6310 Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank
Credit 6320 Interest Expenses on Securities
Credit 6330 Other Interest Expenses
Credit 6790 Other Expenses Not Requiring Budgetary Resources
Credit 6800 Future Funded Expenses
Credit 6850 Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)
Credit 6900 Nonproduction Costs
Credit 7210 Losses on Disposition of Assets - Other
Credit 7211 Losses on Disposition of Investments
Credit 7212 Losses on Disposition of Borrowings
Credit 7280 Unrealized Losses
Credit 7290 Other Losses
Credit 7300 Extraordinary Items
Credit 7400 Prior-Period Adjustments Due to Corrections of Errors
Credit 7401 Prior-Period Adjustments Due to Changes in Accounting Principles

U.S. Government Standard General Ledger
Account Transactions

H301 To record the closing of fiduciary inflows and miscellaneous items into fiduciary net assets.
Comment: Agencies should record revenues, expenses, gains, and losses related to fiduciary activities using USSGL Section III, transaction codes A through F, before the flow accounts are closed into fiduciary net assets.
Reference: FASAB SFFAS No.31

Budgetary Entry
None

Proprietary Entry
Debit 5200 Revenue From Services Provided
Debit 5310 Interest Revenue - Other
Debit 5311 Interest Revenue - Investments
Debit 5312 Interest Revenue - Loans Receivable/Uninvested Funds
Debit 5320 Penalties and Fines Revenue
Debit 5325 Administrative Fees Revenue
Debit 5400 Benefit Program Revenue
Debit 5500 Insurance and Guarantee Premium Revenue
Debit 5600 Donated Revenue - Financial Resources
Debit 5610 Donated Revenue - Nonfinancial Resources
Debit 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
Credit 3400 Fiduciary Net Assets
Credit 5209 Contra Revenue for Services Provided
Credit 5317 Contra Revenue for Interest Revenue - Loans Receivable
Credit 5318 Contra Revenue for Interest Revenue - Investments
Credit 5319 Contra Revenue for Interest Revenue - Other
Credit 5324 Contra Revenue for Penalties and Fines
Credit 5329 Contra Revenue for Administrative Fees
Credit 5409 Contra Revenue for Benefit Program Revenue
Credit 5509 Contra Revenue for Insurance and Guarantee Premium Revenue
Credit 5609 Contra Revenue for Donations - Financial Resources
Credit 5619 Contra Donated Revenue - Nonfinancial Resources
Credit 5909 Contra Revenue for Other Revenue

U.S. Government Standard General Ledger
Account Transactions

H310 To close equity contributions to fiduciary net assets.
Comment: Equity contributions must be closed to fiduciary net assets. Fiduciary inflows or outflows, recorded in agency systems as fiduciary, are closed using H300 or H301.
Reference: FASAB SFFAS No. 31

Budgetary Entry
None

Proprietary Entry
Debit 3410 Contributions to Fiduciary Net Assets
Credit 3400 Fiduciary Net Assets

H312 To close equity withdrawals or disbursements to fiduciary net assets.
Comment: Equity withdrawals or distributions must be closed to fiduciary net assets. Fiduciary inflows or outflows, recorded in agency systems as fiduciary, are closed using H300 or H301.
Reference: FASAB SFFAS No. 31

Budgetary Entry
None

Proprietary Entry
Debit 3400 Fiduciary Net Assets
Credit 3420 Withdrawals or Distributions of Fiduciary Net Assets

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 1010 FUND BALANCE WITH TREASURY

DEBIT				CREDIT			
A104	A474	C120	C604	A106	A466	B107	B150
A110	A480	C122	C606	A112	A476	B108	B308
A133**AP**	A482	C124	C608	A132	A478	B109	C149**AP**
A155	A492**R**	C130	C610	A133	A484	B110	C151**AP**
A156	A502	C132	C612	A134	A486	B112	C163
A170	A506	C134	C614	A136	A488	B113	C406
A171	A508	C136	C616	A146	A490	B114	C408
A175	A510	C137	C618	A169	A492	B116	C432
A181	A522	C138	C620	A180	A504	B118	D122
A184	A524	C139	C622	A183	A512	B119	D126
A185	A528	C140	C624	A185**AP**	A514	B120	D306
A186	A530**R**	C141	C626	A189	A518	B121	D502
A188	A531	C141**AP**	C628	A210	A526	B122	D506
A189**AP**	A536	C143	C630	A404	A530	B124	E509
A195	A540	C145	C632	A406	A531**R**	B124**AP**	F106
A198	A544	C146	C634	A412	A538	B126	F108
A199**AP**	A704	C148	C636	A414	A542	B126**AP**	F110
A202	A708	C149	C638	A418**AP**	A546	B128	F120
A212	B123	C151	C640	A430	A712	B128**AP**	F121
A408	B125	C152	C646	A432	B102	B129	F122
A410	B127	C154	C647	A434	B103	B130	F124
A420	B150**R**	C155	D104	A440	B104	B131	F128**AP**
A428	B602	C158	D108	A442	B105	B136	F146
A436	C103	C172	D308**AP**	A464	B106	B138	H200
A438	C104	C176	D310				
A444	C106	C182	D502**R**				
A446	C108	C184	D504				
A448	C109	C186	F107				
A450	C112	C188	F108**R**				
A460	C114	C190	H100				
A462	C116	C196					
A472	C117	C602					

R = The USSGL transaction mentions "Reverse" in the description.
AP = The USSGL transaction mentions "Also Post" in the description.

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 1090 FUND BALANCE WITH TREASURY UNDER A CONTINUING RESOLUTION

DEBIT		CREDIT	
A196**AP**	A197	A198	A199**AP**

ACCOUNT NUMBER AND TITLE: 1110 UNDEPOSITED COLLECTIONS

DEBIT		CREDIT	
C144	D310	C144**R**	C176
C174	D556	C146	D306
		C148	

ACCOUNT NUMBER AND TITLE: 1120 IMPREST FUNDS

DEBIT		CREDIT	
D310	D502	D306	D504
		D502**R**	

ACCOUNT NUMBER AND TITLE: 1130 FUNDS HELD BY THE PUBLIC

DEBIT			CREDIT		
A250	C751	C755	B150**R**	B154	H200
A251	C752	D310	B152	D306	
B150	C753	H100			
C750	C754				

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 1190 OTHER CASH

DEBIT		CREDIT	
C108	D310	B140	D506
C150	H100	D306	H200

ACCOUNT NUMBER AND TITLE: 1195 OTHER MONETARY ASSETS

DEBIT		CREDIT	
C150	H100	D306	H200
D310			

ACCOUNT NUMBER AND TITLE: 1200 FOREIGN CURRENCY

DEBIT			CREDIT		
B140	D310	D578	B142	D572	H200
C192	D574	H100	C440	D573	
C194	D575		D306	D576	

ACCOUNT NUMBER AND TITLE: 1310 ACCOUNTS RECEIVABLE

DEBIT				CREDIT			
A498	C414	C610	D578	A195	C136	C143	D306
A714	C416	C644	E516	A499	C137	C178	D408
B108**AP**	C420	C648	E604	A502	C138	C186	D576
C402	C422	C650	F144**AP**	C106	C139	C194	E508
C404**AP**	C430	D128	H100	C109	C140	C196	F144
C406	C438	D130		C130	C141**AP**	C647	H200
C412	C440	D310					

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 1319 ALLOWANCE FOR LOSS ON ACCOUNTS RECEIVABLE

DEBIT		CREDIT	
D306	D408	D310	D420
D402**R**	E508	D402	D424
		D404	E604

ACCOUNT NUMBER AND TITLE: 1320 EMPLOYMENT BENEFIT CONTRIBUTIONS RECEIVABLE

DEBIT			CREDIT		
C416	D310	H100	A195	D306	H200
C420	E604		C109	E508	
C422	F144**AP**				

ACCOUNT NUMBER AND TITLE: 1325 TAXES RECEIVABLE

DEBIT		CREDIT	
C402	D310	C141**AP**	D410
C404**AP**	E604	C143	E508
		D306	

ACCOUNT NUMBER AND TITLE: 1329 ALLOWANCE FOR LOSS ON TAXES RECEIVABLE

DEBIT		CREDIT	
D306	D410	D310	D424
D402**R**	E508	D402	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	A532	E604	A175	A422	A452	A536
A177	A516	D310		A181	A428	A518	D306
				A418**AP**	A440	A519	E508
				A420	A442	A524	F123**AP**

ACCOUNT NUMBER AND TITLE: 1335 EXPENDITURE TRANSFERS RECEIVABLE

DEBIT		CREDIT	
A458	D310	A456	D144**R**
A498	E604	A499	D306
D144		A502	E508

ACCOUNT NUMBER AND TITLE: 1340 INTEREST RECEIVABLE - NOT OTHERWISE CLASSIFIED

DEBIT				CREDIT			
B104**AP**	C402	C428	F144**AP**	A195	C141**AP**	C409	D416
B124**AP**	C416	C435	H100	A250	C143	C444	D426
B126**AP**	C418	C437**AP**		A251	C161	C614	E508
B128**AP**	C420	D310		C109	C162	D306	H200
B129	C422	E604		C140	C163	D414	

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 1341 INTEREST RECEIVABLE - LOANS

DEBIT				CREDIT			
B129	C420	C435	H100	A195	C141**AP**	C409	D416
C402	C422	D310		A250	C143	C444	D426
C416	C428	E604		A251	C161	C614	E508
				C109	C162	D306	H200
				C140	C163	D414	

ACCOUNT NUMBER AND TITLE: 1342 INTEREST RECEIVABLE - INVESTMENTS

DEBIT			CREDIT		
B129	C420	E604	A195	C140	D416
C402	C422	H100	A250	C141**AP**	D426
C416	C435		A251	C143	E508
C418	D310		C109	D306	H200

ACCOUNT NUMBER AND TITLE: 1343 INTEREST RECEIVABLE - TAXES

DEBIT			CREDIT		
C402	C422	E604	A195	C140	D416
C416	C435	H100	A250	C141**AP**	D426
C420	D310		A251	C143	E508
			C109	D306	H200

ACCOUNT NUMBER AND TITLE: 1345 ALLOWANCE FOR LOSS ON INTEREST RECEIVABLE - LOANS

DEBIT		CREDIT	
D306	D426	D310	D420
D402**R**	E508	D402	D424
D416		D404	E604

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 1346 ALLOWANCE FOR LOSS ON INTEREST RECEIVABLE - INVESTMENTS

DEBIT		CREDIT	
D306	D426	D310	D420
D402**R**	E508	D402	D424
D416		D404	E604

ACCOUNT NUMBER AND TITLE: 1347 ALLOWANCE FOR LOSS ON INTEREST RECEIVABLE - NOT OTHERWISE CLASSIFIED

DEBIT		CREDIT	
D306	D426	D310	D420
D402**R**	E508	D402	D424
D416		D404	E604

ACCOUNT NUMBER AND TITLE: 1348 ALLOWANCE FOR LOSS ON INTEREST RECEIVABLE - TAXES

DEBIT		CREDIT	
D306	D426	D310	D420
D402**R**	E508	D402	D424
D416		D404	E604

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 1350 LOANS RECEIVABLE

DEBIT			CREDIT			
B104**AP**	C428	D310	C109	C163	D412	H200
C408	C432	E604	C149	C180	D414	
C409	C616	H100	C161	C614	D426	
			C162	D306	E508	

ACCOUNT NUMBER AND TITLE: 1351 CAPITALIZED LOAN INTEREST RECEIVABLE - NON-CREDIT REFORM

DEBIT		CREDIT	
C444	H100	C151	H200

ACCOUNT NUMBER AND TITLE: 1359 ALLOWANCE FOR LOSS ON LOANS RECEIVABLE

DEBIT		CREDIT	
C180	D412	D310	E604
D306	E508	D404	

ACCOUNT NUMBER AND TITLE: 1360 PENALTIES AND FINES RECEIVABLE - NOT OTHERWISE CLASSIFIED

DEBIT			CREDIT		
C402	C422	F144**AP**	A195	D306	H200
C416	D310	H100	C141**AP**	D406	
C420	E604		C143	E508	

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 1361 PENALTIES AND FINES RECEIVABLE - LOANS

DEBIT			CREDIT		
C402	C422	H100	A195	D306	E508
C416	D310		C109	D406	H200
C420	E604				

ACCOUNT NUMBER AND TITLE: 1363 PENALTIES AND FINES RECEIVABLE - TAXES

DEBIT			CREDIT		
C402	C422	H100	A195	C143	E508
C416	D310		C109	D306	H200
C420	E604		C141**AP**	D406	

ACCOUNT NUMBER AND TITLE: 1365 ALLOWANCE FOR LOSS ON PENALTIES AND FINES RECEIVABLE - LOANS

DEBIT		CREDIT	
D306	D406	D310	D424
D402**R**	E508	D402	E604
		D420	

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 1367 ALLOWANCE FOR LOSS ON PENALTIES AND FINES RECEIVABLE - NOT OTHERWISE CLASSIFIED

DEBIT		CREDIT	
D306	D406	D310	D424
D402**R**	E508	D402	E604
		D420	

ACCOUNT NUMBER AND TITLE: 1368 ALLOWANCE FOR LOSS ON PENALTIES AND FINES RECEIVABLE - TAXES

DEBIT		CREDIT	
D306	D406	D310	D424
D402**R**	E508	D402	E604
		D420	

ACCOUNT NUMBER AND TITLE: 1370 ADMINISTRATIVE FEES RECEIVABLE - NOT OTHERWISE CLASSIFIED

DEBIT			CREDIT		
C402	C422	H100	A195	C143	E508
C416	D310		C109	D306	H200
C420	E604		C141**AP**	D407	

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 1371 ADMINISTRATIVE FEES RECEIVABLE - LOANS

DEBIT			CREDIT		
C402	C422	H100	A195	C143	E508
C416	D310		C109	D306	H200
C420	E604		C141**AP**	D407	

ACCOUNT NUMBER AND TITLE: 1373 ADMINISTRATIVE FEES RECEIVABLE - TAXES

DEBIT			CREDIT		
C402	C422	H100	A195	C143	E508
C416	D310		C109	D306	H200
C420	E604		C141**AP**	D407	

ACCOUNT NUMBER AND TITLE: 1375 ALLOWANCE FOR LOSS ON ADMINISTRATIVE FEES RECEIVABLE - LOANS

DEBIT		CREDIT	
D306	D407	D310	D424
D402**R**	E508	D402	E604
		D420	

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 1377 ALLOWANCE FOR LOSS ON ADMINISTRATIVE FEES RECEIVABLE - NOT OTHERWISE CLASSIFIED

DEBIT		CREDIT	
D306	D407	D310	D424
D402**R**	E508	D402	E604
		D420	

ACCOUNT NUMBER AND TITLE: 1378 ALLOWANCE FOR LOSS ON ADMINISTRATIVE FEES RECEIVABLE - TAXES

DEBIT		CREDIT	
D306	D407	D310	D424
D402**R**	E508	D402	E604
		D420	

ACCOUNT NUMBER AND TITLE: 1399 ALLOWANCE FOR SUBSIDY

DEBIT				CREDIT			
C163	D306	D580	E508	A202**AP**	C104	C412	E604
C612	D414	E118		A204	C109	C428	
				B104**AP**	C118	C438	
				C103	C163	D310	

ACCOUNT NUMBER AND TITLE: 1410 ADVANCES AND PREPAYMENTS

DEBIT			CREDIT		
A496	B308	D310	A494	C112	D306
A550	D122	H100	A548	C130	H200
			B604	D130	

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 1511 OPERATING MATERIALS AND SUPPLIES HELD FOR USE

DEBIT				CREDIT			
B402	D106	D526**AP**	D566**R**	B108**AP**	C648	D308**AP**	E406
B406	D107	D530	D570	C132	D102	D418	E510
B604	D134	D544**R**	E602	C134	D104	D542	E602
C164	D310	D546	E606	C414	D108	D544	
				C644	D110	D566	
				C646	D306	D568	

ACCOUNT NUMBER AND TITLE: 1512 OPERATING MATERIALS AND SUPPLIES HELD IN RESERVE FOR FUTURE USE

DEBIT				CREDIT			
B402	D106	D310	E606	B108**AP**	D102	D306	E510
B406	D107	D544		C132	D104	D308**AP**	
B604	D134	E602		C134	D108	D544**R**	
				C414	D110	D546	

ACCOUNT NUMBER AND TITLE: 1513 OPERATING MATERIALS AND SUPPLIES - EXCESS, OBSOLETE, AND UNSERVICEABLE

DEBIT		CREDIT	
D310	E602	C626	D546
D542	E606	D306	E510

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 1514 OPERATING MATERIALS AND SUPPLIES HELD FOR REPAIR

DEBIT		CREDIT	
D310	E606	D306	D530
D526		D526**AP**	E510

ACCOUNT NUMBER AND TITLE: 1519 OPERATING MATERIALS AND SUPPLIES - ALLOWANCE

DEBIT		CREDIT	
C644	D528**R**	D310	E606
C648	E510	D528	
D306			

ACCOUNT NUMBER AND TITLE: 1521 INVENTORY PURCHASED FOR RESALE

DEBIT				CREDIT			
B402	D106	D522**R**	D570	C644	D306	D523	D568
B406	D107	D524**R**	E602	C646	D308**AP**	D524	E408
B430	D134	D540	E606	C648	D418	D534	E510
B604	D310	D566**R**		D102	D428	D540**R**	E602
				D108	D522	D566	

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 1522 INVENTORY HELD IN RESERVE FOR FUTURE SALE

DEBIT				CREDIT			
B402	D106	D310	E606	B108**AP**	D102	D306	E510
B406	D107	D522		C132	D104	D308**AP**	
B604	D134	E602		C134	D108	D428	
				C414	D110	D522**R**	

ACCOUNT NUMBER AND TITLE: 1523 INVENTORY HELD FOR REPAIR

DEBIT			CREDIT		
C430	D534	E602	D306	D524**R**	E510
D310	E412	E606	D428	D536	
D524	E414				

ACCOUNT NUMBER AND TITLE: 1524 INVENTORY - EXCESS, OBSOLETE, AND UNSERVICEABLE

DEBIT		CREDIT	
D310	E602	C626	D428
D523	E606	D306	E510

ACCOUNT NUMBER AND TITLE: 1525 INVENTORY - RAW MATERIALS

DEBIT				CREDIT			
B402	C164	D134	E606	B108**AP**	C646	D110	D516
B406	D106	D310		C132	C648	D306	E406
B604	D107	E602		C134	D102	D308**AP**	E510
				C414	D104	D418	
				C644	D108	D428	

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 1526 INVENTORY - WORK-IN-PROCESS

DEBIT				CREDIT			
D310	D516	E404	E606	B108**AP**	C644	D418	E406
D514	E114	E602		C132	C646	D428	E510
				C134	C648	D520	
				C414	D306	E116	

ACCOUNT NUMBER AND TITLE: 1527 INVENTORY - FINISHED GOODS

DEBIT				CREDIT			
B402	D106	D520	E114	B108**AP**	D102	D428	E116
B406	D107	D522**R**	E602	C132	D104	D522	E406
B604	D134	D524**R**	E606	C134	D108	D523	E408
C164	D310	D540		C414	D110	D524	E510
				C644	D306	D534	
				C646	D308**AP**	D538	
				C648	D418	D540**R**	

ACCOUNT NUMBER AND TITLE: 1529 INVENTORY - ALLOWANCE

DEBIT			CREDIT		
C644	D418	E109	C430	D532	E410
C646	D428	E109**R**	D310	D540	E606
C648	D538	E510			
D306	D540**R**				

ACCOUNT NUMBER AND TITLE: 1531 SEIZED MONETARY INSTRUMENTS

DEBIT		CREDIT	
C166	E606	C174**R**	D588
D310		D306	E510
		D555	

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 1532 SEIZED CASH DEPOSITED

DEBIT		CREDIT	
D310	D588	C170	D506
		D306	

ACCOUNT NUMBER AND TITLE: 1541 FORFEITED PROPERTY HELD FOR SALE

DEBIT			CREDIT		
B432	C178	D554	C636**R**	C648	D556
B434	D310	E606	C638	D306	D558
			C644	D418	D562
			C646	D430	E510

ACCOUNT NUMBER AND TITLE: 1542 FORFEITED PROPERTY HELD FOR DONATION OR USE

DEBIT		CREDIT	
D310	D562	D306	E504
D558	E606	D430	E510
		D560	

ACCOUNT NUMBER AND TITLE: 1549 FORFEITED PROPERTY - ALLOWANCE

DEBIT			CREDIT		
B130	C648	D430	D310	E418	E606
C644	D306	E510			
C646	D418				

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 1551 FORECLOSED PROPERTY

DEBIT			CREDIT		
B116	C162	D426	C109	C616	E510
B428	C163	E606	C612	C628	
C161	D310		C614	D306	

ACCOUNT NUMBER AND TITLE: 1559 FORECLOSED PROPERTY - ALLOWANCE

DEBIT		CREDIT	
B114	E510	D310	D518
D306		D426	E606

ACCOUNT NUMBER AND TITLE: 1561 COMMODITIES HELD UNDER PRICE SUPPORT AND STABILIZATION SUPPORT PROGRAMS

DEBIT			CREDIT			
B402	C180	D134	B108**AP**	C644	D108	D432
B406	D106	D310	C132	C646	D110	E408
B604	D107	E606	C134	C648	D306	E506
			C414	D102	D308**AP**	E510
			C642	D104	D418	

ACCOUNT NUMBER AND TITLE: 1569 COMMODITIES - ALLOWANCE

DEBIT			CREDIT		
C642	C648	D432	D310	D564	E606
C644	D306	E510			
C646	D418				

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 1571 STOCKPILE MATERIALS HELD IN RESERVE

DEBIT				CREDIT			
B402	B604	D107	D310	B108**AP**	D102	D306	D552
B406	D106	D134	E606	C132	D104	D308**AP**	E416
				C134	D108	D548	E510
				C414	D110	D550	

ACCOUNT NUMBER AND TITLE: 1572 STOCKPILE MATERIALS HELD FOR SALE

DEBIT				CREDIT			
B402	C164	D134	E606	B108**AP**	C630	D104	D308**AP**
B406	D106	D310		C132	C632	D108	D548
B604	D107	D552		C134	C634	D110	D550
				C414	D102	D306	E510

ACCOUNT NUMBER AND TITLE: 1591 OTHER RELATED PROPERTY

DEBIT			CREDIT			
B402	C164	D134	B108**AP**	C644	D104	D308**AP**
B406	D106	D310	C132	C646	D108	D418
B604	D107	E606	C134	C648	D110	E510
			C414	D102	D306	

ACCOUNT NUMBER AND TITLE: 1599 OTHER RELATED PROPERTY - ALLOWANCE

DEBIT		CREDIT	
C644	D306	D310	E606
C646	D418		
C648	E510		

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	B128	E608	C120	C604	C620
B126	D310	H100	C122	C606	D306
			C124	C608	E512
			C602	C618	H200

ACCOUNT NUMBER AND TITLE: 1611 DISCOUNT ON U.S. TREASURY SECURITIES ISSUED BY THE BUREAU OF THE PUBLIC DEBT

DEBIT			CREDIT	
C124	C618	H200	B128	E608
C606	D306		D310	H100
C608	E512			

ACCOUNT NUMBER AND TITLE: 1612 PREMIUM ON U.S. TREASURY SECURITIES ISSUED BY THE BUREAU OF THE PUBLIC DEBT

DEBIT		CREDIT		
B126	E608	C122	C620	H200
D310	H100	C602	D306	
		C604	E512	

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	C620**R**	E608
C602	D310	E608	C606	D306	H200
C604	E117	H100	C608	E117**R**	
			C618	E512	

ACCOUNT NUMBER AND TITLE: 1618 MARKET ADJUSTMENT - INVESTMENTS

DEBIT		CREDIT	
D310	F136	D306	F138
E512	H100	E512	H200
E608		E608	

ACCOUNT NUMBER AND TITLE: 1620 INVESTMENTS IN SECURITIES OTHER THAN THE BUREAU OF THE PUBLIC DEBT SECURITIES

DEBIT				CREDIT			
B124	B128	D310	H100	C120	C606	C751	D306
B126	B152	E608		C122	C608	C752	E512
				C124	C622	C753	H200
				C602	C624	C754	
				C604	C750	C755	

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	C622	H200	B128	E608
C606	D306		D310	H100
C608	E512			

ACCOUNT NUMBER AND TITLE: 1622 PREMIUM ON SECURITIES OTHER THAN THE BUREAU OF THE PUBLIC DEBT SECURITIES

DEBIT		CREDIT		
B126	E608	C122	C624	H200
D310	H100	C602	D306	
		C604	E512	

ACCOUNT NUMBER AND TITLE: 1623 AMORTIZATION OF DISCOUNT AND PREMIUM ON SECURITIES OTHER THAN THE BUREAU OF THE PUBLIC DEBT SECURITIES

DEBIT			CREDIT		
C122	C624	E512	C124	C622	E608
C602	D310	E608	C606	D306	H200
C604	E117	H100	C608	E117**R**	
			C620**R**	E512	

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	D306
D310	H100	C608	E512
		C618	H200

ACCOUNT NUMBER AND TITLE: 1631 DISCOUNT ON U.S. TREASURY ZERO COUPON BONDS ISSUED BY THE BUREAU OF THE PUBLIC DEBT

DEBIT		CREDIT	
C124	D306	B128	E608
C608	E512	D310	H100
C618	H200		

ACCOUNT NUMBER AND TITLE: 1633 AMORTIZATION OF DISCOUNT ON U.S. TREASURY ZERO COUPON BONDS ISSUED BY THE BUREAU OF THE PUBLIC DEBT

DEBIT		CREDIT	
C124	E119	C608	D306
D310	E608	C618	E512
E113	H100	C620**R**	H200

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	D306	E608
D589	E608	E512	H200
D590	H100		

ACCOUNT NUMBER AND TITLE: 1639 CONTRA MARKET ADJUSTMENT - INVESTMENTS IN U.S. TREASURY ZERO COUPON BONDS

DEBIT		CREDIT	
D306	E608	D310	E512
E512	H200	D589	E608
		D590	H100

ACCOUNT NUMBER AND TITLE: 1690 OTHER INVESTMENTS

DEBIT		CREDIT	
D310	H100	C618	D306
E608		C622	E512
		C624	H200

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 1711 LAND AND LAND RIGHTS

DEBIT				CREDIT			
B402	C164	D134	H100	B108**AP**	C646	D110	E510
B406	D106	D310		C132	C648	D306	H200
B604	D107	E606		C134	D102	D308**AP**	
				C414	D104	D418	
				C644	D108	E502	

ACCOUNT NUMBER AND TITLE: 1712 IMPROVEMENTS TO LAND

DEBIT				CREDIT			
B402	D106	D310	H100	B108**AP**	C646	D110	E510
B406	D107	D510		C132	C648	D306	H200
B604	D134	E606		C134	D102	D308**AP**	
				C414	D104	D418	
				C644	D108	E502	

ACCOUNT NUMBER AND TITLE: 1719 ACCUMULATED DEPRECIATION ON IMPROVEMENTS TO LAND

DEBIT			CREDIT		
C644	D306	E510	D310	E120	E606
C646	D418				
C648	E502				

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 1720 CONSTRUCTION-IN-PROGRESS

DEBIT				CREDIT			
B402	D106	D310	H100	B108**AP**	C646	D110	E510
B406	D107	D514		C132	C648	D306	H200
B604	D134	E606		C134	D102	D308**AP**	
				C414	D104	D418	
				C644	D108	D510	

ACCOUNT NUMBER AND TITLE: 1730 BUILDINGS, IMPROVEMENTS, AND RENOVATIONS

DEBIT				CREDIT			
B402	C164	D134	E606	B108**AP**	C646	D110	E510
B406	D106	D310	H100	C132	C648	D306	H200
B604	D107	D510		C134	D102	D308**AP**	
				C414	D104	D418	
				C644	D108	E502	

ACCOUNT NUMBER AND TITLE: 1739 ACCUMULATED DEPRECIATION ON BUILDINGS, IMPROVEMENTS, AND RENOVATIONS

DEBIT			CREDIT		
C644	D306	E510	D310	E120	E606
C646	D418				
C648	E502				

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 1740 OTHER STRUCTURES AND FACILITIES

DEBIT				CREDIT			
B402	C164	D134	E606	B108**AP**	C646	D110	E510
B406	D106	D310	H100	C132	C648	D306	H200
B604	D107	D510		C134	D102	D308**AP**	
				C414	D104	D418	
				C644	D108	E502	

ACCOUNT NUMBER AND TITLE: 1749 ACCUMULATED DEPRECIATION ON OTHER STRUCTURES AND FACILITIES

DEBIT			CREDIT	
C644	D306	E510	D310	E120
C646	D418		D434	E606
C648	E502			

ACCOUNT NUMBER AND TITLE: 1750 EQUIPMENT

DEBIT				CREDIT			
B402	C164	D134	D560	B108**AP**	C610	D110	E502
B406	D106	D310	E606	C132	D102	D306	E510
B604	D107	D510	H100	C134	D104	D308**AP**	H200
				C414	D108	D418	

ACCOUNT NUMBER AND TITLE: 1759 ACCUMULATED DEPRECIATION ON EQUIPMENT

DEBIT		CREDIT	
C610	E502	D310	E606
D306	E510	E120	
D418			

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 1810 ASSETS UNDER CAPITAL LEASE

DEBIT				CREDIT			
B438	D310	E606	H100	B108**AP**	C610	D108	E510
				C132	C644	D306	H200
				C134	C648	D308**AP**	
				C414	D104	D418	

ACCOUNT NUMBER AND TITLE: 1819 ACCUMULATED DEPRECIATION ON ASSETS UNDER CAPITAL LEASE

DEBIT		CREDIT	
C610	D306	D310	E606
C644	D418	E120	
C648	E510		

ACCOUNT NUMBER AND TITLE: 1820 LEASEHOLD IMPROVEMENTS

DEBIT				CREDIT			
B402	C164	D134	E606	B108**AP**	C610	D104	D308**AP**
B406	D106	D310	H100	C132	C644	D108	D418
B604	D107	D510		C134	C648	D110	E510
				C414	D102	D306	H200

ACCOUNT NUMBER AND TITLE: 1829 ACCUMULATED AMORTIZATION ON LEASEHOLD IMPROVEMENTS

DEBIT		CREDIT	
C610	D306	D310	E606
C644	D418	E120	
C648	E510		

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 1830 INTERNAL-USE SOFTWARE

DEBIT				CREDIT			
B402	C164	D134	E606	B108**AP**	C610	D110	E510
B406	D106	D310	H100	C132	D102	D306	H200
B604	D107	D512		C134	D104	D308**AP**	
				C414	D108	D418	

ACCOUNT NUMBER AND TITLE: 1832 INTERNAL-USE SOFTWARE IN DEVELOPMENT

DEBIT				CREDIT			
B402	D106	D310	H100	B108**AP**	D102	D306	E510
B406	D107	D514		C134	D104	D308**AP**	H200
B604	D134	E606		C414	D108	D418	
				C610	D110	D512	

ACCOUNT NUMBER AND TITLE: 1839 ACCUMULATED AMORTIZATION ON INTERNAL-USE SOFTWARE

DEBIT		CREDIT	
C610	D418	D310	E606
D306	E510	E120	

ACCOUNT NUMBER AND TITLE: 1840 OTHER NATURAL RESOURCES

DEBIT			CREDIT		
B402	D106	E606	B108**AP**	D102	D306
B406	D107	H100	C132	D104	D308**AP**
B604	D134		C134	D108	E510
C164	D310		C414	D110	H200

U.S. Government Standard General Ledger
Account Transaction Postings

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 B406 B604	C164 D106 D107	D134 D310 E606	H100	B108**AP** C132 C134 C414 C610	C644 C648 D102 D104 D108	D110 D306 D308**AP** D418 E502	E510 H200

ACCOUNT NUMBER AND TITLE: 1899 ACCUMULATED DEPRECIATION ON OTHER GENERAL PROPERTY, PLANT, AND EQUIPMENT

DEBIT			CREDIT		
C610 C644 C648	D306 D418 E502	E510	D310	E120	E606

ACCOUNT NUMBER AND TITLE: 1921 RECEIVABLE FROM APPROPRIATIONS

DEBIT	CREDIT
USSGL standard transactions are not provided for this account. Use of this account is restricted and must be approved by Treasury and the Office of Management and Budget. See the account definition.	

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 1990 OTHER ASSETS

DEBIT			CREDIT		
B402	D106	D310	B108**AP**	D102	D306
B406	D107	E606	C132	D104	D308**AP**
B604	D134	H100	C134	D108	E510
			C414	D110	H200

ACCOUNT NUMBER AND TITLE: 2110 ACCOUNTS PAYABLE

DEBIT				CREDIT			
A492	B408	D308	F128	A492**R**	B416	C614	D312
B110	D102	D308**AP**		B402	B428	D106	E109
B120	D110	D508		B406	B430	D107	E204**AP**
				B412	B436	D134	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	D102	D308	B402	D107	D508
B408	D110	D308**AP**	B406	D134	
			D106	D312	

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 2140 ACCRUED INTEREST PAYABLE - NOT OTHERWISE CLASSIFIED

DEBIT		CREDIT	
B112	D308	B416	D312
B440		B418	

ACCOUNT NUMBER AND TITLE: 2141 ACCRUED INTEREST PAYABLE - DEBT

DEBIT		CREDIT	
B112	D308	B418	D312

ACCOUNT NUMBER AND TITLE: 2150 PAYABLE FOR TRANSFERS OF CURRENTLY INVESTED BALANCES

DEBIT			CREDIT		
A180	A446	A526	A179	A520	D312
A424	A454	A538	A426	A534	E610
A430	A522	D308			
A444	A523	E514			

ACCOUNT NUMBER AND TITLE: 2155 EXPENDITURE TRANSFERS PAYABLE

DEBIT			CREDIT	
A500**R**	D142	F123**AP**	A500	D312
A504	D308		D140	E610
D141	E514			

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 2160 ENTITLEMENT BENEFITS DUE AND PAYABLE

DEBIT		CREDIT	
B110	D308	B420	E106
B408		D312	

ACCOUNT NUMBER AND TITLE: 2170 SUBSIDY PAYABLE TO THE FINANCING ACCOUNT

DEBIT		CREDIT	
B105	E514	B420	E610
D308		D312	

ACCOUNT NUMBER AND TITLE: 2180 LOAN GUARANTEE LIABILITY

DEBIT				CREDIT			
B104	D147	D308	E514	A202**AP**	C104	C438	E610
				A204	C117	D312	
				B104**AP**	C118	D580	
				C103	C428	E122	

ACCOUNT NUMBER AND TITLE: 2190 OTHER LIABILITIES WITH RELATED BUDGETARY OBLIGATIONS

DEBIT			CREDIT		
B110	D102	D308	B402	D107	D312
B408	D110	D308**AP**	B416	D112	E102
			D106	D134	E108

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 2191 EMPLOYEE HEALTH CARE LIABILITY INCURRED BUT NOT REPORTED

DEBIT		CREDIT		
D102	D308	B402	D107	E102
D110	D308**AP**	B420	D134	
		D106	D312	

ACCOUNT NUMBER AND TITLE: 2210 ACCRUED FUNDED PAYROLL AND LEAVE

DEBIT		CREDIT	
B110	D308	B402	E102
B408		D312	

ACCOUNT NUMBER AND TITLE: 2211 WITHHOLDINGS PAYABLE

DEBIT		CREDIT	
B110	D308	B402	D312
B408		D134	E102

ACCOUNT NUMBER AND TITLE: 2213 EMPLOYER CONTRIBUTIONS AND PAYROLL TAXES PAYABLE

DEBIT		CREDIT	
B110	D308	B402	D312
B408		D134	E104

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 2215 OTHER POST EMPLOYMENT BENEFITS DUE AND PAYABLE

DEBIT	CREDIT
B110 D308 B408	D312 E106

ACCOUNT NUMBER AND TITLE: 2216 PENSION BENEFITS DUE AND PAYABLE TO BENEFICIARIES

DEBIT	CREDIT
D308	D312 E106

ACCOUNT NUMBER AND TITLE: 2217 BENEFIT PREMIUMS PAYABLE TO CARRIERS

DEBIT	CREDIT
D308	D312 E106

ACCOUNT NUMBER AND TITLE: 2218 LIFE INSURANCE BENEFITS DUE AND PAYABLE TO BENEFICIARIES

DEBIT	CREDIT
D308	D312 E106

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 2220 UNFUNDED LEAVE

DEBIT		CREDIT	
D308	E514	B420	E610
		D312	

ACCOUNT NUMBER AND TITLE: 2225 UNFUNDED FECA LIABILITY

DEBIT		CREDIT	
D308	E514	B422	E610
		D312	

ACCOUNT NUMBER AND TITLE: 2290 OTHER UNFUNDED EMPLOYMENT RELATED LIABILITY

DEBIT		CREDIT	
D308	E514	B420	D312
		B422	E610

ACCOUNT NUMBER AND TITLE: 2310 LIABILITY FOR ADVANCES AND PREPAYMENTS

DEBIT		CREDIT	
A710	D308	A704	D312
A712	E514	C182	E610
B142	F110	C184	

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 2320 OTHER DEFERRED REVENUE

DEBIT			CREDIT		
C118	C636**R**	D562	B432	B602	C116
C424	D308		B434	C114	D312
C426	D558				

ACCOUNT NUMBER AND TITLE: 2400 LIABILITY FOR NONFIDUCIARY DEPOSIT FUNDS, CLEARING ACCOUNTS, AND UNDEPOSITED COLLECTIONS

DEBIT		CREDIT	
C144**R**	D308	C108	D312
C170	D506	C144	D588
		C152	

ACCOUNT NUMBER AND TITLE: 2510 PRINCIPAL PAYABLE TO THE BUREAU OF THE PUBLIC DEBT

DEBIT		CREDIT	
B120	D308	A156	E610
B121	E514	D312	
B131			

ACCOUNT NUMBER AND TITLE: 2511 CAPITALIZED LOAN INTEREST PAYABLE - NON-CREDIT REFORM

DEBIT	CREDIT
B113	B440

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 2520 PRINCIPAL PAYABLE TO THE FEDERAL FINANCING BANK

DEBIT		CREDIT	
B120	D308	A156	E610
B121	E514	D312	
B131			

ACCOUNT NUMBER AND TITLE: 2530 SECURITIES ISSUED BY FEDERAL AGENCIES UNDER GENERAL AND SPECIAL FINANCING AUTHORITY

DEBIT	CREDIT	
D308	B123	B127
	B125	D312

ACCOUNT NUMBER AND TITLE: 2531 DISCOUNT ON SECURITIES ISSUED BY FEDERAL AGENCIES UNDER GENERAL AND SPECIAL FINANCING AUTHORITY

DEBIT		CREDIT
B127	D312	D308

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 2532 PREMIUM ON SECURITIES ISSUED BY FEDERAL AGENCIES UNDER GENERAL AND SPECIAL FINANCING AUTHORITY

DEBIT	CREDIT
D308	B125 D312

ACCOUNT NUMBER AND TITLE: 2533 AMORTIZATION OF DISCOUNT AND PREMIUM ON SECURITIES ISSUED BY FEDERAL AGENCIES UNDER GENERAL AND SPECIAL FINANCING AUTHORITY

DEBIT	CREDIT
D312	D308

ACCOUNT NUMBER AND TITLE: 2540 PARTICIPATION CERTIFICATES

DEBIT	CREDIT
D308	D312

ACCOUNT NUMBER AND TITLE: 2590 OTHER DEBT

DEBIT	CREDIT
B122 D308	D312

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 2610 ACTUARIAL PENSION LIABILITY

DEBIT		CREDIT	
B103	E106	B420	E610
D308	E514	D312	

ACCOUNT NUMBER AND TITLE: 2620 ACTUARIAL HEALTH INSURANCE LIABILITY

DEBIT		CREDIT	
D308	E514	B420	E610
		D312	

ACCOUNT NUMBER AND TITLE: 2630 ACTUARIAL LIFE INSURANCE LIABILITY

DEBIT		CREDIT	
D308	E514	B420	E610
		D312	

ACCOUNT NUMBER AND TITLE: 2650 ACTUARIAL FECA LIABILITY

DEBIT		CREDIT	
B426**R**	E514	B426	E610
D308		D312	

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 2690 OTHER ACTUARIAL LIABILITIES

DEBIT	CREDIT
B426**R** E514 D308	B420 D312 B426 E610

ACCOUNT NUMBER AND TITLE: 2910 PRIOR LIENS OUTSTANDING ON ACQUIRED COLLATERAL

DEBIT	CREDIT
B114 E514 D308	D312 E610 D426

ACCOUNT NUMBER AND TITLE: 2920 CONTINGENT LIABILITIES

DEBIT	CREDIT
B424**R** E514 D308	B424 E610 B425

ACCOUNT NUMBER AND TITLE: 2940 CAPITAL LEASE LIABILITY

DEBIT	CREDIT
B110 E514 D308	B438 E610 D312

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 2960 ACCOUNTS PAYABLE FROM CANCELED APPROPRIATIONS

DEBIT		CREDIT	
D145	E514	D312	F130
D308		E610	

ACCOUNT NUMBER AND TITLE: 2970 LIABILITY FOR CAPITAL TRANSFERS TO THE GENERAL FUND OF THE TREASURY

DEBIT		CREDIT	
B119	D308	A143	E610
B136	E514	D312	

ACCOUNT NUMBER AND TITLE: 2980 CUSTODIAL LIABILITY

DEBIT			CREDIT	
C149**AP**	D422	F124	C141**AP**	C404
C151**AP**	D424**AP**		C142	D312
D308	D424**R**			

ACCOUNT NUMBER AND TITLE: 2985 LIABILITY FOR NON-ENTITY ASSETS NOT REPORTED ON THE STATEMENT OF CUSTODIAL ACTIVITY

DEBIT			CREDIT		
C149**AP**	D420**R**	F125	C145**AP**	C420**AP**	E516**AP**
C151**AP**	F124		C147	C435**AP**	
			C405	C437	

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 2990 OTHER LIABILITIES WITHOUT RELATED BUDGETARY OBLIGATIONS

DEBIT			CREDIT		
C174**R**	D555	E514	A132	C150	D562
D112	D588		A134	C166	E610
D308	E504		A136	D148	
			B420	D312	

ACCOUNT NUMBER AND TITLE: 2995 ESTIMATED CLEANUP COST LIABILITY

DEBIT		CREDIT	
B436	D434	B420	E610
D308	E514	D312	

ACCOUNT NUMBER AND TITLE: 3100 UNEXPENDED APPROPRIATIONS - CUMULATIVE

DEBIT	CREDIT
F342	F342

ACCOUNT NUMBER AND TITLE: 3101 UNEXPENDED APPROPRIATIONS - APPROPRIATIONS RECEIVED

DEBIT		CREDIT		
F108	F342	A104	A196**AP**	F107
		A110	A197	F108**R**
		A155	A198	
		A170	A199**AP**	

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 3102 UNEXPENDED APPROPRIATIONS - TRANSFERS-IN

DEBIT		CREDIT		
A440	F342	A408	A460	A496
		A436	A472	A506
		A448	A480	

ACCOUNT NUMBER AND TITLE: 3103 UNEXPENDED APPROPRIATIONS - TRANSFERS-OUT

DEBIT			CREDIT	
A404	A464	A490	A444	F342
A412	A476	A494		
A432	A484			

ACCOUNT NUMBER AND TITLE: 3106 UNEXPENDED APPROPRIATIONS - ADJUSTMENTS

DEBIT			CREDIT
A106	A169	F128**AP**	F342
A112	F106	F342	
A132	F120		
A136	F122		

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 3107 UNEXPENDED APPROPRIATIONS - USED

DEBIT				CREDIT			
A146**AP**	B130**AP**	B436**AP**	E104**AP**	C132**R**	C137**R**	C414**R**	F128**R**
A514**AP**	B134	B438**AP**	E106**AP**	C134**R**	C138**R**	D104**R**	F342
B102**AP**	B402**AP**	B604**AP**	E108**AP**	C136**R**	C139**R**	D108**R**	
B106**AP**	B406**AP**	C408**AP**	E109**AP**				
B107**AP**	B412**AP**	D106**AP**	E204**AP**				
B109**AP**	B418**AP**	D114**AP**	E412**AP**				
B118**AP**	B428**AP**	D126**AP**	F342				
B122**AP**	B430**AP**	D134**AP**					

ACCOUNT NUMBER AND TITLE: 3108 UNEXPENDED APPROPRIATIONS - PRIOR-PERIOD ADJUSTMENTS DUE TO CORRECTIONS OF ERRORS

DEBIT		CREDIT	
D304	D308**AP**	D310**R**	F342
D306**AP**	F342		

ACCOUNT NUMBER AND TITLE: 3109 UNEXPENDED APPROPRIATIONS - PRIOR-PERIOD ADJUSTMENTS DUE TO CHANGES IN ACCOUNTING PRINCIPLES

DEBIT		CREDIT	
D302	D308**AP**	D310**R**	F342
D306**AP**	F342		

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 3310 CUMULATIVE RESULTS OF OPERATIONS

DEBIT	CREDIT
F336 F340	F336 F338

ACCOUNT NUMBER AND TITLE: 3400 FIDUCIARY NET ASSETS

DEBIT	CREDIT
H300 H312	H301 H310

ACCOUNT NUMBER AND TITLE: 3410 CONTRIBUTIONS TO FIDUCIARY NET ASSETS

DEBIT	CREDIT
H310	H100

ACCOUNT NUMBER AND TITLE: 3420 WITHDRAWALS OR DISTRIBUTIONS OF FIDUCIARY NET ASSETS

DEBIT	CREDIT
H200	H312

ACCOUNT NUMBER AND TITLE: 4032 ESTIMATED INDEFINITE CONTRACT AUTHORITY

DEBIT	CREDIT
A176	A168 F112

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4034 ANTICIPATED ADJUSTMENTS TO CONTRACT AUTHORITY

DEBIT	CREDIT
A172 F114 A178**R**	A178 F118

ACCOUNT NUMBER AND TITLE: 4042 ESTIMATED INDEFINITE BORROWING AUTHORITY

DEBIT	CREDIT
A162	A154 F112

ACCOUNT NUMBER AND TITLE: 4044 ANTICIPATED REDUCTIONS TO BORROWING AUTHORITY

DEBIT	CREDIT
A158 F114 A159	A164 F118

ACCOUNT NUMBER AND TITLE: 4047 ANTICIPATED TRANSFERS TO THE GENERAL FUND OF THE TREASURY - CURRENT-YEAR AUTHORITY

DEBIT	CREDIT
B119 B136 B120 F114	A142 F118 A143

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4048 ANTICIPATED TRANSFERS TO THE GENERAL FUND OF THE TREASURY - PRIOR-YEAR BALANCES

DEBIT		CREDIT	
B119	B136	A142	F113
B120	F114	A143	

ACCOUNT NUMBER AND TITLE: 4060 ANTICIPATED COLLECTIONS FROM NON-FEDERAL SOURCES

DEBIT		CREDIT			
A140	F116	C109	C136	C614	C646
		C116	C148	C616	D108
		C117	C152	C626	D308**AP**
		C130	C154	C628	F112
		C132	C612	C640	

ACCOUNT NUMBER AND TITLE: 4070 ANTICIPATED COLLECTIONS FROM FEDERAL SOURCES

DEBIT			CREDIT			
A140	C608	F116	C101	C124	C602	D108
C604	C620		C103	C132	C606	D308**AP**
			C104	C136	C618	F112
			C106	C412	C646	
			C109	C416	C648	

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4081 AMOUNTS APPROPRIATED FROM A SPECIFIC TREASURY-MANAGED TRUST FUND TAFS - RECEIVABLE - TRANSFERRED

DEBIT		CREDIT	
A542	F374	A540	F374**R**

ACCOUNT NUMBER AND TITLE: 4082 ALLOCATIONS OF REALIZED AUTHORITY - TO BE TRANSFERRED FROM INVESTED BALANCES - TRANSFERRED

DEBIT		CREDIT
A542	F376	A540

ACCOUNT NUMBER AND TITLE: 4083 TRANSFERS - CURRENT-YEAR AUTHORITY - RECEIVABLE - TRANSFERRED

DEBIT		CREDIT	
A542	F378	A540	F378**R**

ACCOUNT NUMBER AND TITLE: 4111 DEBT LIQUIDATION APPROPRIATIONS

DEBIT		CREDIT	
A104	A199**R**	A199	F302
A196	F108**R**	F108	
A197**AP**			

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4112 LIQUIDATION OF DEFICIENCY - APPROPRIATIONS

DEBIT		CREDIT	
A104	A197**AP**	A199	F302
A196	A199**R**		

ACCOUNT NUMBER AND TITLE: 4114 APPROPRIATED TRUST OR SPECIAL FUND RECEIPTS

DEBIT				CREDIT			
A184	A510	C602	C752	B124**AP**	B126**AP**	B129	C608
A186	C114	C606	C754	B126	B128**AP**	C604	F302
A188	C124	C622	D589				
A195	C172	C624	E113				
A212	C176	C636					
A250	C190	C750					

ACCOUNT NUMBER AND TITLE: 4115 LOAN SUBSIDY APPROPRIATION

DEBIT		CREDIT	
A104	A197**AP**	A199	F302
A196	A199**R**		

ACCOUNT NUMBER AND TITLE: 4117 LOAN ADMINISTRATIVE EXPENSE APPROPRIATION

DEBIT		CREDIT	
A104	A197**AP**	A199	F302
A196	A199**R**		

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4118 REESTIMATED LOAN SUBSIDY APPROPRIATION

DEBIT		CREDIT	
A104	F108**R**	F108	F302

ACCOUNT NUMBER AND TITLE: 4119 OTHER APPROPRIATIONS REALIZED

DEBIT		CREDIT	
A104	A197**AP**	A125	F108
A155	A199**R**	A199	F302
A196	F108**R**		

ACCOUNT NUMBER AND TITLE: 4120 APPROPRIATIONS ANTICIPATED - INDEFINITE

DEBIT		CREDIT		
A102	C608	A104	A197**AP**	C602
C604	F116	A186	A212	C606
		A196	C124	F112

ACCOUNT NUMBER AND TITLE: 4121 AMOUNTS APPROPRIATED FROM SPECIFIC INVESTED TAFS RECLASSIFIED - RECEIVABLE - CANCELLATION

DEBIT		CREDIT
A519	F123**AP**	F369

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4122 AUTHORITY ADJUSTED FOR INTEREST ON THE BUREAU OF THE PUBLIC DEBT SECURITIES

DEBIT	CREDIT
USSGL standard transactions are not provided for this account. Use of this account is restricted and must be approved by Treasury and the Office of Management and Budget. See the account definition.	

ACCOUNT NUMBER AND TITLE: 4123 AMOUNTS APPROPRIATED FROM SPECIFIC INVESTED TAFS RECLASSIFIED - RECEIVABLE - TEMPORARY REDUCTION

DEBIT	CREDIT
A418**AP** A518	F366

ACCOUNT NUMBER AND TITLE: 4124 AMOUNTS APPROPRIATED FROM SPECIFIC INVESTED TAFS RECLASSIFIED - PAYABLE - TEMPORARY REDUCTION/CANCELLATION

DEBIT	CREDIT
F360 F368	A522 A523

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4125 LOAN MODIFICATION ADJUSTMENT TRANSFER APPROPRIATION

DEBIT	CREDIT
A202	F302

ACCOUNT NUMBER AND TITLE: 4126 AMOUNTS APPROPRIATED FROM SPECIFIC INVESTED TAFS - RECEIVABLE

DEBIT	CREDIT
A173 A516 F374**R**	A175 A519 F374 A418**AP** A524 A518 F123**AP**

ACCOUNT NUMBER AND TITLE: 4127 AMOUNTS APPROPRIATED FROM SPECIFIC INVESTED TAFS - PAYABLE

DEBIT	CREDIT
A522 A526 A523	A520

ACCOUNT NUMBER AND TITLE: 4128 AMOUNTS APPROPRIATED FROM SPECIFIC INVESTED TAFS - TRANSFERS-IN

DEBIT	CREDIT
A524 A528	A418**AP** F302 A518

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 A531 A530**R** F302	A526 A531**R** A530

ACCOUNT NUMBER AND TITLE: 4130 APPROPRIATION TO LIQUIDATE CONTRACT AUTHORITY WITHDRAWN

DEBIT	CREDIT
F302	A169

ACCOUNT NUMBER AND TITLE: 4131 CURRENT-YEAR CONTRACT AUTHORITY REALIZED

DEBIT	CREDIT
A166 F112 A168	F304

ACCOUNT NUMBER AND TITLE: 4132 SUBSTITUTION OF CONTRACT AUTHORITY

DEBIT	CREDIT
A187 F304	A704

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
A175	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 CURRENT-YEAR 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 B131 B121

ACCOUNT NUMBER AND TITLE: 4147 ACTUAL REPAYMENTS OF DEBT, PRIOR-YEAR BALANCES

DEBIT	CREDIT
F302	B120 B131 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

ACCOUNT NUMBER AND TITLE: 4157 AUTHORITY MADE AVAILABLE FROM RECEIPT OR APPROPRIATION BALANCES PREVIOUSLY PRECLUDED FROM OBLIGATION

DEBIT	CREDIT
A192	F132 F354 F316

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4158 AUTHORITY MADE AVAILABLE FROM OFFSETTING COLLECTION BALANCES PREVIOUSLY PRECLUDED FROM OBLIGATION

DEBIT	CREDIT
A194	F134 F356 F318

ACCOUNT NUMBER AND TITLE: 4160 ANTICIPATED TRANSFERS - CURRENT-YEAR AUTHORITY

DEBIT	CREDIT
A468 A478 A476 F104	A470 A532 A472 F104**R** A474 F112

ACCOUNT NUMBER AND TITLE: 4165 ALLOCATIONS OF AUTHORITY - ANTICIPATED FROM INVESTED BALANCES

DEBIT	CREDIT
A402	A416 F112

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4166 ALLOCATIONS OF REALIZED AUTHORITY - TO BE TRANSFERRED FROM INVESTED BALANCES

DEBIT	CREDIT
A416 A430 A424	A418**AP** A426 A420 F376 A422

ACCOUNT NUMBER AND TITLE: 4167 ALLOCATIONS OF REALIZED AUTHORITY - TRANSFERRED FROM INVESTED BALANCES

DEBIT	CREDIT
A420	A430 F302

ACCOUNT NUMBER AND TITLE: 4168 ALLOCATIONS OF REALIZED AUTHORITY RECLASSIFIED - AUTHORITY TO BE TRANSFERRED FROM INVESTED BALANCES - TEMPORARY REDUCTION

DEBIT	CREDIT
A418**AP** F364 A422	A424 F362

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4170 TRANSFERS - CURRENT-YEAR AUTHORITY

DEBIT			CREDIT		
A181	A474	A482	A180	A484	F302
A472	A480	A536	A476	A486	
			A478	A538	

ACCOUNT NUMBER AND TITLE: 4171 NONALLOCATION TRANSFERS OF INVESTED BALANCES - RECEIVABLE

DEBIT		CREDIT	
A532	F378**R**	A536	F378

ACCOUNT NUMBER AND TITLE: 4172 NONALLOCATION TRANSFERS OF INVESTED BALANCES - PAYABLE

DEBIT	CREDIT
A538	A534

ACCOUNT NUMBER AND TITLE: 4173 NONALLOCATION TRANSFERS OF INVESTED BALANCES - TRANSFERRED

DEBIT	CREDIT	
A536	A538	F302

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4175 ALLOCATION TRANSFERS OF CURRENT-YEAR AUTHORITY FOR NONINVESTED ACCOUNTS

DEBIT		CREDIT	
A181	A448	A180	A440
A444	A450	A404	A442
A446		A406	F302

ACCOUNT NUMBER AND TITLE: 4176 ALLOCATION TRANSFERS OF PRIOR-YEAR BALANCES

DEBIT			CREDIT		
A436	A446	A454	A404	A434	A452
A438	A448		A406	A440	F302
A444	A450		A432	A442	

ACCOUNT NUMBER AND TITLE: 4180 ANTICIPATED TRANSFERS - PRIOR-YEAR BALANCES

DEBIT		CREDIT	
A468	A478	A470	A474
A476	F104	A472	F104**R**

ACCOUNT NUMBER AND TITLE: 4190 TRANSFERS - PRIOR-YEAR BALANCES

DEBIT		CREDIT	
A472	A480	A476	A486
A474	A482	A478	F302
		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	A462	A464	F302
		A466	

ACCOUNT NUMBER AND TITLE: 4192 BALANCE TRANSFERS - UNEXPIRED TO EXPIRED

DEBIT		CREDIT	
A408	A410	A412	F302
		A414	

ACCOUNT NUMBER AND TITLE: 4195 TRANSFER OF OBLIGATED BALANCES

DEBIT			CREDIT		
A492**R**	A508	A550	A488	A494	A548
A496	A540	A552	A490	A542	A554
A506	A544		A492	A546	F302

ACCOUNT NUMBER AND TITLE: 4199 TRANSFER OF EXPIRED EXPENDITURE TRANSFERS - RECEIVABLE

DEBIT		CREDIT	
A458	F372	A456	F372**R**

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4201 TOTAL ACTUAL RESOURCES - COLLECTED

DEBIT	CREDIT
F302	F301**AP** F314 F302 F390

ACCOUNT NUMBER AND TITLE: 4208 ADJUSTMENT TO TOTAL RESOURCES - DISPOSITION OF CANCELED PAYABLES

DEBIT	CREDIT
F302	D145

ACCOUNT NUMBER AND TITLE: 4210 ANTICIPATED REIMBURSEMENTS AND OTHER INCOME

DEBIT	CREDIT
A702 F116 A712	A706 C650 A708 F112 C182

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	A714	C430
A706	F380**R**	C103	F109
		C184	F380

ACCOUNT NUMBER AND TITLE: 4222 UNFILLED CUSTOMER ORDERS WITH ADVANCE

DEBIT		CREDIT	
A704	C184	A710	F110
C182	F382**R**	A712	F382

ACCOUNT NUMBER AND TITLE: 4225 APPROPRIATION TRUST FUND EXPENDITURE TRANSFERS - RECEIVABLE

DEBIT		CREDIT	
A498	F372**R**	A499	F372
D144	F384**R**	A502	F384
		D144**R**	

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4230 UNFILLED CUSTOMER ORDERS WITHOUT ADVANCE - TRANSFERRED

DEBIT		CREDIT	
A546	F380	A544	F380**R**

ACCOUNT NUMBER AND TITLE: 4231 UNFILLED CUSTOMER ORDERS WITH ADVANCE - TRANSFERRED

DEBIT		CREDIT	
A554	F382	A552	F382**R**

ACCOUNT NUMBER AND TITLE: 4232 APPROPRIATION TRUST FUND EXPENDITURE TRANSFERS - RECEIVABLE - TRANSFERRED

DEBIT		CREDIT	
A542	F384	A540	F384**R**

ACCOUNT NUMBER AND TITLE: 4233 REIMBURSEMENTS AND OTHER INCOME EARNED - RECEIVABLE - TRANSFERRED

DEBIT		CREDIT	
A542	F386	A540	F386**R**

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4234 OTHER FEDERAL RECEIVABLES - TRANSFERRED

DEBIT	CREDIT
A542 F388	A540 F388**R**

ACCOUNT NUMBER AND TITLE: 4251 REIMBURSEMENTS AND OTHER INCOME EARNED - RECEIVABLE

DEBIT	CREDIT
A714 F386**R** C430	C186 F386 F144

ACCOUNT NUMBER AND TITLE: 4252 REIMBURSEMENTS AND OTHER INCOME EARNED - COLLECTED

DEBIT	CREDIT
A251 C186 A708 C753 A710	F302

ACCOUNT NUMBER AND TITLE: 4255 APPROPRIATION TRUST FUND EXPENDITURE TRANSFERS - COLLECTED

DEBIT	CREDIT
A502	F302

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4260 ACTUAL COLLECTIONS OF "GOVERNMENTAL-TYPE" FEES

DEBIT	CREDIT
C109	C110 F302

ACCOUNT NUMBER AND TITLE: 4261 ACTUAL COLLECTIONS OF BUSINESS-TYPE FEES

DEBIT	CREDIT
C109 C117 C116	C110 F302

ACCOUNT NUMBER AND TITLE: 4262 ACTUAL COLLECTIONS OF LOAN PRINCIPAL

DEBIT	CREDIT
C109	F302

ACCOUNT NUMBER AND TITLE: 4263 ACTUAL COLLECTIONS OF LOAN INTEREST

DEBIT	CREDIT
C109 C154	F302

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4264 ACTUAL COLLECTIONS OF RENT

DEBIT	CREDIT
C109	F302

ACCOUNT NUMBER AND TITLE: 4265 ACTUAL COLLECTIONS FROM SALE OF FORECLOSED PROPERTY

DEBIT	CREDIT
C109 C616 C612 C628 C614	F302

ACCOUNT NUMBER AND TITLE: 4266 OTHER ACTUAL BUSINESS-TYPE COLLECTIONS FROM NON-FEDERAL SOURCES

DEBIT	CREDIT
C109 C182 C634 C148 C626 C640 C152 C630 C646 C158 C632	A710 C110 F302

ACCOUNT NUMBER AND TITLE: 4267 OTHER ACTUAL "GOVERNMENTAL-TYPE" COLLECTIONS FROM NON-FEDERAL SOURCES

DEBIT	CREDIT
C109 C152 C148	B118 F302 C110

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4271 ACTUAL PROGRAM FUND SUBSIDY COLLECTED

DEBIT		CREDIT
C103 C104	C106	F302

ACCOUNT NUMBER AND TITLE: 4273 INTEREST COLLECTED FROM TREASURY

DEBIT			CREDIT		
C109 C124	C140 C602	C606 C618	B124**AP** B126 B126**AP**	B128**AP** B129 C604	C608 C620 F302

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

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4277 OTHER ACTUAL COLLECTIONS - FEDERAL

DEBIT	CREDIT
C109 C646 C140 C647	C110 F302

ACCOUNT NUMBER AND TITLE: 4283 INTEREST RECEIVABLE FROM TREASURY

DEBIT	CREDIT
C416	C140

ACCOUNT NUMBER AND TITLE: 4285 RECEIVABLE FROM THE LIQUIDATING FUND

DEBIT	CREDIT
C412	

ACCOUNT NUMBER AND TITLE: 4286 RECEIVABLE FROM THE FINANCING FUND

DEBIT	CREDIT

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4287 OTHER FEDERAL RECEIVABLES

DEBIT		CREDIT	
C416	C650	C140	F388
C648	F388**R**	C647	

ACCOUNT NUMBER AND TITLE: 4290 AMORTIZATION AND MARKET ADJUSTMENT - INVESTMENTS IN U.S. TREASURY ZERO COUPON BONDS

DEBIT		CREDIT
D590	E119	F302

ACCOUNT NUMBER AND TITLE: 4295 REVALUATION OF FOREIGN CURRENCY IN THE EXCHANGE STABILIZATION FUND

DEBIT	CREDIT
D575	D573

ACCOUNT NUMBER AND TITLE: 4310 ANTICIPATED RECOVERIES OF PRIOR-YEAR OBLIGATIONS

DEBIT		CREDIT	
A138	F116	D110	D308**AP**
		D134	F112

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4320 ADJUSTMENTS FOR CHANGES IN PRIOR-YEAR ALLOCATIONS OF BUDGETARY RESOURCES

DEBIT	CREDIT
D140 F334 D144**R**	D142 F334 D144

ACCOUNT NUMBER AND TITLE: 4350 CANCELED AUTHORITY

DEBIT	CREDIT
D145 F301**AP**	F120 F128**AP**

ACCOUNT NUMBER AND TITLE: 4351 PARTIAL OR EARLY CANCELLATION OF AUTHORITY WITH A U.S. TREASURY WARRANT

DEBIT	CREDIT
F390	F122 F128**AP**

ACCOUNT NUMBER AND TITLE: 4355 CANCELLATION OF APPROPRIATION FROM UNAVAILABLE RECEIPTS

DEBIT	CREDIT
F302	F146

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	A519**AP** F123 D141**AP**

ACCOUNT NUMBER AND TITLE: 4382 TEMPORARY REDUCTION - NEW BUDGET AUTHORITY

DEBIT	CREDIT
F360 F366 F362	A135 A500**AP** A418 A518**AP** A422**AP**

ACCOUNT NUMBER AND TITLE: 4383 TEMPORARY REDUCTION - PRIOR-YEAR BALANCES

DEBIT	CREDIT
F360 F366 F362	A135 A500**AP** A418 A518**AP** A422**AP**

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4384 TEMPORARY REDUCTION/CANCELLATION RETURNED BY APPROPRIATION

DEBIT	CREDIT
A108	F360 F368 F364 F369

ACCOUNT NUMBER AND TITLE: 4387 TEMPORARY REDUCTION OF APPROPRIATION FROM UNAVAILABLE RECEIPTS, NEW BUDGET AUTHORITY

DEBIT	CREDIT
F302	A189

ACCOUNT NUMBER AND TITLE: 4388 TEMPORARY REDUCTION OF APPROPRIATION FROM UNAVAILABLE RECEIPTS, PRIOR-YEAR BALANCES

DEBIT	CREDIT
F302	A189

ACCOUNT NUMBER AND TITLE: 4391 ADJUSTMENTS TO INDEFINITE NO-YEAR AUTHORITY

DEBIT	CREDIT
F107 F302	F106 F302

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4392 PERMANENT REDUCTION - NEW BUDGET AUTHORITY

DEBIT			CREDIT		
F302	F304	F306	A106	A133	A185**AP**
			A131	A134	
			A132	A136	

ACCOUNT NUMBER AND TITLE: 4393 PERMANENT REDUCTION - PRIOR-YEAR BALANCES

DEBIT			CREDIT		
F302	F304	F306	A106	A132	A136
			A112	A133	A185**AP**
			A131	A134	

ACCOUNT NUMBER AND TITLE: 4394 RECEIPTS UNAVAILABLE FOR OBLIGATION UPON COLLECTION

DEBIT				CREDIT			
A190	A530	B126	C608	A108	A531	C622	D589
A520	A531**R**	C604		A188	C114	C624	E113
				A195	C124	C750	F359
				A250	C602	C752	
				A530**R**	C606	C754	

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4395 AUTHORITY UNAVAILABLE FOR OBLIGATION PURSUANT TO PUBLIC LAW - TEMPORARY

DEBIT	CREDIT
A128**R** B124**AP** B129 A197**R** B126**AP** F126 A198**R** B128**AP**	A128

ACCOUNT NUMBER AND TITLE: 4396 SPECIAL AND TRUST FUND REFUNDS AND RECOVERIES TEMPORARILY UNAVAILABLE - RECEIPTS UNAVAILABLE FOR OBLIGATION UPON COLLECTION

DEBIT	CREDIT
F359	A130

ACCOUNT NUMBER AND TITLE: 4397 RECEIPTS AND APPROPRIATIONS TEMPORARILY PRECLUDED FROM OBLIGATION

DEBIT	CREDIT
B126 F334 F132 F354 F316	A127 F358 F334

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4398 OFFSETTING COLLECTIONS TEMPORARILY PRECLUDED FROM OBLIGATION

DEBIT	CREDIT
B126 F318 F134 F356	A129 E119 D590

ACCOUNT NUMBER AND TITLE: 4399 SPECIAL AND TRUST FUND REFUNDS AND RECOVERIES TEMP. UNAVAILABLE - RECEIPTS AND APPROPRIATIONS TEMP. PRECLUDED FROM OBLIGATION

DEBIT	CREDIT
F358	A139

ACCOUNT NUMBER AND TITLE: 4420 UNAPPORTIONED AUTHORITY - PENDING RESCISSION

DEBIT	CREDIT
A136 F308 A137**R** F312	A137

ACCOUNT NUMBER AND TITLE: 4430 UNAPPORTIONED AUTHORITY - OMB DEFERRAL

DEBIT	CREDIT
A126**R** F312 F308	A126

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4450 UNAPPORTIONED AUTHORITY

DEBIT				CREDIT			
A106	A142	A518**AP**	D136	A102	A197**AP**	A516	C750
A116	A143	A519**AP**	D138	A104	A197**R**	A528	C751
A118	A148	B118	D141**AP**	A108	A198**R**	A702	C752
A125	A164	B121	F104**R**	A110	A199**R**	C106	C753
A126	A174	B124**AP**	F106	A114	A202	C114	C754
A127	A178	B126	F108	A126**R**	A212	C124	C755
A128	A185**AP**	B126**AP**	F112	A128**R**	A250	C130	D108
A129	A189	B128**AP**	F113	A137**R**	A251	C132	D110
A130	A199	B129	F118	A138	A402	C136	D120
A131	A418	B131	F121	A140	A408	C158	D134
A132	A422**AP**	B416	F122	A152	A410	C172	D136**AP**
A133	A430	C604	F123	A162	A416	C176	D138**AP**
A134	A470	C608	F128**AP**	A166	A420	C190	D308**AP**
A135	A484	D107	F312	A176	A458	C602	F104
A137	A486	D114	F334	A178**R**	A460	C606	F107
A139	A499	D122		A184	A462	C622	F108**R**
A140**AP**	A500**AP**	D126		A186	A468	C624	F114
				A190	A480	C626	F116
				A192	A482	C630	F126
				A194	A498	C632	F128
				A195	A499**AP**	C634	F308
				A196	A510	C636	F334

ACCOUNT NUMBER AND TITLE: 4510 APPORTIONMENTS

DEBIT				CREDIT			
A106	A500	B129	F106	A116	A708**AP**	C148**AP**	C612**AP**
A120	A512	B138	F108	A122	B126**AP**	C152**AP**	C614**AP**
A179	A514	B416	F112	A177	C106**AP**	C154**AP**	C616**AP**
A404	A519**AP**	C106**AP**	F113	A186**AP**	C109**AP**	C182**AP**	C618**AP**
A406	A712**R**	C604	F121	A212**AP**	C114**AP**	C410**AP**	C626**AP**
A412	B107	C604**R**	F122	A444	C116**AP**	C412**AP**	C640**AP**
A414	B124**AP**	C608	F123	A446	C124	C416**AP**	C650**AP**
A440	B126	C608**R**	F128**AP**	A448	C124**AP**	C602	D108**AP**
A442	B126**AP**	C620**R**	F308	A450	C130**AP**	C602**AP**	D134**AP**
A499	B128**AP**	D141**AP**	F312	A500**R**	C132**AP**	C606	F107
				A706**AP**	C136**AP**	C606**AP**	F108**R**

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	C116**AP**	C410**AP**	C626**AP**	A118	A712**R**	C608**R**
A186**AP**	C124**AP**	C412**AP**	C640**AP**	A140**AP**	C604**R**	C620**R**
A212**AP**	C130**AP**	C416**AP**	C650**AP**			
A706**AP**	C132**AP**	C602**AP**	D108**AP**			
A708**AP**	C136**AP**	C606**AP**	D134**AP**			
B126**AP**	C148**AP**	C612**AP**	F112			
C106**AP**	C152**AP**	C614**AP**				
C109**AP**	C154**AP**	C616**AP**				
C114**AP**	C182**AP**	C618**AP**				

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4610 ALLOTMENTS - REALIZED RESOURCES

DEBIT				CREDIT			
A106	B106	B416	E109	A120	C106**AP**	C139	C616**AP**
A135	B107	B418	E204**AP**	A122	C109**AP**	C148**AP**	C618**AP**
A148	B108	B428	E412	A186**AP**	C112	C152**AP**	C626**AP**
A154**AP**	B109	B430	F106	A212**AP**	C114**AP**	C154**AP**	C640**AP**
A168**AP**	B114	B436	F108	A500**R**	C116**AP**	C182**AP**	C650**AP**
A189	B116	C406	F109	A706**AP**	C124**AP**	C410**AP**	D108**AP**
A412	B122	C604**R**	F110	A708**AP**	C130**AP**	C412**AP**	D134**AP**
A414	B138	C608**R**	F113	B126**AP**	C132**AP**	C416**AP**	D502**R**
A499	B152	C620**R**	F121	B302**R**	C134	C602**AP**	F107
A500	B154	D112	F122	B306**R**	C136**AP**	C606**AP**	F108**R**
A512	B302	D141**AP**	F123	B310	C137	C612**AP**	F111
A514	B306	D502	F128**AP**	B404	C138	C614**AP**	
A519**AP**	B308	E102	F308				
A712**R**	B314	E104	F312				
B102	B406	E106					
B104	B412	E108					

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4620 UNOBLIGATED FUNDS EXEMPT FROM APPORTIONMENT

DEBIT				CREDIT			
A106	A406	B103	C608**R**	A102	A416	C112	C612**AP**
A119	A412	B107	C620**R**	A104	A420	C114	C614**AP**
A127	A414	B121	D107	A108	A444	C114**AP**	C616**AP**
A128	A418	B124**AP**	D114	A110	A446	C116**AP**	C618**AP**
A129	A422**AP**	B126	D122	A114	A448	C124	C622
A130	A426	B126**AP**	D126	A123	A450	C124**AP**	C624
A131	A430	B128**AP**	D141**AP**	A128**R**	A458	C130**AP**	C626**AP**
A132	A440	B129	E102	A137**R**	A460	C132	C640
A133	A442	B131	E104	A152	A462	C132**AP**	C640**AP**
A134	A484	B138	E106	A162	A480	C134	C750
A135	A486	B152	E108	A166	A482	C136	C751
A136	A499	B154	E109	A176	A498	C136**AP**	C752
A137	A500	B304	E204**AP**	A177	A499**AP**	C138	C753
A139	A500**AP**	B306	E412	A178**R**	A500**R**	C139	C754
A148	A512	B308	F106	A186	A510	C148**AP**	C755
A154**AP**	A514	B316	F108	A186**AP**	A516	C152**AP**	D108
A164	A518**AP**	B406	F109	A190	A528	C154**AP**	D108**AP**
A168**AP**	A519**AP**	B412	F110	A192	A530**R**	C158	D110
A174	A520	B416	F113	A194	A531	C172	D120
A178	A530	B418	F121	A195	A702	C176	D134
A179	A531**R**	B430	F122	A196	A706**AP**	C182**AP**	D134**AP**
A185**AP**	A534	C604	F123	A197**AP**	B126**AP**	C190	D141
A189	A712**R**	C604**R**	F128**AP**	A197**R**	B304**R**	C410**AP**	D308**AP**
A404	B102	C608	F312	A198**R**	B306**R**	C412**AP**	F107
				A212	B312	C416**AP**	F108**R**
				A212**AP**	B404	C602	F111
				A250	C106**AP**	C602**AP**	F123**AP**
				A251	C109**AP**	C606	F310

ACCOUNT NUMBER AND TITLE: 4630 FUNDS NOT AVAILABLE FOR COMMITMENT/OBLIGATION

DEBIT		CREDIT	
D573	F312	A138	D575
F308		A140	

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4650 ALLOTMENTS - EXPIRED AUTHORITY

DEBIT				CREDIT			
A112	A466	D122	F128**AP**	A408	A480	D104	F128
A432	A484	D126	F144	A410	A499**AP**	D120	F312
A434	A499	D141**AP**	F146	A436	C130	D136**AP**	
A452	A519**AP**	F120		A438	C132	D138**AP**	
A456	D106	F121		A454	D102	D308**AP**	
A464	D114	F123					

ACCOUNT NUMBER AND TITLE: 4690 ANTICIPATED RESOURCES - PROGRAMS EXEMPT FROM APPORTIONMENT

DEBIT				CREDIT		
A123	C116**AP**	C182**AP**	C618**AP**	A119	C604**R**	C620**R**
A186**AP**	C124**AP**	C410**AP**	C626**AP**	A712**R**	C608**R**	
A212**AP**	C130**AP**	C412**AP**	C640**AP**			
A706**AP**	C132**AP**	C416**AP**	D108**AP**			
B126**AP**	C136**AP**	C602**AP**	D134**AP**			
C106**AP**	C148**AP**	C612**AP**	F112			
C109**AP**	C152**AP**	C614**AP**				
C114**AP**	C154**AP**	C616**AP**				

ACCOUNT NUMBER AND TITLE: 4700 COMMITMENTS - PROGRAMS SUBJECT TO APPORTIONMENT

DEBIT				CREDIT		
A154**AP**	B306	B416	F312	B302	B306**R**	D502
A168**AP**	B308	D502**R**				
A499	B310	F113				
B302**R**	B314	F308				

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4720 COMMITMENTS - PROGRAMS EXEMPT FROM APPORTIONMENT

DEBIT			CREDIT	
A154**AP**	B306	B416	B304	B306**R**
A168**AP**	B308	F113		
A499	B312	F310		
B304**R**	B316	F312		

ACCOUNT NUMBER AND TITLE: 4801 UNDELIVERED ORDERS - OBLIGATIONS, UNPAID

DEBIT				CREDIT			
A146	B306**R**	B438	E104	A154**AP**	B306	B312	B316
B104	B308	C408	E106	A168**AP**	B310	B314	F330
B105	B402	C432	E108				
B107	B404	D134	F111				
B130	B436	E102	F332				

ACCOUNT NUMBER AND TITLE: 4802 UNDELIVERED ORDERS - OBLIGATIONS, PREPAID/ADVANCED

DEBIT		CREDIT	
B604	F328	B308	F326
C112			

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4831 UNDELIVERED ORDERS - OBLIGATIONS TRANSFERRED, UNPAID

DEBIT		CREDIT	
A488 A490	F330	A506 A508	F332

ACCOUNT NUMBER AND TITLE: 4832 UNDELIVERED ORDERS - OBLIGATIONS TRANSFERRED, PREPAID/ADVANCED

DEBIT		CREDIT	
A494 A548	F326	A496 A550	F328

ACCOUNT NUMBER AND TITLE: 4871 DOWNWARD ADJUSTMENTS OF PRIOR-YEAR UNPAID UNDELIVERED ORDERS - OBLIGATIONS, RECOVERIES

DEBIT		CREDIT
A499**AP** A712 D120	D134 D136**AP** D138**AP**	F332

U.S. Government Standard General Ledger
Account Transaction Postings

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

ACCOUNT NUMBER AND TITLE: 4882 UPWARD ADJUSTMENTS OF PRIOR-YEAR UNDELIVERED ORDERS - OBLIGATIONS, PREPAID/ADVANCED

DEBIT	CREDIT
F326	D122

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4901 DELIVERED ORDERS - OBLIGATIONS, UNPAID

DEBIT			CREDIT			
A500**R**	B110	B113	A500	B428	D134	E204**AP**
A504	B112	F325	B402	B430	E102	E412
			B406	B436	E104	F324
			B412	B438	E106	
			B416	C614	E108	
			B418	D112	E109	

ACCOUNT NUMBER AND TITLE: 4902 DELIVERED ORDERS - OBLIGATIONS, PAID

DEBIT			CREDIT			
C134	C138	F314	A146	B105	B113	B154
C137	C139	F322	A504	B106	B114	B604
			A512	B107	B116	C406
			A514	B108	B122	C408
			B102	B109	B130	C432
			B103	B110	B138	F320
			B104	B112	B152	

ACCOUNT NUMBER AND TITLE: 4908 AUTHORITY OUTLAYED NOT YET DISBURSED

DEBIT	CREDIT
USSGL standard transactions are not provided for this account. Use of this account is restricted and must be approved by Treasury and the Office of Management and Budget. See the account definition.	

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4931 DELIVERED ORDERS - OBLIGATIONS TRANSFERRED, UNPAID

DEBIT	CREDIT
A492 F324	A492**R** F325

ACCOUNT NUMBER AND TITLE: 4971 DOWNWARD ADJUSTMENTS OF PRIOR-YEAR UNPAID DELIVERED ORDERS - OBLIGATIONS, RECOVERIES

DEBIT	CREDIT
D102 D142 F128 D110 D308**AP** D141 F123**AP**	F325

ACCOUNT NUMBER AND TITLE: 4972 DOWNWARD ADJUSTMENTS OF PRIOR-YEAR PAID DELIVERED ORDERS - OBLIGATIONS, REFUNDS COLLECTED

DEBIT	CREDIT
C132 C753 D108 C136 C755 D308**AP** C751 D104	F322

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4981 UPWARD ADJUSTMENTS OF PRIOR-YEAR DELIVERED ORDERS - OBLIGATIONS, UNPAID

DEBIT	CREDIT
F324	D106 D140 D107

ACCOUNT NUMBER AND TITLE: 4982 UPWARD ADJUSTMENTS OF PRIOR-YEAR DELIVERED ORDERS - OBLIGATIONS, PAID

DEBIT	CREDIT
F320	D126

ACCOUNT NUMBER AND TITLE: 5100 REVENUE FROM GOODS SOLD

DEBIT	CREDIT			
F336	A708	C145	C430	C648
	A710	C420	C640	C650
	A714	C424	C644	F144**AP**
	C109	C426	C646	

ACCOUNT NUMBER AND TITLE: 5109 CONTRA REVENUE FOR GOODS SOLD

DEBIT	CREDIT
D402	D402**R** F336

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 5200 REVENUE FROM SERVICES PROVIDED

DEBIT				CREDIT			
F144	F336	H301		A186	A714	C190	C426
				A188	C109	C420	C650
				A708	C145	C422	F144**AP**
				A710	C188	C424	

ACCOUNT NUMBER AND TITLE: 5209 CONTRA REVENUE FOR SERVICES PROVIDED

DEBIT	CREDIT	
D402	D402**R**	H301
	F336	

ACCOUNT NUMBER AND TITLE: 5310 INTEREST REVENUE - OTHER

DEBIT		CREDIT			
F336	H301	A186	C145	C416	F144**AP**
		A188	C154	C420	
		C109	C188	C422	
		C141	C402	C438	

ACCOUNT NUMBER AND TITLE: 5311 INTEREST REVENUE - INVESTMENTS

DEBIT				CREDIT			
C620**R**	E117**R**	F336	H301	A186	C141	C418	E113
				A188	C145	C420	E117
				A250	C154	C422	E119
				A251	C188	C618	F144**AP**
				C109	C402	C624	

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 5312 INTEREST REVENUE - LOANS RECEIVABLE/UNINVESTED FUNDS

DEBIT		CREDIT			
F336	H301	A186	C145	C416	C437**AP**
		A188	C154	C420	F144**AP**
		C109	C188	C422	
		C141	C402	C435	

ACCOUNT NUMBER AND TITLE: 5313 INTEREST REVENUE - SUBSIDY AMORTIZATION

DEBIT	CREDIT
F336	E118

ACCOUNT NUMBER AND TITLE: 5317 CONTRA REVENUE FOR INTEREST REVENUE - LOANS RECEIVABLE

DEBIT		CREDIT	
D402	D424	D402**R**	H301
		F336	

ACCOUNT NUMBER AND TITLE: 5318 CONTRA REVENUE FOR INTEREST REVENUE - INVESTMENTS

DEBIT		CREDIT	
D402	D424	D402**R**	H301
		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	D402**R** H301 F336

ACCOUNT NUMBER AND TITLE: 5320 PENALTIES AND FINES REVENUE

DEBIT	CREDIT
F336 H301	A186 C188 C420 A188 C402 C422 C109 C404**AP** F144**AP** C141 C416

ACCOUNT NUMBER AND TITLE: 5324 CONTRA REVENUE FOR PENALTIES AND FINES

DEBIT	CREDIT
D402 D424	D402**R** H301 F336

ACCOUNT NUMBER AND TITLE: 5325 ADMINISTRATIVE FEES REVENUE

DEBIT	CREDIT
F336 H301	A186 C145 C416 A188 C188 C420 C109 C402 C422

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 5329 CONTRA REVENUE FOR ADMINISTRATIVE FEES

DEBIT	CREDIT
D402 D424	D402**R** H301 F336

ACCOUNT NUMBER AND TITLE: 5400 BENEFIT PROGRAM REVENUE

DEBIT	CREDIT
F336 H301	A186 C416 F144**AP** C109 C420 C190 C422

ACCOUNT NUMBER AND TITLE: 5409 CONTRA REVENUE FOR BENEFIT PROGRAM REVENUE

DEBIT	CREDIT
D402	D402**R** H301 F336

ACCOUNT NUMBER AND TITLE: 5500 INSURANCE AND GUARANTEE PREMIUM REVENUE

DEBIT	CREDIT
F336 H301	C109 C424 C420 F144**AP** C422

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 5509 CONTRA REVENUE FOR INSURANCE AND GUARANTEE PREMIUM REVENUE

DEBIT	CREDIT
D402	D402**R** H301 F336

ACCOUNT NUMBER AND TITLE: 5600 DONATED REVENUE - FINANCIAL RESOURCES

DEBIT	CREDIT
F336 H301	A186 C158 C404**AP** A188 C192 C420 C141 C402

ACCOUNT NUMBER AND TITLE: 5609 CONTRA REVENUE FOR DONATIONS - FINANCIAL RESOURCES

DEBIT	CREDIT
D402	D402**R** H301 F336

ACCOUNT NUMBER AND TITLE: 5610 DONATED REVENUE - NONFINANCIAL RESOURCES

DEBIT	CREDIT
F336 H301	C102 C164

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 5619 CONTRA DONATED REVENUE - NONFINANCIAL RESOURCES

DEBIT	CREDIT
D402	D402**R** H301 F336

ACCOUNT NUMBER AND TITLE: 5700 EXPENDED APPROPRIATIONS

DEBIT				CREDIT			
C132**R**	C137**R**	C414**R**	F128**R**	A146**AP**	B130**AP**	B436**AP**	E104**AP**
C134**R**	C138**R**	D104**R**	F336	A514**AP**	B134	B438**AP**	E106**AP**
C136**R**	C139**R**	D108**R**		B102**AP**	B402**AP**	B604**AP**	E108**AP**
				B106**AP**	B406**AP**	C408**AP**	E109**AP**
				B107**AP**	B412**AP**	D106**AP**	E204**AP**
				B109**AP**	B418**AP**	D114**AP**	E412**AP**
				B118**AP**	B428**AP**	D126**AP**	F336
				B122**AP**	B430**AP**	D134**AP**	

ACCOUNT NUMBER AND TITLE: 5708 EXPENDED APPROPRIATIONS - PRIOR-PERIOD ADJUSTMENTS DUE TO CORRECTIONS OF ERRORS

DEBIT		CREDIT	
D310**R**	F336	D304	D308**AP**
		D306**AP**	F336

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 5709 EXPENDED APPROPRIATIONS - PRIOR-PERIOD ADJUSTMENTS DUE TO CHANGES IN ACCOUNTING PRINCIPLES

DEBIT	CREDIT
D310**R** F336	D302 D308**AP** D306**AP** F336

ACCOUNT NUMBER AND TITLE: 5720 FINANCING SOURCES TRANSFERRED IN WITHOUT REIMBURSEMENT

DEBIT	CREDIT
E610 F336	A550 E608 E606

ACCOUNT NUMBER AND TITLE: 5730 FINANCING SOURCES TRANSFERRED OUT WITHOUT REIMBURSEMENT

DEBIT	CREDIT
A548 E512 E510	E514 F336

ACCOUNT NUMBER AND TITLE: 5740 APPROPRIATED EARMARKED RECEIPTS TRANSFERRED IN

DEBIT	CREDIT
F336	A133**AP** A185 A184 A189**AP**

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 5745 APPROPRIATED EARMARKED RECEIPTS TRANSFERRED OUT

DEBIT		CREDIT
A133	A189	F336
A183	F146	
A185**AP**		

ACCOUNT NUMBER AND TITLE: 5750 EXPENDITURE FINANCING SOURCES - TRANSFERS-IN

DEBIT		CREDIT	
A456	D144**R**	A458	C109
A499	F336	A498	D144
		A510	

ACCOUNT NUMBER AND TITLE: 5755 NONEXPENDITURE FINANCING SOURCES - TRANSFERS-IN - OTHER

DEBIT				CREDIT			
A418**AP**	A518	A542	F336	A171	A420	A474	A531
A422	A519	A546		A173	A438	A482	A532
A442	A531**R**	F123**AP**		A177	A450	A508	
				A410	A454	A516	
				A416	A462	A528	

ACCOUNT NUMBER AND TITLE: 5756 NONEXPENDITURE FINANCING SOURCES - TRANSFERS-IN - CAPITAL TRANSFERS

DEBIT	CREDIT
	E516

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 5760 EXPENDITURE FINANCING SOURCES - TRANSFERS-OUT

DEBIT		CREDIT	
A500	A514	A500**R**	F123**AP**
A512	D140	D141	F336
		D142	

ACCOUNT NUMBER AND TITLE: 5765 NONEXPENDITURE FINANCING SOURCES - TRANSFERS-OUT - OTHER

DEBIT				CREDIT			
A134	A426	A466	A520	A424	A522	A530**R**	A544
A179	A430	A478	A530	A446	A523	A540	F336
A406	A434	A486	A534				
A414	A452	A488	F121				

ACCOUNT NUMBER AND TITLE: 5766 NONEXPENDITURE FINANCING SOURCES - TRANSFERS-OUT - CAPITAL TRANSFERS

DEBIT	CREDIT
A143	

ACCOUNT NUMBER AND TITLE: 5775 NONBUDGETARY FINANCING SOURCES TRANSFERRED IN

DEBIT	CREDIT	
F336	C155	E604
	C420	F144**AP**

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 5776 NONBUDGETARY FINANCING SOURCES TRANSFERRED OUT

DEBIT	CREDIT
D148 E509 E508	F336

ACCOUNT NUMBER AND TITLE: 5780 IMPUTED FINANCING SOURCES

DEBIT	CREDIT
F336	E402

ACCOUNT NUMBER AND TITLE: 5790 OTHER FINANCING SOURCES

DEBIT	CREDIT
F336	A202 C430 C145

ACCOUNT NUMBER AND TITLE: 5791 ADJUSTMENT TO FINANCING SOURCES - DOWNWARD REESTIMATE OR NEGATIVE SUBSIDY

DEBIT	CREDIT
D146 F336 D147**AP**	D147

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 5792 FINANCING SOURCES TO BE TRANSFERRED OUT - CONTINGENT LIABILITY

DEBIT	CREDIT
B425	

ACCOUNT NUMBER AND TITLE: 5795 SEIGNIORAGE

DEBIT	CREDIT
F336	C145

ACCOUNT NUMBER AND TITLE: 5800 TAX REVENUE COLLECTED - NOT OTHERWISE CLASSIFIED

DEBIT	CREDIT
F336	A186 C143**AP** A188 D586 C141

ACCOUNT NUMBER AND TITLE: 5801 TAX REVENUE COLLECTED - INDIVIDUAL

DEBIT	CREDIT
C143**AP** F336	A188 C404**AP** C141 D586 C143**AP**

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 5802 TAX REVENUE COLLECTED - CORPORATE

DEBIT	CREDIT	
F336	A188 C141	C143**AP** D586

ACCOUNT NUMBER AND TITLE: 5803 TAX REVENUE COLLECTED - UNEMPLOYMENT

DEBIT	CREDIT	
F336	A188 C141	C143**AP** D586

ACCOUNT NUMBER AND TITLE: 5804 TAX REVENUE COLLECTED - EXCISE

DEBIT	CREDIT	
F336	A188 C141	C143**AP** D586

ACCOUNT NUMBER AND TITLE: 5805 TAX REVENUE COLLECTED - ESTATE AND GIFT

DEBIT	CREDIT	
F336	A188 C141	C143**AP** D586

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 5806 TAX REVENUE COLLECTED - CUSTOMS

DEBIT	CREDIT
F336	A188 C143**AP** C141 D586

ACCOUNT NUMBER AND TITLE: 5820 TAX REVENUE ACCRUAL ADJUSTMENT - NOT OTHERWISE CLASSIFIED

DEBIT	CREDIT
C143**AP** F336 D586	C402 C422

ACCOUNT NUMBER AND TITLE: 5821 TAX REVENUE ACCRUAL ADJUSTMENT - INDIVIDUAL

DEBIT	CREDIT
C143**AP** F336 D586	C402 C422

ACCOUNT NUMBER AND TITLE: 5822 TAX REVENUE ACCRUAL ADJUSTMENT - CORPORATE

DEBIT	CREDIT
C143**AP** F336 D586	C402 C422

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 5823 TAX REVENUE ACCRUAL ADJUSTMENT - UNEMPLOYMENT

DEBIT	CREDIT
C143**AP** F336 D586	C402 C422

ACCOUNT NUMBER AND TITLE: 5824 TAX REVENUE ACCRUAL ADJUSTMENT - EXCISE

DEBIT	CREDIT
C143**AP** F336 D586	C402 C422

ACCOUNT NUMBER AND TITLE: 5825 TAX REVENUE ACCRUAL ADJUSTMENT - ESTATE AND GIFT

DEBIT	CREDIT
C143**AP** F336 D586	C402 C422

ACCOUNT NUMBER AND TITLE: 5826 TAX REVENUE ACCRUAL ADJUSTMENT - CUSTOMS

DEBIT	CREDIT
C143**AP** F336 D586	C402 C422

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 5830 CONTRA REVENUE FOR TAXES - NOT OTHERWISE CLASSIFIED

DEBIT	CREDIT
D424	F336

ACCOUNT NUMBER AND TITLE: 5831 CONTRA REVENUE FOR TAXES - INDIVIDUAL

DEBIT	CREDIT
D424	F336

ACCOUNT NUMBER AND TITLE: 5832 CONTRA REVENUE FOR TAXES - CORPORATE

DEBIT	CREDIT
D424	F336

ACCOUNT NUMBER AND TITLE: 5833 CONTRA REVENUE FOR TAXES - UNEMPLOYMENT

DEBIT	CREDIT
D424	F336

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 5834 CONTRA REVENUE FOR TAXES - EXCISE

DEBIT	CREDIT
D424	F336

ACCOUNT NUMBER AND TITLE: 5835 CONTRA REVENUE FOR TAXES - ESTATE AND GIFT

DEBIT	CREDIT
D424	F336

ACCOUNT NUMBER AND TITLE: 5836 CONTRA REVENUE FOR TAXES - CUSTOMS

DEBIT	CREDIT
D424	F336

ACCOUNT NUMBER AND TITLE: 5890 TAX REVENUE REFUNDS - NOT OTHERWISE CLASSIFIED

DEBIT	CREDIT
B118 B416	F336

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 5891 TAX REVENUE REFUNDS - INDIVIDUAL

DEBIT		CREDIT
B118	B416	F336

ACCOUNT NUMBER AND TITLE: 5892 TAX REVENUE REFUNDS - CORPORATE

DEBIT		CREDIT
B118	B416	F336

ACCOUNT NUMBER AND TITLE: 5893 TAX REVENUE REFUNDS - UNEMPLOYMENT

DEBIT		CREDIT
B118	B416	F336

ACCOUNT NUMBER AND TITLE: 5894 TAX REVENUE REFUNDS - EXCISE

DEBIT		CREDIT
B118	B416	F336

ACCOUNT NUMBER AND TITLE: 5895 TAX REVENUE REFUNDS - ESTATE AND GIFT

DEBIT		CREDIT
B118	B416	F336

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 5896 TAX REVENUE REFUNDS - CUSTOMS

DEBIT		CREDIT
B118	B416	F336

ACCOUNT NUMBER AND TITLE: 5900 OTHER REVENUE

DEBIT		CREDIT			
F144	F336	A186	C172	C416	C636
		A188	C174	C420	D554
		C109	C188	C422	D558
		C141	C402	C424	F144**AP**
		C145	C404**AP**	C630	

ACCOUNT NUMBER AND TITLE: 5909 CONTRA REVENUE FOR OTHER REVENUE

DEBIT		CREDIT	
D402	D424	D402**R**	H301
		F336	

ACCOUNT NUMBER AND TITLE: 5990 COLLECTIONS FOR OTHERS - STATEMENT OF CUSTODIAL ACTIVITY

DEBIT		CREDIT
C141**AP**	C143**AP**	F336
C142	D584	

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 5991 ACCRUED COLLECTIONS FOR OTHERS - STATEMENT OF CUSTODIAL ACTIVITY

DEBIT	CREDIT
C404	C143**AP** D424**R** D422 D584 D424**AP** F336

ACCOUNT NUMBER AND TITLE: 5993 OFFSET TO NON-ENTITY COLLECTIONS - STATEMENT OF CHANGES IN NET POSITION

DEBIT	CREDIT
C145**AP** C196**AP** C147 D585	F336

ACCOUNT NUMBER AND TITLE: 5994 OFFSET TO NON-ENTITY ACCRUED COLLECTIONS - STATEMENT OF CHANGES IN NET POSITION

DEBIT	CREDIT
C405 E516**AP** C420**AP**	C196**AP** D585 D420**R** F336

ACCOUNT NUMBER AND TITLE: 5997 FINANCING SOURCES TRANSFERRED IN FROM CUSTODIAL STATEMENT COLLECTIONS

DEBIT	CREDIT
F336	A212

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 5998 CUSTODIAL COLLECTIONS TRANSFERRED OUT TO A TREASURY ACCOUNT SYMBOL OTHER THAN THE GENERAL FUND OF THE TREASURY

DEBIT	CREDIT
A210	F336

ACCOUNT NUMBER AND TITLE: 6100 OPERATING EXPENSES/PROGRAM COSTS

DEBIT				CREDIT			
A146	B138	C102	E102	C132	D102	D582	E414
A514	B154	D106	E104	C134	D104	E110	F128
B102	B402	D107	E108	C136**AP**	D108	E112	F336
B104	B406	D126	E204**AP**	C138**AP**	D110	E114	H300
B105	B412	D134	E412	C139**AP**	D308**AP**	E116	
B106	B436	D510	E418				
B107	B604	D534	E506				

ACCOUNT NUMBER AND TITLE: 6190 CONTRA BAD DEBT EXPENSE - INCURRED FOR OTHERS

DEBIT	CREDIT
F336	

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 6199 ADJUSTMENT TO SUBSIDY EXPENSE

DEBIT	CREDIT
F336	D112**AP** D113

ACCOUNT NUMBER AND TITLE: 6310 INTEREST EXPENSES ON BORROWING FROM THE BUREAU OF THE PUBLIC DEBT AND/OR THE FEDERAL FINANCING BANK

DEBIT	CREDIT
B109 B418	F336 H300

ACCOUNT NUMBER AND TITLE: 6320 INTEREST EXPENSES ON SECURITIES

DEBIT	CREDIT
B109 B418	F336 H300

ACCOUNT NUMBER AND TITLE: 6330 OTHER INTEREST EXPENSES

DEBIT	CREDIT
B109 B418 B416	F336 H300

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 6340 INTEREST EXPENSE ACCRUED ON THE LIABILITY FOR LOAN GUARANTEES

DEBIT	CREDIT
E122	F336

ACCOUNT NUMBER AND TITLE: 6400 BENEFIT EXPENSE

DEBIT	CREDIT
B604 E106 E104	F336

ACCOUNT NUMBER AND TITLE: 6500 COST OF GOODS SOLD

DEBIT	CREDIT
C630 D538 E110 D106 D566 E114 D107 E102 E408	B108**AP** D102 E112 C132 D104 E116 C134 D308**AP** F336 C414 D566**R**

ACCOUNT NUMBER AND TITLE: 6600 APPLIED OVERHEAD

DEBIT	CREDIT
E110 E116 E112 F336 E114	D514 E404

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 6610 COST CAPITALIZATION OFFSET

DEBIT	CREDIT
F336	D514

ACCOUNT NUMBER AND TITLE: 6710 DEPRECIATION, AMORTIZATION, AND DEPLETION

DEBIT	CREDIT
E120	E110 E116 E112 E404 E114 F336

ACCOUNT NUMBER AND TITLE: 6720 BAD DEBT EXPENSE

DEBIT	CREDIT
D404 D420	F336

ACCOUNT NUMBER AND TITLE: 6730 IMPUTED COSTS

DEBIT	CREDIT
E402	F336

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 6790 OTHER EXPENSES NOT REQUIRING BUDGETARY RESOURCES

DEBIT			CREDIT		
C136**AP**	D518	E406	B108**AP**	D528**R**	F336
C137	D528	E410	C414	D566**R**	H300
C138**AP**	D566	E416	D128	D580	
C139**AP**	D582	F336	D526	E109**R**	

ACCOUNT NUMBER AND TITLE: 6800 FUTURE FUNDED EXPENSES

DEBIT			CREDIT		
B420	D112**AP**	F130	B424**R**	D146	H300
B424	D113		B436	D147**AP**	
			D145	F336	

ACCOUNT NUMBER AND TITLE: 6850 EMPLOYER CONTRIBUTIONS TO EMPLOYEE BENEFIT PROGRAMS NOT REQUIRING CURRENT-YEAR BUDGET AUTHORITY (UNOBLIGATED)

DEBIT	CREDIT	
B422	F336	H300

ACCOUNT NUMBER AND TITLE: 6900 NONPRODUCTION COSTS

DEBIT			CREDIT		
B102	B436	D107	B108**AP**	D102	D308**AP**
B402	B604	D134	C132	D104	F336
B406	D106	E102	C134	D108	H300
			C414	D110	

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 7110 GAINS ON DISPOSITION OF ASSETS - OTHER

DEBIT		CREDIT		
F338	H301	C161	C628	C646
		C610	C632	C648
		C626	C644	E602

ACCOUNT NUMBER AND TITLE: 7111 GAINS ON DISPOSITION OF INVESTMENTS

DEBIT		CREDIT		
F338	H301	C602	C620	C752
		C606	C622	C753
		C618	C624	

ACCOUNT NUMBER AND TITLE: 7112 GAINS ON DISPOSITION OF BORROWINGS

DEBIT		CREDIT
F338	H301	B131

ACCOUNT NUMBER AND TITLE: 7180 UNREALIZED GAINS

DEBIT		CREDIT	
F338	H301	D589	F136
		D590	

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 7190 OTHER GAINS

DEBIT		CREDIT	
F338	H301	D570	D575
		D574	D578

ACCOUNT NUMBER AND TITLE: 7210 LOSSES ON DISPOSITION OF ASSETS - OTHER

DEBIT			CREDIT	
C161	C634	D418	F340	H300
C610	C644	E502		
C626	C646	E602		
C628	C648			

ACCOUNT NUMBER AND TITLE: 7211 LOSSES ON DISPOSITION OF INVESTMENTS

DEBIT			CREDIT	
C604	C620	C754	F340	H300
C608	C622	C755		
C618	C624			

ACCOUNT NUMBER AND TITLE: 7212 LOSSES ON DISPOSITION OF BORROWINGS

DEBIT		CREDIT	
B131	C149	F340	H300

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 7280 UNREALIZED LOSSES

DEBIT		CREDIT	
D589	F138	F340	H300
D590			

ACCOUNT NUMBER AND TITLE: 7290 OTHER LOSSES

DEBIT				CREDIT			
A202**AP**	C194	D564	D576	B424**R**	C137	F340	H300
A204	D523	D568					
B108	D542	D572					
B424	D548	D573					

ACCOUNT NUMBER AND TITLE: 7300 EXTRAORDINARY ITEMS

DEBIT		CREDIT	
D550	H301	F340	H300
F338			

ACCOUNT NUMBER AND TITLE: 7400 PRIOR-PERIOD ADJUSTMENTS DUE TO CORRECTIONS OF ERRORS

DEBIT		CREDIT	
D306	F338	D308	F340
D312	H301	D310	H300

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 7401 PRIOR-PERIOD ADJUSTMENTS DUE TO CHANGES IN ACCOUNTING PRINCIPLES

DEBIT		CREDIT	
D306	D536	D308	F340
D312	F338	D310	H300
D532	H301		

ACCOUNT NUMBER AND TITLE: 7500 DISTRIBUTION OF INCOME - DIVIDEND

DEBIT		CREDIT	
C435**AP**	C437	C149**AP**	F340
		F125	

ACCOUNT NUMBER AND TITLE: 7600 CHANGES IN ACTUARIAL LIABILITY

DEBIT		CREDIT	
B426	F338	B426**R**	F340

ACCOUNT NUMBER AND TITLE: 8010 GUARANTEED LOAN LEVEL

DEBIT	CREDIT	
G102	F344	F352

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 8015 GUARANTEED LOAN LEVEL - UNAPPORTIONED

DEBIT	CREDIT
G104	G102

ACCOUNT NUMBER AND TITLE: 8020 GUARANTEED LOAN LEVEL - APPORTIONED

DEBIT	CREDIT
F346 G106	G104

ACCOUNT NUMBER AND TITLE: 8025 RESERVED FOR AGENCY USE

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 8030 RESERVED FOR AGENCY USE

DEBIT	CREDIT

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

ACCOUNT NUMBER AND TITLE: 8056 RESERVED FOR AGENCY USE

DEBIT	CREDIT

U.S. Government Standard General Ledger
Account Transaction Postings

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

ACCOUNT NUMBER AND TITLE: 8070 GUARANTEED LOAN CUMULATIVE DISBURSEMENTS BY LENDERS

DEBIT	CREDIT
F350	F348

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 8101 PARTIAL OR EARLY CANCELLATION OF AUTHORITY

DEBIT	CREDIT
E204	F301 F390**AP**

ACCOUNT NUMBER AND TITLE: 8102 OFFSET FOR PARTIAL OR EARLY CANCELLATION OF AUTHORITY

DEBIT	CREDIT
F301 F390**AP**	E204

ACCOUNT NUMBER AND TITLE: 8801 OFFSET FOR PURCHASES OF ASSETS

DEBIT	CREDIT
C134**R** C414**R** C138**R** F370	B152**AP** B438**AP** D134**AP** B402**AP** B604**AP** G120 B406**AP** C132**AP** G122 B430**AP** C136**AP** G124

ACCOUNT NUMBER AND TITLE: 8802 PURCHASES OF PROPERTY, PLANT, AND EQUIPMENT

DEBIT	CREDIT
B402**AP** C132**AP** G120 B406**AP** C136**AP** B604**AP** D134**AP**	C134**R** C414**R** C138**R** F370

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 8803 PURCHASES OF INVENTORY AND RELATED PROPERTY

DEBIT			CREDIT	
B402**AP**	B438**AP**	C136**AP**	C134**R**	C414**R**
B406**AP**	B604**AP**	D134**AP**	C138**R**	F370
B430**AP**	C132**AP**	G122		

ACCOUNT NUMBER AND TITLE: 8804 PURCHASES OF ASSETS - OTHER

DEBIT			CREDIT	
B152**AP**	B438**AP**	C136**AP**	C134**R**	C414**R**
B402**AP**	B604**AP**	D134**AP**	C138**R**	F370
B406**AP**	C132**AP**	G124		

U.S. Government Standard General Ledger
USSGL Account Attributes

To meet external reporting requirements, agencies need data at a level below the 4-digit USSGL account. Agencies' systems must capture this information at the transaction level by recording transactions using USSGL 4-digit accounts plus attributes. This section provides USSGL attribute tables for the FMS-administered FACTS I and FACTS II "trial-balance" reporting systems.

Attributes are like adjectives that further describe a USSGL account in order to meet a specific reporting requirement. Domain values are all of the possible valid choices within an attribute. For example, if there is a red chair and a blue chair in a room, then you only need one attribute to describe them: color. The valid domain values within the attribute "color" would be "red" or "blue." If you wanted the red chair, there would be no need to use additional adjectives such as weight, height, or size to describe it. This is because, in this example, color is enough to uniquely identify the chair. Therefore, only those attributes and those domain values that are necessary to uniquely identify the reporting requirement appear on the crosswalks.

Note: Some USSGL accounts do not have certain attributes in this document for reporting purposes, but do require these attributes for accounting purposes. An example is downward adjustments of prior-year obligations. For FACTS II reporting, USSGL accounts 4871, "Downward Adjustments of Prior-Year Unpaid Undelivered Orders – Obligations, Recoveries," 4872, "Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders – Obligations, Refunds Collected," 4971, "Downward Adjustments of Prior-Year Unpaid Delivered Orders – Obligations, Recoveries," and 4972, "Downward Adjustments of Prior-Year Paid Delivered Orders – Obligations, Refunds Collected," do not need the reimbursable flag attribute with the domain values of direct and reimbursable. However, at yearend these accounts close to USSGL accounts 4801, "Undelivered Orders – Obligations, Unpaid," 4802, "Undelivered Orders – Obligations, Prepaid/Advanced," 4901, "Delivered Orders – Obligations, Unpaid," and 4902, "Delivered Orders – Obligations, Paid," that do require the reimbursable flag attribute for FACTS II reporting. Therefore, an agency must similarly identify the adjustment accounts to close these accounts properly.

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 Office of Management and Budget (OMB) Circular No. A-136, "Financial Reporting Requirements."

Page Number

Attributes Used To Prepare the Financial Report of the U.S. Government	IV - 3
FACTS I USSGL Account Attribute Definitions	IV - 4
Fiscal 2010 USSGL Account Attributes Table for FACTS I Reporting	IV - 5
Fiscal 2010 USSGL Account Attributes for FACTS I – Reporting of Detail Financial Information – Attribute Values and Domains	IV - 13
Fiscal 2010 Attributes Used to Prepare Budgetary Reports	IV - 15
FACTS II - Fiscal 2010 Entity Relationship Diagram	IV - 17
FACTS II - Fiscal 2010 Entity Definition Report	IV - 21
FACTS II - Fiscal 2010 Attribute Definition Report	IV - 31
Fiscal 2010 USSGL Account Attributes Table for FACTS II Reporting	IV - 51
Fiscal 2010 USSGL Account Attributes Required for FACTS II Reporting - Easy Reference	IV - 63

Note: Refer to USSGL crosswalks in Section V for standard external reporting requirements by FASAB, OMB, and FMS. Missing page numbers are intentional.

Attributes Used To Prepare the Financial Report of the United States Government

USSGL attributes are one component of detailed data in agencies' financial systems related to the external reporting of financial statements. The 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.

Office of Management and Budget (OMB) Form and Content Agency Financial Reports

The FACTS I data table does not show all the USSGL account attributes necessary to produce agency financial statements required by OMB. Refer to Section V: Crosswalks to Standard External Reports.

Attribute Definition Report

This report provides definitions for the attributes associated with each proprietary USSGL account for FACTS I reporting. Agencies are required to report their adjusted trial balances and selected NOTES amounts in FACTS I with attributes described in the detailed financial information.

FACTS I USSGL Accounts and Attributes

The USSGL account and related attribute tables show USSGL accounts, account titles, and normal balance indicators for USSGL accounts that agencies will use for FACTS I reporting. The tables also show the related attributes agencies must provide for each USSGL account reported in FACTS I; these columns contain one of three values:

Space	This attribute is **not reported** in FACTS I for the USSGL account.
Y	The attribute domain value is required in FACTS I when this USSGL account is submitted. A list of the valid values for each attribute is on the last page of the attribute table.
Other	In some cases, attributes are filled in with a value other than "Y" or space. For example, Federal/non-Federal attribute domain values often appear with an "F" (Federal) in a shaded cell. Shaded attributes indicate the domain value that FACTS I defines as appropriate for a specific USSGL accounts. 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.**

USSGL PROPRIETARY ACCOUNT ATTRIBUTE DEFINITION REPORT

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	Agency
Covered/Not Covered	Liabilities incurred that are covered by realized budgetary resources as of the balance sheet date (C) or not considered covered by budgetary resources (U).	C - Covered U - Not Covered	N/A for FACTS I	OMB Circular No. A136, II.4.3.4	N/A
Custodial/Noncustodial	Custodial amounts are reported on the Statement of Custodial Activity (SCA) or on the custodial footnote. Noncustodial amounts are not reported on the SCA nor on the custodial footnote.	A - Noncustodial S - Custodial	1/A	SFFAS #7 OMB	Agency
Debit/Credit	Indicates whether the amount reported is debited or credited to the USSGL account.	C - Credit D - Debit	1/A	TFM	Agency
Entity/NonEntity	Assets that the reporting entity has authority to use in its operations (E) or not available to the entity (O).	E - Entity E/O - Entity NonEntity O - NonEntity	N/A for FACTS I	OMB Circular No. A136, II.4.3.3	N/A
Exchange/Nonexchange	Indicates whether the revenue balance being reported is exchange revenue (X) or nonexchange revenue (T).	T - Nonexchange Revenue X - Exchange Revenue	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

Fiscal 2010 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.	Fed/NonFed	Trading Partner	Exch/Nonexch	Budget Subfunction	Cust/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 - Not Otherwise Classified	D	Y	Y			Y
1341	Interest Receivable - Loans	D	Y	Y			Y
1342	Interest Receivable - Investments	D	Y	Y			Y
1343	Interest Receivable - Taxes	D	N				Y
1345	Allowance for Loss on Interest Receivable - Loans	C	Y	Y			Y
1346	Allowance for Loss on Interest Receivable - Investments	C	Y	Y			Y
1347	Allowance for Loss on Interest Receivable - Not Otherwise Classified	C	Y	Y			Y
1348	Allowance for Loss on Interest Receivable - Taxes	C	N				Y
1350	Loans Receivable	D	Y	Y			
1351	Capitalized Loan Interest Receivable - Non-Credit Reform	D	F	Y			
1359	Allowance for Loss on Loans Receivable	C	Y	Y			
1360	Penalties and Fines Receivable - Not Otherwise Classified	D	Y	Y	T		Y
1361	Penalties and Fines Receivable - Loans	D	Y	Y	T		Y
1363	Penalties and Fines Receivable - Taxes	D	N		T		Y
1365	Allowance for Loss on Penalties and Fines Receivable - Loans	C	Y	Y	T		Y
1367	Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified	C	Y	Y	T		Y
1368	Allowance for Loss on Penalties and Fines Receivable - Taxes	C	N		T		Y
1370	Administrative Fees Receivable - Not Otherwise Classified	D	Y	Y	X		Y
1371	Administrative Fees Receivable - Loans	D	Y	Y	X		Y
1373	Administrative Fees Receivable - Taxes	D	Y	Y	X		Y
1375	Allowance for Loss on Administrative Fees Receivable - Loans	C	Y	Y	X		Y
1377	Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified	C	Y	Y	X		Y

Fiscal 2010 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.	Fed/NonFed	Trading Partner	Exch/Nonexch	Budget Subfunction	Cust/Noncust
1378	Allowance for Loss on Administrative Fees Receivable - Taxes	C	Y	Y	X		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				
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	Y	Y			
1611	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	C	Y	Y			
1612	Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	D	Y	Y			
1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	D	Y	Y			
1618	Market Adjustment - Investments	D	Y	Y			
1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	D	Y	Y			
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			

Fiscal 2010 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.	Fed/NonFed	Trading Partner	Exch/Nonexch	Budget Subfunction	Cust/Noncust
1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	D	F	Y			
1631	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	C	F	Y			
1633	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	D	F	Y			
1638	Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	D	F	Y			
1639	Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	C	F	Y			
1690	Other Investments	D	Y	Y			
1711	Land and Land Rights	D	N				
1712	Improvements to Land	D	N				
1719	Accumulated Depreciation on Improvements to Land	C	N				
1720	Construction-in-Progress	D	N				
1730	Buildings, Improvements, and Renovations	D	N				
1739	Accumulated Depreciation on Buildings, Improvements, and Renovations	C	N				
1740	Other Structures and Facilities	D	N				
1749	Accumulated Depreciation on Other Structures and Facilities	C	N				
1750	Equipment	D	N				
1759	Accumulated Depreciation on Equipment	C	N				
1810	Assets Under Capital Lease	D	N				
1819	Accumulated Depreciation on Assets Under Capital Lease	C	N				
1820	Leasehold Improvements	D	N				
1829	Accumulated Amortization on Leasehold Improvements	C	N				
1830	Internal-Use Software	D	N				
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 - Not Otherwise Classified	C	Y	Y			
2141	Accrued Interest Payable - Debt	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				

Fiscal 2010 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.	Fed/NonFed	Trading Partner	Exch/Nonexch	Budget Subfunction	Cust/Noncust
2170	Subsidy Payable to the Financing Account	C	F	Y			
2180	Loan Guarantee Liability	C	N				
2190	Other Liabilities With Related Budgetary Obligations	C	Y	Y			
2191	Employee Health Care Liability Incurred but Not Reported	C	N				
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 Nonfiduciary Deposit Funds, Clearing Accounts, and Undeposited Collections	C	Y	Y			
2510	Principal Payable to the Bureau of the Public Debt	C	F	Y			
2511	Capitalized Loan Interest Payable - Non-Credit Reform	C	F	Y			
2520	Principal Payable to the Federal Financing Bank	C	F	Y			
2530	Securities Issued by Federal Agencies Under General and Special Financing Authority	C	Y	Y			
2531	Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority	D	Y	Y			
2532	Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	C	Y	Y			
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	Y	Y			
2940	Capital Lease Liability	C	Y	Y			

Fiscal 2010 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.	Fed/NonFed	Trading Partner	Exch/Nonexch	Budget Subfunction	Cust/Noncust
2960	Accounts Payable From Canceled Appropriations	C	Y	Y			
2970	Liability for Capital Transfers to the General Fund of the Treasury	C	F	Y			Y
2980	Custodial Liability	C	Y	Y			S
2985	Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity	C	F	Y			A
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 Corrections of Errors	D					
3109	Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles	D					
3310	Cumulative Results of Operations	C					
3400	Fiduciary Net Assets	C					
3410	Contributions to Fiduciary Net Assets	C					
3420	Withdrawals or Distributions of Fiduciary Net Assets	D					
5100	Revenue From Goods Sold	C	Y	Y	X	Y	
5109	Contra Revenue for Goods Sold	D	Y	Y	X	Y	
5200	Revenue From Services Provided	C	Y	Y	X	Y	
5209	Contra Revenue for Services Provided	D	Y	Y	X	Y	
5310	Interest Revenue - Other	C	Y	Y	Y	Y	Y
5311	Interest Revenue - Investments	C	Y	Y	Y	Y	Y
5312	Interest Revenue - Loans Receivable/Uninvested Funds	C	Y	Y	Y	Y	Y
5313	Interest Revenue - Subsidy Amortization	C	N		X	Y	
5317	Contra Revenue for Interest Revenue - Loans Receivable	D	Y	Y	Y	Y	Y
5318	Contra Revenue for Interest Revenue - Investments	D	Y	Y	Y	Y	Y
5319	Contra Revenue for Interest Revenue - Other	D	Y	Y	Y	Y	Y
5320	Penalties and Fines Revenue	C	Y	Y	T	Y	Y
5324	Contra Revenue for Penalties and Fines	D	Y	Y	T	Y	Y
5325	Administrative Fees Revenue	C	Y	Y	X	Y	Y
5329	Contra Revenue for Administrative Fees	D	Y	Y	X	Y	Y
5400	Benefit Program Revenue	C	Y	Y	Y	Y	
5409	Contra Revenue for Benefit Program Revenue	D	Y	Y	Y	Y	
5500	Insurance and Guarantee Premium Revenue	C	N		X	Y	
5509	Contra Revenue for Insurance and Guarantee Premium Revenue	D	N		X	Y	
5600	Donated Revenue - Financial Resources	C	N		T		Y

Fiscal 2010 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.	Fed/NonFed	Trading Partner	Exch/Nonexch	Budget Subfunction	Cust/Noncust
5609	Contra Revenue for Donations - Financial Resources	D	N		T		Y
5610	Donated Revenue - Nonfinancial Resources	C	N		T		
5619	Contra Donated Revenue - Nonfinancial Resources	D	N		T		
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 - Other	C	F	Y			
5756	Nonexpenditure Financing Sources - Transfers-In - Capital Transfers	C	F	Y			
5760	Expenditure Financing Sources - Transfers-Out	D	F	Y			
5765	Nonexpenditure Financing Sources - Transfers-Out - Other	D	F	Y			
5766	Nonexpenditure Financing Sources - Transfers-Out - Capital Transfers	D	F	Y			
5775	Nonbudgetary Financing Sources Transferred In	C	F	Y			
5776	Nonbudgetary Financing Sources Transferred Out	D	F	Y			
5780	Imputed Financing Sources	C	F	Y			
5790	Other Financing Sources	C	F	Y			
5791	Adjustment to Financing Sources - Downward Reestimate or Negative Subsidy	D	F	Y			
5792	Financing Sources To Be Transferred Out - Contingent Liability	D	F	Y			
5795	Seigniorage	C	N				
5800	Tax Revenue Collected - Not Otherwise Classified	C	Y	Y	T		Y
5801	Tax Revenue Collected - Individual	C	Y	Y	T		Y
5802	Tax Revenue Collected - Corporate	C	Y	Y	T		Y
5803	Tax Revenue Collected - Unemployment	C	Y	Y	T		Y
5804	Tax Revenue Collected - Excise	C	Y	Y	T		Y
5805	Tax Revenue Collected - Estate and Gift	C	Y	Y	T		Y
5806	Tax Revenue Collected - Customs	C	Y	Y	T		Y
5820	Tax Revenue Accrual Adjustment - Not Otherwise Classified	C	Y	Y	T		Y
5821	Tax Revenue Accrual Adjustment - Individual	C	Y	Y	T		Y

Fiscal 2010 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.	Fed/NonFed	Trading Partner	Exch/Nonexch	Budget Subfunction	Cust/Noncust
5822	Tax Revenue Accrual Adjustment - Corporate	C	Y	Y	T		Y
5823	Tax Revenue Accrual Adjustment - Unemployment	C	Y	Y	T		Y
5824	Tax Revenue Accrual Adjustment - Excise	C	Y	Y	T		Y
5825	Tax Revenue Accrual Adjustment - Estate and Gift	C	Y	Y	T		Y
5826	Tax Revenue Accrual Adjustment - Customs	C	Y	Y	T		Y
5830	Contra Revenue for Taxes - Not Otherwise Classified	D	Y	Y	T		Y
5831	Contra Revenue for Taxes - Individual	D	Y	Y	T		Y
5832	Contra Revenue for Taxes - Corporate	D	Y	Y	T		Y
5833	Contra Revenue for Taxes - Unemployment	D	Y	Y	T		Y
5834	Contra Revenue for Taxes - Excise	D	Y	Y	T		Y
5835	Contra Revenue for Taxes - Estate and Gift	D	Y	Y	T		Y
5836	Contra Revenue for Taxes - Customs	D	Y	Y	T		Y
5890	Tax Revenue Refunds - Not Otherwise Classified	D	Y	Y	T		Y
5891	Tax Revenue Refunds - Individual	D	Y	Y	T		Y
5892	Tax Revenue Refunds - Corporate	D	Y	Y	T		Y
5893	Tax Revenue Refunds - Unemployment	D	Y	Y	T		Y
5894	Tax Revenue Refunds - Excise	D	Y	Y	T		Y
5895	Tax Revenue Refunds - Estate and Gift	D	Y	Y	T		Y
5896	Tax Revenue Refunds - Customs	D	Y	Y	T		Y
5900	Other Revenue	C	Y	Y	Y	Y	Y
5909	Contra Revenue for Other Revenue	D	Y	Y	Y	Y	Y
5990	Collections for Others - Statement of Custodial Activity	D	Y	Y	Y	Y	S
5991	Accrued Collections for Others - Statement of Custodial Activity	D	Y	Y	Y	Y	S
5993	Offset to Non-Entity Collections - Statement of Changes in Net Position	D	F	Y			A
5994	Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position	D	F	Y			A
5997	Financing Sources Transferred In From Custodial Statement Collections	C	F	Y			A
5998	Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the Treasury	D	F	Y			S
6100	Operating Expenses/Program Costs	D	Y	Y		Y	
6190	Contra Bad Debt Expense - Incurred for Others	C	Y	Y		Y	
6199	Adjustment to Subsidy Expense	C	N			Y	
6310	Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank	D	F	Y		Y	
6320	Interest Expenses on Securities	D	Y	Y		Y	
6330	Other Interest Expenses	D	Y	Y		Y	Y
6340	Interest Expense Accrued on the Liability for Loan Guarantees	D	N			Y	
6400	Benefit Expense	D	Y	Y		Y	
6500	Cost of Goods Sold	D	N			Y	
6600	Applied Overhead	C	N			Y	

Fiscal 2010 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.	Fed/NonFed	Trading Partner	Exch/Nonexch	Budget Subfunction	Cust/Noncust
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	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			

Fiscal 2010 USSGL Account Attributes Required for FACTS I Reporting of Detailed Financial Information/1

ADDITIONAL INFORMATION:

1/ For a description of USSGL account attributes, see the "FACTS I USSGL Account Attribute Definitions" in this section.

2/ "Y" in any attribute column indicates that the FACTS I user must provide a value/domain for the attribute. Trading Partner is required with an "F" Federal/NonFederal attribute. See Note 5 for valid attribute values/domains.

3/ A blank space in any attribute column indicates that the FACTS I user should not provide an attribute value/domain.

4/ Shaded areas indicate that the correct attribute value/domain for the USSGL account will be automatically provided by FACTS I.

5/ Fiduciary Activities are not recognized on the agency's financial statements, but are required to be reported on the fiduciary notes to the financial statements (see SFFAS No. 31). Therefore, these fiduciary USSGL accounts 3400, 3410, and 3420 do not crosswalk to any financial statements but they are incuded in the USSGL Chart of Accounts.

6/Attribute values/domains are listed below:

Attribute	Domain		Domain Description
Budget Subfunction	nnn		3-digit budget functional classification subfunction
Custodial/Noncustodial	S		Custodial
	A		Noncustodial
Debit/Credit	C		Credit
	D		Debit
Exchange/Nonexchange	X		Exchange Revenue
	T		Nonexchange Revenue
Federal/NonFederal	F		Federal
	N		NonFederal
Trading Partner	nn		2-digit Treasury Department Code, required with Federal attribute

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Fiscal 2010 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

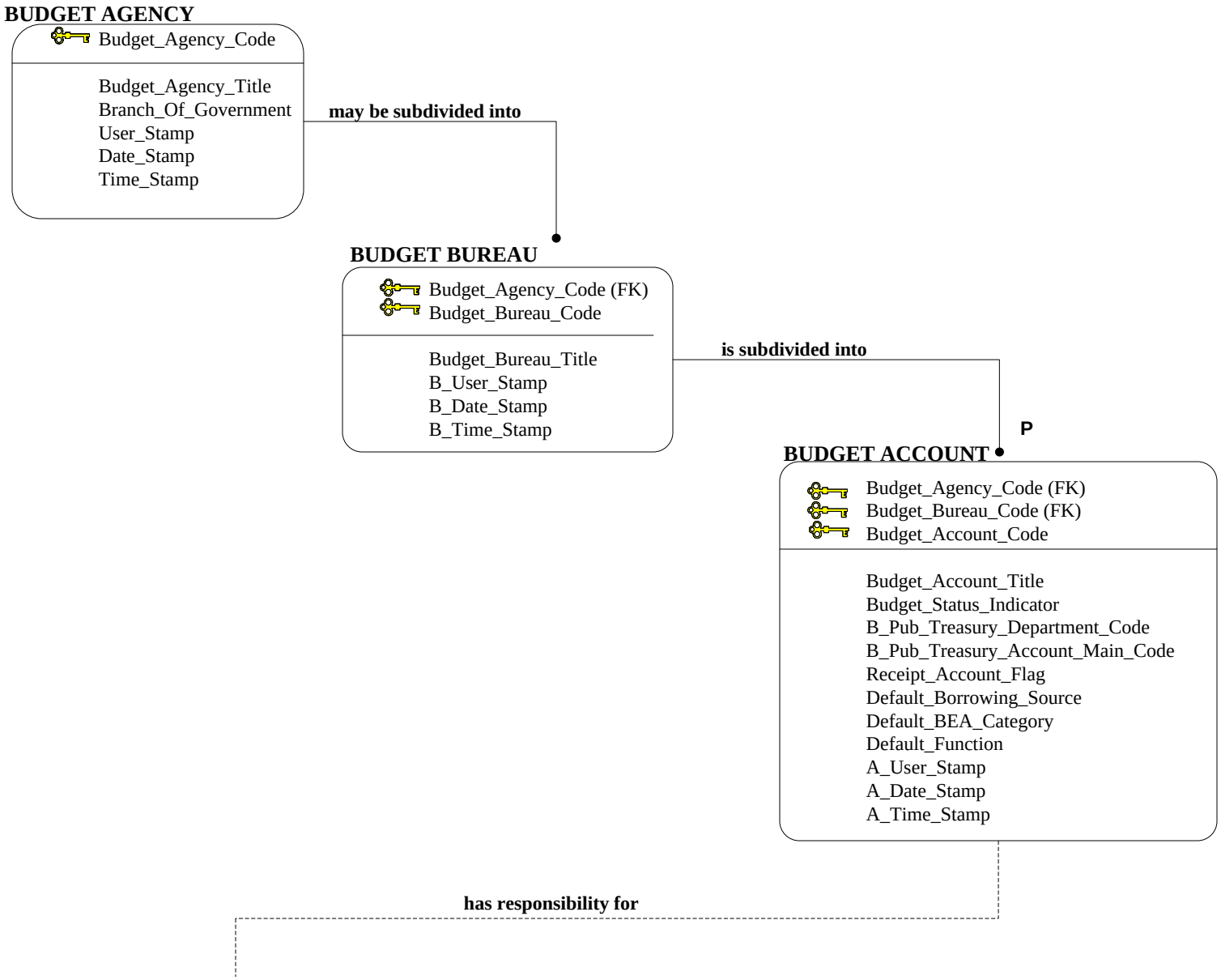
This report provides definitions and related information for all attributes associated with each entry. Agencies will report on those attributes described in the detailed financial information entity.

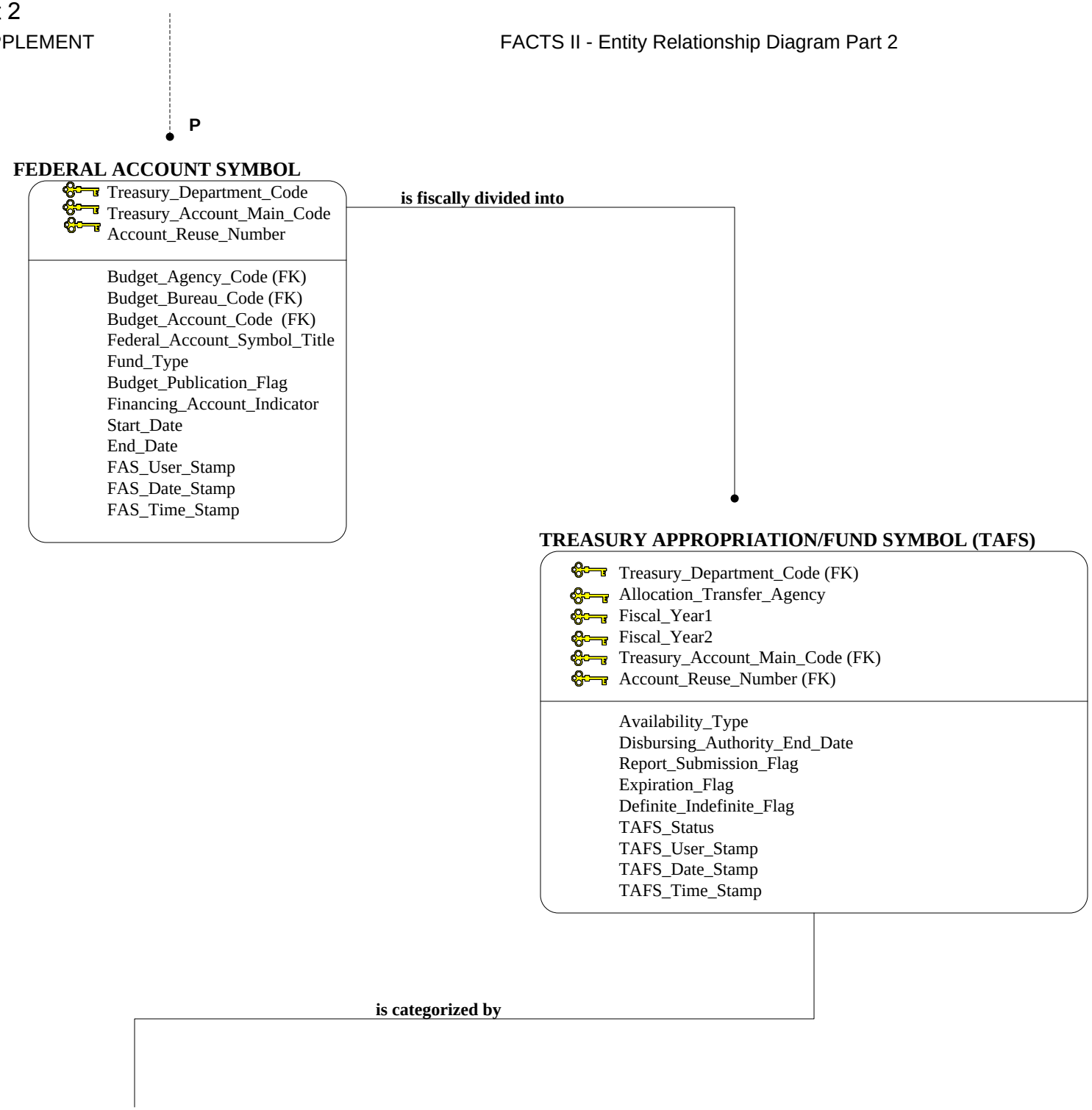
FACTS II USSGL Account Attribute Tables

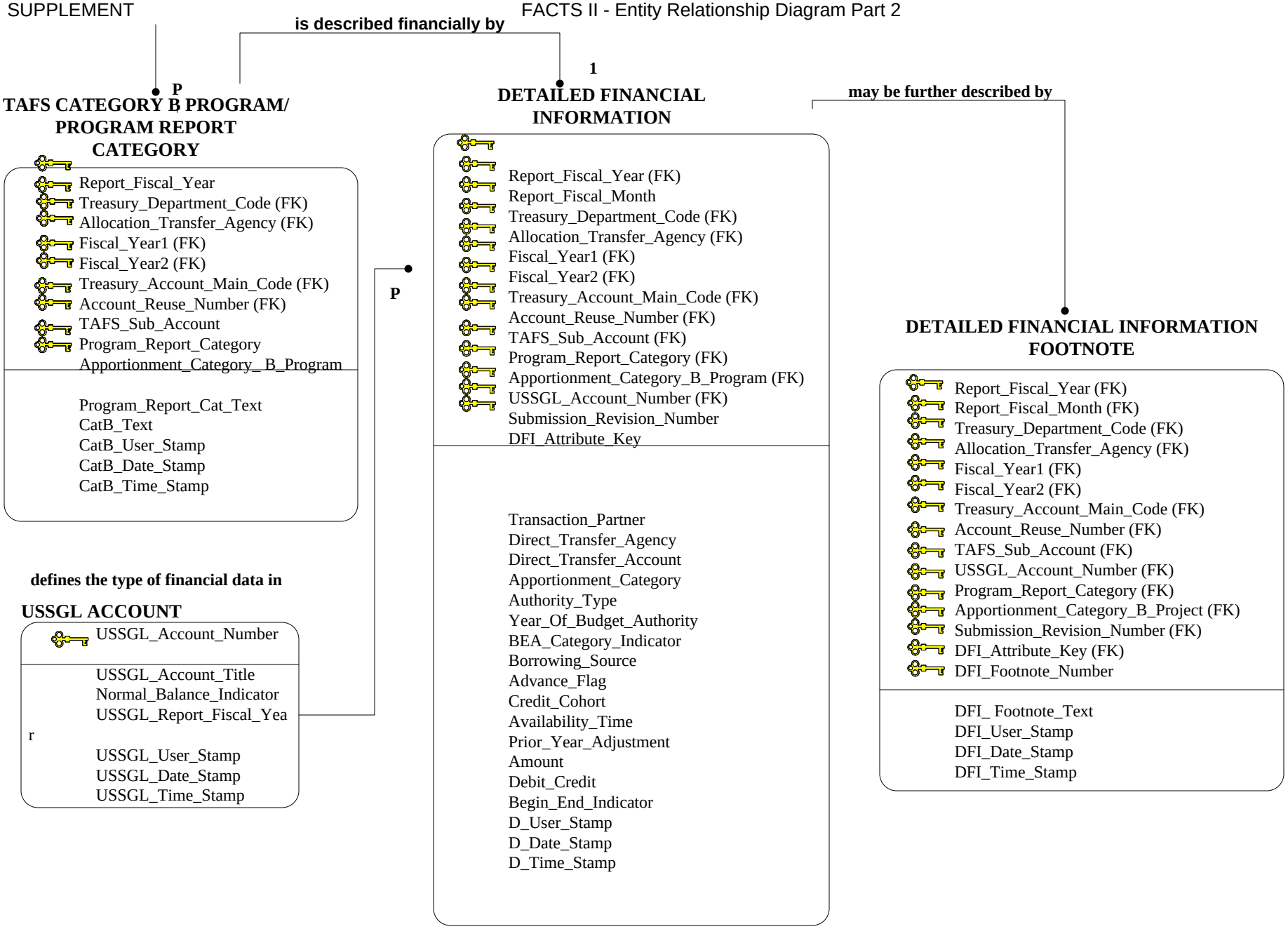
The FACTS II attribute table for fiscal 2010 show USSGL accounts, account titles, and normal balance indicators for USSGL accounts that agencies will use for FACTS II reporting. Also, the tables show related attributes agencies must provide for each USSGL account reported in FACTS II; these columns contain one of three values:

Space	This attribute is **not reported** in FACTS II for the USSGL account.
Y	Yes, report this attribute in FACTS II when this USSGL account is submitted. To determine valid domain values, refer to the Detailed Financial Information portion of the "FACTS II - Attribute Definition Report" in this section.
Other	In some cases, attributes are filled in with a value other than "Y" or space. For example, Begin_End often appears with an "E" (end balance) in a shaded cell. Shaded attributes show the only valid value that FACTS II will accept for a specific USSGL account.

For the latest information, access the FACTS II Web site at **www.fms.treas.gov/factsii/index.html.**


BUDGET AGENCY
Budget_Agency_Code
Budget_Agency_Title
Branch_Of_Government
User_Stamp
Date_Stamp
Time_Stamp
may be subdivided into
BUDGET BUREAU
Budget_Agency_Code (FK)
Budget_Bureau_Code
Budget_Bureau_Title
B_User_Stamp
B_Date_Stamp
B_Time_Stamp
is subdivided into
P
BUDGET ACCOUNT
Budget_Agency_Code (FK)
Budget_Bureau_Code (FK)
Budget_Account_Code
Budget_Account_Title
Budget_Status_Indicator
B_Pub_Treasury_Department_Code
B_Pub_Treasury_Account_Main_Code
Receipt_Account_Flag
Default_Borrowing_Source
Default_BEA_Category
Default_Function
A_User_Stamp
A_Date_Stamp
A_Time_Stamp
has responsibility for


P
FEDERAL ACCOUNT SYMBOL
Treasury_Department_Code
Treasury_Account_Main_Code
Account_Reuse_Number
Budget_Agency_Code (FK)
Budget_Bureau_Code (FK)
Budget_Account_Code (FK)
Federal_Account_Symbol_Title
Fund_Type
Budget_Publication_Flag
Financing_Account_Indicator
Start_Date
End_Date
FAS_User_Stamp
FAS_Date_Stamp
FAS_Time_Stamp
is fiscally divided into
TREASURY APPROPRIATION/FUND SYMBOL (TAFS)
Treasury_Department_Code (FK)
Allocation_Transfer_Agency
Fiscal_Year1
Fiscal_Year2
Treasury_Account_Main_Code (FK)
Account_Reuse_Number (FK)
Availability_Type
Disbursing_Authority_End_Date
Report_Submission_Flag
Expiration_Flag
Definite_Indefinite_Flag
TAFS_Status
TAFS_User_Stamp
TAFS_Date_Stamp
TAFS_Time_Stamp
is categorized by


is described financially by
P
1
TAFS CATEGORY B PROGRAM/ PROGRAM REPORT CATEGORY
Report_Fiscal_Year
Treasury_Department_Code (FK)
Allocation_Transfer_Agency (FK)
Fiscal_Year1 (FK)
Fiscal_Year2 (FK)
Treasury_Account_Main_Code (FK)
Account_Reuse_Number (FK)
TAFS_Sub_Account
Program_Report_Category
Apportionment_Category_ B_Program
Program_Report_Cat_Text
CatB_Text
CatB_User_Stamp
CatB_Date_Stamp
CatB_Time_Stamp
DETAILED FINANCIAL INFORMATION
Report_Fiscal_Year (FK)
Report_Fiscal_Month
Treasury_Department_Code (FK)
Allocation_Transfer_Agency (FK)
Fiscal_Year1 (FK)
Fiscal_Year2 (FK)
Treasury_Account_Main_Code (FK)
Account_Reuse_Number (FK)
TAFS_Sub_Account (FK)
Program_Report_Category (FK)
Apportionment_Category_B_Program (FK)
USSGL_Account_Number (FK)
Submission_Revision_Number
DFI_Attribute_Key
Transaction_Partner
Direct_Transfer_Agency
Direct_Transfer_Account
Apportionment_Category
Authority_Type
Year_Of_Budget_Authority
BEA_Category_Indicator
Borrowing_Source
Advance_Flag
Credit_Cohort
Availability_Time
Prior_Year_Adjustment
Amount
Debit_Credit
Begin_End_Indicator
D_User_Stamp
D_Date_Stamp
D_Time_Stamp
may be further described by
DETAILED FINANCIAL INFORMATION FOOTNOTE
Report_Fiscal_Year (FK)
Report_Fiscal_Month (FK)
Treasury_Department_Code (FK)
Allocation_Transfer_Agency (FK)
Fiscal_Year1 (FK)
Fiscal_Year2 (FK)
Treasury_Account_Main_Code (FK)
Account_Reuse_Number (FK)
TAFS_Sub_Account (FK)
USSGL_Account_Number (FK)
Program_Report_Category (FK)
Apportionment_Category_B_Project (FK)
Submission_Revision_Number (FK)
DFI_Attribute_Key (FK)
DFI_Footnote_Number
DFI_ Footnote_Text
DFI_User_Stamp
DFI_Date_Stamp
DFI_Time_Stamp
P
defines the type of financial data in
USSGL ACCOUNT
USSGL_Account_Number
USSGL_Account_Title
Normal_Balance_Indicator
USSGL_Report_Fiscal_Yea
r
USSGL_User_Stamp
USSGL_Date_Stamp
USSGL_Time_Stamp

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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.

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FACTS II - ATTRIBUTE DEFINITION REPORT

BUDGET ACCOUNT

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
A_Date_Stamp	Date when the record was last updated.	N/A	10/Date YYYY/MM/DD	N/A	System
A_Time_Stamp	Time when the record was last updated.	N/A	8/Time HH:MM:SS	N/A	System
A_User_Stamp	Who last updated the record.	N/A	8/A	N/A	System
B_Pub_Treasury_Account_Main_Code	The primary Treasury Account Code printed for each OMB Account in the President's Budget.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500; OMB Circular No. A-11	4/A	P&F	OMB
B_Pub_Treasury_Department_Code	The primary Treasury Department (Agency) Code printed for each OMB Account in the President's Budget.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	2/A	P&F	OMB
Budget_Account_Code	Used in conjunction with the Budget Agency Code and the Budget Bureau Code, the Budget Account Code uniquely represents a Budget Account, which is an administrative or functional subdivision of a Budget Agency and sometimes a Budget Bureau. Budget Accounts are the basic building blocks of budget formulation.	OMB Circular No. A-11	6/A	SF 133, P&F	OMB
Budget_Account_Title	Title assigned by OMB to a budget account.	OMB Circular No. A-11	125/A	SF 133, P&F	OMB
Budget_Agency_Code	A unique code for a department, agency, or establishment of the U.S. Government. The code is assigned by OMB.	OMB Circular No. A-11	3/A	SF 133, P&F	OMB
Budget_Bureau_Code	Used in conjunction with the Budget Agency Code, the Budget Bureau Code represents an organizational unit within an agency. The code is assigned by OMB.	OMB Circular No. A-11	2/A	SF 133, P&F	OMB

FACTS II - ATTRIBUTE DEFINITION REPORT

BUDGET ACCOUNT

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
Budget_Status_Indicator	Indicates whether the OMB account is included within the budget totals published in the President's Budget, based on the terms of the laws. Some presentations in the President's Budget distinguish on-budget totals from off-budget totals for budget authority, outlays, and receipts. (The Budget System and Concepts and Glossary, of the President's Budget)	FIN - Financing Account GSE - Government Sponsored Enterprise OFF - Off budget ON - On budget	3/A	SF 133, P&F	OMB
Default_BEA_Category	Indicates whether the Budget Enforcement Act (BEA) category is mandatory, discretionary.	D - Discretionary M - Mandatory	1/A	P&F	OMB
Default_Borrowing_Source	Indicates whether borrowing source is Treasury, public, or both.	B - Both P - Public T - Treasury	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.	N - No Y - Yes	1/A	General Admin	OMB

FACTS II - ATTRIBUTE DEFINITION REPORT

BUDGET AGENCY

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
Branch_Of_Government	Distinguishes among branches of Government.	E - Executive Branch J - Judicial Branch L - Legislative Branch	1/A	SF 133, P&F	OMB
Budget_Agency_Code	A unique code for a department, agency, or establishment of the U.S. Government. The code is assigned by OMB.	OMB Circular No. A-11	3/A	SF 133, P&F	OMB
Budget_Agency_Title	The title of a department, agency, or establishment of the U.S. Government. The title is assigned by OMB.	OMB Circular No. A-11	125/A	SF 133, P&F	OMB
Date_Stamp	Date when the record was last updated.	N/A	10/Date YYYY/MM/DD	N/A	System
Time_Stamp	Time when the record was last updated.	N/A	8/Time HH:MM:SS	N/A	System
User_Stamp	Who last updated the record.	N/A	8/A	N/A	System

FACTS II - ATTRIBUTE DEFINITION REPORT

BUDGET BUREAU

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
B_Date_Stamp	Date when the record was last updated.	N/A	10/Date YYYY/MM/ DD	N/A	System
B_Time_Stamp	Time when the record was last updated.	N/A	8/Time HH:MM:SS	N/A	System
B_User_Stamp	Who last updated the record.	N/A	8/A	N/A	System
Budget_Agency_Code	A unique code for a department, agency, or establishment of the U.S. Government. The code is assigned by OMB.	OMB Circular No. A-11	3/A	SF 133, P&F	OMB
Budget_Bureau_Code	Used in conjunction with the Budget Agency Code, the Budget Bureau Code represents an organizational unit within an agency. The code is assigned by OMB.	OMB Circular No. A-11	2/A	SF 133, P&F	OMB
Budget_Bureau_Title	The title of an organizational unit within an agency. The title is assigned by OMB.	OMB Circular No. A-11	125/A	SF 133, P&F	OMB

FACTS II - ATTRIBUTE DEFINITION REPORT

DETAILED FINANCIAL INFORMATION

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
Account_Reuse_Number	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.	F - Advanced from Future Year P - Advanced in Prior 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	SF133,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

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.	B - Borrowing Authority C - Contract Authority D - Advance Appropriation P - Appropriation R - Re-appropriation S - Spending Authority From Offsetting Collections	1/A	SF 133, FMS 2108, P&F	Agency
Availability_Time	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.	F - Federal Financing Bank P - Public T - Treasury	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/DD	N/A	System
D_Time_Stamp	Time when the record was last updated.	N/A	8/Time HH:MM:SS	N/A	System
D_User_Stamp	Who last updated the record.	N/A	8/A	N/A	System

FACTS II - ATTRIBUTE DEFINITION REPORT

DETAILED FINANCIAL INFORMATION

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
Debit/Credit	Indicates whether the amount reported is debited or credited to the USSGL account.	C - Credit D - Debit	1/A	SF 133, FMS 2108, P&F	Agency
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	SF133,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	SF133,FMS 2108, P&F	Agency
Fiscal_Year1	For multiyear funds only. The first year of fund availability under law that a TAFS may incur obligations. Blank indicates annual or no-year funds.	4 - digit year Blank	4/A	SF 133, FMS 2108, P&F	Treasury, Agency
Fiscal_Year2	For annual and multiyear funds, the last year of funds availability under law that a TAFS may incur new obligations. For no-year Treasury appropriation/fund symbols, "X" indicates that funds are available until the purposes for which the funds were made available are accomplished.	4 - digit year M - M account X - No year	4/A	SF 133, FMS 2108, P&F	Treasury, Agency

FACTS II - ATTRIBUTE DEFINITION REPORT

DETAILED FINANCIAL INFORMATION

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
Prior_Year_Adjustment	Changes to obligated or unobligated balances that occurred in the previous fiscal year but were not recorded in the appropriate TAFS as of October 1 of the current fiscal year. Exclude upward and downward adjustments to current-year/prior-year obligations and most reclassifications from clearing accounts.	B - Adjustments to prior-year reporting backdated in Treasury's Central Accounting system B/P - B and P, as individually defined, are both valid values. B/P/X - B, P, and X, as individually defined, are valid values. B/X - B and X, as individually, are valid values. P - Adjustments to prior-year reporting not backdated in Treasury's Central Accounting system. P/X - P and X, as individually defined, are valid values. X - Not an adjustment to prior-year reporting	1/A	SF 133, FMS 2108	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

FACTS II - ATTRIBUTE DEFINITION REPORT

DETAILED FINANCIAL INFORMATION

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
Report_Fiscal_Month	Month at end of period covered by report. For example, October is 01, December is 03, March is 06, June is 09, and September is 12.	2 - digit month	2/A	SF 133, FMS 2108, P&F	Agency
Report_Fiscal_Year	Fiscal year covered by report.	4 - digit year	4/A	SF 133, FMS 2108, P&F	Agency
Submission_Revision_Number	An adjustment to previously submitted data. The submission revision number for an original submission has a value of 0.	Numeric	3/N	SF 133, FMS 2108, P&F	Agency
TAFS_Sub_Account	Normally, filled with zero to indicate no subaccount. When used, indicates a Treasury defined subdivision of TAFS.	N/A	3/A	FMS 2108	Agency
Transaction_Partner	Indicates type of entity involved in transactions with the reporting entity (that is, other Federal entities (F), non-Federal entities such as Private/Local/State/Tribal/Foreign governments (X), or exceptions for other non-Federal partners (E)).	E - NonFederal Exception F - Federal X - NonFederal	1/A	SF 133	Agency
Treasury_Account_Main_Code	Used in conjunction with Treasury Department Code, the Treasury Account Main Code identifies the specific purpose as described in one or more acts of Congress for which Federal agencies may incur obligations and make payments out of the Treasury.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	4/A	SF 133, FMS 2108, P&F	OMB, Treasury
Treasury_Department_Code	Used in conjunction with the Treasury Account Main Code, the Treasury Department Code represents the department, agency, or establishment of the U.S. Government that is responsible for the Federal account symbol. The Treasury Department Code is assigned by the Department of the Treasury.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	2/A	SF 133, FMS 2108, P&F	Treasury

FACTS II - ATTRIBUTE DEFINITION REPORT

DETAILED FINANCIAL INFORMATION

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
USSGL_Account_Number	A unique code that represents a United States Standard General Ledger (USSGL) account. An USSGL account is used to record, classify, and report accounting events in a uniform manner Governmentwide. The USSGL account (1) provides control over all financial transactions and resource balances, (2) in combination with other data elements, satisfies basic financial and budget execution reporting requirements of OMB and Treasury, and (3) integrates proprietary and budgetary accounting. (GAO Glossary)	Treasury Financial Manual Vol. I Supplement No. 2	4/A	SF 133, FMS 2108, P&F	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.	BAL - Outlays from balances brought forward NEW - Outlays from new budget authority	3/A	P&F	Agency

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, 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	SF133,FMS 2108, P&F	Agency
DFI_Attribute_Key	Combination of nearly all non-key attributes, with the exception of Debit_Credit, Amount, Expiration_Flag, TAFS_Status, User_Stamp, Date_Stamp, and Time_Stamp.	See non-key attributes.	See non-key attributes.	See non-key attributes.	System
DFI_Date_Stamp	Date when the record was last updated.	N/A	10/Date YYYY/MM/ DD	N/A	System
DFI_Footnote_Number	A sequence number used to distinguish different footnotes that are associated with one or more pieces of detailed information.	N/A	Numeric/ Tiny int.	SF 133, FMS 2108	Agency
DFI_Footnote_Text	Footnote (or text explanation) associated with one or more pieces of detailed financial information.	N/A	5000/A	SF 133, FMS 2108	Agency
DFI_Time_Stamp	Time when the record was updated.	N/A	8/Time HH:MM:SS	N/A	System
DFI_User_Stamp	Who last updated the record.	N/A	8/A	N/A	System
Fiscal_Year1	For multiyear funds only. The first year of fund availability under law that a TAFS may incur obligations. Blank indicates annual or no-year funds.	4 - digit year Blank	4/A	SF 133, FMS 2108, P&F	Treasury, Agency

FACTS II - ATTRIBUTE DEFINITION REPORT

DETAILED FINANCIAL INFORMATION FOOTNOTE

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
Fiscal_Year2	For annual and multiyear funds, the last year of funds availability under law that a TAFS may incur new obligations. For no-year Treasury appropriation/fund symbols, "X" indicates that funds are available until the purposes for which the funds were made available are accomplished.	4 - digit year M - M account X - No year	4/A	SF 133, FMS 2108, P&F	Treasury, 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
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

FACTS II - ATTRIBUTE DEFINITION REPORT

DETAILED FINANCIAL INFORMATION FOOTNOTE

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
Treasury_Department_Code	Used in conjunction with the Treasury Account Main Code, the Treasury Department Code represents the department, agency, or establishment of the U.S. Government that is responsible for the Federal account symbol. The Treasury Department Code is assigned by the Department of the Treasury.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	2/A	SF 133, FMS 2108, P&F	Treasury
USSGL_Account_Number	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	Agency

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.	N - Federal account symbol not printed in President's Budget Y - Federal account symbol printed in President's Budget	1/A	P&F	OMB
End_Date	Date when all TAFS corresponding to the Federal account symbol, have been canceled. In most cases, this attribute will be blank. An example is when an agency is terminated and all its associated TAFS have been canceled.	N/A	10/Date YYYY/MM/DD	General Admin	Treasury, Agency
FAS_Date_Stamp	Date when the record was last updated.	N/A	10/Date YYYY/MM/DD	N/A	System
FAS_Time_Stamp	Time when the record was last updated.	N/A	8/Time HH:MM:SS	N/A	System
FAS_User_Stamp	Who last updated the record.	N/A	8/A	N/A	System

FACTS II - ATTRIBUTE DEFINITION REPORT

FEDERAL ACCOUNT SYMBOL

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
Federal_Account_Symbol_Title	Title of Federal Account Symbol. The title is assigned by Treasury.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	125/A	SF 133, FMS 2108, P&F	Treasury
Financing_Account_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 the Treasury.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	4/A	SF 133, FMS 2108, P&F	OMB, Treasury
Treasury_Department_Code	Used in conjunction with the Treasury Account Main Code, the Treasury Department Code represents the department, agency, or establishment of the U.S. Government that is responsible for the Federal account symbol. The Treasury Department Code is assigned by the Department of the Treasury.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	2/A	SF 133, FMS 2108, P&F	Treasury

FACTS II - ATTRIBUTE DEFINITION REPORT

TAFS CATEGORY B PROGRAM/PROGRAM REPORT CATEGORY

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
Account_Reuse_Number	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.	4 - digit year Blank	4/A	SF 133, FMS 2108, P&F	Treasury, Agency
Fiscal_Year2	For annual and multiyear funds, the last year of funds availability under law that a TAFS may incur new obligations. For no-year Treasury appropriation/fund symbols, "X" indicates that funds are available until the purposes for which the funds were made available are accomplished.	4 - digit year M - M account X - No year	4/A	SF 133, FMS 2108, P&F	Treasury, Agency
Program_Report_Cat._Text	The text description associated with the program report category.	N/A	25/A	SF 133	OMB, Agency

FACTS II - ATTRIBUTE DEFINITION REPORT

TAFS CATEGORY B PROGRAM/PROGRAM REPORT CATEGORY

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
Program_Report_Category	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
Report_Fiscal_Year	Fiscal year covered by report.	4 - digit year	4/A	SF 133, FMS 2108, P&F	Agency
TAFS_Sub_Account	Normally, filled with zero to indicate no subaccount. When used, indicates a Treasury defined subdivision of TAFS.	N/A	3/A	FMS 2108	Agency
Treasury_Account_Main_Code	Used in conjunction with Treasury Department Code, the Treasury Account Main Code identifies the specific purpose as described in one or more acts of Congress for which Federal agencies may incur obligations and make payments out of the Treasury.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	4/A	SF 133, FMS 2108, P&F	OMB, Treasury
Treasury_Department_Code	Used in conjunction with the Treasury Account Main Code, the Treasury Department Code represents the department, agency, or establishment of the U.S. Government that is responsible for the Federal account symbol. The Treasury Department Code is assigned by the Department of the Treasury.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	2/A	SF 133, FMS 2108, P&F	Treasury

FACTS II - ATTRIBUTE DEFINITION REPORT

TREASURY APPROPRIATION/FUND SYMBOL (TAFS)

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
Account_Reuse_Number	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.	N - No Y - Yes	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.	4 - digit year Blank	4/A	SF 133, FMS 2108, P&F	Treasury, Agency
Fiscal_Year2	For annual and multiyear funds, the last year of funds availability under law that a TAFS may incur new obligations. For no-year Treasury appropriation/fund symbols, "X" indicates that funds are available until the purposes for which the funds were made available are accomplished.	4 - digit year M - M account X - No year	4/A	SF 133, FMS 2108, P&F	Treasury, Agency
Report_Submission_Flag	Indicates whether or not the TAFS submits budget execution information to OMB and Treasury.	N - No Y - Yes	1/A	SF 133, FMS 2108, P&F	OMB, Treasury

FACTS II - ATTRIBUTE DEFINITION REPORT

TREASURY APPROPRIATION/FUND SYMBOL (TAFS)

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
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.	E - Expired U - Unexpired	1/A	SF 133, FMS 2108	System
TAFS_Time_Stamp	Time when the record was last updated.	N/A	8/Time HH:MM:SS	N/A	System
TAFS_User_Stamp	Who last updated the record.	N/A	8/A	N/A	System
Treasury_Account_Main_Code	Used in conjunction with Treasury Department Code, the Treasury Account Main Code identifies the specific purpose as described in one or more acts of Congress for which Federal agencies may incur obligations and make payments out of the Treasury.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	4/A	SF 133, FMS 2108, P&F	OMB, Treasury
Treasury_Department_Code	Used in conjunction with the Treasury Account Main Code, the Treasury Department Code represents the department, agency, or establishment of the U.S. Government that is responsible for the Federal account symbol. The Treasury Department Code is assigned by the Department of the Treasury.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	2/A	SF 133, FMS 2108, P&F	Treasury

FACTS II - ATTRIBUTE DEFINITION REPORT

USSGL ACCOUNT

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
Normal_Balance_Indicator	Normal condition of the balance in an USSGL account (debit or credit).	C - Credit D - Debit	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	Agency
USSGL_Account_Title	Name of the USSGL account.	Treasury Financial Manual Vol. I Supplement No. 2	125/A	SF 133, FMS 2108, P&F	USSGL Board
USSGL_Date_Stamp	Date when the record was last updated.	N/A	10/Date YYYY/MM/ DD	N/A	System
USSGL_Report_Fiscal_Year	Fiscal year when each USSGL account and normal balance indicator is valid.	4 - digit year	4/A	N/A	USSGL Board
USSGL_Time_Stamp	Time when the record was last updated.	N/A	8/Time HH:MM:SS	N/A	System
USSGL_User_Stamp	Who last updated the record.	N/A	8/A	N/A	System

Fiscal 2010 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information/1

USSGL ACCOUNT			USSGL ACCOUNT ATTRIBUTES/1																
No.	USSGL Account Title	FACTS II Norm Bal./2	Debit/ Credit	Begin /End	Auth Type	Apport Cat	Apport Cat B	Program Rpt Cat	Trans Partner	Dir Trans Agy	Dir Trans Account	Year of BA	Adv Flag	Avail Time	BEA Cat	Borrow Source	PY Adj	TAFS Status	Def/Indef
1010	Fund Balance With Treasury	D	Y	E													Y	U/E	
1120	Imprest Funds	D	Y	E													Y	U	
1130	Funds Held by the Public	D	Y	E													Y	U/E	
1195	Other Monetary Assets	D	Y	E													Y	U/E	
1342	Interest Receivable - Investments	D	Y	E					Y								Y	U	
1610	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	D	Y	B													Y	U	
1610	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	D	Y	E													Y	U	
1611	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	C	Y	E													Y	U	
1612	Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	D	Y	E													Y	U	
1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	D	Y	E													Y	U	
1618	Market Adjustment - Investments	D	Y	E					Y								Y	U	
1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	D	Y	B					Y								Y	U	
1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	D	Y	E					Y								Y	U	
1621	Discount on Securities Other Than the Bureau of the Public Debt Securities	C	Y	E													Y	U	
1622	Premium on Securities Other Than the Bureau of the Public Debt Securities	D	Y	E													Y	U	
1623	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities	D	Y	E													Y	U	
1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	D	Y	B													Y	U	

Fiscal 2010 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information/1

USSGL ACCOUNT			USSGL ACCOUNT ATTRIBUTES/1																
No.	USSGL Account Title	FACTS II Norm Bal./2	Debit/ Credit	Begin /End	Auth Type	Apport Cat	Apport Cat B	Program Rpt Cat	Trans Partner	Dir Trans Agy	Dir Trans Account	Year of BA	Adv Flag	Avail Time	BEA Cat	Borrow Source	PY Adj	TAFS Status	Def/Indef
1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	D	Y	E													Y	U	
1631	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	C	Y	E													Y	U	
1633	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	D	Y	E													Y	U	
1638	Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	D	Y	E													Y	U	
4032	Estimated Indefinite Contract Authority	D	Y	E											Y			U	
4034	Anticipated Adjustments to Contract Authority	C	Y	E											Y			U	
4042	Estimated Indefinite Borrowing Authority	D	Y	E											Y			U	
4044	Anticipated Reductions to Borrowing Authority	C	Y	E											Y			U	
4047	Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority	C	Y	E	Y										Y			U	
4048	Anticipated Transfers to the General Fund of the Treasury - Prior-Year Balances	C	Y	E														U	
4060	Anticipated Collections From Non-Federal Sources	D	Y	E											Y			U	
4070	Anticipated Collections From Federal Sources	D	Y	E											Y			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/E	Y
4112	Liquidation of Deficiency - Appropriations	D	Y	E											Y		Y	U/E	

Fiscal 2010 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information/1

USSGL ACCOUNT			USSGL ACCOUNT ATTRIBUTES/1																
No.	USSGL Account Title	FACTS II Norm Bal./2	Debit/ Credit	Begin /End	Auth Type	Apport Cat	Apport Cat B	Program Rpt Cat	Trans Partner	Dir Trans Agy	Dir Trans Account	Year of BA	Adv Flag	Avail Time	BEA Cat	Borrow Source	PY Adj	TAFS Status	Def/Indef
4114	Appropriated Trust or Special Fund Receipts	D	Y	E	Y										Y		Y	U/E	Y
4115	Loan Subsidy Appropriation	D	Y	E	Y										Y		Y	U/E	
4117	Loan Administrative Expense Appropriation	D	Y	E	Y										Y		Y	U/E	
4118	Reestimated Loan Subsidy Appropriation	D	Y	E													Y	U/E	
4119	Other Appropriations Realized	D	Y	E	Y								Y		Y		Y	U/E	Y
4120	Appropriations Anticipated - Indefinite	D	Y	E											Y			U	
4121	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation	D	Y	E	Y										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/E	
4123	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction	D	Y	E	Y										Y		Y	U/E	
4124	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation	C	Y	E											Y		Y	U/E	
4125	Loan Modification Adjustment Transfer Appropriation	D	Y	E											Y		Y	U/E	
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		Y	U/E	Y
4127	Amounts Appropriated From Specific Invested TAFS - Payable	C	Y	E											Y		Y	U/E	Y
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													Y	U/E	Y

Fiscal 2010 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information/1

USSGL ACCOUNT			USSGL ACCOUNT ATTRIBUTES/1																
No.	USSGL Account Title	FACTS II Norm Bal./2	Debit/ Credit	Begin /End	Auth Type	Apport Cat	Apport Cat B	Program Rpt Cat	Trans Partner	Dir Trans Agy	Dir Trans Account	Year of BA	Adv Flag	Avail Time	BEA Cat	Borrow Source	PY Adj	TAFS Status	Def/Indef
4131	Current-Year Contract Authority Realized	D	Y	E											Y		Y	U/E	
4132	Substitution of Contract Authority	C	Y	E	Y												Y	U/E	Y
4133	Decreases to Indefinite Contract Authority	C	Y	E											Y		Y	U/E	Y
4134	Contract Authority Withdrawn	C	Y	E													Y	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		Y	U/E	Y
4136	Contract Authority To Be Liquidated by Trust Funds	C	Y	E											Y		Y	U/E	Y
4137	Transfers of Contract Authority	D	Y	B						Y	Y				Y		Y	U/E	Y
4137	Transfers of Contract Authority	D	Y	E						Y	Y				Y		Y	U/E	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	Y	U/E	Y
4141	Current-Year Borrowing Authority Realized	D	Y	E											Y	Y	Y	U/E	
4143	Current-Year Decreases to Indefinite Borrowing Authority	C	Y	E											Y	Y	Y	U/E	Y
4144	Borrowing Authority Withdrawn	C	Y	E												Y	Y	U/E	Y
4145	Borrowing Authority Converted to Cash	C	Y	E												Y	Y	U/E	Y
4146	Actual Repayments of Debt, Current-Year Authority	C	Y	E	Y										Y		Y	U/E	
4147	Actual Repayments of Debt, Prior-Year Balances	C	Y	E													Y	U/E	
4148	Resources Realized From Borrowing Authority	D	Y	E													Y	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/E	Y
4151	Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority	C	Y	E											Y		Y	U/E	

Fiscal 2010 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information/1

USSGL ACCOUNT			USSGL ACCOUNT ATTRIBUTES/1																
No.	USSGL Account Title	FACTS II Norm Bal./2	Debit/ Credit	Begin /End	Auth Type	Apport Cat	Apport Cat B	Progra m Rpt Cat	Trans Partner	Dir Trans Agy	Dir Trans Account	Year of BA	Adv Flag	Avail Time	BEA Cat	Borrow Source	PY Adj	TAFS Status	Def/Indef
4152	Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances	C	Y	E													Y	U/E	
4157	Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation	D	Y	E													Y	U	
4158	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	D	Y	E											Y		Y	U/E	
4160	Anticipated Transfers - Current-Year Authority	D	Y	E	Y										Y			U	
4165	Allocations of Authority - Anticipated From Invested Balances	D	Y	E	Y										Y			U	
4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	D	Y	B						Y	Y				Y		Y	U/E	
4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	D	Y	E						Y	Y				Y		Y	U/E	
4167	Allocations of Realized Authority - Transferred From Invested Balances	D	Y	E						Y	Y				Y		Y	U/E	
4168	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction	D	Y	E						Y	Y				Y		Y	U/E	
4170	Transfers - Current-Year Authority	D	Y	E	Y					Y	Y				Y		Y	U/E	
4171	Nonallocation Transfers of Invested Balances - Receivable	D	Y	B						Y	Y				Y		Y	U/E	
4171	Nonallocation Transfers of Invested Balances - Receivable	D	Y	E						Y	Y				Y		Y	U/E	
4172	Nonallocation Transfers of Invested Balances - Payable	C	Y	B						Y	Y				Y		Y	U/E	
4172	Nonallocation Transfers of Invested Balances - Payable	C	Y	E						Y	Y				Y		Y	U/E	
4173	Nonallocation Transfers of Invested Balances - Transferred	D	Y	E						Y	Y				Y		Y	U/E	
4175	Allocation Transfers of Current-Year Authority for Noninvested Accounts	D	Y	E	Y					Y	Y				Y		Y	U/E	
4176	Allocation Transfers of Prior-Year Balances	D	Y	E						Y	Y						Y	U/E	

Fiscal 2010 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information/1

USSGL ACCOUNT			USSGL ACCOUNT ATTRIBUTES/1																
No.	USSGL Account Title	FACTS II Norm Bal./2	Debit/ Credit	Begin /End	Auth Type	Apport Cat	Apport Cat B	Program Rpt Cat	Trans Partner	Dir Trans Agy	Dir Trans Account	Year of BA	Adv Flag	Avail Time	BEA Cat	Borrow Source	PY Adj	TAFS Status	Def/Indef
4180	Anticipated Transfers - Prior-Year Balances	D	Y	E														U	
4190	Transfers - Prior-Year Balances	D	Y	E						Y	Y						Y	U/E	
4191	Balance Transfers - Extension of Availability Other Than Reappropriations	D	Y	E						Y	Y						Y	U/E	
4192	Balance Transfers - Unexpired to Expired	D	Y	E						Y	Y						Y	U/E	
4195	Transfer of Obligated Balances	D	Y	E														U/E	
4199	Transfer of Expired Expenditure Transfers - Receivable	D	Y	E						Y	Y				Y		Y	U/E	
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											Y			U	
4212	Liquidation of Deficiency - Offsetting Collections	D	Y	E					Y						Y		Y	U/E	
4215	Anticipated Appropriation Trust Fund Expenditure Transfers	D	Y	E											Y			U	
4221	Unfilled Customer Orders Without Advance	D	Y	B					Y						Y		Y	U/E	
4221	Unfilled Customer Orders Without Advance	D	Y	E					Y						Y		Y	U/E	
4222	Unfilled Customer Orders With Advance	D	Y	B					Y						Y		Y	U/E	
4222	Unfilled Customer Orders With Advance	D	Y	E					Y						Y		Y	U/E	
4225	Appropriation Trust Fund Expenditure Transfers - Receivable	D	Y	B											Y		Y	U/E	
4225	Appropriation Trust Fund Expenditure Transfers - Receivable	D	Y	E											Y		Y	U/E	
4230	Unfilled Customer Orders Without Advance - Transferred	D	Y	E					Y	Y	Y				Y		Y	U/E	
4231	Unfilled Customer Orders With Advance - Transferred	C	Y	E					Y						Y		Y	U/E	
4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	D	Y	E						Y	Y				Y		Y	U/E	
4233	Reimbursements and Other Income Earned - Receivable - Transferred	D	Y	E					Y	Y	Y				Y		Y	U/E	

Fiscal 2010 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information/1

USSGL ACCOUNT			USSGL ACCOUNT ATTRIBUTES/1																
No.	USSGL Account Title	FACTS II Norm Bal./2	Debit/ Credit	Begin /End	Auth Type	Apport Cat	Apport Cat B	Progra m Rpt Cat	Trans Partner	Dir Trans Agy	Dir Trans Account	Year of BA	Adv Flag	Avail Time	BEA Cat	Borrow Source	PY Adj	TAFS Status	Def/Indef
4234	Other Federal Receivables - Transferred	D	Y	E						Y	Y				Y		Y	U/E	
4251	Reimbursements and Other Income Earned - Receivable	D	Y	B					Y						Y		Y	U/E	
4251	Reimbursements and Other Income Earned - Receivable	D	Y	E					Y						Y		Y	U/E	
4252	Reimbursements and Other Income Earned - Collected	D	Y	E					Y						Y		Y	U/E	
4255	Appropriation Trust Fund Expenditure Transfers - Collected	D	Y	E											Y		Y	U/E	
4260	Actual Collections of "governmental-type" Fees	D	Y	E											Y		Y	U/E	
4261	Actual Collections of Business-Type Fees	D	Y	E											Y		Y	U/E	
4262	Actual Collections of Loan Principal	D	Y	E											Y		Y	U/E	
4263	Actual Collections of Loan Interest	D	Y	E											Y		Y	U/E	
4264	Actual Collections of Rent	D	Y	E											Y		Y	U/E	
4265	Actual Collections From Sale of Foreclosed Property	D	Y	E											Y		Y	U/E	
4266	Other Actual Business-Type Collections From Non-Federal Sources	D	Y	E											Y		Y	U/E	
4267	Other Actual "governmental-type" Collections From Non-Federal Sources	D	Y	E											Y		Y	U/E	
4271	Actual Program Fund Subsidy Collected	D	Y	E											Y		Y	U/E	
4273	Interest Collected From Treasury	D	Y	E											Y		Y	U/E	
4275	Actual Collections From Liquidating Fund	D	Y	E											Y		Y	U/E	
4276	Actual Collections From Financing Fund	D	Y	E											Y		Y	U/E	
4277	Other Actual Collections - Federal	D	Y	E											Y		Y	U/E	
4283	Interest Receivable From Treasury	D	Y	B											Y		Y	U/E	
4283	Interest Receivable From Treasury	D	Y	E											Y		Y	U/E	
4285	Receivable From the Liquidating Fund	D	Y	B											Y		Y	U/E	
4285	Receivable From the Liquidating Fund	D	Y	E											Y		Y	U/E	
4286	Receivable From the Financing Fund	D	Y	B											Y		Y	U/E	
4286	Receivable From the Financing Fund	D	Y	E											Y		Y	U/E	
4287	Other Federal Receivables	D	Y	B											Y		Y	U/E	
4287	Other Federal Receivables	D	Y	E											Y		Y	U/E	

Fiscal 2010 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information/1

USSGL ACCOUNT			USSGL ACCOUNT ATTRIBUTES/1																
No.	USSGL Account Title	FACTS II Norm Bal./2	Debit/ Credit	Begin /End	Auth Type	Apport Cat	Apport Cat B	Program Rpt Cat	Trans Partner	Dir Trans Agy	Dir Trans Account	Year of BA	Adv Flag	Avail Time	BEA Cat	Borrow Source	PY Adj	TAFS Status	Def/Indef
4290	Amortization and Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	D	Y	E											Y		Y	U/E	
4295	Revaluation of Foreign Currency in the Exchange Stabilization Fund	D	Y	B											Y		Y	U/E	
4295	Revaluation of Foreign Currency in the Exchange Stabilization Fund	D	Y	E											Y		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													Y	U/E	
4350	Canceled Authority	C	Y	E											Y		Y	U/E	
4351	Partial or Early Cancellation of Authority With a U.S. Treasury Warrant	C	Y	E											Y		Y	U/E	
4355	Cancellation of Appropriation From Unavailable Receipts	C	Y	E											Y		Y	U/E	
4356	Cancellation of Appropriation From Invested Balances	C	Y	E											Y		Y	U/E	
4357	Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds	C	Y	E											Y		Y	U/E	
4382	Temporary Reduction - New Budget Authority	C	Y	E	Y										Y		Y	U/E	
4383	Temporary Reduction - Prior-Year Balances	C	Y	E	Y										Y		Y	U/E	
4384	Temporary Reduction/Cancellation Returned by Appropriation	C	Y	B	Y										Y		Y	U/E	
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/E	
4388	Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances	C	Y	E	Y										Y		Y	U/E	
4391	Adjustments to Indefinite No-Year Authority	C	Y	E											Y		Y	U/E	
4392	Permanent Reduction - New Budget Authority	C	Y	E	Y										Y	Y	Y	U/E	Y

Fiscal 2010 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information/1

USSGL ACCOUNT			USSGL ACCOUNT ATTRIBUTES/1																
No.	USSGL Account Title	FACTS II Norm Bal./2	Debit/ Credit	Begin /End	Auth Type	Apport Cat	Apport Cat B	Program Rpt Cat	Trans Partner	Dir Trans Agy	Dir Trans Account	Year of BA	Adv Flag	Avail Time	BEA Cat	Borrow Source	PY Adj	TAFS Status	Def/Indef
4393	Permanent Reduction - Prior-Year Balances	C	Y	E	Y										Y	Y	Y	U/E	Y
4394	Receipts Unavailable for Obligation Upon Collection	C	Y	B											Y		Y	U	Y
4394	Receipts Unavailable for Obligation Upon Collection	C	Y	E											Y		Y	U/E	Y
4395	Authority Unavailable for Obligation Pursuant to Public Law - Temporary	C	Y	E	Y										Y		Y	U	
4396	Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts Unavailable for Obligation Upon Collection	C	Y	E													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/E	
4398	Offsetting Collections Temporarily Precluded From Obligation	C	Y	B											Y		Y	U/E	
4398	Offsetting Collections Temporarily Precluded From Obligation	C	Y	E											Y		Y	U/E	
4399	Special and Trust Fund Refunds and Recoveries Temp. Unavailable - Receipts and Appropriations Temp. Precluded From Obligation	C	Y	E													Y	U/E	
4420	Unapportioned Authority - Pending Rescission	C	Y	E														U	
4430	Unapportioned Authority - OMB Deferral	C	Y	E														U	
4450	Unapportioned Authority	C	Y	B													Y	U	
4450	Unapportioned Authority	C	Y	E													Y	U	
4510	Apportionments	C	Y	E										Y				U	
4590	Apportionments - Anticipated Resources - Programs Subject to Apportionment	C	Y	E										Y				U	
4610	Allotments - Realized Resources	C	Y	E										Y				U	
4620	Unobligated Funds Exempt From Apportionment	C	Y	B													Y	U	
4620	Unobligated Funds Exempt From Apportionment	C	Y	E										Y			Y	U	

Fiscal 2010 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information/1

USSGL ACCOUNT			USSGL ACCOUNT ATTRIBUTES/1																
No.	USSGL Account Title	FACTS II Norm Bal./2	Debit/ Credit	Begin /End	Auth Type	Apport Cat	Apport Cat B	Program Rpt Cat	Trans Partner	Dir Trans Agy	Dir Trans Account	Year of BA	Adv Flag	Avail Time	BEA Cat	Borrow Source	PY Adj	TAFS Status	Def/Indef
4630	Funds Not Available for Commitment/Obligation	C	Y	E														U	
4650	Allotments - Expired Authority	C	Y	B													Y	E	
4650	Allotments - Expired Authority	C	Y	E													Y	E	
4690	Anticipated Resources - Programs Exempt From Apportionment	C	Y	E														U	
4700	Commitments - Programs Subject to Apportionment	C	Y	E										Y				U	
4720	Commitments - Programs Exempt From Apportionment	C	Y	E										Y				U	
4801	Undelivered Orders - Obligations, Unpaid	C	Y	B		Y	Y	Y									Y	U/E	
4801	Undelivered Orders - Obligations, Unpaid	C	Y	E		Y	Y	Y									Y	U/E	
4802	Undelivered Orders - Obligations, Prepaid/Advanced	C	Y	B		Y	Y	Y				Y			Y		Y	U/E	
4802	Undelivered Orders - Obligations, Prepaid/Advanced	C	Y	E		Y	Y	Y				Y			Y		Y	U/E	
4831	Undelivered Orders - Obligations Transferred, Unpaid	C	Y	E						Y	Y						Y	U/E	
4832	Undelivered Orders - Obligations Transferred, Prepaid/Advanced	C	Y	E						Y	Y						Y	U/E	
4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	D	Y	E													Y	U/E	
4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	D	Y	E											Y		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/E	

Fiscal 2010 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information/1

USSGL ACCOUNT			USSGL ACCOUNT ATTRIBUTES/1																
No.	USSGL Account Title	FACTS II Norm Bal./2	Debit/ Credit	Begin /End	Auth Type	Apport Cat	Apport Cat B	Progra m Rpt Cat	Trans Partner	Dir Trans Agy	Dir Trans Account	Year of BA	Adv Flag	Avail Time	BEA Cat	Borrow Source	PY Adj	TAFS Status	Def/Indef
4931	Delivered Orders - Obligations Transferred, Unpaid	C	Y	E						Y	Y						Y	U/E	
4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	D	Y	E													Y	U/E	
4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	D	Y	E					Y						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.																			

Fiscal 2010 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.

Fiscal 2010 USSGL Account Attributes Required for FACTS II Reporting - Easy Reference

Attribute	Domain Value	Domain Definition
Advance_Flag	F	Advanced from Future Year
Advance_Flag	P	Advanced in Prior Year
Advance_Flag	X	Not Applicable
Apportionment_Category	A	Category A
Apportionment_Category	B	Category B
Apportionment_Category	C	Exempt From Apportionment
Authority_Type	D	Advance Appropriation
Authority_Type	P	Appropriation
Authority_Type	B	Borrowing Authority
Authority_Type	C	Contract Authority
Authority_Type	R	Re-appropriation
Authority_Type	S	Spending Authority From Offsetting Collections
Availability_Time	A	Available in current period
Availability_Time	S	Available in subsequent period
Begin_End_Indicator/2	B	Beginning Balance
Begin_End_Indicator/2	E	Ending Balance
BEA_Category_Indicator	D	Discretionary
BEA_Category_Indicator	M	Mandatory
Borrowing_Source	F	Federal Financing Bank
Borrowing_Source	P	Public
Borrowing_Source	T	Treasury
Debit/Credit	C	Credit
Debit/Credit	D	Debit
Definite_Indefinite_Flag/2	D	Definite
Definite_Indefinite_Flag/2	I	Indefinite
Normal_Balance_Indicator/2	C	Credit
Normal_Balance_Indicator/2	D	Debit

Attribute	Domain Value	Domain Definition
Prior_Year_Adjustment	B	Adjustments to prior-year reporting backdated in Treasury's Central Accounting system
Prior_Year_Adjustment	P	Adjustments to prior-year reporting not backdated in Treasury's Central Accounting system.
Prior_Year_Adjustment	X	Not an adjustment to prior-year reporting
TAFS_Status/2	E	Expired
TAFS_Status/2	U	Unexpired
Transaction_Partner	F	Federal
Transaction_Partner	X	NonFederal
Transaction_Partner	E	NonFederal Exception
Year_Of_Budget_Authority	BAL	Outlays from balances brought forward
Year_Of_Budget_Authority	NEW	Outlays from new budget authority

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U.S. Government Standard General Ledger

SECTION V. USSGL Crosswalks to Standard External Reports

This section includes crosswalks for use in fiscal 2010. These crosswalks map USSGL accounts to external reports in accordance with current reporting guidance from the Office of Management and Budget (OMB), the Federal Accounting Standards Advisory Board (FASAB), and the Financial Management Service (FMS).

Each report crosswalk lists the proper USSGL accounts and applicable attributes for each line and/or column on the reports. Attributes identify information subsidiary to the basic 4-digit USSGL accounts. This subsidiary information is necessary to meet external reporting requirements. See Section IV for additional information on attributes.

All crosswalks require preclosing USSGL account balances.

The following are crosswalks from the USSGL Chart of Accounts to standard external reports required by OMB and FMS:

Page Number

- SF 133: Report on Budget Execution and Budgetary Resources …… V - 3
- FMS 2108: Yearend Closing Statement ……..…… V - 27
- OMB Form and Content Financial Statements[1]
  - Balance Sheet……. V - 37
  - Statement of Net Cost …… V - 57
  - Statement of Changes in Net Position…… V - 61
  - Statement of Budgetary Resources ……... V - 71
  - Statement of Custodial Activity……. V - 87

[1] OMB Circular No. A-136, "Financial Reporting Requirements" (Form and Content), dated June 29, 2007, states that the Statement of Financing is no longer a basic statement but rather a schedule, "Reconciliation of Net Cost of Operations to the Budget," in the notes to the financial statements. Preparers of financial statements may refer to OMB Circular No. A-136, revised July 24, 2006, for Statement of Financing guidance by accessing the OMB Web site at **http://www.whitehouse.gov/omb/circulars/a136/a136_revised_2006.pdf**. The USSGL TFM T/L S2 06-02, Statement of Financing crosswalk, provides guidance in preparing the OMB schedule,"Reconciliation of Net Cost of Operations to the Budget." See the USSGL Web site at **http://www.fms.treas.gov/ussgl/selection_page.html**.

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USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources for Fiscal 2010 Reporting					USSGL Account Attributes																FACTS II Supplied Attributes					
Line	Debit Funct. Ind.	Credit Funct. Ind.	USSGL Account	USSGL Account Title	Begin/ End	Debit/ Credit	Apport. Categ.	Apport. Cat.B	Program Rpt.Cat.	Auth Type	Adv. Flag	Avail. Time	BEA Cat. Ind.	Borrow-ing Source	Dir. Trans. Agy.	Dir. Trans. Acct.	Trans. Part-ner	Year of BA	Deficie ncy Flag	Prior-Year Adj.	SF133 TAFS Status	Avail-ability Type	Expir-ation Flag	Fund Type	Fin. Acct. Ind.	Addl. Info
SCHEDULE OF BUDGETARY RESOURCES																										
Unobligated balance:																										3
1000	**Unobligated balance brought forward, October 1**																									
1000	+	-	4122	Authority Adjusted for Interest on the Bureau of the Public Debt Securities	B															X	U					
1000	+	-	4126	Amounts Appropriated From Specific Invested TAFS - Receivable	B															X	U/E					
1000	+	-	4127	Amounts Appropriated From Specific Invested TAFS - Payable	B															X	U/E					
1000	+	-	4136	Contract Authority To Be Liquidated by Trust Funds	B															X	U					
1000	+	-	4137	Transfers of Contract Authority	B															X	U/E					
1000	+	-	4139	Contract Authority Carried Forward	B																U/E					
1000	+	-	4149	Borrowing Authority Carried Forward	B																U/E					
1000	+	-	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	B															X	U/E					
1000	+	-	4171	Nonallocation Transfers of Invested Balances - Receivable	B															X	U/E					
1000	+	-	4172	Nonallocation Transfers of Invested Balances - Payable	B															X	U/E					
1000	+	-	4201	Total Actual Resources - Collected	B																U/E					
1000	+	-	4221	Unfilled Customer Orders Without Advance	B												F/E			X	U/E					
1000	+	-	4222	Unfilled Customer Orders With Advance	B															X	U/E					
1000	+	-	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	B															X	U/E					
1000	+	-	4251	Reimbursements and Other Income Earned - Receivable	B												F/E			X	U/E					
1000	+	-	4283	Interest Receivable From Treasury	B															X	U/E					
1000	+	-	4285	Receivable From the Liquidating Fund	B															X	U/E					
1000	+	-	4286	Receivable From the Financing Fund	B															X	U/E					
1000	+	-	4287	Other Federal Receivables	B															X	U/E					
1000	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation	B															X	U					
1000	+	-	4394	Receipts Unavailable for Obligation Upon Collection	B															X	U					
1000	+	-	4397	Receipts and Appropriations Temporarily Precluded From Obligation	B															X	U					
1000	+	-	4398	Offsetting Collections Temporarily Precluded From Obligation	B															X	U					
1000	+	-	4801	Undelivered Orders - Obligations, Unpaid	B															X	U/E					
1000	+	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced	B															X	U/E					
1000	+	-	4901	Delivered Orders - Obligations, Unpaid	B															X	U/E					
1000	+	-	4908	Authority Outlayed Not Yet Disbursed	B															X	U					
Nonexpenditure transfers of unobligated balance to or from other accounts:																										
1010	**Unobligated balance transferred to other accounts (-)**																									
1010	+	-	4176	Allocation Transfers of Prior-Year Balances	E	C									##	####				X	U/E					
1010	+	-	4190	Transfers - Prior-Year Balances	E	C									##	####				X	U					
1010	+	-	4191	Balance Transfers - Extension of Availability Other Than Reappropriations	E	C														X	E					
1010	+	-	4199	Transfer of Expired Expenditure Transfers - Receivable	E	C														X	E					
1011	**Unobligated balance transferred from other accounts**																									
1011	+	-	4176	Allocation Transfers of Prior-Year Balances	E	D									##	####				X	U/E					
1011	+	-	4190	Transfers - Prior-Year Balances	E	D									##	####				X	U					
1011	+	-	4191	Balance Transfers - Extension of Availability Other Than Reappropriations	E	C														X	E					
1011	+	-	4192	Balance Transfers - Unexpired to Expired	E	D														X	E					
1012	**Expired unobligated balance transferred to unexpired accounts**																									
1012	+	-	4191	Balance Transfers - Extension of Availability Other Than Reappropriations	E	D														X	U					
1012	+	-	4199	Transfer of Expired Expenditure Transfers - Receivable	E	D														X	U					
1013	**Unexpired unobligated balance transferred to expired accounts (-)**																									
1013	+	-	4192	Balance Transfers - Unexpired to Expired	E	C														X	U					
Adjustments to unobligated balance:																										

USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources for Fiscal 2010 Reporting					USSGL Account Attributes																FACTS II Supplied Attributes					
Line	Debit Funct. Ind.	Credit Funct. Ind.	USSGL Account	USSGL Account Title	Begin/ End	Debit/ Credit	Apport. Categ.	Apport. Cat.B	Program Rpt.Cat.	Auth Type	Adv. Flag	Avail. Time	BEA Cat. Ind.	Borrow-ing Source	Dir. Trans. Agy.	Dir. Trans. Acct.	Trans. Part-ner	Year of BA	Deficie ncy Flag	Prior-Year Adj.	SF133 TAFS Status	Avail-ability Type	Expir-ation Flag	Fund Type	Fin. Acct. Ind.	Addl. Info
1020	**Adjustment of unobligated balance brought forward, October 1 (+ or -)**																									
1020	+	-	4111	Debt Liquidation Appropriations	E					P/D										B	U/E			1/3/4		
1020	+	-	4112	Liquidation of Deficiency - Appropriations	E															B	U/E			1/3/4		
1020	+	-	4114	Appropriated Trust or Special Fund Receipts	E					P/D										B	U/E			2/7/8		
1020	+	-	4115	Loan Subsidy Appropriation	E					P/D										B	U/E			1/3/4		
1020	+	-	4117	Loan Administrative Expense Appropriation	E					P/D										B	U/E			1/3/4		
1020	+	-	4118	Reestimated Loan Subsidy Appropriation	E															B	U/E			1/3/4		
1020	+	-	4119	Other Appropriations Realized	E															B	U/E					
1020	+	-	4121	Amounts Appropriated From Specific Invested TAFS Reclassified – Receivable - Cancellation	E					P/S										B/P	U/E					
1020	+	-	4122	Authority Adjusted for Interest on the Bureau of the Public Debt Securities	E															B	U/E			1		
1020	+	-	4123	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction/Cancellation	E					P			D							B/P	U/E			1		
1020	+	-	4123	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction/Cancellation	E					P										B/P	U/E			7/8		
1020	+	-	4123	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction/Cancellation	E					S										B/P	U/E					
1020	+	-	4124	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation	E								D							B/P	U/E			2		
1020	+	-	4124	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation	E															B/P	U/E			7/8		
1020	+	-	4125	Loan Modification Adjustment Transfer Appropriation	E															B	U/E			1/3/4		
1020	+	-	4126	Amounts Appropriated From Specific Invested TAFS - Receivable	E															B/P	U/E			7/8		
1020	+	-	4127	Amounts Appropriated From Specific Invested TAFS - Payable	E															B/P	U/E			7/8		
1020	+	-	4128	Amounts Appropriated From Specific Invested TAFS - Transfers-In	E					P			D							B	U/E			1		
1020	+	-	4128	Amounts Appropriated From Specific Invested TAFS - Transfers-In	E					P										B	U/E			7/8		
1020	+	-	4128	Amounts Appropriated From Specific Invested TAFS - Transfers-In	E					B										B	U/E					
1020	+	-	4129	Amounts Appropriated From Specific Invested TAFS - Transfers-Out	E								M							B	U/E			1		
1020	+	-	4129	Amounts Appropriated From Specific Invested TAFS - Transfers-Out	E								D							B	U/E			2		
1020	+	-	4129	Amounts Appropriated From Specific Invested TAFS - Transfers-Out	E															B	U/E			7/8		
1020	+	-	4130	Appropriation To Liquidate Contract Authority Withdrawn	E															B	U/E					
1020	+	-	4131	Current-Year Contract Authority Realized	E															P	U/E					
1020	+	-	4132	Substitution of Contract Authority	E					S										P	U/E					
1020	+	-	4133	Decreases to Indefinite Contract Authority	E															P	U/E					
1020	+	-	4134	Contract Authority Withdrawn	E															P	U/E					
1020	+	-	4135	Contract Authority Liquidated	E					P/S										B/P	U/E					
1020	+	-	4136	Contract Authority To Be Liquidated by Trust Funds	E															P	U/E					
1020	+	-	4137	Transfers of Contract Authority	E								M							B/P	U/E					
1020	+	-	4138	Appropriation To Liquidate Contract Authority	E															B/P	U/E					
1020	+	-	4140	Substitution of Borrowing Authority	E					P/S										B	U/E					
1020	+	-	4141	Current-Year Borrowing Authority Realized	E															P	U/E					
1020	+	-	4143	Decreases to Indefinite Borrowing Authority	E															P	U/E					
1020	+	-	4144	Borrowing Authority Withdrawn	E															P	U/E					
1020	+	-	4146	Actual Repayments of Debt, Current-Year Authority	E					P/S										B	U/E					
1020	+	-	4147	Actual Repayments of Debt, Prior-Year Balances	E															B	U/E					
1020	+	-	4150	Reappropriations	E															B	U/E					

USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources for Fiscal 2010 Reporting					USSGL Account Attributes																FACTS II Supplied Attributes					
Line	Debit Funct. Ind.	Credit Funct. Ind.	USSGL Account	USSGL Account Title	Begin/ End	Debit/ Credit	Apport. Categ.	Apport. Cat.B	Program Rpt.Cat.	Auth Type	Adv. Flag	Avail. Time	BEA Cat. Ind.	Borrow-ing Source	Dir. Trans. Agy.	Dir. Trans. Acct.	Trans. Part-ner	Year of BA	Deficie ncy Flag	Prior-Year Adj.	SF133 TAFS Status	Avail-ability Type	Expir-ation Flag	Fund Type	Fin. Acct. Ind.	Addl. Info
1020	+	-	4151	Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority	E															B	U/E					
1020	+	-	4152	Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances	E															B	U/E					
1020	+	-	4158	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	E															P	U/E			1/3/4		
1020	+	-	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	E															B/P	U/E					
1020	+	-	4167	Allocations of Realized Authority - Transferred From Invested Balances	E															B	U/E					
1020	+	-	4168	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction	E															B/P	U/E					
1020	+	-	4170	Transfers - Current-Year Authority	E					P/S										B	U/E					
1020	+	-	4171	Nonallocation Transfers of Invested Balances - Receivable	E															B/P	U/E					
1020	+	-	4172	Nonallocation Transfers of Invested Balances - Payable	E															B/P	U/E					
1020	+	-	4173	Nonallocation Transfers of Invested Balances - Transferred	E															B	U/E					
1020	+	-	4175	Allocation Transfers of Current-Year Authority for Noninvested Accounts	E					P/S										B	U/E					
1020	+	-	4176	Allocation Transfers of Prior-Year Balances	E															B	U/E					
1020	+	-	4190	Transfers - Prior-Year Balances	E															B	U/E					
1020	+	-	4191	Balance Transfers - Extension of Availability Other Than Reappropriations	E															B	U/E					
1020	+	-	4192	Balance Transfers - Unexpired to Expired	E															B	U/E					
1020	+	-	4199	Transfer of Expired Expenditure Transfers - Receivable	E															P	U/E					
1020	+	-	4212	Liquidation of Deficiency - Offsetting Collections	E															B	U/E					
1020	+	-	4221	Unfilled Customer Orders Without Advance	E												F/E			B/P	U/E					
1020	+	-	4222	Unfilled Customer Orders With Advance	E															B	U/E					
1020	+	-	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	E															B/P	U/E					
1020	+	-	4230	Unfilled Customer Orders Without Advance - Transferred	E												F/E			B/P	U/E					
1020	+	-	4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	E															B/P	U/E					
1020	+	-	4233	Reimbursements and Other Income Earned - Receivable - Transferred	E												F/E			B/P	U/E					
1020	+	-	4234	Other Federal Receivables - Transferred	E															B/P	U/E					
1020	+	-	4251	Reimbursements and Other Income Earned - Receivable	E												F/E			B/P	U/E					
1020	+	-	4252	Reimbursements and Other Income Earned - Collected	E															B	U/E					
1020	+	-	4255	Appropriation Trust Fund Expenditure Transfers - Collected	E															B	U/E					
1020	+	-	4260	Actual Collections of "governmental-type" Fees	E															B	U/E					
1020	+	-	4261	Actual Collections of Business-Type Fees	E															B	U/E					
1020	+	-	4262	Actual Collections of Loan Principal	E															B	U/E					
1020	+	-	4263	Actual Collections of Loan Interest	E															B	U/E					
1020	+	-	4264	Actual Collections of Rent	E															B	U/E					
1020	+	-	4265	Actual Collections From Sale of Foreclosed Property	E															B	U/E					
1020	+	-	4266	Other Actual Business-Type Collections From Non-Federal Sources	E															B	U/E					
1020	+	-	4267	Other Actual "governmental-type" Collections From Non-Federal Sources	E															B	U/E					
1020	+	-	4271	Actual Program Fund Subsidy Collected	E															B	U/E					
1020	+	-	4273	Interest Collected From Treasury	E															B	U/E					
1020	+	-	4275	Actual Collections From Liquidating Fund	E															B	U/E					
1020	+	-	4276	Actual Collections From Financing Fund	E															B	U/E					
1020	+	-	4277	Other Actual Collections - Federal	E															B	U/E					
1020	+	-	4281	Actual Program Fund Subsidy Receivable	E															B/P	U/E					
1020	+	-	4283	Interest Receivable From Treasury	E															B/P	U/E					
1020	+	-	4285	Receivable From the Liquidating Fund	E															B/P	U/E					
1020	+	-	4286	Receivable From the Financing Fund	E															B/P	U/E					
1020	+	-	4287	Other Federal Receivables	E															B/P	U/E					

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1020	+	-	4290	Amortization and Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	E								M							B	U/E					
1020	+	-	4320	Adjustments for Changes in Prior-Year Allocations of Budgetary Resources	E															P	U/E					
1020	+	-	4350	Canceled Authority	E															B/P	U	X	N			
1020	+	-	4350	Canceled Authority	E															B/P	E					
1020	+	-	4351	Partial or Early Cancellation of Authority With a U.S. Treasury Warrant	E															B/P	U		N			
1020	+	-	4351	Partial or Early Cancellation of Authority With a U.S. Treasury Warrant	E															B/P	E					
1020	+	-	4355	Cancellation of Appropriation From Unavailable Receipts	E															B/P	U/E			2/7		
1020	+	-	4356	Cancellation of Appropriation From Invested Balances	E															B/P	U/E			2/7		
1020	+	-	4357	Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds	E															P	U/E			2/7		
1020	+	-	4382	Temporary Reduction - New Budget Authority	E					P/D/S										P	U/E					
1020	+	-	4383	Temporary Reduction - Prior-Year Balances	E					P/S										P	U/E					
1020	+	-	4383	Temporary Reduction - Prior-Year Balances	E					S										P	U/E			1/3/4		
1020	+	-	4383	Temporary Reduction - Prior-Year Balances	E					D			D							P	U/E			1		
1020	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation	E					P										P	U/E			2/7/8		
1020	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation	E					D										P	U/E			7/8		
1020	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation	E					S										P	U/E			1/3/4		
1020	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation	E					D			D							P	U/E			1/2		
1020	+	-	4387	Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority	E					D			D							B	U/E					
1020	+	-	4387	Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority	E					P										B	U/E					
1020	+	-	4388	Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances	E					P										B	U/E					
1020	+	-	4391	Adjustments to Indefinite No-Year Authority	E															B	U/E			1/3/4		
1020	+	-	4392	Permanent Reduction - New Budget Authority	E					S			D							B	U/E					
1020	+	-	4392	Permanent Reduction - New Budget Authority	E					B/C/D/P/R										B	U/E					
1020	+	-	4393	Permanent Reduction - Prior-Year Balances	E															B	U/E					
1020	+	-	4394	Receipts Unavailable for Obligation Upon Collection	E															B/P	U/E			2/7/8		
1020	+	-	4396	Special and Trust Fund Refunds and Recoveries Temporarily Unavailable – Receipts Unavailable for Obligation Upon Collection	E															B/P	U					
1020	+	-	4397	Receipts and Appropriations Temporarily Precluded From Obligation	E					C			D							B/P	U/E					
1020	+	-	4397	Receipts and Appropriations Temporarily Precluded From Obligation	E					P										B/P	U/E					
1020	+	-	4398	Offsetting Collections Temporarily Precluded From Obligation	E															B/P	U/E			1/3/4		
1020	+	-	4399	Special and Trust Fund Refunds and Recoveries Temporarily Precluded From Obligation	E															B/P	U		N			
1020	+	-	4399	Special and Trust Fund Refunds and Recoveries Temporarily Precluded From Obligation	E															B/P	E					
1020	+	-	4801	Undelivered Orders - Obligations, Unpaid	E															B/P	U/E					
1020	+	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced	E															B	U/E					
1020	+	-	4831	Undelivered Orders - Obligations Transferred, Unpaid	E															B/P	U/E					
1020	+	-	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	E															B/P	U/E					
1020	+	-	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	E															B	U/E					
1020	+	-	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E															B/P	U/E					
1020	+	-	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E															B	U/E					
1020	+	-	4901	Delivered Orders - Obligations, Unpaid	E															B/P	U/E					
1020	+	-	4902	Delivered Orders - Obligations, Paid	E															B	U/E					
1020	+	-	4908	Authority Outlayed Not Yet Disbursed	E															B	U/E					
1020	+	-	4931	Delivered Orders - Obligations Transferred, Unpaid	E															B/P	U/E					

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1020	+	-	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	E															B/P	U/E					
1020	+	-	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	E															B	U/E					
1020	+	-	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E															B/P	U/E					
1020	+	-	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E															B	U/E					
1021	**Recoveries of prior year unpaid obligations (unobligated balances)**																									
1021	+	-	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	E															X	U/E					
1021	+	-	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	E															X	U/E					
1022	**Capital transfer of unobligated balances to general fund (-)**																									
1022	+	-	4152	Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances	E															X	U/E					
1023	**Unobligated balances applied to repay debt (-)**																									
1023	+	-	4147	Actual Repayments of Debt, Prior-Year Balances	E															X	U/E					
1024	**Unobligated balance of borrowing authority withdrawn (-)**																									
1024	+	-	4144	Borrowing Authority Withdrawn	E															X	U					
1025	**Unobligated balance of contract authority withdrawn (-)**																									
1025	+	-	4134	Contract Authority Withdrawn	E															X	U					
1026	**Adjustment in unobligated balances for change in allocation**																									
1026	+	-	4320	Adjustments for Changes in Prior-Year Allocations of Budgetary Resources	E															X	U/E					
1027	**Adjustment in unobligated balances for change in investments of zero coupon bonds (special and non-revolving trust funds)**																									
This line is not required to be supported by the USSGL in fiscal 2010, but will be required for fiscal 2011.																										
1028	**Adjustment in unobligated balances for change in investments of zero coupon bonds (revolving funds)**																									
This line is not required to be supported by the USSGL in fiscal 2010, but will be required for fiscal 2011.																										
1029	**Unobligated balance withdrawn (-)**																									
1029	+	-	4350	Canceled Authority	E															X	U	X	N			
1029	+	-	4350	Canceled Authority	E															X	E					
1029	+	-	4351	Partial or Early Cancellation of Authority With a U.S. Treasury Warrant	E															X	U/E		N			
1029	+	-	4355	Cancellation of Appropriation From Unavailable Receipts	E															X	U/E		N	2/7		
1029	+	-	4356	Cancellation of Appropriation From Invested Balances	E															X	U/E		N	2/7		
1029	+	-	4357	Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds	E															X	U/E		N	2/7		
1030	**Adjustment to foreign exchange valuation for Exchange Stabilization Fund**																									
1030	+	-	4295	Revaluation of Foreign Currency in the Exchange Stabilization Fund	E															X	U					
1031	**Refunds and recoveries temporarily precluded from obligation (special and trust funds) (unobligated balances) (-)**																									
1031	+	-	4396	Special and Trust Fund Refunds and Recoveries Temporarily Unavailable – Receipts Unavailable for Obligation Upon Collection	E															X	U					
1031	+	-	4399	Special and Trust Fund Refunds and Recoveries Temporarily Precluded From Obligation	E															X	U		N			
Anticipated transfers and adjustments:																										
1040	**Anticipated nonexpenditure transfers of unobligated balances (+ or -)**																									
1040	+	-	4180	Anticipated Transfers - Prior-Year Balances	E																U					2

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1041	**Anticipated recoveries of prior-year unpaid obligations (unobligated balances) (+ or -)**																									
1041	+	-	4310	Anticipated Recoveries of Prior-Year Obligations	E	D															U					2
1042	**Anticipated capital transfers and redemption of debt (unobligated balances) (-)**																									
1042	+	-	4048	Anticipated Transfers to the General Fund of the Treasury - Prior-Year Balances	E																U					2
1050	**Unobligated balance, total**																									
This line is calculated. Equals sum of lines 1000 through 1042.																										
Budget authority:																										
Appropriations:																										
Appropriations (disc.):																										
1100	**Appropriation (disc.)**																									
1100	+	-	4111	Debt Liquidation Appropriations	E					P			D							X	U			1/3/4		
1100	+	-	4112	Liquidation of Deficiency - Appropriations	E								D							X	U			1/3/4		
1100	+	-	4115	Loan Subsidy Appropriation	E					P			D							X	U			1/3/4		
1100	+	-	4117	Loan Administrative Expense Appropriation	E					P			D							X	U			1/3/4		
1100	+	-	4119	Other Appropriations Realized	E					P	X		D							X	U					
1100	+	-	4138	Appropriation To Liquidate Contract Authority	E								D							X	U			1/3/4		
1100	+	-	4391	Adjustments to Indefinite No-Year Authority	E								D							X	U			1/3/4		
1101	**Appropriation (special fund) (disc.)**																									
1101	+	-	4114	Appropriated Trust or Special Fund Receipts	E					P			D							X	U			2		
1101	+	-	4121	Amounts Appropriated From Specific Invested TAFS Reclassified – Receivable - Cancellation	E					P			D							X	U			2		
1101	+	-	4123	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction/Cancellation	E					P			D							X	U/E			1		
1101	+	-	4124	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation	E								D							X	U			2		
1101	+	-	4128	Amounts Appropriated From Specific Invested TAFS - Transfers-In	E					P			D							X	U/E			1		
1101	+	-	4129	Amounts Appropriated From Specific Invested TAFS - Transfers-Out	E								D							X	U/E			2		
1101	+	-	4129	Amounts Appropriated From Specific Invested TAFS - Transfers-Out	E					P			D							X	U			1		
1101	+	-	4138	Appropriation To Liquidate Contract Authority	E								D							X	U			2		
1101	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation	E					P			D							X	U			2		1
1101	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	B					P			D							X	U			2		1
1101	+	-	4394	Receipts Unavailable for Obligation Upon Collection	E								D							X	U			2		1
1101	-	+	4394	Receipts Unavailable for Obligation Upon Collection	B								D							X	U			2		1
1102	**Appropriation (trust fund) (disc.)**																									
1102	+	-	4114	Appropriated Trust or Special Fund Receipts	E					P			D							X	U			7/8		
1102	+	-	4123	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction/Cancellation	E					P			D							X	U/E			7/8		
1102	+	-	4124	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation	E								D							X	U			7/8		
1102	+	-	4126	Amounts Appropriated From Specific Invested TAFS - Receivable	E								D							X	U/E			7/8		1
1102	-	+	4126	Amounts Appropriated From Specific Invested TAFS - Receivable	B								D							X	U/E			7/8		1
1102	+	-	4127	Amounts Appropriated From Specific Invested TAFS - Payable	E								D							X	U/E			7/8		1
1102	-	+	4127	Amounts Appropriated From Specific Invested TAFS - Payable	B								D							X	U/E			7/8		1
1102	+	-	4128	Amounts Appropriated From Specific Invested TAFS - Transfers-In	E					P			D							X	U/E			7/8		
1102	+	-	4129	Amounts Appropriated From Specific Invested TAFS - Transfers-Out	E								D							X	U/E			7/8		
1102	+	-	4138	Appropriation To Liquidate Contract Authority	E								D							X	U			7/8		
1102	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation	E					P			D							X	U			7/8		1
1102	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	B					P			D							X	U			7/8		1
1102	+	-	4394	Receipts Unavailable for Obligation Upon Collection	E								D							X	U			7/8		1

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1102	-	+	4394	Receipts Unavailable for Obligation Upon Collection	B								D							X	U			7/8		1
1103	**Appropriation available from subsequent year (disc.)**																									
1103	+	-	4119	Other Appropriations Realized	E					P	F		D							X	U					
1104	**Appropriation available in prior year (disc.) (-)**																									
1104	-	+	4119	Other Appropriations Realized	E					P	P		D							X	U					
1105	**Reappropriation (disc.)**																									
1105	+	-	4150	Reappropriations	E								D							X	U					
1106	**Advance appropriation (disc.)**																									
1106	+	-	4111	Debt Liquidation Appropriations	E					D			D							X	U			1/3/4		
1106	+	-	4115	Loan Subsidy Appropriation	E					D			D							X	U			1/3/4		
1106	+	-	4117	Loan Administrative Expense Appropriation	E					D			D							X	U			1/3/4		
1106	+	-	4119	Other Appropriations Realized	E					D			D							X	U					
1106	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation	E					D			D							X	U			1		1
1106	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	B					D			D							X	U			1		1
1107	**Advance appropriation (special fund) (disc.)**																									
1107	+	-	4114	Appropriated Trust or Special Fund Receipts	E					D			D							X	U			2		
1107	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation	E					D			D							X	U			2		1
1107	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	B					D			D							X	U			2		1
1108	**Advance appropriation (trust fund) (disc.)**																									
1108	+	-	4114	Appropriated Trust or Special Fund Receipts	E					D			D							X	U			7/8		
1108	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation	E					D			D							X	U			7/8		1
1108	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	B					D			D							X	U			7/8		1
Nonexpenditure transfers of appropriations to or from other accounts (disc.):																										
1120	**Appropriations transferred to other accounts (disc.) (-)**																									
1120	+	-	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	E	C							D		##	####				X	U/E					1
1120	-	+	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	B	C							D		##	####				X	U/E					1
1120	+	-	4167	Allocations of Realized Authority - Transferred From Invested Balances	E	C							D		##	####				X	U/E					
1120	+	-	4168	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction	E	C							D		##	####				X	U					
1120	+	-	4170	Transfers - Current-Year Authority	E	C				P			D		##	####				X	U					
1120	+	-	4172	Nonallocation Transfers of Invested Balances - Payable	E	C							D		##	####				X	U/E					1
1120	-	+	4172	Nonallocation Transfers of Invested Balances - Payable	B	C							D		##	####				X	U/E					1
1120	+	-	4173	Nonallocation Transfers of Invested Balances - Transferred	E	C							D		##	####				X	U/E					
1120	+	-	4175	Allocation Transfers of Current-Year Authority for Noninvested Accounts	E	C				P			D		##	####				X	U					
1121	**Appropriations transferred from other accounts (disc.)**																									
1121	+	-	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	E	D							D		##	####				X	U/E					1
1121	-	+	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	B	D							D		##	####				X	U/E					1
1121	+	-	4167	Allocations of Realized Authority - Transferred From Invested Balances	E	D							D		##	####				X	U/E					
1121	+	-	4168	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction	E	D							D		##	####				X	U					
1121	+	-	4170	Transfers - Current-Year Authority	E	D				P			D		##	####				X	U					
1121	+	-	4171	Nonallocation Transfers of Invested Balances - Receivable	E	D							D		##	####				X	U/E					1
1121	-	+	4171	Nonallocation Transfers of Invested Balances - Receivable	B	D							D		##	####				X	U/E					1
1121	+	-	4173	Nonallocation Transfers of Invested Balances - Transferred	E	D							D		##	####				X	U/E					

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1121	+	-	4175	Allocation Transfers of Current-Year Authority for Noninvested Accounts	E	D				P			D		##	####				X	U					
Adjustments to appropriations (disc.):																										
1130	**Appropriations permanently reduced (disc.) (-)**																									
1130	+	-	4392	Permanent Reduction - New Budget Authority	E					D/P/R			D							X	U					
1131	**Unobligated balance of appropriations permanently reduced (disc.) (-)**																									
1131	+	-	4383	Temporary Reduction - Prior-Year Balances	E					D			D							X	U			1		
1131	+	-	4393	Permanent Reduction - Prior-Year Balances	E					B/D/P/R/S			D							X	U/E					
1132	**Appropriations temporarily reduced (disc.) (-)**																									
1132	+	-	4382	Temporary Reduction - New Budget Authority	E					P/D			D							X	U					
1132	+	-	4387	Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority	E					P			D							X	U					
1133	**Unobligated balance of appropriations temporarily reduced (disc.) (-)**																									
1133	+	-	4383	Temporary Reduction - Prior-Year Balances	E					P			D							X	U					
1133	+	-	4388	Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances	E					P			D							X	U					
1134	**Appropriations precluded from obligation (disc.) (-)**																									
1134	+	-	4395	Authority Unavailable for Obligation Pursuant to Public Law - Temporary	E					D/P/R			D							X	U					2
1134	+	-	4397	Receipts and Appropriations Temporarily Precluded From Obligation	E					P			D							X	U					1
1134	-	+	4397	Receipts and Appropriations Temporarily Precluded From Obligation	B					P			D							X	U					1
1135	**Appropriations applied to repay debt (disc.) (-)**																									
1135	+	-	4146	Actual Repayments of Debt, Current-Year Authority	E					P			D							X	U					
1136	**Appropriations applied to deficiency by law (disc.) (-)**																									
This line is not required to be supported by the USSGL in fiscal 2010, but will be required for fiscal 2011.																										
1137	**Appropriations applied to liquidate contract authority (disc.) (-)**																									
1137	+	-	4135	Contract Authority Liquidated	E					P			D							X	U					1
1137	+	-	4136	Contract Authority To Be Liquidated by Trust Funds	E								D							X	U					1
1137	-	+	4136	Contract Authority To Be Liquidated by Trust Funds	B								D							X	U					1
1138	**Appropriations applied to liquidate contract authority withdrawn (disc.) (-)**																									
1138	+	-	4130	Appropriation To Liquidate Contract Authority Withdrawn	E								D							X	U					
1139	**Appropriations substituted for borrowing authority (disc.) (-)**																									
1139	+	-	4140	Substitution of Borrowing Authority	E					P			D							X	U					
Anticipated appropriations (disc.):																										
1150	**Anticipated appropriation (disc.)**																									
1150	+	-	4120	Appropriations Anticipated - Indefinite	E								D								U					2
1151	**Anticipated nonexpenditure transfers of appropriations (disc.) (+ or -)**																									
1151	+	-	4160	Anticipated Transfers - Current-Year Authority	E					P			D								U					2
1151	+	-	4165	Allocations of Authority - Anticipated From Invested Balances	E					P			D								U					2
1152	**Anticipated capital transfers and redemptions of debt (appropriations) (disc.) (-)**																									
1152	+	-	4047	Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority	E					P			D								U					2
1160	**Appropriation (disc.) (total)**																									
This line is calculated. Equals sum of lines 1100 through 1152.																										
Appropriations (mand.):																										

USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources for Fiscal 2010 Reporting					USSGL Account Attributes																FACTS II Supplied Attributes					
Line	Debit Funct. Ind.	Credit Funct. Ind.	USSGL Account	USSGL Account Title	Begin/ End	Debit/ Credit	Apport. Categ.	Apport. Cat.B	Program Rpt.Cat.	Auth Type	Adv. Flag	Avail. Time	BEA Cat. Ind.	Borrow-ing Source	Dir. Trans. Agy.	Dir. Trans. Acct.	Trans. Part-ner	Year of BA	Deficie ncy Flag	Prior-Year Adj.	SF133 TAFS Status	Avail-ability Type	Expir-ation Flag	Fund Type	Fin. Acct. Ind.	Addl. Info
1200	**Appropriation (mand.)**																									
1200	+	-	4111	Debt Liquidation Appropriations	E					P			M							X	U			1/3/4		
1200	+	-	4112	Liquidation of Deficiency - Appropriations	E								M							X	U			1/3/4		
1200	+	-	4115	Loan Subsidy Appropriation	E					P			M							X	U			1/3/4		
1200	+	-	4117	Loan Administrative Expense Appropriation	E					P			M							X	U			1/3/4		
1200	+	-	4118	Reestimated Loan Subsidy Appropriation	E								M							X	U			1/3/4		
1200	+	-	4119	Other Appropriations Realized	E					P			M							X	U					
1200	+	-	4122	Authority Adjusted for Interest on the Bureau of the Public Debt Securities	E															X	U			1		1
1200	-	+	4122	Authority Adjusted for Interest on the Bureau of the Public Debt Securities	B															X	U			1		1
1200	+	-	4125	Loan Modification Adjustment Transfer Appropriation	E															X	U			1/3/4		
1200	+	-	4128	Amounts Appropriated From Specific Invested TAFS - Transfers-In	E								M							X	U/E			1		
1200	+	-	4129	Amounts Appropriated From Specific Invested TAFS - Transfers-Out	E								M							X	U/E			1		
1200	+	-	4138	Appropriation To Liquidate Contract Authority	E								M							X	U			1/3/4		
1200	+	-	4391	Adjustments to Indefinite No-Year Authority	E								M							X	U			1/3/4		
1201	**Appropriation (special fund) (mand.)**																									
1201	+	-	4114	Appropriated Trust or Special Fund Receipts	E					P			M							X	U			2		
1201	+	-	4121	Amounts Appropriated From Specific Invested TAFS Reclassified – Receivable - Cancellation	E					P			M							X	U			2		
1201	+	-	4128	Amounts Appropriated From Specific Invested TAFS - Transfers-In	E								M							X	U			1		
1201	+	-	4129	Amounts Appropriated From Specific Invested TAFS - Transfers-Out	E								M							X	U			2		
1201	+	-	4138	Appropriation To Liquidate Contract Authority	E								M							X	U			2		
1201	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation	E					P			M							X	U			2		1
1201	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	B					P			M							X	U			2		1
1201	+	-	4394	Receipts Unavailable for Obligation Upon Collection	E								M							X	U			2		1
1201	-	+	4394	Receipts Unavailable for Obligation Upon Collection	B								M							X	U			2		1
1202	**Appropriation (trust fund) (mand.)**																									
1202	+	-	4114	Appropriated Trust or Special Fund Receipts	E					P			M							X	U			7/8		
1202	+	-	4123	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction/Cancellation	E					P			M							X	U/E			7/8		
1202	+	-	4124	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation	E								M							X	U			7/8		
1202	+	-	4126	Amounts Appropriated From Specific Invested TAFS - Receivable	E								M							X	U/E			7/8		
1202	-	+	4126	Amounts Appropriated From Specific Invested TAFS - Receivable	B								M							X	U/E			7/8		
1202	+	-	4127	Amounts Appropriated From Specific Invested TAFS - Payable	E								M							X	U/E			7/8		
1202	-	+	4127	Amounts Appropriated From Specific Invested TAFS - Payable	B								M							X	U/E			7/8		
1202	+	-	4128	Amounts Appropriated From Specific Invested TAFS - Transfers-In	E					P			M							X	U/E			7/8		
1202	+	-	4129	Amounts Appropriated From Specific Invested TAFS - Transfers-Out	E								M							X	U/E			7/8		
1202	+	-	4138	Appropriation To Liquidate Contract Authority	E								M							X	U			7/8		
1202	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation	E					P			M							X	U			7/8		1
1202	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	B					P			M							X	U			7/8		1
1202	+	-	4394	Receipts Unavailable for Obligation Upon Collection	E								M							X	U			7/8		1
1202	-	+	4394	Receipts Unavailable for Obligation Upon Collection	B								M							X	U			7/8		1
1203	**Appropriation (previously unavailable) (mand.)**																									
1203	+	-	4157	Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation	E															X	U					2
1204	**Reappropriation (mand.)**																									
1204	+	-	4150	Reappropriations	E								M							X	U					
1205	**Advance appropriation (mand.)**																									
1205	+	-	4111	Debt Liquidation Appropriations	E					D			M							X	U			1/3/4		

USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources for Fiscal 2010 Reporting					USSGL Account Attributes																FACTS II Supplied Attributes					
Line	Debit Funct. Ind.	Credit Funct. Ind.	USSGL Account	USSGL Account Title	Begin/ End	Debit/ Credit	Apport. Categ.	Apport. Cat.B	Program Rpt.Cat.	Auth Type	Adv. Flag	Avail. Time	BEA Cat. Ind.	Borrow-ing Source	Dir. Trans. Agy.	Dir. Trans. Acct.	Trans. Part-ner	Year of BA	Deficie ncy Flag	Prior-Year Adj.	SF133 TAFS Status	Avail-ability Type	Expir-ation Flag	Fund Type	Fin. Acct. Ind.	Addl. Info
1205	+	-	4115	Loan Subsidy Appropriation	E					D			M							X	U			1/3/4		
1205	+	-	4117	Loan Administrative Expense Appropriation	E					D			M							X	U			1/3/4		
1205	+	-	4119	Other Appropriations Realized	E					D			M							X	U					
1206	**Advance appropriation (trust fund) (mand.)**																									
1206	+	-	4114	Appropriated Trust or Special Fund Receipts	E					D			M							X	U			7/8		
1206	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation	E					D			M							X	U			7/8		1
1206	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	B					D			M							X	U			7/8		1
Nonexpenditure transfers of appropriations to or from other accounts (net) (mand.):																										
1220	**Appropriations transferred to other accounts (mand.) (-)**																									
1220	+	-	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	E	C							M		##	####				X	U/E					1
1220	-	+	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	B	C							M		##	####				X	U/E					1
1220	+	-	4167	Allocations of Realized Authority - Transferred From Invested Balances	E	C							M		##	####				X	U/E					1
1220	+	-	4168	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction	E	C							M		##	####				X	U					
1220	+	-	4170	Transfers - Current-Year Authority	E	C				P			M		##	####				X	U					
1220	+	-	4172	Nonallocation Transfers of Invested Balances - Payable	E	C							M		##	####				X	U/E					1
1220	-	+	4172	Nonallocation Transfers of Invested Balances - Payable	B	C							M		##	####				X	U/E					1
1220	+	-	4173	Nonallocation Transfers of Invested Balances - Transferred	E	C							M		##	####				X	U/E					
1220	+	-	4175	Allocation Transfers of Current-Year Authority for Noninvested Accounts	E	C				P			M		##	####				X	U					
1221	**Appropriations transferred from other accounts (mand.)**																									
1221	+	-	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	E	D							M		##	####				X	U/E					1
1221	-	+	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	B	D							M		##	####				X	U/E					1
1221	+	-	4167	Allocations of Realized Authority - Transferred From Invested Balances	E	D							M		##	####				X	U/E					
1221	+	-	4168	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction	E	D							M		##	####				X	U					
1221	+	-	4170	Transfers - Current-Year Authority	E	D				P			M		##	####				X	U					
1221	+	-	4171	Nonallocation Transfers of Invested Balances - Receivable	E	D							M		##	####				X	U/E					1
1221	-	+	4171	Nonallocation Transfers of Invested Balances - Receivable	B	D							M		##	####				X	U/E					1
1221	+	-	4173	Nonallocation Transfers of Invested Balances - Transferred	E	D							M		##	####				X	U/E					
1221	+	-	4175	Allocation Transfers of Current-Year Authority for Noninvested Accounts	E	D				P			M		##	####				X	U					
Adjustments to appropriations (mand.):																										
1231	**Appropriations permanently reduced (mand.) (-)**																									
1231	+	-	4392	Permanent Reduction - New Budget Authority	E					D/P/R			M							X	U					
1232	**Unobligated balance of appropriations permanently reduced (mand.) (-)**																									
1232	+	-	4393	Permanent Reduction - Prior-Year Balances	E					B/D/P/R/S			M							X	U/E					
1233	**Appropriations temporarily reduced (mand.) (-)**																									
1233	+	-	4382	Temporary Reduction - New Budget Authority	E					P/D			M							X	U					
1233	+	-	4387	Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority	E					P			M							X	U					
1234	**Unobligated balance of appropriations temporarily reduced (mand.) (-)**																									
1234	+	-	4383	Temporary Reduction - Prior-Year Balances	E					P			M							X	U					
1234	+	-	4388	Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances	E					P			M							X	U					
1235	**Appropriations precluded from obligation (mand.) (-)**																									

USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources for Fiscal 2010 Reporting					USSGL Account Attributes																FACTS II Supplied Attributes					
Line	Debit Funct. Ind.	Credit Funct. Ind.	USSGL Account	USSGL Account Title	Begin/ End	Debit/ Credit	Apport. Categ.	Apport. Cat.B	Program Rpt.Cat.	Auth Type	Adv. Flag	Avail. Time	BEA Cat. Ind.	Borrow-ing Source	Dir. Trans. Agy.	Dir. Trans. Acct.	Trans. Part-ner	Year of BA	Deficie ncy Flag	Prior-Year Adj.	SF133 TAFS Status	Avail-ability Type	Expir-ation Flag	Fund Type	Fin. Acct. Ind.	Addl. Info
1235	+	-	4395	Authority Unavailable for Obligation Pursuant to Public Law - Temporary	E					D/P/R			M							X	U					2
1235	+	-	4397	Receipts and Appropriations Temporarily Precluded From Obligation	E					P			M							X	U					1
1235	-	+	4397	Receipts and Appropriations Temporarily Precluded From Obligation	B					P			M							X	U					1
1236	**Appropriations applied to repay debt (mand.) (-)**																									
1236	+	-	4146	Actual Repayments of Debt, Current-Year Authority	E					P			M							X	U					
1236	+	-	4146	Actual Repayments of Debt, Current-Year Authority	E					B			M							X	U			7		
1237	**Appropriations applied to deficiency by law (mand.) (-)**																									
This line is not required to be supported by the USSGL in fiscal 2010, but will be required for fiscal 2011.																										
1238	**Appropriations applied to liquidate contract authority (mand.) (-)**																									
1238	+	-	4135	Contract Authority Liquidated	E					P			M							X	U					
1238	+	-	4136	Contract Authority To Be Liquidated by Trust Funds	E								M							X	U					1
1238	-	+	4136	Contract Authority To Be Liquidated by Trust Funds	B								M							X	U					1
1239	**Appropriations substituted for borrowing authority (mand.) (-)**																									
1239	+	-	4140	Substitution of Borrowing Authority	E					P			M							X	U					
Anticipated appropriations (mand.):																										
1250	**Anticipated appropriation (mand.)**																									
1250	+	-	4120	Appropriations Anticipated - Indefinite	E								M								U					2
1251	**Anticipated nonexpenditure transfers of appropriations (mand.) (+ or -)**																									
1251	+	-	4160	Anticipated Transfers - Current-Year Authority	E					P			M								U					2
1251	+	-	4165	Allocations of Authority - Anticipated From Invested Balances	E					P			M								U					2
1252	**Anticipated capital transfers and redemptions of debt (appropriations) (mand.) (-)**																									
1252	+	-	4047	Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority	E					P			M								U					2
1260	**Appropriations (mand.) (total)**																									
This line is calculated. Equals sum of lines 1200 through 1252.																										
Borrowing authority:																										
Borrowing authority (disc.):																										
1300	**Borrowing authority (disc.)**																									
1300	+	-	4042	Estimated Indefinite Borrowing Authority	E								D								U					2
1300	+	-	4141	Current-Year Borrowing Authority Realized	E								D	P/T						X	U					
1300	+	-	4143	Decreases to Indefinite Borrowing Authority	E								D	P/T						X	U					
Adjustments to borrowing authority (disc.):																										
1320	**Borrowing authority permanently reduced (disc.) (-)**																									
1320	+	-	4392	Permanent Reduction - New Budget Authority	E					B			D							X	U					
Anticipated borrowing authority (disc.):																										
1330	**Anticipated reductions to current fiscal year borrowing authority (disc.) (-)**																									
1330	+	-	4044	Anticipated Reductions to Borrowing Authority	E								D								U					2
1340	**Borrowing authority (disc.) (total)**																									
This line is calculated. Equals sum of lines 1300 through 1330.																										
Borrowing authority (mand.):																										
1400	**Borrowing authority (mand.)**																									
1400	+	-	4042	Estimated Indefinite Borrowing Authority	E								M	P/T							U					2
1400	+	-	4128	Amounts Appropriated From Specific Invested TAFS - Transfers-In	E					B			M							X	U			7		

USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources for Fiscal 2010 Reporting					USSGL Account Attributes																FACTS II Supplied Attributes					
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1400	+	-	4141	Current-Year Borrowing Authority Realized	E								M	P/T						X	U					
1400	+	-	4143	Decreases to Indefinite Borrowing Authority	E								M	P/T						X	U					
1400	+	-	4141	Current-Year Borrowing Authority Realized	E								M	F						X	U				D	
1400	+	-	4143	Decreases to Indefinite Borrowing Authority	E								M	F						X	U				D	
1401	**Borrowing authority (12 USC 2281-96) (mand.)**																									
1401	+	-	4042	Estimated Indefinite Borrowing Authority	E								M	F							U					2
1401	+	-	4141	Current-Year Borrowing Authority Realized	E								M	F						X	U				N	
1401	+	-	4143	Decreases to Indefinite Borrowing Authority	E								M	F						X	U				N	
Adjustments to borrowing authority (mand.):																										
1420	**Borrowing authority permanently reduced (mand.) (-)**																									
1420	+	-	4392	Permanent Reduction - New Budget Authority	E					B			M							X	U					
Anticipated borrowing authority:																										
1430	**Anticipated reductions to current fiscal year borrowing authority (mand.) (-)**																									
1430	+	-	4044	Anticipated Reductions to Borrowing Authority	E								M								U					2
1440	**Borrowing authority (mand.) (total)**																									
This line is calculated. Equals the sum of lines 1400 through 1430.																										
Contract authority:																										
Contract authority (disc.):																										
1500	**Contract authority (disc.)**																									
1500	+	-	4032	Estimated Indefinite Contract Authority	E								D							X	U					2
1500	+	-	4131	Current-Year Contract Authority Realized	E								D							X	U					
1500	+	-	4133	Decreases to Indefinite Contract Authority	E								D							X	U					
Nonexpenditure transfers of contract authority to or from other accounts (disc.) :																										
1510	**Contract authority transferred to other accounts (disc.) (-)**																									
1510	+	-	4137	Transfers of Contract Authority	E	C							D		##	####					U/E					1
1510	-	+	4137	Transfers of Contract Authority	B	C							D		##	####					U/E					1
1511	**Contract authority transferred from other accounts (disc.)**																									
1511	+	-	4137	Transfers of Contract Authority	E	D							D		##	####					U/E					1
1511	-	+	4137	Transfers of Contract Authority	B	D							D		##	####					U/E					1
Adjustments to contract authority (disc.):																										
1520	**Contract authority permanently reduced (disc.) (-)**																									
1520	+	-	4392	Permanent Reduction - New Budget Authority	E					C			D							X	U					
1521	**Unobligated balance of contract authority permanently reduced (disc.) (-)**																									
1521	+	-	4393	Permanent Reduction - Prior-Year Balances	E					C			D							X	U					
1522	**Contract authority precluded from obligation (limitation on obligations) (disc.) (-)**																									
1522	+	-	4395	Authority Unavailable for Obligation Pursuant to Public Law - Temporary	E					C			D							X	U					2
1522	+	-	4397	Receipts and Appropriations Temporarily Precluded From Obligation	E					C			D							X	U					1
1522	-	+	4397	Receipts and Appropriations Temporarily Precluded From Obligation	B					C			D							X	U					1
Anticipated contract authority (disc.):																										
1530	**Anticipated nonexpenditure transfers of contract authority (disc.) (+ or -)**																									
1530	+	-	4160	Anticipated Transfers - Current-Year Authority	E					C			D								U					2
1530	+	-	4165	Allocations of Authority - Anticipated From Invested Balances	E					C			D								U					2
1531	**Anticipated adjustments to current year contract authority (disc.) (+ or -)**																									
1531	+	-	4034	Anticipated Adjustments to Contract Authority	E								D								U					2

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1540	**Contract authority (disc.) (total)**																									
This line is calculated. Equals sum of lines 1500 through 1531.																										
Contract authority (mand.):																										
1600	**Contract authority (mand.)**																									
1600	+	-	4032	Estimated Indefinite Contract Authority	E								M							X	U					2
1600	+	-	4131	Current-Year Contract Authority Realized	E								M							X	U					
1600	+	-	4133	Decreases to Indefinite Contract Authority	E								M							X	U					
Nonexpenditure transfers of contract authority to or from other accounts (mand.):																										
1610	**Contract authority transferred to other accounts (mand.) (-)**																									
1610	+	-	4137	Transfers of Contract Authority	E	C							M		##	####				X	U/E					1
1610	-	+	4137	Transfers of Contract Authority	B	C							M		##	####				X	U/E					1
1611	**Contract authority transferred from other accounts (mand.)**																									
1611	+	-	4137	Transfers of Contract Authority	E	D							M		##	####				X	U/E					1
1611	-	+	4137	Transfers of Contract Authority	B	D							M		##	####				X	U/E					1
Adjustments to contract authority (mand.):																										
1620	**Contract authority permanently reduced (mand.) (-)**																									
1620	+	-	4392	Permanent Reduction - New Budget Authority	E					C			M							X	U					
1621	**Unobligated balance of contract authority permanently reduced (mand.) (-)**																									
1621	+	-	4393	Permanent Reduction - Prior-Year Balances	E					C			M							X	U					
1622	**Contract authority precluded from obligation (limitation on obligations) (mand.) (-)**																									
1622	+	-	4395	Authority Unavailable for Obligation Pursuant to Public Law - Temporary	E					C			M							X	U					2
1622	+	-	4397	Receipts and Appropriations Temporarily Precluded From Obligation	E					C			M							X	U					1
1622	-	+	4397	Receipts and Appropriations Temporarily Precluded From Obligation	B					C			M							X	U					1
Anticipated contract authority (mand.):																										
1630	**Anticipated nonexpenditure transfers of contract authority (mand.) (+ or -)**																									
1630	+	-	4160	Anticipated Transfers - Current-Year Authority	E					C			M								U					2
1630	+	-	4165	Allocations of Authority - Anticipated From Invested Balances	E					C			M								U					2
1631	**Anticipated adjustments to current year contract authority (mand.) (+ or -)**																									
1631	+	-	4034	Anticipated Adjustments to Contract Authority	E								M								U					2
1640	**Contract authority (mand.) (total)**																									
This line is calculated. Equals sum of lines 1600 through 1631.																										
Spending authority from offsetting collections:																										
Spending authority from offsetting collections (disc.):																										
1700	**Collected (disc.)**																									
1700	+	-	4212	Liquidation of Deficiency - Offsetting Collections	E								D							X	U/E					
1700	+	-	4222	Unfilled Customer Orders With Advance	E								D							X	U/E					1
1700	-	+	4222	Unfilled Customer Orders With Advance	B								D							X	U/E					1
1700	+	-	4252	Reimbursements and Other Income Earned - Collected	E								D							X	U/E					
1700	+	-	4255	Appropriation Trust Fund Expenditure Transfers - Collected	E								D							X	U/E					
1700	+	-	4260	Actual Collections of "governmental-type" Fees	E								D							X	U/E					
1700	+	-	4261	Actual Collections of Business-Type Fees	E								D							X	U/E					
1700	+	-	4262	Actual Collections of Loan Principal	E								D							X	U/E					
1700	+	-	4263	Actual Collections of Loan Interest	E								D							X	U/E					
1700	+	-	4264	Actual Collections of Rent	E								D							X	U/E					
1700	+	-	4265	Actual Collections From Sale of Foreclosed Property	E								D							X	U/E					
1700	+	-	4266	Other Actual Business-Type Collections From Non-Federal Sources	E								D							X	U/E					
1700	+	-	4267	Other Actual "governmental-type" Collections From Non-Federal	E								D							X	U/E					

USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources for Fiscal 2010 Reporting					USSGL Account Attributes																FACTS II Supplied Attributes					
Line	Debit Funct. Ind.	Credit Funct. Ind.	USSGL Account	USSGL Account Title	Begin/ End	Debit/ Credit	Apport. Categ.	Apport. Cat.B	Program Rpt.Cat.	Auth Type	Adv. Flag	Avail. Time	BEA Cat. Ind.	Borrow-ing Source	Dir. Trans. Agy.	Dir. Trans. Acct.	Trans. Part-ner	Year of BA	Deficie ncy Flag	Prior-Year Adj.	SF133 TAFS Status	Avail-ability Type	Expir-ation Flag	Fund Type	Fin. Acct. Ind.	Addl. Info
1700	+	-	4271	Actual Program Fund Subsidy Collected	E								D							X	U/E					
1700	+	-	4273	Interest Collected From Treasury	E								D							X	U/E					
1700	+	-	4275	Actual Collections From Liquidating Fund	E								D							X	U/E					
1700	+	-	4276	Actual Collections From Financing Fund	E								D							X	U/E					
1700	+	-	4277	Other Actual Collections - Federal	E								D							X	U/E					
1700	+	-	4290	Amortization and Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	E								D							X	U					
1700	+	-	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	E								D							X	U/E					
1700	+	-	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	E								D							X	U/E					
1701	**Change in uncollected customer payments from Federal sources (disc.) (+or -)**																									
1701	+	-	4221	Unfilled Customer Orders Without Advance	E								D				F/E			X	U/E					1
1701	-	+	4221	Unfilled Customer Orders Without Advance	B								D				F/E			X	U/E					1
1701	+	-	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	E								D							X	U/E					1
1701	-	+	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	B								D							X	U/E					1
1701	+	-	4251	Reimbursements and Other Income Earned - Receivable	E								D				F/E			X	U/E					1
1701	-	+	4251	Reimbursements and Other Income Earned - Receivable	B								D				F/E			X	U/E					1
1701	+	-	4283	Interest Receivable From Treasury	E								D							X	U/E					1
1701	-	+	4283	Interest Receivable From Treasury	B								D							X	U/E					1
1701	+	-	4285	Receivable From the Liquidating Fund	E								D							X	U/E					1
1701	-	+	4285	Receivable From the Liquidating Fund	B								D							X	U/E					1
1701	+	-	4286	Receivable From the Financing Fund	E								D							X	U/E					1
1701	-	+	4286	Receivable From the Financing Fund	B								D							X	U/E					1
1701	+	-	4287	Other Federal Receivables	E								D							X	U/E					1
1701	-	+	4287	Other Federal Receivables	B								D							X	U/E					1
1702	**Offsetting collections (previously unavailable) (disc.)**																									
1702	+	-	4121	Amounts Appropriated From Specific Invested TAFS Reclassified – Receivable - Cancellation	E					S			D							X	U					
1702	+	-	4123	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction/Cancellation	E					S			D							X	U					
1702	+	-	4158	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	E								D							X	U					
1702	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation	E					S			D							X	U					1
1702	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	B					S			D							X	U					1
Nonexpenditure transfers of spending authority from offsetting collections to or from other accounts (disc.):																										
1710	**Spending authority from offsetting collections transferred to other accounts (disc.) (-)**																									
1710	+	-	4170	Transfers - Current-Year Authority	E	C				S			D		##	####				X	U					
1710	+	-	4175	Allocation Transfers of Current-Year Authority for Noninvested Accounts	E	C				S			D		##	####				X	U					
1711	**Spending authority from offsetting collections transferred from other accounts (disc.)**																									
1711	+	-	4170	Transfers - Current-Year Authority	E	D				S			D		##	####				X	U					
1711	+	-	4175	Allocation Transfers of Current-Year Authority for Noninvested Accounts	E	D				S			D		##	####				X	U					
Adjustments to spending authority from offsetting collections (disc.):																										
1720	**Capital transfer of spending authority from offsetting collections to general fund (disc.) (-)**																									
1720	+	-	4151	Actual Capital Transfers to the General Fund of the Treasury, Current Year Authority	E								D							X	U					
1721	**Spending authority from offsetting collections applied to deficiency by law (disc.) (-)**																									
This line is not required to be supported by the USSGL in fiscal 2010, but will be required in 2011.																										
1722	**Spending authority from offsetting collections permanently reduced (disc.) (-)**																									
1722	+	-	4392	Permanent Reduction - New Budget Authority	E					S			D							X	U					

USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources for Fiscal 2010 Reporting					USSGL Account Attributes																FACTS II Supplied Attributes					
Line	Debit Funct. Ind.	Credit Funct. Ind.	USSGL Account	USSGL Account Title	Begin/ End	Debit/ Credit	Apport. Categ.	Apport. Cat.B	Program Rpt.Cat.	Auth Type	Adv. Flag	Avail. Time	BEA Cat. Ind.	Borrow-ing Source	Dir. Trans. Agy.	Dir. Trans. Acct.	Trans. Part-ner	Year of BA	Deficie ncy Flag	Prior-Year Adj.	SF133 TAFS Status	Avail-ability Type	Expir-ation Flag	Fund Type	Fin. Acct. Ind.	Addl. Info
1723	**Spending authority from offsetting collections temporarily reduced (disc.) (-)**																									
1723	+	-	4382	Temporary Reduction - New Budget Authority	E					S			D							X	U					
1724	**Unobligated balance of spending authority from offsetting collections temporarily reduced (disc.) (-)**																									
1724	+	-	4383	Temporary Reduction - Prior-Year Balances	E					S			D							X	U					
1725	**Spending authority from offsetting collections precluded from obligation (limitation on obligations) (disc.) (-)**																									
1725	+	-	4395	Authority Unavailable for Obligation Pursuant to Public Law - Temporary	E					S			D							X	U					2
1725	+	-	4398	Offsetting Collections Temporarily Precluded From Obligation	E								D							X	U					1
1725	-	+	4398	Offsetting Collections Temporarily Precluded From Obligation	B								D							X	U					1
1726	**Spending authority from offsetting collections applied to repay debt (disc.) (-)**																									
1726	+	-	4146	Actual Repayments of Debt, Current-Year Authority	E					S			D							X	U					
1727	**Spending authority from offsetting collections applied to liquidate contract authority (disc.) (-)**																									
1727	+	-	4135	Contract Authority Liquidated	E					S			D							X	U					
1728	**Spending authority from offsetting collections substituted for borrowing authority (disc.) (-)**																									
1728	-	+	4140	Substitution of Borrowing Authority	E					S			D							X	U					
Anticipated spending authority from offsetting collections (disc.):																										
1740	**Anticipated collections, reimbursements, and other income (disc.)**																									
1740	+	-	4060	Anticipated Collections From Non-Federal Sources	E	D							D								U					2
1740	+	-	4070	Anticipated Collections From Federal Sources	E	D							D								U					2
1740	+	-	4210	Anticipated Reimbursements and Other Income	E	D							D								U					2
1740	+	-	4215	Anticipated Appropriation Trust Fund Expenditure Transfers	E								D								U					2
1741	**Anticipated nonexpenditure transfers of spending authority from offsetting collections (disc.) (+ or -)**																									
1741	+	-	4160	Anticipated Transfers - Current-Year Authority	E					S			D								U					2
1741	+	-	4165	Allocations of Authority - Anticipated From Invested Balances	E					S			D								U					2
1742	**Anticipated capital transfers and redemption of debt (spending authority from offsetting collections) (disc.) (-)**																									
1742	+	-	4047	Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority	E					S			D								U					2
1750	**Spending authority from offsetting collections (disc.) (total)**																									
This line is calculated. Equals sum of lines 1700 through 1742.																										
Spending authority from offsetting collections (mand.):																										
1800	**Collected (mand.)**																									
1800	+	-	4212	Liquidation of Deficiency - Offsetting Collections	E								M							X	U/E					
1800	+	-	4222	Unfilled Customer Orders With Advance	E								M							X	U/E					1
1800	-	+	4222	Unfilled Customer Orders With Advance	B								M							X	U/E					1
1800	+	-	4252	Reimbursements and Other Income Earned - Collected	E								M							X	U/E					
1800	+	-	4255	Appropriation Trust Fund Expenditure Transfers - Collected	E								M							X	U/E					
1800	+	-	4260	Actual Collections of "governmental-type" Fees	E								M							X	U/E					
1800	+	-	4261	Actual Collections of Business-Type Fees	E								M							X	U/E					
1800	+	-	4262	Actual Collections of Loan Principal	E								M							X	U/E					
1800	+	-	4263	Actual Collections of Loan Interest	E								M							X	U/E					
1800	+	-	4264	Actual Collections of Rent	E								M							X	U/E					
1800	+	-	4265	Actual Collections From Sale of Foreclosed Property	E								M							X	U/E					
1800	+	-	4266	Other Actual Business-Type Collections From Non-Federal Sources	E								M							X	U/E					
1800	+	-	4267	Other Actual "governmental-type" Collections From Non-Federal	E								M							X	U/E					
1800	+	-	4271	Actual Program Fund Subsidy Collected	E								M							X	U/E					
1800	+	-	4273	Interest Collected From Treasury	E								M							X	U/E					
1800	+	-	4275	Actual Collections From Liquidating Fund	E								M							X	U/E					
1800	+	-	4276	Actual Collections From Financing Fund	E								M							X	U/E					
1800	+	-	4277	Other Actual Collections - Federal	E								M							X	U/E					

USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources for Fiscal 2010 Reporting					USSGL Account Attributes																FACTS II Supplied Attributes					
Line	Debit Funct. Ind.	Credit Funct. Ind.	USSGL Account	USSGL Account Title	Begin/ End	Debit/ Credit	Apport. Categ.	Apport. Cat.B	Program Rpt.Cat.	Auth Type	Adv. Flag	Avail. Time	BEA Cat. Ind.	Borrow-ing Source	Dir. Trans. Agy.	Dir. Trans. Acct.	Trans. Part-ner	Year of BA	Deficie ncy Flag	Prior-Year Adj.	SF133 TAFS Status	Avail-ability Type	Expir-ation Flag	Fund Type	Fin. Acct. Ind.	Addl. Info
1800	+	-	4290	Amortization and Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	E								M							X	U					
1800	+	-	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	E								M							X	U/E					
1800	+	-	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	E								M							X	U/E					
1801	**Change in uncollected customer payments from Federal sources (mand.) (+or -)**																									
1801	+	-	4221	Unfilled Customer Orders Without Advance	E								M				F/E			X	U/E					1
1801	-	+	4221	Unfilled Customer Orders Without Advance	B								M				F/E			X	U/E					1
1801	+	-	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	E								M							X	U/E					1
1801	-	+	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	B								M							X	U/E					1
1801	+	-	4251	Reimbursements and Other Income Earned - Receivable	E								M				F/E			X	U/E					1
1801	-	+	4251	Reimbursements and Other Income Earned - Receivable	B								M				F/E			X	U/E					1
1801	+	-	4283	Interest Receivable From Treasury	E								M							X	U/E					1
1801	-	+	4283	Interest Receivable From Treasury	B								M							X	U/E					1
1801	+	-	4285	Receivable From the Liquidating Fund	E								M							X	U/E					1
1801	-	+	4285	Receivable From the Liquidating Fund	B								M							X	U/E					1
1801	+	-	4286	Receivable From the Financing Fund	E								M							X	U/E					1
1801	-	+	4286	Receivable From the Financing Fund	B								M							X	U/E					1
1801	+	-	4287	Other Federal Receivables	E								M							X	U/E					1
1801	-	+	4287	Other Federal Receivables	B								M							X	U/E					1
1802	**Offsetting collections (previously unavailable) (mand.)**																									
1802	+	-	4121	Amounts Appropriated From Specific Invested TAFS Reclassified – Receivable - Cancellation	E					S			M							X	U					
1802	+	-	4123	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction/Cancellation	E					S			M							X	U					
1802	+	-	4158	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	E								M							X	U					
1802	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation	E					S			M							X	U					1
1802	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	B					S			M							X	U					1
Nonexpenditure transfers of spending authority from offsetting collections to or from other accounts (mand.):																										
1810	**Spending authority from offsetting collections transferred to other accounts (mand.) (-)**																									
1810	+	-	4170	Transfers - Current-Year Authority	E	C				S			M		##	####				X	U					
1810	+	-	4175	Allocation Transfers of Current-Year Authority for Noninvested Accounts	E	C				S			M		##	####				X	U					
1811	**Spending authority from offsetting collections transferred from other accounts (mand.)**																									
1811	+	-	4170	Transfers - Current-Year Authority	E	D				S			M		##	####				X	U					
1811	+	-	4175	Allocation Transfers of Current-Year Authority for Noninvested Accounts	E	D				S			M		##	####				X	U					
Adjustments to spending authority from offsetting collections (mand.):																										
1820	**Capital transfer of spending authority from offsetting collections to general fund (mand.) (-)**																									
1820	+	-	4151	Actual Capital Transfers to the General Fund of the Treasury, Current Year Authority	E								M							X	U					
1821	**Spending authority from offsetting collections applied to deficiency by law (mand.) (-)**																									
This line is not required to be supported by the USSGL in fiscal 2010, but will be required in 2011.																										
1822	**Spending authority from offsetting collections temporarily reduced (mand.) (-)**																									
1822	+	-	4382	Temporary Reduction - New Budget Authority	E					S			M							X	U					
1823	**Unobligated balance of spending authority from offsetting collections temporarily reduced (mand.) (-)**																									
1823	+	-	4383	Temporary Reduction - Prior-Year Balances	E					S			M							X	U					
1824	**Spending authority from offsetting collections precluded from obligation (limitation on obligations) (mand.) (-)**																									

USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources for Fiscal 2010 Reporting					USSGL Account Attributes																FACTS II Supplied Attributes					
Line	Debit Funct. Ind.	Credit Funct. Ind.	USSGL Account	USSGL Account Title	Begin/ End	Debit/ Credit	Apport. Categ.	Apport. Cat.B	Program Rpt.Cat.	Auth Type	Adv. Flag	Avail. Time	BEA Cat. Ind.	Borrow-ing Source	Dir. Trans. Agy.	Dir. Trans. Acct.	Trans. Part-ner	Year of BA	Deficie ncy Flag	Prior-Year Adj.	SF133 TAFS Status	Avail-ability Type	Expir-ation Flag	Fund Type	Fin. Acct. Ind.	Addl. Info
1824	+	-	4395	Authority Unavailable for Obligation Pursuant to Public Law - Temporary	E					S			M							X	U					2
1824	+	-	4398	Offsetting Collections Temporarily Precluded From Obligation	E								M							X	U					1
1824	-	+	4398	Offsetting Collections Temporarily Precluded From Obligation	B								M							X	U					1
1825	**Spending authority from offsetting collections applied to repay debt (mand.) (-)**																									
1825	+	-	4146	Actual Repayments of Debt, Current-Year Authority	E					S			M							X	U					
1826	**Spending authority from offsetting collections applied to liquidate contract authority (mand.) (-)**																									
1826	+	-	4132	Substitution of Contract Authority	E					S										X	U					
1826	+	-	4135	Contract Authority Liquidated	E					S			M							X	U					
1827	**Spending authority from offsetting collections substituted for borrowing authority (mand.) (-)**																									
1827	-	+	4140	Substitution of Borrowing Authority	E					S			M							X	U					
Anticipated spending authority from offsetting collections (mand.):																										
1840	**Anticipated collections, reimbursements, and other income (mand.)**																									
1840	+	-	4060	Anticipated Collections From Non-Federal Sources	E	D							M								U					2
1840	+	-	4070	Anticipated Collections From Federal Sources	E	D							M								U					2
1840	+	-	4210	Anticipated Reimbursements and Other Income	E	D							M								U					2
1840	+	-	4215	Anticipated Appropriation Trust Fund Expenditure Transfers	E								M								U					2
													M													
1841	**Anticipated nonexpenditure transfers of spending authority from offsetting collections (mand.) (+ or -)**																									
1841	+	-	4160	Anticipated Transfers - Current-Year Authority	E					S			M								U					2
1841	+	-	4165	Allocations of Authority - Anticipated From Invested Balances	E					S			M								U					2
1842	**Anticipated capital transfers and redemption of debt (spending auth. from offset. coll.) (mand.) (-)**																									
1842	+	-	4047	Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority	E					S			M								U					2
1850	**Spending authority from offsetting collections (mand.) (total)**																									
This line is calculated. Equals sum of lines 1800 through 1842.																										
1900	**Budget authority total (disc. and mand.)**																									
This line is calculated. Equals sum of detailed lines 1100 through 1842. Also equals sum of lines 1050, 1160, 1260, 1340, 1440, 1540, 1640, 1750, and 1850.																										
1901	**Adjustment for budgetary resources applied to liquidate deficiencies (-)**																									
This line is not required to be supported by the USSGL in fiscal 2010, but will be required in 2011.																										
1910	**Total budgetary resources (disc. and mand.) [use for SF 133]**																									
This line is calculated. Equals sum of the detailed lines 1000 through 1901. Also equals sum of lines 1900 and 1901.																										
STATUS OF BUDGETARY RESOURCES																										
Obligations incurred:																										
2000	**Category A (by quarter)**																									
2000	-	+	4801	Undelivered Orders - Obligations, Unpaid	E		A		###											X	U/E					1
2000	+	-	4801	Undelivered Orders - Obligations, Unpaid	B		A		###											X	U/E					1
2000	-	+	4802	Undelivered Orders - Obligations, Prepaid/Advanced	E		A		###											X	U/E					1
2000	+	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced	B		A		###											X	U/E					1
2000	-	+	4881	Upward Adjustments of Prior-Year Undelivered Orders -	E		A		###											X	U/E					
2000	-	+	4882	Upward Adjustments of Prior-Year Undelivered Orders -	E		A		###											X	U/E					
2000	-	+	4901	Delivered Orders - Obligations, Unpaid	E		A		###											X	U/E					1
2000	+	-	4901	Delivered Orders - Obligations, Unpaid	B		A		###											X	U/E					1
2000	-	+	4902	Delivered Orders - Obligations, Paid	E		A		###											X	U/E					
2000	-	+	4908	Authority Outlayed Not Yet Disbursed	E		A		###											X	U					1
2000	+	-	4908	Authority Outlayed Not Yet Disbursed	B		A		###											X	U					1
2000	-	+	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations,	E		A		###											X	U/E					
2000	-	+	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations,	E		A		###											X	U/E					

USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources for Fiscal 2010 Reporting					USSGL Account Attributes																FACTS II Supplied Attributes					
Line	Debit Funct. Ind.	Credit Funct. Ind.	USSGL Account	USSGL Account Title	Begin/ End	Debit/ Credit	Apport. Categ.	Apport. Cat.B	Program Rpt.Cat.	Auth Type	Adv. Flag	Avail. Time	BEA Cat. Ind.	Borrow-ing Source	Dir. Trans. Agy.	Dir. Trans. Acct.	Trans. Part-ner	Year of BA	Deficie ncy Flag	Prior-Year Adj.	SF133 TAFS Status	Avail-ability Type	Expir-ation Flag	Fund Type	Fin. Acct. Ind.	Addl. Info
2011	**Category B (by project)**																									
2011	-	+	4801	Undelivered Orders - Obligations, Unpaid	E		B	###	###											X	U/E					1,4
2011	+	-	4801	Undelivered Orders - Obligations, Unpaid	B		B	###	###											X	U/E					1,4
2011	-	+	4802	Undelivered Orders - Obligations, Prepaid/Advanced	E		B	###	###											X	U/E					1,4
2011	+	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced	B		B	###	###											X	U/E					1,4
2011	-	+	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations,	E		B	###	###											X	U/E					4
2011	-	+	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations,	E		B	###	###											X	U/E					4
2011	-	+	4901	Delivered Orders - Obligations, Unpaid	E		B	###	###											X	U/E					1,4
2011	+	-	4901	Delivered Orders - Obligations, Unpaid	B		B	###	###											X	U/E					1,4
2011	-	+	4902	Delivered Orders - Obligations, Paid	E		B	###	###											X	U/E					4
2011	-	+	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations,	E		B	###	###											X	U/E					4
2011	-	+	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations,	E		B	###	###											X	U/E					4
2012				[Project label]																						4
↓				↓																						4
																										4
2169				[Project label]																						4
2170	**Exempt from apportionment**																									
2170	-	+	4801	Undelivered Orders - Obligations, Unpaid	E		C													X	U/E					1
2170	+	-	4801	Undelivered Orders - Obligations, Unpaid	B		C													X	U/E					1
2170	-	+	4802	Undelivered Orders - Obligations, Prepaid/Advanced	E		C													X	U/E					1
2170	+	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced	B		C													X	U/E					1
2170	-	+	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations,	E		C													X	U/E					
2170	-	+	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations,	E		C													X	U/E					
2170	-	+	4901	Delivered Orders - Obligations, Unpaid	E		C													X	U/E					1
2170	+	-	4901	Delivered Orders - Obligations, Unpaid	B		C													X	U/E					1
2170	-	+	4902	Delivered Orders - Obligations, Paid	E		C													X	U/E					
2170	-	+	4908	Authority Outlayed Not Yet Disbursed	E		C													X	U					1
2170	+	-	4908	Authority Outlayed Not Yet Disbursed	B		C													X	U					1
2170	-	+	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E		C													X	U/E					
2170	-	+	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E		C													X	U/E					
Unobligated balance																										
Apportioned																										
2180	**Available in the current period**																									
2180	-	+	4510	Apportionments	E							A									U					
2180	-	+	4610	Allotments - Realized Resources	E							A									U					
2180	-	+	4700	Commitments - Programs Subject to Apportionment	E							A									U					
2181	**Available in subsequent periods**																									
2181	-	+	4510	Apportionments	E							S									U					
2181	-	+	4590	Apportionments - Anticipated Resources - Programs Subject to Apportionment	E							S									U					2
2181	-	+	4610	Allotments - Realized Resources	E							S									U					
2181	-	+	4700	Commitments - Programs Subject to Apportionment	E							S									U					
2182	**Anticipated**																									
2182	-	+	4590	Apportionments - Anticipated Resources - Programs Subject to Apportionment	E							A									U					2
Exempt from apportionment																										
2190	**Available in the current period**																									
2190	-	+	4620	Unobligated Funds Exempt From Apportionment	E							A									U					
2190	-	+	4720	Commitments - Programs Exempt From Apportionment	E							A									U					
2191	**Available in subsequent periods**																									
2191	-	+	4620	Unobligated Funds Exempt From Apportionment	E							S									U					

USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources for Fiscal 2010 Reporting					USSGL Account Attributes																FACTS II Supplied Attributes					
Line	Debit Funct. Ind.	Credit Funct. Ind.	USSGL Account	USSGL Account Title	Begin/ End	Debit/ Credit	Apport. Categ.	Apport. Cat.B	Program Rpt.Cat.	Auth Type	Adv. Flag	Avail. Time	BEA Cat. Ind.	Borrow-ing Source	Dir. Trans. Agy.	Dir. Trans. Acct.	Trans. Part-ner	Year of BA	Deficie ncy Flag	Prior-Year Adj.	SF133 TAFS Status	Avail-ability Type	Expir-ation Flag	Fund Type	Fin. Acct. Ind.	Addl. Info
2191	-	+	4690	Anticipated Resources - Programs Exempt From Apportionment	E							S									U					
2191	-	+	4720	Commitments - Programs Exempt From Apportionment	E							S									U					
2192	**Anticipated**																									
2192	-	+	4690	Anticipated Resources - Programs Exempt From Apportionment	E																U					2
Unapportioned																										
2200	**Deferred**																									
2200	-	+	4430	Unapportioned Authority - OMB Deferral	E																U					
2201	**Withheld pending rescission**																									
2201	-	+	4420	Unapportioned Authority - Pending Rescission	E																U					
2202	**Other**																									
2202	-	+	4060	Anticipated Collections From Non-Federal Sources	E	C															U					2
2202	-	+	4070	Anticipated Collections From Federal Sources	E	C															U					2
2202	-	+	4210	Anticipated Reimbursements and Other Income	E	C															U					2
2202	-	+	4310	Anticipated Recoveries of Prior-Year Obligations	E	C															U					2
2202	-	+	4450	Unapportioned Authority	E																U					
2202	-	+	4630	Funds Not Available for Commitment/Obligation	E																U					
2202	-	+	4650	Allotments - Expired Authority	E																E					
2210	**Total budgetary resources**																									
This line is calculated. Equals sum of lines 2000 through 2202. This amount equals the amount on line 1910 of the Schedule of Budgetary Resources.																										
Memorandum entries:																										
2211	**Subject to apportionment**																									
This line is not required to be supported by the USSGL in fiscal 2010, but will be required in 2011.																										
2212	**Exempt from apportionment**																									
This line is not required to be supported by the USSGL in fiscal 2010, but will be required in 2011.																										
CHANGE IN OBLIGATED BALANCE																										
Unpaid obligations, start of year:																										
3000	**Unpaid obligations, brought forward, October 1 (gross)**																									
3000	-	+	4801	Undelivered Orders - Obligations, Unpaid	B															X	U/E					
3000	-	+	4901	Delivered Orders - Obligations, Unpaid	B															X	U/E					
3001	**Adjustments to unpaid obligations, brought forward, October 1 (+ or -)**																									
3001	-	+	4801	Undelivered Orders - Obligations, Unpaid	E															B/P	U/E					
3001	-	+	4831	Undelivered Orders - Obligations Transferred, Unpaid	E															B/P	U/E					
3001	-	+	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	E															B/P	U/E					
3001	-	+	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E															B/P	U/E					
3001	-	+	4901	Delivered Orders - Obligations, Unpaid	E															B/P	U/E					
3001	-	+	4931	Delivered Orders - Obligations Transferred, Unpaid	E															B/P	U/E					
3001	-	+	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	E															B/P	U/E					
3001	-	+	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E															B/P	U/E					
Uncollected customer payments from Federal sources, start of year:																										
3010	**Uncollected customer payments, brought forward, October 1 (-)**																									
3010	-	+	4221	Unfilled Customer Orders Without Advance	B												F/E			X	U/E					
3010	-	+	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	B															X	U/E					
3010	-	+	4251	Reimbursements and Other Income Earned - Receivable	B												F/E			X	U/E					

USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources for Fiscal 2010 Reporting					USSGL Account Attributes																FACTS II Supplied Attributes					
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3010	-	+	4283	Interest Receivable From Treasury	B															X	U/E					
3010	-	+	4285	Receivable From the Liquidating Fund	B															X	U/E					
3010	-	+	4286	Receivable From the Financing Fund	B															X	U/E					
3010	-	+	4287	Other Federal Receivables	B															X	U/E					
3011	**Adjustments to uncollected customer payments, brought forward, October 1 (+ or -)**																									
3011	-	+	4199	Transfer of Expired Expenditure Transfers - Receivable	E															B/P	U/E					
3011	-	+	4221	Unfilled Customer Orders Without Advance	E												F/E			B/P	U/E					
3011	-	+	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	E															B/P	U/E					
3011	-	+	4230	Unfilled Customer Orders Without Advance - Transferred	E												F/E			B/P	U/E					
3011	-	+	4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	E															B/P	U/E					
3011	-	+	4233	Reimbursements and Other Income Earned - Receivable - Transferred	E												F/E			B/P	U/E					
3011	-	+	4234	Other Federal Receivables - Transferred	E															B/P	U/E					
3011	-	+	4251	Reimbursements and Other Income Earned - Receivable	E												F/E			B/P	U/E					
3011	-	+	4283	Interest Receivable From Treasury	E															B/P	U/E					
3011	-	+	4285	Receivable From the Liquidating Fund	E															B/P	U/E					
3011	-	+	4286	Receivable From the Financing Fund	E															B/P	U/E					
3011	-	+	4287	Other Federal Receivables	E															B/P	U/E					
3020	**Obligated balance, start of year (net)**																									
This line is calculated. Equals sum of lines 3000 through 3011.																										
Changes in obligated balance during the year:																										
Obligations incurred (gross):																										
3030	**Unexpired accounts**																									
3030	-	+	4801	Undelivered Orders - Obligations, Unpaid	E															X	U					1
3030	+	-	4801	Undelivered Orders - Obligations, Unpaid	B															X	U					1
3030	-	+	4802	Undelivered Orders - Obligations, Prepaid/Advanced	E															X	U					1
3030	+	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced	B															X	U					1
3030	-	+	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E															X	U					
3030	-	+	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E															X	U					
3030	-	+	4901	Delivered Orders - Obligations, Unpaid	E															X	U					1
3030	+	-	4901	Delivered Orders - Obligations, Unpaid	B															X	U					1
3030	-	+	4902	Delivered Orders - Obligations, Paid	E															X	U					
3030	-	+	4908	Authority Outlayed Not Yet Disbursed	E															X	U					1
3030	+	-	4908	Authority Outlayed Not Yet Disbursed	B															X	U					1
3030	-	+	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E															X	U					
3030	-	+	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E															X	U					
3031	**Expired accounts**																									
3031	-	+	4801	Undelivered Orders - Obligations, Unpaid	E															X	E					1
3031	+	-	4801	Undelivered Orders - Obligations, Unpaid	B															X	E					1
3031	-	+	4802	Undelivered Orders - Obligations, Prepaid/Advanced	E															X	E					1
3031	+	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced	B															X	E					1
3031	-	+	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E															X	E					
3031	-	+	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E															X	E					
3031	-	+	4901	Delivered Orders - Obligations, Unpaid	E															X	E					1
3031	+	-	4901	Delivered Orders - Obligations, Unpaid	B															X	E					1
3031	-	+	4902	Delivered Orders - Obligations, Paid	E															X	E					
3031	-	+	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E															X	E					

USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources for Fiscal 2010 Reporting					USSGL Account Attributes																FACTS II Supplied Attributes					
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3031	-	+	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E															X	E					
3040	**Outlays (gross) (-)**																									
3040	+	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced	E															X	U/E					1
3040	-	+	4802	Undelivered Orders - Obligations, Prepaid/Advanced	B															X	U/E					1
3040	+	-	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E															X	U/E					
3040	+	-	4902	Delivered Orders - Obligations, Paid	E															X	U/E					
3040	+	-	4908	Authority Outlayed Not Yet Disbursed	E															X	U					1
3040	-	+	4908	Authority Outlayed Not Yet Disbursed	B															X	U					1
3040	+	-	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E															X	U/E					
Change in uncollected customer payments from Federal sources:																										
3050	**Unexpired accounts (+ or -)**																									
3050	-	+	4221	Unfilled Customer Orders Without Advance	E												F/E			X	U					1
3050	+	-	4221	Unfilled Customer Orders Without Advance	B												F/E			X	U					1
3050	-	+	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	E															X	U					1
3050	+	-	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	B															X	U					1
3050	-	+	4251	Reimbursements and Other Income Earned - Receivable	E												F/E			X	U					1
3050	+	-	4251	Reimbursements and Other Income Earned - Receivable	B												F/E			X	U					1
3050	-	+	4283	Interest Receivable From Treasury	E															X	U					1
3050	+	-	4283	Interest Receivable From Treasury	B															X	U					1
3050	-	+	4285	Receivable From the Liquidating Fund	E															X	U					1
3050	+	-	4285	Receivable From the Liquidating Fund	B															X	U					1
3050	-	+	4286	Receivable From the Financing Fund	E															X	U					1
3050	+	-	4286	Receivable From the Financing Fund	B															X	U					1
3050	-	+	4287	Other Federal Receivables	E															X	U					1
3050	+	-	4287	Other Federal Receivables	B															X	U					1
3051	**Expired accounts (+ or -)**																									
3051	-	+	4221	Unfilled Customer Orders Without Advance	E												F/E			X	E					1
3051	+	-	4221	Unfilled Customer Orders Without Advance	B												F/E			X	E					1
3051	-	+	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	E															X	E					1
3051	+	-	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	B															X	E					1
3051	-	+	4251	Reimbursements and Other Income Earned - Receivable	E												F/E			X	E					1
3051	+	-	4251	Reimbursements and Other Income Earned - Receivable	B												F/E			X	E					1
3051	-	+	4283	Interest Receivable From Treasury	E															X	E					1
3051	+	-	4283	Interest Receivable From Treasury	B															X	E					1
3051	-	+	4285	Receivable From the Liquidating Fund	E															X	E					1
3051	+	-	4285	Receivable From the Liquidating Fund	B															X	E					1
3051	-	+	4286	Receivable From the Financing Fund	E															X	E					1
3051	+	-	4286	Receivable From the Financing Fund	B															X	E					1
3051	-	+	4287	Other Federal Receivables	E															X	E					1
3051	+	-	4287	Other Federal Receivables	B															X	E					1
Nonexpenditure transfers of obligated balance to or from other accounts:																										
Unpaid obligations transferred to or from other accounts:																										
3060	**Unpaid obligations transferred to other accounts (-)**																									
3060	-	+	4831	Undelivered Orders - Obligations Transferred, Unpaid	E	D									##	####				X	U/E					
3060	-	+	4931	Delivered Orders - Obligations Transferred, Unpaid	E	D									##	####				X	U/E					
3061	**Unpaid obligations transferred from other accounts**																									
3061	-	+	4831	Undelivered Orders - Obligations Transferred, Unpaid	E	C									##	####				X	U/E					
3061	-	+	4931	Delivered Orders - Obligations Transferred, Unpaid	E	C									##	####				X	U/E					
Uncollected customer payments from Federal sources transferred to or from other accounts:																										
3070	**Uncollected customer payments from Federal sources transferred to other accounts**																									
3070	-	+	4199	Transfer of Expired Expenditure Transfers - Receivable	E	C									##	####				X	U/E					

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3070	-	+	4230	Unfilled Customer Orders Without Advance - Transferred	E	C									##	####	F/E			X	U/E					
3070	-	+	4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	E	C									##	####				X	U/E					
3070	-	+	4233	Reimbursements and Other Income Earned - Receivable - Transferred	E	C									##	####	F/E			X	U/E					
3070	-	+	4234	Other Federal Receivables - Transferred	E	C									##	####				X	U/E					
3071	**Uncollected customer payments from Federal sources transferred from other accounts (-)**																									
3071	-	+	4199	Transfer of Expired Expenditure Transfers - Receivable	E	D									##	####				X	U/E					
3071	-	+	4230	Unfilled Customer Orders Without Advance - Transferred	E	D									##	####	F/E			X	U/E					
3071	-	+	4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	E	D									##	####				X	U/E					
3071	-	+	4233	Reimbursements and Other Income Earned - Receivable - Transferred	E	D									##	####	F/E			X	U/E					
3071	-	+	4234	Other Federal Receivables - Transferred	E	D									##	####				X	U/E					
Recoveries of prior year unpaid obligations:																										
3080	**Unexpired accounts (-)**																									
3080	-	+	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	E															X	U					
3080	-	+	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	E															X	U					
3081	**Expired accounts (-)**																									
3081	-	+	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	E															X	E					
3081	-	+	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	E															X	E					
Obligated balance, end of year (net):																										
3090	**Unpaid obligations, end of year (gross)**																									
3090	-	+	4801	Undelivered Orders - Obligations, Unpaid	E															X	U/E					
3090	-	+	4831	Undelivered Orders - Obligations Transferred, Unpaid	E															X	U/E					
3090	-	+	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	E															X	U/E					
3090	-	+	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E															X	U/E					
3090	-	+	4901	Delivered Orders - Obligations, Unpaid	E															X	U/E					
3090	-	+	4931	Delivered Orders - Obligations Transferred, Unpaid	E															X	U/E					
3090	-	+	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	E															X	U/E					
3090	-	+	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E															X	U/E					
3091	**Uncollected customer payments from Federal sources, end of year (-)**																									
3091	-	+	4199	Transfer of Expired Expenditure Transfers - Receivable	E															X	U/E					
3091	-	+	4221	Unfilled Customer Orders Without Advance	E												F/E			X	U/E					
3091	-	+	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	E															X	U/E					
3091	-	+	4230	Unfilled Customer Orders Without Advance - Transferred	E												F/E			X	U/E					
3091	-	+	4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	E															X	U/E					
3091	-	+	4233	Reimbursements and Other Income Earned - Receivable - Transferred	E												F/E			X	U/E					
3091	-	+	4234	Other Federal Receivables - Transferred	E															X	U/E					
3091	-	+	4251	Reimbursements and Other Income Earned - Receivable	E												F/E			X	U/E					
3091	-	+	4283	Interest Receivable From Treasury	E															X	U/E					
3091	-	+	4285	Receivable From the Liquidating Fund	E															X	U/E					
3091	-	+	4286	Receivable From the Financing Fund	E															X	U/E					
3091	-	+	4287	Other Federal Receivables	E															X	U/E					

USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources for Fiscal 2010 Reporting					USSGL Account Attributes																FACTS II Supplied Attributes					
Line	Debit Funct. Ind.	Credit Funct. Ind.	USSGL Account	USSGL Account Title	Begin/ End	Debit/ Credit	Apport. Categ.	Apport. Cat.B	Program Rpt.Cat.	Auth Type	Adv. Flag	Avail. Time	BEA Cat. Ind.	Borrow-ing Source	Dir. Trans. Agy.	Dir. Trans. Acct.	Trans. Part-ner	Year of BA	Deficie ncy Flag	Prior-Year Adj.	SF133 TAFS Status	Avail-ability Type	Expir-ation Flag	Fund Type	Fin. Acct. Ind.	Addl. Info
3100	**Obligated balance, end of year (net)**																									
This line is calculated. Equals the sum of detailed lines 3000 through 3081. Also equals sum of lines 3090 and 3091.																										
BUDGET AUTHORITY AND OUTLAYS, NET																										
Discretionary budget authority, outlays, and offsets:																										
Budget authority, gross (disc.)																										
4000	**Budget authority, gross (disc.)**																									
This line is calculated. Equals sum of lines 1100 through 1152, 1300 through 1330, 1500 through 1531 and 1700 through 1742. Also equals sum of lines 1160, 1340, 1540 and 1850.																										
Outlays, gross (disc.)																										
4010	**Outlays from new discretionary authority**																									
4010	-	+	4802	Undelivered Orders - Obligations, Prepaid/Advanced	E								D					NEW		X	U/E					1
4010	+	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced	B								D					NEW		X	U/E					1
4010	-	+	4902	Delivered Orders - Obligations, Paid	E								D					NEW		X	U/E					
4010	-	+	4908	Authority Outlayed Not Yet Disbursed	E								D					NEW		X	U					1
4010	+	-	4908	Authority Outlayed Not Yet Disbursed	B								D					NEW		X	U					1
4011	**Outlays from discretionary balances**																									
4011	-	+	4802	Undelivered Orders - Obligations, Prepaid/Advanced	E								D					BAL		X	U/E					1
4011	+	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced	B								D					BAL		X	U/E					1
4011	-	+	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E								D					BAL		X	U/E					
4011	-	+	4902	Delivered Orders - Obligations, Paid	E								D					BAL		X	U/E					
4011	-	+	4908	Authority Outlayed Not Yet Disbursed	E								D					BAL		X	U					1
4011	+	-	4908	Authority Outlayed Not Yet Disbursed	B								D					BAL		X	U					1
4011	-	+	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E								D					BAL		X	U/E					
4020	**Total outlays, gross (disc.)**																									
This line is calculated. Equals sum of lines 4010 through 4011.																										
Offsets (disc.):																										
Offsets against gross budget authority and outlays (disc.):																										
Offsetting collections from:																										
4030	**Federal sources (disc.)**																									
4030	-	+	4212	Liquidation of Deficiency - Offsetting Collections	E								D				F			X	U/E					
4030	+	-	4222	Unfilled Customer Orders With Advance	E								D				F			X	U/E					1
4030	-	+	4222	Unfilled Customer Orders With Advance	B								D				F			X	U/E					1
4030	-	+	4252	Reimbursements and Other Income Earned - Collected	E								D				F			X	U/E					
4030	-	+	4255	Appropriation Trust Fund Expenditure Transfers - Collected	E								D							X	U/E					
4030	-	+	4271	Actual Program Fund Subsidy Collected	E								D							X	U/E					
4030	-	+	4275	Actual Collections From Liquidating Fund	E								D							X	U/E					
4030	-	+	4276	Actual Collections From Financing Fund	E								D							X	U/E					
4030	-	+	4277	Other Actual Collections - Federal	E								D							X	U/E					
4030	-	+	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	E								D							X	U/E					
4030	-	+	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	E								D				F			X	U/E					
4031	**Interest on Federal securities (disc.)**																									
4031	-	+	4273	Interest Collected From Treasury	E								D							X	U/E			1/3/4/8	N	
4031	-	+	4290	Amortization and Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	E								D							X	U			3/4/8		
4032	**Interest on uninvested funds (disc.)**																									
4032	-	+	4273	Interest Collected From Treasury	E								D							X	U/E				D/G	
4033	**Non-Federal sources (disc.)**																									
4033	-	+	4212	Liquidation of Deficiency - Offsetting Collections	E								D				X			X	U/E					

USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources for Fiscal 2010 Reporting					USSGL Account Attributes																FACTS II Supplied Attributes					
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4033	+	-	4222	Unfilled Customer Orders With Advance	E								D				X/E			X	U/E					1
4033	-	+	4222	Unfilled Customer Orders With Advance	B								D				X/E			X	U/E					1
4033	-	+	4252	Reimbursements and Other Income Earned - Collected	E								D				X/E			X	U/E					
4033	-	+	4261	Actual Collections of Business-Type Fees	E								D							X	U/E					
4033	-	+	4262	Actual Collections of Loan Principal	E								D							X	U/E					
4033	-	+	4263	Actual Collections of Loan Interest	E								D							X	U/E					
4033	-	+	4264	Actual Collections of Rent	E								D							X	U/E					
4033	-	+	4265	Actual Collections From Sale of Foreclosed Property	E								D							X	U/E					
4033	-	+	4266	Other Actual Business-Type Collections From Non-Federal Sources	E								D							X	U/E					
4033	-	+	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	E								D				X/E			X	U/E					
4034	**Offsetting governmental collections (from non-Federal sources) (disc.)**																									
4034	-	+	4212	Liquidation of Deficiency - Offsetting Collections	E								D				E			X	U/E					
4034	-	+	4260	Actual Collections of "governmental-type" Fees	E								D							X	U/E					
4034	-	+	4267	Other Actual "governmental-type" Collections From Non-Federal Sources	E								D							X	U/E					
4040	**Offsets against gross budget authority and outlays (disc.) (total)**																									
This line is calculated. Equals the sum of lines 4030 through 4034.																										
Additional offsets against gross budget authority only (disc.):																										
4050	**Change in uncollected customer payments from Federal sources (unexpired) (disc.) (+ or -)**																									
4050	-	+	4221	Unfilled Customer Orders Without Advance	E								D				F/E			X	U					1
4050	+	-	4221	Unfilled Customer Orders Without Advance	B								D				F/E			X	U					1
4050	-	+	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	E								D							X	U					1
4050	+	-	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	B								D							X	U					1
4050	-	+	4251	Reimbursements and Other Income Earned - Receivable	E								D				F/E			X	U					1
4050	+	-	4251	Reimbursements and Other Income Earned - Receivable	B								D				F/E			X	U					1
4050	-	+	4283	Interest Receivable From Treasury	E								D							X	U					1
4050	+	-	4283	Interest Receivable From Treasury	B								D							X	U					1
4050	-	+	4285	Receivable From the Liquidating Fund	E								D							X	U					1
4050	+	-	4285	Receivable From the Liquidating Fund	B								D							X	U					1
4050	-	+	4286	Receivable From the Financing Fund	E								D							X	U					1
4050	+	-	4286	Receivable From the Financing Fund	B								D							X	U					1
4050	-	+	4287	Other Federal Receivables	E								D							X	U					1
4050	+	-	4287	Other Federal Receivables	B								D							X	U					1
4051	**Offsetting collections credited to expired accounts (disc.)**																									
4051	+	-	4212	Liquidation of Deficiency - Offsetting Collections	E								D							X	E					
4051	+	-	4222	Unfilled Customer Orders With Advance	E								D							X	E					
4051	-	+	4222	Unfilled Customer Orders With Advance	B								D							X	E					
4051	+	-	4252	Reimbursements and Other Income Earned - Collected	E								D							X	E					
4051	+	-	4255	Appropriation Trust Fund Expenditure Transfers - Collected	E								D							X	E					
4051	+	-	4260	Actual Collections of "governmental-type" Fees	E								D							X	E					
4051	+	-	4261	Actual Collections of Business-Type Fees	E								D							X	E					
4051	+	-	4262	Actual Collections of Loan Principal	E								D							X	E					
4051	+	-	4263	Actual Collections of Loan Interest	E								D							X	E					
4051	+	-	4264	Actual Collections of Rent	E								D							X	E					
4051	+	-	4265	Actual Collections From Sale of Foreclosed Property	E								D							X	E					
4051	+	-	4266	Other Actual Business-Type Collections From Non-Federal Sources	E								D							X	E					
4051	+	-	4267	Other Actual "governmental-type" Collections From Non-Federal Sources	E								D							X	E					
4051	+	-	4271	Actual Program Fund Subsidy Collected	E								D							X	E					
4051	+	-	4273	Interest Collected From Treasury	E								D							X	E			1/3/4/8		
4051	+	-	4275	Actual Collections From Liquidating Fund	E								D							X	E					
4051	+	-	4276	Actual Collections From Financing Fund	E								D							X	E					
4051	+	-	4277	Other Actual Collections - Federal	E								D							X	E					

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Line	Debit Funct. Ind.	Credit Funct. Ind.	USSGL Account	USSGL Account Title	Begin/ End	Debit/ Credit	Apport. Categ.	Apport. Cat.B	Program Rpt.Cat.	Auth Type	Adv. Flag	Avail. Time	BEA Cat. Ind.	Borrow-ing Source	Dir. Trans. Agy.	Dir. Trans. Acct.	Trans. Part-ner	Year of BA	Deficie ncy Flag	Prior-Year Adj.	SF133 TAFS Status	Avail-ability Type	Expir-ation Flag	Fund Type	Fin. Acct. Ind.	Addl. Info
4051	+	-	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	E								D							X	E					
4051	+	-	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	E								D							X	E					
4052	**Anticipated offsetting collections (disc.)**																									
4052	-	+	4047	Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority	E					S			D								U					5
4052	-	+	4160	Anticipated Transfers - Current-Year Authority	E					S			D								U					5
4052	-	+	4165	Allocations of Authority - Anticipated From Invested Balances	E					S			D								U					5
4060	**Additional offsets against budget authority only (disc.) (total)**																									
This line is calculated. Equals sum of lines 4050 through 4052.																										
4070	**Budget authority, net (disc.)**																									
This line is calculated. Equals line 4000 offset by the amounts on lines 4030 through 4034 and on lines 4050 and 4052.																										
4080	**Outlays, net (disc.)**																									
This line is calculated. Equals lines 4010 through 4011 offset by the amounts on lines 4030 through 4034.																										
Mandatory budget authority, outlays, and offsets:																										
Budget authority, gross (mand.)																										
4090	**Budget authority, gross (mand.)**																									
This line is calculated. Equals sum of lines 1200 through 1252, 1400 through 1430, 1600 through 1631, and 1800 through 1842. Also equals sum of lines 1260, 1440, 1640 and 1850.																										
Outlays, gross (mand.)																										
4100	**Outlays from new mandatory authority**																									
4100	-	+	4802	Undelivered Orders - Obligations, Prepaid/Advanced	E								M					NEW		X	U/E					1
4100	+	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced	B								M					NEW		X	U/E					1
4100	-	+	4902	Delivered Orders - Obligations, Paid	E								M					NEW		X	U/E					
4100	-	+	4908	Authority Outlayed Not Yet Disbursed	E								M					NEW		X	U					1
4100	+	-	4908	Authority Outlayed Not Yet Disbursed	B								M					NEW		X	U					1
4101	**Outlays from mandatory balances**																									
4101	-	+	4802	Undelivered Orders - Obligations, Prepaid/Advanced	E								M					BAL		X	U/E					1
4101	+	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced	B								M					BAL		X	U/E					1
4101	-	+	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E								M					BAL		X	U/E					
4101	-	+	4902	Delivered Orders - Obligations, Paid	E								M					BAL		X	U/E					
4101	-	+	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E								M					BAL		X	U/E					
4110	**Total outlays, gross (mand.)**																									
This line is calculated. Equals sum of lines 4100 through 4101.																										
Offsets (mand.):																										
Offsets against gross budget authority and outlays (mand.):																										
Offsetting collections from:																										
4120	**Federal sources (mand.)**																									
4120	-	+	4212	Liquidation of Deficiency - Offsetting Collections	E								M				F			X	U/E					
4120	+	-	4222	Unfilled Customer Orders With Advance	E								M				F			X	U/E					1
4120	-	+	4222	Unfilled Customer Orders With Advance	B								M				F			X	U/E					1
4120	-	+	4252	Reimbursements and Other Income Earned - Collected	E								M				F			X	U/E					
4120	-	+	4255	Appropriation Trust Fund Expenditure Transfers - Collected	E								M							X	U/E					
4120	-	+	4271	Actual Program Fund Subsidy Collected	E								M							X	U/E					
4120	-	+	4275	Actual Collections From Liquidating Fund	E								M							X	U/E					
4120	-	+	4276	Actual Collections From Financing Fund	E								M							X	U/E					
4120	-	+	4277	Other Actual Collections - Federal	E								M							X	U/E					
4120	-	+	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	E								M							X	U/E					

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4120	-	+	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	E								M				F			X	U/E					
4121	**Interest on Federal securities (mand.)**																									
4121	-	+	4273	Interest Collected From Treasury	E								M							X	U/E			1/3/4/8	N	
4121	-	+	4290	Amortization and Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	E								M							X	U			3/4/8		
4122	**Interest on uninvested funds (mand.)**																									
4122	-	+	4273	Interest Collected From Treasury	E								M							X	U/E				D/G	
4123	**Non-Federal sources (mand.)**																									
4123	-	+	4212	Liquidation of Deficiency - Offsetting Collections	E								M				X			X	U/E					
4123	+	-	4222	Unfilled Customer Orders With Advance	E								M				X/E			X	U/E					1
4123	-	+	4222	Unfilled Customer Orders With Advance	B								M				X/E			X	U/E					1
4123	-	+	4252	Reimbursements and Other Income Earned - Collected	E								M				X/E			X	U/E					
4123	-	+	4261	Actual Collections of Business-Type Fees	E								M							X	U/E					
4123	-	+	4262	Actual Collections of Loan Principal	E								M							X	U/E					
4123	-	+	4263	Actual Collections of Loan Interest	E								M							X	U/E					
4123	-	+	4264	Actual Collections of Rent	E								M							X	U/E					
4123	-	+	4265	Actual Collections From Sale of Foreclosed Property	E								M							X	U/E					
4123	-	+	4266	Other Actual Business-Type Collections From Non-Federal Sources	E								M							X	U/E					
4123	-	+	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	E								M				X/E			X	U/E					
4124	**Offsetting governmental collections (from non-Federal sources) (mand.)**																									
4124	-	+	4212	Liquidation of Deficiency - Offsetting Collections	E								M				E			X	U/E					
4124	-	+	4260	Actual Collections of "governmental-type" Fees	E								M							X	U/E					
4124	-	+	4267	Other Actual "governmental-type" Collections From Non-Federal Sources	E								M							X	U/E					
4130	**Offsets against gross budget authority and outlays (mand.) (total)**																									
This line is calculated. Equals the sum of lines 4120 through 4124.																										
Additional offsets against gross budget authority only (mand.):																										
4140	**Change in uncollected customer payments from Federal sources (unexpired) (mand.) (+ or -)**																									
4140	-	+	4221	Unfilled Customer Orders Without Advance	E								M				F/E			X	U					
4140	+	-	4221	Unfilled Customer Orders Without Advance	B								M				F/E			X	U					
4140	-	+	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	E								M							X	U					
4140	+	-	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	B								M							X	U					
4140	-	+	4251	Reimbursements and Other Income Earned - Receivable	E								M				F/E			X	U					
4140	+	-	4251	Reimbursements and Other Income Earned - Receivable	B								M				F/E			X	U					
4140	-	+	4283	Interest Receivable From Treasury	E								M							X	U					
4140	+	-	4283	Interest Receivable From Treasury	B								M							X	U					
4140	-	+	4285	Receivable From the Liquidating Fund	E								M							X	U					
4140	+	-	4285	Receivable From the Liquidating Fund	B								M							X	U					
4140	-	+	4286	Receivable From the Financing Fund	E								M							X	U					
4140	+	-	4286	Receivable From the Financing Fund	B								M							X	U					
4140	-	+	4287	Other Federal Receivables	E								M							X	U					
4140	+	-	4287	Other Federal Receivables	B								M							X	U					
4141	**Offsetting collections credited to expired accounts (mand.)**																									
4141	+	-	4212	Liquidation of Deficiency - Offsetting Collections	E								M							X	E					
4141	+	-	4222	Unfilled Customer Orders With Advance	E								M							X	E					
4141	-	+	4222	Unfilled Customer Orders With Advance	B								M							X	E					
4141	+	-	4252	Reimbursements and Other Income Earned - Collected	E								M							X	E					
4141	+	-	4255	Appropriation Trust Fund Expenditure Transfers - Collected	E								M							X	E					
4141	+	-	4260	Actual Collections of "governmental-type" Fees	E								M							X	E					
4141	+	-	4261	Actual Collections of Business-Type Fees	E								M							X	E					

USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources for Fiscal 2010 Reporting					USSGL Account Attributes																FACTS II Supplied Attributes					
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4141	+	-	4262	Actual Collections of Loan Principal	E								M							X	E					
4141	+	-	4263	Actual Collections of Loan Interest	E								M							X	E					
4141	+	-	4264	Actual Collections of Rent	E								M							X	E					
4141	+	-	4265	Actual Collections From Sale of Foreclosed Property	E								M							X	E					
4141	+	-	4266	Other Actual Business-Type Collections From Non-Federal Sources	E								M							X	E					
4141	+	-	4267	Other Actual "governmental-type" Collections From Non-Federal Sources	E								M							X	E					
4141	+	-	4271	Actual Program Fund Subsidy Collected	E								M							X	E					
4141	+	-	4273	Interest Collected From Treasury	E								M							X	E			1/3/4/8		
4141	+	-	4275	Actual Collections From Liquidating Fund	E								M							X	E					
4141	+	-	4276	Actual Collections From Financing Fund	E								M							X	E					
4141	+	-	4277	Other Actual Collections - Federal	E								M							X	E					
4141	+	-	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	E								M							X	E					
4141	+	-	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	E								M							X	E					
4142	**Anticipated offsetting collections (mand.)**																									
4142	-	+	4047	Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority	E					S			M								U					5
4142	-	+	4160	Anticipated Transfers - Current-Year Authority	E					S			M								U					5
4142	-	+	4165	Allocations of Authority - Anticipated From Invested Balances	E					S			M								U					5
4150	**Additional offsets against budget authority only (mand.) (total)**																									
This line is calculated. Equals sum of lines 4140 through 4142.																										
4160	**Budget authority, net (mand.)**																									
This line is calculated. Equals line 4090 offset by the amounts on lines 4120 through 4124 and on lines 4140 and 4142.																										
4170	**Outlays, net (mand.)**																									
This line is calculated. Equals sum of lines 4100 through 4101 offset by the amounts on lines 4120 through 4124.																										
Budget authority and outlays, net (disc. and mand.)																										
4180	**Budget authority, net (disc. and mand.)**																									
This line is calculated. Equals sum of lines 4070 and 4160.																										
4190	**Outlays, net (disc. and mand.)**																									
This line is calculated. Equals sum of lines 4080 and 4170. This line will always be used even if the amount is zero.																										
SCHEDULE OF UNFUNDED DEFICIENCIES																										
7000	**Unfunded deficiency, start of year (-)**																									
Change in deficiency during the year:																										
7010	**New deficiency (-)**																									
This line is not required to be supported by the USSGL in fiscal 2010, but will be required for fiscal 2011.																										
7011	**Appropriations available only to liquidate deficiencies**																									
This line is not required to be supported by the USSGL in fiscal 2010, but will be required for fiscal 2011.																										
7012	**Available budgetary resources used to liquidate deficiencies**																									
This line is not required to be supported by the USSGL in fiscal 2010, but will be required for fiscal 2011.																										
7020	**Unfunded deficiency, end of year (-)**																									
This line is not required to be supported by the USSGL in fiscal 2010, but will be required for fiscal 2011.																										

ADDITIONAL INFORMATION AND FOOTNOTES:

ADDITIONAL INFORMATION

- Use USSGL account attribute domains as provided in USSGL Section IV.

- Shading indicates the attribute is supplied by FACTS II when those attributes are not generally part of the FACTSII supplied columns.

FOOTNOTES

1/ When the SF 133 line numbers use both a beginning (B) and ending (E) balance for the same USSGL account, the beginning balance is subtracted from the ending balance in FACTS II.

2/ Anticipated amounts should be zero for the yearend preclosing trial balance.

3/ The total of the specified balances in the USSGL accounts for this line should equal the beginning balances of USSGL accounts 4450, 4650, and 4620.

4/ Refer to OMB Circular No. A-11 for detailed information on reporting Apport. Cat. B information.

USSGL Crosswalk - FMS 2108: Yearend Closing Statement - Unexpended Balances, Investments, and Imprest Funds for Fiscal 2010 Reporting

FMS 2108		USSGL Account		USSGL Account Attributes/1					
Column Number	Auth. Ind./2 (RT7 Ind.)	Number	Title	Begin / End	Auth Type	Borrow Source	Trans Partner	PY Adj	Addl. Info.
	For All Unexpended Balances:								
1	**Treasury Appropriation Fund Symbol**								
2	**Preclosing Unexpended Balance - Treasury Supplied**								
3	N/A								
4	**Unobligated and Obligated Balance Withdrawn/Canceled**								
4		4350	Canceled Authority	E				B/P/X	
4		4391	Adjustments to Indefinite No-Year Authority	E				B/X	
5	**Postclosing Unexpended Balance**								
5		1010	Fund Balance With Treasury	E				B/X	
6	**Other Authorizations**								
	For Treasury Appropriation Fund Symbols With Unrealized Discounts:								
6	911	1611	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	E				B/P/X	2
6	911	1621	Discount on Securities Other Than the Bureau of the Public Debt Securities	E				B/P/X	2, 3
	For Treasury Appropriation Fund Symbols With Imprest Funds:								
6	921	1120	Imprest Funds	E				B/X	2
6	921	1130	Funds Held by the Public	E				B/X	2
	For Treasury Appropriation Fund Symbols With Unamortized Discounts or Premiums:								
6	931	1342	Interest Receivable - Investments	E				B/P/X	4, 5
6	931	1611	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	E				B/P/X	2, 4
6	931	1612	Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	E				B/P/X	2, 4
6	931	1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	E				B/P/X	2, 4
6	931	1631	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	E				B/P/X	2, 4
6	931	1633	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	E				B/P/X	2, 4
6	931	1638	Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	E				B/P/X	2
	For Treasury Appropriation Fund Symbols With Investments in Treasury Securities:								
6	971	1610	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	E				B/P/X	2
6	971	1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	E				B/P/X	2
	For Treasury Appropriation Fund Symbols With Investments in Agency Securities:								
6	972	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	E			F	B/P/X	2, 3
	For Treasury Appropriation Funds Symbols With Investments in NonFederal Securities: NATIONAL RAILROAD RETIREMENT INVESTMENT TRUST FUND ONLY								
6	973	1618	Market Adjustment - Investments	E				B/P/X	2, 3
6	973	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	E			X	B/P/X	2, 3
6	973	4295	Revaluation of Foreign Currency in the Exchange Stabilization Fund	E				Y	

USSGL Crosswalk - FMS 2108: Yearend Closing Statement - Definite Borrowing Authority for Fiscal 2010 Reporting

FMS 2108		USSGL Account		USSGL Account Attributes/1					
Column Number	Auth. Ind./2 (RT7 Ind.)	Number	Title	Begin / End	Auth Type	Borrow Source	Trans Partner	PY Adj	Addl. Info.
1	Treasury Appropriation Fund Symbol								
2	Balance of Borrowing Authority - Treasury Supplied								
3	Increases and Rescissions								
3	951	4140	Substitution of Borrowing Authority	E		T		B/X	2
3	962	4140	Substitution of Borrowing Authority	E		P		B/X	2
3	951	4141	Current-Year Borrowing Authority Realized	E		T		P/X	2
3	962	4141	Current-Year Borrowing Authority Realized	E		P		P/X	2
3	951	4392	Permanent Reduction - New Budget Authority	E	B	T		B/X	2
3	962	4392	Permanent Reduction - New Budget Authority	E	B	P		B/X	2
3	951	4393	Permanent Reduction - Prior-Year Balances	E	B	T		B/X	2
3	962	4393	Permanent Reduction - Prior-Year Balances	E	B	P		B/X	2
4	Borrowings								
4	962	4145	Borrowing Authority Converted to Cash	E		P		B/X	2
4	951	4145	Borrowing Authority Converted to Cash	E		T		B/X	2
5	N/A								
	CALC (2 +/- 3 - 4) Also Equals:								
6	Balance								
6	951	4140	Substitution of Borrowing Authority	E		T		B/X	2
6	962	4140	Substitution of Borrowing Authority	E		P		B/X	2
6	951	4141	Current-Year Borrowing Authority Realized	E		T		P/X	2
6	962	4141	Current-Year Borrowing Authority Realized	E		P		P/X	2
6	951	4145	Borrowing Authority Converted to Cash	E		T		B/X	2
6	962	4145	Borrowing Authority Converted to Cash	E		P		B/X	2
6	951	4149	Borrowing Authority Carried Forward	B		T			2
6	962	4149	Borrowing Authority Carried Forward	B		P			2
6	951	4392	Permanent Reduction - New Budget Authority	E	B	T		B/X	2
6	962	4392	Permanent Reduction - New Budget Authority	E	B	P		B/X	2
6	951	4393	Permanent Reduction - Prior-Year Balances	E	B	T		B/X	2
6	962	4393	Permanent Reduction - Prior-Year Balances	E	B	P		B/X	2

USSGL Crosswalk - FMS 2108: Yearend Closing Statement - Indefinite Borrowing Authority for Fiscal 2010 Reporting

FMS 2108		USSGL Account		USSGL Account Attributes/1					
Column Number	Auth. Ind./2 (RT7 Ind.)	Number	Title	Begin / End	Auth Type	Borrow Source	Trans Partner	PY Adj	Addl. Info.
1	Treasury Appropriation Fund Symbol								
2	Balance of Borrowing Authority - Treasury Supplied								
3	Increases								
3	951	4141	Current-Year Borrowing Authority Realized	E		T		P/X	2
3	962	4141	Current-Year Borrowing Authority Realized	E		P		P/X	2
4	Borrowings								
4	951	4145	Borrowing Authority Converted to Cash	E		T		B/X	2
4	962	4145	Borrowing Authority Converted to Cash	E		P		B/X	2
5	Adjustments								
5	951	4140	Substitution of Borrowing Authority	E		T		B/X	2
5	962	4140	Substitution of Borrowing Authority	E		P		B/X	2
5	951	4143	Current-Year Decreases to Indefinite Borrowing Authority	E		T		P/X	2
5	962	4143	Current-Year Decreases to Indefinite Borrowing Authority	E		P		P/X	2
5	951	4144	Borrowing Authority Withdrawn	E		T		P/X	2
5	962	4144	Borrowing Authority Withdrawn	E		P		P/X	2
	CALC (2 + 3 - 4 - 5) Also Equals:								
6	Balance								
6	951	4140	Substitution of Borrowing Authority	E		T		B/X	2
6	962	4140	Substitution of Borrowing Authority	E		P		B/X	2
6	951	4141	Current-Year Borrowing Authority Realized	E		T		P/X	2
6	962	4141	Current-Year Borrowing Authority Realized	E		P		P/X	2
6	951	4143	Current-Year Decreases to Indefinite Borrowing Authority	E		T		P/X	2
6	962	4143	Current-Year Decreases to Indefinite Borrowing Authority	E		P		P/X	2
6	951	4144	Borrowing Authority Withdrawn	E		T		P/X	2
6	962	4144	Borrowing Authority Withdrawn	E		P		P/X	2
6	951	4145	Borrowing Authority Converted to Cash	E		T		B/X	2
6	962	4145	Borrowing Authority Converted to Cash	E		P		B/X	2
6	951	4149	Borrowing Authority Carried Forward	B		T			2
6	962	4149	Borrowing Authority Carried Forward	B		P			2

USSGL Crosswalk - FMS 2108: Yearend Closing Statement - Definite Contract Authority for Fiscal 2010 Reporting

FMS 2108		USSGL Account		USSGL Account Attributes/1					
Column Number	Auth. Ind./2 (RT7 Ind.)	Number	Title	Begin / End	Auth Type	Borrow Source	Trans Partner	PY Adj	Addl. Info.
1	Treasury Appropriation Fund Symbol								
2	Balance of Contract Authority - Treasury Supplied								
3	New Contract Authority								
3	941	4131	Current-Year Contract Authority Realized	E				P/X	2
4	Appropriations To Liquidate								
4	941	4135	Contract Authority Liquidated	E	P			B/P/X	2
4	941	4136	Contract Authority To Be Liquidated by Trust Funds	E				P/X	2
4	941	4136	Contract Authority To Be Liquidated by Trust Funds	B				X	2
5	Writeoffs, Restorations, or Adjustments								
5	941	4134	Contract Authority Withdrawn	E				P/X	2
5	941	4135	Contract Authority Liquidated	E	S			B/P/X	2
5	941	4392	Permanent Reduction - New Budget Authority	E	C			B/X	2
5	941	4393	Permanent Reduction - Prior-Year Balances	E	C			B/X	2
	CALC (2 + 3 - 4 +/- 5) Also Equals:								
6	Balance of Unfunded Contract Authority								
6	941	4131	Current-Year Contract Authority Realized	E				P/X	2
6	941	4134	Contract Authority Withdrawn	E				P/X	2
6	941	4135	Contract Authority Liquidated	E				B/P/X	2
6	941	4136	Contract Authority To Be Liquidated by Trust Funds	E				P/X	2
6	941	4139	Contract Authority Carried Forward	B					2
6	941	4392	Permanent Reduction - New Budget Authority	E	C			B/X	2
6	941	4393	Permanent Reduction - Prior-Year Balances	E	C			B/X	2

USSGL Crosswalk - FMS 2108: Yearend Closing Statement - Indefinite Contract Authority for Fiscal 2010 Reporting

FMS 2108		USSGL Account		USSGL Account Attributes/1					
Column Number	Auth. Ind./2 (RT7 Ind.)	Number	Title	Begin / End	Auth Type	Borrow Source	Trans Partner	PY Adj	Addl. Info.
1	Treasury Appropriation Fund Symbol								
2	Balance of Contract Authority - Treasury Supplied								
3	New Contract Authority								
3	941	4131	Current-Year Contract Authority Realized	E				P/X	2
4	Appropriations To Liquidate								
4	941	4135	Contract Authority Liquidated	E	P			B/P/X	2
4	941	4136	Contract Authority To Be Liquidated by Trust Funds	E				P/X	2
4	941	4136	Contract Authority To Be Liquidated by Trust Funds	B				X	2
5	Writeoffs, Restorations, or Adjustments								
5	941	4132	Substitution of Contract Authority	E	S			P/X	2
5	941	4133	Decreases to Indefinite Contract Authority	E				P/X	2
5	941	4134	Contract Authority Withdrawn	E				P/X	2
5	941	4135	Contract Authority Liquidated	E	S			B/P/X	2
	CALC (2 + 3 - 4 -5) Also Equals:								
6	Balance of Unfunded Contract Authority								
6	941	4131	Current-Year Contract Authority Realized	E				P/X	2
6	941	4132	Substitution of Contract Authority	E	S			P/X	2
6	941	4133	Decreases to Indefinite Contract Authority	E				P/X	2
6	941	4134	Contract Authority Withdrawn	E				P/X	2
6	941	4135	Contract Authority Liquidated	E				B/P/X	2
6	941	4136	Contract Authority To Be Liquidated by Trust Funds	E				P/X	2
6	941	4139	Contract Authority Carried Forward	B					2

USSGL Crosswalk - FMS 2108: Yearend Closing Statement - All Treasury Appropriation Fund Symbols for Fiscal 2010 Reporting

FMS 2108		USSGL Account		USSGL Account Attributes/1					
Column Number	Auth. Ind./2 (RT7 Ind.)	Number	Title	Begin / End	Auth Type	Borrow Source	Trans Partner	PY Adj	Addl. Info.
	For all Treasury appropriation Fund Symbols:								
7	**Reimbursements Earned and Refunds**								
7		4081	Amounts Appropriated From a Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred	E					
7		4082	Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred	E					
7		4083	Transfers - Current-Year Authority - Receivable - Transferred	E					
7		4121	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation	E				B/P/X	7
7		4123	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction	E				B/P/X	
7		4126	Amounts Appropriated From Specific Invested TAFS - Receivable	E				B/P/X	
7		4137	Transfers of Contract Authority	E				B/P/X	
7		4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	E				B/P/X	
7		4168	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction	E				B/P/X	
7		4171	Nonallocation Transfers of Invested Balances - Receivable	E				B/P/X	
7		4199	Transfer of Expired Expenditure Transfers - Receivable	E				P/X	
7		4225	Appropriation Trust Fund Expenditure Transfers - Receivable	E				B/P/X	
7		4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	E				B/P/X	
7		4233	Reimbursements and Other Income Earned - Receivable - Transferred	E				B/P/X	
7		4234	Other Federal Receivables - Transferred	E				B/P/X	
7		4251	Reimbursements and Other Income Earned - Receivable	E			F/E	B/P/X	
7		4283	Interest Receivable From Treasury	E				B/P/X	
7		4285	Receivable From the Liquidating Fund	E				B/P/X	
7		4286	Receivable From the Financing Fund	E				B/P/X	
7		4287	Other Federal Receivables	E				B/P/X	
8	**Unfilled Customer Orders**								
8		4221	Unfilled Customer Orders Without Advance	E			F/E	B/P/X	
8		4230	Unfilled Customer Orders Without Advance - Transferred	E			F/E	B/P/X	
9	**Undelivered Orders and Contracts**								
9		4801	Undelivered Orders - Obligations, Unpaid	E				B/P/X	
9		4831	Undelivered Orders - Obligations Transferred, Unpaid	E				B/P/X	
9		4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	E				B/P/X	
9		4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E				B/P/X	

USSGL Crosswalk - FMS 2108: Yearend Closing Statement - All Treasury Appropriation Fund Symbols for Fiscal 2010 Reporting

FMS 2108		USSGL Account		USSGL Account Attributes/1					
Column Number	Auth. Ind./2 (RT7 Ind.)	Number	Title	Begin / End	Auth Type	Borrow Source	Trans Partner	PY Adj	Addl. Info.
10	**Accounts Payable and Other Liabilities**								
10		4124	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation	E				B/P/X	
10		4127	Amounts Appropriated From Specific Invested TAFS - Payable	E				B/P/X	
10		4172	Nonallocation Transfers of Invested Balances - Payable	E				B/P/X	
10		4320	Adjustments for Changes in Prior-Year Allocations of Budgetary Resources	E				P/X	6
10		4901	Delivered Orders - Obligations, Unpaid	E				B/P/X	
10		4931	Delivered Orders - Obligations Transferred, Unpaid	E				B/P/X	
10		4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	E				B/P/X	
10		4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E				B/P/X	
	CALC (5 + 6 + 7 + 8 - 9 -10) for Unexpended Balances; (6 - 9 - 10) for Definite Borrowing and Contract Authority; and Zero for Indefinite Borrowing and Contract Authority. Also Equals:								
11	**Unobligated Balance**								
11		4157	Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation	E				P/X	
11		4158	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	E				P/X	
11		4357	Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds	E				P/X	7
11		4382	Temporary Reduction - New Budget Authority	E				P/X	
11		4383	Temporary Reduction - Prior-Year Balances	E				P/X	
11		4394	Receipts Unavailable for Obligation Upon Collection	E				B/P/X	
11		4396	Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts Unavailable for Obligation Upon Collection	E				B/P/X	
11		4397	Receipts and Appropriations Temporarily Precluded From Obligation	E				B/P/X	
11		4398	Offsetting Collections Temporarily Precluded From Obligation	E				B/P/X	
11		4399	Special and Trust Fund Refunds and Recoveries Temp. Unavailable - Receipts and Appropriations Temp. Precluded From Obligation	E				B/P/X	
11		4420	Unapportioned Authority - Pending Rescission	E					
11		4430	Unapportioned Authority - OMB Deferral	E					
11		4450	Unapportioned Authority	E				B/P/X	
11		4510	Apportionments	E					
11		4610	Allotments - Realized Resources	E					
11		4620	Unobligated Funds Exempt From Apportionment	E				B/P/X	
11		4630	Funds Not Available for Commitment/Obligation	E					
11		4650	Allotments - Expired Authority	E				B/P/X	
11		4700	Commitments - Programs Subject to Apportionment	E					
11		4720	Commitments - Programs Exempt From Apportionment	E					

USSGL Crosswalk - FMS 2108: Yearend Closing Statement - Unexpended Balances, Investments, and Imprest Funds for Fisc

ADDITIONAL INFORMATION:

Shaded USSGL attributes indicate that the attribute domain value is supplied by FACTS II.

FOOTNOTES:

1/ 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 the National Railroad Retirement Investment Trust Fund

4/ Authorization Indicator (RT7 Indicator) 931 can be used only when authorized by Treasury.

5/ For use with OMB-approved Department of Defense trust funds ONLY. (OMB Circular No. A-11, Section 20.6)

6/ For use with OMB approval (SSA and HHS related TAFS ONLY).

7/ When USSGL accounts 4121 and 4357 are recorded in a cancelling year, they will not crosswalk to the FMS 2108.

8/ In the first quarter of FY 2008, agencies reported prior-year adjustments in their FACTS II trial balance submissions. However, during the first two quarters of FY 2008, prior-year adjustments were displayed as though they were current-year activity on the FMS 2108 reports. Since the third quarter of FY 2008, the FACTS II generated FMS 2108 has displayed the Prior_Year_Adjustment attribute.

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USSGL Crosswalk - Balance Sheet for Fiscal 2010 Reporting

				USSGL Account Attributes/1			
					Form and Content Notes		
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Entity / NonEnt	Covered / NotCov	Addl. Info.
	Assets						
	Intragovernmental						
1	**Fund Balance With Treasury**						
1	E	1010	Fund Balance With Treasury		E/O		
1	E	1090	Fund Balance With Treasury Under a Continuing Resolution		E/O		
2	**Investments**						
2	E	1342	Interest Receivable - Investments	F	E		
2	E	1346	Allowance for Loss on Interest Receivable - Investments	F	E		
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
2	E	1631	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	F	E		2

USSGL Crosswalk - Balance Sheet for Fiscal 2010 Reporting

				USSGL Account Attributes/1			
					Form and Content Notes		
Line No.	**Trial Bal.**	**USSGL Acct.**	**USSGL Account Title**	**Fed / NonFed**	**Entity / NonEnt**	**Covered / NotCov**	**Addl. Info.**
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		
3	**Accounts Receivable**						
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 - Not Otherwise Classified	F	E/O		
3	E	1347	Allowance for Loss on Interest Receivable - Not Otherwise Classified	F	E/O		
3	E	1360	Penalties and Fines Receivable - Not Otherwise Classified	F	E/O		
3	E	1367	Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified	F	E/O		
3	E	1370	Administrative Fees Receivable - Not Otherwise Classified	F	E/O		
3	E	1377	Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified	F	E/O		
4	**Loans Receivable**						
4	E	1341	Interest Receivable - Loans	F	E		
4	E	1345	Allowance for Loss on Interest Receivable - Loans	F	E		
4	E	1350	Loans Receivable	F	E		
4	E	1351	Capitalized Loan Interest Receivable - Non-Credit Reform	F	E		
4	E	1359	Allowance for Loss on Loans Receivable	F	E		
4	E	1361	Penalties and Fines Receivable - Loans	F	E		
4	E	1365	Allowance for Loss on Penalties and Fines Receivable - Loans	F	E		
4	E	1371	Administrative Fees Receivable - Loans	F	E		

USSGL Crosswalk - Balance Sheet for Fiscal 2010 Reporting

				USSGL Account Attributes/1			
					Form and Content Notes		
Line No.	**Trial Bal.**	**USSGL Acct.**	**USSGL Account Title**	**Fed / NonFed**	**Entity / NonEnt**	**Covered / NotCov**	**Addl. Info.**
4	E	1375	Allowance for Loss on Administrative Fees Receivable - Loans	F	E		
5	**Other**						
5	E	1410	Advances and Prepayments	F	E/O		
5	E	1921	Receivable From Appropriations	F	E		2, 3
5	E	1990	Other Assets	F	E/O		
6	**Total Intragovernmental**						
6	CALC (1..5)						
	Assets With the Public						
7	**Cash and Other Monetary Assets**						
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
8	**Investments**						
8	E	1342	Interest Receivable - Investments	N	E		
8	E	1346	Allowance for Loss on Interest Receivable - Investments	N	E		
8	E	1610	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	N	E		7
8	E	1611	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	N	E		7
8	E	1612	Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	N	E		7
8	E	1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	N	E		7

USSGL Crosswalk - Balance Sheet for Fiscal 2010 Reporting

				USSGL Account Attributes/1			
					Form and Content Notes		
Line No.	**Trial Bal.**	**USSGL Acct.**	**USSGL Account Title**	**Fed / NonFed**	**Entity / NonEnt**	**Covered / NotCov**	**Addl. Info.**
8	E	1618	Market Adjustment - Investments	N			
8	E	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	N	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		
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		
9	**Accounts Receivable, Net**						
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 - Not Otherwise Classified	N	E/O		
9	E	1347	Allowance for Loss on Interest Receivable - Not Otherwise Classified	N	E/O		
9	E	1360	Penalties and Fines Receivable - Not Otherwise Classified	N	E/O		
9	E	1367	Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified	N	E/O		
9	E	1370	Administrative Fees Receivable - Not Otherwise Classified	F	E/O		
9	E	1377	Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified	F	E/O		
10	**Taxes Receivable, Net**						
10	E	1325	Taxes Receivable	N	O		2
10	E	1329	Allowance for Loss on Taxes Receivable	N	O		2
10	E	1343	Interest Receivable - Taxes	N	O		
10	E	1348	Allowance for Loss on Interest Receivable - Taxes	N	O		
10	E	1363	Penalties and Fines Receivable - Taxes	N	O		2
10	E	1368	Allowance for Loss on Penalties and Fines Receivable - Taxes	N	O		2
10	E	1373	Administrative Fees Receivable - Taxes	N	O		2

USSGL Crosswalk - Balance Sheet for Fiscal 2010 Reporting

				USSGL Account Attributes/1			
					Form and Content Notes		
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Entity / NonEnt	Covered / NotCov	Addl. Info.
10	E	1378	Allowance for Loss on Administrative Fees Receivable - Taxes	N	O		2
11	**Loans Receivable and Related Foreclosed Property, Net**						
11	E	1341	Interest Receivable - Loans	N	E		
11	E	1345	Allowance for Loss on Interest Receivable - Loans	N	E		
11	E	1350	Loans Receivable	N	E		
11	E	1359	Allowance for Loss on Loans Receivable	N	E		
11	E	1361	Penalties and Fines Receivable - Loans	N	E		
11	E	1365	Allowance for Loss on Penalties and Fines Receivable - Loans	N	E		
11	E	1371	Administrative Fees Receivable - Loans	N	E		
11	E	1375	Allowance for Loss on Administrative Fees Receivable - Loans	N	E		
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
12	**Inventory and Related Property, Net**						
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		

USSGL Crosswalk - Balance Sheet for Fiscal 2010 Reporting

				USSGL Account Attributes/1			
					Form and Content Notes		
Line No.	**Trial Bal.**	**USSGL Acct.**	**USSGL Account Title**	**Fed / NonFed**	**Entity / NonEnt**	**Covered / NotCov**	**Addl. Info.**
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		
13	**General Property, Plant, and Equipment, Net**						
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
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

USSGL Crosswalk - Balance Sheet for Fiscal 2010 Reporting

				USSGL Account Attributes/1			
					Form and Content Notes		
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Entity / NonEnt	Covered / NotCov	Addl. Info.
14	**Other**						
14	E	1410	Advances and Prepayments	N	E/O		
14	E	1990	Other Assets	N	E/O		
15	**Total Assets**						
15	CALC (6..14)						
16	**Stewardship PP&E (Note 11)**						
	Liabilities						
	Intragovernmental						
17	**Accounts Payable**						
17	E	2110	Accounts Payable	F		C	
17	E	2120	Disbursements in Transit	F		C	
17	E	2140	Accrued Interest Payable - Not Otherwise Classified	F		C	4
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	2960	Accounts Payable From Canceled Appropriations	F		U	
18	**Debt**						
18	E	2141	Accrued Interest Payable - Debt	F		C/U	
18	E	2510	Principal Payable to the Bureau of the Public Debt	F		C/U	2
18	E	2511	Capitalized Loan Interest Payable - Non-Credit Reform	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	

USSGL Crosswalk - Balance Sheet for Fiscal 2010 Reporting

				USSGL Account Attributes/1			
					Form and Content Notes		
Line No.	**Trial Bal.**	**USSGL Acct.**	**USSGL Account Title**	**Fed / NonFed**	**Entity / NonEnt**	**Covered / NotCov**	**Addl. Info.**
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	
19	**Other**						
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	
19	E	2310	Liability for Advances and Prepayments	F		C	
19	E	2400	Liability for Nonfiduciary Deposit Funds, Clearing Accounts, and Undeposited Collections	F		C	
19	E	2920	Contingent Liabilities	F		U	
19	E	2940	Capital Lease Liability	F		C/U	
19	E	2970	Liability for Capital Transfers to the General Fund of the Treasury	F		C	2
19	E	2980	Custodial Liability	F		U	
19	E	2985	Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity	F		U	
19	E	2990	Other Liabilities Without Related Budgetary Obligations	F		C/U	
20	**Total Intragovernmental**						
20	CALC (17..19)						
	Liabilities With the Public						
21	**Accounts Payable**						

USSGL Crosswalk - Balance Sheet for Fiscal 2010 Reporting

				USSGL Account Attributes/1			
					Form and Content Notes		
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Entity / NonEnt	Covered / NotCov	Addl. Info.
21	E	2110	Accounts Payable	N		C	
21	E	2120	Disbursements in Transit	N		C	
21	E	2140	Accrued Interest Payable - Not Otherwise Classified	N		C	4
21	E	2960	Accounts Payable From Canceled Appropriations	N		U	
22	**Loan Guarantee Liability**						
22	E	2180	Loan Guarantee Liability	N		C	2
23	**Debt Held by the Public**						
23	E	2141	Accrued Interest Payable - Debt	N		C/U	
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	
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	
24	**Federal Employee and Veteran Benefits**						
24	E	2191	Employee Health Care Liability Incurred but Not Reported	N		C/U	2
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

USSGL Crosswalk - Balance Sheet for Fiscal 2010 Reporting

				USSGL Account Attributes/1			
					Form and Content Notes		
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Entity / NonEnt	Covered / NotCov	Addl. Info.
25	**Environmental and Disposal Liabilities**						
25	E	2995	Estimated Cleanup Cost Liability	N		C/U	
26	**Benefits Due and Payable**						
26	E	2160	Entitlement Benefits Due and Payable	N		C/U	2
27	**Other**						
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	
27	E	2400	Liability for Nonfiduciary Deposit Funds, Clearing Accounts, and Undeposited Collections	N		C	
27	E	2690	Other Actuarial Liabilities	N		C/U	2, 8
27	E	2910	Prior Liens Outstanding on Acquired Collateral	N		U	2
27	E	2920	Contingent Liabilities	N		C/U	
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	
28	**Total Liabilities**						
28	CALC (20..27)						
29	**Commitments and Contingencies (Note 16)**						
	Net Position						

USSGL Crosswalk - Balance Sheet for Fiscal 2010 Reporting

				USSGL Account Attributes/1			
					Form and Content Notes		
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Entity / NonEnt	Covered / NotCov	Addl. Info.
30	**Unexpended Appropriations - Earmarked Funds (Note 20)**						
30	B	3100	Unexpended Appropriations - Cumulative				5
30	E	3101	Unexpended Appropriations - Appropriations Received				5
30	E	3102	Unexpended Appropriations - Transfers-In	F			5
30	E	3103	Unexpended Appropriations - Transfers-Out	F			5
30	E	3106	Unexpended Appropriations - Adjustments				5
30	E	3107	Unexpended Appropriations - Used				5
30	E	3108	Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors				5
30	E	3109	Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles				5
31	**Unexpended Appropriations - Other Funds**						
31	B	3100	Unexpended Appropriations - Cumulative				6
31	E	3101	Unexpended Appropriations - Appropriations Received				6
31	E	3102	Unexpended Appropriations - Transfers-In				6
31	E	3103	Unexpended Appropriations - Transfers-Out				6
31	E	3106	Unexpended Appropriations - Adjustments				6
31	E	3107	Unexpended Appropriations - Used				6
31	E	3108	Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors				6
31	E	3109	Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles				6
32	**Cumulative Results of Operations - Earmarked Funds (Note 20)**						
32	B	3310	Cumulative Results of Operations				5
32	E	5100	Revenue From Goods Sold	F/N			5
32	E	5109	Contra Revenue for Goods Sold	F/N			5
32	E	5200	Revenue From Services Provided	F/N			5
32	E	5209	Contra Revenue for Services Provided	F/N			5
32	E	5310	Interest Revenue - Other	F/N			5
32	E	5311	Interest Revenue - Investments	F/N			5
32	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds	F/N			5

USSGL Crosswalk - Balance Sheet for Fiscal 2010 Reporting

				USSGL Account Attributes/1			
					Form and Content Notes		
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Entity / NonEnt	Covered / NotCov	Addl. Info.
32	E	5313	Interest Revenue - Subsidy Amortization	N			5
32	E	5317	Contra Revenue for Interest Revenue - Loans Receivable	F/N			5
32	E	5318	Contra Revenue for Interest Revenue - Investments	F/N			5
32	E	5319	Contra Revenue for Interest Revenue - Other	F/N			5
32	E	5320	Penalties and Fines Revenue	F/N			5
32	E	5324	Contra Revenue for Penalties and Fines	F/N			5
32	E	5325	Administrative Fees Revenue	F/N			5
32	E	5329	Contra Revenue for Administrative Fees	F/N			5
32	E	5400	Benefit Program Revenue	F/N			5
32	E	5409	Contra Revenue for Benefit Program Revenue	F/N			5
32	E	5500	Insurance and Guarantee Premium Revenue	N			5
32	E	5509	Contra Revenue for Insurance and Guarantee Premium Revenue	N			5
32	E	5600	Donated Revenue - Financial Resources	N			5
32	E	5609	Contra Revenue for Donations - Financial Resources	N			5
32	E	5610	Donated Revenue - Nonfinancial Resources	N			5
32	E	5619	Contra Donated Revenue - Nonfinancial Resources	N			5
32	E	5700	Expended Appropriations				5
32	E	5708	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors				5
32	E	5709	Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles				5
32	E	5720	Financing Sources Transferred In Without Reimbursement	F			5
32	E	5730	Financing Sources Transferred Out Without Reimbursement	F			5
32	E	5740	Appropriated Earmarked Receipts Transferred In	F			5
32	E	5745	Appropriated Earmarked Receipts Transferred Out	F			5
32	E	5750	Expenditure Financing Sources - Transfers-In	F			5
32	E	5755	Nonexpenditure Financing Sources - Transfers-In - Other	F			5
32	E	5756	Nonexpenditure Financing Sources - Transfers-In - Capital Transfers	F			5
32	E	5760	Expenditure Financing Sources - Transfers-Out	F			5
32	E	5765	Nonexpenditure Financing Sources - Transfers-Out - Other	F			5

USSGL Crosswalk - Balance Sheet for Fiscal 2010 Reporting

				USSGL Account Attributes/1			
					Form and Content Notes		
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Entity / NonEnt	Covered / NotCov	Addl. Info.
32	E	5766	Nonexpenditure Financing Sources - Transfers-Out - Capital Transfers	F			5
32	E	5775	Nonbudgetary Financing Sources Transferred In	F			5
32	E	5776	Nonbudgetary Financing Sources Transferred Out	F			5
32	E	5780	Imputed Financing Sources	F			5
32	E	5790	Other Financing Sources	F			5
32	E	5791	Adjustment to Financing Sources - Downward Reestimate or Negative Subsidy	F			5
32	E	5792	Financing Sources To Be Transferred Out - Contingent Liability	F			5
32	E	5800	Tax Revenue Collected - Not Otherwise Classified	F/N			5
32	E	5801	Tax Revenue Collected - Individual	F/N			5
32	E	5802	Tax Revenue Collected - Corporate	F/N			5
32	E	5803	Tax Revenue Collected - Unemployment	F/N			5
32	E	5804	Tax Revenue Collected - Excise	F/N			5
32	E	5805	Tax Revenue Collected - Estate and Gift	F/N			5
32	E	5806	Tax Revenue Collected - Customs	F/N			5
32	E	5820	Tax Revenue Accrual Adjustment - Not Otherwise Classified	F/N			5
32	E	5821	Tax Revenue Accrual Adjustment - Individual	F/N			5
32	E	5822	Tax Revenue Accrual Adjustment - Corporate	F/N			5
32	E	5823	Tax Revenue Accrual Adjustment - Unemployment	F/N			5
32	E	5824	Tax Revenue Accrual Adjustment - Excise	F/N			5
32	E	5825	Tax Revenue Accrual Adjustment - Estate and Gift	F/N			5
32	E	5826	Tax Revenue Accrual Adjustment - Customs	F/N			5
32	E	5830	Contra Revenue for Taxes - Not Otherwise Classified	F/N			5
32	E	5831	Contra Revenue for Taxes - Individual	F/N			5
32	E	5832	Contra Revenue for Taxes - Corporate	F/N			5
32	E	5833	Contra Revenue for Taxes - Unemployment	F/N			5
32	E	5834	Contra Revenue for Taxes - Excise	F/N			5
32	E	5835	Contra Revenue for Taxes - Estate and Gift	F/N			5
32	E	5836	Contra Revenue for Taxes - Customs	F/N			5
32	E	5890	Tax Revenue Refunds - Not Otherwise Classified	F/N			5
32	E	5891	Tax Revenue Refunds - Individual	F/N			5
32	E	5892	Tax Revenue Refunds - Corporate	F/N			5

USSGL Crosswalk - Balance Sheet for Fiscal 2010 Reporting

				USSGL Account Attributes/1			
					Form and Content Notes		
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Entity / NonEnt	Covered / NotCov	Addl. Info.
32	E	5893	Tax Revenue Refunds - Unemployment	F/N			5
32	E	5894	Tax Revenue Refunds - Excise	F/N			5
32	E	5895	Tax Revenue Refunds - Estate and Gift	F/N			5
32	E	5896	Tax Revenue Refunds - Customs	F/N			5
32	E	5900	Other Revenue	F/N			5
32	E	5909	Contra Revenue for Other Revenue	F/N			5
32	E	5990	Collections for Others - Statement of Custodial Activity	F/N			5
32	E	5991	Accrued Collections for Others - Statement of Custodial Activity	F/N			5
32	E	5993	Offset to Non-Entity Collections - Statement of Changes in Net Position	F			5
32	E	5994	Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position	F			5
32	E	5997	Financing Sources Transferred In From Custodial Statement Collections	F			5
32	E	5998	Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the Treasury	F			5
32	E	6100	Operating Expenses/Program Costs	F/N			5
32	E	6190	Contra Bad Debt Expense - Incurred for Others	F/N			5
32	E	6199	Adjustment to Subsidy Expense	N			5
32	E	6310	Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank	F			5
32	E	6320	Interest Expenses on Securities	F/N			5
32	E	6330	Other Interest Expenses	F/N			5
32	E	6340	Interest Expense Accrued on the Liability for Loan Guarantees	N			5
32	E	6400	Benefit Expense	F/N			5
32	E	6500	Cost of Goods Sold	N			5
32	E	6600	Applied Overhead	N			5
32	E	6610	Cost Capitalization Offset	N			5
32	E	6710	Depreciation, Amortization, and Depletion	N			5
32	E	6720	Bad Debt Expense	F/N			5
32	E	6730	Imputed Costs	F			5
32	E	6790	Other Expenses Not Requiring Budgetary Resources	F/N			5

USSGL Crosswalk - Balance Sheet for Fiscal 2010 Reporting

				USSGL Account Attributes/1			
					Form and Content Notes		
Line No.	**Trial Bal.**	**USSGL Acct.**	**USSGL Account Title**	**Fed / NonFed**	**Entity / NonEnt**	**Covered / NotCov**	**Addl. Info.**
32	E	6800	Future Funded Expenses	F/N			5
32	E	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	F			5
32	E	6900	Nonproduction Costs	F/N			5
32	E	7110	Gains on Disposition of Assets - Other	N			5
32	E	7111	Gains on Disposition of Investments	F/N			5
32	E	7112	Gains on Disposition of Borrowings	F			5
32	E	7180	Unrealized Gains	F/N			5
32	E	7190	Other Gains	F/N			5
32	E	7210	Losses on Disposition of Assets - Other	N			5
32	E	7211	Losses on Disposition of Investments	F/N			5
32	E	7212	Losses on Disposition of Borrowings	F			5
32	E	7280	Unrealized Losses	F/N			5
32	E	7290	Other Losses	F/N			5
32	E	7300	Extraordinary Items	N			5
32	E	7400	Prior-Period Adjustments Due to Corrections of Errors	F/N			5
32	E	7401	Prior-Period Adjustments Due to Changes in Accounting Principles	F/N			5
32	E	7500	Distribution of Income - Dividend	F/N			5
32	E	7600	Changes in Actuarial Liability	N			5
33	**Cumulative Results of Operations - Other Funds**						
33	B	3310	Cumulative Results of Operations				6
33	E	5100	Revenue From Goods Sold	F/N			6
33	E	5109	Contra Revenue for Goods Sold	F/N			6
33	E	5200	Revenue From Services Provided	F/N			6
33	E	5209	Contra Revenue for Services Provided	F/N			6
33	E	5310	Interest Revenue - Other	F/N			6
33	E	5311	Interest Revenue - Investments	F/N			6
33	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds	F/N			6
33	E	5313	Interest Revenue - Subsidy Amortization	N			6
33	E	5317	Contra Revenue for Interest Revenue - Loans Receivable	F/N			6
33	E	5318	Contra Revenue for Interest Revenue - Investments	F/N			6

USSGL Crosswalk - Balance Sheet for Fiscal 2010 Reporting

				USSGL Account Attributes/1			
					Form and Content Notes		
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Entity / NonEnt	Covered / NotCov	Addl. Info.
33	E	5319	Contra Revenue for Interest Revenue - Other	F/N			6
33	E	5320	Penalties and Fines Revenue	F/N			6
33	E	5324	Contra Revenue for Penalties and Fines	F/N			6
33	E	5325	Administrative Fees Revenue	F/N			6
33	E	5329	Contra Revenue for Administrative Fees	F/N			6
33	E	5400	Benefit Program Revenue	F/N			6
33	E	5409	Contra Revenue for Benefit Program Revenue	F/N			6
33	E	5500	Insurance and Guarantee Premium Revenue	N			6
33	E	5509	Contra Revenue for Insurance and Guarantee Premium Revenue	N			6
33	E	5600	Donated Revenue - Financial Resources	N			6
33	E	5609	Contra Revenue for Donations - Financial Resources	N			6
33	E	5610	Donated Revenue - Nonfinancial Resources	N			6
33	E	5619	Contra Donated Revenue - Nonfinancial Resources	N			6
33	E	5700	Expended Appropriations				6
33	E	5708	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors				6
33	E	5709	Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles				6
33	E	5720	Financing Sources Transferred In Without Reimbursement	F			6
33	E	5730	Financing Sources Transferred Out Without Reimbursement	F			6
33	E	5740	Appropriated Earmarked Receipts Transferred In	F			6
33	E	5745	Appropriated Earmarked Receipts Transferred Out	F			6
33	E	5750	Expenditure Financing Sources - Transfers-In	F			6
33	E	5755	Nonexpenditure Financing Sources - Transfers-In - Other	F			6
33	E	5756	Nonexpenditure Financing Sources - Transfers-In - Capital Transfers	F			6
33	E	5760	Expenditure Financing Sources - Transfers-Out	F			6
33	E	5765	Nonexpenditure Financing Sources - Transfers-Out - Other	F			6
33	E	5766	Nonexpenditure Financing Sources - Transfers-Out - Capital Transfers	F			6
33	E	5775	Nonbudgetary Financing Sources Transferred In	F			6
33	E	5776	Nonbudgetary Financing Sources Transferred Out	F			6

USSGL Crosswalk - Balance Sheet for Fiscal 2010 Reporting

				USSGL Account Attributes/1			
					Form and Content Notes		
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Entity / NonEnt	Covered / NotCov	Addl. Info.
33	E	5780	Imputed Financing Sources	F			6
33	E	5790	Other Financing Sources	F			6
33	E	5791	Adjustment to Financing Sources - Downward Reestimate or Negative Subsidy	F			6
33	E	5792	Financing Sources To Be Transferred Out - Contingent Liability	F			6
33	E	5795	Seigniorage	N			6
33	E	5800	Tax Revenue Collected - Not Otherwise Classified	F/N			6
33	E	5801	Tax Revenue Collected - Individual	F/N			6
33	E	5802	Tax Revenue Collected - Corporate	F/N			6
33	E	5803	Tax Revenue Collected - Unemployment	F/N			6
33	E	5804	Tax Revenue Collected - Excise	F/N			6
33	E	5805	Tax Revenue Collected - Estate and Gift	F/N			6
33	E	5806	Tax Revenue Collected - Customs	F/N			6
33	E	5820	Tax Revenue Accrual Adjustment - Not Otherwise Classified	F/N			6
33	E	5821	Tax Revenue Accrual Adjustment - Individual	F/N			6
33	E	5822	Tax Revenue Accrual Adjustment - Corporate	F/N			6
33	E	5823	Tax Revenue Accrual Adjustment - Unemployment	F/N			6
33	E	5824	Tax Revenue Accrual Adjustment - Excise	F/N			6
33	E	5825	Tax Revenue Accrual Adjustment - Estate and Gift	F/N			6
33	E	5826	Tax Revenue Accrual Adjustment - Customs	F/N			6
33	E	5830	Contra Revenue for Taxes - Not Otherwise Classified	F/N			6
33	E	5831	Contra Revenue for Taxes - Individual	F/N			6
33	E	5832	Contra Revenue for Taxes - Corporate	F/N			6
33	E	5833	Contra Revenue for Taxes - Unemployment	F/N			6
33	E	5834	Contra Revenue for Taxes - Excise	F/N			6
33	E	5835	Contra Revenue for Taxes - Estate and Gift	F/N			6
33	E	5836	Contra Revenue for Taxes - Customs	F/N			6
33	E	5890	Tax Revenue Refunds - Not Otherwise Classified	F/N			6
33	E	5891	Tax Revenue Refunds - Individual	F/N			6
33	E	5892	Tax Revenue Refunds - Corporate	F/N			6
33	E	5893	Tax Revenue Refunds - Unemployment	F/N			6
33	E	5894	Tax Revenue Refunds - Excise	F/N			6
33	E	5895	Tax Revenue Refunds - Estate and Gift	F/N			6

USSGL Crosswalk - Balance Sheet for Fiscal 2010 Reporting

				USSGL Account Attributes/1			
					Form and Content Notes		
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Entity / NonEnt	Covered / NotCov	Addl. Info.
33	E	5896	Tax Revenue Refunds - Customs	F/N			6
33	E	5900	Other Revenue	F/N			6
33	E	5909	Contra Revenue for Other Revenue	F/N			6
33	E	5990	Collections for Others - Statement of Custodial Activity	F/N			6
33	E	5991	Accrued Collections for Others - Statement of Custodial Activity	F/N			6
33	E	5993	Offset to Non-Entity Collections - Statement of Changes in Net Position	F			6
33	E	5994	Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position	F			6
33	E	5997	Financing Sources Transferred In From Custodial Statement Collections	F			6
33	E	5998	Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the Treasury	F			6
33	E	6100	Operating Expenses/Program Costs	F/N			6
33	E	6190	Contra Bad Debt Expense - Incurred for Others	F/N			6
33	E	6199	Adjustment to Subsidy Expense	N			6
33	E	6310	Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank	F			6
33	E	6320	Interest Expenses on Securities	F/N			6
33	E	6330	Other Interest Expenses	F/N			6
33	E	6340	Interest Expense Accrued on the Liability for Loan Guarantees	N			6
33	E	6400	Benefit Expense	F/N			6
33	E	6500	Cost of Goods Sold	N			6
33	E	6600	Applied Overhead	N			6
33	E	6610	Cost Capitalization Offset	N			6
33	E	6710	Depreciation, Amortization, and Depletion	N			6
33	E	6720	Bad Debt Expense	F/N			6
33	E	6730	Imputed Costs	F			6
33	E	6790	Other Expenses Not Requiring Budgetary Resources	F/N			6
33	E	6800	Future Funded Expenses	F/N			6
33	E	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	F			6

USSGL Crosswalk - Balance Sheet for Fiscal 2010 Reporting

				USSGL Account Attributes/1			
					Form and Content Notes		
Line No.	**Trial Bal.**	**USSGL Acct.**	**USSGL Account Title**	**Fed / NonFed**	**Entity / NonEnt**	**Covered / NotCov**	**Addl. Info.**
33	E	6900	Nonproduction Costs	F/N			6
33	E	7110	Gains on Disposition of Assets - Other	N			6
33	E	7111	Gains on Disposition of Investments	F/N			6
33	E	7112	Gains on Disposition of Borrowings	F			6
33	E	7180	Unrealized Gains	F/N			6
33	E	7190	Other Gains	F/N			6
33	E	7210	Losses on Disposition of Assets - Other	N			6
33	E	7211	Losses on Disposition of Investments	F/N			6
33	E	7212	Losses on Disposition of Borrowings	F			6
33	E	7280	Unrealized Losses	F/N			6
33	E	7290	Other Losses	F/N			6
33	E	7300	Extraordinary Items	N			6
33	E	7400	Prior-Period Adjustments Due to Corrections of Errors	F/N			6
33	E	7401	Prior-Period Adjustments Due to Changes in Accounting Principles	F/N			6
33	E	7500	Distribution of Income - Dividend	F/N			6
33	E	7600	Changes in Actuarial Liability	N			6
34	**Total Net Position**						
34	CALC (30..33)						
35	**Total Liabilities and Net Position**						
35	CALC (28 + 34)						

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/ Do not use without permission from Treasury or OMB

4/ Related to accounts payable

5/ Earmarked Treasury Account Symbols (TAS) only

6/ Other than earmarked TAS

7/ Related to Government Account Series securities purchased using deposit funds.

8/ Other than Federal employee and veterans benefits; for example, insurance program liabilities.

SUPPLEMENT SECTION V

USSGL Crosswalk - Statement of Net Cost for Fiscal 2010 Reporting

				USSGL Account Attributes/1			
				Adjusted Trial Balance			
Line No.	Trial Bal.	USSGL Account	USSGL Account Title	Fed / NonFed	Exch / Nonexch	Cust / Noncust	Addl. Info.
Program Costs:							
Program A:							
1	**Gross costs (Note 22)**						
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	6340	Interest Expense Accrued on the Liability for Loan Guarantees	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		A	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	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	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	F/N	X		2, 3
1	E	7600	Changes in Actuarial Liability	N			2,3

USSGL Crosswalk - Statement of Net Cost for Fiscal 2010 Reporting

				USSGL Account Attributes/1			
				Adjusted Trial Balance			
Line No.	Trial Bal.	USSGL Account	USSGL Account Title	Fed / NonFed	Exch / Nonexch	Cust / Noncust	Addl. Info.
2	**Less: Earned Revenue**						
2	E	5100	Revenue From Goods Sold	F/N	X		
2	E	5109	Contra Revenue for Goods Sold	F/N	X		
2	E	5200	Revenue From Services Provided	F/N	X		
2	E	5209	Contra Revenue for Services Provided	F/N	X		
2	E	5310	Interest Revenue - Other	F/N	X	A	
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	5313	Interest Revenue - Subsidy Amortization	N	X		
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	5325	Administrative Fees Revenue	F/N	X	A	
2	E	5329	Contra Revenue for Administrative Fees	F/N	X	A	
2	E	5400	Benefit Program Revenue	F/N	X		
2	E	5409	Contra Revenue for Benefit Program Revenue	F/N	X		
2	E	5500	Insurance and Guarantee Premium Revenue	N	X		
2	E	5509	Contra Revenue for Insurance and Guarantee Premium Revenue	N	X		
2	E	5900	Other Revenue	F/N	X		
2	E	5909	Contra Revenue for Other Revenue	F/N	X		
2	E	7110	Gains on Disposition of Assets - Other	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	X		2, 3
2	E	7180	Unrealized Gains	F/N	X		2,3
2	E	7190	Other Gains	F/N	X		2,3
3	**Net Program Costs**						
3	CALC (1 - 2)						
4	**Costs not assigned to programs**						
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
4	E	6900	Nonproduction Costs	F/N			3,7

USSGL Crosswalk - Statement of Net Cost for Fiscal 2010 Reporting

				USSGL Account Attributes/1			
				Adjusted Trial Balance			
Line No.	Trial Bal.	USSGL Account	USSGL Account Title	Fed / NonFed	Exch / Nonexch	Cust / Noncust	Addl. Info.
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	N	X		3, 7
4	E	7500	Distribution of Income - Dividend	F/N	X		3, 7
4	E	7600	Changes in Actuarial Liability	N			3,7
5	**Less: Earned revenues not attributed to programs**						
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	5313	Interest Revenue - Subsidy Amortization	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
5	E	7111	Gains on Disposition of Investments	F/N	X		3
5	E	7112	Gains on Disposition of Borrowings	F	X		3
5	E	7180	Unrealized Gains	F/N	X		3
5	E	7190	Other Gains	F/N	X		3
6	**Net cost of operations**						
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. This footnote was intentionally left blank.

7. Cost not assigned to programs.

8. Exchange revenue not attributable to programs.

USSGL Crosswalk - Statement of Changes in Net Position for Fiscal 2010 Reporting

						USSGL Account Attributes/1		
						Adjusted Trial Balance		
Line No.	Trial Bal.	USSGL Account	USSGL Account Title	Earmarked Funds	All Other Funds	Exch / Nonexch	Cust / Noncust	Addl. Info.
Cumulative Results of Operations:								
1	**Beginning Balances**							
1	B	3310	Cumulative Results of Operations	X	X			
2	**Adjustments (+/-)**							
2a	**Changes in Accounting Principles (+/-)**							
2a	E	5709	Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles	X	X			
2a	E	7401	Prior-Period Adjustments Due to Changes in Accounting Principles	X	X			
2b	**Corrections of Errors (+/-)**							
2b	E	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			
3	**Beginning Balances, as Adjusted**							
	CALC (1..2b)			X	X			
Budgetary Financing Sources:								
4	**Other Adjustments (Rescissions, etc.) (+/-)**							
4	E	5790	Other Financing Sources	X	X			8
5	**Appropriations Used**							
5	E	5700	Expended Appropriations	X	X			4
6	**Nonexchange Revenue**							
6	E	5310	Interest Revenue - Other	X	X	T	A	
6	E	5311	Interest Revenue - Investments	X	X	T	A	
6	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds	X	X	T	A	
6	E	5317	Contra Revenue for Interest Revenue - Loans Receivable	X	X	T	A	
6	E	5318	Contra Revenue for Interest Revenue - Investments	X	X	T	A	
6	E	5319	Contra Revenue for Interest Revenue - Other	X	X	T	A	
6	E	5320	Penalties and Fines Revenue	X	X	T	A	
6	E	5324	Contra Revenue for Penalties and Fines	X	X	T	A	
6	E	5400	Benefit Program Revenue	X	X	T		
6	E	5409	Contra Revenue for Benefit Program Revenue	X	X	T		
6	E	5800	Tax Revenue Collected - Not Otherwise Classified	X	X	T	A	9
6	E	5801	Tax Revenue Collected - Individual	X	X	T	A	9
6	E	5802	Tax Revenue Collected - Corporate	X	X	T	A	9
6	E	5803	Tax Revenue Collected - Unemployment	X	X	T	A	9

USSGL Crosswalk - Statement of Changes in Net Position for Fiscal 2010 Reporting

						USSGL Account Attributes/1		
						Adjusted Trial Balance		
Line No.	Trial Bal.	USSGL Account	USSGL Account Title	Earmarked Funds	All Other Funds	Exch / Nonexch	Cust / Noncust	Addl. Info.
6	E	5804	Tax Revenue Collected - Excise	X	X	T	A	9
6	E	5805	Tax Revenue Collected - Estate and Gift	X	X	T	A	9
6	E	5806	Tax Revenue Collected - Customs	X	X	T	A	9
6	E	5820	Tax Revenue Accrual Adjustment - Not Otherwise Classified	X	X	T	A	9
6	E	5821	Tax Revenue Accrual Adjustment - Individual	X	X	T	A	9
6	E	5822	Tax Revenue Accrual Adjustment - Corporate	X	X	T	A	9
6	E	5823	Tax Revenue Accrual Adjustment - Unemployment	X	X	T	A	9
6	E	5824	Tax Revenue Accrual Adjustment - Excise	X	X	T	A	9
6	E	5825	Tax Revenue Accrual Adjustment - Estate and Gift	X	X	T	A	9
6	E	5826	Tax Revenue Accrual Adjustment - Customs	X	X	T	A	9
6	E	5830	Contra Revenue for Taxes - Not Otherwise Classified	X	X	T	A	9
6	E	5831	Contra Revenue for Taxes - Individual	X	X	T	A	9
6	E	5832	Contra Revenue for Taxes - Corporate	X	X	T	A	9
6	E	5833	Contra Revenue for Taxes - Unemployment	X	X	T	A	9
6	E	5834	Contra Revenue for Taxes - Excise	X	X	T	A	9
6	E	5835	Contra Revenue for Taxes - Estate and Gift	X	X	T	A	9
6	E	5836	Contra Revenue for Taxes - Customs	X	X	T	A	9
6	E	5890	Tax Revenue Refunds - Not Otherwise Classified	X	X	T	A	9
6	E	5891	Tax Revenue Refunds - Individual	X	X	T	A	9
6	E	5892	Tax Revenue Refunds - Corporate	X	X	T	A	9
6	E	5893	Tax Revenue Refunds - Unemployment	X	X	T	A	9
6	E	5894	Tax Revenue Refunds - Excise	X	X	T	A	9
6	E	5895	Tax Revenue Refunds - Estate and Gift	X	X	T	A	9
6	E	5896	Tax Revenue Refunds - Customs	X	X	T	A	9
6	E	5900	Other Revenue	X	X	T	A	
6	E	5909	Contra Revenue for Other Revenue	X	X	T	A	
7	**Donations and Forfeitures of Cash and Cash Equivalents**							
7	E	5600	Donated Revenue - Financial Resources	X	X	T	A	
7	E	5609	Contra Revenue for Donations - Financial Resources	X	X	T	A	
7	E	5900	Other Revenue	X	X	T	A	3
7	E	5909	Contra Revenue for Other Revenue	X	X	T	A	3
8	**Transfers-In/Out Without Reimbursement (+/-)**							
8	E	5740	Appropriated Earmarked Receipts Transferred In	X	X			
8	E	5745	Appropriated Earmarked Receipts Transferred Out	X	X			
8	E	5750	Expenditure Financing Sources - Transfers-In	X	X			
8	E	5755	Nonexpenditure Financing Sources - Transfers-In - Other	X	X			
8	E	5760	Expenditure Financing Sources - Transfers-Out	X	X			
8	E	5765	Nonexpenditure Financing Sources - Transfers-Out - Other	X	X			
8	E	5766	Nonexpenditure Financing Sources - Transfers-Out - Capital	X	X			
8	E	5997	Financing Sources Transferred In From Custodial Statement	X	X		A	

USSGL Crosswalk - Statement of Changes in Net Position for Fiscal 2010 Reporting

						USSGL Account Attributes/1		
						Adjusted Trial Balance		
Line No.	Trial Bal.	USSGL Account	USSGL Account Title	Earmarked Funds	All Other Funds	Exch / Nonexch	Cust / Noncust	Addl. Info.
9	**Other (+/-)**							
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
Other Financing Sources (Non Exchange):								
10	**Donations and Forfeitures of Property**							
10	E	5610	Donated Revenue - Nonfinancial Resources	X	X	T		
10	E	5619	Contra Donated Revenue - Nonfinancial Resources	X	X	T		
10	E	5900	Other Revenue	X	X	T	A	5, 6
10	E	5909	Contra Revenue for Other Revenue	X	X	T	A	5, 6
11	**Transfers-In/Out Without Reimbursement (+/-)**							
11	E	5720	Financing Sources Transferred In Without Reimbursement	X	X			
11	E	5730	Financing Sources Transferred Out Without Reimbursement	X	X			
11	E	5756	Nonexpenditure Financing Sources - Transfers-In - Capital	X	X			
11	E	5775	Nonbudgetary Financing Sources Transferred In	X	X			
11	E	5776	Nonbudgetary Financing Sources Transferred Out	X	X			
11	E	5792	Financing Sources To Be Transferred Out - Contingent Liability	X	X			
12	**Imputed Financing**							
12	E	5780	Imputed Financing Sources	X	X			
13	**Other (+/-)**							
13	E	5790	Other Financing Sources	X	X			5
13	E	5791	Adjustment to Financing Sources - Downward Reestimate or Negative Subsidy	X	X			5
13	E	5795	Seigniorage		X			5
13	E	5900	Other Revenue	X	X	T	A	5, 7
13	E	5909	Contra Revenue for Other Revenue	X	X	T	A	5, 7
13	E	5993	Offset to Non-Entity Collections - Statement of Changes in Net	X	X		A	5
13	E	5994	Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position	X	X		A	5

USSGL Crosswalk - Statement of Changes in Net Position for Fiscal 2010 Reporting

						USSGL Account Attributes/1		
						Adjusted Trial Balance		
Line No.	Trial Bal.	USSGL Account	USSGL Account Title	Earmarked Funds	All Other Funds	Exch / Nonexch	Cust / Noncust	Addl. Info.
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
14	**Total Financing Sources**							
	CALC (4..13)			X	X			
15	**Net Cost of Operations (+/-)**							
	Net Cost of Operations (+/-)			X	X			
16	**Net Change**							
	CALC (14-15)			X	X			
17	**Cumulative Results of Operations**							
	CALC (3+16)			X	X			
Unexpended Appropriations:								
18	**Beginning Balances**							
18	B	3100	Unexpended Appropriations - Cumulative	X	X			
19	**Adjustments (+/-)**							
19a	**Changes in Accounting Principles (+/-)**							
19a	E	3109	Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles	X	X			
19b	**Corrections of Errors (+/-)**							
19b	E	3108	Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors	X	X			
20	**Beginning Balances, as Adjusted**							
	CALC (18..19b)			X	X			
Budgetary Financing Sources:								

USSGL Crosswalk - Statement of Changes in Net Position for Fiscal 2010 Reporting

						USSGL Account Attributes/1		
						Adjusted Trial Balance		
Line No.	Trial Bal.	USSGL Account	USSGL Account Title	Earmarked Funds	All Other Funds	Exch / Nonexch	Cust / Noncust	Addl. Info.
21	**Appropriations Received**							
21	E	3101	Unexpended Appropriations - Appropriations Received	X	X			11
22	**Appropriations Transferred-In/Out (+/-)**							
22	E	3102	Unexpended Appropriations - Transfers-In	X	X			4
22	E	3103	Unexpended Appropriations - Transfers-Out	X	X			4
23	**Other Adjustments (Rescissions, etc.) (+/-)**							
23	E	3106	Unexpended Appropriations - Adjustments	X	X			4
24	**Appropriations Used**							
24	E	3107	Unexpended Appropriations - Used	X	X			
25	**Total Budgetary Financing Sources**							
	CALC (21..24)			X	X			
26	**Total Unexpended Appropriations**							
	CALC (20+25)			X	X			
27	**Net Position**							
	CALC (17+26)			X	X			10

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/ This footnote was intentionally left blank.

USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2010 Reporting

			USSGL Account Attributes											
SBR Line No.	USSGL Account	USSGL Account Title	Debit / Credit	Begin / End	Auth Type	Apport Cat	Program Rpt Cat	Apport Cat B	Avail Time	Trans Partner	Debit	Credit	TAFS Status	Addl. Info.
BUDGETARY RESOURCES														
1	**Unobligated balance; start of year**													2
1	**Brought forward, October 1 (+ or -)**													
1	4122	Authority Adjusted for Interest on the Bureau of the Public Debt Securities		B							+	-	U	
1	4126	Amounts Appropriated From Specific Invested TAFS - Receivable		B							+	-	U/E	
1	4127	Amounts Appropriated From Specific Invested TAFS - Payable		B							+	-	U/E	
1	4136	Contract Authority To Be Liquidated by Trust Funds		B							+	-	U	
1	4137	Transfers of Contract Authority		B							+	-	U/E	
1	4139	Contract Authority Carried Forward		B							+	-	U/E	
1	4149	Borrowing Authority Carried Forward		B							+	-	U/E	
1	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances		B							+	-	U/E	
1	4171	Nonallocation Transfers of Invested Balances - Receivable		B							+	-	U/E	
1	4172	Nonallocation Transfers of Invested Balances - Payable		B							+	-	U/E	
1	4201	Total Actual Resources - Collected		B							+	-	U/E	
1	4221	Unfilled Customer Orders Without Advance		B						F/E	+	-	U/E	
1	4222	Unfilled Customer Orders With Advance		B							+	-	U/E	
1	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		B							+	-	U/E	
1	4251	Reimbursements and Other Income Earned - Receivable		B						F/E	+	-	U/E	
1	4283	Interest Receivable From Treasury		B							+	-	U/E	
1	4285	Receivable From the Liquidating Fund		B							+	-	U/E	
1	4286	Receivable From the Financing Fund		B							+	-	U/E	
1	4287	Other Federal Receivables		B							+	-	U/E	
1	4384	Temporary Reduction/Cancellation Returned by Appropriation		B							+	-	U	
1	4394	Receipts Unavailable for Obligation Upon Collection		B							+	-	U	
1	4397	Receipts and Appropriations Temporarily Precluded From Obligation		B							+	-	U	
1	4398	Offsetting Collections Temporarily Precluded From Obligation		B							+	-	U	
1	4801	Undelivered Orders - Obligations, Unpaid		B							+	-	U/E	
1	4802	Undelivered Orders - Obligations, Prepaid/Advanced		B							+	-	U/E	
1	4901	Delivered Orders - Obligations, Unpaid		B							+	-	U/E	
1	4908	Authority Outlayed Not Yet Disbursed		B							+	-	U	
2	**Recoveries of prior year unpaid obligations:**													
2	4310	Anticipated Recoveries of Prior-Year Obligations		E							+	-	U	1
2	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries		E							+	-	U/E	
2	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries		E							+	-	U/E	

USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2010 Reporting

			USSGL Account Attributes											
SBR Line No.	USSGL Account	USSGL Account Title	Debit / Credit	Begin / End	Auth Type	Apport Cat	Program Rpt Cat	Apport Cat B	Avail Time	Trans Partner	Debit	Credit	TAFS Status	Addl. Info.
3	**Budget authority:**													
3A	**Appropriation:**													
3A	4111	Debt Liquidation Appropriations		E							+	-	U	
3A	4112	Liquidation of Deficiency - Appropriations		E							+	-	U	
3A	4114	Appropriated Trust or Special Fund Receipts		E							+	-	U	
3A	4115	Loan Subsidy Appropriation		E							+	-	U	
3A	4117	Loan Administrative Expense Appropriation		E							+	-	U	
3A	4118	Reestimated Loan Subsidy Appropriation		E							+	-	U	
3A	4119	Other Appropriations Realized		E							+	-	U	
3A	4120	Anticipated Appropriations - Indefinite		E							+	-	U	1
3A	4121	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation		E	P						+	-	U/E	
3A	4122	Authority Adjusted for Interest on the Bureau of the Public Debt Securities		E							+	-	U	3
3A	4122	Authority Adjusted for Interest on the Bureau of the Public Debt Securities		B							-	+	U	3
3A	4123	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction		E	P						+	-	U/E	
3A	4124	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation		E							+	-	U	
3A	4125	Loan Modification Adjustment Transfer Appropriation		E							+	-	U	
3A	4126	Amounts Appropriated From Specific Invested TAFS - Receivable		E							+	-	U/E	3
3A	4126	Amounts Appropriated From Specific Invested TAFS - Receivable		B							-	+	U/E	3
3A	4127	Amounts Appropriated From Specific Invested TAFS - Payable		E							+	-	U/E	3
3A	4127	Amounts Appropriated From Specific Invested TAFS - Payable		B							-	+	U/E	3
3A	4128	Amounts Appropriated From Specific Invested TAFS - Transfers-In		E	P						+	-	U/E	
3A	4129	Amounts Appropriated From Specific Invested TAFS - Transfers-Out		E							+	-	U/E	
3A	4138	Appropriation To Liquidate Contract Authority		E							+	-	U/E	
3A	4150	Reappropriations		E							+	-	U	
3A	4157	Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation		E							+	-	U	
3A	4384	Temporary Reduction/Cancellation Returned by Appropriation		E	P						+	-	U	3
3A	4384	Temporary Reduction/Cancellation Returned by Appropriation		B	P						-	+	U	3
3A	4384	Temporary Reduction/Cancellation Returned by Appropriation		E	D						+	-	U	3
3A	4384	Temporary Reduction/Cancellation Returned by Appropriation		B	D						-	+	U	3
3A	4391	Adjustments to Indefinite No-Year Authority	D	E							+	-	U	
3A	4394	Receipts Unavailable for Obligation Upon Collection		E							+	-	U	3
3A	4394	Receipts Unavailable for Obligation Upon Collection		B							-	+	U	3
3B	**Borrowing authority**													
3B	4042	Estimated Indefinite Borrowing Authority		E							+	-	U	1

USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2010 Reporting

			USSGL Account Attributes											
SBR Line No.	USSGL Account	USSGL Account Title	Debit / Credit	Begin / End	Auth Type	Apport Cat	Program Rpt Cat	Apport Cat B	Avail Time	Trans Partner	Debit	Credit	TAFS Status	Addl. Info.
3B	4128	Amounts Appropriated From Specific Invested TAFS - Transfers-In		E	B						+	-	U	
3B	4141	Current-Year Borrowing Authority Realized		E							+	-	U	
3C	**Contract authority**													
3C	4032	Estimated Indefinite Contract Authority		E							+	-	U	1
3C	4131	Current-Year Contract Authority Realized		E							+	-	U	
3D	**Spending authority from offsetting collections (gross):**													
3D1	**Earned**													
3D1a	**Collected**													
3D1a	4212	Liquidation of Deficiency - Offsetting Collections		E							+	-	U/E	
3D1a	4252	Reimbursements and Other Income Earned - Collected		E							+	-	U/E	
3D1a	4260	Actual Collections of "governmental-type" Fees		E							+	-	U/E	
3D1a	4261	Actual Collections of Business-Type Fees		E							+	-	U/E	
3D1a	4262	Actual Collections of Loan Principal		E							+	-	U/E	
3D1a	4263	Actual Collections of Loan Interest		E							+	-	U/E	
3D1a	4264	Actual Collections of Rent		E							+	-	U/E	
3D1a	4265	Actual Collections From Sale of Foreclosed Property		E							+	-	U/E	
3D1a	4266	Other Actual Business-Type Collections From Non-Federal Sources		E							+	-	U/E	
3D1a	4267	Other Actual "governmental-type" Collections From Non-Federal Sources		E							+	-	U/E	
3D1a	4271	Actual Program Fund Subsidy Collected		E							+	-	U/E	
3D1a	4273	Interest Collected From Treasury		E							+	-	U/E	
3D1a	4275	Actual Collections From Liquidating Fund		E							+	-	U/E	
3D1a	4276	Actual Collections From Financing Fund		E							+	-	U/E	
3D1a	4277	Other Actual Collections - Federal		E							+	-	U/E	
3D1a	4290	Amortization and Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds		E							+	-	U	
3D1a	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected		E							+	-	U/E	
3D1a	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected		E							+	-	U/E	
3D1b	**Change in receivables from Federal sources**													
3D1b	4251	Reimbursements and Other Income Earned - Receivable		E						F/E	+	-	U/E	3
3D1b	4251	Reimbursements and Other Income Earned - Receivable		B						F/E	-	+	U/E	3
3D1b	4283	Interest Receivable From Treasury		E							+	-	U/E	3
3D1b	4283	Interest Receivable From Treasury		B							-	+	U/E	3
3D1b	4285	Receivable From the Liquidating Fund		E							+	-	U/E	3
3D1b	4285	Receivable From the Liquidating Fund		B							-	+	U/E	3

USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2010 Reporting

			USSGL Account Attributes											
SBR Line No.	USSGL Account	USSGL Account Title	Debit / Credit	Begin / End	Auth Type	Apport Cat	Program Rpt Cat	Apport Cat B	Avail Time	Trans Partner	Debit	Credit	TAFS Status	Addl. Info.
3D1b	4286	Receivable From the Financing Fund		E							+	-	U/E	3
3D1b	4286	Receivable From the Financing Fund		B							-	+	U/E	3
3D1b	4287	Other Federal Receivables		E							+	-	U/E	3
3D1b	4287	Other Federal Receivables		B							-	+	U/E	3
3D2	**Change in unfilled customer orders (+ or -):**													
3D2a	**Advance received**													
3D2a	4222	Unfilled Customer Orders With Advance		E							+	-	U/E	3
3D2a	4222	Unfilled Customer Orders With Advance		B							-	+	U/E	3
3D2b	**Without advance from Federal sources**													
3D2b	4221	Unfilled Customer Orders Without Advance		E						F/E	+	-	U/E	3
3D2b	4221	Unfilled Customer Orders Without Advance		B						F/E	-	+	U/E	3
3D3	**Anticipated for rest of year**													
3D3	4060	Anticipated Collections From Non-Federal Sources	D	E							+	-	U	1
3D3	4070	Anticipated Collections From Federal Sources	D	E							+	-	U	1
3D3	4210	Anticipated Reimbursements and Other Income	D	E							+	-	U	1
3D4	**Previously unavailable**													
3D4	4121	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation		E	S						+	-	U	
3D4	4123	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction		E	S						+	-	U	
3D4	4158	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation		E							+	-	U	
3D4	4384	Temporary Reduction/Cancellation Returned by Appropriation		E	S						+	-	U	3
3D4	4384	Temporary Reduction/Cancellation Returned by Appropriation		B	S						-	+	U	3
3D5	**Expenditure transfers from trust funds:**													
3D5	4215	Anticipated Appropriation Trust Fund Expenditure Transfers		E							+	-	U	1
3D5	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		E							+	-	U/E	3
3D5	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		B							-	+	U/E	3
3D5	4255	Appropriation Trust Fund Expenditure Transfers - Collected		E							+	-	U/E	
3E	**Subtotal**													
3E	Subtotal (+3A+3B+3C+3D1a+3D1b+3D2a+3D2b+3D3+3D4+3D5)													
4	**Nonexpenditure transfers, net:**													

USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2010 Reporting

			USSGL Account Attributes											
SBR Line No.	USSGL Account	USSGL Account Title	Debit / Credit	Begin / End	Auth Type	Apport Cat	Program Rpt Cat	Apport Cat B	Avail Time	Trans Partner	Debit	Credit	TAFS Status	Addl. Info.
N/A	**Actual transfers, budget authority (+ or -)**													
4	4137	Transfers of Contract Authority		E							+	-	U/E	3
4	4137	Transfers of Contract Authority		B							-	+	U/E	3
4	4160	Anticipated Transfers - Current-Year Authority		E							+	-	U	1
4	4165	Allocations of Authority - Anticipated From Invested Balances		E							+	-	U	1
4	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances		E							+	-	U/E	3
4	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances		B							-	+	U/E	3
4	4167	Allocations of Realized Authority - Transferred From Invested Balances		E							+	-	U/E	
4	4168	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction		E							+	-	U	
4	4170	Transfers - Current-Year Authority		E							+	-	U	
4	4171	Nonallocation Transfers of Invested Balances - Receivable		E							+	-	U/E	3
4	4171	Nonallocation Transfers of Invested Balances - Receivable		B							-	+	U/E	3
4	4172	Nonallocation Transfers of Invested Balances - Payable		E							+	-	U/E	3
4	4172	Nonallocation Transfers of Invested Balances - Payable		B							-	+	U/E	3
4	4173	Nonallocation Transfers of Invested Balances - Transferred		E							+	-	U/E	
4	4175	Allocation Transfers of Current-Year Authority for Noninvested Accounts		E							+	-	U	
4	4176	Allocation Transfers of Prior-Year Balances		E							+	-	U/E	
4	4180	Anticipated Transfers - Prior-Year Balances		E							+	-	U	1
4	4190	Transfers - Prior-Year Balances		E							+	-	U	
4	4191	Balance Transfers - Extension of Availability Other Than Reappropriations		E							+	-	U/E	
4	4192	Balance Transfers - Unexpired to Expired		E							+	-	U/E	
4	4199	Transfer of Expired Expenditure Transfers - Receivable		E							+	-	U/E	
4	4320	Adjustments for Changes in Prior-Year Allocations of Budgetary Resources		E							+	-	U/E	
5	**Temporarily not available pursuant to Public Law (-)**													
5	4382	Temporary Reduction - New Budget Authority		E							+	-	U	
5	4383	Temporary Reduction - Prior-Year Balances		E							+	-	U	
5	4387	Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority		E							+	-	U	
5	4388	Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances		E							+	-	U	
5	4395	Authority Unavailable for Obligation Pursuant to Public Law - Temporary		E							+	-	U	
5	4396	Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts Unavailable for Obligation Upon Collection		E							+	-	U	
5	4397	Receipts and Appropriations Temporarily Precluded From Obligation		E							+	-	U	3
5	4397	Receipts and Appropriations Temporarily Precluded From Obligation		B							-	+	U	3
5	4398	Offsetting Collections Temporarily Precluded From Obligation		E							+	-	U	3
5	4398	Offsetting Collections Temporarily Precluded From Obligation		B							-	+	U	3

USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2010 Reporting

			USSGL Account Attributes											
SBR Line No.	USSGL Account	USSGL Account Title	Debit / Credit	Begin / End	Auth Type	Apport Cat	Program Rpt Cat	Apport Cat B	Avail Time	Trans Partner	Debit	Credit	TAFS Status	Addl. Info.
5	4399	Special and Trust Fund Refunds and Recoveries Temp. Unavailable - Receipts and Appropriations Temp. Precluded From Obligation		E							+	-	U	
6	**Permanently not available:**													
6	4034	Anticipated Adjustments to Contract Authority		E							+	-	U	1
6	4044	Anticipated Adjustments to Borrowing Authority		E							+	-	U	1
6	4047	Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority		E							+	-	U	1
6	4048	Anticipated Transfers to the General Fund of the Treasury - Prior-Year Balances		E							+	-	U	1
6	4130	Appropriation To Liquidate Contract Authority Withdrawn		E							+	-	U/E	
6	4132	Substitution of Contract Authority		E							+	-	U	
6	4133	Decreases to Indefinite Contract Authority		E							+	-	U	
6	4134	Contract Authority Withdrawn		E							+	-	U	
6	4135	Contract Authority Liquidated		E	S						+	-	U	
6	4135	Contract Authority Liquidated		E	P						+	-	U	
6	4136	Contract Authority To Be Liquidated by Trust Funds		E							+	-	U	3
6	4136	Contract Authority To Be Liquidated by Trust Funds		B							-	+	U	3
6	4140	Substitution of Borrowing Authority		E	P						+	-	U	
6	4140	Substitution of Borrowing Authority		E	S						+	-	U	
6	4143	Current-Year Decreases to Indefinite Borrowing Authority Realized		E							+	-	U	
6	4144	Borrowing Authority Withdrawn		E							+	-	U	
6	4146	Actual Repayments of Debt, Current-Year Authority		E							+	-	U	
6	4147	Actual Repayments of Debt, Prior-Year Balances		E							+	-	U/E	
6	4151	Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority		E							+	-	U	
6	4152	Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances		E							+	-	U/E	
6	4295	Revaluation of Foreign Currency in the Exchange Stabilization Fund		E							+	-	U/E	
6	4350	Canceled Authority		E							+	-	U/E	
6	4351	Partial or Early Cancellation of Authority With a U.S. Treasury Warrant		E							+	-	U/E	
6	4355	Cancellation of Appropriation From Unavailable Receipts		E							+	-	U/E	
6	4356	Cancellation of Appropriation From Invested Balances		E							+	-	U/E	
6	4357	Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds		E							+	-	U/E	
6	4391	Adjustments to Indefinite No-Year Authority	C	E							+	-	U	
6	4392	Permanent Reduction - New Budget Authority		E							+	-	U	
6	4393	Permanent Reduction - Prior-Year Balances		E							+	-	U/E	
7	**Total budgetary resources**													
STATUS OF BUDGETARY RESOURCES														

USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2010 Reporting

			USSGL Account Attributes											
SBR Line No.	USSGL Account	USSGL Account Title	Debit / Credit	Begin / End	Auth Type	Apport Cat	Program Rpt Cat	Apport Cat B	Avail Time	Trans Partner	Debit	Credit	TAFS Status	Addl. Info.
8	Obligations incurred:													
8A	Direct:													
8A	4801	Undelivered Orders - Obligations, Unpaid		E		A	###				-	+	U/E	3
8A	4801	Undelivered Orders - Obligations, Unpaid		B		A	###				+	-	U/E	3
8A	4801	Undelivered Orders - Obligations, Unpaid		E		B	###	###			-	+	U/E	3
8A	4801	Undelivered Orders - Obligations, Unpaid		B		B	###	###			+	-	U/E	3
8A	4801	Undelivered Orders - Obligations, Unpaid		E		C					-	+	U/E	3
8A	4801	Undelivered Orders - Obligations, Unpaid		B		C					+	-	U/E	3
8A	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E		A	###				-	+	U/E	3
8A	4802	Undelivered Orders - Obligations, Prepaid/Advanced		B		A	###				+	-	U/E	3
8A	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E		B	###	###			-	+	U/E	3
8A	4802	Undelivered Orders - Obligations, Prepaid/Advanced		B		B	###	###			+	-	U/E	3
8A	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E		C					-	+	U/E	3
8A	4802	Undelivered Orders - Obligations, Prepaid/Advanced		B		C					+	-	U/E	3
8A	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E		A	###				-	+	U/E	
8A	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E		B	###	###			-	+	U/E	
8A	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E		C					-	+	U/E	
8A	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E		A	###				-	+	U/E	
8A	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E		B	###	###			-	+	U/E	
8A	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E		C					-	+	U/E	
8A	4901	Delivered Orders - Obligations, Unpaid		E		A	###				-	+	U/E	3
8A	4901	Delivered Orders - Obligations, Unpaid		B		A	###				+	-	U/E	3
8A	4901	Delivered Orders - Obligations, Unpaid		E		B	###	###			-	+	U/E	3
8A	4901	Delivered Orders - Obligations, Unpaid		B		B	###	###			+	-	U/E	3
8A	4901	Delivered Orders - Obligations, Unpaid		E		C					-	+	U/E	3
8A	4901	Delivered Orders - Obligations, Unpaid		B		C					+	-	U/E	3
8A	4902	Delivered Orders - Obligations, Paid		E		A	###				-	+	U/E	
8A	4902	Delivered Orders - Obligations, Paid		E		B	###	###			-	+	U/E	
8A	4902	Delivered Orders - Obligations, Paid		E		C					-	+	U/E	
8A	4908	Authority Outlayed Not Yet Disbursed		E		A	###				-	+	U	3
8A	4908	Authority Outlayed Not Yet Disbursed		B		A	###				+	-	U	3
8A	4908	Authority Outlayed Not Yet Disbursed		E		C					-	+	U	3
8A	4908	Authority Outlayed Not Yet Disbursed		B		C					+	-	U	3
8A	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E		A	###				-	+	U/E	
8A	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E		B	###	###			-	+	U/E	

USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2010 Reporting

			USSGL Account Attributes											
SBR Line No.	USSGL Account	USSGL Account Title	Debit / Credit	Begin / End	Auth Type	Apport Cat	Program Rpt Cat	Apport Cat B	Avail Time	Trans Partner	Debit	Credit	TAFS Status	Addl. Info.
8A	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E		C					-	+	U/E	
8A	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E		A	###				-	+	U/E	
8A	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E		B	###	###			-	+	U/E	
8A	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E		C					-	+	U/E	
8B	**Reimbursable:**													
	4801	Undelivered Orders - Obligations, Unpaid		E		A	###				-	+	U/E	3
8B	4801	Undelivered Orders - Obligations, Unpaid		B		A	###				+	-	U/E	3
8B	4801	Undelivered Orders - Obligations, Unpaid		E		B	###	###			-	+	U/E	3
8B	4801	Undelivered Orders - Obligations, Unpaid		B		B	###	###			+	-	U/E	3
8B	4801	Undelivered Orders - Obligations, Unpaid		E		C					-	+	U/E	3
8B	4801	Undelivered Orders - Obligations, Unpaid		B		C					+	-	U/E	3
8B	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E		A	###				-	+	U/E	3
8B	4802	Undelivered Orders - Obligations, Prepaid/Advanced		B		A	###				+	-	U/E	3
8B	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E		B	###	###			-	+	U/E	3
8B	4802	Undelivered Orders - Obligations, Prepaid/Advanced		B		B	###	###			+	-	U/E	3
8B	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E		C					-	+	U/E	3
8B	4802	Undelivered Orders - Obligations, Prepaid/Advanced		B		C					+	-	U/E	3
8B	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E		A	###				-	+	U/E	
8B	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E		B	###	###			-	+	U/E	
8B	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E		C					-	+	U/E	
8B	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E		A	###				-	+	U/E	
8B	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E		B	###	###			-	+	U/E	
8B	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E		C					-	+	U/E	
8B	4901	Delivered Orders - Obligations, Unpaid		E		A	###				-	+	U/E	3
8B	4901	Delivered Orders - Obligations, Unpaid		B		A	###				+	-	U/E	3
8B	4901	Delivered Orders - Obligations, Unpaid		E		B	###	###			-	+	U/E	3
8B	4901	Delivered Orders - Obligations, Unpaid		B		B	###	###			+	-	U/E	3
8B	4901	Delivered Orders - Obligations, Unpaid		E		C					-	+	U/E	3
8B	4901	Delivered Orders - Obligations, Unpaid		B		C					+	-	U/E	3
8B	4902	Delivered Orders - Obligations, Paid		E		A	###				-	+	U/E	
8B	4902	Delivered Orders - Obligations, Paid		E		B	###	###			-	+	U/E	
8B	4902	Delivered Orders - Obligations, Paid		E		C					-	+	U/E	
8B	4908	Authority Outlayed Not Yet Disbursed		E		C					-	+	U	3
8B	4908	Authority Outlayed Not Yet Disbursed		B		C					+	-	U	3
8B	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E		A	###				-	+	U/E	

USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2010 Reporting

			USSGL Account Attributes											
SBR Line No.	USSGL Account	USSGL Account Title	Debit / Credit	Begin / End	Auth Type	Apport Cat	Program Rpt Cat	Apport Cat B	Avail Time	Trans Partner	Debit	Credit	TAFS Status	Addl. Info.
8B	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E		B	###	###			-	+	U/E	
8B	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E		C					-	+	U/E	
8B	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E		A	###				-	+	U/E	
8B	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E		B	###	###			-	+	U/E	
8B	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E		C					-	+	U/E	
8C	**Subtotal (+8A+8B)**													
9	**Unobligated balance:**													
9A	**Apportioned:**													
9A	4510	Apportionments		E					A		-	+	U	
9A	4510	Apportionments		E					S		-	+	U	
9A	4590	Apportionments - Anticipated Resources - Programs Subject to Apportionment		E					S		-	+	U	1
9A	4590	Apportionments - Anticipated Resources - Programs Subject to Apportionment		E					A		-	+	U	1
9A	4610	Allotments - Realized Resources		E							-	+	U	
9A	4700	Commitments - Programs Subject to Apportionment		E							-	+	U	
9B	**Exempt from apportionment:**													
9B	4620	Unobligated Funds Exempt From Apportionment		E							-	+	U	
9B	4690	Anticipated Resources - Programs Exempt From Apportionment		E							-	+	U	1
9B	4720	Commitments - Programs Exempt From Apportionment		E							-	+	U	
9C	**Subtotal (+9A + 9B)**													
10	**Unobligated balance not available:**													
10	4060	Anticipated Collections From Non-Federal Sources	C	E							-	+	U	1
10	4070	Anticipated Collections From Federal Sources	C	E							-	+	U	1
10	4210	Anticipated Reimbursements and Other Income	C	E							-	+	U	1
10	4310	Anticipated Recoveries of Prior-Year Obligations	C	E							-	+	U	1
10	4420	Unapportioned Authority - Pending Rescission		E							-	+	U	
10	4430	Unapportioned Authority - OMB Deferral		E							-	+	U	
10	4450	Unapportioned Authority		E							-	+	U	
10	4630	Funds Not Available for Commitment/Obligation		E							-	+	U	
10	4650	Allotments - Expired Authority		E							-	+	E	
11	**Total status of budgetary resources**													
CHANGE IN OBLIGATED BALANCES														

USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2010 Reporting

			USSGL Account Attributes											
SBR Line No.	USSGL Account	USSGL Account Title	Debit / Credit	Begin / End	Auth Type	Apport Cat	Program Rpt Cat	Apport Cat B	Avail Time	Trans Partner	Debit	Credit	TAFS Status	Addl. Info.
12	**Obligated balance, net; start of year:**													
12A	**Unpaid obligations, start of year:**													
12A	4801	Undelivered Orders - Obligations, Unpaid		B							-	+	U/E	
12A	4901	Delivered Orders - Obligations, Unpaid		B							-	+	U/E	
12B	**Uncollected customer payments from Federal sources, start of year:**													
12B	4221	Unfilled Customer Orders Without Advance		B						F/E	-	+	U/E	
12B	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		B							-	+	U/E	
12B	4251	Reimbursements and Other Income Earned - Receivable		B						F/E	-	+	U/E	
12B	4283	Interest Receivable From Treasury		B							-	+	U/E	
12B	4285	Receivable From the Liquidating Fund		B							-	+	U/E	
12B	4286	Receivable From the Financing Fund		B							-	+	U/E	
12B	4287	Other Federal Receivables		B							-	+	U/E	
12C	**Total, unpaid obligated balance, brought forward, net (+12A-12B)**													
13	**Obligations incurred (+)**													
13	4801	Undelivered Orders - Obligations, Unpaid		E							-	+	U/E	3
13	4801	Undelivered Orders - Obligations, Unpaid		B							+	-	U/E	3
13	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E							-	+	U/E	3
13	4802	Undelivered Orders - Obligations, Prepaid/Advanced		B							+	-	U/E	3
13	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E							-	+	U/E	
13	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E							-	+	U/E	
13	4901	Delivered Orders - Obligations, Unpaid		E							-	+	U/E	3
13	4901	Delivered Orders - Obligations, Unpaid		B							+	-	U/E	3
13	4902	Delivered Orders - Obligations, Paid		E							-	+	U/E	
13	4908	Authority Outlayed Not Yet Disbursed		E							-	+	U	3
13	4908	Authority Outlayed Not Yet Disbursed		B							+	-	U	3
13	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E							-	+	U/E	
13	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E							-	+	U/E	
14	**Gross outlays (-)**													
14	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E							+	-	U/E	3
14	4802	Undelivered Orders - Obligations, Prepaid/Advanced		B							-	+	U/E	3
14	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E							+	-	U/E	

USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2010 Reporting

			USSGL Account Attributes											
SBR Line No.	USSGL Account	USSGL Account Title	Debit / Credit	Begin / End	Auth Type	Apport Cat	Program Rpt Cat	Apport Cat B	Avail Time	Trans Partner	Debit	Credit	TAFS Status	Addl. Info.
14	4902	Delivered Orders - Obligations, Paid		E							+	-	U/E	
14	4908	Authority Outlayed Not Yet Disbursed		E							+	-	U	3
14	4908	Authority Outlayed Not Yet Disbursed		B							-	+	U	3
14	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E							+	-	U/E	
15	**Obligated balance transfers, net:**													
15A	**A. Actual transfers, unpaid obligations (+ or -)**													
15A	4831	Undelivered Orders - Obligations Transferred, Unpaid		E							-	+	U/E	
15A	4931	Delivered Orders - Obligations Transferred, Unpaid		E							-	+	U/E	
15B	**B. Actual transfers, uncollected customer payments from Federal sources (+ or -)**													
15B	4199	Transfer of Expired Expenditure Transfers - Receivable		E							-	+	U/E	
15B	4230	Unfilled Customer Orders Without Advance - Transferred		E						F/E	-	+	U/E	
15B	4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred		E							-	+	U/E	
15B	4233	Reimbursements and Other Income Earned - Receivable - Transferred		E						F/E	-	+	U/E	
15B	4234	Other Federal Receivables - Transferred		E							-	+	U/E	
15C	**Total unpaid obligated balance transferred, net (+15A+15B)**													
16	**Recoveries of prior-year unpaid obligations, actual (-)**													
16	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries		E							-	+	U/E	
16	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries		E							-	+	U/E	
17	**Change in uncollected customer payments from Federal sources**													
17	4221	Unfilled Customer Orders Without Advance		E						F/E	-	+	U/E	3
17	4221	Unfilled Customer Orders Without Advance		B						F/E	+	-	U/E	3
17	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		E							-	+	U/E	3
17	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		B							+	-	U/E	3
17	4251	Reimbursements and Other Income Earned - Receivable		E						F/E	-	+	U/E	3
17	4251	Reimbursements and Other Income Earned - Receivable		B						F/E	+	-	U/E	3
17	4283	Interest Receivable From Treasury		E							-	+	U/E	3
17	4283	Interest Receivable From Treasury		B							+	-	U/E	3
17	4285	Receivable From the Liquidating Fund		E							-	+	U/E	3
17	4285	Receivable From the Liquidating Fund		B							+	-	U/E	3
17	4286	Receivable From the Financing Fund		E							-	+	U/E	3
17	4286	Receivable From the Financing Fund		B							+	-	U/E	3
17	4287	Other Federal Receivables		E							-	+	U/E	3

USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2010 Reporting

			USSGL Account Attributes											
SBR Line No.	USSGL Account	USSGL Account Title	Debit / Credit	Begin / End	Auth Type	Apport Cat	Program Rpt Cat	Apport Cat B	Avail Time	Trans Partner	Debit	Credit	TAFS Status	Addl. Info.
17	4287	Other Federal Receivables		B							+	-	U/E	3
18	**Obligated balance, net, end of period:**													
18A	**Unpaid obligations (+)**													
18A	4801	Undelivered Orders - Obligations, Unpaid		E							-	+	U/E	
18A	4831	Undelivered Orders - Obligations Transferred, Unpaid		E							-	+	U/E	
18A	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries		E							-	+	U/E	
18A	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E							-	+	U/E	
18A	4901	Delivered Orders - Obligations, Unpaid		E							-	+	U/E	
18A	4931	Delivered Orders - Obligations Transferred, Unpaid		E							-	+	U/E	
18A	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries		E							-	+	U/E	
18A	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E							-	+	U/E	
18B	**Uncollected customer payments from Federal sources (-)**													
18B	4199	Transfer of Expired Expenditure Transfers - Receivable		E							-	+	U/E	
18B	4221	Unfilled Customer Orders Without Advance		E						F/E	-	+	U/E	
18B	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		E							-	+	U/E	
18B	4230	Unfilled Customer Orders Without Advance - Transferred		E						F/E	-	+	U/E	
18B	4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred		E							-	+	U/E	
18B	4233	Reimbursements and Other Income Earned - Receivable - Transferred		E						F/E	-	+	U/E	
18B	4234	Other Federal Receivables - Transferred		E							-	+	U/E	
18B	4251	Reimbursements and Other Income Earned - Receivable		E						F/E	-	+	U/E	
18B	4283	Interest Receivable From Treasury		E							-	+	U/E	
18B	4285	Receivable From the Liquidating Fund		E							-	+	U/E	
18B	4286	Receivable From the Financing Fund		E							-	+	U/E	
18B	4287	Other Federal Receivables		E							-	+	U/E	
18C	**Total, unpaid obligated balance, net end of period (+18A-18B) Same as sum of amounts reported on lines 12 through 17.**													
NET OUTLAYS														
19	**Net Outlays:**													
19A	**Gross outlays (+)**													
19A	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E							-	+	U/E	3
19A	4802	Undelivered Orders - Obligations, Prepaid/Advanced		B							+	-	U/E	3
19A	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E							-	+	U/E	

USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2010 Reporting

			USSGL Account Attributes											
SBR Line No.	USSGL Account	USSGL Account Title	Debit / Credit	Begin / End	Auth Type	Apport Cat	Program Rpt Cat	Apport Cat B	Avail Time	Trans Partner	Debit	Credit	TAFS Status	Addl. Info.
19A	4902	Delivered Orders - Obligations, Paid		E							-	+	U/E	
19A	4908	Authority Outlayed Not Yet Disbursed		E							-	+	U	3
19A	4908	Authority Outlayed Not Yet Disbursed		B							+	-	U	3
19A	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E							-	+	U/E	
19B	**Offsetting collections (-)**													
19B	4212	Liquidation of Deficiency - Offsetting Collections		E							-	+	U/E	
19B	4222	Unfilled Customer Orders With Advance		E							-	+	U/E	3
19B	4222	Unfilled Customer Orders With Advance		B							+	-	U/E	3
19B	4252	Reimbursements and Other Income Earned - Collected		E							-	+	U/E	
19B	4255	Appropriation Trust Fund Expenditure Transfers - Collected		E							-	+	U/E	
19B	4260	Actual Collections of "governmental-type" Fees		E							-	+	U/E	
19B	4261	Actual Collections of Business-Type Fees		E							-	+	U/E	
19B	4262	Actual Collections of Loan Principal		E							-	+	U/E	
19B	4263	Actual Collections of Loan Interest		E							-	+	U/E	
19B	4264	Actual Collections of Rent		E							-	+	U/E	
19B	4265	Actual Collections From Sale of Foreclosed Property		E							-	+	U/E	
19B	4266	Other Actual Business-Type Collections From Non-Federal Sources		E							-	+	U/E	
19B	4267	Other Actual "governmental-type" Collections From Non-Federal Sources		E							-	+	U/E	
19B	4271	Actual Program Fund Subsidy Collected		E							-	+	U/E	
19B	4273	Interest Collected From Treasury		E							-	+	U/E	
19B	4275	Actual Collections From Liquidating Fund		E							-	+	U/E	
19B	4276	Actual Collections From Financing Fund		E							-	+	U/E	
19B	4277	Other Actual Collections - Federal		E							-	+	U/E	
19B	4290	Amortization and Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds		E							-	+	U	
19B	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected		E							-	+	U/E	
19B	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected		E							-	+	U/E	
19C	**Less: Distributed offsetting receipts**													
19C	1010	Fund Balance With Treasury		E							-	+		3,4,5
19C	1010	Fund Balance With Treasury		B							+	-		3,4,5
19C	5100	Revenue From Goods Sold		E							+	-		5
19C	5109	Contra Revenue for Goods Sold		E							+	-		5
19C	5200	Revenue From Services Provided		E							+	-		5
19C	5209	Contra Revenue for Services Provided		E							+	-		5
19C	5310	Interest Revenue - Other		E							+	-		5

USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2010 Reporting

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SBR Line No.	USSGL Account	USSGL Account Title	Debit / Credit	Begin / End	Auth Type	Apport Cat	Program Rpt Cat	Apport Cat B	Avail Time	Trans Partner	Debit	Credit	TAFS Status	Addl. Info.
19C	5311	Interest Revenue - Investments		E							+	-		5
19C	5312	Interest Revenue - Loans Receivable/Uninvested Funds		E							+	-		5
19C	5317	Contra Revenue for Interest Revenue - Loans Receivable		E							+	-		5
19C	5318	Contra Revenue for Interest Revenue - Investments		E							+	-		5
19C	5319	Contra Revenue for Interest Revenue - Other		E							+	-		5
19C	5320	Penalties and Fines Revenue		E							+	-		5
19C	5324	Contra Revenue for Penalties and Fines		E							+	-		5
19C	5325	Administrative Fees Revenue		E							+	-		5
19C	5329	Contra Revenue for Administrative Fees		E							+	-		5
19C	5400	Benefit Program Revenue		E							+	-		5
19C	5409	Contra Revenue for Benefit Program Revenue		E							+	-		5
19C	5500	Insurance and Guarantee Premium Revenue		E							+	-		5
19C	5509	Contra Revenue for Insurance and Guarantee Premium Revenue		E							+	-		5
19C	5600	Donated Revenue - Financial Resources		E							+	-		5
19C	5609	Contra Revenue for Donations - Financial Resources		E							+	-		5
19C	5750	Expenditure Financing Sources - Transfers-In		E							+	-		5
19C	5800	Tax Revenue Collected - Not Otherwise Classified		E							+	-		5
19C	5801	Tax Revenue Collected - Individual		E							+	-		5
19C	5802	Tax Revenue Collected - Corporate		E							+	-		5
19C	5803	Tax Revenue Collected - Unemployment		E							+	-		5
19C	5804	Tax Revenue Collected - Excise		E							+	-		5
19C	5805	Tax Revenue Collected - Estate and Gift		E							+	-		5
19C	5806	Tax Revenue Collected - Customs		E							+	-		5
19C	5820	Tax Revenue Accrual Adjustment - Not Otherwise Classified		E							+	-		5
19C	5821	Tax Revenue Accrual Adjustment - Individual		E							+	-		5
19C	5822	Tax Revenue Accrual Adjustment - Corporate		E							+	-		5
19C	5823	Tax Revenue Accrual Adjustment - Unemployment		E							+	-		5
19C	5824	Tax Revenue Accrual Adjustment - Excise		E							+	-		5
19C	5825	Tax Revenue Accrual Adjustment - Estate and Gift		E							+	-		5
19C	5826	Tax Revenue Accrual Adjustment - Customs		E							+	-		5
19C	5830	Contra Revenue for Taxes - Not Otherwise Classified		E							+	-		5
19C	5831	Contra Revenue for Taxes - Individual		E							+	-		5
19C	5832	Contra Revenue for Taxes - Corporate		E							+	-		5
19C	5833	Contra Revenue for Taxes - Unemployment		E							+	-		5
19C	5834	Contra Revenue for Taxes - Excise		E							+	-		5
19C	5835	Contra Revenue for Taxes - Estate and Gift		E							+	-		5
19C	5836	Contra Revenue for Taxes - Customs		E							+	-		5
19C	5890	Tax Revenue Refunds - Not Otherwise Classified		E							+	-		5

USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2010 Reporting

			USSGL Account Attributes											
SBR Line No.	USSGL Account	USSGL Account Title	Debit / Credit	Begin / End	Auth Type	Apport Cat	Program Rpt Cat	Apport Cat B	Avail Time	Trans Partner	Debit	Credit	TAFS Status	Addl. Info.
19C	5891	Tax Revenue Refunds - Individual		E							+	-		5
19C	5892	Tax Revenue Refunds - Corporate		E							+	-		5
19C	5893	Tax Revenue Refunds - Unemployment		E							+	-		5
19C	5894	Tax Revenue Refunds - Excise		E							+	-		5
19C	5895	Tax Revenue Refunds - Estate and Gift		E							+	-		5
19C	5896	Tax Revenue Refunds - Customs		E							+	-		5
19C	5900	Other Revenue		E							+	-		5
19C	5909	Contra Revenue for Other Revenue		E							+	-		5
19D	**Net outlays**													

FOOTNOTES AND ADDITIONAL INFORMATION:

ADDITIONAL INFORMATION

- Use USSGL account attribute domains as provided in USSGL Section IV.

- The crosswalk from the USSGL to the Statement of Budgetary Resources (SBR) is in compliance with OMB Circular No. A-136, Financial Reporting Requirements.

- There are three major format differences between the SF 133 and the SBR.

  - The SBR is submitted on an agency-wide basis, whereas the SF 133 is submitted by Treasury Appropriation Fund Sybmol (TAFS.) The SBR should include a separate column for nonbudgetary Creddit Program financing accounts.

  - The SBR includes Distributed Offsetting Receipts to compute agency-wide Net Outlays while the SF 133 does not.

  - The SBR includes "prior-period adjustments" while the SF 133 includes "prior year adjustments." These terms are defined in OMB Circular No. A-136 and OMB Circular No. A-11.

- Information on the SBR should be consistent with budget execution information on the SF 133.

FOOTNOTES

1/ Anticipated amounts should be zero for the yearend preclosing trial balance.

2/ The total of the specified balances in the USSGL accounts for this line should equal the beginning balances of USSGL accounts 4450, 4650, and 4620.

3/ When the same SBR line number uses both a beginning (B) and ending (E) balance for the same USSGL account, the beginning balance is subtracted from the ending balance.

4/ Use USSGL account 1010 ending (E) minus beginning (B) balance for clearing accounts and other similar accounts when there is no balance in a USSGL revenue or other financing source account. For example, clearing accounts do not report revenue and therefore must use the change in USSGL account 1010.

5/ Distributed offsetting receipt accounts are included to reconcile to information in the Budget of the United States Government and the Combined Statement of Receipts, Outlays, and Balances of the United States Government. This line must equal cash deposits for distributed offsetting receipts to Treasury that are reported on SF 224, FMS 1219, and FMS 1220. In 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. Refer to the Quarterly Distributed Offsetting Receipts by Department Reports published by FMS at www.fms.treas.gov/mts/receipts-by-dept.

SUPPLEMENT SECTION V

USSGL Crosswalk - Statement of Custodial Activity for Fiscal 2010 Reporting

				USSGL Account Attributes/1 Adjusted Trial Balance	
Line No.	Trial Bal.	Acct. No.	USSGL Account Title	Cust / Noncust	Addl. Info.
Revenue Activity:					
Sources of Cash Collections:					
1	Individual Income and FICA/SECA Taxes				
1	E	5801	Tax Revenue Collected - Individual	S	
2	Corporate Income Taxes				
2	E	5802	Tax Revenue Collected - Corporate	S	
3	Excise Taxes				
3	E	5804	Tax Revenue Collected - Excise	S	
4	Estate and Gift Taxes				
4	E	5805	Tax Revenue Collected - Estate and Gift	S	
5	Federal Unemployment Taxes				
5	E	5803	Tax Revenue Collected - Unemployment	S	
6	Custom Duties				
6	E	5806	Tax Revenue Collected - Customs	S	
7	Miscellaneous				
7	E-B	1310	Accounts Receivable	S	3, 4
7	E-B	1319	Allowance for Loss on Accounts Receivable	S	3, 4
7	E-B	1340	Interest Receivable - Not Otherwise Classified	S	2, 3
7	E-B	1341	Interest Receivable - Loans	S	2, 3
7	E-B	1342	Interest Receivable - Investments	S	2, 3
7	E-B	1343	Interest Receivable - Taxes	S	2, 3
7	E-B	1345	Allowance for Loss on Interest Receivable - Loans	S	2, 3
7	E-B	1346	Allowance for Loss on Interest Receivable - Investments	S	2, 3
7	E-B	1347	Allowance for Loss on Interest Receivable - Not Otherwise Classified	S	2, 3

SUPPLEMENT SECTION V

USSGL Crosswalk - Statement of Custodial Activity for Fiscal 2010 Reporting

				USSGL Account Attributes/1 Adjusted Trial Balance	
Line No.	Trial Bal.	Acct. No.	USSGL Account Title	Cust / Noncust	Addl. Info.
7	E-B	1348	Allowance for Loss on Interest Receivable - Taxes	S	2, 3
7	E-B	1360	Penalties and Fines Receivable - Not Otherwise Classified	S	3
7	E-B	1361	Penalties and Fines Receivable - Loans	S	3
7	E-B	1363	Penalties and Fines Receivable - Taxes	S	3
7	E-B	1365	Allowance for Loss on Penalties and Fines Receivable - Loans	S	3
7	E-B	1367	Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified	S	3
7	E-B	1368	Allowance for Loss on Penalties and Fines Receivable - Taxes	S	3
7	E-B	1370	Administrative Fees Receivable - Not Otherwise Classified	S	3
7	E-B	1371	Administrative Fees Receivable - Loans	S	3
7	E-B	1373	Administrative Fees Receivable - Taxes	S	3
7	E-B	1375	Allowance for Loss on Administrative Fees Receivable - Loans	S	3
7	E-B	1377	Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified	S	3
7	E-B	1378	Allowance for Loss on Administrative Fees Receivable - Taxes	S	3
7	E	5310	Interest Revenue - Other	S	
7	E	5311	Interest Revenue - Investments	S	
7	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds	S	
7	E	5317	Contra Revenue for Interest Revenue - Loans Receivable	S	
7	E	5318	Contra Revenue for Interest Revenue - Investments	S	
7	E	5319	Contra Revenue for Interest Revenue - Other	S	
7	E	5320	Penalties and Fines Revenue	S	
7	E	5324	Contra Revenue for Penalties and Fines	S	
7	E	5325	Administrative Fees Revenue	S	
7	E	5329	Contra Revenue for Administrative Fees	S	
7	E	5600	Donated Revenue - Financial Resources	S	
7	E	5609	Contra Revenue for Donations - Financial Resources	S	
7	E	5800	Tax Revenue Collected - Not Otherwise Classified	S	

SUPPLEMENT SECTION V

USSGL Crosswalk - Statement of Custodial Activity for Fiscal 2010 Reporting

				USSGL Account Attributes/1 Adjusted Trial Balance	
Line No.	Trial Bal.	Acct. No.	USSGL Account Title	Cust / Noncust	Addl. Info.
7	E	5900	Other Revenue	S	
7	E	5909	Contra Revenue for Other Revenue	S	
8	**Total Cash Collections**				
8	CALC (1.. 7)				
9	**Accrual Adjustments**				
9	E-B	1310	Accounts Receivable	S	
9	E-B	1319	Allowance for Loss on Accounts Receivable	S	
9	E-B	1340	Interest Receivable - Not Otherwise Classified	S	
9	E-B	1341	Interest Receivable - Loans	S	
9	E-B	1342	Interest Receivable - Investments	S	
9	E-B	1343	Interest Receivable - Taxes	S	
9	E-B	1345	Allowance for Loss on Interest Receivable - Loans	S	
9	E-B	1346	Allowance for Loss on Interest Receivable - Investments	S	
9	E-B	1347	Allowance for Loss on Interest Receivable - Not Otherwise Classified	S	
9	E-B	1348	Allowance for Loss on Interest Receivable - Taxes	S	
9	E-B	1360	Penalties and Fines Receivable - Not Otherwise Classified	S	
9	E-B	1361	Penalties and Fines Receivable - Loans	S	
9	E-B	1363	Penalties and Fines Receivable - Taxes	S	
9	E-B	1365	Allowance for Loss on Penalties and Fines Receivable - Loans	S	
9	E-B	1367	Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified	S	
9	E-B	1368	Allowance for Loss on Penalties and Fines Receivable - Taxes	S	
9	E-B	1370	Administrative Fees Receivable - Not Otherwise Classified	S	
9	E-B	1371	Administrative Fees Receivable - Loans	S	
9	E-B	1373	Administrative Fees Receivable - Taxes	S	
9	E-B	1375	Allowance for Loss on Administrative Fees Receivable - Loans	S	

SUPPLEMENT SECTION V

USSGL Crosswalk - Statement of Custodial Activity for Fiscal 2010 Reporting

				USSGL Account Attributes/1 Adjusted Trial Balance	
Line No.	Trial Bal.	Acct. No.	USSGL Account Title	Cust / Noncust	Addl. Info.
9	E	1377	Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified	S	
9	E-B	1378	Allowance for Loss on Administrative Fees Receivable - Taxes	S	
9	E-B	2110	Accounts Payable	S	5
9	E	5820	Tax Revenue Accrual Adjustment - Not Otherwise Classified	S	
9	E	5821	Tax Revenue Accrual Adjustment - Individual	S	
9	E	5822	Tax Revenue Accrual Adjustment - Corporate	S	
9	E	5823	Tax Revenue Accrual Adjustment - Unemployment	S	
9	E	5824	Tax Revenue Accrual Adjustment - Excise	S	
9	E	5825	Tax Revenue Accrual Adjustment - Estate and Gift	S	
9	E	5826	Tax Revenue Accrual Adjustment - Customs	S	
9	E	5830	Contra Revenue for Taxes - Not Otherwise Classified	S	
9	E	5831	Contra Revenue for Taxes - Individual	S	
9	E	5832	Contra Revenue for Taxes - Corporate	S	
9	E	5833	Contra Revenue for Taxes - Unemployment	S	
9	E	5834	Contra Revenue for Taxes - Excise	S	
9	E	5835	Contra Revenue for Taxes - Estate and Gift	S	
9	E	5836	Contra Revenue for Taxes - Customs	S	
10	**Total Custodial Revenue**				
10	CALC (8 + 9)				
Disposition of Collections:					
11	**Transferred to Others (by Recipient):**				
11	E-B	2110	Accounts Payable	S	6
11	E-B	2980	Custodial Liability	S	7, 8, 9
11	E	5890	Tax Revenue Refunds - Not Otherwise Classified	S	
11	E	5891	Tax Revenue Refunds - Individual	S	
11	E	5892	Tax Revenue Refunds - Corporate	S	
11	E	5893	Tax Revenue Refunds - Unemployment	S	
11	E	5894	Tax Revenue Refunds - Excise	S	

SUPPLEMENT SECTION V

USSGL Crosswalk - Statement of Custodial Activity for Fiscal 2010 Reporting

				USSGL Account Attributes/1 Adjusted Trial Balance	
Line No.	Trial Bal.	Acct. No.	USSGL Account Title	Cust / Noncust	Addl. Info.
11	E	5895	Tax Revenue Refunds - Estate and Gift	S	
11	E	5896	Tax Revenue Refunds - Customs	S	
11	E	5990	Collections for Others - Statement of Custodial Activity	S	7, 9
11	E	5998	Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the Treasury	S	
11	E	6330	Other Interest Expenses	S	
12	**(Increase)/Decrease in Amount Yet To Be Transferred (+/-)**				
"Optional Method"					
12	E-B	2980	Custodial Liability	S	3, 9, 10
12	E	5991	Accrued Collections for Others - Statement of Custodial Activity	S	9
13	**Refunds and Other Payments**				
13	E-B	2110	Accounts Payable	S	5
13	E	5890	Tax Revenue Refunds - Not Otherwise Classified	S	
13	E	5891	Tax Revenue Refunds - Individual	S	
13	E	5892	Tax Revenue Refunds - Corporate	S	
13	E	5893	Tax Revenue Refunds - Unemployment	S	
13	E	5894	Tax Revenue Refunds - Excise	S	
13	E	5895	Tax Revenue Refunds - Estate and Gift	S	
13	E	5896	Tax Revenue Refunds - Customs	S	
13	E	6330	Other Interest Expenses	S	
13	E	6790	Other Expenses Not Requiring Budgetary Resources	S	12
14	**Retained by the Reporting Entity**				
14	CALC (10 - 11 - 12 - 13)				
"Optional Method"					
14	CALC (10 - 11 + 12 - 13)				
15	**Net Custodial Activity**				
15	CALC (10 - 11 - 12 - 13 - 14)				11
"Optional Method"					
15	CALC (10 - 11 + 12 - 13 - 14)				11

Footnotes and Additional Information:

Comment: If collecting entities recognize virtually no cost in connection with earning revenue, that revenue is reported on the Statement of Custodial Activity. (See amendments to OMB Circular No. A-136 "Financial Reporting Requirements," and " FASAB SFFAS No. 7 "Accounting for Revenue and Other Financing Sources," paragraph 45). If collecting entities have custodial collections that are nonmaterial and incidental to their primary mission, then sources and disposition of the collections may be disclosed in accompanying footnotes. (See amendments to OMB Circular No. A-136.)

Footnotes:

1/ Use USSGL account attribute domains as provided in USSGL Section IV, page 4.

2/ Interest revenue not related to the cost incurred by the collecting entity should be reported on the SCA. See SFFAS 7, paragraph 281.

3/ (Increase)/Decrease

4/ Related to other revenue.

5/ Related to tax revenue refunded and custodial interest expense

6/ Related to tax revenue refunds.

7/ If the balance of USSGL account 5990 is used to get the amount of cash collected for others, then USSGL account 2980 should not be used. USSGL account 2980 is included on the crosswalk as an alternative to using USSGL account 5990.

8/ Cash collections only - from debits to 2980.

9/ By definition, the USSGL account can only have this USSGL acount attribute domain.

10/ Amount yet to be collected.

11/ Must equal zero.

12/ This account is available for MMS for recording royalty credit. All other agencies need Treasury approval to use this account on this statement.