U.S. GOVERNMENT
STANDARD GENERAL LEDGER

Supplement No. S2 Treasury Financial Manual

S2 11-01 June 2011

Part 2 -- Fiscal 2012 Reporting

U.S. Standard General Ledger Division
Financial Management Service

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Treasury Financial Manual

Transmittal Letter No. S2 11-01 **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. Rescission

This transmittal letter rescinds Treasury Financial Manual (TFM), Volume I, Bulletin No. 2011-02, dated October 6, 2010.

3. Changes to the USSGL

With the release of this document, Part 1 – Fiscal 2010 is revised to Part 1 – Fiscal 2011, and Part 2 – Fiscal 2011 is revised to Part 2 – Fiscal 2012.

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

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

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

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

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

Section IV: Account Attributes for USSGL Proprietary Accounts and FACTS II Reporting—This section describes USSGL account attributes. It also displays the USSGL account attributes used with each USSGL account for the Federal Agency Centralized Trial-Balance System (FACTS) I and FACTS II for fiscal 2011 reporting.—Revised.

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

- SF 133: Report on Budget Execution and Budgetary Resources and the Office of Management and Budget (OMB) Budget Program and Financing (P&F) Schedule (combined crosswalk)—Revised.

- FMS 2108: Yearend Closing Statement—Revised.
- OMB Form and Content: Balance Sheet and Statement of Budgetary Resources—Revised.
- OMB Form and Content: Statement of Net Cost, Statement of Changes in Net Position, Statement of Custodial Activity—No changes.

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

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

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

Section I: Chart of Accounts—This section includes USSGL accounts required for fiscal 2012 reporting. Accounts added or revised are in bold typeface.—New.

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

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

Section IV: Account Attributes for USSGL Proprietary Account and FACTS II Reporting—This section describes USSGL account attributes. It also displays the USSGL account attributes used with each USSGL account for the Federal Agency Centralized Trial-Balance System (FACTS) I and FACTS II for fiscal 2012 reporting.—New.

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

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

4. Effective Date

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

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

5. References

- TFM Volume I, Part 2, Chapter 4200, "Agency Reporting on Unexpended Balances of Appropriations and Funds (Federal Agencies' Centralized Trial-Balance System II, FMS 2108: Year-End Closing Statement)," dated October 12, 2009. See the TFM Web site at **http://www.fms.treas.gov/tfm/vol1/v1p2c420.pdf.**

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

- Memorandum for Users of OMB Circular No. A-11, OMB Circular No. A-11, Revised, Transmittal Memorandum No. 84, dated July 21, 2010. See the OMB Web site at **http://www.whitehouse.gov/omb/assets/a11_current_year/2010_letter.pdf.**

- OMB Circular No. A-11, "Preparation, Submission, and Execution of the Budget," dated July 2010. See the OMB Web site at **http://www.whitehouse.gov/omb/circulars_a11_current_year_a11_toc**.

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

6. Inquiries

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

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

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

Date: June 30, 2011

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

Section	Item Changed	Change	TFM Effective	Reporting FY	Financial Statement or Report
III	TC B128	Revised description and comment	T/L S2 11-01	2012	TC
III	TC B129	Added comment; Revised description	T/L S2 11-01	2012	TC
III	TC B132	Added	T/L S2 11-01	2012	TC
III	TC B133	Added	T/L S2 11-01	2012	TC
III	TC B165	Added	T/L S2 11-01	2012	TC
III	TC B166	Added	T/L S2 11-01	2012	TC
III	TC B410	Added	T/L S2 11-01	2012	TC
III	TC C108	Added reference; Revised description and comment	T/L S2 11-01	2012	TC
III	TC C111	Added	T/L S2 11-01	2012	TC
III	TC C120	Revised description and comment	T/L S2 11-01	2012	TC
III	TC C121	Added	T/L S2 11-01	2012	TC
III	TC C122	Revised description and comment	T/L S2 11-01	2012	TC
III	TC C123	Added	T/L S2 11-01	2012	TC
III	TC C124	Revised description and comment	T/L S2 11-01	2012	TC
III	TC C125	Added	T/L S2 11-01	2012	TC
III	TC C144	Revised description	T/L S2 11-01	2012	TC
III	TC C152	Deleted	T/L S2 11-01	2012	TC
III	TC C156	Added	T/L S2 11-01	2012	TC
III	TC C170 (old)	Deleted	T/L S2 11-01	2012	TC
III	TC C170 (new)	Added	T/L S2 11-01	2012	TC
III	TC C417	Added	T/L S2 11-01	2012	TC
III	TC C418	Revised description and comment	T/L S2 11-01	2012	TC
III	TC C420	Revised comment and reference	T/L S2 11-01	2012	TC
III	TC C602	Revised description and comment	T/L S2 11-01	2012	TC
III	TC C603	Added	T/L S2 11-01	2012	TC
III	TC C604	Revised description and comment	T/L S2 11-01	2012	TC
III	TC C605	Added	T/L S2 11-01	2012	TC
III	TC C606	Revised description and comment	T/L S2 11-01	2012	TC
III	TC C607	Added	T/L S2 11-01	2012	TC
III	TC C608	Revised description and comment	T/L S2 11-01	2012	TC
III	TC C611	Added	T/L S2 11-01	2012	TC
III	TC D308	Deleted dr USSGL account 2400	T/L S2 11-01	2012	TC
III	TC D312	Deleted cr USSGL account 2400	T/L S2 11-01	2012	TC
III	TC D506	Revised description	T/L S2 11-01	2012	TC
III	TC D507	Added	T/L S2 11-01	2012	TC
III	TC D570 (old)	Revised to TC D569	T/L S2 11-01	2012	TC
III	TC D570 (new)	Added	T/L S2 11-01	2012	TC
III	TC D571	Added	T/L S2 11-01	2012	TC
III	TC D588 (old)	Deleted	T/L S2 11-01	2012	TC
III	TC D588 (new)	Added	T/L S2 11-01	2012	TC
III	TC E115	Added	T/L S2 11-01	2012	TC
III	TC E117	Revised description and comment	T/L S2 11-01	2012	TC
III	TC E124	Added	T/L S2 11-01	2012	TC
III	TC F302	Added dr USSGL account 4142	T/L S2 11-01	2012	TC
III	TC F305	Added	T/L S2 11-01	2012	TC
III	TC F338	Added dr USSGL accounts 7171 and 7271	T/L S2 11-01	2012	TC
III	TC F340	Added cr USSGL accounts 7172 and 7272	T/L S2 11-01	2012	TC
IV	***USSGL Account Attributes:***				
	USSGL Proprietary Account Attribute Definition Report:				
	Attribute				
IV	None		T/L S2 11-01	2012	Prop ADR
	USSGL Proprietary Account Attribute Table:				
	Account				
IV	Acc 2400	Deleted Trading Parter attribute value "Y"; Revised Fed/NonFed attribute value from "Y" to domain value "N"	T/L S2 11-01	2012	Prop Tbl
IV	Acc 2410	Added	T/L S2 11-01	2012	Prop Tbl
IV	Acc 7171	Added	T/L S2 11-01	2012	Prop Tbl
IV	Acc 7172	Added	T/L S2 11-01	2012	Prop Tbl
IV	Acc 7271	Added	T/L S2 11-01	2012	Prop Tbl
IV	Acc 7272	Added	T/L S2 11-01	2012	Prop Tbl
	Footnotes				
IV	None		T/L S2 11-01	2012	Prop Tbl

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

Section	Item Changed	Change	TFM Effective	Reporting FY	Financial Statement or Report
IV	Att Start Date	Deleted	T/L S2 11-01	2012	FACTSII ADR
IV	Att Treasury Account Main Code	Deleted	T/L S2 11-01	2012	FACTSII ADR
IV	Att Treasury Department Code	Deleted	T/L S2 11-01	2012	FACTSII ADR
	TAFS Category B Program/Program Report Category				
IV	Att Account Reuse Number Code	Deleted	T/L S2 11-01	2012	FACTSII ADR
IV	Att Allocation Transfer Agency Code	Deleted	T/L S2 11-01	2012	FACTSII ADR
IV	Att CatB Date Stamp	Deleted	T/L S2 11-01	2012	FACTSII ADR
IV	Att CatB Text	Deleted	T/L S2 11-01	2012	FACTSII ADR
IV	Att CatB Time Stamp	Deleted	T/L S2 11-01	2012	FACTSII ADR
IV	Att CatB User Stamp	Deleted	T/L S2 11-01	2012	FACTSII ADR
IV	Att Fiscal Year1	Deleted	T/L S2 11-01	2012	FACTSII ADR
IV	Att Fiscal Year2	Deleted	T/L S2 11-01	2012	FACTSII ADR
IV	Att Program Report Cat. Text	Deleted	T/L S2 11-01	2012	FACTSII ADR
IV	Att Report Fiscal Year	Deleted	T/L S2 11-01	2012	FACTSII ADR
IV	Att TAFS Sub Account	Deleted	T/L S2 11-01	2012	FACTSII ADR
IV	Att Treasury Account Main Code	Deleted	T/L S2 11-01	2012	FACTSII ADR
IV	Att Treasury Department Code	Deleted	T/L S2 11-01	2012	FACTSII ADR
	Treasury Appropriation/Fund Symbol (TAFS)				
IV	Att Account Reuse Number Code	Deleted	T/L S2 11-01	2012	FACTSII ADR
IV	Att Allocation Transfer Agency Code	Deleted	T/L S2 11-01	2012	FACTSII ADR
IV	Att Disbursing Authority End Date	Deleted	T/L S2 11-01	2012	FACTSII ADR
IV	Att Fiscal Year1	Deleted	T/L S2 11-01	2012	FACTSII ADR
IV	Att Fiscal Year2	Deleted	T/L S2 11-01	2012	FACTSII ADR
IV	Att Report Submission Flag Indicator	Deleted	T/L S2 11-01	2012	FACTSII ADR
IV	Att TAFS Date Stamp	Deleted	T/L S2 11-01	2012	FACTSII ADR
IV	Att TAFS Time Stamp	Deleted	T/L S2 11-01	2012	FACTSII ADR
IV	Att TAFS User Stamp	Deleted	T/L S2 11-01	2012	FACTSII ADR
IV	Att Treasury Account Main Code	Deleted	T/L S2 11-01	2012	FACTSII ADR
IV	Att Treasury Department Code	Deleted	T/L S2 11-01	2012	FACTSII ADR
	USSGL Account				
IV	Att USSGL Date Stamp	Deleted	T/L S2 11-01	2012	FACTSII ADR
IV	Att USSGL Report Fiscal Year	Deleted	T/L S2 11-01	2012	FACTSII ADR
IV	Att USSGL Time Stamp	Deleted	T/L S2 11-01	2012	FACTSII ADR
IV	Att USSGL User Stamp	Deleted	T/L S2 11-01	2012	FACTSII ADR
	FACTS II USSGL Account Attribute Table:				
	USSGL Account				
IV	Acc 4142E	Added	T/L S2 11-01	2012	FACTSII Tbl
IV	Acc 4153B&E	Added	T/L S2 11-01	2012	FACTSII Tbl
IV	Acc 4154E	Added	T/L S2 11-01	2012	FACTSII Tbl
V	***USSGL Crosswalks to Standard External Reports:***				
	SF 133: Report on Budget Execution and Budgetary Resources, and Budget Program and Financing (P&F) Schedule:				
	Column				
V	Col Old P&F Line No.	Deleted			
	Line				
V	Ln 1000	Added USSGL account 4153	T/L S2 11-01	2012	133/P&F
V	Ln 1020	Added USSGL accounts 4153 and 4154	T/L S2 11-01	2012	133/P&F
V	Ln 1137	Added USSGL account 4154	T/L S2 11-01	2012	133/P&F
V	Ln 1421	Added USSGL account 4142; Deleted USSGL account 4146	T/L S2 11-01	2012	133/P&F
V	Ln 1610	Added USSGL account 4153	T/L S2 11-01	2012	133/P&F
V	Ln 1611	Added USSGL account 4153	T/L S2 11-01	2012	133/P&F
	FMS 2108: Yearend Closing Statement:				
	Unexpended Balances, Investments, and Imprest Funds				
	Column				
V	Col 7	Added USSGL accounts 4153 and 4154	T/L S2 11-01	2012	2108
	Balance Sheet:				
	Line				
V	Ln 19	Added USSGL account 2410; Deleted USSGL account 240(	T/L S2 11-01	2012	BalSht
V	Ln 27	Added USSGL account 2410	T/L S2 11-01	2012	BalSht
V	Ln 32	Added USSGL accounts 7171, 7172, 7271, and 7272	T/L S2 11-01	2012	BalSht
V	Ln 33	Added USSGL accounts 7171, 7172, 7271, and 7272	T/L S2 11-01	2012	BalSht
	Footnotes				
V	None		T/L S2 11-01	2012	BalSht

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

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	USSGL Account				
II	None		T/L S2 11-01	2011	Def
III	***USSGL Account Transactions:***				
	Transaction Code				
III	TC A142	Revised comment	T/L S2 11-01	2011	TC
III	TC A196	Revised comment	T/L S2 11-01	2011	TC
III	TC A404	Added dr USSGL account 4610; Revised description and comment	T/L S2 11-01	2011	TC
III	TC A406	Added dr USSGL account 4610; Revised description and comment	T/L S2 11-01	2011	TC
III	TC A416	Revised description and comment	T/L S2 11-01	2011	TC
III	TC A420	Revised comment	T/L S2 11-01	2011	TC
III	TC A426	Added dr USSGL accounts 4450, 4510, and 4610; Added comment; Revised description	T/L S2 11-01	2011	TC
III	TC A428	Deleted	T/L S2 11-01	2011	TC
III	TC A430	Added dr USSGL accounts 4510 and 4610; Revised comment	T/L S2 11-01	2011	TC
III	TC A432	Revised description	T/L S2 11-01	2011	TC
III	TC A434	Revised description	T/L S2 11-01	2011	TC
III	TC A436	Revised description	T/L S2 11-01	2011	TC
III	TC A438	Revised description	T/L S2 11-01	2011	TC
III	TC A440	Added dr USSGL accounts 4450, 4610, and 3103; Deleted dr USSGL account 3102; Revised description and comment	T/L S2 11-01	2011	TC
III	TC A442	Added dr USSGL accounts 4450, 4610, and 5765; Deleted dr USSGL account 5755; Revised description and comment	T/L S2 11-01	2011	TC
III	TC A444	Added cr USSGL accounts 4450 and 3102; Deleted dr USSGL accounts 4510 and 3103; Revised description and comment	T/L S2 11-01	2011	TC
III	TC A446	Added cr USSGL accounts 4450 and 5755; Deleted dr USSGL accounts 4510 and 5765; Revised description	T/L S2 11-01	2011	TC
III	TC A448	Added cr USSGL account 4450; Deleted cr USSGL account 4510; Revised description	T/L S2 11-01	2011	TC
III	TC A450	Added cr USSGL account 4450; Deleted cr USSGL account 4510; Revised description	T/L S2 11-01	2011	TC
III	TC A452	Added cr USSGL account 1010; Revised description and comment	T/L S2 11-01	2011	TC
III	TC A454	Added comment; Revised description	T/L S2 11-01	2011	TC
III	TC A516	Revised description and comment	T/L S2 11-01	2011	TC
III	TC A520	Added comment; Revised description	T/L S2 11-01	2011	TC
III	TC A524	Revised description and comment	T/L S2 11-01	2011	TC
III	TC A526	Revised description and comment	T/L S2 11-01	2011	TC
III	TC A528	Revised description and comment	T/L S2 11-01	2011	TC
III	TC A530	Revised description and comment	T/L S2 11-01	2011	TC
III	TC A531	Deleted comment; Revised description;	T/L S2 11-01	2011	TC
III	TC A532	Added cr USSGL account 4450; Revised description, reference, and comment	T/L S2 11-01	2011	TC
III	TC A534	Added dr USSGL accounts 4510 and 4610; Revised description and reference	T/L S2 11-01	2011	TC
III	TC A536	Deleted dr USSGL account 4170; Revised description and reference	T/L S2 11-01	2011	TC
III	TC A538	Deleted cr USSGL account 4170; Revised description and reference	T/L S2 11-01	2011	TC
III	TC A712	Revised description and comment; Added dr USSGL account 4650; Deleted dr USSGL account 4871	T/L S2 11-01	2011	TC
III	TC B108	Revised comment	T/L S2 11-01	2011	TC
III	TC B109	Added dr USSGL account 4620	T/L S2 11-01	2011	TC
III	TC B118	Revised description and comment	T/L S2 11-01	2011	TC
III	TC B120	Revised comment	T/L S2 11-01	2011	TC
III	TC B121	Added dr USSGL account 2112	T/L S2 11-01	2011	TC
III	TC B134	Revised comment (added B202 to "transactions that ref this transaction")	T/L S2 11-01	2011	TC
III	TC B402	Added dr USSGL account 6400; Revised comment	T/L S2 11-01	2011	TC
III	TC B408	Added dr USSGL account 2940	T/L S2 11-01	2011	TC
III	TC B416	Revised description; Added comment	T/L S2 11-01	2011	TC
III	TC B610	Revised comment	T/L S2 11-01	2011	TC
III	TC C112	Revised comment	T/L S2 11-01	2011	TC
III	TC C132	Added cr USSGL accounts 1521, 1832, and 6400	T/L S2 11-01	2011	TC
III	TC C136	Added cr USSGL account 4650	T/L S2 11-01	2011	TC
III	TC C158	Revised description and comment	T/L S2 11-01	2011	TC
III	TC C200	Revised description	T/L S2 11-01	2011	TC
III	TC C642	Added dr USSGL account 6500; Revised comment	T/L S2 11-01	2011	TC
III	TC C646	Added dr USSGL account 1519	T/L S2 11-01	2011	TC
III	TC D102	Added dr USSGL accounts 2140, 2141, 2160, 2210, 2211, 2213, 2215, 2216, 2217, and 2218; Added cr USSGL accounts 1526 and 6400	T/L S2 11-01	2011	TC
III	TC D104	Deleted	T/L S2 11-01	2011	TC

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III	TC D106	Added dr USSGL accounts 1526 and 6400; Added cr USSGL accounts 2140, 2141, 2160, 2210, 2211, 2213, 2215, 2216, 2217, and 2218	T/L S2 11-01	2011	TC
III	TC D107	Added dr USSGL accounts 1526 and 6400; Added cr USSGL accounts 2140, 2141, 2160, 2210, 2211, 2213, 2215, 2216, 2217, and 2218	T/L S2 11-01	2011	TC
III	TC D108	Added cr USSGL accounts 1526, 4650, and 6400; Revised description	T/L S2 11-01	2011	TC
III	TC D110	Added dr USSGL accounts 2140, 2141, 2160, 2210, 2211, 2213, 2215, 2216, 2217, and 2218; Added cr USSGL accounts 1521, 1526, and 6400	T/L S2 11-01	2011	TC
III	TC D126	Added dr USSGL accounts 1511, 1512, 1521, 1522, 1525, 1526, 1527, 1561, 1571, 1572, 1591, 1711, 1712, 1720, 1730, 1740, 1750, 1820, 1830, 1832, 1840, 1890, 1990 and 6400	T/L S2 11-01	2011	TC
III	TC D134	Added dr USSGL accounts 1526 and 6400; Added cr USSGL accounts 2140, 2141, 2160, 2210, 2215, 2216, 2217, and 2218	T/L S2 11-01	2011	TC
III	TC D306	Revised comment	T/L S2 11-01	2011	TC
III	TC D308	Revised comment	T/L S2 11-01	2011	TC
III	TC D310	Revised comment	T/L S2 11-01	2011	TC
III	TC D312	Revised comment	T/L S2 11-01	2011	TC
III	TC D432	Added comment; Revised description	T/L S2 11-01	2011	TC
III	TC D436	Revised comment	T/L S2 11-01	2011	TC
III	TC D438	Revised comment	T/L S2 11-01	2011	TC
III	TC E506	Added comment	T/L S2 11-01	2011	TC
III	TC E602	Added cr USSGL accounts 1511 and 1521	T/L S2 11-01	2011	TC
IV	***USSGL Account Attributes:***				
	USSGL Proprietary Account Attribute Definition Report:				
	Attribute				
IV	None		T/L S2 11-01	2011	Prop ADR
	USSGL Proprietary Account Attribute Table:				
	Account				
IV	Acc 1329	Revised Fed/NonFed attribute value from "Y" to domain value "N"; Deleted Trading Parter attribute value "Y"	T/L S2 11-01	2011	Prop Tbl
IV	Acc 1345	Revised Fed/NonFed attribute value from "Y" to domain value "N"; Deleted Trading Parter attribute value "Y"	T/L S2 11-01	2011	Prop Tbl
IV	Acc 1346	Revised Fed/NonFed attribute value from "Y" to domain value "N"; Deleted Trading Parter attribute value "Y"	T/L S2 11-01	2011	Prop Tbl
IV	Acc 1347	Revised Fed/NonFed attribute value from "Y" to domain value "N"; Deleted Trading Parter attribute value "Y"	T/L S2 11-01	2011	Prop Tbl
IV	Acc 1359	Revised Fed/NonFed attribute value from "Y" to domain value "N"; Deleted Trading Parter attribute value "Y"	T/L S2 11-01	2011	Prop Tbl
IV	Acc 1365	Revised Fed/NonFed attribute value from "Y" to domain value "N"; Deleted Trading Parter attribute value "Y"	T/L S2 11-01	2011	Prop Tbl
IV	Acc 1367	Revised Fed/NonFed attribute value from "Y" to domain value "N"; Deleted Trading Parter attribute value "Y"	T/L S2 11-01	2011	Prop Tbl
IV	Acc 1375	Revised Fed/NonFed attribute value from "Y" to domain value "N"; Deleted Trading Parter attribute value "Y"	T/L S2 11-01	2011	Prop Tbl
IV	Acc 1377	Revised Fed/NonFed attribute value from "Y" to domain value "N"; Deleted Trading Parter attribute value "Y"	T/L S2 11-01	2011	Prop Tbl
IV	Acc 1643	Revised Fed/NonFed attribute domain value from "N" to value "Y"; Added Trading Partner attribute value "Y"	T/L S2 11-01	2011	Prop Tbl
	Column				
IV	Col Program Indicator	Added footnote 4	T/L S2 11-01	2011	Prop Tbl
IV	Col Budgetary Impact Ind	Added footnote 4	T/L S2 11-01	2011	Prop Tbl
	Footnotes				
IV	Ftnt 4	Added	T/L S2 11-01	2011	Prop Tbl
	FACTS II - Attribute Definition Report:				
	Detailed Financial Information				
IV	Att Apportionment Category Code	Revised domain from "C" - Exempt from Apportionment" to "E" - Exempt from Apportionment"	T/L S2 11-01	2011	FACTSII ADR
	Detailed Financial Information Footnote				
IV	Att Apportionment Category	Revised domain from "C" - Exempt from Apportionment" to "E" - Exempt from Apportionment"	T/L S2 11-01	2011	FACTSII ADR
	FACTS II USSGL Account Attribute Table:				
	Account				
IV	Acc 4118E	Deleted BEA Category attribute value "Y"	T/L S2 11-01	2011	FACTSII Tbl
IV	Acc 4157E	Deleted BEA Category attribute value "Y"	T/L S2 11-01	2011	FACTSII Tbl

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

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V	Ln 4100	Revised TAFS Status Indicator attribute domain value from "U/E" to "U" for USSGL accounts 4802 and 4902	T/L S2 11-01	2011	133/P&F
V	Ln 4120	Deleted Additional Information value "1" from USSGL account 4253	T/L S2 11-01	2011	133/P&F
V	Ln 4123	Deleted Additional Information value "1" from USSGL account 4253	T/L S2 11-01	2011	133/P&F
V	Ln 5091	Revised Debit Function Indicator value from "+" to "-" for USSGL account 4158; Revised Credit Function Indicator value from "-" to "+" for USSGL account 4158	T/L S2 11-01	2011	133/P&F
	FMS 2108: Yearend Closing Statement:				
	Unexpended Balances, Investments, and Imprest Funds				
	Column				
V	Col 6	Deleted USSGL account 4295 from RT7 Ind. 973	T/L S2 11-01	2011	2108
	Balance Sheet:				
	Line				
V	Ln 1	Revised line title			
V	Ln 2	Added USSGL account 1643; Deleted USSGL account 1346; Revised line titl	T/L S2 11-01	2011	BalSht
V	Ln 3	Deleted USSGL accounts 1329, 1347, 1367, and 1377; Revised line titl	T/L S2 11-01	2011	BalSht
V	Ln 4	Deleted USSGL accounts 1345, 1359, 1365, and 1375	T/L S2 11-01	2011	BalSht
V	Ln 5	Revised line title	T/L S2 11-01	2011	BalSht
V	Ln 7	Revised line title	T/L S2 11-01	2011	BalSht
V	Ln 8	Revised line title	T/L S2 11-01	2011	BalSht
V	Ln 9	Revised line title	T/L S2 11-01	2011	BalSht
V	Ln 10	Revised line title	T/L S2 11-01	2011	BalSht
V	Ln 11	Revised line title	T/L S2 11-01	2011	BalSht
V	Ln 12	Revised line title	T/L S2 11-01	2011	BalSht
V	Ln 13	Revised line title	T/L S2 11-01	2011	BalSht
V	Ln 14	Revised line title	T/L S2 11-01	2011	BalSht
V	Ln unnumbered	"Liabilities" Revised line title (added "Note 13")	T/L S2 11-01	2011	BalSht
V	Ln 18	Revised line title	T/L S2 11-01	2011	BalSht
V	Ln 19	Revised line title	T/L S2 11-01	2011	BalSht
V	Ln 22	Revised line title	T/L S2 11-01	2011	BalSht
V	Ln 23	Revised line title	T/L S2 11-01	2011	BalSht
V	Ln 24	Revised line title	T/L S2 11-01	2011	BalSht
V	Ln 25	Revised line title	T/L S2 11-01	2011	BalSht
V	Ln 27	Revised line title	T/L S2 11-01	2011	BalSht
	Footnotes				
V	None		T/L S2 11-01	2011	BalSht
	Statement of Net Cost:				
V	None		T/L S2 11-01	2011	NetCost
	Statement of Changes in Net Position:				
V	None		T/L S2 11-01	2011	NetPos
	Statement of Budgetary Resources:				
	Line				
V	Ln 1	Added USSGL account 4295; Revised TAFS Status attribute domain value from "U" to "U/E" from USSGL account 4397	T/L S2 11-01	2011	SBR
V	Ln 6	Added USSGL accounts 4129 and 4295	T/L S2 11-01	2011	SBR
V	Ln 19C	Added footnote 4 to Additional Information column; Deleted footnote from line title	T/L S2 11-01	2011	SBR
	Statement of Custodial Activity:				
V	None		T/L S2 11-01	2011	Cust
VI	***USSGL Crosswalks to the Closing Package Statements:***				
	Reclassified Balance Sheet:				
	Line				
VI	Ln 2.1	Added USSGL accounts 1125, 1193, and 1194	T/L S2 11-01	2011	RBS
VI	Ln 2.3	Deleted USSGL accounts 1620, 1621, 1622, 1623, and 1690	T/L S2 11-01	2011	RBS
VI	Ln 2.4	Revised line title; Deleted USSGL accounts 1620, 1621, 1622, 1623, and 1690	T/L S2 11-01	2011	RBS
VI	Ln 2.5	Revised line title			
VI	Ln 2.8	Revised footnotes for USSGL accounts 1610, 1611, 1612, 1613, 1620, 1621, 1622, 1623, and 1690	T/L S2 11-01	2011	RBS

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VI	Ln 2.10	Revised footnotes for USSGL accounts 1620, 1621, 1622, 1623, and 1690	T/L S2 11-01	2011	RBS
VI	Ln 3.2	Added USSGL account 1643; Deleted footnote 12 from line (error)	T/L S2 11-01	2011	RBS
VI	Ln 3.3	Added footnote to USSGL accounts 1310, 1319, 1360, 1370, 1990; Deleted USSGL accounts 1367 and 1377	T/L S2 11-01	2011	RBS
VI	Ln 3.4 (old)	Revised to Line 3.5	T/L S2 11-01	2011	RBS
VI	Ln 3.4 (new)	Added "Accounts Receivable - Capital Transfers (RC 12)"; Added USSGL accounts 1923 and 1925	T/L S2 11-01	2011	RBS
VI	Ln 3.5 (old)	Revised to Line 3.6	T/L S2 11-01	2011	RBS
VI	Ln 3.5 (new)	Added footnote to USSGL accounts 1340, 1341, and 1342; Deleted footnote "12" from line; Deleted USSGL accounts 1345, 1346, and 1347	T/L S2 11-01	2011	RBS
VI	Ln 3.6 (old)	Revised to Line 3.7	T/L S2 11-01	2011	RBS
VI	Ln 3.6 (new)	Added footnote to USSGL accounts 1350, 1351, 1361, and 1371; Deleted footnote "12" from line; Deleted USSGL accounts 1359, 1365, and 1375	T/L S2 11-01	2011	RBS
VI	Ln 3.7 (old)	Revised to Line 3.8	T/L S2 11-01	2011	RBS
VI	Ln 3.7 (new)	Added footnote to USSGL accounts 1330 and 1335; Deleted footnote "12" from line	T/L S2 11-01	2011	RBS
VI	Ln 3.8 (old)	Revised to Line 3.9	T/L S2 11-01	2011	RBS
VI	Ln 3.8 (new)	Added footnote to USSGL account 1320; Deleted footnote "12" from line	T/L S2 11-01	2011	RBS
VI	Ln 3.9 (old)	Revised to Line 3.10	T/L S2 11-01	2011	RBS
VI	Ln 3.9 (new)	Added footnote to USSGL account 1410; Deleted footnote "12" from line	T/L S2 11-01	2011	RBS
VI	Ln 3.10 (old)	Revised to Line 3.11	T/L S2 11-01	2011	RBS
VI	Ln 3.10 (new)	Deleted USSGL account 1329 and footnote "12" from line	T/L S2 11-01	2011	RBS
VI	Ln 3.11 (new)	Revised calculation	T/L S2 11-01	2011	RBS
VI	Ln 4	Revised calculation	T/L S2 11-01	2011	RBS
VI	Ln 6.1	Deleted footnote "18" from USSGL account 2110	T/L S2 11-01	2011	RBS
VI	Ln 6.2	Revised footnote	T/L S2 11-01	2011	RBS
VI	Ln 6.7	Revised line title			
VI	Ln 6.8	Added USSGL account 2660; Deleted USSGL account 2690	T/L S2 11-01	2011	RBS
VI	Ln 6.9	Revised footnote to USSGL account 2590	T/L S2 11-01	2011	RBS
VI	Ln 6.10	Added USSGL account 2670; Deleted USSGL accounts 2110 and 2690; Revised footnote for USSGL accounts 2590 and 2980	T/L S2 11-01	2011	RBS
VI	Ln 7.1	Deleted USSGL account 2970	T/L S2 11-01	2011	RBS
VI	Ln 7.2 (old)	Revised to Line 7.3	T/L S2 11-01	2011	RBS
VI	Ln 7.2 (new)	Added "Accounts Payable - Capital Transfers (RC 12)"; Added USSGL accounts 2923 and 2970	T/L S2 11-01	2011	RBS
VI	Ln 7.3 (old)	Revised to Line 7.4	T/L S2 11-01	2011	RBS
VI	Ln 7.3 (new)	Added footnote to USSGL accounts 2530, 2531, 2532, 2533, and 2540	T/L S2 11-01	2011	RBS
VI	Ln 7.4 (old)	Revised to Line 7.5	T/L S2 11-01	2011	RBS
VI	Ln 7.4 (new)	Added footnote to USSGL accounts 2140 and 2141	T/L S2 11-01	2011	RBS
VI	Ln 7.5 (old)	Revised to Line 7.6	T/L S2 11-01	2011	RBS
VI	Ln 7.6 (old)	Revised to Line 7.7	T/L S2 11-01	2011	RBS
VI	Ln 7.6 (new)	Added footnote to USSGL accounts 2150 and 2155	T/L S2 11-01	2011	RBS
VI	Ln 7.7 (old)	Revised to Line 7.8	T/L S2 11-01	2011	RBS
VI	Ln 7.8 (old)	Revised to Line 7.9	T/L S2 11-01	2011	RBS
VI	Ln 7.8 (new)	Added footnote to USSGL account 2310	T/L S2 11-01	2011	RBS
VI	Ln 7.9 (old)	Revised to Line 7.10	T/L S2 11-01	2011	RBS
VI	Ln 7.9 (new)	Added footnote to USSGL account 2980 and 2985	T/L S2 11-01	2011	RBS
VI	Ln 7.10 (old)	Revised to Line 7.11	T/L S2 11-01	2011	RBS
VI	Ln 7.10 (new)	Added footnote to USSGL accounts 2980 and 2985; Deleted USSGL account 2920 (error - "N" only)	T/L S2 11-01	2011	RBS
VI	Ln 7.11 (new)	Revised calculation	T/L S2 11-01	2011	RBS
VI	Ln 8	Revised calculation	T/L S2 11-01	2011	RBS
VI	Ln 9.1	Added USSGL accounts 3105, 5640, 5649, 5650, 5659, 5705, 5921, and 7405	T/L S2 11-01	2011	RBS
VI	Ln 9.2	Added USSGL accounts 3105, 5640, 5649, 5650, 5659, 5705, 5921, and 7405	T/L S2 11-01	2011	RBS
	Footnotes				
VI	Ftnt 1	Revised	T/L S2 11-01	2011	RBS
VI	Ftnt 3	Deleted	T/L S2 11-01	2011	RBS
VI	Ftnt 4	Deleted; Revised (old ftnt 6)	T/L S2 11-01	2011	RBS
VI	Ftnt 5	Deleted; Revised (old ftnt 7)	T/L S2 11-01	2011	RBS
VI	Ftnt 6	Revised (old ftnt 8)	T/L S2 11-01	2011	RBS
VI	Ftnt 7	Revised (old ftnt 9)	T/L S2 11-01	2011	RBS
VI	Ftnt 8	Revised (old ftnt 10)	T/L S2 11-01	2011	RBS
VI	Ftnt 9	Revised (old ftnt 11)	T/L S2 11-01	2011	RBS
VI	Ftnt 10	Revised (old ftnt 12 and 19)	T/L S2 11-01	2011	RBS
VI	Ftnt 11	Revised (new)	T/L S2 11-01	2011	RBS

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VI	Ftnt 13	Deleted	T/L S2 11-01	2011	RBS
VI	Ftnt 14	Deleted	T/L S2 11-01	2011	RBS
VI	Ftnt 15	Deleted	T/L S2 11-01	2011	RBS
VI	Ftnt 16	Deleted	T/L S2 11-01	2011	RBS
VI	Ftnt 17	Deleted	T/L S2 11-01	2011	RBS
VI	Ftnt 18	Deleted	T/L S2 11-01	2011	RBS
VI	Ftnt 19	Deleted	T/L S2 11-01	2011	RBS
	Reclassified Statement of Net Cost:				
	Line				
VI	Ln 6.2	Added footnote "5" to USSGL account 6730; Deleted footnote "5" from line	T/L S2 11-01	2011	RSNC
VI	Ln 6.3	Added footnote "5" to USSGL accounts 6100, 6190, 6720, 6790, 6800, and 6900; Deleted footnote "5" from line	T/L S2 11-01	2011	RSNC
VI	Ln 6.4	Added footnote "5" to USSGL accounts 6320, 7211, and 7280; Deleted footnote "5" from line	T/L S2 11-01	2011	RSNC
VI	Ln 6.6	Added footnote "5" to USSGL accounts 7212 and 7290; Deleted footnote "5" from line	T/L S2 11-01	2011	RSNC
VI	Ln 6.7	Revised line title	T/L S2 11-01	2011	RSNC
VI	Ln 10	Added USSGL account 5921	T/L S2 11-01	2011	RSNC
VI	Ln 11.2	Added footnote "5" to USSGL accounts 5100, 5109, 5200, 5209, 5325, 5329, 5900, and 5909; Deleted footnote "5" from line	T/L S2 11-01	2011	RSNC
VI	Ln 11.3	Added footnote "5" to USSGL accounts 5311, 5318, 7111, and 7180; Deleted footnote "5" from line	T/L S2 11-01	2011	RSNC
VI	Ln 11.4	Added footnote "5" to USSGL accounts 5310, 5312, 5317, and 5319; Deleted footnote "5" from line	T/L S2 11-01	2011	RSNC
VI	Ln 11.5	Added footnote "5" to USSGL accounts 7112 and 7190; Deleted footnote "5" from line	T/L S2 11-01	2011	RSNC
	Footnotes				
VI	Ftnt 5	Revised	T/L S2 11-01	2011	RSNC
	Reclassified Statement of Changes in Net Position:				
	Line				
VI	Ln 2.3	Added USSGL account 7405; Deleted USSGL account 7400	T/L S2 11-01	2011	RSCNP
VI	Ln 3.3	Added USSGL accounts 3105, 5705, and 7405; Deleted USSGL accounts 3108, 5708, and 7400	T/L S2 11-01	2011	RSCNP
VI	Ln 5.7	Added USSGL accounts 5640, 5649, 5650, and 5659	T/L S2 11-01	2011	RSCNP
VI	Ln 6.1	Revised Addl. Info. from "7" to "6" for USSGL accounts 5311, 5318, 7111, 7180, 7211, and 7280	T/L S2 11-01	2011	RSCNP
VI	Ln 6.2	Deleted USSGL accounts 7112, 7190, 7212, and 7290; Revised Addl. Info. from "7" to "6" for USSGL accounts 5310, 5312, 5317, 5319, 7112, 7190, 7212, and 7290; Revised line title	T/L S2 11-01	2011	RSCNP
VI	Ln 6.3	Revised Addl. Info. From "7" to "6" for USSGL accounts 5400 and 5409	T/L S2 11-01	2011	RSCNP
VI	Ln 6.4	Added USSGL accounts 7112, 7190, 7212, and 7290			
VI	Ln 7.2	Revised Addl. Info. From "7" to "6" for USSGL account 5740	T/L S2 11-01	2011	RSCNP
VI	Ln 7.3	Revised Addl. Info. From "7" to "6" for USSGL account 5745	T/L S2 11-01	2011	RSCNP
VI	Ln 7.9	Added USSGL account 5792	T/L S2 11-01	2011	RSCNP
VI	Ln 7.10	Revised Addl. Info. From "8, 10" to "7, 9" for USSGL accounts 5990 and 5993	T/L S2 11-01	2011	RSCNP
VI	Ln 7.11	Revised Addl. Info. From "8, 10" to "7, 9" for USSGL accounts 5991 and 5994	T/L S2 11-01	2011	RSCNP
VI	Ln 7.12	Revised Addl. Info. From "8, 11" to "7, 10" for USSGL accounts 5990, 5991, 5993, and 5994	T/L S2 11-01	2011	RSCNP
VI	Ln 8.4	Revised Addl. Info. From "9, 10" to "8, 9" for USSGL accounts 5990 and 5993	T/L S2 11-01	2011	RSCNP
VI	Ln 8.5	Revised Addl. Info. From "9, 10" to "8, 9" for USSGL accounts 5991 and 5994	T/L S2 11-01	2011	RSCNP
VI	Ln 8.6	Deleted USSGL account 5792; Revised Addl. Info. From "9, 11" to "8, 10" for USSGL accounts 5990, 5991, 5993, and 5994	T/L S2 11-01	2011	RSCNP
	Footnotes				
VI	Ftnt 6	Added (new); Deleted (old)	T/L S2 11-01	2011	RSCNP
VI	Ftnt 7	Deleted (old); Revised (old ftnt 8)	T/L S2 11-01	2011	RSCNP
VI	Ftnt 8	Revised (new ftnt 7)	T/L S2 11-01	2011	RSCNP
VI	Ftnt 9	Added (new); Revised (new ftnt 8)	T/L S2 11-01	2011	RSCNP
VI	Ftnt 10	Deleted; Revised (old ftnt 11)	T/L S2 11-01	2011	RSCNP
VI	Ftnt 11	Revised (new ftnt 10)	T/L S2 11-01	2011	RSCNP
T/L S2 10-02					
I	***USSGL Chart of Accounts:***				
	USSGL Account				
I	Acc 1621	Deleted erroneous bolding	T/L S2 10-02	2011	CoA
I	Acc 1622	Deleted erroneous bolding	T/L S2 10-02	2011	CoA
I	Acc 1645	Deleted erroneous bolding	T/L S2 10-02	2011	CoA

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I	Acc 1651	Deleted erroneous bolding	T/L S2 10-02	2011	CoA
I	Acc 1653	Deleted erroneous bolding	T/L S2 10-02	2011	CoA
I	Acc 1661	Deleted erroneous bolding	T/L S2 10-02	2011	CoA
I	Acc 5922	Deleted erroneous bolding	T/L S2 10-02	2011	CoA
I	Acc 5923	Deleted erroneous bolding	T/L S2 10-02	2011	CoA
II	***USSGL Accounts and Definitions:***				
	USSGL Account				
II	None		T/L S2 10-02	2011	Def
III	***USSGL Account Transactions:***				
	Transaction Code				
III	TC B402	Revised comment	T/L S2 10-02	2011	TC
III	TC B406	Revised comment	T/L S2 10-02	2011	TC
III	TC D436	Added dr USSGL account 4650	T/L S2 10-02	2011	TC
III	TC D438	Added dr USSGL account 4650	T/L S2 10-02	2011	TC
III	TC E102	Revised comment	T/L S2 10-02	2011	TC
III	TC F110	Added	T/L S2 10-02	2011	TC
IV	***USSGL Account Attributes:***				
	USSGL Proprietary Account Attribute Definition Report:				
	Attribute				
IV	None		T/L S2 10-02	2011	Prop ADR
	USSGL Proprietary Account Attribute Table:				
	Account				
IV	Acc 1325	Added domain value "Y" for attribute Trading Partner	T/L S2 10-02	2011	Prop Tbl
IV	Acc 1329	Added domain value "Y" for attribute Trading Partner	T/L S2 10-02	2011	Prop Tbl
IV	Acc 1378	Deleted domain value "Y" for attribute Trading Partner	T/L S2 10-02	2011	Prop Tbl
IV	Acc 5640	Added domain value "D" for attribute Budgetary Impact Indicator	T/L S2 10-02	2011	Prop Tbl
IV	Acc 5649	Added domain value "D" for attribute Budgetary Impact Indicator	T/L S2 10-02	2011	Prop Tbl
	Attribute Domain Value				
IV	Att Adv Budgetary Impact Indicator	Added domain value "D - Budgetary"	T/L S2 10-02	2011	Prop Tbl
	FACTS II - Attribute Definition Report:				
IV	None		T/L S2 10-02	2011	FACTSII ADR
	FACTS II USSGL Account Attribute Table:				
	Account				
IV	Acc 1618B	Added	T/L S2 10-02	2011	FACTSII Tbl
IV	Acc 4126B&E	Added domain value "Y" for attribute Authority Type	T/L S2 10-02	2011	FACTSII Tbl
IV	Acc 4146E	Added domain value "Y" for attribute Financial Account Indicator	T/L S2 10-02	2011	FACTSII Tbl
IV	Acc 4165E	Deleted domain value "Y" for attribute Authority Type	T/L S2 10-02	2011	FACTSII Tbl
IV	Acc 4171E	Added domain value "Y" for attribute Fund Type	T/L S2 10-02	2011	FACTSII Tbl
IV	Acc 4172E	Added domain value "Y" for attribute Fund Type	T/L S2 10-02	2011	FACTSII Tbl
IV	Acc 4173E	Added domain value "Y" for attribute Fund Type	T/L S2 10-02	2011	FACTSII Tbl
IV	Acc 4191E	Deleted domain value "Y" for attributes Direct Transfer Agency and Direct Transfer Account	T/L S2 10-02	2011	FACTSII Tbl
IV	Acc 4192E	Deleted domain value "Y" for attributes Direct Transfer Agency and Direct Transfer Account	T/L S2 10-02	2011	FACTSII Tbl
IV	Acc 4251E	Deleted domain value "Y" for attribute Fund Type	T/L S2 10-02	2011	FACTSII Tbl
IV	Acc 4283B	Deleted domain value "Y" for attribute Fund Type	T/L S2 10-02	2011	FACTSII Tbl
IV	Acc 4285B	Deleted domain value "Y" for attribute Fund Type	T/L S2 10-02	2011	FACTSII Tbl
IV	Acc 4286B	Deleted domain value "Y" for attribute Fund Type	T/L S2 10-02	2011	FACTSII Tbl
IV	Acc 4295E	Deleted domain value "Y" for attribute BEA Category	T/L S2 10-02	2011	FACTSII Tbl
IV	Acc 4420E	Added domain value "Y" for attribute Fund Type	T/L S2 10-02	2011	FACTSII Tbl
IV	Acc 4430E	Added domain value "Y" for attribute Fund Type	T/L S2 10-02	2011	FACTSII Tbl
IV	Acc 4450E	Added domain value "Y" for attribute Fund Type	T/L S2 10-02	2011	FACTSII Tbl
IV	Acc 4510E	Added domain value "Y" for attribute Fund Type	T/L S2 10-02	2011	FACTSII Tbl

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

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

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

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

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

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

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

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U.S. Government Standard General Ledger
Chart of Accounts

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

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

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

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

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

USSGL accounts appearing in bold are new or indicate a change from the Fiscal 2011 reporting in Part 1 (changes to the title, normal balance, and/or definition).

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U.S. Government Standard General Ledger
Chart of Accounts

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

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Chart of Accounts

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

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

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Chart of Accounts

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

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

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Account Number	Title	Normal Balance
2000	**LIABILITIES (continued)**	
	ACCRUED LIABILITIES - OTHER (continued)	
2141	Accrued Interest Payable - Debt	Credit
2150	Payable for Transfers of Currently Invested Balances	Credit
2155	Expenditure Transfers Payable	Credit
2160	Entitlement Benefits Due and Payable	Credit
2170	Subsidy Payable to the Financing Account	Credit
2180	Loan Guarantee Liability	Credit
2190	Other Liabilities With Related Budgetary Obligations	Credit
2191	Employee Health Care Liability Incurred but Not Reported	Credit
	ACCRUED LIABILITIES - PAYROLL AND BENEFITS	
2210	Accrued Funded Payroll and Leave	Credit
2211	Withholdings Payable	Credit
2213	Employer Contributions and Payroll Taxes Payable	Credit
2215	Other Post Employment Benefits Due and Payable	Credit
2216	Pension Benefits Due and Payable to Beneficiaries	Credit
2217	Benefit Premiums Payable to Carriers	Credit
2218	Life Insurance Benefits Due and Payable to Beneficiaries	Credit
2220	Unfunded Leave	Credit
2225	Unfunded FECA Liability	Credit
2290	Other Unfunded Employment Related Liability	Credit
	UNEARNED REVENUE	
2310	Liability for Advances and Prepayments	Credit
2320	Other Deferred Revenue	Credit
2400	**Liability for Nonfiduciary Deposit Funds and Undeposited Collections**	**Credit**
2410	**Liability for Clearing Accounts**	**Credit**
	DEBT	
2510	Principal Payable to the Bureau of the Public Debt	Credit
2511	Capitalized Loan Interest Payable - Non-Credit Reform	Credit
2520	Principal Payable to the Federal Financing Bank	Credit
2530	Securities Issued by Federal Agencies Under General and Special Financing Authority	Credit
2531	Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority	Debit

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Account Number	Title	Normal Balance
2000	**LIABILITIES (continued)**	
	DEBT (continued)	
2532	Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	Credit
2533	Amortization of Discount and Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	Debit
2540	Participation Certificates	Credit
2590	Other Debt	Credit
	ACTUARIAL LIABILITIES	
2610	Actuarial Pension Liability	Credit
2620	Actuarial Health Insurance Liability	Credit
2630	Actuarial Life Insurance Liability	Credit
2650	Actuarial FECA Liability	Credit
2660	Actuarial Liabilities for Federal Insurance and Guarantee Programs	Credit
2670	Actuarial Liabilities for Treasury-Managed Benefit Programs	Credit
2690	Other Actuarial Liabilities	Credit
	OTHER LIABILITIES	
2910	Prior Liens Outstanding on Acquired Collateral	Credit
2920	Contingent Liabilities	Credit
2922	Contingent Liabilities - Federal Government Sponsored Enterprise	Credit
2923	Contingent Liability for Capital Transfers	Credit
2940	Capital Lease Liability	Credit
2960	Accounts Payable From Canceled Appropriations	Credit
2970	Liability for Capital Transfers to the General Fund of the Treasury	Credit
2980	Custodial Liability	Credit
2985	Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity	Credit
2990	Other Liabilities Without Related Budgetary Obligations	Credit
2995	Estimated Cleanup Cost Liability	Credit
3000	**NET POSITION**	
3100	Unexpended Appropriations - Cumulative	Credit

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Account Number	Title	Normal Balance
3000	**NET POSITION (continued)**	
3101	Unexpended Appropriations - Appropriations Received	Credit
3102	Unexpended Appropriations - Transfers-In	Credit
3103	Unexpended Appropriations - Transfers-Out	Debit
3105	Unexpended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year	Debit
3106	**Unexpended Appropriations - Adjustments**	**Credit**
3107	Unexpended Appropriations - Used	Debit
3108	Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors	Debit
3109	Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles	Debit
3310	Cumulative Results of Operations	Credit
3400	Fiduciary Net Assets	Credit
3410	Contributions to Fiduciary Net Assets	Credit
3420	Withdrawals or Distributions of Fiduciary Net Assets	Debit
4000	**BUDGETARY**	
	ANTICIPATED RESOURCES	
4032	Estimated Indefinite Contract Authority	Debit
4034	Anticipated Adjustments to Contract Authority	Credit
4042	Estimated Indefinite Borrowing Authority	Debit
4044	Anticipated Reductions to Borrowing Authority	Credit
4047	Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority	Credit
4048	Anticipated Transfers to the General Fund of the Treasury - Prior-Year Balances	Credit
4060	Anticipated Collections From Non-Federal Sources	Debit
4070	Anticipated Collections From Federal Sources	Debit
	TRANSFERS OF RECEIVABLES FROM INVESTED BALANCES	
4081	Amounts Appropriated From a Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred	Credit
4082	Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred	Credit
4083	Transfers - Current-Year Authority - Receivable - Transferred	Credit

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Account Number	Title	Normal Balance
	APPROPRIATIONS REALIZED	
4111	Debt Liquidation Appropriations	Debit
4112	Liquidation of Deficiency - Appropriations	Debit
4114	Appropriated Trust or Special Fund Receipts	Debit
4115	Loan Subsidy Appropriation	Debit
4117	Loan Administrative Expense Appropriation	Debit
4118	**Reestimated Loan Subsidy Appropriation**	**Debit**
4119	**Other Appropriations Realized**	**Debit**
4120	**Anticipated Indefinite Appropriations**	**Debit**
4121	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation	Debit
4122	Authority Adjusted for Interest on the Bureau of the Public Debt Securities	Debit
4123	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction	Debit
4124	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation	Credit
4125	Loan Modification Adjustment Transfer Appropriation	Debit
4126	Amounts Appropriated From Specific Invested TAFS - Receivable	Debit
4127	Amounts Appropriated From Specific Invested TAFS - Payable	Credit
4128	Amounts Appropriated From Specific Invested TAFS - Transfers-In	Debit
4129	Amounts Appropriated From Specific Invested TAFS - Transfers-Out	Credit
	CONTRACT AUTHORITY	
4130	Appropriation To Liquidate Contract Authority Withdrawn	Credit
4131	Current-Year Contract Authority Realized	Debit
4132	Substitution of Contract Authority	Credit
4133	Decreases to Indefinite Contract Authority	Credit
4134	Contract Authority Withdrawn	Credit
4135	Contract Authority Liquidated	Credit
4136	Contract Authority To Be Liquidated by Trust Funds	Credit
4137	**Transfers of Contract Authority - Allocation**	**Debit**
4138	**Appropriation To Liquidate Contract Authority**	**Debit**
4139	Contract Authority Carried Forward	Debit
	BORROWING AUTHORITY	
4140	Substitution of Borrowing Authority	Credit

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Account Number	Title	Normal Balance
4000	**BUDGETARY (continued)**	
	BORROWING AUTHORITY (continued)	
4141	Current-Year Borrowing Authority Realized	Debit
4142	**Actual Repayment of Borrowing Authority Converted to Cash**	**Credit**
4143	Current-Year Decreases to Indefinite Borrowing Authority Realized	Credit
4144	Borrowing Authority Withdrawn	Credit
4145	Borrowing Authority Converted to Cash	Credit
4146	**Actual Repayments of Debt, Current-Year Authority**	**Credit**
4147	**Actual Repayments of Debt, Prior-Year Balances**	**Credit**
4148	Resources Realized From Borrowing Authority	Debit
4149	Borrowing Authority Carried Forward	Debit
	OTHER BUDGETARY RESOURCES	
4150	Reappropriations - Transfers-In	Debit
4151	Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority	Credit
4152	Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances	Credit
4153	**Transfers of Contract Authority - Nonallocation**	**Debit**
4154	**Appropriation To Liquidate Contract Authority - Nonallocation - Transferred**	**Debit**
4157	Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation	Debit
4158	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	Debit
4160	Anticipated Transfers - Current-Year Authority	Debit
4165	Allocations of Authority - Anticipated From Invested Balances	Debit
4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	Debit
4167	Allocations of Realized Authority - Transferred From Invested Balances	Debit
4168	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction	Debit
4170	Transfers - Current-Year Authority	Debit
4171	Nonallocation Transfers of Invested Balances - Receivable	Debit
4172	Nonallocation Transfers of Invested Balances - Payable	Credit
4173	Nonallocation Transfers of Invested Balances - Transferred	Debit

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Account Number	Title	Normal Balance
4000	**BUDGETARY (continued)**	
	OTHER BUDGETARY RESOURCES (continued)	
4175	Allocation Transfers of Current-Year Authority for Noninvested Accounts	Debit
4176	Allocation Transfers of Prior-Year Balances	Debit
4180	Anticipated Transfers - Prior-Year Balances	Debit
4183	Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose	Debit
4190	Transfers - Prior-Year Balances	Debit
4191	Balance Transfers - Extension of Availability Other Than Reappropriations	Debit
4192	**Balance Transfers - Unexpired to Expired**	**Debit**
4193	Balance Transfers - Unobligated Balances - Legislative Change of Purpose	Debit
4195	Transfer of Obligated Balances	Debit
4199	Transfer of Expired Expenditure Transfers - Receivable	Debit
4201	Total Actual Resources - Collected	Debit
4208	Adjustment to Total Resources - Disposition of Canceled Payables	Credit
4210	Anticipated Reimbursements and Other Income	Debit
4212	Liquidation of Deficiency - Offsetting Collections	Debit
4215	Anticipated Appropriation Trust Fund Expenditure Transfers	Debit
4221	Unfilled Customer Orders Without Advance	Debit
4222	Unfilled Customer Orders With Advance	Debit
4225	Appropriation Trust Fund Expenditure Transfers - Receivable	Debit
4230	Unfilled Customer Orders Without Advance - Transferred	Debit
4231	Unfilled Customer Orders With Advance - Transferred	Credit
4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	Debit
4233	Reimbursements and Other Income Earned - Receivable - Transferred	Debit
4234	Other Federal Receivables - Transferred	Debit
4251	Reimbursements and Other Income Earned - Receivable	Debit
4252	Reimbursements and Other Income Earned - Collected	Debit
4253	Prior-Year Unfilled Customer Orders With Advance - Refunds Paid	Debit
4255	Appropriation Trust Fund Expenditure Transfers - Collected	Debit
4260	Actual Collections of "governmental-type" Fees	Debit

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Account Number	Title	Normal Balance
4000	**BUDGETARY (continued)**	
	OTHER BUDGETARY RESOURCES (continued)	
4261	Actual Collections of Business-Type Fees	Debit
4262	Actual Collections of Loan Principal	Debit
4263	Actual Collections of Loan Interest	Debit
4264	Actual Collections of Rent	Debit
4265	Actual Collections From Sale of Foreclosed Property	Debit
4266	Other Actual Business-Type Collections From Non-Federal Sources	Debit
4267	Other Actual "governmental-type" Collections From Non-Federal Sources	Debit
4271	Actual Program Fund Subsidy Collected	Debit
4273	Interest Collected From Treasury	Debit
4275	Actual Collections From Liquidating Fund	Debit
4276	Actual Collections From Financing Fund	Debit
4277	Other Actual Collections - Federal	Debit
4283	Interest Receivable From Treasury	Debit
4285	Receivable From the Liquidating Fund	Debit
4286	Receivable From the Financing Fund	Debit
4287	Other Federal Receivables	Debit
4290	Amortization and Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	Debit
4295	Revaluation of Foreign Currency in the Exchange Stabilization Fund	Debit
	BUDGETARY ADJUSTMENTS AND STATUS OF RESOURCES - UNOBLIGATED	
4310	Anticipated Recoveries of Prior-Year Obligations	Debit
4320	Adjustments for Changes in Prior-Year Allocations of Budgetary Resources	Debit
4350	Canceled Authority	Credit
4351	Partial or Early Cancellation of Authority With a U.S. Treasury Warrant	Credit
4355	Cancellation of Appropriation From Unavailable Receipts	Credit
4356	Cancellation of Appropriation From Invested Balances	Credit
4357	Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds	Credit
4370	Offset to Appropriation Realized for Redemption of Treasury Securities	Credit

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Account Number	Title	Normal Balance
4000	**BUDGETARY (continued)**	
	BUDGETARY ADJUSTMENTS AND STATUS OF RESOURCES - UNOBLIGATED (continued)	
4382	Temporary Reduction - New Budget Authority	Credit
4383	Temporary Reduction - Prior-Year Balances	Credit
4384	Temporary Reduction/Cancellation Returned by Appropriation	Credit
4387	Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority	Credit
4388	Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances	Credit
4390	Reappropriations - Transfers-Out	Credit
4391	Adjustments to Indefinite No-Year Authority	Credit
4392	Permanent Reduction - New Budget Authority	Credit
4393	Permanent Reduction - Prior-Year Balances	Credit
4394	Receipts Unavailable for Obligation Upon Collection	Credit
4395	Authority Unavailable for Obligation Pursuant to Public Law - Temporary	Credit
4396	Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts Unavailable for Obligation Upon Collection	Credit
4397	Receipts and Appropriations Temporarily Precluded From Obligation	Credit
4398	Offsetting Collections Temporarily Precluded From Obligation	Credit
4399	Special and Trust Fund Refunds and Recoveries Temp. Unavailable - Receipts and Appropriations Temp. Precluded From Obligation	Credit
4420	Unapportioned Authority - Pending Rescission	Credit
4430	Unapportioned Authority - OMB Deferral	Credit
4450	Unapportioned Authority	Credit
4510	Apportionments	Credit
4520	Reserved for Agency Use	N.A.
4530	Reserved for Agency Use	N.A.
4540	Reserved for Agency Use	N.A.
4550	Reserved for Agency Use	N.A.
4560	Reserved for Agency Use	N.A.
4570	Reserved for Agency Use	N.A.
4580	Reserved for Agency Use	N.A.
4590	Apportionments - Anticipated Resources - Programs Subject to Apportionment	Credit

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Account Number	Title	Normal Balance
4000	**BUDGETARY (continued)**	
	BUDGETARY ADJUSTMENTS AND STATUS OF RESOURCES - UNOBLIGATED (continued)	
4610	Allotments - Realized Resources	Credit
4620	Unobligated Funds Exempt From Apportionment	Credit
4630	Funds Not Available for Commitment/Obligation	Credit
4650	Allotments - Expired Authority	Credit
4690	Anticipated Resources - Programs Exempt From Apportionment	Credit
4700	Commitments - Programs Subject to Apportionment	Credit
4720	Commitments - Programs Exempt From Apportionment	Credit
	BUDGETARY ADJUSTMENTS AND STATUS OF RESOURCES - UNEXPENDED OBLIGATIONS	
4801	Undelivered Orders - Obligations, Unpaid	Credit
4802	Undelivered Orders - Obligations, Prepaid/Advanced	Credit
4831	Undelivered Orders - Obligations Transferred, Unpaid	Credit
4832	Undelivered Orders - Obligations Transferred, Prepaid/Advanced	Credit
4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	Debit
4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	Debit
4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	Credit
4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	Credit
	BUDGETARY ADJUSTMENTS AND STATUS OF RESOURCES - EXPENDED AUTHORITY	
4901	Delivered Orders - Obligations, Unpaid	Credit
4902	Delivered Orders - Obligations, Paid	Credit
4908	Authority Outlayed Not Yet Disbursed	Credit
4931	Delivered Orders - Obligations Transferred, Unpaid	Credit
4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	Debit
4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	Debit
4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	Credit

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Account Number	Title	Normal Balance
4000	**BUDGETARY (continued)**	
	BUDGETARY ADJUSTMENTS AND STATUS OF RESOURCES - EXPENDED AUTHORITY (continued)	
4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	Credit
5000	**REVENUE AND OTHER FINANCING SOURCES**	
5100	Revenue From Goods Sold	Credit
5109	Contra Revenue for Goods Sold	Debit
5200	Revenue From Services Provided	Credit
5209	Contra Revenue for Services Provided	Debit
5310	Interest Revenue - Other	Credit
5311	Interest Revenue - Investments	Credit
5312	Interest Revenue - Loans Receivable/Uninvested Funds	Credit
5313	Interest Revenue - Subsidy Amortization	Credit
5314	Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act	Credit
5315	Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act	Debit
5317	Contra Revenue for Interest Revenue - Loans Receivable	Debit
5318	Contra Revenue for Interest Revenue - Investments	Debit
5319	Contra Revenue for Interest Revenue - Other	Debit
5320	Penalties and Fines Revenue	Credit
5324	Contra Revenue for Penalties and Fines	Debit
5325	Administrative Fees Revenue	Credit
5329	Contra Revenue for Administrative Fees	Debit
5400	Benefit Program Revenue	Credit
5409	Contra Revenue for Benefit Program Revenue	Debit
5500	Insurance and Guarantee Premium Revenue	Credit
5509	Contra Revenue for Insurance and Guarantee Premium Revenue	Debit
5600	Donated Revenue - Financial Resources	Credit
5609	Contra Revenue for Donations - Financial Resources	Debit
5610	Donated Revenue - Nonfinancial Resources	Credit
5619	Contra Donated Revenue - Nonfinancial Resources	Debit
5640	Forfeiture Revenue - Cash and Cash Equivalents	Credit
5649	Contra Forfeiture Revenue - Cash and Cash Equivalents	Debit
5650	Forfeiture Revenue - Forfeitures of Property	Credit

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Account Number	Title	Normal Balance
5000	**REVENUE AND OTHER FINANCING SOURCES (continued)**	
5659	Contra Forfeiture Revenue - Forfeitures of Property	Debit
5700	Expended Appropriations	Credit
5705	Expended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year	Credit
5708	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors	Credit
5709	Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles	Credit
5720	Financing Sources Transferred In Without Reimbursement	Credit
5730	Financing Sources Transferred Out Without Reimbursement	Debit
5740	Appropriated Earmarked Receipts Transferred In	Credit
5745	Appropriated Earmarked Receipts Transferred Out	Debit
5750	Expenditure Financing Sources - Transfers-In	Credit
5755	Nonexpenditure Financing Sources - Transfers-In - Other	Credit
5756	Nonexpenditure Financing Sources - Transfers-In - Capital Transfers	Credit
5760	Expenditure Financing Sources - Transfers-Out	Debit
5765	Nonexpenditure Financing Sources - Transfers-Out - Other	Debit
5766	**Nonexpenditure Financing Sources - Transfers-Out - Capital Transfers**	**Debit**
5775	Nonbudgetary Financing Sources Transferred In	Credit
5776	Nonbudgetary Financing Sources Transferred Out	Debit
5780	Imputed Financing Sources	Credit
5790	Other Financing Sources	Credit
5791	Adjustment to Financing Sources - Downward Reestimate or Negative Subsidy	Debit
5792	Financing Sources To Be Transferred Out - Contingent Liability	Debit
5795	Seigniorage	Credit
5800	Tax Revenue Collected - Not Otherwise Classified	Credit
5801	Tax Revenue Collected - Individual	Credit
5802	Tax Revenue Collected - Corporate	Credit
5803	Tax Revenue Collected - Unemployment	Credit
5804	Tax Revenue Collected - Excise	Credit
5805	Tax Revenue Collected - Estate and Gift	Credit
5806	Tax Revenue Collected - Customs	Credit
5820	Tax Revenue Accrual Adjustment - Not Otherwise Classified	Credit

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Account Number	Title	Normal Balance
5000	**REVENUE AND OTHER FINANCING SOURCES (continued)**	
5821	Tax Revenue Accrual Adjustment - Individual	Credit
5822	Tax Revenue Accrual Adjustment - Corporate	Credit
5823	Tax Revenue Accrual Adjustment - Unemployment	Credit
5824	Tax Revenue Accrual Adjustment - Excise	Credit
5825	Tax Revenue Accrual Adjustment - Estate and Gift	Credit
5826	Tax Revenue Accrual Adjustment - Customs	Credit
5830	Contra Revenue for Taxes - Not Otherwise Classified	Debit
5831	Contra Revenue for Taxes - Individual	Debit
5832	Contra Revenue for Taxes - Corporate	Debit
5833	Contra Revenue for Taxes - Unemployment	Debit
5834	Contra Revenue for Taxes - Excise	Debit
5835	Contra Revenue for Taxes - Estate and Gift	Debit
5836	Contra Revenue for Taxes - Customs	Debit
5890	Tax Revenue Refunds - Not Otherwise Classified	Debit
5891	Tax Revenue Refunds - Individual	Debit
5892	Tax Revenue Refunds - Corporate	Debit
5893	Tax Revenue Refunds - Unemployment	Debit
5894	Tax Revenue Refunds - Excise	Debit
5895	Tax Revenue Refunds - Estate and Gift	Debit
5896	Tax Revenue Refunds - Customs	Debit
5900	Other Revenue	Credit
5909	Contra Revenue for Other Revenue	Debit
5921	Valuation Change in Investments - Exchange Stabilization Fund	Credit
5922	Valuation Change in Investments for Federal Government Sponsored Enterprise	Credit
5923	Valuation Change in Investments - Beneficial Interest in Trust	Credit
5990	Collections for Others - Statement of Custodial Activity	Debit
5991	Accrued Collections for Others - Statement of Custodial Activity	Debit
5993	Offset to Non-Entity Collections - Statement of Changes in Net Position	Debit
5994	Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position	Debit
5997	Financing Sources Transferred In From Custodial Statement Collections	Credit
5998	Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the Treasury	Debit

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Account Number	Title	Normal Balance
6000	**EXPENSES**	
6100	Operating Expenses/Program Costs	Debit
6190	Contra Bad Debt Expense - Incurred for Others	Credit
6199	Adjustment to Subsidy Expense	Credit
6310	Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank	Debit
6320	Interest Expenses on Securities	Debit
6330	Other Interest Expenses	Debit
6340	Interest Expense Accrued on the Liability for Loan Guarantees	Debit
6400	Benefit Expense	Debit
6500	Cost of Goods Sold	Debit
6600	Applied Overhead	Credit
6610	Cost Capitalization Offset	Credit
6710	Depreciation, Amortization, and Depletion	Debit
6720	Bad Debt Expense	Debit
6730	Imputed Costs	Debit
6790	Other Expenses Not Requiring Budgetary Resources	Debit
6800	**Future Funded Expenses**	**Debit**
6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	Debit
6900	Nonproduction Costs	Debit
7000	**GAINS/LOSSES/MISCELLANEOUS ITEMS**	
	GAINS	
7110	Gains on Disposition of Assets - Other	Credit
7111	Gains on Disposition of Investments	Credit
7112	Gains on Disposition of Borrowings	Credit
7171	**Gains on Changes in Long-Term Assumptions - From Experience**	**Credit**
7172	**Losses on Changes in Long-Term Assumptions - From Experience**	**Debit**
7180	**Unrealized Gains**	**Credit**
7190	**Other Gains**	**Credit**
	LOSSES	
7210	Losses on Disposition of Assets - Other	Debit
7211	Losses on Disposition of Investments	Debit
7212	Losses on Disposition of Borrowings	Debit
7271	**Gains on Changes in Long-Term Assumptions**	**Credit**

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Chart of Accounts

Account Number	Title	Normal Balance
7000	**GAINS/LOSSES/MISCELLANEOUS ITEMS (continued)**	
	LOSSES (continued)	
7272	**Losses on Changes in Long-Term Assumptions**	**Debit**
7280	**Unrealized Losses**	**Debit**
7290	**Other Losses**	**Debit**
	MISCELLANEOUS ITEMS	
7300	Extraordinary Items	Credit
7400	Prior-Period Adjustments Due to Corrections of Errors	Credit
7401	Prior-Period Adjustments Due to Changes in Accounting Principles	Credit
7405	Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year	Credit
7500	Distribution of Income - Dividend	Debit
7600	Changes in Actuarial Liability	Debit
8000	**MEMORANDUM**	
8010	Guaranteed Loan Level	Debit
8015	Guaranteed Loan Level - Unapportioned	Credit
8020	Guaranteed Loan Level - Apportioned	Credit
8025	Reserved for Agency Use	N.A.
8030	Reserved for Agency Use	N.A.
8035	Reserved for Agency Use	N.A.
8040	Guaranteed Loan Level - Used Authority	Credit
8045	Guaranteed Loan Level - Unused Authority	Credit
8050	Guaranteed Loan Principal Outstanding	Debit
8053	Guaranteed Loan New Disbursements by Lender	Credit
8056	Reserved for Agency Use	N.A.
8059	Reserved for Agency Use	N.A.
8062	Reserved for Agency Use	N.A.
8065	Guaranteed Loan Collections, Defaults, and Adjustments	Debit
8068	Reserved for Agency Use	N.A.
8070	Guaranteed Loan Cumulative Disbursements by Lenders	Credit
8101	Partial or Early Cancellation of Authority	Credit
8102	Offset for Partial or Early Cancellation of Authority	Debit
8801	Offset for Purchases of Assets	Credit

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Account Number	Title	Normal Balance
8000	**MEMORANDUM (continued)**	
8802	**Purchases of Property, Plant, and Equipment**	**Debit**
8803	**Purchases of Inventory and Related Property**	**Debit**
8804	**Purchases of Assets - Other**	**Debit**

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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Accounts and Definitions

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Accounts and Definitions

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Definition: The balance of assets held in the International Monetary Fund excluding holdings of Special Drawing Rights.

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

Definition: Special Drawing Rights held in the Exchange Stabilization Fund.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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Accounts and Definitions

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

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

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

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

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

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

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

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

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

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

U.S. Government Standard General Ledger
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Account Title: Allowance for Loss on Interest Receivable - Loans
Account Number: 1345
Normal Balance: Credit

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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Accounts and Definitions

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Definition: The amount of accrued interest charges receivable on loans issued by the Troubled Assets Relief Program accounted for under the provisions of the Federal Credit Reform Act of 1990.

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

Definition: The amount of loss estimated as a result of the uncollectible interest receivable on loans related to the Troubled Assets Relief Program (TARP) accounted for under the provisions of the Federal Credit Reform Act of 1990. This account excludes all other allowances on these TARP loans, which are recorded in USSGL account 1389, "Allowance for Subsidy - Loans - Troubled Assets Relief Program."

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

Definition: The amount reflects the unamortized subsidy for loans related to the Troubled Assets Relief Program accounted for under the provisions of the Federal Credit Reform Act of 1990. Although the normal balance for this account is credit, it is acceptable in some instances for this account to have a debit balance.

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

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

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

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

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Accounts and Definitions

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

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

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

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

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

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

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

U.S. Government Standard General Ledger
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Account Title: Seized Monetary Instruments
Account Number: 1531
Normal Balance: Debit

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

U.S. Government Standard General Ledger
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Account Title: Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Account Number: 1623
Normal Balance: Debit

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

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

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

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

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

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

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

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

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

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

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

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

Definition: The amount disbursed for securities accounted for under the provisions of the Federal Credit Reform Act of 1990 that have preference over common stock in the payment of dividends and liquidation of assets. The Department of the Treasury records the initial amount when it purchases the equity.

U.S. Government Standard General Ledger
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Account Title: Allowance for Subsidy - Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act
Account Number: 1643
Normal Balance: Credit

Definition: The estimated amount of unamortized credit reform subsidy for preferred stock accounted for under the provisions of the Federal Credit Reform Act of 1990. The Department of the Treasury records the initial amount when it purchases the equity. Although the normal balance in this account is credit, it is acceptable in certain intances for this account to have a debit balance.

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

Definition: The amount disbursed for common stock that represents equity ownership in a corporation and is accounted for under the provisions of the Federal Credit Reform Act of 1990. The Department of the Treasury records the initial amount when it purchases the equity. If common stock is received as the result of the conversion of another financial instrument, for example stock warrant, the amount of the initial disbursement less any repayments of the converted instrument should be transferred to this account.

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

Definition: The estimated amount of unamortized credit reform subsidy for common stocks accounted for under the provisions of the Federal Credit Reform Act of 1990. The Department of the Treasury records the initial amount when it purchases the equity. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have debit balance.

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

Definition: The full discount on Troubled Assets Relief Program securities accounted for under the provisions of the Federal Credit Reform Act of 1990.

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

Definition: The full premium on Troubled Assets Relief Program securities accounted for under the provisions of the Federal Credit Reform Act of 1990.

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

Definition: The value of shares of Government Sponsored Enterprise (GSE) non-voting variable liquidation preferred senior preferred stock. The initial amount is recorded when the Department of the Treasury makes a liquidity payment to a GSE.

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

Definition: The accumulated unrealized gain or loss on the value of Government Sponsored Enterprise non-voting variable liquidation preference senior preferred stock due to adjustments for market value. Although the normal balance for this account is debit, it is acceptable in some instances for this account to have a credit balance.

U.S. Government Standard General Ledger
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Account Title: Common Stock Warrants in Federal Government Sponsored Enterprise
Account Number: 1652
Normal Balance: Debit

Definition: The value of shares of Government Sponsored Enterprise (GSE) common stock warrants. The initial amount is recorded when the Department of the Treasury makes a liquidity payment to a GSE.

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

Definition: The accumulated unrealized gain or loss on Government Sponsored Enterprise common stock warrants due to adjustments for market value. Although the normal balance for this account is debit, it is acceptable in some instances for this account to have a credit balance.

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

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

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

Definition: The accumulated unrealized gain or loss on beneficial interest in a Credit Facility trust due to adjustments for market value to the Credit Facility trust assets. Although the normal balance for this account is debit, it is acceptable in some instances for this account to have a credit balance.

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

U.S. Government Standard General Ledger
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Account Title: Accumulated Depreciation on Other Structures and Facilities
Account Number: 1749
Normal Balance: Credit

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

U.S. Government Standard General Ledger
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Account Title: Accumulated Amortization on Internal-Use Software
Account Number: 1839
Normal Balance: Credit

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

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

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

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

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

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

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

U.S. Government Standard General Ledger
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Account Title: Accumulated Depreciation on Other General Property, Plant, and Equipment
Account Number: 1899
Normal Balance: Credit

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

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

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

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

Definition: The amount of contingent capital transfer due from Federal entities to a General Fund Receipt Account. This account offsets USSGL account 2923, "Contingent Liability for Capital Transfers."

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

Definition: The amount of capital transfers due to a General Fund Receipt Account from Federal entities.

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

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

U.S. Government Standard General Ledger
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Account Title: Accounts Payable
Account Number: 2110
Normal Balance: Credit

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

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

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

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

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

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

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

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

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Definition: Amounts offsetting undeposited collections and collections deposited in nonfiduciary deposit funds awaiting disposition. This account does not close at year-end.

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

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

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

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

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

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

U.S. Government Standard General Ledger
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Account Title: Principal Payable to the Federal Financing Bank
Account Number: 2520
Normal Balance: Credit

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

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

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

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

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

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

Definition: The amount recorded by the Department of the Treasury for actuarial liabilities of future benefit payments to be paid from programs such as the D.C. Federal Pension Fund and the D.C. Judicial Retirement Fund.

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

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

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

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

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

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

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

Definition: The liquidity accrual and/or markup of liquidity preference accrued in a prior year for Government Sponsored Enterprise. It is probable that the amount will result in a measurable future outflow or other sacrifice of resources.

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

Definition: The amount recognized as a result of past events where a capital transfer to a General Fund Receipt Account is probable and measurable.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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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.

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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.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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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.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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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."

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

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

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

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

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

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

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Accounts and Definitions

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

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

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

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

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

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

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

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

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

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

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

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

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

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

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

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

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

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

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

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

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

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

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

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

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

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

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

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

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

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

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

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

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

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

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

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

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

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

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

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Accounts and Definitions

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

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

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

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

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

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

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

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

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

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

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

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

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

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

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

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

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

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

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

Definition: The amount of unobligated budgetary resources not yet apportioned. These funds are not available for obligation. This account does not close at year-end.

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

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

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

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

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

Definition: Appropriated funds not available for commitment/obligation.

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

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

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

Definition: Anticipated amounts in programs exempt from apportionment.

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

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

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

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

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

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

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

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

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

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

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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.”

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

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

Account Title: Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced
Account Number: 4882
Normal Balance: Credit

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Definition: Interest revenue earned from investments.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Account Title: Penalties and Fines Revenue
Account Number: 5320
Normal Balance: Credit

Definition: The amount of revenue from penalties and fines.

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

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

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

Definition: The amount of revenue earned from administrative fees.

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

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

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

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

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

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

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

Definition: Revenue earned from insurance and guarantee premiums.

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

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

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

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

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

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

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

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

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

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

Account Title: Forfeiture Revenue - Cash and Cash Equivalents
Account Number: 5640
Normal Balance: Credit

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Definition: The amount of financing sources of a reporting entity representing funds transferred in, or to be transferred in, occurring as a result of a nonexchange, nonexpenditure capital transfer into a Treasury general fund receipt account. Transactions using this account will not have a budgetary impact.

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

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

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

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

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

Definition: The amount of financing sources of a reporting entity representing funds transferred out, or to be transferred out, occurring as a result of a nonexchange, nonexpenditure capital transfer to a Treasury general fund receipt account. Transactions using this account will have a budgetary impact.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Definition: The amount reflecting a reduction in revenue for individual taxes when realization is not expected, as defined in FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources." Initial collectors or Federal custodians (for example, the Internal Revenue Service) reporting contra revenue for taxes - individual should report using this specific USSGL account. Initial collectors should record the Federal/non-Federal attribute domain value “N.” Secondary recipients may record this account or USSGL account 5830, “Contra Revenue for Taxes - Not Otherwise Classified,” with the Federal/non-Federal attribute domain value “F.”

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Account Title: Contra Revenue for Taxes - Corporate
Account Number: 5832
Normal Balance: Debit

Definition: The amount reflecting a reduction in revenue for corporate taxes when realization is not expected, as defined in FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources." Initial collectors or Federal custodians (for example, the Internal Revenue Service) reporting contra revenue for taxes - corporate should report using this specific USSGL account. Initial collectors should record the Federal/non-Federal attribute domain value “N.” Secondary recipients may record this account or USSGL account 5830, “Contra Revenue for Taxes - Not Otherwise Classified,” with the Federal/non-Federal attribute domain value “F.”

Account Title: Contra Revenue for Taxes - Unemployment
Account Number: 5833
Normal Balance: Debit

Definition: The amount reflecting a reduction in revenue for unemployment taxes when realization is not expected, as defined in FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources." Initial collectors or Federal custodians (for example, the Internal Revenue Service) reporting contra revenue for taxes - unemployment should report using this specific USSGL account. Initial collectors should record the Federal/non-Federal attribute domain value “N.” Secondary recipients may record this account or USSGL account 5830, “Contra Revenue for Taxes - Not Otherwise Classified,” with the Federal/non-Federal attribute domain value “F.”

Account Title: Contra Revenue for Taxes - Excise
Account Number: 5834
Normal Balance: Debit

Definition: The amount reflecting a reduction in revenue for excise taxes when realization is not expected, as defined in FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources." Initial collectors or Federal custodians (for example, the Internal Revenue Service) reporting contra revenue for taxes - excise should report using this specific USSGL account. Initial collectors should record the Federal/non-Federal attribute domain value “N.” Secondary recipients may record this account or USSGL account 5830, “Contra Revenue for Taxes - Not Otherwise Classified,” with the Federal/non-Federal attribute domain value “F.”

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Account Title: Contra Revenue for Taxes - Estate and Gift
Account Number: 5835
Normal Balance: Debit

Definition: The amount reflecting a reduction in revenue for estate and gift taxes when realization is not expected, as defined in FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources." Initial collectors or Federal custodians (for example, the Internal Revenue Service) reporting contra revenue for taxes - estate and gift should report using this specific USSGL account. Initial collectors should record the Federal/non-Federal attribute domain value "N." Secondary recipients may record this account or USSGL account 5830, "Contra Revenue for Taxes - Not Otherwise Classified," with the Federal/non-Federal attribute domain value "F."

Account Title: Contra Revenue for Taxes - Customs
Account Number: 5836
Normal Balance: Debit

Definition: The amount reflecting a reduction in revenue for customs taxes when realization is not expected, as defined in FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources." Initial collectors or Federal custodians (for example, the Internal Revenue Service) reporting contra revenue for taxes - customs should report using this specific USSGL account. Initial collectors should record the Federal/non-Federal attribute domain value "N." Secondary recipients may record this account or USSGL account 5830, "Contra Revenue for Taxes - Not Otherwise Classified," with the Federal/non-Federal attribute domain value "F."

Account Title: Tax Revenue Refunds - Not Otherwise Classified
Account Number: 5890
Normal Balance: Debit

Definition: The amount of tax revenue refunds not otherwise identified that are payable or have been paid. Initial collectors or Federal custodians (for example, the Internal Revenue Service) may record this account only if a more specific USSGL tax refund account does not exist. Initial collectors should record the Federal/non-Federal attribute domain value "N." Secondary recipients may record this account or a more specific USSGL tax refund account with the Federal/non-Federal attribute domain value "F."

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Account Title: Tax Revenue Refunds - Individual
Account Number: 5891
Normal Balance: Debit

Definition: The amount of individual tax revenue refunds that are payable or have been paid. Initial collectors or Federal custodians (for example, the Internal Revenue Service) of tax revenue refunds - individual should report using this specific USSGL account. Initial collectors should record the Federal/non-Federal attribute domain value "N." Secondary recipients may record this account or USSGL account 5890, "Tax Revenue Refunds - Not Otherwise Classified," with the Federal/non-Federal attribute domain value "F."

Account Title: Tax Revenue Refunds - Corporate
Account Number: 5892
Normal Balance: Debit

Definition: The amount of corporate tax revenue refunds that are payable or have been paid. Initial collectors or Federal custodians (for example, the Internal Revenue Service) of tax revenue refunds - corporate should report using this specific USSGL account. Initial collectors should record the Federal/non-Federal attribute domain value "N." Secondary recipients may record this account or USSGL account 5890, "Tax Revenue Refunds - Not Otherwise Classified," with the Federal/non-Federal attribute domain value "F."

Account Title: Tax Revenue Refunds - Unemployment
Account Number: 5893
Normal Balance: Debit

Definition: The amount of unemployment tax revenue refunds that are payable or have been paid. Initial collectors or Federal custodians (for example, the Internal Revenue Service) of tax revenue refunds - unemployment should report using this specific USSGL account. Initial collectors should record the Federal/non-Federal attribute domain value "N." Secondary recipients may record this account or USSGL account 5890, "Tax Revenue Refunds - Not Otherwise Classified," with the Federal/non-Federal attribute domain value "F."

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Account Title: Tax Revenue Refunds - Excise
Account Number: 5894
Normal Balance: Debit

Definition: The amount of excise tax revenue refunds that are payable or have been paid. Initial collectors or Federal custodians (for example, the Internal Revenue Service) of tax revenue refunds - excise should report using this specific USSGL account. Initial collectors should record the Federal/non-Federal attribute domain value "N." Secondary recipients may record this account or USSGL account 5890, "Tax Revenue Refunds - Not Otherwise Classified," with the Federal/non-Federal attribute domain value "F."

Account Title: Tax Revenue Refunds - Estate and Gift
Account Number: 5895
Normal Balance: Debit

Definition: The amount of estate and gift tax revenue refunds that are payable or have been paid. Initial collectors or Federal custodians (for example, the Internal Revenue Service) of tax revenue refunds - estate and gift should report using this specific USSGL account. Initial collectors should record the Federal/non-Federal attribute domain value "N." Secondary recipients may record this account or USSGL account 5890, "Tax Revenue Refunds - Not Otherwise Classified," with the Federal/non-Federal attribute domain value "F."

Account Title: Tax Revenue Refunds - Customs
Account Number: 5896
Normal Balance: Debit

Definition: The amount of customs tax revenue refunds that are payable or have been paid. Initial collectors or Federal custodians (for example, the Internal Revenue Service) of tax revenue refunds - customs should report using this specific USSGL account. Initial collectors should record the Federal/non-Federal attribute domain value "N." Secondary recipients may record this account or USSGL account 5890, "Tax Revenue Refunds - Not Otherwise Classified," with the Federal/non-Federal attribute domain value "F."

Account Title: Other Revenue
Account Number: 5900
Normal Balance: Credit

Definition: The amount of revenue received but not otherwise classified.

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Account Title: Contra Revenue for Other Revenue
Account Number: 5909
Normal Balance: Debit

Definition: The amount reflecting a reduction in revenue received (but not otherwise classified above) when realization is not expected. Amounts recorded are based on adjustments, returns, allowances, price redetermination, and refunds other than taxes where revenue is earned. Credit losses on other nonexchange revenue also are recorded in this account.

Account Title: Valuation Change in Investments - Exchange Stabilization Fund
Account Number: 5921
Normal Balance: Credit

Definition: The accumulated unrealized gain or loss on financial stability and foreign currency investments in the Exchange Stabilization Fund. Unrealized gain or loss is due to adjustments for market value to assets. Although the normal balance for this account is credit, it is acceptable in some instances for this account to have a debit balance.

Account Title: Valuation Change in Investments for Federal Government Sponsored Enterprise
Account Number: 5922
Normal Balance: Credit

Definition: The accumulated unrealized gain or loss on financial stability investments, generally investments in Government Sponsored Enterprise (GSE) due to adjustments for market value to GSE assets. Although the normal balance for this account is credit, it is acceptable in some instances for this account to have a debit balance.

Account Title: Valuation Change in Investments - Beneficial Interest in Trust
Account Number: 5923
Normal Balance: Credit

Definition: The accumulated unrealized gain or loss on financial stability investments, generally beneficial interest in trust due to adjustments for market value to beneficial interest in trust assets. Although the normal balance for this account is credit, it is acceptable in some instances for this account to have a debit balance.

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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.

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Account Title: Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position
Account Number: 5994
Normal Balance: Debit

Definition: The offset to amounts to be collected for another entity. For amounts to be collected on behalf of the General Fund of the Treasury, use Federal Agencies' Centralized Trial-Balance System (FACTS I) attribute domain values Federal "F" and transaction partner "99." For all other amounts, use the appropriate attribute domain value. This USSGL account is included on the USSGL crosswalk for the Statement of Changes in Net Position, but it is not included on the USSGL crosswalk for the Statement of Custodial Activity nor on a custodial footnote.

Account Title: Financing Sources Transferred In From Custodial Statement Collections
Account Number: 5997
Normal Balance: Credit

Definition: The amount of financing sources transferred in to a Treasury Account Symbol (TAS) from collections previously recorded on the Statement of Custodial Activity. This transfer creates a budgetary resource in the receiving TAS.

Account Title: Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the Treasury
Account Number: 5998
Normal Balance: Debit

Definition: The amount of custodial collections recorded on the Statement of Custodial Activity that is transferred to a Treasury Account Symbol, other than the General Fund of the Treasury.

Account Title: Operating Expenses/Program Costs
Account Number: 6100
Normal Balance: Debit

Definition: Operating expenses and program costs not otherwise classified below. This includes employee benefit expense not specifically defined in USSGL account 6400, "Benefit Expense."

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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.

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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.

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Account Title: Cost of Goods Sold
Account Number: 6500
Normal Balance: Debit

Definition: The total cost of inventory sold including raw materials, direct labor, and overhead.

Account Title: Applied Overhead
Account Number: 6600
Normal Balance: Credit

Definition: The amount of overhead cost distributed to work-in-process or construction-in-process.

Account Title: Cost Capitalization Offset
Account Number: 6610
Normal Balance: Credit

Definition: The amount of any costs originally recorded into another expense account that are directly linked to a specific job or a product. These costs are transferred to an “in-progress” asset account such as inventory-work-in-process, construction-in-progress, internal-use software in development, or a completed asset account.

Account Title: Depreciation, Amortization, and Depletion
Account Number: 6710
Normal Balance: Debit

Definition: Expenses recognized by the process of allocating costs of an asset (tangible or intangible) over the period of time benefited or the asset's useful life.

Account Title: Bad Debt Expense
Account Number: 6720
Normal Balance: Debit

Definition: The amount of bad debt expense related to uncollectible non-credit reform receivables.

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Account Title: Imputed Costs
Account Number: 6730
Normal Balance: Debit

Definition: The Office of Management and Budget (OMB) limits recognition of imputed costs to specific categories identified in OMB Circular No. A-136, "Financial Reporting Requirements," as amended. The amount of costs incurred by a Federal entity for goods and services provided and paid for in total, or in part, by other Federal entities. The balance in this account must equal the balance in USSGL account 5780, "Imputed Financing Sources."

Account Title: Other Expenses Not Requiring Budgetary Resources
Account Number: 6790
Normal Balance: Debit

Definition: Other costs that do not require budgetary resources (such as accounting for the issue of operating materials and supplies when the consumption method is used).

Account Title: Future Funded Expenses
Account Number: 6800
Normal Balance: Debit

Definition: The amount of accrued expenses that are required to be funded from future-year appropriations. Examples include, but are not limited to, accrued annual leave expense and upward subsidy reestimates for credit reform loan programs. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance.

Account Title: Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)
Account Number: 6850
Normal Balance: Debit

Definition: The amount of benefit expense incurred that does not require current-year budget authority (unobligated) by a Federal 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.

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Account Title: Nonproduction Costs
Account Number: 6900
Normal Balance: Debit

Definition: Costs incurred and recognized that are linked to events other than the production of goods and services. Examples include, but are not limited to, acquisition of general property, plant, and equipment (PP&E); heritage PP&E; stewardship land; reorganization costs; and nonrecurring cleanup costs resulting from facility abandonment that is not accrued. It also includes other post employment benefits, other than Federal Employees' Compensation Act and unemployment for Federal employees reported in USSGL account 6400, “Benefit Expense.”

Account Title: Gains on Disposition of Assets - Other
Account Number: 7110
Normal Balance: Credit

Definition: The gain on the disposition (such as sale, exchange, disposal, or retirement) of assets not associated with investments or borrowings/loans.

Account Title: Gains on Disposition of Investments
Account Number: 7111
Normal Balance: Credit

Definition: The gain on the disposition (such as sale, exchange, disposal, or retirement) of investments.

Account Title: Gains on Disposition of Borrowings
Account Number: 7112
Normal Balance: Credit

Definition: The amount of gain on early repayment of outstanding borrowings.

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Account Title: Gains on Changes in Long-Term Assumptions - From Experience
Account Number: 7171
Normal Balance: Credit

Definition: The gain on the change in long-term assumptions from experience used to estimate Federal employee pension, other retirement benefit and other postemployment benefit liabilities, including veteran's compensation. This account excludes amounts related to Federal Employees Compensation Act program.

Account Title: Losses on Changes in Long-Term Assumptions - From Experience
Account Number: 7172
Normal Balance: Debit

Definition: The loss on the change in long-term assumptions from experience used to estimate Federal employee pension, other retirement benefit and other postemployment benefit liabilities, including veteran's compensation. This account excludes amounts related to Federal Employees Compensation Act program.

Account Title: Unrealized Gains
Account Number: 7180
Normal Balance: Credit

Definition: The amount of unrealized gains that include, but are not limited to: unrealized holding gains on available for sale securities in accordance with Financial Accounting Standard (FAS) 115, deferred gains on qualified hedges under FAS 133, and qualified foreign currency translation adjustments under FAS 52.

Account Title: Other Gains
Account Number: 7190
Normal Balance: Credit

Definition: The gain on assets resulting from events other than disposition. This excludes amounts related to the gain on the change in long-term assumptions from experience and gain on the change in long-term assumptions for Federal employee pension, other retirement benefit and other postemployment benefit liabilities, including veteran's compensation. This account includes amounts related to Federal Employees Compensation Act program.

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Account Title: Losses on Disposition of Assets - Other
Account Number: 7210
Normal Balance: Debit

Definition: The loss on the disposition (such as sale, exchange, disposal, or retirement) of assets not associated with investments or borrowings/loans.

Account Title: Losses on Disposition of Investments
Account Number: 7211
Normal Balance: Debit

Definition: The loss on the disposition (such as sale, exchange, disposal, or retirement) of investments.

Account Title: Losses on Disposition of Borrowings
Account Number: 7212
Normal Balance: Debit

Definition: The amount of loss on the early repayment of outstanding borrowings.

Account Title: Gains on Changes in Long-Term Assumptions
Account Number: 7271
Normal Balance: Credit

Definition: The gain on the change in long-term assumptions used to estimate Federal employee pension, other retirement benefit and other postemployment benefit liabilities, including veteran's compensation. This account excludes amounts related to Federal Employees Compensation Act program.

Account Title: Losses on Changes in Long-Term Assumptions
Account Number: 7272
Normal Balance: Debit

Definition: The loss on the change in long-term assumptions used to estimate Federal employee pension, other retirement benefit and other postemployment benefit liabilities, including veteran's compensation. This account excludes amounts related to Federal Employees Compensation Act program.

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Account Title: Unrealized Losses
Account Number: 7280
Normal Balance: Debit

Definition: The amount of unrealized losses that include, but are not limited to: unrealized holding losses on available for sale securities in accordance with Financial Accounting Standard (FAS) 115, deferred losses on qualified hedges under FAS 133, and qualified foreign currency translation adjustments under FAS 52.

Account Title: Other Losses
Account Number: 7290
Normal Balance: Debit

Definition: The loss on assets resulting from events other than disposition. This excludes amounts related to the losses on the change in long-term assumptions from experience and losses on the change in long-term assumptions for Federal employee pension, other retirement benefit and other postemployment benefit liabilities, including veteran's compensation. This account includes amounts related to Federal Employees Compensation Act program.

Account Title: Extraordinary Items
Account Number: 7300
Normal Balance: Credit

Definition: Costs or income so unusual in type or amount as to be accorded special treatment in the accounts or separate disclosure in financial statements. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance.

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Account Title: Prior-Period Adjustments Due to Corrections of Errors
Account Number: 7400
Normal Balance: Credit

Definition: The amount of adjustments affecting the cumulative results of operations due to errors in prior-period financial statements that resulted from mathematical mistakes, mistakes in the application of accounting principles, or oversight or misuse of facts that existed at the time the financial statements were prepared. Use USSGL account 7405, "Prior Period Adjustments Due to Corrections of Errors – Years Preceding the Prior Year" for the amount of adjustments affecting the cumulative results of operations due to errors in the years preceding the prior year's financial statements. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance.

Account Title: Prior-Period Adjustments Due to Changes in Accounting Principles
Account Number: 7401
Normal Balance: Credit

Definition: The amount of adjustments affecting the cumulative results of operations due to a change from one generally accepted accounting principle to another one that can be justified as preferable or the adoption of a new FASAB standard. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance.

Account Title: Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year
Account Number: 7405
Normal Balance: Credit

Definition: The amount of adjustments affecting the cumulative results of operations due to errors in years preceding the prior-year's financial statements that resulted from mathematical mistakes, mistakes in the application of accounting principles, or oversight or misuse of facts that existed at the time the financial statements were prepared. Use only when comparative financial statements are being presented. Although the normal balance for this account is credit, it is acceptable in some instances for this account to have a debit balance.

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Account Title: Distribution of Income - Dividend
Account Number: 7500
Normal Balance: Debit

Definition: Distribution of income (such as certain types of income transferred to the General Fund of the Treasury, that is, interest on capital, franchise taxes, etc.). Use FACTS I attribute domain values Federal "F" and transaction partner "99." For all other amounts, use the appropriate FACTS I attribute domain values.

Account Title: Changes in Actuarial Liability
Account Number: 7600
Normal Balance: Debit

Definition: The amount of increase or decrease in actuarial liability. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance.

Account Title: Guaranteed Loan Level
Account Number: 8010
Normal Balance: Debit

Definition: The amount of guaranteed loan commitments supportable by the subsidy budget authority of new commitments or, in the case of negative subsidies, the amount authorized by appropriation acts. This account does not close at year-end.

Account Title: Guaranteed Loan Level - Unapportioned
Account Number: 8015
Normal Balance: Credit

Definition: The amount of guaranteed loan level not yet apportioned by Office of Management and Budget.

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Account Title: Guaranteed Loan Level - Apportioned
Account Number: 8020
Normal Balance: Credit

Definition: The amount of category A and B guaranteed loan levels approved by Office of Management and Budget on the SF 132: Apportionment and Reapportionment Schedule.

Account Title: Guaranteed Loan Level - Used Authority
Account Number: 8040
Normal Balance: Credit

Definition: The amount of category A and B guaranteed loan principal obligated by lenders and reported to the agency.

Account Title: Guaranteed Loan Level - Unused Authority
Account Number: 8045
Normal Balance: Credit

Definition: The amount of category A and B guaranteed loan levels for which contracts have not been signed. This account does not close at year-end.

Account Title: Guaranteed Loan Principal Outstanding
Account Number: 8050
Normal Balance: Debit

Definition: The amount of guaranteed loan principal outstanding with the lender at any given time.

Account Title: Guaranteed Loan New Disbursements by Lender
Account Number: 8053
Normal Balance: Credit

Definition: The amount of guaranteed loan principal disbursed during the current year by lenders.

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Account Title: Guaranteed Loan Collections, Defaults, and Adjustments
Account Number: 8065
Normal Balance: Debit

Definition: The amount of guaranteed loan collections, defaults, or any other type of adjustments that reduce the amount of loan principal outstanding with the lender.

Account Title: Guaranteed Loan Cumulative Disbursements by Lenders
Account Number: 8070
Normal Balance: Credit

Definition: The amount of guaranteed loan disbursements by lenders, net of collections, defaults, or adjustments, after USSGL accounts 8053, "Guaranteed Loan New Disbursements by Lender," and 8065, "Guaranteed Loan Collections, Defaults, and Adjustments," are closed into this account at year-end. This account does not close at year-end.

Account Title: Partial or Early Cancellation of Authority
Account Number: 8101
Normal Balance: Credit

Definition: The amount of authority canceled and recorded in USSGL account 4351, "Partial or Early Cancellation of Authority With a U.S. Treasury Warrant." This account will be maintained as a tracking mechanism for the Antideficiency Act. Antideficiency Act provisions continue to apply to canceled Treasury Appropriation Fund Symbols (TAFS) and to partially canceled authority in TAFS that are otherwise still valid, such as partial cancellation of authority in a no-year TAFS. The balance in USSGL account 4351, "Partial or Early Cancellation of Authority With a U.S. Treasury Warrant," is reclassified into this account in a closing entry.

Account Title: Offset for Partial or Early Cancellation of Authority
Account Number: 8102
Normal Balance: Debit

Definition: To offset activity recorded in USSGL account 8101, "Partial or Early Cancellation of Authority." This account will be maintained as a tracking mechanism for the Antideficiency Act. Antideficiency Act provisions continue to apply to canceled Treasury Appropriation Fund Symbols (TAFS) and to partially canceled authority in TAFS that are otherwise still valid, such as partial cancellation of authority in a no-year TAFS.

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Account Title: Offset for Purchases of Assets
Account Number: 8801
Normal Balance: Credit

Definition: To offset activity recorded in USSGL account 8802, “Purchases of Property, Plant, and Equipment," USSGL account 8803, “Purchases of Inventory and Related Property," and USSGL account 8804, “Purchases of Assets - Other.” USSGL accounts 8802, 8803, and 8804 close into this account at yearend.

Account Title: Purchases of Property, Plant, and Equipment
Account Number: 8802
Normal Balance: Debit

Definition: The amount of capitalized property, plant, and equipment purchased during the fiscal year. This account closes into USSGL account 8801, “Offset for Purchases of Assets,” at yearend.

Account Title: Purchases of Inventory and Related Property
Account Number: 8803
Normal Balance: Debit

Definition: The amount of inventory and related property purchased during the fiscal year. This account closes into USSGL account 8801, “Offset for Purchases of Assets,” at yearend.

Account Title: Purchases of Assets - Other
Account Number: 8804
Normal Balance: Debit

Definition: The amount of other assets purchased during the fiscal year, not otherwise classified in USSGL accounts 8802, “Purchases of Property, Plant, and Equipment,” and 8803, “Purchases of Inventory and Related Property.” Other assets include, but are not limited to, the purchase of investments requiring an outlay. In addition, this account closes into USSGL account 8801, “Offset for Purchases of Assets,” at yearend.

U.S. Government Standard General Ledger Account Transactions

This section provides accounting transactions for events occurring throughout the Federal Government. The transactions illustrate both proprietary and budgetary entries for each accounting event. Transactions are grouped under the following categories:

- **A 100-799** Funding Sources
- **B 100-699** Disbursements and Payables
- **C 100-799** Collections and Receivables
- **D 100-799** Adjustments/Writeoffs/Reclassifications
- **E 100-799** Accruals/Non-Budgetary Transfers Other Than Disbursements and Collections
- **F 100-499** Yearend
- **G 100-299** Memorandum Entries
- **H 100-399** Other Specialized Transaction Entries

The above categories provide a basic framework for organizing the transactions. Also included, as a quick reference, is a listing of transaction descriptions. These accounting transactions document basic standard posting logic for financial events across the Federal Government.

The following notes explain conventions to follow when using the USSGL and the limitations of this compilation of USSGL transactions:

- There are valid accounting events/postings not yet documented. Agencies may engage in financial activity that the USSGL Board has not yet addressed. If so, submit an issue to the USSGL Board through the agency's USSGL representative. To illustrate the issue, document accounting events specific to the activity in a simple accounting scenario. Include references to specific legislation, accounting standards, or central agency requirements that make the activity unique from those currently documented. This documentation may be useful for explaining variances from the USSGL standard to auditors.

- For nonexpenditure transfers of budget authority between Treasury Appropriation Fund Symbols (TAFS), the "Transfer From" entity will determine the source of funds being transferred and record a proprietary USSGL account that designates the funding as being derived from either:

  - Unexpended appropriations from general fund resources not earmarked by law for a specific purpose - USSGL account 3103, "Unexpended Appropriations - Transfers-Out," or

  - Financing sources that impact cumulative results of operations - USSGL account 5765, "Nonexpenditure Financing Sources – Transfers-Out."

  The "Transfer To" entity must use a propriety USSGL account that corresponds to the proprietary USSGL account used by the "Transfer From" entity. USSGL account 3102, "Unexpended Appropriations - Transfers-In" corresponds to USSGL account 3103. USSGL account 5755, "Nonexpenditure Financing Sources – Transfers-In" corresponds to USSGL account 5765. Failure of both entities to record the matching proprietary USSGL account category (3102/3103 or 5755/5765) will result in agency-wide and/or Government-wide elimination discrepancies.

- There may be mixed funding in a single TAFS. The net position of a TAFS may be a mix of:
    - Unexpended appropriations derived from general fund resources not earmarked by law for a specific purpose, and
    - Financing sources, such as Economy Act revenue, that impact cumulative results of operations.
- To facilitate reconciliation of interagency expenses and revenues, do not post cost directly to "in-process type" asset accounts. Agencies must first record cost, such as direct labor (payroll and benefits) and direct materials that do not meet agency established capitalization thresholds, in the appropriate USSGL account 6000 series expense account. Use USSGL account 6610, "Cost Capitalization Offset" to apply the cost to the desired "in-process type" asset account. Do not record amounts applied to asset accounts under this method to USSGL account 88XX series accounts.
- The transactions illustrate USSGL accounts without applicable attribute values. Therefore, a single transaction listed here may translate to several similar transactions in the agency's accounting system depending on how many combinations of USSGL accounts and attribute values are valid to record the agency's activities. Agencies must post transactions using the 4-digit USSGL account plus valid attribute values to fully comply with implementation of the USSGL at the transaction level and to facilitate necessary central agency reporting. Additionally, since the 4-digit base account combined with valid attributes is itself a USSGL account, agencies must post debit and credit entries to reclassify balances even when the 4-digit base account is the same.
- Transactions affecting budgetary status may contain debit or credit postings to multiple USSGL status accounts that may be valid for a particular transaction. Choose a USSGL account appropriate to the status of authority in the affected TAFS and the accounting event recorded.
- All transactions apply to activity with Federal and non-Federal entities unless limited by account definition or otherwise noted in the transaction description.
- A USSGL transaction crosswalk (beginning with inception date 8/86), can be obtained at the USSGL Web site.
- The transaction reference provides an example of where this transaction appears. It may not provide all possible USSGL implementation guidance that contains this transaction.

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Note: The following alpha extensions to transaction numbers indicate:
R = The USSGL transaction noted with the "R" extension contains instructions to reverse in the comment.
AP = The USSGL transaction noted with the "AP" extension contains instructions to also post another transaction in the comment.

U.S. Government Standard General Ledger
Account Transaction Listing

TRANSACTION CODE	TRANSACTION DESCRIPTION

Account Transaction Categories

Transaction Code

A. Funding

- 100 - 399 • Budgetary Resources Other Than Collections
- 400 - 699 • Authority Transfers
- 700 - 799 • Reimbursables and Other Income

B. Disbursements and Payables

- 100 - 299 • Payments/Purchases
- 300 - 399 • Commitments/Undelivered Orders/Expended Authority - Unpaid
- 400 - 599 • Payables/Accrued Liabilities
- 600 - 699 • Advances and Prepayments

C. Collections and Receivables

- 100 - 399 • Receipts
- 400 - 599 • Receivables/Accrued Revenue
- 600 - 799 • Asset Sale and Disposition (Gains and Losses)

D. Adjustments/Writeoffs/Reclassification

- 100 - 299 • Upward and Downward Adjustments
- 300 - 399 • Prior-Period Adjustments
- 400 - 499 • Writeoffs
- 500 - 799 • Reclassification/Revaluation

E. Accruals/Nonbudgetary Transfers Other Than Disbursements and Collections

- 100 - 399 • Accrual, Depreciation, Amortization, and Depletion
- 400 - 499 • Accumulated and Allocated Costs Not in Categories Above
- 500 - 799 • Transfers Without Budgetary Impact

F. Yearend

- 100 - 299 • Preclosing Entries
- 300 - 499 • Closing Entries

G. Memorandum Entries

- 100 - 299 • All Memorandum Entries (Excluding Closing Memorandum Entries)

H. Other Specialized Transaction Entries

- 100 - 799 •

U.S. Government Standard General Ledger
Account Transaction Listing

TRANSACTION CODE	TRANSACTION DESCRIPTION
A102	To record an anticipated appropriation.
A104	To record the enactment of appropriations.
A108	To record authority that was temporarily reduced and subsequently reclassified as a closing entry in the previous year.
A110	To record in the gaining fund the reappropriation of authority from an expired losing fund to an unexpired gaining fund.
A112	To record in the losing fund the reappropriation of authority from an expired losing fund to an unexpired gaining fund.
A114	To record an anticipated appropriation expenditure transfer from a trust fund to a general fund.
A116	To record budgetary authority apportioned by the Office of Management and Budget and available for allotment.
A118	To record anticipated resources apportioned but not available for use until they are realized for anticipated resources in programs subject to apportionment.
A119	To record anticipated resources in programs exempt from apportionment.
A120	To record the allotment of authority.
A122	To record the realization of previously anticipated and apportioned authority for programs subject to apportionment.
A123	To record the realization of previously anticipated authority for programs exempt from apportionment.
A125	To record a reduction in authority for advance funding made available in the previous year.
A126	To record amounts specifically withheld from apportionment by the Office of Management and Budget (OMB).
A127	To record budget authority (that is appropriated receipts) temporarily precluded from obligation.
A128	To record authority temporarily unavailable pursuant to public law.
A129	To record spending authority from offsetting collections temporarily precluded from obligation.
A130	To record authority, in a trust or special fund Treasury Appropriation Fund Symbol, temporarily unavailable as a result of a refund collected or recovery of a prior-year obligation that is unavailable for obligation and is to be reclassified as "Receipts Unavailable for Obligation Upon Collection" at yearend.
A131	To record a permanent reduction of borrowing or contract authority.

U.S. Government Standard General Ledger
Account Transaction Listing

TRANSACTION CODE	TRANSACTION DESCRIPTION
A132	To record a permanent reduction of unexpended appropriations.
A133	To record budget authority permanently reduced in a special or trust expenditure Treasury Appropriation Fund Symbol funded by a special or trust unavailable receipt account.
A134	To record appropriated receipts permanently reduced and canceled by legislative action in special and trust Treasury Appropriation Fund Symbols.
A135	To record budget authority temporarily reduced by legislative action. This transaction may be used in special and trust Treasury Appropriation Fund Symbols that are designated by Treasury as available for investment, or in revolving funds, or for reductions of spending authority from offsetting collections if deemed appropriate by the Office of Management and Budget (OMB) and/or specific legislative action.
A136	To record rescission and withdrawal of funds for balances previously recorded as pending rescission.
A137	To record unobligated balances withheld from availability pending congressional action or Presidential rescission proposal.
A138	To record estimated recoveries of prior-year obligations.
A139	To record authority, in a trust or special fund Treasury Appropriation Fund Symbol, temporarily unavailable as a result of a refund collected or recovery of a prior-year obligation that is unavailable for obligation and is to be reclassified as "Receipts and Appropriations Temporarily Precluded From Obligation" at yearend.
A140	To record anticipated collections other than refunds.
A141	To record the withdrawal of funds for permanent reductions of unexpended appropriations previously recorded when the fund withdrawal did not simultaneously occur.
A142	To record anticipated nonexpenditure transfers to the General Fund of the Treasury.
A143	To record anticipated capital transfers to Treasury general fund receipt account.
A146	To record subsidy disbursed by the program fund not previously accrued.
A148	To record decreases to indefinite borrowing authority.
A152	To record indefinite or definite borrowing authority.
A154	To record the realization of borrowing authority that was previously estimated.
A155	To record an appropriation to liquidate obligations initially incurred against the authority to borrow when the borrowing authority was not exercised.
A156	To record the drawing of cash to fund borrowing authority from the Bureau of the Public Debt or the Federal Financing Bank.

U.S. Government Standard General Ledger
Account Transaction Listing

TRANSACTION CODE	TRANSACTION DESCRIPTION
A157	To record a nonexpenditure nonallocation transfer-in between two trust funds of an appropriation to liquidate contract authority, representing contract authority previously transferred.
A158	To record actual reductions to borrowing authority previously anticipated.
A159	To record the amount of borrowing authority that was substituted with offsetting collections when the borrowing was not exercised.
A160	To record a nonexpenditure nonallocation transfer-out between two trust funds of an appropriation to liquidate contract authority, representing contract authority previously transferred.
A161	To record the transfer-in of contract authority from one nonallocation trust fund account to another, prior to the actual transfer of liquidating authority and fund balance, based upon legislative guidance. This transaction may only be recorded by the Department of Transportation.
A162	To record an estimate of indefinite borrowing authority to cover obligations for the current year.
A163	To record the transfer-out of contract authority from one nonallocation trust fund account to another, prior to the actual transfer of liquidating authority and fund balance, based upon legislative guidance. This transaction may only be recorded by the Department of Transportation.
A164	To record anticipated reductions to borrowing authority.
A165	To record the return (transfer-out) of contract authority from one nonallocation trust fund account back to the originating nonallocation trust fund account. This transaction may only be recorded by the Department of Transportation.
A166	To record definite and indefinite contract authority based on legislation.
A167	To record the return (transfer-in) of contract authority from one nonallocation trust fund account back to the originating nonallocation trust fund account. This transaction may only be recorded by the Department of Transportation.
A168	To record the realization of contract authority that was previously anticipated.
A169	To record the portion of an appropriation to liquidate obligations incurred against contract authority that is no longer required.
A170	To record the warrant liquidating contract authority.
A171	To record an appropriation to liquidate contract authority that is supported by a nonexpenditure transfer of funds from a Treasury-Managed Trust Fund Treasury Appropriation Fund Symbol.
A172	To record anticipated actual reductions to contract authority.
A173	To record an appropriation to liquidate contract authority that is not yet supported by a nonexpenditure transfer of funds from a Treasury-Managed Trust Fund Treasury Appropriation Fund Symbol (TAFS).

U.S. Government Standard General Ledger
Account Transaction Listing

TRANSACTION CODE	TRANSACTION DESCRIPTION
A174	To record an unanticipated actual decrease to indefinite contract authority.
A175	To record a nonexpenditure transfer-in of funds from a Treasury-Managed Trust Fund Treasury Appropriation Fund Symbol (TAFS) that liquidates a previously established receivable for contract authority.
A176	To record the anticipated indefinite contract authority to cover anticipated obligations for the current year.
A177	To record the transfer-in of contract authority from a parent account to a recipient account based upon an approved letter. The nonexpenditure allocation transfer of funds has not yet been accomplished.
A178	To record anticipated adjustments/decreases to contract authority.
A179	To record the transfer-out of contract authority from a parent account to a recipient account based upon an approved letter. The nonexpenditure allocation transfer of funds has not yet been accomplished.
A180	To record a nonexpenditure allocation transfer-in from a parent account to a recipient account representing contract authority previously transferred.
A181	To record a nonexpenditure allocation transfer-out from a parent account to a recipient account representing contract authority previously transferred.
A183	To record in the receipt account the amount of appropriated receipts from an agency's unavailable receipt account to an expenditure account.
A184	To record the amount of appropriated receipts from an agency's unavailable receipt account to an expenditure account.
A185	To record in a special or trust unavailable receipt Treasury Appropriation Fund Symbol (TAFS), an amount that was temporarily reduced in an associated special or trust expenditure TAFS. Or to record in a miscellaneous receipt account, an amount that was permanently reduced and cancelled in an associated special or trust expenditure TAFS.
A186	To record revenue to available non-revolving trust funds and special funds, in which the revenue is immediately available for obligation.
A187	To record the liquidation of contract authority for collections against reimbursable customer orders that were substituted for contract authority and have now been earned.
A188	To record revenue to available non-revolving trust funds and special funds, in which the revenue is not immediately available for obligation upon collection. A credit to USSGL account 4394 acts as a contra-resource account. However, these receipts may be available for investment.
A189	To record a temporary reduction of new budget authority and fund balance in a trust or special fund expenditure account that was funded by an unavailable receipt account.
A190	To record receipts in available trust funds and special funds that become available for obligation after not being available for obligation when originally collected. A debit to USSGL account 4394 provides new budget authority.

U.S. Government Standard General Ledger
Account Transaction Listing

TRANSACTION CODE	TRANSACTION DESCRIPTION
A192	To record authority made available from receipt or appropriation balances previously precluded from obligation.
A194	To record authority made available from offsetting collection balances previously precluded from obligation.
A195	To record the collection of revenue for non-revolving trust and special funds that were previously accrued.
A196	To record the annualized level of an appropriation provided under a continuing resolution.
A197	To record Fund Balance With Treasury under a continuing resolution as determined by the Office of Management and Budget's automatic apportionment bulletin.
A198	To record Fund Balance With Treasury and adjust the Fund Balance With Treasury Under a Continuing Resolution to zero upon the enactment of an appropriation and receipt of a Treasury Appropriation Warrant.
A199	To record an adjustment to the annualized level of an appropriation when the enacted level is less than the proposed annual level (based on a continuing resolution).
A202	To record in the financing account an appropriation received for a modification adjustment transfer.
A204	To record modifications for subsidy cost and adjustment transfers related to Loan Guarantee liabilities in the financing account.
A210	To record a transfer-out of financing sources and fund balance from Custodial Statement collections via the Statement of Transactions (SF 224).
A212	To record the financing sources transferred in to a special or nonrevolving trust fund from a General Fund receipt account.
A250	To record interest received for a non-Bureau of Public Debt security held outside of Treasury in a special or non-revolving trust fund.
A251	To record interest received for a non-Bureau of Public Debt security held outside of Treasury in a revolving or revolving trust fund.
A402	To record amounts anticipated by a receiving allocation Treasury Appropriation Fund Symbol for transfers-in.
A404	To record a transfer-out of unobligated unexpired authority and funds from an allocation transfer of noninvested amounts, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.
A406	To record a transfer-out of unobligated unexpired authority and funds from an allocation transfer of noninvested amounts, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.
A408	To record the nonexpenditure transfer-in of unexpired unobligated balances to an expired Treasury Appropriation Fund Symbol, where the source of the transfer is derived from unexpended appropriations.

U.S. Government Standard General Ledger
Account Transaction Listing

TRANSACTION CODE	TRANSACTION DESCRIPTION
A410	To record the nonexpenditure transfer-in of unexpired unobligated balances to an expired Treasury Appropriation Fund Symbol, where the source of the transfer is derived from appropriated receipts.
A412	To record the nonexpenditure transfer-out of unexpired unobligated balances to an expired Treasury Appropriation Fund Symbol, where the source of the transfer is derived from unexpended appropriations.
A414	To record the nonexpenditure transfer-out of unexpired unobligated balances to an expired Treasury Appropriation Fund Symbol, where the source of the transfer is derived from appropriated receipts.
A416	To record realized authority to be transferred in to a receiving allocation Treasury Appropriation Fund Symbol (TAFS), where the parent TAFS maintains invested balances, prior to the SF 1151: Nonexpenditure Transfer Authorization request.
A418	To record budget authority temporarily reduced in a trust or special fund Treasury Appropriation Fund Symbol.
A420	To record an actual nonexpenditure transfer-in to an allocation Treasury Appropriation Fund Symbol, where the parent maintains invested balances via an SF 1151: Nonexpenditure Transfer Authorization.
A422	To record the adjustment in an allocation Treasury Appropriation Fund Symbol for the amount receivable from invested balances when the budget authority is temporarily reduced.
A424	To adjust the payable due for amounts previously appropriated to the allocation Treasury Appropriation Fund Symbol (TAFS) from the parent TAFS that maintains invested balances as a result of an enacted temporary reduction.
A426	To record realized authority to be transferred out to a receiving allocation Treasury Appropriation Fund Symbol, where the parent maintains invested balances, prior to the SF 1151: Nonexpenditure Transfer Authorization request.
A430	To record an actual nonexpenditure transfer-out to an allocation Treasury Appropriation Fund Symbol, where the parent maintains invested balances via SF 1151: Nonexpenditure Transfer Authorization.
A432	To record in the receiving agency the return (transfer-out) to the parent agency of unobligated expired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.
A434	To record in the receiving agency the return (transfer-out) to the parent agency of unobligated expired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.
A436	To record in the parent agency the receipt (transfer-in) of unobligated expired authority and funds from allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.
A438	To record in the parent agency the receipt (transfer-in) of unobligated expired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.

U.S. Government Standard General Ledger
Account Transaction Listing

TRANSACTION CODE	TRANSACTION DESCRIPTION
A440	To record in the receiving agency the return (transfer-out) to the parent agency of unobligated unexpired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.
A442	To record in the receiving agency the return (transfer-out) to the parent agency of unobligated unexpired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.
A444	To record in the parent agency the return (transfer-in) from the receiving agency of unobligated unexpired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.
A446	To record in the parent agency the return (transfer-in) from the receiving agency of unobligated unexpired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.
A448	To record a transfer-in of unobligated unexpired authority and funds from an allocation transfer of noninvested amounts, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.
A450	To record a transfer-in of unobligated unexpired authority and funds from an allocation transfer of noninvested amounts, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.
A452	To record in the receiving agency the return (transfer-out) to the parent agency of unobligated expired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.
A454	To record in the parent agency the return (transfer-in) from the receiving agency of unobligated expired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.
A456	To record the transfer out of expired unobligated expenditure transfers receivable.
A458	To record the transfer in of expired unobligated expenditure transfers receivable.
A460	To record the nonexpenditure transfer-in of expired unobligated balances to an unexpired Treasury Appropriation Fund Symbol (TAFS), where the source of the transfer is derived from unexpended appropriations.
A462	To record the nonexpenditure transfer-in of expired unobligated balances to an unexpired Treasury Appropriation Fund Symbol (TAFS), where the source of the transfer is derived from appropriated receipts.
A464	To record the nonexpenditure transfer-out of expired unobligated balances to an unexpired Treasury Appropriation Fund Symbol (TAFS), where the source of the transfer is derived from unexpended appropriations.

U.S. Government Standard General Ledger
Account Transaction Listing

TRANSACTION CODE	TRANSACTION DESCRIPTION
A466	To record the nonexpenditure transfer-out of expired unobligated balances to an unexpired Treasury Appropriation Fund Symbol (TAFS), where the source of the transfer is derived from appropriated receipts.
A468	To record in the receiving agency the anticipated transfer-in of current-year authority or prior-year balances.
A470	To record in the transferring agency the transfer-out of current-year authority or prior-year balances that were previously anticipated.
A472	To record in the receiving agency the transfer-in of current-year authority or prior-year balances previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.
A474	To record in the receiving agency the transfer-in of current-year authority or prior-year balances previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.
A476	To record in the transferring agency the transfer-out of current-year authority or prior-year balances previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.
A478	To record in the transferring agency the transfer-out of current-year authority or prior-year balances previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.
A480	To record in the receiving agency the transfer-in of current-year authority or prior-year balances not previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.
A482	To record in the receiving agency the transfer-in of current-year authority or prior-year balances not previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.
A484	To record in the transferring agency the transfer-out of current-year authority or prior-year balances not previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.
A486	To record in the transferring agency the transfer-out of current-year authority or prior-year balances not previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.
A488	To record in the transferring agency the actual nonexpenditure transfer-out of current-year or prior-year authority with unpaid undelivered orders for trust or special funds or obligations supported by spending authority from offsetting collections.
A490	To record in the transferring agency the actual nonexpenditure transfer-out of current-year or prior-year authority with unpaid undelivered orders for general fund appropriations.

U.S. Government Standard General Ledger
Account Transaction Listing

TRANSACTION CODE	TRANSACTION DESCRIPTION
A492	To record in the transferring agency the actual transfer-out of current-year or prior-year authority with unpaid expended authority and related accounts payable.
A494	To record in the transferring agency the actual transfers-out during the fiscal year of authority with prepaid/advanced undelivered orders from current or prior years for general fund appropriations.
A496	To record in the receiving agency the actual transfers-in during the fiscal year of authority with prepaid/advanced undelivered orders from current or prior years for general fund appropriations.
A498	To record a Federal fund receivable for an expenditure transfer from a trust fund.
A499	To record the adjustment of a Federal fund receivable for a previously established expenditure transfer receivable, where a corresponding temporary reduction or cancellation is to be recorded in a trust fund payable Treasury Appropriation Fund Symbol (TAFS).
A500	To record in a trust fund a payable for an expenditure transfer-out to a Federal fund relating to nonexchange transactions.
A502	To record the actual Federal fund collection resulting from an expenditure transfer from a trust fund, that was previously established as a receivable.
A504	To record in a trust fund the outlay and reduction of the payable for an expenditure transfer out to a Federal fund.
A506	To record in the receiving agency the actual nonexpenditure transfer-in of current-year or prior-year authority with unpaid undelivered orders for general fund appropriations.
A508	To record in the receiving agency the actual nonexpenditure transfer-in of current-year or prior-year authority with unpaid undelivered orders for trust or special funds or obligations supported by spending authority from offsetting collections.
A510	To record in a trust fund expenditure transfers-in from a Federal fund relating to nonexchange transactions.
A512	To record in a trust fund expenditure transfers-out to a Federal fund relating to nonexchange transactions.
A514	To record in an agency's general fund an expenditure transfer-out to a trust fund or general fund (if directed by public law) relating to nonexchange and exchange transactions.
A516	To record a receivable for amounts appropriated from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency expenditure account, prior to the nonexpenditure (nonallocation) transfer of funds. This amount is specified in the agency's appropriation or authorization act.
A518	To record the adjustment in a non-allocation Treasury Appropriation Fund Symbol (TAFS) when the budget authority is temporarily reduced.
A519	To record the adjustment of the receivable in a Treasury Appropriation Fund Symbol (TAFS) when the budget authority is cancelled.

U.S. Government Standard General Ledger
Account Transaction Listing

TRANSACTION CODE	TRANSACTION DESCRIPTION
A520	To record a payable for amounts appropriated from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency expenditure account, prior to the nonexpenditure (nonallocation) transfer of funds. This amount is specified in the agency's appropriation or authorization act.
A522	To record the adjustment in the specific invested Treasury Appropriation Fund Symbol (TAFS) that results from a temporary reduction in the Agency Trust Fund Expenditure TAFS.
A523	To record the adjustment in the specific invested Treasury Appropriation Fund Symbol (TAFS) that results from a cancellation in the Agency Trust Fund Expenditure TAFS.
A524	To record a nonexpenditure (nonallocation) transfer-in of funds from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency expenditure account for amounts previously appropriated and recorded as receivables.
A526	To record a nonexpenditure (nonallocation) transfer-out of funds from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency expenditure account for amounts previously appropriated and recorded as payables.
A528	To record a nonexpenditure (nonallocation) transfer-in of funds from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency expenditure account. This amount is specified in the agency's appropriation or authorization act.
A530	To record a nonexpenditure (nonallocation) transfer-out of funds from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency expenditure account. This amount is specified in the agency's appropriation or authorization act.
A531	To record a nonexpenditure (nonallocation) transfer-in of funds to a specific invested Treasury Appropriation Fund Symbol (TAFS) from a receiving TAFS that is canceling and returning unobligated balances.
A532	To record the receivable for amounts to be transferred in of unrealized nonexpenditure (nonallocation) appropriation transfers between two trust funds or two Federal funds (as defined by the Office of Management and Budget), where there is investment authority involved.
A534	To record the payable for amounts to be transferred out of unrealized nonexpenditure (nonallocation) appropriation transfers between two trust funds or two Federal funds (as defined by the Office of Management and Budget), where there is investment authority involved.
A536	To record the actual nonexpenditure (nonallocation) transfer-in of funds via SF 1151: Nonexpenditure Transfer Authorization that reduces previously established USSGL 4171 "Non-Allocation Transfers of Invested Balances - Receivable."
A538	To record the actual nonexpenditure (nonallocation) transfer-out of funds via SF 1151: Nonexpenditure Transfer Authorization that reduces previously established USSGL 4172 "Non-Allocation Transfers of Invested Balances - Payable."
A540	To record in the transferring agency the nonexpenditure transfer-out of budgetary resources receivable.
A542	To record in the receiving agency the nonexpenditure transfer-in of budgetary resources receivable.

U.S. Government Standard General Ledger
Account Transaction Listing

TRANSACTION CODE	TRANSACTION DESCRIPTION
A544	To record in the transferring agency the nonexpenditure transfer-out of unfilled customer orders without advance.
A546	To record in the receiving agency the nonexpenditure transfer-in of unfilled customer orders without advance.
A548	To record in the transferring agency the actual transfers-out during the fiscal year of authority with prepaid/advanced undelivered orders from current or prior years for trust or special funds or obligations supported by spending authority from offsetting collections.
A550	To record in the receiving agency the actual transfers-in during the fiscal year of authority with prepaid/advanced undelivered orders from current or prior years for trust or special funds or obligations supported by spending authority from offsetting collections.
A552	To record in the transferring agency the transfer-out of unfilled customer orders with advance.
A554	To record in the receiving agency the actual transfer-in unfilled customer orders with advance.
A702	To record anticipated reimbursements.
A704	To record in the performing agency a reimbursable agreement that was not previously anticipated.
A706	To record in the performing agency a reimbursable agreement without an advance that was previously anticipated.
A708	To record the collection of revenue earned in the performing agency for a reimbursable agreement without an advance that was previously anticipated.
A710	To record earned revenue in the performing agency related to a reimbursable agreement or other income.
A712	To record the refund of an advance to the ordering entity for the completion of a prior-year reimbursable order.
A714	To record revenue earned in the performing agency for goods or services performed on a reimbursable order without an advance.
B102	To record payment of payroll.
B103	To record a disbursement of pension benefit payments.
B104	To record in a loan guarantee financing account a disbursement to a third party, where no asset is received. This transaction, for example, includes payments of default claims and interest supplements.
B105	To record the subsidy expense in the program fund that is paid to the financing fund when the loan is disbursed.
B106	To record subsidy disbursement from the program account to the financing account not previously obligated.
B107	To record payment and disbursement of funds not previously accrued.
B108	To record a loss in the imprest fund.

U.S. Government Standard General Ledger
Account Transaction Listing

TRANSACTION CODE	TRANSACTION DESCRIPTION
B109	To record payment of interest not previously accrued.
B110	To record a confirmed disbursement schedule previously accrued.
B112	To record accrued interest paid.
B113	To record capitalized loan interest paid on non-credit reform loans.
B114	To record disbursement for liens on collateral acquired from defaulted loans guaranteed after 1992.
B116	To record disbursement without a lien on collateral acquired from defaulted loans guaranteed after 1992.
B118	To record a tax refund funded by directly reducing offsetting collections paid by the collecting agency.
B119	To record the actual capital transfer to repay a portion of a capital investment (usually an appropriation to a revolving fund).
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 by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.
B125	To record in the issuing entity, the sale of Federal securities acquired at a premium.
B126	To record the purchase of Federal securities acquired at a premium by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.
B127	To record in the issuing entity, the sale of Federal securities at a discount.
B128	To record the purchase of Federal securities acquired at a discount by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.
B129	To record the purchase of accrued interest on Treasury securities by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.
B130	To record a lien paid before personal property is sold.

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Account Transaction Listing

TRANSACTION CODE	TRANSACTION DESCRIPTION
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.
B132	To record the purchase of securities acquired at par value by a nonfiduciary deposit fund.
B133	To record the purchase of accrued interest on securities by a nonfiduciary deposit fund.
B134	To record appropriations used this fiscal year.
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.
B160	To record the purchase of securities, accounted for under the provisions of the Federal Credit Reform Act, acquired at par value.
B162	To record the purchase of securities, accounted for under the provisions of the Federal Credit Reform Act, acquired at a premium.
B163	To record the purchase of securities, accounted for under the provisions of the Federal Credit Reform Act, acquired at a discount.
B165	To record the purchase of securities acquired at a premium by a nonfiduciary deposit fund.
B166	To record the purchase of securities acquired at a discount by a nonfiduciary deposit fund.
B200	To record the initial receipt of preferred stock and/or common stock warrants as consideration for entering into a liquidity agreement with Government Sponsored Enterprises and/or beneficial interest in a Credit Facility Trust in a Treasury General Fund Receipt Account.
B202	To record the liquidity payment and markup of liquidity preference from the prior year in the program account.
B302	To record a commitment of unobligated amounts in programs subject to apportionment.

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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.
B309	To record current-year undelivered orders with an advance using a U.S. Debit Card.
B310	To record a current-year undelivered order without an advance where the commitment is more than the undelivered order for commitments in programs subject to apportionment.
B312	To record a current-year undelivered order without an advance where the commitment is more than the undelivered order for commitments in programs exempt from apportionment.
B314	To record a current-year undelivered order without an advance where the commitment is less than the undelivered order for commitments in programs subject to apportionment.
B316	To record a current-year undelivered order without an advance where the commitment is less than the undelivered order for commitments in programs exempt from apportionment.
B402	To record the delivery of goods or services and to accrue a liability.
B404	To record a downward adjustment of a current-year unpaid undelivered order.
B406	To record the delivery of goods and services in the same year the order was placed and to accrue a liability. The current-year expended authority is more than the original obligation.
B408	To reclassify payable schedules for disbursements to "in-transit" until the payment schedule is confirmed.
B410	To record advances and prepayments "in transit" until disbursements are confirmed.
B412	To record an obligation and accounts payable in an unexpired appropriation for a valid bill related to a canceled appropriation.
B416	To record the collecting agency's estimated accrued tax refunds payable and related interest funded by a direct appropriation.
B418	To record the accrual of interest expenses incurred, not yet paid.
B420	To record the liability for cost to be funded in the future.
B422	To record the unfunded FECA liability and unfunded unemployment liability.
B424	To record a contingent liability.
B425	To record a contingent liability related to a capital transfer.

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TRANSACTION CODE	TRANSACTION DESCRIPTION
B426	To record an increase in actuarial liabilities for benefit plans.
B428	To record the payable to borrowers from sales of foreclosed property with recourse.
B430	To record the inventory purchased for a resale under historical cost (title was passed).
B432	To record the fair market value of real and intangible forfeited property.
B434	To record an unclaimed and abandoned item that has met the statutory and/or regulatory requirements for forfeiture.
B436	To record the funded portion of cleanup costs that was previously estimated.
B438	To record capital lease liability.
B440	To record capitalized loan interest payable on non-credit reform loans for interest payable amounts previously accrued.
B602	To record revenue received in advance.
B604	To record the current-year expended authority where the undelivered order was prepaid or advanced. The current-year authority is the same as the original order.
B606	To record current-year expended authority using a U.S. Debit Card.
B610	To reduce an unfilled customer order with advance from a prior-year reimbursable while maintaining a resource to support the obligation and outlay.
C101	To record the transfer of recognized subsidy from the program fund to the financing fund.
C102	To record service in kind provided by non-Federal sources.
C103	To record the collection of subsidy costs in the financing account.
C106	To record the collection of reestimated subsidy in the financing account.
C107	To record the receipt of previously anticipated collections for loans related to the Troubled Asset Relief Program.
C108	To record collections in nonfiduciary deposit funds.
C109	To record the receipt of previously anticipated collections.
C110	To reclassify collections to liquidate prior-year deficiency.
C111	To record collections in clearing account Treasury Account Symbols (TAS).

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TRANSACTION CODE	TRANSACTION DESCRIPTION
C112	To record the collection of a refund of an advance or prepayment in the same year as the original obligation.
C114	To record unearned revenue collected in advance and deposited to a trust or special fund receipt account.
C116	To record in the financing fund unearned fees collected for undisbursed loans.
C117	To record in the financing fund fees collected when loans are disbursed.
C118	To record in the financing fund fees earned when loans are disbursed.
C120	To record the maturity of Federal securities acquired at par value by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.
C121	To record the maturity of securities acquired at par value by a nonfiduciary deposit fund.
C122	To record the maturity of Federal securities acquired at a premium by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.
C123	To record the maturity of securities acquired at a premium by a nonfiducairy deposit fund.
C124	To record the maturity of Federal securities acquired at a discount by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.
C125	To record the maturity of securities acquired at a discount in a nonfiduciary deposit fund.
C130	To record the collection of a refund of an advance or prepayment that results in a downward adjustment to a prior- year obligation.
C132	To record the refunds collected (not previously accrued as receivables) for assets purchased and expenses incurred in a prior year that create budgetary resources.
C134	To record the refunds collected (not previously accrued as receivables) for assets purchased and expenses incurred in the current year.
C136	To record the collection of receivables for assets purchased or expenses incurred in a prior year that create budgetary resources when collected.
C137	To record the restitution of the imprest fund loss.
C138	To record the collection of refunds receivable for assets purchased or expenses incurred in the current year that create budgetary resources when collected.
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.

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TRANSACTION CODE	TRANSACTION DESCRIPTION
C141	To record a collection of non-Federal revenue reported on the Statement of Custodial Activity or on the custodial footnote that is deposited into a General Fund receipt account.
C142	To record a contra-revenue in the amount of revenue collected for others and to establish a custodial liability.
C143	To record the collection of receivables of custodial revenue from a non-Federal source that is deposited to a miscellaneous receipt account.
C144	To record undeposited collections.
C145	To record the collection of revenue or other financing sources that were not previously accrued into a General Fund receipt account. These collections are not reported on the Statement of Custodial Activity
C146	To record 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 and noncash monetary assets.
C151	To record the collection of capitalized loan interest receivable by the Bureau of the Public Debt and deposit directly into a Treasury Account Symbol that does not have budget authority.
C153	To record the collection of loans receivable, accounted for under the provisions of the Federal Credit Reform Act, by the Bureau of the Public Debt and deposit directly into a Treasury Account Symbol that does not have budget authority.
C154	To record the collections of unaccrued interest on loans from non-Federal sources.
C155	To record the transfer-in of nonbudgetary fund balance to other Federal entities without reimbursements.
C156	To record the collection of interest receivable from securities held by a nonfiduciary deposit fund.
C158	To record cash donations collected in an expenditure account, as allowed by law.
C161	To record an adjustment to loans and interest receivable based on acquired collateral property without recourse.
C162	To record an adjustment to loans and interest receivable based on acquired collateral property with recourse.

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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 reclassification of seized monetary instruments from undeposited (recorded in USSGL account 1531) to deposited.
C172	To record a revenue for forfeited cash deposited to the forfeiture fund.
C174	To record undeposited cash that was forfeited.
C176	To record cash deposited after forfeiture.
C178	To record the transfer of the title of an asset to the Federal Government for a settlement of tax liability from the taxpayer.
C180	To record satisfaction of a loan by surrender of a borrower's title to collateral of commodity.
C182	To record a collection of an advance for an unfilled customer order.
C186	To record the collection of receivables in the performing agency for reimbursable services.
C188	To record the collection of revenue into unavailable special fund receipt accounts.
C190	To record in a trust fund payments received from a Federal fund relating to exchange transactions.
C192	To record the acquisition of foreign currency in the foreign currency account symbol (X7000 series).
C194	To record reclaimed (repaid) foreign currency into the foreign currency account symbol (X7000 series) by a disbursing officer.
C196	To record a capital transfer received in a Treasury general fund receipt account.
C200	To record the maturity of securities, accounted for under the provisions of the Federal Credit Reform Act, acquired at par value.
C202	To record the maturity of securities, accounted for under the provisions of the Federal Credit Reform Act, acquired at a premium.
C204	To record the maturity of securities, accounted for under the provisions of the Federal Credit Reform Act, acquired at a discount.
C402	To record an accrual of revenue reported on the Statement of Custodial Activity or on the custodial footnote that is collected by an agency to be deposited directly into a General Fund receipt account.

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TRANSACTION CODE	TRANSACTION DESCRIPTION
C404	To record contra-revenue in the amount of revenue accrued and establish a custodial liability.
C405	To record offset for the amount accrued in a General Fund receipt account and to establish a liability for non-entity assets that are not reported on the Statement of Custodial Activity or on the custodial footnote.
C406	To record receivables for amounts advanced from the financing fund or liquidating fund to cover escrow funds.
C408	To record in the financing fund the disbursement of loans.
C409	To record the reclassification of interest capitalized on a loan.
C412	To record accrued receivables for modified direct loans moving from the liquidating fund to the financing fund account.
C414	To record refund receivables from nonfederal sources for assets or expenses that do not create budgetary resources until collected.
C416	To record accrued revenue from Federal sources other than for reimbursables, non-revolving trust and special funds, custodial activity and interest on Treasury securities.
C417	To record interest receivable on securities held by a nonfiduciary deposit fund.
C418	To record interest receivable on securities held by Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.
C420	To record accrued revenue or other financing sources without budgetary impact.
C422	To record accrued revenue from Federal or non-Federal sources for non-revolving trust funds and special funds.
C424	To record establishment of current-period earnings on income received in advance.
C426	To record earned revenue in a trust or special fund Treasury Appropriation Fund Symbol that was previously collected in advance.
C428	To record loans and interest receivable from non-Federal sources for defaulted guaranteed loans. Do not consider as a budgetary resource until collected.
C430	To record an old motor vehicle that was traded in for a new motor vehicle using the direct method.
C432	To record loans other than credit reform.
C433	To record loans receivable from non-Federal sources for loans related to Troubled Assets Relief Program. Do not consider as a budgetary resource until collected.
C434	To record interest receivable from non-Federal sources for loans related to Troubled Assets Relief Program. Do not consider as a budgetary resource until collected.

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TRANSACTION CODE	TRANSACTION DESCRIPTION
C435	To record the accrual of interest revenue associated with USSGL account 2985 that is to be collected by the Bureau of the Public Debt and deposited directly into a Treasury Account Symbol that does not have budget authority.
C436	To record the accrual of Troubled Asset Relief Program interest revenue associated with USSGL account 2985 that is to be collected by the Bureau of the Public Debt and deposited directly into a Treasury Account Symbol that does not have budget authority.
C437	To record the portion of the liability for non-entity assets not reported on the Statement of Custodial Activity related to the accrual of interest revenue that is to be collected by the Bureau of the Public Debt and deposited directly into a Treasury Account Symbol that does not have budget authority.
C438	To record subsidy receivable and the related interest, in the financing account, for an upward reestimate.
C440	To record unfunded (borrowed) foreign currency from the Foreign Currency Account Symbol (X7000 series) by a disbursing officer.
C444	To record capitalized loan interest receivable on non-credit reform loans for interest receivable amounts previously accrued.
C446	To record the reclassification of interest capitalized on a loan related to Troubled Asset Relief Program.
C602	To record the sale of Federal securities purchased at a premium by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund. The sale results in a gain.
C603	To record the sale of securities purchased at a premium by a nonfidcuary deposit fund that results in a gain.
C604	To record the sale of Federal securities purchased at a premium by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund. The sale results in a loss.
C605	To record the sale of securities purchased at a premium by a nonfiduciary deposit fund that results in a loss.
C606	To record the sale of Federal securities purchased at a discount by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund. The sale results in a gain.
C607	To record the sale of securities purchased at a discount by a nonfiducairy deposit fund. The sale results in a gain.
C608	To record the sale of Federal securities purchased at a discount by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund. The sale results in a loss.
C609	To record amounts owed to a Federal Government Sponsored Enterprise (GSE) for excess of the GSE's liabilities over its assets.
C610	To record the sale or disposition of personal property collected for replacement property.
C611	To record the sale of securities purchased at a discount by a nonfiduciary deposit fund that results in a loss.

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TRANSACTION CODE	TRANSACTION DESCRIPTION
C612	To record the loss (or gain) from sale of foreclosed property without recourse.
C614	To record the gain on property sold with recourse.
C616	To record the loss on loan receivable from the borrower on a sale with recourse.
C618	To record the sale prior to maturity of investments in public debt securities at a discount and sold for a gain or loss by the revolving fund.
C620	To record the sale prior to maturity of investments in public debt securities purchased at par or a premium and sold for a loss or gain by the revolving fund.
C622	To record the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt) purchased at a discount and sold for a gain or loss by the special or non-revolving trust fund.
C624	To record the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt) purchased at par or premium and sold for a gain or loss by the special or non-revolving trust fund.
C626	To record cash collected from a loss or a gain from the sale of excess, obsolete, and unserviceable assets.
C628	To record cash collected from a loss or a gain from the sale of foreclosed property.
C630	To record the sale of stockpile materials.
C632	To record stockpile materials sold at a gain.
C634	To record stockpile materials sold at a loss.
C636	To record the collection of sale proceeds from forfeited personal property sold.
C638	To record the sale of forfeited property.
C640	To record the proceeds from commodities sold.
C642	To record a loss on the sale of commodities.
C644	To record a receivable from a non-Federal entity for the sale or disposition of assets other than personal properties and investments.
C646	To record the sale or disposition of assets other than personal properties and investments.
C647	To record the liquidation of receivables from other Federal entity for the sale or disposition of assets other personal properties and investments.
C648	To record a receivable from another Federal entity for the sale or disposition of assets other than personal properties and investments.

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TRANSACTION CODE	TRANSACTION DESCRIPTION
C650	To record accounts receivable and accrue revenue from another Federal entity that was previously anticipated.
C702	To record the sale of securities, accounted for under the provisions of the Federal Credit Reform Act, purchased at a premium. The sale results in a gain.
C704	To record the sale of securities, accounted for under the provisions of the Federal Credit Reform Act, purchased at a premium. The sale results in a loss.
C706	To record the sale of securities, accounted for under the provisions of the Federal Credit Reform Act, purchased at a discount. The sale results in a gain.
C708	To record the sale of securities, accounted for under the provisions of the Federal Credit Reform Act, purchased at a discount. The sale results in a loss.
C750	To record, in a special or non-revolving trust fund, a redemption of securities (other than those issued by the Bureau of the Public Debt (BPD)) purchased at par and sold without a gain or loss where funds remain in a non-Treasury General Account (TGA).
C751	To record, in a revolving or revolving trust fund, a redemption of securities (other than those issued by the Bureau of the Public Debt (BPD)) purchased at par and sold without a gain or loss where funds remain in a non-Treasury General Account (TGA).
C752	To record, in a special or non-revolving trust fund, the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt (BPD)) purchased at par and sold for a gain. Funds remain held by the public in a non-Treasury General Account (TGA).
C753	To record, in a revolving or revolving trust fund, the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt (BPD)) purchased at par and sold for a gain. Funds remain held by the public in a non-Treasury General Account (TGA).
C754	To record, in a special or non-revolving trust fund, the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt (BPD)) purchased at par and sold for a loss. Funds remain held by the public in a non-Treasury General Account (TGA).
C755	To record, in a revolving or revolving trust fund, the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt (BPD)) purchased at par and sold for a loss. Funds remain held by the public in a non-Treasury General Account (TGA).
C780	To record the Bureau of the Public Debt's redemption of debt and related budgetary offset.
D102	To record a downward adjustment to prior-year unpaid delivered orders and to reduce the liability when the adjustment is not recorded as a prior-period adjustment (USSGL account 7400 or 7401). The authority has expired.
D106	To record an upward adjustment of prior-year unpaid delivered orders and to accrue additional liability when the adjustment is not recorded as a prior-period adjustment (USSGL account 7400 or 7401). The authority has expired.

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TRANSACTION CODE	TRANSACTION DESCRIPTION
D107	To record an upward adjustment of prior-year unpaid delivered orders and to accrue additional liability when the adjustment is not recorded as a prior-period adjustment (USSGL account 7400 or 7401). The authority has not expired.
D108	To record a downward adjustment to prior-year paid delivered orders and to collect a refund when the adjustment is not recorded as a prior-period adjustment (USSGL account 7400 or 7401).
D110	To record a downward adjustment to prior-year unpaid delivered orders and to reduce the related liability when the adjustment is not recorded as a prior-period adjustment (USSGL account 7400 or 7401). The authority has not expired.
D112	To record a reclassification of unfunded liability to funded liability in the financing account.
D113	To record the reclassification reestimated subsidy expense from unfunded to funded.
D114	To record an upward adjustment of prior-year unpaid undelivered orders when the adjustment is not recorded as a prior-period adjustment (USSGL account 7400 or 7401).
D120	To record a downward adjustment to unpaid prior-year undelivered orders.
D122	To record an upward adjustment to prepaid/advanced prior-year undelivered orders.
D126	To record an upward adjustment to prior-year paid delivered orders.
D128	To record a downward adjustment to prior-year paid delivered orders with no refund collected.
D130	To record a downward adjustment to prior-year prepaid/advanced undelivered orders with no refund collected.
D134	To record the delivery of goods and services ordered in a prior year and accrue a liability. Expended authority is less than the original obligation and the authority is not expired.
D136	To record the amount of unfunded indefinite contract authority that is withdrawn due to recoveries of prior-year obligations.
D138	To record the amount of indefinite borrowing authority that is withdrawn due to recoveries of prior-year obligations.
D140	To record an upward adjustment to prior-year unpaid delivered orders for the change in allocation of budgetary resources between certain trust fund and agency general fund Treasury Appropriation Fund Symbol (TAFS).
D141	To record a downward adjustment to prior-year unpaid delivered orders pertaining to cancellations of authority in an invested Treasury Appropriation Fund Symbol (TAFS).
D142	To record a downward adjustment to prior-year unpaid delivered orders for the change in allocation of budgetary resources between certain trust fund and agency general fund Treasury Appropriation Fund Symbol (TAFS).

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TRANSACTION CODE	TRANSACTION DESCRIPTION
D144	To record an upward adjustment to prior-year balances in budgetary receivable USSGL account 4225 "Appropriation Trust Fund Expenditure Transfers - Receivable" for the change in allocation of budgetary resources between certain trust fund and agency general fund Treasury Appropriation Fund Symbol (TAFS).
D145	To record in the canceled appropriation the removal of the canceled payable upon receipt of a valid bill. The budgetary entry reduces the balance of authority that remained upon cancellation.
D146	To record an accrual of downward reestimate for loan subsidies in the program fund.
D147	To adjust the loan guarantee liability and direct loan allowance for downward reestimate of subsidy expense in the financing account.
D148	To accrue the transfer-out of a downward reestimate to a General Fund receipt account.
D302	To record appropriations used for a prior period that was a result of a change in accounting principle.
D304	To record appropriations used for a prior period that was a result of a correction of an error.
D306	To record a prior-period adjustment that reduces the value of a prior-year asset.
D308	To record a prior-period adjustment that reduces the value of a liability.
D310	To record a prior-period adjustment that increases the value of a prior-year asset.
D312	To record a prior-period adjustment that increases the value of a prior-year liability.
D402	To record an allowance for a reduction in exchange revenue due to noncredit losses such as returns, allowances, and price redeterminations from non-Federal sources when realization is not probable (less likely than not).
D404	To record the estimated allowance for bad debts related to non-credit-reform receivables.
D406	To record the writeoff of penalties and fines receivable.
D407	To record the writeoff of administrative fees receivable.
D408	To record the writeoff of accounts receivable.
D410	To record the writeoff of taxes receivable.
D412	To record the writeoff of loans receivable for loans made before fiscal 1992.
D413	To writeoff loans receivable related to Troubled Assets Relief Program.
D414	To record the writeoff of loans receivable and interest receivable for credit reform loans made after fiscal 1991.
D415	To record the writeoff of interest receivable related to Troubled Asset Relief Program.

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TRANSACTION CODE	TRANSACTION DESCRIPTION
D416	To record the writeoff of interest receivable.
D418	To record the writeoff of assets other than investments.
D420	To record the accrued estimated uncollectible exchange revenue due to credit losses with related costs incurred and collected for others in a General Fund receipt account.
D422	To record the reduction of custodial liability by the amount of estimated uncollectible exchange revenue with virtually no costs collected for others in a General Fund receipt account.
D424	To record in a General Fund receipt account, the accrued estimated uncollectible nonexchange revenue and exchange revenue with virtually no cost reported on the Statement of Custodial Activity or on the custodial foonote.
D426	To record an adjustment to loans receivable based on acquired collateral property.
D428	To record an adjustment for actual loss of inventory.
D430	To record an adjustment for actual loss of forfeited property.
D432	To record an adjustment for actual loss of commodities that was disposed but not sold.
D434	To record assets purchased to store environmental waste from past operations at net book value of zero.
D436	To record a refund of offsetting collections, other than advances, that were collected in a prior-year.
D438	To record a refund of trust or special fund receipts that was received in a prior-year.
D502	To establish or record an increase to Imprest Funds or U.S. Debit Card Funds.
D503	To record valuation increase in Government Sponsored Enterprise Preferred and/or Common Stock and/or Beneficial Interest Trust at the end of year.
D504	To record clearing of the prior-year imprest fund from an annual-year Treasury Appropriation Fund Symbol (TAFS) at the beginning of the next fiscal year.
D506	To record disbursements from nonfiduciary deposit funds. This includes return of escrow amounts and erroneous receipts and disbursing escrow monies to pay bills, taxes, and insurance.
D507	To record the classification of amounts from clearing accounts to the appropriate Treasury Appropriation Fund Symbol (TAFS).
D508	To record the reclassification of expended balances held back from contractors from accounts payable.
D510	To record the transfer of construction-in-progress to capitalized assets or expenses.
D512	To record the realization that contractor-developed software-in-development is in production.

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Account Transaction Listing

TRANSACTION CODE	TRANSACTION DESCRIPTION
D514	To record the reclassification of expenses to "in-process type" asset accounts.
D516	To record the raw materials used to produce goods.
D518	To record the revaluation of foreclosed property.
D520	To record completed inventory items.
D522	To record the reclassification of inventory held for sale that meets management's criteria for future sale.
D523	To record the reclassification of damaged, irreparable inventory held for sale.
D524	To record damaged inventory items that need repair.
D526	To record the turn-in of a broken part from operating materials and supplies held for repair.
D528	To record the revaluation of a turned-in broken part from operating materials and supplies held for repair based on estimated repair costs.
D530	To record a repaired broken part that has been returned to stock as a serviceable item.
D532	To record prior-period adjustments for transitions to the allowance method for estimated repair costs not previously recorded.
D534	To record damaged inventory, using the direct method, items that need repair.
D536	To record prior-year adjustments for transitions to the direct method for estimated repair costs not previously recorded.
D538	To record issuance of a new motor vehicle to the customer. The cost of goods sold represents the cost of the new vehicle. Upon sale, adjust inventory allowance to reduce the previously unrealized holding gains/losses.
D540	To record a gain when inventory is revalued at the end of the period, using the latest acquisition method.
D542	To record the classification of operating materials and supplies held for use that were damaged and cannot be consumed in operations. This entry also applies to excess or obsolete operating materials and supplies when the net realizable value is less than the book value.
D544	To record the reclassification of operating materials and supplies that meet management's criteria for future use.
D546	To reclassify excess or reserved assets to assets held for use.
D548	To record an unexpected permanent decline in the value of stockpile materials. This entry also applies to record stockpile material at net realizable value due to damage.
D550	To record a permanent decline in value of stockpile materials that is unusual, infrequent, and material in dollar amount.

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Account Transaction Listing

TRANSACTION CODE	TRANSACTION DESCRIPTION
D552	To reclassify stockpile materials authorized to be sold.
D554	To record the forfeiture of a seized monetary instrument.
D555	To record a removal of a seized monetary instrument.
D556	To record the conversion to cash for a forfeited monetary instrument.
D558	To record forfeited personal property placed into official use.
D560	To record forfeited personal property placed into official use at the end of the year and not depreciated.
D562	To record forfeited personal property authorized to be distributed/donated to another entity.
D564	To record an adjustment to the net realizable value of commodities.
D566	To record inventory that has been lost and deemed immaterial.
D568	To record inventory that has been lost and deemed material.
D569	To record inventory that has been found and deemed material.
D570	To record a gain on change in long-term assumptions related to federal pensions, Other Retirement Benefits or Other Post Employment Benefits, including veteran's compensation.
D571	To record a loss on change in long-term assumptions related to federal pensions, Other Retirement Benefits or Other Post Employment Benefits, including veteran's compensation.
D572	To record a loss from the revaluation of foreign currency at the end of an accounting period.
D573	To record a loss and its budgetary impact from the revaluation of foreign currency at the end of an accounting period.
D574	To record a gain from the revaluation of foreign currency at the end of an accounting period.
D575	To record a gain and its budgetary impact from the revaluation of foreign currency at the end of an accounting period.
D576	To record a loss resulting from the revaluation of foreign currency in the Foreign Currency Account Symbol (X7000 series) at the end of an accounting period.
D578	To record a gain resulting from the revaluation of foreign currency in the Foreign Currency Account Symbol (X7000 series) at the end of an accounting period.
D579	To record the accumulated unrealized gain or loss on financial stability and foreign currency investments on a monthly basis.

U.S. Government Standard General Ledger
Account Transaction Listing

TRANSACTION CODE	TRANSACTION DESCRIPTION
D580	To record the interest accruals on loan guarantee liabilities and the present value of loans.
D581	To reclassify a contingent receivable related to a capital transfer receivable in a Treasury general fund receipt account.
D582	To record the reclassification of a reduction of an expense from unfunded to funded due to collection of a refund receivable.
D584	To reclassify the offset from the revenue accrued to the revenue collected for others that is reported on the Statement of Custodial Activity or on the custodial footnote.
D585	To reclassify the offset from the revenue or other financing sources accrued to revenue or other financing sources collected for others that is not reported on the Statement of Custodial Activity or on the custodial footnote.
D586	To reclassify tax revenue from accrued to collected.
D588	To record the movement of seized cash from a nonfiduciary deposit fund to a special receipt account upon forfeiture.
D589	To record the adjustment of a U.S. Treasury Zero Coupon Bond in a special or non-revolving trust fund based on the current market value determined monthly by Treasury.
D590	To record the adjustment of a U.S. Treasury Zero Coupon Bond issued by the Bureau of the Public Debt in a trust revolving fund, based on the current market value determined monthly by Treasury.
E102	To record the accrued payroll at the end of the accounting period for unpaid estimated costs incurred. This includes funded expenses such as payroll and grantee expenses.
E104	To record the accrued benefit at the end of the accounting period for unpaid estimated costs incurred. This entry is recorded by the employer agency.
E106	To record the accrued benefits at the end of the accounting period for unpaid estimated costs incurred. This entry is recorded by the benefit administering agency.
E108	To record the accrued liabilities other than payroll and benefits at the end of the accounting period for unpaid estimated costs incurred.
E109	To record the actual repair costs to inventory, using the allowance method, that were lower than previously estimated.
E110	To record an adjustment for under-applied overhead deemed immaterial.
E112	To record an adjustment for over-applied overhead deemed immaterial.
E113	To record the amortization of the discount on a U.S. Treasury Zero Coupon Bond in a special or non-revolving trust fund.

U.S. Government Standard General Ledger
Account Transaction Listing

TRANSACTION CODE	TRANSACTION DESCRIPTION
E114	To record adjustments for under-applied overhead and to prorate the difference between the actual and applied, if the amount is material.
E115	To record the amortization of the discount on securities in a nonfiduciary deposit fund.
E116	To record adjustments for over-applied overhead and to prorate the difference between the actual and applied, if the amount is material.
E117	To record the amortization of the discount on Federal and non-Federal securities that does not affect budgetary resources in a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.
E118	To record amortization of subsidy for loans.
E119	To record the amortization of the discount on a U.S. Treasury Zero Coupon Bond issued by the Bureau of the Public Debt in a trust revolving fund.
E120	To record depreciation, amortization, and depletion expense on assets other than investments.
E121	To record the amortization of the discount on securities, accounted for under the Credit Reform Act, that does not affect budgetary resources.
E122	To record accrued and compounded interest on the liability of loan guarantees.
E124	To record in the issuing entity, the amortization of discount on securities held by a nonfiduciary deposit fund.
E204	To record the reduction of partially canceled authority for the amount of an outstanding payable for a valid bill related to a canceled appropriation.
E402	To record the imputed costs and related imputed financing sources.
E404	To record the application of overhead expenses to work-in-process.
E406	To record inventory used for operations.
E408	To record cost of goods sold.
E410	To record the estimated repair costs for an item using the allowance method.
E412	To record actual repair costs using the direct method.
E414	To capitalize previously expensed repair costs up to the serviceable value of the inventory item using the direct method.
E416	To record stockpile materials issued for use under the consumption method.
E418	To record a lien of real and intangible forfeited property in the allowance account.

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Account Transaction Listing

TRANSACTION CODE	TRANSACTION DESCRIPTION
E502	To record the loss on disposition of assets resulting from the transfer of ownership of general property, plant, and equipment (land, buildings, equipment, and other) to non-Federal entities.
E504	To record distributed personal property.
E506	To record a commodity transferred to another Federal agency.
E508	To record the transfer-out of nonbudgetary or non-Federal accounts receivable to other Federal entities without reimbursement.
E509	To record the transfer-out of nonbudgetary fund balances to other Federal entities without reimbursements.
E510	To record the transfer-out of inventory items and general property, plant, and equipment to other Federal entities without reimbursement.
E512	To record the transfer-out of investments to other Federal entities without reimbursement.
E514	To record the transfer-out of accounts payable to other Federal entities without reimbursement.
E516	To record a capital transfer receivable to a Treasury general fund receipt account.
E602	To record inventory or operating materials and supplies acquired through exchange of nonmonetary assets.
E604	To record the transfer-in of nonbudgetary or non-Federal accounts receivable from others without reimbursement.
E606	To record the transfer-in of inventory items and general property, plant, and equipment from others without reimbursement.
E608	To record the transfer-in of investments from others without reimbursement.
E610	To record the transfer-in of accounts payable from others without reimbursement.
F104	To record adjustments for anticipated nonexpenditure transfers not realized.
F106	To record the reductions of resources to match obligations in permanent indefinite funds via FMS 2108: Yearend Closing Statement (no warrant).
F107	To record an increase of resources to match obligations in permanent indefinite funds via FMS 2108: Yearend Closing Statement (no warrant).
F108	To record the reduction of permanent indefinite resources when a warrant is received.
F109	To record the removal of unfilled customer orders without advance in excess of obligations.
F110	To record the removal of unfilled customer orders with advance and to return advance in excess of obligations.

U.S. Government Standard General Ledger
Account Transaction Listing

TRANSACTION CODE	TRANSACTION DESCRIPTION
F111	To record in the ordering fund the reduction to undelivered orders so that the balance equals obligations in the performing fund for the related unfilled customer orders.
F112	To record adjustments for anticipated resources not realized.
F113	To record the reduction of unobligated balances for indefinite contract or indefinite borrowing authority at yearend.
F114	To record adjustments for anticipated reductions not realized.
F116	To record adjustments for resources realized in excess of those anticipated.
F118	To record adjustments for reductions to resources in excess of those anticipated.
F120	To record the cancellation of expired authority and withdraw funds via FMS 2108: Yearend Closing Statement (no warrant).
F121	To record the amount of unobligated appropriated receipts in a trust or special fund expenditure account that is canceled and returned to the originating invested trust of special fund from which the amount was originally derived. The amounts are to be returned via SF 1151: Non expenditure Transfer Authorization.
F122	To record the cancellation of authority not previously expired and to withdraw funds.
F123	To record the amount of unobligated appropriated receipts in a trust or special fund expenditure account represented as a receivable from or payable in an invested trust of special fund that is canceled. There is no movement of fund balance.
F124	To record the closing of General Fund receipt accounts associated with fund balance at yearend.
F125	To record the closing of General Fund receipt accounts associated with USSGL account 7500 at yearend.
F126	To record an adjustment to authority temporarily unavailable for Treasury Appropriation Fund Symbols that do not have a Schedule N (Schedule on Unavailable Collections) in the President's Budget and do not report authority precluded from obligation on the Program and Financing Schedule (P&F).
F128	To record the cancellation of a valid obligation and account payable in the "canceling appropriation."
F130	To reinstate the valid account payable in the canceled appropriation for financial statement presentation.
F132	To record the reduction of receipt and appropriation balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as preclosing when the total amount of current-year receipts is greater than the amount needed to cover current-year obligations.
F134	To record the reduction of offsetting collections balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as preclosing when the total amount of current-year collections is greater than the amount needed to cover current-year obligations.

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Account Transaction Listing

TRANSACTION CODE	TRANSACTION DESCRIPTION
F136	To record the market value adjustment between the amortized cost and the current market value at yearend when the Treasury note is available for sale.
F138	To record the market value adjustment between the amortized cost and the current market value at yearend when a Treasury note is classified as a trading security.
F144	To record the cancellation of a receivable for reimbursable activity.
F146	To record the cancellation of expired balances in the expenditure account and return amounts to the associated unavailable receipt account. A Treasury warrant is required.
F301	To reclassify the balance of partially canceled authority to memorandum accounts.
F302	To record the consolidation of actual net-funded resources and reductions for withdrawn funds.
F304	To record the closing of fiscal-year contract authority.
F305	To record the closing of appropriations to liquidate contract authority - transferred.
F306	To record the closing of fiscal-year borrowing authority.
F308	To record the closing of unobligated balances in programs subject to apportionment to unapportioned authority for unexpired multi-year and no-year funds.
F310	To record the closing of unobligated balances in programs exempt from apportionment to unapportioned authority for unexpired multi-year and no-year funds.
F312	To record the closing of unobligated balances to expiring authority.
F314	To record the closing of paid delivered orders to total actual resources.
F316	To record the closing of authority other than offsetting collections made available from balances previously precluded from obligation to authority temporarily precluded from obligation.
F318	To record the closing of authority from offsetting collections made available from balances previously precluded from obligation to authority temporarily precluded from obligation.
F320	To record the closing of upward adjustments to delivered orders - obligations, paid.
F322	To record the closing of downward adjustments to delivered orders - obligations, paid.
F324	To record the closing of upward adjustments and transfers to delivered orders - obligations, unpaid.
F325	To record the closing of downward adjustments and transfers to delivered orders - obligations, unpaid.
F326	To record the closing of upward adjustments and transfers to undelivered orders - obligations prepaid and advanced.

U.S. Government Standard General Ledger
Account Transaction Listing

TRANSACTION CODE	TRANSACTION DESCRIPTION
F328	To record the closing of downward adjustments and transfers to undelivered orders - obligations prepaid and advanced.
F330	To record the closing of upward adjustments and transfers to undelivered orders - obligations, unpaid.
F332	To record the closing of downward adjustments and transfers to undelivered orders - obligations, unpaid.
F334	To record the closing of adjustments for changes in prior-year allocations of budgetary resources to the appropriate status account.
F336	To record the closing of revenue, expense, and other financing source accounts to cumulative results of operations.
F338	To record the closing of gains and miscellaneous items into cumulative results of operations.
F340	To record the closing of losses and miscellaneous items into cumulative results of operations.
F342	To record closing of fiscal-year activity to unexpended appropriations.
F344	To record the closing of used authority of guaranteed loan level upon completion of guaranteed loan programs.
F346	To record the closing of apportioned authority of guaranteed loan level into unused authority.
F348	To record the closing of guaranteed loans new disbursements by lenders into the cumulative disbursements.
F350	To record the closing of guaranteed loans new collections by lenders into the cumulative disbursements.
F352	To record the closing of all unused guaranteed loan authority no longer available for use.
F354	To record the reduction of receipt and appropriation balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as post-closing when the total amount of current-year receipts is not enough to cover current-year obligations.
F356	To record the reduction of offsetting collections balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as post-closing when the total amount of current-year collections is not enough to cover current-year obligations.
F358	To record the closing of special and trust fund refunds and recoveries temporarily unavailable into receipts and appropriations temporarily precluded from obligation.
F359	To record the closing of special and trust fund refunds and recoveries temporarily unavailable into receipts unavailable for obligation upon collection.
F360	To reclassify a temporary reduction/cancellation at yearend.
F362	To reclassify a reduction in an allocation special or trust Treasury Appropriation Fund Symbol (TAFS), designated by Treasury as available for investment where the parent is invested.

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Account Transaction Listing

TRANSACTION CODE	TRANSACTION DESCRIPTION
F364	To reclassify a reduction recorded in an invested parent special or trust Treasury Appropriation Fund Symbol (TAFS), designated by Treasury as available for investment.
F366	To reclassify a reduction recorded in an agency special or trust expenditure Treasury Appropriation Fund Symbol (TAFS), where the corresponding TAFS is invested.
F368	To reclassify a reduction recorded in an specific invested Treasury Appropriation Fund Symbol (TAFS).
F369	To reclassify cancellations of appropriated amounts receivable from invested trust or special funds into the appropriate USSGL account.
F370	To record the closing of memorandum accounts for purchases.
F372	To record the closing of transferred expired authority to appropriation trust fund expenditure transfers-receivable.
F374	To record the closing of USSGL account 4081 back to the original budgetary resource receivable.
F376	To record the closing of USSGL account 4082 back to the original budgetary resource receivable.
F378	To record the closing of USSGL account 4083 back to the original budgetary resource receivable.
F380	To record the closing of USSGL account 4230 back to the original budgetary resource receivable.
F382	To record the closing of USSGL account 4231 back to the original budgetary resource receivable.
F384	To record the closing of USSGL account 4232 back to the original budgetary resource receivable.
F386	To record the closing of USSGL account 4233 back to the original budgetary resource receivable.
F388	To record the closing of USSGL account 4234 back to the original budgetary resource receivable.
F390	To record the closing of canceled authority for partial cancellations.
G102	To record guaranteed loan level submitted on the SF 132: Apportionment and Reapportionment Schedule, for the Office of Management and Budget approval.
G104	To record initial receipt of the guaranteed loan level as shown on an approved apportionment schedule, SF 132: Apportionment and Reapportionment Schedule.
G106	To record the binding contracts entered into by private lenders.
G108	To record the disbursement of a loan.
G110	To record the repayment of principal from borrowers.
G120	To record activity for current-year purchases of property, plant, and equipment.

U.S. Government Standard General Ledger
Account Transaction Listing

TRANSACTION CODE	TRANSACTION DESCRIPTION
G122	To record activity for current-year purchases of inventory and related property.
G124	To record activity for current-year purchases of other assets not recorded as Property, Plant and Equipment (USSGL TC-G120), or Inventory and Related Property (USSGL TC-G122).
H100	To record equity contributions to increase fiduciary net assets.
H200	To record equity withdrawals or distributions of fiduciary net assets.
H300	To record the closing of fiduciary outflows and miscellaneous items into fiduciary net assets.
H301	To record the closing of fiduciary inflows and miscellaneous items into fiduciary net assets.
H310	To close equity contributions to fiduciary net assets.
H312	To close equity withdrawals or disbursements to fiduciary net assets.

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Account Transaction Listing

TRANSACTION CODE	TRANSACTION DESCRIPTION

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Account Transactions

A100 - A399 FUNDING - Budgetary Resources Other Than Collections

A102 To record an anticipated appropriation.
Comment: For receipt of appropriation, see USSGL TC-A104.

Budgetary Entry
Debit 4120 Anticipated Indefinite Appropriations
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
None

A104 To record the enactment of appropriations.
Comment: If appropriations were anticipated, credit USSGL account 4120. For anticipated appropriations, see USSGL TC-A102. Use USSGL account 4620 for appropriations exempt from apportionment. This transaction is not recorded by special or non-revolving trust funds unless amounts are appropriated from the General Fund of the Treasury via Treasury Appropriation Warrant.

Budgetary Entry
Debit 4111 Debt Liquidation Appropriations
Debit 4112 Liquidation of Deficiency - Appropriations
Debit 4115 Loan Subsidy Appropriation
Debit 4117 Loan Administrative Expense Appropriation
Debit 4118 Reestimated Loan Subsidy Appropriation
Debit 4119 Other Appropriations Realized
Credit 4120 Anticipated Indefinite Appropriations
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 3101 Unexpended Appropriations - Appropriations Received

U.S. Government Standard General Ledger
Account Transactions

A108 To record authority that was temporarily reduced and subsequently reclassified as a closing entry in the previous year.
Comment: Refer to Office of Management and Budget Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations.
Reference: USSGL implementation guidance; Temporary Reduction

Budgetary Entry
Debit 4384 Temporary Reduction/Cancellation Returned by Appropriation
Credit 4394 Receipts Unavailable for Obligation Upon Collection
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
None

A110 To record in the gaining fund the reappropriation of authority from an expired losing fund to an unexpired gaining fund.
Comment: See USSGL TC-A112 for the expired losing fund.

Budgetary Entry
Debit 4150 Reappropriations - Transfers-In
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 3101 Unexpended Appropriations - Appropriations Received

A112 To record in the losing fund the reappropriation of authority from an expired losing fund to an unexpired gaining fund.
Comment: See USSGL TC-A110 for gaining funds. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series.

Budgetary Entry
Debit 4650 Allotments - Expired Authority
Credit 4390 Reappropriations - Transfers-Out

Proprietary Entry
Debit 3106 Unexpended Appropriations - Adjustments
Credit 1010 Fund Balance With Treasury

U.S. Government Standard General Ledger
Account Transactions

A114 To record an anticipated appropriation expenditure transfer from a trust fund to a general fund.
Comment: In exceptional cases, this transaction may be recorded for an anticipated expenditure transfer to a trust fund account, for example, where the recipient account is a Limitation on Administrative Expenses trust fund.
Reference: USSGL implementation guidance; Transactions for SF 133 Appropriated Trust Fund Expenditure Transfers

Budgetary Entry
Debit 4215 Anticipated Appropriation Trust Fund Expenditure Transfers
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
None

A116 To record budgetary authority apportioned by the Office of Management and Budget and available for allotment.

Budgetary Entry
Debit 4450 Unapportioned Authority
Credit 4510 Apportionments

Proprietary Entry
None

A118 To record anticipated resources apportioned but not available for use until they are realized for anticipated resources in programs subject to apportionment.
Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide

Budgetary Entry
Debit 4450 Unapportioned Authority
Credit 4590 Apportionments - Anticipated Resources - Programs Subject to Apportionment

Proprietary Entry
None

A119 To record anticipated resources in programs exempt from apportionment.
Comment: USSGL account 4690 is used as a funds control mechanism.

Budgetary Entry
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4690 Anticipated Resources - Programs Exempt From Apportionment

Proprietary Entry
None

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Account Transactions

A120 To record the allotment of authority.

Budgetary Entry
Debit 4510 Apportionments
Credit 4610 Allotments - Realized Resources

Proprietary Entry
None

A122 To record the realization of previously anticipated and apportioned authority for programs subject to apportionment.
Comment: USSGL transactions that reference this transaction: A186, A212, A706, A708, B126, C106, C109, C114, C116, C124, C130, C132, C136, C148, C152, C154, C182, C412, C416, C602, C606, C612, C614, C616, C618, C626, C640, C650, D108, D110, and D134. USSGL transactions that reference a reversal of this transaction: A712, C604, C608, and C620.
Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide

Budgetary Entry
Debit 4590 Apportionments - Anticipated Resources - Programs Subject to Apportionment
Credit 4510 Apportionments
Credit 4610 Allotments - Realized Resources

Proprietary Entry
None

A123 To record the realization of previously anticipated authority for programs exempt from apportionment.
Comment: USSGL transactions that reference this transaction: A186, A212, A706, B126, C106, C109, C116, C124, C130, C132, C136, C148, C152, C154, C182, C412, C416, C602, C606, C612, C614, C616, C618, C626, C640, D108, D110, and D134. USSGL transactions that reference a reversal for this transaction: A712, C604, C608, and C620.
Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide

Budgetary Entry
Debit 4690 Anticipated Resources - Programs Exempt From Apportionment
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
None

A125 To record a reduction in authority for advance funding made available in the previous year.
Reference: USSGL Implementation guidance; USSGL Advance Funding Scenario

Budgetary Entry
Debit 4450 Unapportioned Authority
Credit 4119 Other Appropriations Realized

Proprietary Entry
None

U.S. Government Standard General Ledger
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A126 To record amounts specifically withheld from apportionment by the Office of Management and Budget (OMB).
Comment: Reverse this transaction when authority is released.

Budgetary Entry
Debit 4450 Unapportioned Authority
Credit 4430 Unapportioned Authority - OMB Deferral

Proprietary Entry
None

A127 To record budget authority (that is appropriated receipts) temporarily precluded from obligation.
Comment: The balance in USSGL accounts 4397 and 4398 should be reflected as part of the end-of-year balance on Schedule N: Schedule on Unavailable Collections of the Budget of the United States Government. Trust and special funds whose authority is limited to the current year obligations will record this transaction at yearend as a preclosing adjusting entry.
Reference: USSGL implementation guidance; Authority Temporarily Precluded From Obligation

Budgetary Entry
Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4397 Receipts and Appropriations Temporarily Precluded From Obligation

Proprietary Entry
None

A128 To record authority temporarily unavailable pursuant to public law.
Comment: Reverse this transaction if authority becomes available. Refer to F126 for related preclosing entry.

Budgetary Entry
Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4395 Authority Unavailable for Obligation Pursuant to Public Law - Temporary

Proprietary Entry
None

U.S. Government Standard General Ledger
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A129 To record spending authority from offsetting collections temporarily precluded from obligation.
Comment: The balance in USSGL accounts 4397 and 4398 should be reflected as part of the end-of-year balance on Schedule N: Schedule on Unavailable Collections of the Budget of the United States Government. Trust and special funds whose authority is limited to the current year obligations will record this transaction at yearend as a preclosing adjusting entry.
Reference: USSGL implementation guidance; Authority Temporarily Precluded From Obligation

Budgetary Entry
Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4398 Offsetting Collections Temporarily Precluded From Obligation

Proprietary Entry
None

A130 To record authority, in a trust or special fund Treasury Appropriation Fund Symbol, temporarily unavailable as a result of a refund collected or recovery of a prior-year obligation that is unavailable for obligation and is to be reclassified as "Receipts Unavailable for Obligation Upon Collection" at yearend.
Comment: See USSGL TC-A139 for trust or special fund refunds or recoveries that are to be reclassified as "Receipts and Appropriations Temporarily Precluded From Obligation" at yearend.
Reference: USSGL implementation guidance; Trust or Special Fund Guidance on Refunds of Prior-Year Obligations

Budgetary Entry
Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4396 Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts Unavailable for Obligation Upon Collection

Proprietary Entry
None

U.S. Government Standard General Ledger
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A131 To record a permanent reduction of borrowing or contract authority.
Comment: Refer to Office of Management and Budget Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations. With USSGL account 4392, use Authority_Type attribute "B" to record reductions of borrowing authority or Authority_Type attribute "C" to record reductions to contract authority. There is no effect on USSGL account 1010, Fund Balance With Treasury, when borrowing authority or contract authority is reduced.
Reference: USSGL implementation guidance; Permanent Reductions

Budgetary Entry
Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4392 Permanent Reduction - New Budget Authority
Credit 4393 Permanent Reduction - Prior-Year Balances

Proprietary Entry
None

A132 To record a permanent reduction of unexpended appropriations.
Comment: Credit USSGL account 2990 if fund withdrawal does not occur simultaneously. For withdrawal of funds, see USSGL TC-A141. Refer to Office of Management and Budget Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series.
Reference: USSGL implementation guidance; Permanent Reductions

Budgetary Entry
Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4392 Permanent Reduction - New Budget Authority
Credit 4393 Permanent Reduction - Prior-Year Balances

Proprietary Entry
Debit 3106 Unexpended Appropriations - Adjustments
Credit 1010 Fund Balance With Treasury
Credit 2990 Other Liabilities Without Related Budgetary Obligations

U.S. Government Standard General Ledger
Account Transactions

A133 To record budget authority permanently reduced in a special or trust expenditure Treasury Appropriation Fund Symbol funded by a special or trust unavailable receipt account.
Comment: Refer to Office of Management and Budget Circular A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations. Note: To return fund balance to the related special and trust unavailable receipt account, also post USSGL TC-A185.
Reference: USSGL implementation guidance; Permanent Reductions - Unavailable Receipt Accounts

Budgetary Entry
Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4392 Permanent Reduction - New Budget Authority
Credit 4393 Permanent Reduction - Prior-Year Balances

Proprietary Entry
Debit 5745 Appropriated Earmarked Receipts Transferred Out
Credit 1010 Fund Balance With Treasury

A134 To record appropriated receipts permanently reduced and canceled by legislative action in special and trust Treasury Appropriation Fund Symbols.
Comment: Refer to Office of Management and Budget (OMB) Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations. This transaction applies to a permanent reduction and cancellation. Fund balance must be returned to a miscellaneous receipt account designated by OMB on an SF 1151, Nonexpenditure Transfer, coded as a capital transfer. Credit USSGL account 2990 if withdrawal of funds does not occur simultaneously.
Reference: USSGL implementation guidance; Permanent Reductions - Unavailable Receipt Accounts

Budgetary Entry
Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4392 Permanent Reduction - New Budget Authority
Credit 4393 Permanent Reduction - Prior-Year Balances

Proprietary Entry
Debit 5765 Nonexpenditure Financing Sources - Transfers-Out - Other
Credit 1010 Fund Balance With Treasury
Credit 2990 Other Liabilities Without Related Budgetary Obligations

U.S. Government Standard General Ledger
Account Transactions

A135 To record budget authority temporarily reduced by legislative action. This transaction may be used in special and trust Treasury Appropriation Fund Symbols that are designated by Treasury as available for investment, or in revolving funds, or for reductions of spending authority from offsetting collections if deemed appropriate by the Office of Management and Budget (OMB) and/or specific legislative action.
Comment: When reducing spending authority from offsetting collections, include Authority_Type attribute "S" to ensure proper flow OMB Schedule P. Refer to OMB Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations.
Reference: USSGL implementation guidance; Temporary Reductions

Budgetary Entry
Debit 4450 Unapportioned Authority
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4382 Temporary Reduction - New Budget Authority
Credit 4383 Temporary Reduction - Prior-Year Balances

Proprietary Entry
None

A136 To record rescission and withdrawal of funds for balances previously recorded as pending rescission.
Comment: Credit USSGL account 2990 if fund withdrawal does not occur simultaneously. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series.

Budgetary Entry
Debit 4420 Unapportioned Authority - Pending Rescission
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4392 Permanent Reduction - New Budget Authority
Credit 4393 Permanent Reduction - Prior-Year Balances

Proprietary Entry
Debit 3106 Unexpended Appropriations - Adjustments
Credit 1010 Fund Balance With Treasury
Credit 2990 Other Liabilities Without Related Budgetary Obligations

A137 To record unobligated balances withheld from availability pending congressional action or Presidential rescission proposal.
Comment: Reverse this transaction when there is a release of authority previously unavailable pending rescissions.

Budgetary Entry
Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4420 Unapportioned Authority - Pending Rescission

Proprietary Entry
None

U.S. Government Standard General Ledger
Account Transactions

A138 To record estimated recoveries of prior-year obligations.

Budgetary Entry
Debit 4310 Anticipated Recoveries of Prior-Year Obligations
Credit 4450 Unapportioned Authority
Credit 4630 Funds Not Available for Commitment/Obligation

Proprietary Entry
None

A139 To record authority, in a trust or special fund Treasury Appropriation Fund Symbol, temporarily unavailable as a result of a refund collected or recovery of a prior-year obligation that is unavailable for obligation and is to be reclassified as "Receipts and Appropriations Temporarily Precluded From Obligation" at yearend.
Comment: See USSGL TC-A130 for trust or special fund refunds or recoveries that are to be reclassified as "Receipts Unavailable for Obligation Upon Collection" at yearend.
Reference: USSGL implementation guidance; Trust or Special Fund Guidance on Refunds of Prior-Year Obligations

Budgetary Entry
Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4399 Special and Trust Fund Refunds and Recoveries Temp. Unavailable - Receipts and Appropriations Temp. Precluded From Obligation

Proprietary Entry
None

A140 To record anticipated collections other than refunds.
Comment: Also post USSGL TC-A118.
Reference: USSGL implementation guidance; Credit Reform Case Study

Budgetary Entry
Debit 4060 Anticipated Collections From Non-Federal Sources
Debit 4070 Anticipated Collections From Federal Sources
Credit 4450 Unapportioned Authority
Credit 4630 Funds Not Available for Commitment/Obligation

Proprietary Entry
None

U.S. Government Standard General Ledger
Account Transactions

A141 To record the withdrawal of funds for permanent reductions of unexpended appropriations previously recorded when the fund withdrawal did not simultaneously occur.
Comment: For permanent reductions of unexpended appropriations, see USSGL TC-A132. Refer to Office of Management and Budget Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations.

Budgetary Entry
None

Proprietary Entry
Debit 2990 Other Liabilities Without Related Budgetary Obligations
Credit 1010 Fund Balance With Treasury

A142 To record anticipated nonexpenditure transfers to the General Fund of the Treasury.
Comment: See USSGL TC-A143 to record anticipated capital transfers to the General Fund of the Treasury.

Budgetary Entry
Debit 4450 Unapportioned Authority
Credit 4047 Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority
Credit 4048 Anticipated Transfers to the General Fund of the Treasury - Prior-Year Balances

Proprietary Entry
None

A143 To record anticipated capital transfers to Treasury general fund receipt account.
Comment: See USSGL TC-A142 to record anticipated nonexpenditure transfers without a proprietary transaction. Reverse USSGL TC-B425 if a contingent liability was previously recorded .

Budgetary Entry
Debit 4450 Unapportioned Authority
Credit 4047 Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority
Credit 4048 Anticipated Transfers to the General Fund of the Treasury - Prior-Year Balances

Proprietary Entry
Debit 5766 Nonexpenditure Financing Sources - Transfers-Out - Capital Transfers
Credit 2970 Liability for Capital Transfers to the General Fund of the Treasury

U.S. Government Standard General Ledger
Account Transactions

A146 To record subsidy disbursed by the program fund not previously accrued.
Comment: Applicable to both direct and guaranteed loans. If funded by a direct appropriation, also post USSGL TC-B134.
Reference: USSGL implementation guidance; Credit Reform Case Study

Budgetary Entry
Debit 4801 Undelivered Orders - Obligations, Unpaid
Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry
Debit 6100 Operating Expenses/Program Costs
Credit 1010 Fund Balance With Treasury

A148 To record decreases to indefinite borrowing authority.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"; Credit Reform Case Study

Budgetary Entry
Debit 4450 Unapportioned Authority
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4143 Current-Year Decreases to Indefinite Borrowing Authority Realized

Proprietary Entry
None

A152 To record indefinite or definite borrowing authority.
Comment: To cover reductions of indefinite borrowing authority, see USSGL TC-A148.
Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide

Budgetary Entry
Debit 4141 Current-Year Borrowing Authority Realized
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
None

U.S. Government Standard General Ledger
Account Transactions

A154 To record the realization of borrowing authority that was previously estimated.
Comment: When borrowing authority is estimated, the actual borrowing authority is realized based on the amount obligated. Also post USSGL TC-B306.
Reference: USSGL implementation guidance; Borrowing Authority Case Studies

Budgetary Entry
Debit 4141 Current-Year Borrowing Authority Realized
Credit 4042 Estimated Indefinite Borrowing Authority

Proprietary Entry
None

A155 To record an appropriation to liquidate obligations initially incurred against the authority to borrow when the borrowing authority was not exercised.
Comment: The transaction is based on an appropriation or authorizing language that allows the agency to have this type of activity.
Reference: USSGL implementation guidance; Borrowing Authority Case Studies

Budgetary Entry
Debit 4119 Other Appropriations Realized
Credit 4140 Substitution of Borrowing Authority

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 3101 Unexpended Appropriations - Appropriations Received

A156 To record the drawing of cash to fund borrowing authority from the Bureau of the Public Debt or the Federal Financing Bank.
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

U.S. Government Standard General Ledger
Account Transactions

A157 To record a nonexpenditure nonallocation transfer-in between two trust funds of an appropriation to liquidate contract authority, representing contract authority previously transferred.
Comment: Refer to USSGL TC-A161 for recording the contract authority previously transferred and establishing the receivable of funds. The previously transferred contract authority (USSGL account 4153, Transfers of Contract Authority - Nonallocation) is not reduced until closing.
Reference: USSGL implementation guidance; Trust Fund Transfers of Contract Authority - Nonallocation Transfers

Budgetary Entry
Debit 4170 Transfers - Current-Year Authority
Credit 4154 Appropriation To Liquidate Contract Authority - Nonallocation - Transferred

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 1330 Receivable for Transfers of Currently Invested Balances

A158 To record actual reductions to borrowing authority previously anticipated.
Comment: See USSGL TC-A164 for anticipated reductions to borrowing authority.
Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide

Budgetary Entry
Debit 4044 Anticipated Reductions to Borrowing Authority
Credit 4143 Current-Year Decreases to Indefinite Borrowing Authority Realized

Proprietary Entry
None

A159 To record the amount of borrowing authority that was substituted with offsetting collections when the borrowing was not exercised.
Comment: The transaction is based on an appropriation or authorizing language that allows such activity and is used in conjunction with USSGL TC-C110.
Reference: USSGL implementation guidance; Borrowing Authority Case Studies

Budgetary Entry
Debit 4044 Anticipated Reductions to Borrowing Authority
Credit 4140 Substitution of Borrowing Authority

Proprietary Entry
None

U.S. Government Standard General Ledger
Account Transactions

A160 To record a nonexpenditure nonallocation transfer-out between two trust funds of an appropriation to liquidate contract authority, representing contract authority previously transferred.
Comment: Refer to USSGL TC-A163 for recording the contract authority previously transferred and establishing the payable of funds. The previously transferred contract authority (USSGL account 4153, Transfers of Contract Authority - Nonallocation) is not reduced until closing.
Reference: USSGL implementation guidance; Trust Fund Transfers of Contract Authority - Nonallocation Transfers

Budgetary Entry
Debit 4154 Appropriation To Liquidate Contract Authority - Nonallocation - Transferred
Credit 4170 Transfers - Current-Year Authority

Proprietary Entry
Debit 2150 Payable for Transfers of Currently Invested Balances
Credit 1010 Fund Balance With Treasury

A161 To record the transfer-in of contract authority from one nonallocation trust fund account to another, prior to the actual transfer of liquidating authority and fund balance, based upon legislative guidance. This transaction may only be recorded by the Department of Transportation.
Reference: USSGL implementation guidance; Trust Fund Transfers of Contract Authority

Budgetary Entry
Debit 4153 Transfers of Contract Authority - Nonallocation
Credit 4450 Unapportioned Authority

Proprietary Entry
Debit 1330 Receivable for Transfers of Currently Invested Balances
Credit 5755 Nonexpenditure Financing Sources - Transfers-In - Other

A162 To record an estimate of indefinite borrowing authority to cover obligations for the current year.
Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide

Budgetary Entry
Debit 4042 Estimated Indefinite Borrowing Authority
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
None

U.S. Government Standard General Ledger
Account Transactions

A163 To record the transfer-out of contract authority from one nonallocation trust fund account to another, prior to the actual transfer of liquidating authority and fund balance, based upon legislative guidance. This transaction may only be recorded by the Department of Transportation.
Reference: USSGL implementation guidance; Trust Fund Transfers of Contract Authority - Nonallocation Transfers

Budgetary Entry
Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
Credit 4153 Transfers of Contract Authority - Nonallocation

Proprietary Entry
Debit 5765 Nonexpenditure Financing Sources - Transfers-Out - Other
Credit 2150 Payable for Transfers of Currently Invested Balances

A164 To record anticipated reductions to borrowing authority.
Comment: The borrowing authority was previously recorded as unapportioned.
Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide

Budgetary Entry
Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4044 Anticipated Reductions to Borrowing Authority

Proprietary Entry
None

A165 To record the return (transfer-out) of contract authority from one nonallocation trust fund account back to the originating nonallocation trust fund account. This transaction may only be recorded by the Department of Transportation.
Comment: Refer to USSGL TC-A161 for the original contract authority transferred and receivable previously established.
Reference: USSGL implementation guidance; Trust Fund Transfers of Contract Authority - Nonallocation Transfers

Budgetary Entry
Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
Credit 4153 Transfers of Contract Authority - Nonallocation

Proprietary Entry
Debit 5765 Nonexpenditure Financing Sources - Transfers-Out - Other
Credit 1330 Receivable for Transfers of Currently Invested Balances

U.S. Government Standard General Ledger
Account Transactions

A166 To record definite and indefinite contract authority based on legislation.
Reference: USSGL implementation guidance; Contract Authority Case Studies

Budgetary Entry
Debit 4131 Current-Year Contract Authority Realized
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
None

A167 To record the return (transfer-in) of contract authority from one nonallocation trust fund account back to the originating nonallocation trust fund account. This transaction may only be recorded by the Department of Transportation.
Comment: Refer to USSGL TC-A163 for the original contract authority transferred and payable previously established.
Reference: USSGL implementation guidance; Trust Fund Transfers of Contract Authority - Nonallocation Transfers

Budgetary Entry
Debit 4153 Transfers of Contract Authority - Nonallocation
Credit 4450 Unapportioned Authority

Proprietary Entry
Debit 2150 Payable for Transfers of Currently Invested Balances
Credit 5755 Nonexpenditure Financing Sources - Transfers-In - Other

A168 To record the realization of contract authority that was previously anticipated.
Comment: When contract authority is estimated, the actual contract authority is realized based on the amount obligated. Also post USSGL TC-B306.
Reference: USSGL implementation guidance; Contract Authority Case Studies

Budgetary Entry
Debit 4131 Current-Year Contract Authority Realized
Credit 4032 Estimated Indefinite Contract Authority

Proprietary Entry
None

U.S. Government Standard General Ledger
Account Transactions

A169 To record the portion of an appropriation to liquidate obligations incurred against contract authority that is no longer required.
Comment: The transaction is based on an appropriation or authorizing language that allows the agency to have this type of activity. This is the portion of funded contract authority that is withdrawn. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series.
Reference: USSGL implementation guidance; Contract Authority Case Studies

Budgetary Entry
Debit 4135 Contract Authority Liquidated
Credit 4130 Appropriation To Liquidate Contract Authority Withdrawn

Proprietary Entry
Debit 3106 Unexpended Appropriations - Adjustments
Credit 1010 Fund Balance With Treasury

A170 To record the warrant liquidating contract authority.
Reference: USSGL implementation guidance; Contract Authority Liquidated by Appropriation From the General Fund

Budgetary Entry
Debit 4138 Appropriation To Liquidate Contract Authority
Credit 4135 Contract Authority Liquidated

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 3101 Unexpended Appropriations - Appropriations Received

A171 To record an appropriation to liquidate contract authority that is supported by a nonexpenditure transfer of funds from a Treasury-Managed Trust Fund Treasury Appropriation Fund Symbol.
Reference: USSGL implementation guidance; Trust Fund Accounting Guide: Appropriations To Liquidate Contract Authority - Funded by Nonexpenditure Transfers

Budgetary Entry
Debit 4138 Appropriation To Liquidate Contract Authority
Credit 4135 Contract Authority Liquidated

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 5755 Nonexpenditure Financing Sources - Transfers-In - Other

U.S. Government Standard General Ledger
Account Transactions

A172 To record anticipated actual reductions to contract authority.
Comment: If contract authority was not anticipated, see USSGL TC-A174.
Reference: USSGL implementation guidance; Contract Authority Case Studies

Budgetary Entry
Debit 4034 Anticipated Adjustments to Contract Authority
Credit 4133 Decreases to Indefinite Contract Authority

Proprietary Entry
None

A173 To record an appropriation to liquidate contract authority that is not yet supported by a nonexpenditure transfer of funds from a Treasury-Managed Trust Fund Treasury Appropriation Fund Symbol (TAFS).
Reference: USSGL implementation guidance; Trust Fund Accounting Guide: Appropriations To Liquidate Contract Authority - Funded by Nonexpenditure Transfers

Budgetary Entry
Debit 4126 Amounts Appropriated From Specific Invested TAFS - Receivable
Credit 4136 Contract Authority To Be Liquidated by Trust Funds

Proprietary Entry
Debit 1330 Receivable for Transfers of Currently Invested Balances
Credit 5755 Nonexpenditure Financing Sources - Transfers-In - Other

A174 To record an unanticipated actual decrease to indefinite contract authority.
Comment: For the reduction of unobligated balances for indefinite contract authority, record the yearend preclosing USSGL TC-F112.
Reference: USSGL implementation guidance; Contract Authority Case Studies

Budgetary Entry
Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4133 Decreases to Indefinite Contract Authority

Proprietary Entry
None

U.S. Government Standard General Ledger
Account Transactions

A175 To record a nonexpenditure transfer-in of funds from a Treasury-Managed Trust Fund Treasury Appropriation Fund Symbol (TAFS) that liquidates a previously established receivable for contract authority.
Comment: See USSGL TC-A173 for the appropriation to liquidate contract authority that is not yet supported by a nonexpenditure transfer of funds.
Reference: USSGL implementation guidance; Trust Fund Accounting Guide: Appropriations To Liquidate Contract Authority - Funded by Nonexpenditure Transfers

Budgetary Entry
Debit 4136 Contract Authority To Be Liquidated by Trust Funds
Debit 4138 Appropriation To Liquidate Contract Authority
Credit 4126 Amounts Appropriated From Specific Invested TAFS - Receivable
Credit 4135 Contract Authority Liquidated

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 1330 Receivable for Transfers of Currently Invested Balances

A176 To record the anticipated indefinite contract authority to cover anticipated obligations for the current year.
Reference: USSGL implementation guidance; Contract Authority Case Studies

Budgetary Entry
Debit 4032 Estimated Indefinite Contract Authority
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
None

A177 To record the transfer-in of contract authority from a parent account to a recipient account based upon an approved letter. The nonexpenditure allocation transfer of funds has not yet been accomplished.
Reference: USSGL implementation guidance; Trust Fund Accounting Guide; Transfers of Contract Authority

Budgetary Entry
Debit 4137 Transfers of Contract Authority - Allocation
Credit 4510 Apportionments
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
Debit 1330 Receivable for Transfers of Currently Invested Balances
Credit 5755 Nonexpenditure Financing Sources - Transfers-In - Other

U.S. Government Standard General Ledger
Account Transactions

A178 To record anticipated adjustments/decreases to contract authority.
Comment: Reverse this transaction to increase the anticipated adjustments/reductions to contract authority during the year.
Reference: USSGL implementation guidance; Contract Authority Case Studies

Budgetary Entry
Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4034 Anticipated Adjustments to Contract Authority

Proprietary Entry
None

A179 To record the transfer-out of contract authority from a parent account to a recipient account based upon an approved letter. The nonexpenditure allocation transfer of funds has not yet been accomplished.
Reference: USSGL implementation guidance; Trust Fund Accounting Guide; Transfers of Contract Authority

Budgetary Entry
Debit 4510 Apportionments
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4137 Transfers of Contract Authority - Allocation

Proprietary Entry
Debit 5765 Nonexpenditure Financing Sources - Transfers-Out - Other
Credit 2150 Payable for Transfers of Currently Invested Balances

A180 To record a nonexpenditure allocation transfer-in from a parent account to a recipient account representing contract authority previously transferred.
Comment: Refer to USSGL TC-A177 for recording the contract authority previously transferred and establishing the receivable of funds.
Reference: USSGL implementation guidance; Trust Fund Accounting Guide; Transfers of Contract Authority

Budgetary Entry
Debit 4137 Transfers of Contract Authority - Allocation
Credit 4175 Allocation Transfers of Current-Year Authority for Noninvested Accounts

Proprietary Entry
Debit 2150 Payable for Transfers of Currently Invested Balances
Credit 1010 Fund Balance With Treasury

U.S. Government Standard General Ledger
Account Transactions

A181 To record a nonexpenditure allocation transfer-out from a parent account to a recipient account representing contract authority previously transferred.
Comment: Refer to USSGL TC-A179 for recording the contract authority previously transferred and establishing the payable of funds.
Reference: USSGL implementation guidance; Trust Fund Accounting Guide; Transfers of Contract Authority

Budgetary Entry
Debit 4175 Allocation Transfers of Current-Year Authority for Noninvested Accounts
Credit 4137 Transfers of Contract Authority - Allocation

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 1330 Receivable for Transfers of Currently Invested Balances

A183 To record in the receipt account the amount of appropriated receipts from an agency's unavailable receipt account to an expenditure account.
Reference: USSGL implementation guidance; Unavailable Special Fund Receipt Account Transfers

Budgetary Entry
None

Proprietary Entry
Debit 5745 Appropriated Earmarked Receipts Transferred Out
Credit 1010 Fund Balance With Treasury

A184 To record the amount of appropriated receipts from an agency's unavailable receipt account to an expenditure account.
Reference: USSGL implementation guidance; Unavailable Special Fund Receipt Account Transfers

Budgetary Entry
Debit 4114 Appropriated Trust or Special Fund Receipts
Credit 4450 Unapportioned Authority

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 5740 Appropriated Earmarked Receipts Transferred In

U.S. Government Standard General Ledger
Account Transactions

A185 To record in a special or trust unavailable receipt Treasury Appropriation Fund Symbol (TAFS), an amount that was temporarily reduced in an associated special or trust expenditure TAFS. Or to record in a miscellaneous receipt account, an amount that was permanently reduced and cancelled in an associated special or trust expenditure TAFS.
Comment: Also post USSGL TC-A133 in the related special or trust expenditure TAFS.

Budgetary Entry
None

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 5740 Appropriated Earmarked Receipts Transferred In

A186 To record revenue to available non-revolving trust funds and special funds, in which the revenue is immediately available for obligation.
Comment: Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

Budgetary Entry
Debit 4114 Appropriated Trust or Special Fund Receipts
Credit 4120 Anticipated Indefinite Appropriations
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 5200 Revenue From Services Provided
Credit 5310 Interest Revenue - Other
Credit 5311 Interest Revenue - Investments
Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds
Credit 5320 Penalties and Fines Revenue
Credit 5325 Administrative Fees Revenue
Credit 5400 Benefit Program Revenue
Credit 5600 Donated Revenue - Financial Resources
Credit 5640 Forfeiture Revenue - Cash and Cash Equivalents
Credit 5650 Forfeiture Revenue - Forfeitures of Property
Credit 5800 Tax Revenue Collected - Not Otherwise Classified
Credit 5900 Other Revenue

A187 To record the liquidation of contract authority for collections against reimbursable customer orders that were substituted for contract authority and have now been earned.

Budgetary Entry
Debit 4132 Substitution of Contract Authority
Credit 4135 Contract Authority Liquidated

Proprietary Entry
None

U.S. Government Standard General Ledger
Account Transactions

A188 To record revenue to available non-revolving trust funds and special funds, in which the revenue is not immediately available for obligation upon collection. A credit to USSGL account 4394 acts as a contra-resource account. However, these receipts may be available for investment.
Comment: When receipts become available for obligation, see USSGL TC-A190.
Reference: USSGL implementation guidance; Receipts Not Available for Obligation Upon Collection

Budgetary Entry
Debit 4114 Appropriated Trust or Special Fund Receipts
Credit 4394 Receipts Unavailable for Obligation Upon Collection

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 5200 Revenue From Services Provided
Credit 5310 Interest Revenue - Other
Credit 5311 Interest Revenue - Investments
Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds
Credit 5320 Penalties and Fines Revenue
Credit 5325 Administrative Fees Revenue
Credit 5600 Donated Revenue - Financial Resources
Credit 5800 Tax Revenue Collected - Not Otherwise Classified
Credit 5801 Tax Revenue Collected - Individual
Credit 5802 Tax Revenue Collected - Corporate
Credit 5803 Tax Revenue Collected - Unemployment
Credit 5804 Tax Revenue Collected - Excise
Credit 5805 Tax Revenue Collected - Estate and Gift
Credit 5806 Tax Revenue Collected - Customs
Credit 5900 Other Revenue

A189 To record a temporary reduction of new budget authority and fund balance in a trust or special fund expenditure account that was funded by an unavailable receipt account.
Comment: Post an increase in fund balance in the associated unavailable receipt account. Unlike reductions in available special and trust funds, there is no automatic appropriation of this authority in the following year. Treasury processes a warrant reducing fund balance in the expenditure account and increasing fund balance in the associated unavailable receipt account. Also post USSGL TC-A185 in the unavailable special or trust fund expenditure account.

Budgetary Entry
Debit 4450 Unapportioned Authority
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4387 Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority
Credit 4388 Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances

Proprietary Entry
Debit 5745 Appropriated Earmarked Receipts Transferred Out
Credit 1010 Fund Balance With Treasury

U.S. Government Standard General Ledger
Account Transactions

A190 To record receipts in available trust funds and special funds that become available for obligation after not being available for obligation when originally collected. A debit to USSGL account 4394 provides new budget authority.
Comment: When receipts are originally collected, see USSGL TC-A188.
Reference: USSGL implementation guidance; Receipts Not Available for Obligation Upon Collection

Budgetary Entry
Debit 4394 Receipts Unavailable for Obligation Upon Collection
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
None

A192 To record authority made available from receipt or appropriation balances previously precluded from obligation.
Comment: This transaction is recorded upon legislation making the authority available, or in conjunction with obligations incurred when current-year receipts are not enough to cover current-year obligations. See USSGL TC-A127 for the original entry that precluded the obligation.
Reference: USSGL implementation guidance; Authority Temporarily Precluded From Obligation

Budgetary Entry
Debit 4157 Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
None

A194 To record authority made available from offsetting collection balances previously precluded from obligation.
Comment: This transaction is recorded upon legislation making the authority available, or in conjunction with obligations incurred when current-year receipts are not enough to cover current-year obligations. See USSGL TC-A129 for the original entry that precluded the obligation.
Reference: USSGL implementation guidance; Authority Temporarily Precluded From Obligation

Budgetary Entry
Debit 4158 Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
None

U.S. Government Standard General Ledger
Account Transactions

A195 To record the collection of revenue for non-revolving trust and special funds that were previously accrued.
Comment: See USSGL TC-C422 for accrual entry and USSGL TC-A186 if not accrued.

Budgetary Entry
Debit 4114 Appropriated Trust or Special Fund Receipts
Credit 4394 Receipts Unavailable for Obligation Upon Collection
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 1310 Accounts Receivable
Credit 1320 Employment Benefit Contributions Receivable
Credit 1340 Interest Receivable - Not Otherwise Classified
Credit 1341 Interest Receivable - Loans
Credit 1342 Interest Receivable - Investments
Credit 1343 Interest Receivable - Taxes
Credit 1360 Penalties and Fines Receivable - Not Otherwise Classified
Credit 1361 Penalties and Fines Receivable - Loans
Credit 1363 Penalties and Fines Receivable - Taxes
Credit 1370 Administrative Fees Receivable - Not Otherwise Classified
Credit 1371 Administrative Fees Receivable - Loans
Credit 1373 Administrative Fees Receivable - Taxes

A196 To record the annualized level of an appropriation provided under a continuing resolution.
Comment: Also post USSGL TC-A197 to record the Fund Balance With Treasury under the terms of the continuing resolution.
Reference: USSGL implementation guidance; Appropriations Provided by a Continuing Resolution Scenario.

Budgetary Entry
Debit 4111 Debt Liquidation Appropriations
Debit 4112 Liquidation of Deficiency - Appropriations
Debit 4115 Loan Subsidy Appropriation
Debit 4117 Loan Administrative Expense Appropriation
Debit 4119 Other Appropriations Realized
Credit 4120 Anticipated Indefinite Appropriations
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
None

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A197 To record Fund Balance With Treasury under a continuing resolution as determined by the Office of Management and Budget's automatic apportionment bulletin.
Comment: Also post USSGL TC-A196 to record the appropriation provided under the continuing resolution. This transaction also may be used to record additional funding provided under a revised or extended continuing resolution. Under revisions or extensions of continuing resolutions, reverse USSGL TC-A128.
Reference: USSGL implementation guidance; Appropriations Provided by a Continuing Resolution Scenario.

Budgetary Entry
None

Proprietary Entry
Debit 1090 Fund Balance With Treasury Under a Continuing Resolution
Credit 3101 Unexpended Appropriations - Appropriations Received

A198 To record Fund Balance With Treasury and adjust the Fund Balance With Treasury Under a Continuing Resolution to zero upon the enactment of an appropriation and receipt of a Treasury Appropriation Warrant.
Comment: This transaction is to be used by agencies under a continuing resolution that have received notice that their appropriation bills have been passed and that have received a Treasury Appropriation Warrant. Reverse USSGL TC-A128.
Reference: USSGL implementation guidance; Appropriations Provided by a Continuing Resolution Scenario.

Budgetary Entry
None

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 1090 Fund Balance With Treasury Under a Continuing Resolution
Credit 3101 Unexpended Appropriations - Appropriations Received

A199 To record an adjustment to the annualized level of an appropriation when the enacted level is less than the proposed annual level (based on a continuing resolution).
Comment: Reverse this transaction when the enacted level is above the proposed annualized level. Also post USSGL TC-A198.
Reference: USSGL implementation guidance; Appropriations Provided by a Continuing Resolution Scenario.

Budgetary Entry
Debit 4450 Unapportioned Authority
Credit 4111 Debt Liquidation Appropriations
Credit 4112 Liquidation of Deficiency - Appropriations
Credit 4115 Loan Subsidy Appropriation
Credit 4117 Loan Administrative Expense Appropriation
Credit 4119 Other Appropriations Realized

Proprietary Entry
None

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A202 To record in the financing account an appropriation received for a modification adjustment transfer.
Comment: Also post USSGL TC-A204.

Budgetary Entry
Debit 4125 Loan Modification Adjustment Transfer Appropriation
Credit 4450 Unapportioned Authority

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 5790 Other Financing Sources

A204 To record modifications for subsidy cost and adjustment transfers related to Loan Guarantee liabilities in the financing account.

Budgetary Entry
None

Proprietary Entry
Debit 7290 Other Losses
Credit 1399 Allowance for Subsidy
Credit 2180 Loan Guarantee Liability

A210 To record a transfer-out of financing sources and fund balance from Custodial Statement collections via the Statement of Transactions (SF 224).
Comment: See USSGL TC-C142.
Reference: USSGL implementation guidance; General Fund Receipt Account Custodial Collection Transfer to a Different Intragovernmental Treasury Account Symbol

Budgetary Entry
None

Proprietary Entry
Debit 5998 Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the Treasury
Credit 1010 Fund Balance With Treasury

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Account Transactions

A212 To record the financing sources transferred in to a special or nonrevolving trust fund from a General Fund receipt account.
Comment: Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.
Reference: USSGL implementation guidance; General Fund Receipt Account Custodial Collection Transfer to a Different Intragovernmental Treasury Account Symbol

Budgetary Entry
Debit 4114 Appropriated Trust or Special Fund Receipts
Credit 4120 Anticipated Indefinite Appropriations
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 5997 Financing Sources Transferred In From Custodial Statement Collections

A250 To record interest received for a non-Bureau of Public Debt security held outside of Treasury in a special or non-revolving trust fund.
Comment: An agency must have specific legislative authority to hold monies in a non-TGA or non-Bureau of the Public Debt security. See USSGL TC- B150 if funds held by the public in a non-TGA are returned to fund balance with Treasury in a TGA. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400 Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury for additional guidance, such as SF224 transactions.

Budgetary Entry
Debit 4114 Appropriated Trust or Special Fund Receipts
Credit 4394 Receipts Unavailable for Obligation Upon Collection
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
Debit 1130 Funds Held by the Public
Credit 1340 Interest Receivable - Not Otherwise Classified
Credit 1341 Interest Receivable - Loans
Credit 1342 Interest Receivable - Investments
Credit 1343 Interest Receivable - Taxes
Credit 5311 Interest Revenue - Investments

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A251 To record interest received for a non-Bureau of Public Debt security held outside of Treasury in a revolving or revolving trust fund.
Comment: An agency must have specific legislative authority to hold monies in a non-TGA or non-Bureau of the Public Debt security. See USSGL TC- B150 if funds held by the public in a non-TGA are returned to fund balance with Treasury in a TGA. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400 Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury for additional guidance, such as SF224 transactions.

Budgetary Entry
Debit 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

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Account Transactions

A400 - A699 FUNDING - Authority Transfers

A402 To record amounts anticipated by a receiving allocation Treasury Appropriation Fund Symbol for transfers-in.

Budgetary Entry
Debit 4165 Allocations of Authority - Anticipated From Invested Balances
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
None

A404 To record a transfer-out of unobligated unexpired authority and funds from an allocation transfer of noninvested amounts, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.
Comment: Trust funds do not record USSGL accounts in the 3100 series, except for amounts appropriated directly from the General Fund of the Treasury via Treasury Appropriation Warrant. Special funds receiving direct appropriations from the General Fund of the Treasury and/or transfers from other Federal funds may record USSGL accounts in the 3100 series. Transfer partners must use USSGL TC-A448. Refer to the conventions and limitations listed on the cover sheet at the beginning of this section.

Budgetary Entry
Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4175 Allocation Transfers of Current-Year Authority for Noninvested Accounts
Credit 4176 Allocation Transfers of Prior-Year Balances

Proprietary Entry
Debit 3103 Unexpended Appropriations - Transfers-Out
Credit 1010 Fund Balance With Treasury

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A406 To record a transfer-out of unobligated unexpired authority and funds from an allocation transfer of noninvested amounts, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.
Comment: Transfer partners must use USSGL TC-A450. Refer to the conventions and limitations listed on the cover sheet at the beginning of this section.

Budgetary Entry
Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4175 Allocation Transfers of Current-Year Authority for Noninvested Accounts
Credit 4176 Allocation Transfers of Prior-Year Balances

Proprietary Entry
Debit 5765 Nonexpenditure Financing Sources - Transfers-Out - Other
Credit 1010 Fund Balance With Treasury

A408 To record the nonexpenditure transfer-in of unexpired unobligated balances to an expired Treasury Appropriation Fund Symbol, where the source of the transfer is derived from unexpended appropriations.
Comment: Transfer partners must use USSGL TC-A412. Refer to conventions and limitations listed on the coversheet at the beginning of this section.

Budgetary Entry
Debit 4192 Balance Transfers - Unexpired to Expired
Credit 4450 Unapportioned Authority
Credit 4650 Allotments - Expired Authority

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 3102 Unexpended Appropriations - Transfers-In

A410 To record the nonexpenditure transfer-in of unexpired unobligated balances to an expired Treasury Appropriation Fund Symbol, where the source of the transfer is derived from appropriated receipts.
Comment: Transfer partners must use USSGL TC-A414. Refer to conventions and limitations listed on the coversheet at the beginning of this section.

Budgetary Entry
Debit 4192 Balance Transfers - Unexpired to Expired
Credit 4450 Unapportioned Authority
Credit 4650 Allotments - Expired Authority

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 5755 Nonexpenditure Financing Sources - Transfers-In - Other

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Account Transactions

A412 To record the nonexpenditure transfer-out of unexpired unobligated balances to an expired Treasury Appropriation Fund Symbol, where the source of the transfer is derived from unexpended appropriations.
Comment: Transfer partners must use USSGL TC-A408. Refer to conventions and limitations listed on the coversheet at the beginning of this section.

Budgetary Entry
Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4192 Balance Transfers - Unexpired to Expired

Proprietary Entry
Debit 3103 Unexpended Appropriations - Transfers-Out
Credit 1010 Fund Balance With Treasury

A414 To record the nonexpenditure transfer-out of unexpired unobligated balances to an expired Treasury Appropriation Fund Symbol, where the source of the transfer is derived from appropriated receipts.
Comment: Transfer partners must use USSGL TC-A410. Refer to conventions and limitations listed on the coversheet at the beginning of this section.

Budgetary Entry
Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4192 Balance Transfers - Unexpired to Expired

Proprietary Entry
Debit 5765 Nonexpenditure Financing Sources - Transfers-Out - Other
Credit 1010 Fund Balance With Treasury

A416 To record realized authority to be transferred in to a receiving allocation Treasury Appropriation Fund Symbol (TAFS), where the parent TAFS maintains invested balances, prior to the SF 1151: Nonexpenditure Transfer Authorization request.
Comment: Transfer partner must use USSGL TC-A426.

Budgetary Entry
Debit 4166 Allocations of Realized Authority - To Be Transferred From Invested Balances
Credit 4165 Allocations of Authority - Anticipated From Invested Balances
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
Debit 1330 Receivable for Transfers of Currently Invested Balances
Credit 5755 Nonexpenditure Financing Sources - Transfers-In - Other

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Account Transactions

A418 To record budget authority temporarily reduced in a trust or special fund Treasury Appropriation Fund Symbol.
Comment: Also post USSGL TC-A422 to adjust the receivable if USSGL account 4166 was previously established. Also post USSGL TC-A518 to adjust the receivable if USSGL account 4126 was previously established. Refer to the Office of Management and Budget Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations.

Budgetary Entry
Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4382 Temporary Reduction - New Budget Authority
Credit 4383 Temporary Reduction - Prior-Year Balances

Proprietary Entry
None

A420 To record an actual nonexpenditure transfer-in to an allocation Treasury Appropriation Fund Symbol, where the parent maintains invested balances via an SF 1151: Nonexpenditure Transfer Authorization.
Comment: Record a credit to USSGL accounts 4166 and 1330 if the budget authority has been realized before the actual transfer of funds. Transfer partner must use USSGL TC-A430.

Budgetary Entry
Debit 4167 Allocations of Realized Authority - Transferred From Invested Balances
Credit 4166 Allocations of Realized Authority - To Be Transferred From Invested Balances
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 1330 Receivable for Transfers of Currently Invested Balances
Credit 5755 Nonexpenditure Financing Sources - Transfers-In - Other

A422 To record the adjustment in an allocation Treasury Appropriation Fund Symbol for the amount receivable from invested balances when the budget authority is temporarily reduced.
Comment: Also post USSGL TC-A418 to record the budget authority temporarily reduced.

Budgetary Entry
Debit 4168 Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction
Credit 4166 Allocations of Realized Authority - To Be Transferred From Invested Balances

Proprietary Entry
Debit 5755 Nonexpenditure Financing Sources - Transfers-In - Other
Credit 1330 Receivable for Transfers of Currently Invested Balances

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Account Transactions

A424 To adjust the payable due for amounts previously appropriated to the allocation Treasury Appropriation Fund Symbol (TAFS) from the parent TAFS that maintains invested balances as a result of an enacted temporary reduction.
Comment: Refer to Office of Management and Budget Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations. Post this transaction in the allocation TAFS. The allocation TAFS simultaneously posts USSGL TC-A418.
Reference: USSGL implementation guidance; Temporary Reductions

Budgetary Entry
Debit 4166 Allocations of Realized Authority - To Be Transferred From Invested Balances
Credit 4168 Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction

Proprietary Entry
Debit 2150 Payable for Transfers of Currently Invested Balances
Credit 5765 Nonexpenditure Financing Sources - Transfers-Out - Other

A426 To record realized authority to be transferred out to a receiving allocation Treasury Appropriation Fund Symbol, where the parent maintains invested balances, prior to the SF 1151: Nonexpenditure Transfer Authorization request.
Comment: Transfer partner must use USSGL TC-A416.

Budgetary Entry
Debit 4450 Unapportioned Authority
Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4166 Allocations of Realized Authority - To Be Transferred From Invested Balances

Proprietary Entry
Debit 5765 Nonexpenditure Financing Sources - Transfers-Out - Other
Credit 2150 Payable for Transfers of Currently Invested Balances

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A430 To record an actual nonexpenditure transfer-out to an allocation Treasury Appropriation Fund Symbol, where the parent maintains invested balances via SF 1151: Nonexpenditure Transfer Authorization.
Comment: Record a debit to USSGL accounts 4166 and 2150 if the budget authority has been realized prior to the actual transfer of funds. Transfer partner must use USSGL TC-A420.

Budgetary Entry
Debit 4166 Allocations of Realized Authority - To Be Transferred From Invested Balances
Debit 4450 Unapportioned Authority
Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4167 Allocations of Realized Authority - Transferred From Invested Balances

Proprietary Entry
Debit 2150 Payable for Transfers of Currently Invested Balances
Debit 5765 Nonexpenditure Financing Sources - Transfers-Out - Other
Credit 1010 Fund Balance With Treasury

A432 To record in the receiving agency the return (transfer-out) to the parent agency of unobligated expired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.
Comment: Trust funds do not record USSGL accounts in the 3100 series except for amounts appropriated directly from the General Fund of the Treasury via Treasury Appropriation Warrant. Special funds receiving appropriations from the General Fund of the Treasury and/or transfers from other Federal funds may record USSGL accounts in the 3100 series. Transfer partners must use USSGL TC-A436. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

Budgetary Entry
Debit 4650 Allotments - Expired Authority
Credit 4176 Allocation Transfers of Prior-Year Balances

Proprietary Entry
Debit 3103 Unexpended Appropriations - Transfers-Out
Credit 1010 Fund Balance With Treasury

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A434 To record in the receiving agency the return (transfer-out) to the parent agency of unobligated expired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.
Comment: Transfer partners must use USSGL TC-A438. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

Budgetary Entry
Debit 4650 Allotments - Expired Authority
Credit 4176 Allocation Transfers of Prior-Year Balances

Proprietary Entry
Debit 5765 Nonexpenditure Financing Sources - Transfers-Out - Other
Credit 1010 Fund Balance With Treasury

A436 To record in the parent agency the receipt (transfer-in) of unobligated expired authority and funds from allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.
Comment: Trust funds do not record USSGL accounts in the 3100 series except for amounts appropriated directly from the General Fund of the Treasury via Treasury Appropriation Warrant. Special funds receiving appropriations from the General Fund of the Treasury and/or transfers from other Federal funds may record USSGL accounts in the 3100 series. Transfer partners must use USSGL TC-A432. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

Budgetary Entry
Debit 4176 Allocation Transfers of Prior-Year Balances
Credit 4650 Allotments - Expired Authority

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 3102 Unexpended Appropriations - Transfers-In

A438 To record in the parent agency the receipt (transfer-in) of unobligated expired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.
Comment: Transfer partners must use USSGL TC-A434. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

Budgetary Entry
Debit 4176 Allocation Transfers of Prior-Year Balances
Credit 4650 Allotments - Expired Authority

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 5755 Nonexpenditure Financing Sources - Transfers-In - Other

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Account Transactions

A440 To record in the receiving agency the return (transfer-out) to the parent agency of unobligated unexpired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.
Comment: Transfer partner must use USSGL TC-A444. Trust funds do not record USSGL accounts in the 3100 series, except for amounts appropriated from the General Fund of the Treasury via Treasury Appropriation Warrant. Special funds receiving appropriations from the General Fund of the Treasury and/or transfers from other Federal funds may record USSGL accounts in the 3100 series. Record USSGL account 1330 if the receivable was previously established. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

Budgetary Entry
Debit 4450 Unapportioned Authority
Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4175 Allocation Transfers of Current-Year Authority for Noninvested Accounts
Credit 4176 Allocation Transfers of Prior-Year Balances

Proprietary Entry
Debit 3103 Unexpended Appropriations - Transfers-Out
Credit 1010 Fund Balance With Treasury
Credit 1330 Receivable for Transfers of Currently Invested Balances

A442 To record in the receiving agency the return (transfer-out) to the parent agency of unobligated unexpired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.
Comment: Transfer partner must use USSGL TC-A446. Record USSGL account 1330 if the receivable was previously established. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

Budgetary Entry
Debit 4450 Unapportioned Authority
Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4175 Allocation Transfers of Current-Year Authority for Noninvested Accounts
Credit 4176 Allocation Transfers of Prior-Year Balances

Proprietary Entry
Debit 5765 Nonexpenditure Financing Sources - Transfers-Out - Other
Credit 1010 Fund Balance With Treasury
Credit 1330 Receivable for Transfers of Currently Invested Balances

U.S. Government Standard General Ledger
Account Transactions

A444 To record in the parent agency the return (transfer-in) from the receiving agency of unobligated unexpired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.
Comment: Transfer partner must use USSGL TC-A440. Trust funds do not record USSGL accounts in the 3100 series, except for amounts appropriated directly from the General Fund of the Treasury via Treasury Appropriation Warrant. Special funds receiving appropriations from the General Fund of the Treasury and/or transfers from other Federal funds may record USSGL accounts in the 3100 series. Record USSGL account 2150 if the payable was previously established. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

Budgetary Entry
Debit 4175 Allocation Transfers of Current-Year Authority for Noninvested Accounts
Debit 4176 Allocation Transfers of Prior-Year Balances
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Debit 2150 Payable for Transfers of Currently Invested Balances
Credit 3102 Unexpended Appropriations - Transfers-In

A446 To record in the parent agency the return (transfer-in) from the receiving agency of unobligated unexpired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.
Comment: The transfer partner must use USSGL TC-A442 to record the receiving agency returning the authority and funds to this parent agency. Record USSGL account 2150 if the payable was previously established. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

Budgetary Entry
Debit 4175 Allocation Transfers of Current-Year Authority for Noninvested Accounts
Debit 4176 Allocation Transfers of Prior-Year Balances
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Debit 2150 Payable for Transfers of Currently Invested Balances
Credit 5755 Nonexpenditure Financing Sources - Transfers-In - Other

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A448 To record a transfer-in of unobligated unexpired authority and funds from an allocation transfer of noninvested amounts, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.
Comment: Trust funds do not record USSGL accounts in the 3100 series, except for amounts appropriated from the General Fund of the Treasury via Treasury Appropriation Warrant. Special funds receiving appropriations from the General Fund of the Treasury and/or transfers from other Federal funds may record USSGL accounts in the 3100 series. Transfer partners must use USSGL TC-A404. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

Budgetary Entry
Debit 4175 Allocation Transfers of Current-Year Authority for Noninvested Accounts
Debit 4176 Allocation Transfers of Prior-Year Balances
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 3102 Unexpended Appropriations - Transfers-In

A450 To record a transfer-in of unobligated unexpired authority and funds from an allocation transfer of noninvested amounts, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.
Comment: Transfer partners must use TC-A406. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

Budgetary Entry
Debit 4175 Allocation Transfers of Current-Year Authority for Noninvested Accounts
Debit 4176 Allocation Transfers of Prior-Year Balances
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 5755 Nonexpenditure Financing Sources - Transfers-In - Other

U.S. Government Standard General Ledger
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A452 To record in the receiving agency the return (transfer-out) to the parent agency of unobligated expired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.
Comment: Transfer partner must use USSGL TC-A454. Record USSGL account 1330 if the receivable was previously established. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

Budgetary Entry
Debit 4650 Allotments - Expired Authority
Credit 4176 Allocation Transfers of Prior-Year Balances

Proprietary Entry
Debit 5765 Nonexpenditure Financing Sources - Transfers-Out - Other
Credit 1010 Fund Balance With Treasury
Credit 1330 Receivable for Transfers of Currently Invested Balances

A454 To record in the parent agency the return (transfer-in) from the receiving agency of unobligated expired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.
Comment: Transfer partner must use USSGL TC-A452. Record USSGL account 2150 if the payable was previously established. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

Budgetary Entry
Debit 4176 Allocation Transfers of Prior-Year Balances
Credit 4650 Allotments - Expired Authority

Proprietary Entry
Debit 2150 Payable for Transfers of Currently Invested Balances
Credit 5755 Nonexpenditure Financing Sources - Transfers-In - Other

A456 To record the transfer out of expired unobligated expenditure transfers receivable.
Reference: USSGL implementation guidance; Accounting for SSA Limitation on Administrative Expenses Trust Fund

Budgetary Entry
Debit 4650 Allotments - Expired Authority
Credit 4199 Transfer of Expired Expenditure Transfers - Receivable

Proprietary Entry
Debit 5750 Expenditure Financing Sources - Transfers-In
Credit 1335 Expenditure Transfers Receivable

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A458 To record the transfer in of expired unobligated expenditure transfers receivable.
Reference: USSGL implementation guidance; Accounting for SSA Limitation on Administrative Expenses Trust Fund

Budgetary Entry
Debit 4199 Transfer of Expired Expenditure Transfers - Receivable
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
Debit 1335 Expenditure Transfers Receivable
Credit 5750 Expenditure Financing Sources - Transfers-In

A460 To record the nonexpenditure transfer-in of expired unobligated balances to an unexpired Treasury Appropriation Fund Symbol (TAFS), where the source of the transfer is derived from unexpended appropriations.
Comment: Balances are transferred as a result of authority to extend the period of availability of the expired balances, but does not meet the definition of a reappropriation. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series. Transfer partners must use USSGL TC-A464. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.
Reference: USSGL implementation guidance; Extensions of Availability Other Than Reappropriations - Expired TAFS to Unexpired TAFS

Budgetary Entry
Debit 4191 Balance Transfers - Extension of Availability Other Than Reappropriations
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 3102 Unexpended Appropriations - Transfers-In

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A462 To record the nonexpenditure transfer-in of expired unobligated balances to an unexpired Treasury Appropriation Fund Symbol (TAFS), where the source of the transfer is derived from appropriated receipts.
Comment: Balances are transferred as a result of authority to extend the period of availability of the expired balances, but does not meet the definition of a reappropriation. Transfer partners must use USSGL TC-A466. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.
Reference: USSGL implementation guidance; Extensions of Availability Other Than Reappropriations - Expired TAFS to Unexpired TAFS

Budgetary Entry
Debit 4191 Balance Transfers - Extension of Availability Other Than Reappropriations
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 5755 Nonexpenditure Financing Sources - Transfers-In - Other

A464 To record the nonexpenditure transfer-out of expired unobligated balances to an unexpired Treasury Appropriation Fund Symbol (TAFS), where the source of the transfer is derived from unexpended appropriations.
Comment: Balances are transferred as a result of authority to extend the period of availability of the expired balances, but does not meet the definition of a reappropriation. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series. Transfer partners must use USSGL TC-A460. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.
Reference: USSGL implementation guidance; Extensions of Availability Other Than Reappropriations - Expired TAFS to Unexpired TAFS

Budgetary Entry
Debit 4650 Allotments - Expired Authority
Credit 4191 Balance Transfers - Extension of Availability Other Than Reappropriations

Proprietary Entry
Debit 3103 Unexpended Appropriations - Transfers-Out
Credit 1010 Fund Balance With Treasury

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Account Transactions

A466 To record the nonexpenditure transfer-out of expired unobligated balances to an unexpired Treasury Appropriation Fund Symbol (TAFS), where the source of the transfer is derived from appropriated receipts.
Comment: Balances are transferred as a result of authority to extend the period of availability of the expired balances, but does not meet the definition of a reappropriation. Transfer partners must use USSGL TC-A462. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.
Reference: USSGL implementation guidance; Extensions of Availability Other Than Reappropriations - Expired TAFS to Unexpired TAFS

Budgetary Entry
Debit 4650 Allotments - Expired Authority
Credit 4191 Balance Transfers - Extension of Availability Other Than Reappropriations

Proprietary Entry
Debit 5765 Nonexpenditure Financing Sources - Transfers-Out - Other
Credit 1010 Fund Balance With Treasury

A468 To record in the receiving agency the anticipated transfer-in of current-year authority or prior-year balances.

Budgetary Entry
Debit 4160 Anticipated Transfers - Current-Year Authority
Debit 4180 Anticipated Transfers - Prior-Year Balances
Debit 4183 Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
None

A470 To record in the transferring agency the transfer-out of current-year authority or prior-year balances that were previously anticipated.

Budgetary Entry
Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4160 Anticipated Transfers - Current-Year Authority
Credit 4180 Anticipated Transfers - Prior-Year Balances
Credit 4183 Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose

Proprietary Entry
None

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Account Transactions

A472 To record in the receiving agency the transfer-in of current-year authority or prior-year balances previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.
Comment: Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series. Transfer partner must use USSGL TC-A476. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

Budgetary Entry
Debit 4170 Transfers - Current-Year Authority
Debit 4190 Transfers - Prior-Year Balances
Debit 4193 Balance Transfers - Unobligated Balances - Legislative Change of Purpose
Credit 4160 Anticipated Transfers - Current-Year Authority
Credit 4180 Anticipated Transfers - Prior-Year Balances
Credit 4183 Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 3102 Unexpended Appropriations - Transfers-In

A474 To record in the receiving agency the transfer-in of current-year authority or prior-year balances previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.
Comment: Trust and special funds credit USSGL account 5755 to transfer appropriated receipts. Transfer partner must use USSGL TC-A478. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

Budgetary Entry
Debit 4170 Transfers - Current-Year Authority
Debit 4190 Transfers - Prior-Year Balances
Debit 4193 Balance Transfers - Unobligated Balances - Legislative Change of Purpose
Credit 4160 Anticipated Transfers - Current-Year Authority
Credit 4180 Anticipated Transfers - Prior-Year Balances
Credit 4183 Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 5755 Nonexpenditure Financing Sources - Transfers-In - Other

U.S. Government Standard General Ledger
Account Transactions

A476 To record in the transferring agency the transfer-out of current-year authority or prior-year balances previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.
Comment: Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series. Transfer partner must use USSGL TC-A472. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

Budgetary Entry
Debit 4160 Anticipated Transfers - Current-Year Authority
Debit 4180 Anticipated Transfers - Prior-Year Balances
Debit 4183 Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose
Credit 4170 Transfers - Current-Year Authority
Credit 4190 Transfers - Prior-Year Balances
Credit 4193 Balance Transfers - Unobligated Balances - Legislative Change of Purpose

Proprietary Entry
Debit 3103 Unexpended Appropriations - Transfers-Out
Credit 1010 Fund Balance With Treasury

A478 To record in the transferring agency the transfer-out of current-year authority or prior-year balances previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.
Comment: Trust and special funds debit USSGL account 5765 to transfer appropriated receipts. Transfer partner must use USSGL TC-A474. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

Budgetary Entry
Debit 4160 Anticipated Transfers - Current-Year Authority
Debit 4180 Anticipated Transfers - Prior-Year Balances
Debit 4183 Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose
Credit 4170 Transfers - Current-Year Authority
Credit 4190 Transfers - Prior-Year Balances
Credit 4193 Balance Transfers - Unobligated Balances - Legislative Change of Purpose

Proprietary Entry
Debit 5765 Nonexpenditure Financing Sources - Transfers-Out - Other
Credit 1010 Fund Balance With Treasury

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Account Transactions

A480 To record in the receiving agency the transfer-in of current-year authority or prior-year balances not previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.
Comment: This includes the transfer of USSGL accounts 4450 and 4620. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series.

Budgetary Entry
Debit 4170 Transfers - Current-Year Authority
Debit 4190 Transfers - Prior-Year Balances
Debit 4193 Balance Transfers - Unobligated Balances - Legislative Change of Purpose
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment
Credit 4650 Allotments - Expired Authority

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 3102 Unexpended Appropriations - Transfers-In

A482 To record in the receiving agency the transfer-in of current-year authority or prior-year balances not previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.
Comment: This includes the transfer of USSGL accounts 4450 and 4620. When appropriate, use in conjunction with USSGL TCs- A508, A492R, A542, and A546.

Budgetary Entry
Debit 4170 Transfers - Current-Year Authority
Debit 4190 Transfers - Prior-Year Balances
Debit 4193 Balance Transfers - Unobligated Balances - Legislative Change of Purpose
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 5755 Nonexpenditure Financing Sources - Transfers-In - Other

U.S. Government Standard General Ledger
Account Transactions

A484 To record in the transferring agency the transfer-out of current-year authority or prior-year balances not previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.
Comment: Transfer of USSGL accounts 4450 and 4620. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series.

Budgetary Entry
Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Exempt From Apportionment
Debit 4650 Allotments - Expired Authority
Credit 4170 Transfers - Current-Year Authority
Credit 4190 Transfers - Prior-Year Balances
Credit 4193 Balance Transfers - Unobligated Balances - Legislative Change of Purpose

Proprietary Entry
Debit 3103 Unexpended Appropriations - Transfers-Out
Credit 1010 Fund Balance With Treasury

A486 To record in the transferring agency the transfer-out of current-year authority or prior-year balances not previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.
Comment: Transfer of USSGL accounts 4450 and 4620. When appropriate, use in conjunction with USSGL TCs-A488, A492, A540 and A544.

Budgetary Entry
Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4170 Transfers - Current-Year Authority
Credit 4190 Transfers - Prior-Year Balances
Credit 4193 Balance Transfers - Unobligated Balances - Legislative Change of Purpose

Proprietary Entry
Debit 5765 Nonexpenditure Financing Sources - Transfers-Out - Other
Credit 1010 Fund Balance With Treasury

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Account Transactions

A488 To record in the transferring agency the actual nonexpenditure transfer-out of current-year or prior-year authority with unpaid undelivered orders for trust or special funds or obligations supported by spending authority from offsetting collections.
Comment: See notes at the beginning of this Section. Transfer of USSGL account 4801. When appropriate, use in conjunction with USSGL TCs-A486, A492, A540, and A544.
Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances

Budgetary Entry
Debit 4831 Undelivered Orders - Obligations Transferred, Unpaid
Credit 4195 Transfer of Obligated Balances

Proprietary Entry
Debit 5765 Nonexpenditure Financing Sources - Transfers-Out - Other
Credit 1010 Fund Balance With Treasury

A490 To record in the transferring agency the actual nonexpenditure transfer-out of current-year or prior-year authority with unpaid undelivered orders for general fund appropriations.
Comment: This includes transfers from the general fund to a special fund. Transfer of USSGL account 4801. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series.
Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances

Budgetary Entry
Debit 4831 Undelivered Orders - Obligations Transferred, Unpaid
Credit 4195 Transfer of Obligated Balances

Proprietary Entry
Debit 3103 Unexpended Appropriations - Transfers-Out
Credit 1010 Fund Balance With Treasury

U.S. Government Standard General Ledger
Account Transactions

A492 To record in the transferring agency the actual transfer-out of current-year or prior-year authority with unpaid expended authority and related accounts payable.
Comment: When appropriate use in conjunction with USSGL TCs-A486, A488, A540 and A544. Reverse this transaction for the receiving entity. When appropriate, use in conjunction with USSGL TCs-A482, A508, A542, and A546.
Reference: USSGL implementation guidance; Transfer of Authority for Undelivered Orders

Budgetary Entry
Debit 4931 Delivered Orders - Obligations Transferred, Unpaid
Credit 4195 Transfer of Obligated Balances

Proprietary Entry
Debit 2110 Accounts Payable
Credit 1010 Fund Balance With Treasury

A494 To record in the transferring agency the actual transfers-out during the fiscal year of authority with prepaid/advanced undelivered orders from current or prior years for general fund appropriations.
Comment: See USSGL TC-A496 for the receiving agency. Transfer of USSGL account 4802. This is not a nonexpenditure transfer. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series.
Reference: USSGL implementation guidance; Transfer of Authority for Undelivered Orders; Transfer of Spending Authority From Offsetting Collections With Obligations

Budgetary Entry
Debit 4832 Undelivered Orders - Obligations Transferred, Prepaid/Advanced
Credit 4195 Transfer of Obligated Balances

Proprietary Entry
Debit 3103 Unexpended Appropriations - Transfers-Out
Credit 1410 Advances and Prepayments

A496 To record in the receiving agency the actual transfers-in during the fiscal year of authority with prepaid/advanced undelivered orders from current or prior years for general fund appropriations.
Comment: See USSGL TC-A494 for the transferring agency. Transfer of USSGL account 4802. This is not a nonexpenditure transfer. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series.
Reference: USSGL implementation guidance; Transfer of Authority for Undelivered Orders; Transfer of Spending Authority From Offsetting Collections With Obligations

Budgetary Entry
Debit 4195 Transfer of Obligated Balances
Credit 4832 Undelivered Orders - Obligations Transferred, Prepaid/Advanced

Proprietary Entry
Debit 1410 Advances and Prepayments
Credit 3102 Unexpended Appropriations - Transfers-In

U.S. Government Standard General Ledger
Account Transactions

A498 To record a Federal fund receivable for an expenditure transfer from a trust fund.
Comment: See USSGL TC-A114 for the anticipation and USSGL TC-A502 for collection of the receivable. Use USSGL account 4215 if the transfer was previously anticipated. Use USSGL account 4450 or 4620 if the transfer was not previously anticipated. In exceptional cases, this transaction may be recorded for an expenditure transfer receivable in a trust fund account, for example, where the recipient account is a Limitation on Administrative Expenses trust fund.
Reference: USSGL implementation guidance; Appropriation Trust Fund Expenditure Transfers

Budgetary Entry
Debit 4225 Appropriation Trust Fund Expenditure Transfers - Receivable
Credit 4215 Anticipated Appropriation Trust Fund Expenditure Transfers
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
Debit 1310 Accounts Receivable
Debit 1335 Expenditure Transfers Receivable
Credit 5750 Expenditure Financing Sources - Transfers-In

A499 To record the adjustment of a Federal fund receivable for a previously established expenditure transfer receivable, where a corresponding temporary reduction or cancellation is to be recorded in a trust fund payable Treasury Appropriation Fund Symbol (TAFS).
Comment: See USSGL TC-A498 for the original establishment of the receivable. For reductions, see USSGL TC-A418 and TC-A500R for the reduction and adjustment to the corresponding payable in the trust fund TAFS. For cancellations, also post USSGL TC-D120 if canceling prior-year obligated balances. For cancellations, see USSGL TC-D110 budgetary entry and TC-F123 for the cancellation and adjustment to the corresponding payable in the trust fund TAFS. Record USSGL account 4650 in expired TAFS only.
Reference: USSGL implementation guidance; Reductions of Expenditure Transfers Receivable/Payable; Cancellations of Expenditure Transfers Receivable/Payable

Budgetary Entry
Debit 4450 Unapportioned Authority
Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Debit 4650 Allotments - Expired Authority
Debit 4700 Commitments - Programs Subject to Apportionment
Debit 4720 Commitments - Programs Exempt From Apportionment
Credit 4225 Appropriation Trust Fund Expenditure Transfers - Receivable

Proprietary Entry
Debit 5750 Expenditure Financing Sources - Transfers-In
Credit 1310 Accounts Receivable
Credit 1335 Expenditure Transfers Receivable

U.S. Government Standard General Ledger
Account Transactions

A500 To record in a trust fund a payable for an expenditure transfer-out to a Federal fund relating to nonexchange transactions.
Comment: If a reduction occurs, reverse this transaction and also post USSGL TC-A418.
Reference: USSGL implementation guidance; Trust Fund Guide

Budgetary Entry
Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry
Debit 5760 Expenditure Financing Sources - Transfers-Out
Credit 2155 Expenditure Transfers Payable

A502 To record the actual Federal fund collection resulting from an expenditure transfer from a trust fund, that was previously established as a receivable.
Comment: In exceptional cases, this transaction may be recorded for a trust fund collection resulting from an expenditure transfer from a Federal fund account.
Reference: USSGL implementation guidance; Appropriation Trust Fund Expenditure Transfers

Budgetary Entry
Debit 4255 Appropriation Trust Fund Expenditure Transfers - Collected
Credit 4225 Appropriation Trust Fund Expenditure Transfers - Receivable

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 1310 Accounts Receivable
Credit 1335 Expenditure Transfers Receivable

A504 To record in a trust fund the outlay and reduction of the payable for an expenditure transfer out to a Federal fund.
Comment: See USSGL TC-A500 for the establishment of USSGL account 2155.
Reference: USSGL implementation guidance; Trust Funds Guide

Budgetary Entry
Debit 4901 Delivered Orders - Obligations, Unpaid
Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry
Debit 2155 Expenditure Transfers Payable
Credit 1010 Fund Balance With Treasury

U.S. Government Standard General Ledger
Account Transactions

A506 To record in the receiving agency the actual nonexpenditure transfer-in of current-year or prior-year authority with unpaid undelivered orders for general fund appropriations.
Comment: Transfer of USSGL account 4801. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.
Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances

Budgetary Entry
Debit 4195 Transfer of Obligated Balances
Credit 4831 Undelivered Orders - Obligations Transferred, Unpaid

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 3102 Unexpended Appropriations - Transfers-In

A508 To record in the receiving agency the actual nonexpenditure transfer-in of current-year or prior-year authority with unpaid undelivered orders for trust or special funds or obligations supported by spending authority from offsetting collections.
Comment: See notes at the beginning of this Section. Transfer of USSGL account 4801. When appropriate, use in conjunction with USSGL TCs-A482, A492R, A542, and A546.
Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances

Budgetary Entry
Debit 4195 Transfer of Obligated Balances
Credit 4831 Undelivered Orders - Obligations Transferred, Unpaid

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 5755 Nonexpenditure Financing Sources - Transfers-In - Other

A510 To record in a trust fund expenditure transfers-in from a Federal fund relating to nonexchange transactions.
Comment: For payments received from a Federal fund (i.e., exchange transactions) that is defined in the budget as expenditure transfers, see USSGL TC-C190.
Reference: USSGL implementation guidance; Trust Fund Guide

Budgetary Entry
Debit 4114 Appropriated Trust or Special Fund Receipts
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 5750 Expenditure Financing Sources - Transfers-In

U.S. Government Standard General Ledger
Account Transactions

A512 To record in a trust fund expenditure transfers-out to a Federal fund relating to nonexchange transactions.
Comment: For payments made to a Federal fund (that is exchange transactions) that are defined in the budget as expenditure transfers, see USSGL TC-B138.
Reference: USSGL implementation guidance; Trust Fund Guide

Budgetary Entry
Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry
Debit 5760 Expenditure Financing Sources - Transfers-Out
Credit 1010 Fund Balance With Treasury

A514 To record in an agency's general fund an expenditure transfer-out to a trust fund or general fund (if directed by public law) relating to nonexchange and exchange transactions.
Comment: Also post USSGL TC-B134. Use USSGL account 5760 for nonexchange expenditure transfers.
Reference: USSGL implementation guidance; Trust Fund Guide

Budgetary Entry
Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry
Debit 5760 Expenditure Financing Sources - Transfers-Out
Debit 6100 Operating Expenses/Program Costs
Credit 1010 Fund Balance With Treasury

A516 To record a receivable for amounts appropriated from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency expenditure account, prior to the nonexpenditure (nonallocation) transfer of funds. This amount is specified in the agency's appropriation or authorization act.
Comment: This transaction is reported as an appropriation in the Budget of the United States Government for the agency TAFS, rather than as a transfer. Transfer partner must use USSGL TC-A520.
Reference: Trust Fund Accounting Guide; Trust Fund Appropriation Transfers for Specific Treasury Appropriation Fund Symbols

Budgetary Entry
Debit 4126 Amounts Appropriated From Specific Invested TAFS - Receivable
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
Debit 1330 Receivable for Transfers of Currently Invested Balances
Credit 5755 Nonexpenditure Financing Sources - Transfers-In - Other

U.S. Government Standard General Ledger
Account Transactions

A518 To record the adjustment in a non-allocation Treasury Appropriation Fund Symbol (TAFS) when the budget authority is temporarily reduced.
Comment: Also post USSGL TC-A418 to record the budget authority temporarily reduced. Credit USSGL accounts 1010 and 4128 only if a receivable was not previously established. Refer to the Office of Management and Budget (OMB) Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations. The Bureau of the Public Debt simultaneously posts USSGL TC-A522 in the Treasury-Managed Trust Fund TAFS.
Reference: USSGL implementation guidance; Temporary Reductions

Budgetary Entry
Debit 4123 Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction
Credit 4126 Amounts Appropriated From Specific Invested TAFS - Receivable
Credit 4128 Amounts Appropriated From Specific Invested TAFS - Transfers-In

Proprietary Entry
Debit 5755 Nonexpenditure Financing Sources - Transfers-In - Other
Credit 1010 Fund Balance With Treasury
Credit 1330 Receivable for Transfers of Currently Invested Balances

A519 To record the adjustment of the receivable in a Treasury Appropriation Fund Symbol (TAFS) when the budget authority is cancelled.
Comment: Also post USSGL TC-F123 to record the cancellation of budget authority. The Bureau of the Public Debt simultaneously posts USSGL TC-A523 in the Treasury-Managed Trust Fund TAFS.
Reference: USSGL implementation guidance; Temporary Reductions; Cancellations - Available Trust or Special Funds With Invested Relationships

Budgetary Entry
Debit 4121 Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation
Credit 4126 Amounts Appropriated From Specific Invested TAFS - Receivable

Proprietary Entry
Debit 5755 Nonexpenditure Financing Sources - Transfers-In - Other
Credit 1330 Receivable for Transfers of Currently Invested Balances

U.S. Government Standard General Ledger
Account Transactions

A520 To record a payable for amounts appropriated from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency expenditure account, prior to the nonexpenditure (nonallocation) transfer of funds. This amount is specified in the agency's appropriation or authorization act.
Comment: Transfer partner must use USSGL TC-A516.
Reference: Trust Fund Accounting Guide; Trust Fund Appropriation Transfers for Specific Treasury Appropriation Fund Symbols

Budgetary Entry
Debit 4394 Receipts Unavailable for Obligation Upon Collection
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4127 Amounts Appropriated From Specific Invested TAFS - Payable

Proprietary Entry
Debit 5765 Nonexpenditure Financing Sources - Transfers-Out - Other
Credit 2150 Payable for Transfers of Currently Invested Balances

A522 To record the adjustment in the specific invested Treasury Appropriation Fund Symbol (TAFS) that results from a temporary reduction in the Agency Trust Fund Expenditure TAFS.
Comment: Debit USSGL accounts 1010 and 4129 only if a payable was not previously established. Refer to Office of Management and Budget Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations. The Bureau of the Public Debt posts this transaction in the Treasury-Managed Trust Fund TAFS and the agency simultaneously posts USSGL TC-A518 in the Agency Trust Fund Expenditure TAFS.
Reference: USSGL implementation guidance; Temporary Reductions

Budgetary Entry
Debit 4127 Amounts Appropriated From Specific Invested TAFS - Payable
Debit 4129 Amounts Appropriated From Specific Invested TAFS - Transfers-Out
Credit 4124 Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Debit 2150 Payable for Transfers of Currently Invested Balances
Credit 5765 Nonexpenditure Financing Sources - Transfers-Out - Other

U.S. Government Standard General Ledger
Account Transactions

A523 To record the adjustment in the specific invested Treasury Appropriation Fund Symbol (TAFS) that results from a cancellation in the Agency Trust Fund Expenditure TAFS.
Comment: The Bureau of the Public Debt posts this transaction in the Treasury-Managed Trust Fund TAFS and the agency simultaneously posts USSGL TC-A519 in the Agency Trust Fund Expenditure TAFS.
Reference: USSGL implementation guidance; Cancellations - Available Trust or Special Funds With Invested Relationships

Budgetary Entry
Debit 4127 Amounts Appropriated From Specific Invested TAFS - Payable
Credit 4124 Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation

Proprietary Entry
Debit 2150 Payable for Transfers of Currently Invested Balances
Credit 5765 Nonexpenditure Financing Sources - Transfers-Out - Other

A524 To record a nonexpenditure (nonallocation) transfer-in of funds from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency expenditure account for amounts previously appropriated and recorded as receivables.
Comment: Refer to USSGL TC-A516 for establishing the receivable. Transfer partner must use USSGL TC-A526.
Reference: USSGL implementation guidance; Trust Fund guidance: Trust Fund Appropriation Transfers for Specific Treasury Appropriation Fund Symbols

Budgetary Entry
Debit 4128 Amounts Appropriated From Specific Invested TAFS - Transfers-In
Credit 4126 Amounts Appropriated From Specific Invested TAFS - Receivable

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 1330 Receivable for Transfers of Currently Invested Balances

A526 To record a nonexpenditure (nonallocation) transfer-out of funds from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency expenditure account for amounts previously appropriated and recorded as payables.
Comment: Refer to USSGL TC-A520 for establishing the payable. Transfer partner must use USSGL TC-A524.
Reference: USSGL implementation guidance; Trust Fund guidance: Trust Fund Appropriation Transfers for Specific Treasury Appropriation Fund Symbols

Budgetary Entry
Debit 4127 Amounts Appropriated From Specific Invested TAFS - Payable
Credit 4129 Amounts Appropriated From Specific Invested TAFS - Transfers-Out

Proprietary Entry
Debit 2150 Payable for Transfers of Currently Invested Balances
Credit 1010 Fund Balance With Treasury

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Account Transactions

A528 To record a nonexpenditure (nonallocation) transfer-in of funds from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency expenditure account. This amount is specified in the agency's appropriation or authorization act.
Comment: This transaction is reported as an appropriation in the Budget of the United States Government for the agency TAFS, rather than as a transfer. Transfer partner must use USSGL TC-A530.
Reference: USSGL implementation guidance; Trust Fund guidance: Trust Fund Appropriation Transfers for Specific Treasury Appropriation Fund Symbols

Budgetary Entry
Debit 4128 Amounts Appropriated From Specific Invested TAFS - Transfers-In
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 5755 Nonexpenditure Financing Sources - Transfers-In - Other

A530 To record a nonexpenditure (nonallocation) transfer-out of funds from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency expenditure account. This amount is specified in the agency's appropriation or authorization act.
Comment: Reverse this transaction in the invested TAFS when the recipient TAFS cancels and returns the fund balance to the invested TAFS. Transfer partner must use USSGL TC-A528.
Reference: USSGL implementation guidance; Trust Fund guidance: Trust Fund Appropriation Transfers for Specific Treasury Appropriation Fund Symbols

Budgetary Entry
Debit 4394 Receipts Unavailable for Obligation Upon Collection
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4129 Amounts Appropriated From Specific Invested TAFS - Transfers-Out

Proprietary Entry
Debit 5765 Nonexpenditure Financing Sources - Transfers-Out - Other
Credit 1010 Fund Balance With Treasury

A531 To record a nonexpenditure (nonallocation) transfer-in of funds to a specific invested Treasury Appropriation Fund Symbol (TAFS) from a receiving TAFS that is canceling and returning unobligated balances.
Reference: USSGL implementation guidance; Cancellations – Available Trust or Special Funds With Invested Relationships

Budgetary Entry
Debit 4129 Amounts Appropriated From Specific Invested TAFS - Transfers-Out
Credit 4394 Receipts Unavailable for Obligation Upon Collection
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 5755 Nonexpenditure Financing Sources - Transfers-In - Other

U.S. Government Standard General Ledger
Account Transactions

A532 To record the receivable for amounts to be transferred in of unrealized nonexpenditure (nonallocation) appropriation transfers between two trust funds or two Federal funds (as defined by the Office of Management and Budget), where there is investment authority involved.
Comment: For cash management purposes, the funds remain invested until needed for disbursement. This occurs prior to the request for SF 1151: Nonexpenditure Transfer Authorization, and is only permissible under specific circumstances. Use USSGL account 4160 if the transfer was previously anticipated.
Reference: USSGL implementation guidance; Trust and Special Fund Guidance on Nonexpenditure Non-Allocation Transfers of Invested Balances

Budgetary Entry
Debit 4171 Nonallocation Transfers of Invested Balances - Receivable
Credit 4160 Anticipated Transfers - Current-Year Authority
Credit 4450 Unapportioned Authority

Proprietary Entry
Debit 1330 Receivable for Transfers of Currently Invested Balances
Credit 5755 Nonexpenditure Financing Sources - Transfers-In - Other

A534 To record the payable for amounts to be transferred out of unrealized nonexpenditure (nonallocation) appropriation transfers between two trust funds or two Federal funds (as defined by the Office of Management and Budget), where there is investment authority involved.
Comment: For cash management purposes, the funds remain invested until needed for disbursement. This occurs prior to the request for SF 1151: Nonexpenditure Transfer Authorization, and is only permissible under specific circumstances.
Reference: USSGL implementation guidance; Trust and Special Fund Guidance on Nonexpenditure Non-Allocation Transfers of Invested Balances

Budgetary Entry
Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4172 Nonallocation Transfers of Invested Balances - Payable

Proprietary Entry
Debit 5765 Nonexpenditure Financing Sources - Transfers-Out - Other
Credit 2150 Payable for Transfers of Currently Invested Balances

U.S. Government Standard General Ledger
Account Transactions

A536 To record the actual nonexpenditure (nonallocation) transfer-in of funds via SF 1151: Nonexpenditure Transfer Authorization that reduces previously established USSGL 4171 "Non-Allocation Transfers of Invested Balances - Receivable."
Comment: Refer to USSGL TC-A532 for the establishment of the receivable.
Reference: USSGL implementation guidance; Trust and Special Fund Guidance on Nonexpenditure Non-Allocation Transfers of Invested Balances

Budgetary Entry
Debit 4173 Nonallocation Transfers of Invested Balances - Transferred
Credit 4171 Nonallocation Transfers of Invested Balances - Receivable

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 1330 Receivable for Transfers of Currently Invested Balances

A538 To record the actual nonexpenditure (nonallocation) transfer-out of funds via SF 1151: Nonexpenditure Transfer Authorization that reduces previously established USSGL 4172 "Non-Allocation Transfers of Invested Balances - Payable."
Comment: Refer to USSGL TC-A534 for the establishment of the payable.
Reference: USSGL implementation guidance; Trust and Special Fund Guidance on Nonexpenditure Non-Allocation Transfers of Invested Balances

Budgetary Entry
Debit 4172 Nonallocation Transfers of Invested Balances - Payable
Credit 4173 Nonallocation Transfers of Invested Balances - Transferred

Proprietary Entry
Debit 2150 Payable for Transfers of Currently Invested Balances
Credit 1010 Fund Balance With Treasury

U.S. Government Standard General Ledger
Account Transactions

A540 To record in the transferring agency the nonexpenditure transfer-out of budgetary resources receivable.
Comment: Transfer of USSGL accounts 4126, 4166, 4171, 4225, 4251 and 4287 respectively. When appropriate use in conjunction with USSGL TCs-A486, A488, A492, and A544.
Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances

Budgetary Entry
Debit 4195 Transfer of Obligated Balances
Credit 4081 Amounts Appropriated From a Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred
Credit 4082 Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred
Credit 4083 Transfers - Current-Year Authority - Receivable - Transferred
Credit 4232 Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred
Credit 4233 Reimbursements and Other Income Earned - Receivable - Transferred
Credit 4234 Other Federal Receivables - Transferred

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 5765 Nonexpenditure Financing Sources - Transfers-Out - Other

A542 To record in the receiving agency the nonexpenditure transfer-in of budgetary resources receivable.
Comment: Transfer or USSGL accounts 4126, 4166, 4171, 4225, 4251, and 4287 respectively. When appropriate, use in conjunction with USSGL TCs-A482, A492R, A508, and A546.
Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances

Budgetary Entry
Debit 4081 Amounts Appropriated From a Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred
Debit 4082 Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred
Debit 4083 Transfers - Current-Year Authority - Receivable - Transferred
Debit 4232 Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred
Debit 4233 Reimbursements and Other Income Earned - Receivable - Transferred
Debit 4234 Other Federal Receivables - Transferred
Credit 4195 Transfer of Obligated Balances

Proprietary Entry
Debit 5755 Nonexpenditure Financing Sources - Transfers-In - Other
Credit 1010 Fund Balance With Treasury

U.S. Government Standard General Ledger
Account Transactions

A544 To record in the transferring agency the nonexpenditure transfer-out of unfilled customer orders without advance.
Comment: Transfer of USSGL account 4221. When appropriate use in conjunction with USSGL TCs-A486, A488, A492, and A540.
Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations

Budgetary Entry
Debit 4195 Transfer of Obligated Balances
Credit 4230 Unfilled Customer Orders Without Advance - Transferred

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 5765 Nonexpenditure Financing Sources - Transfers-Out - Other

A546 To record in the receiving agency the nonexpenditure transfer-in of unfilled customer orders without advance.
Comment: Transfer or USSGL account 4221. When appropriate, use in conjunction with USSGL TCs-A482, A492R, A508, and A542.
Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations

Budgetary Entry
Debit 4230 Unfilled Customer Orders Without Advance - Transferred
Credit 4195 Transfer of Obligated Balances

Proprietary Entry
Debit 5755 Nonexpenditure Financing Sources - Transfers-In - Other
Credit 1010 Fund Balance With Treasury

A548 To record in the transferring agency the actual transfers-out during the fiscal year of authority with prepaid/advanced undelivered orders from current or prior years for trust or special funds or obligations supported by spending authority from offsetting collections.
Comment: See USSGL TC-A550 for the receiving agency.
Reference: USSGL implementation guidance; Transfer of USSGL Account 4802

Budgetary Entry
Debit 4832 Undelivered Orders - Obligations Transferred, Prepaid/Advanced
Credit 4195 Transfer of Obligated Balances

Proprietary Entry
Debit 5730 Financing Sources Transferred Out Without Reimbursement
Credit 1410 Advances and Prepayments

U.S. Government Standard General Ledger
Account Transactions

A550 To record in the receiving agency the actual transfers-in during the fiscal year of authority with prepaid/advanced undelivered orders from current or prior years for trust or special funds or obligations supported by spending authority from offsetting collections.
Comment: See USSGL TC-A548 for the transferring agency.
Reference: USSGL implementation guidance; Transfer of USSGL Account 4802

Budgetary Entry
Debit 4195 Transfer of Obligated Balances
Credit 4832 Undelivered Orders - Obligations Transferred, Prepaid/Advanced

Proprietary Entry
Debit 1410 Advances and Prepayments
Credit 5720 Financing Sources Transferred In Without Reimbursement

A552 To record in the transferring agency the transfer-out of unfilled customer orders with advance.
Reference: USSGL implementation guidance; Transfer of USSGL Account 4225

Budgetary Entry
Debit 4195 Transfer of Obligated Balances
Credit 4231 Unfilled Customer Orders With Advance - Transferred

Proprietary Entry
None

A554 To record in the receiving agency the actual transfer-in unfilled customer orders with advance.
Reference: USSGL implementation guidance; Transfer of USSGL Account 4225

Budgetary Entry
Debit 4231 Unfilled Customer Orders With Advance - Transferred
Credit 4195 Transfer of Obligated Balances

Proprietary Entry
None

U.S. Government Standard General Ledger
Account Transactions

A700 - A799 FUNDING - Reimbursables and Other Income

A702 To record anticipated reimbursements.
Comment: See USSGL TC-A118; anticipated reimbursements are not available for allotment until the realized order is received.

Budgetary Entry
Debit 4210 Anticipated Reimbursements and Other Income
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
None

A704 To record in the performing agency a reimbursable agreement that was not previously anticipated.
Comment: Budgetary resources were provided by Contract Authority. Do not post the proprietary entry for reimbursable agreements without advances (only post the budgetary entry for reimbursable agreements without advances).

Budgetary Entry
Debit 4221 Unfilled Customer Orders Without Advance
Debit 4222 Unfilled Customer Orders With Advance
Credit 4132 Substitution of Contract Authority

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 2310 Liability for Advances and Prepayments

A706 To record in the performing agency a reimbursable agreement without an advance that was previously anticipated.
Comment: Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. See Federal and non-Federal exceptions as defined in Office of Management and Budget Circular No. A-11.
Reference: USSGL implementation guidance; USSGL Reimbursable Accounting Guide

Budgetary Entry
Debit 4221 Unfilled Customer Orders Without Advance
Credit 4210 Anticipated Reimbursements and Other Income

Proprietary Entry
None

U.S. Government Standard General Ledger
Account Transactions

A708 To record the collection of revenue earned in the performing agency for a reimbursable agreement without an advance that was previously anticipated.
Comment: Also post USSGL TC-A122 if authority was previously anticipated and apportioned. See Federal and non-Federal exceptions as defined in Office of Management and Budget Circular No. A-11.
Reference: USSGL implementation guidance; Transfer of Spending Authority from Offsetting Collection with Obligations Scenario

Budgetary Entry
Debit 4252 Reimbursements and Other Income Earned - Collected
Credit 4210 Anticipated Reimbursements and Other Income

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 5100 Revenue From Goods Sold
Credit 5200 Revenue From Services Provided

A710 To record earned revenue in the performing agency related to a reimbursable agreement or other income.
Comment: See USSGL TC-C182
Reference: USSGL implementation guidance; USSGL Reimbursable Accounting Guide

Budgetary Entry
Debit 4252 Reimbursements and Other Income Earned - Collected
Credit 4222 Unfilled Customer Orders With Advance
Credit 4266 Other Actual Business-Type Collections From Non-Federal Sources

Proprietary Entry
Debit 2310 Liability for Advances and Prepayments
Credit 5100 Revenue From Goods Sold
Credit 5200 Revenue From Services Provided

A712 To record the refund of an advance to the ordering entity for the completion of a prior-year reimbursable order.
Comment: Also post USSGL TC-D120 if the amount was previously obligated. Also post USSGL TC-B610.
Reference: USSGL implementation guidance; Prior-Year Advances or Other Offsetting Collections Refunded in the Current Year as Obligations and Outlays.

Budgetary Entry
Debit 4450 Unapportioned Authority
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Debit 4650 Allotments - Expired Authority
Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry
Debit 2310 Liability for Advances and Prepayments
Credit 1010 Fund Balance With Treasury

U.S. Government Standard General Ledger
Account Transactions

A714 To record revenue earned in the performing agency for goods or services performed on a reimbursable order without an advance.
Comment: The ordering agency uses USSGL TC-B406.
Reference: USSGL implementation guidance; USSGL Reimbursable Accounting Guide

Budgetary Entry
Debit 4251 Reimbursements and Other Income Earned - Receivable
Credit 4221 Unfilled Customer Orders Without Advance

Proprietary Entry
Debit 1310 Accounts Receivable
Credit 5100 Revenue From Goods Sold
Credit 5200 Revenue From Services Provided

U.S. Government Standard General Ledger
Account Transactions

B100 - B299 DISBURSEMENTS AND PAYABLES - Payments/Purchases

B102 To record payment of payroll.
Comment: For amounts paid by a direct appropriation, also post USSGL TC-B134. Due to reconciliation of interagency expenses and revenues, agencies must first record all direct costs to the USSGL account 6000 series and then offset those amounts using USSGL account 6610 (see USSGL TC-D514), when the costs are capitalized to the appropriate "in-process" type asset accounts. Note: Agency systems may accumulate payroll in USSGL account 6100 during the year and distribute those costs to the various "in-process" accounts at yearend. Also, for employment benefits such as pension, health, and life insurance, see USSGL TCs-B604, E104, and E106.

Budgetary Entry
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry
Debit 6100 Operating Expenses/Program Costs
Debit 6900 Nonproduction Costs
Credit 1010 Fund Balance With Treasury

B103 To record a disbursement of pension benefit payments.
Comment: Also requires the reclassification of expenses from unfunded to funded.
Reference: USSGL implementation guidance; FASAB SFFAS No. 5, "Accounting for Liabilities of the Federal Government"

Budgetary Entry
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry
Debit 2610 Actuarial Pension Liability
Credit 1010 Fund Balance With Treasury

U.S. Government Standard General Ledger
Account Transactions

B104 To record in a loan guarantee financing account a disbursement to a third party, where no asset is received. This transaction, for example, includes payments of default claims and interest supplements.
Comment: Also post USSGL TC-C428, which establishes the loan receivable after default.
Reference: USSGL implementation guidance; Credit Reform Case Studies

Budgetary Entry
Debit 4610 Allotments - Realized Resources
Debit 4801 Undelivered Orders - Obligations, Unpaid
Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry
Debit 2180 Loan Guarantee Liability
Debit 6100 Operating Expenses/Program Costs
Credit 1010 Fund Balance With Treasury

B105 To record the subsidy expense in the program fund that is paid to the financing fund when the loan is disbursed.
Comment: Agencies must use all the USSGL accounts indicated in this transaction. Each debit and credit must be in the same amount. If funded by a direct appropriation, also post USSGL TC-B134.
Reference: USSGL implementation guidance; Credit Reform Case Studies

Budgetary Entry
Debit 4801 Undelivered Orders - Obligations, Unpaid
Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry
Debit 2170 Subsidy Payable to the Financing Account
Debit 6100 Operating Expenses/Program Costs
Credit 1010 Fund Balance With Treasury

B106 To record subsidy disbursement from the program account to the financing account not previously obligated.
Comment: If funded by a direct appropriation, also post USSGL TC-B134.
Reference: USSGL implementation guidance; Credit Reform Case Studies

Budgetary Entry
Debit 4610 Allotments - Realized Resources
Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry
Debit 6100 Operating Expenses/Program Costs
Credit 1010 Fund Balance With Treasury

U.S. Government Standard General Ledger
Account Transactions

B107 To record payment and disbursement of funds not previously accrued.
Comment: If for an amount paid by a direct appropriation, also post USSGL TC-B134.

Budgetary Entry
Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Debit 4801 Undelivered Orders - Obligations, Unpaid
Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry
Debit 6100 Operating Expenses/Program Costs
Credit 1010 Fund Balance With Treasury

B108 To record a loss in the imprest fund.
Comment: If a loss is expected to be restored, also post USSGL TC C414 to record a refund receivable from nonFederal sources for expenses that do not create budgetary resources until collected for expenses not requiring budgetary resources. If funded by a direct appropriation, also post USSGL TC-B134.

Budgetary Entry
Debit 4610 Allotments - Realized Resources
Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry
Debit 7290 Other Losses
Credit 1010 Fund Balance With Treasury

B109 To record payment of interest not previously accrued.
Comment: If funded by a direct appropriation, also post USSGL TC-B134. See USSGL TC-B418 for accrued interest.
Reference: USSGL implementation guidance; Credit Reform Case Studies

Budgetary Entry
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry
Debit 6310 Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank
Debit 6320 Interest Expenses on Securities
Debit 6330 Other Interest Expenses
Credit 1010 Fund Balance With Treasury

U.S. Government Standard General Ledger
Account Transactions

B110 To record a confirmed disbursement schedule previously accrued.
Comment: Clearing from unpaid to paid.

Budgetary Entry
Debit 4901 Delivered Orders - Obligations, Unpaid
Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry
Debit 2110 Accounts Payable
Debit 2112 Accounts Payable for Federal Government Sponsored Enterprise
Debit 2120 Disbursements in Transit
Debit 2130 Contract Holdbacks
Debit 2160 Entitlement Benefits Due and Payable
Debit 2190 Other Liabilities With Related Budgetary Obligations
Debit 2210 Accrued Funded Payroll and Leave
Debit 2211 Withholdings Payable
Debit 2213 Employer Contributions and Payroll Taxes Payable
Debit 2215 Other Post Employment Benefits Due and Payable
Debit 2940 Capital Lease Liability
Credit 1010 Fund Balance With Treasury

B112 To record accrued interest paid.
Comment: See USSGL TC-B418 for the accrued liability.

Budgetary Entry
Debit 4901 Delivered Orders - Obligations, Unpaid
Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry
Debit 2140 Accrued Interest Payable - Not Otherwise Classified
Debit 2141 Accrued Interest Payable - Debt
Credit 1010 Fund Balance With Treasury

B113 To record capitalized loan interest paid on non-credit reform loans.
Comment: See USSGL TC-B440 for the capitalized loan interest liability.
Reference: USSGL implementation guidance; Disposition of Borrowings With Capitalized Interest

Budgetary Entry
Debit 4901 Delivered Orders - Obligations, Unpaid
Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry
Debit 2511 Capitalized Loan Interest Payable - Non-Credit Reform
Credit 1010 Fund Balance With Treasury

U.S. Government Standard General Ledger
Account Transactions

B114 To record disbursement for liens on collateral acquired from defaulted loans guaranteed after 1992.
Comment: This transaction is applicable to guaranteed loans.
Reference: USSGL implementation guidance; Credit Reform Case Studies

Budgetary Entry
Debit 4610 Allotments - Realized Resources
Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry
Debit 1559 Foreclosed Property - Allowance
Debit 2910 Prior Liens Outstanding on Acquired Collateral
Credit 1010 Fund Balance With Treasury

B116 To record disbursement without a lien on collateral acquired from defaulted loans guaranteed after 1992.
Comment: This transaction is applicable to guaranteed loans.
Reference: USSGL implementation guidance; Credit Reform Case Studies

Budgetary Entry
Debit 4610 Allotments - Realized Resources
Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry
Debit 1551 Foreclosed Property
Credit 1010 Fund Balance With Treasury

B118 To record a tax refund funded by directly reducing offsetting collections paid by the collecting agency.
Comment: If funded by a direct appropriation, see USSGL TC-B416.
Reference: USSGL implementation guidance; FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources"

Budgetary Entry
Debit 4450 Unapportioned Authority
Credit 4267 Other Actual "governmental-type" Collections From Non-Federal Sources

Proprietary Entry
Debit 5890 Tax Revenue Refunds - Not Otherwise Classified
Debit 5891 Tax Revenue Refunds - Individual
Debit 5892 Tax Revenue Refunds - Corporate
Debit 5893 Tax Revenue Refunds - Unemployment
Debit 5894 Tax Revenue Refunds - Excise
Debit 5895 Tax Revenue Refunds - Estate and Gift
Debit 5896 Tax Revenue Refunds - Customs
Credit 1010 Fund Balance With Treasury

U.S. Government Standard General Ledger
Account Transactions

B119 To record the actual capital transfer to repay a portion of a capital investment (usually an appropriation to a revolving fund).
Comment: See USSGL TC-B136 for capital transfers from liquidating accounts.
Reference: USSGL implementation guidance; Changes Related to Capital Transfers

Budgetary Entry
Debit 4047 Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority
Debit 4048 Anticipated Transfers to the General Fund of the Treasury - Prior-Year Balances
Credit 4151 Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority
Credit 4152 Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances

Proprietary Entry
Debit 2970 Liability for Capital Transfers to the General Fund of the Treasury
Credit 1010 Fund Balance With Treasury

B120 To record principal repayments to the Bureau of the Public Debt and the Federal Financing Bank via nonexpenditure transfers that were previously anticipated. For example, this transaction includes repayments of principal and repayments due to modifications of credit reform loans.
Comment: If not anticipated, see USSGL TC-B121. See USSGL TC-A142 for nonexpenditure transfers that were previously anticipated.

Budgetary Entry
Debit 4047 Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority
Debit 4048 Anticipated Transfers to the General Fund of the Treasury - Prior-Year Balances
Credit 4142 Actual Repayment of Borrowing Authority Converted to Cash
Credit 4146 Actual Repayments of Debt, Current-Year Authority
Credit 4147 Actual Repayments of Debt, Prior-Year Balances

Proprietary Entry
Debit 2110 Accounts Payable
Debit 2112 Accounts Payable for Federal Government Sponsored Enterprise
Debit 2510 Principal Payable to the Bureau of the Public Debt
Debit 2520 Principal Payable to the Federal Financing Bank
Credit 1010 Fund Balance With Treasury

U.S. Government Standard General Ledger
Account Transactions

B121 To record principal repayments at par value to the Bureau of the Public Debt and the Federal Financing Bank via nonexpenditure transfers that were not previously anticipated. For example, this transaction includes repayments of principal and repayments due to modifications of credit reform loans.
Comment: See USSGL TC-B131 for principal repayments with a gain or loss.

Budgetary Entry
Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4146 Actual Repayments of Debt, Current-Year Authority
Credit 4147 Actual Repayments of Debt, Prior-Year Balances

Proprietary Entry
Debit 2110 Accounts Payable
Debit 2112 Accounts Payable for Federal Government Sponsored Enterprise
Debit 2510 Principal Payable to the Bureau of the Public Debt
Debit 2520 Principal Payable to the Federal Financing Bank
Credit 1010 Fund Balance With Treasury

B122 To record repayments of other debt.
Comment: Also post USSGL TC-B134 if funded by a direct appropriation. This transaction is applicable to redemptions.

Budgetary Entry
Debit 4610 Allotments - Realized Resources
Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry
Debit 2590 Other Debt
Credit 1010 Fund Balance With Treasury

B123 To record in the issuing entity, the sale of Federal securities at par value.

Budgetary Entry
None

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 2530 Securities Issued by Federal Agencies Under General and Special Financing Authority

U.S. Government Standard General Ledger
Account Transactions

B124 To record the purchase of Federal securities acquired at par value by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.
Comment: Also post USSGL TC-B129 if accrued interest is purchased. See USSGL TC- B132 for securities acquired at par value by nonfiduciary deposit funds.
Reference: USSGL implementation guidance; FACTS II, Investments in Treasury and Agency Securities

Budgetary Entry
None

Proprietary Entry
Debit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
Credit 1010 Fund Balance With Treasury

B125 To record in the issuing entity, the sale of Federal securities acquired at a premium.

Budgetary Entry
None

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 2530 Securities Issued by Federal Agencies Under General and Special Financing Authority
Credit 2532 Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority

U.S. Government Standard General Ledger
Account Transactions

B126 To record the purchase of Federal securities acquired at a premium by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.
Comment: Special and trust funds use USSGL account 4114. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. Use budgetary entries for the amount of the premium. Also post USSGL TC-B129 if accrued interest is purchased. See USSGL TC-B165 for securities acquired at a premium by nonfiduciary deposit funds.
Reference: USSGL implementation guidance; FACTS II, Investments in Treasury and Agency Securities

Budgetary Entry
Debit 4394 Receipts Unavailable for Obligation Upon Collection
Debit 4397 Receipts and Appropriations Temporarily Precluded From Obligation
Debit 4398 Offsetting Collections Temporarily Precluded From Obligation
Debit 4450 Unapportioned Authority
Debit 4510 Apportionments
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4114 Appropriated Trust or Special Fund Receipts
Credit 4273 Interest Collected From Treasury

Proprietary Entry
Debit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
Debit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities
Credit 1010 Fund Balance With Treasury

B127 To record in the issuing entity, the sale of Federal securities at a discount.

Budgetary Entry
None

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Debit 2531 Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority
Credit 2530 Securities Issued by Federal Agencies Under General and Special Financing Authority

U.S. Government Standard General Ledger
Account Transactions

B128 To record the purchase of Federal securities acquired at a discount by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.
Comment: Also post USSGL TC-B129 if accrued interest is purchased. See USSGL TC-B166 for securities acquired at at a discount by nonfiduciary deposit fund.
Reference: USSGL implementation guidance; FACTS II, Investments in Treasury and Agency Securities

Budgetary Entry
None

Proprietary Entry
Debit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
Debit 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Credit 1010 Fund Balance With Treasury
Credit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities
Credit 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt

B129 To record the purchase of accrued interest on Treasury securities by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.
Comment: See USSGL TC-B133 for purchase of accrued interest on securities by a nonfiduciary deposit fund.

Budgetary Entry
Debit 4395 Authority Unavailable for Obligation Pursuant to Public Law - Temporary
Debit 4450 Unapportioned Authority
Debit 4510 Apportionments
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4114 Appropriated Trust or Special Fund Receipts
Credit 4273 Interest Collected From Treasury

Proprietary Entry
Debit 1340 Interest Receivable - Not Otherwise Classified
Debit 1341 Interest Receivable - Loans
Debit 1342 Interest Receivable - Investments
Credit 1010 Fund Balance With Treasury

U.S. Government Standard General Ledger
Account Transactions

B130 To record a lien paid before personal property is sold.
Comment: If funded by a direct appropriation, also post USSGL TC-B134.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
Debit 4801 Undelivered Orders - Obligations, Unpaid
Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry
Debit 1549 Forfeited Property - Allowance
Credit 1010 Fund Balance With Treasury

B131 To record principal repayments to Treasury or the Federal Financing Bank, 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

B132 To record the purchase of securities acquired at par value by a nonfiduciary deposit fund.
Comment: Also post USSGL TC-B133 if accrued interest is purchased.

Budgetary Entry
None

Proprietary Entry
Debit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
Credit 1010 Fund Balance With Treasury

U.S. Government Standard General Ledger
Account Transactions

B133 To record the purchase of accrued interest on securities by a nonfiduciary deposit fund.

Budgetary Entry
None

Proprietary Entry
Debit 1342 Interest Receivable - Investments
Credit 1010 Fund Balance With Treasury

B134 To record appropriations used this fiscal year.
Comment: This transaction does not stand alone. Only record this transaction in Treasury Appropriation Fund Symbols (TAFS) that receive amounts appropriated from the General Fund of the Treasury via Treasury Appropriation Warrant, or that receive allocation transfers from general fund appropriated TAFS. USSGL transactions that reference this transaction: A146, A514, B102, B105, B106, B107, B109, B118, B122, B130, B202, B402, B404, B406, B412, B418, B428, B430, B436, B438, B604, C408, D106, D107, D114, D116, D126, D132, D134, E102, E104, E106, E108, E109, E204, and E412. USSGL transactions that reference a reversal for this transaction: C132, C134, C136, C137, C138, C139, D102, D104, D108, D110, and F128.
Reference: USSGL implementation guidance; Appropriations Used

Budgetary Entry
None

Proprietary Entry
Debit 3107 Unexpended Appropriations - Used
Credit 5700 Expended Appropriations

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

U.S. Government Standard General Ledger
Account Transactions

B138 To record in a trust fund payments made to a Federal fund relating to exchange transactions.
Comment: These payments are defined as expenditure transfers in the budget. See USSGL TC-A512 for nonexchange expenditure transfers-out.
Reference: USSGL implementation guidance; Trust Fund Guide

Budgetary Entry
Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry
Debit 6100 Operating Expenses/Program Costs
Credit 1010 Fund Balance With Treasury

B140 To record the purchase of foreign currency by a disbursing officer.
Comment: This entry should be made by agencies that have their own disbursing authority. Agencies that do not have their own disbursing authority, see USSGL implementation guidance "Accounting for Purchased Foreign Currency," which can be acquired on the USSGL Web site. Agencies that have foreign currency account symbols in the X7000 series, refer to USSGL TCs-C192, C194, C440, D576, and D578.
Reference: USSGL implementation guidance "Accounting for Purchased Foreign Currency"

Budgetary Entry
None

Proprietary Entry
Debit 1200 Foreign Currency
Credit 1190 Other Cash

B142 To record the disbursement of foreign currency by a disbursing officer on behalf of the operating fund.
Comment: This entry should be made by agencies that have their own disbursing authority. At the time of the foreign currency disbursement, the disbursing officer will charge the appropriation of the operating fund that requested the disbursement, (see USSGL TC-B110 and the USSGL implementation guidance "Accounting for Purchased Foreign Currency"), which can be acquired on the USSGL Web site. Agencies that do not have their own disbursing authority also may refer to the implementation guidance mentioned above. Agencies that have foreign currency account symbols in the X7000 series, refer to USSGL TCs-C192, C194, C440, D576, and D578.
Reference: USSGL implementation guidance "Accounting for Purchased Foreign Currency"

Budgetary Entry
None

Proprietary Entry
Debit 2310 Liability for Advances and Prepayments
Credit 1200 Foreign Currency

U.S. Government Standard General Ledger
Account Transactions

B150 To record a disbursement (not an outlay) from fund balance with Treasury in a Treasury General Account (TGA) to funds held by the public in a non-TGA.
Comment: To return funds held by the public in a non-TGA to fund balance with treasury in a TGA, reverse B150. This transaction does not apply to deposit fund Treasury Account Symbols (TAS). Use USSGL TC- C108 for Deposit Fund TAS. An agency must have specific legislative authority to hold monies in a non-TGA or non-BPD security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400 Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury for additional guidance, such as SF224 transactions.

Budgetary Entry
None

Proprietary Entry
Debit 1130 Funds Held by the Public
Credit 1010 Fund Balance With Treasury

B152 To record a purchase of a non-Bureau of Public Debt (BPD) security at par from funds held by the public in a non-Treasury General Account (TGA).
Comment: If this purchase is an immediate reinvestment of the proceeds of a sale of non-BPD securities purchased with funds held by the public in a non-TGA, record a budgetary entry equal to only the gain from that sale. Also post USSGL TC-G124 to record activity for current-year purchases of other assets not recorded as Property, Plant and Equipment. An agency must have specific legislative authority to hold monies in a non-TGA or non-BPD security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400 Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury for additional guidance, such as SF224 transactions.

Budgetary Entry
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry
Debit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
Credit 1130 Funds Held by the Public

B154 To record a operating expense or program cost from funds in a non-Treasury General Account (TGA) which results in an outlay.
Comment: An agency must have specific legislative authority to hold monies in a non-TGA or non-Bureau of the Public Debt security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400 Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury for additional guidance, such as SF224 transactions.

Budgetary Entry
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry
Debit 6100 Operating Expenses/Program Costs
Credit 1130 Funds Held by the Public

U.S. Government Standard General Ledger
Account Transactions

B160 To record the purchase of securities, accounted for under the provisions of the Federal Credit Reform Act, acquired at par value.
Comment: Also post USSGL TC-B129 if accrued interest is purchased.

Budgetary Entry
None

Proprietary Entry
Debit 1642 Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act
Debit 1644 Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act
Credit 1010 Fund Balance With Treasury

B162 To record the purchase of securities, accounted for under the provisions of the Federal Credit Reform Act, acquired at a premium.
Comment: Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. Use budgetary entries for the amount of the premium. Also post USSGL TC-B129 if accrued interest is purchased.

Budgetary Entry
Debit 4450 Unapportioned Authority
Debit 4510 Apportionments
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4273 Interest Collected From Treasury

Proprietary Entry
Debit 1642 Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act
Debit 1644 Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act
Debit 1647 Premium on Securities Accounted for Under the Provisions of the Federal Credit Reform Act
Credit 1010 Fund Balance With Treasury

B163 To record the purchase of securities, accounted for under the provisions of the Federal Credit Reform Act, acquired at a discount.
Comment: Also post USSGL TC-B129 if accrued interest is purchased.

Budgetary Entry
None

Proprietary Entry
Debit 1642 Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act
Debit 1644 Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act
Credit 1010 Fund Balance With Treasury
Credit 1646 Discount on Securities Accounted for Under the Provisions of the Federal Credit Reform Act

U.S. Government Standard General Ledger
Account Transactions

B165 To record the purchase of securities acquired at a premium by a nonfiduciary deposit fund.

Budgetary Entry
None

Proprietary Entry
Debit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
Debit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities
Credit 1010 Fund Balance With Treasury

B166 To record the purchase of securities acquired at a discount by a nonfiduciary deposit fund.
Comment: Also post USSGL TC-B133 if accrued interest is purchased.

Budgetary Entry
None

Proprietary Entry
Debit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
Credit 1010 Fund Balance With Treasury
Credit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities

B200 To record the initial receipt of preferred stock and/or common stock warrants as consideration for entering into a liquidity agreement with Government Sponsored Enterprises and/or beneficial interest in a Credit Facility Trust in a Treasury General Fund Receipt Account.
Comment: Also Post USSGL TC-C147. Post this transaction to record the liquidity payment and markup of liquidity preference in a Treasury General Fund Receipt Account.

Budgetary Entry
None

Proprietary Entry
Debit 1650 Preferred Stock in Federal Government Sponsored Enterprise
Debit 1652 Common Stock Warrants in Federal Government Sponsored Enterprise
Debit 1660 Beneficial Interest in Trust
Credit 5900 Other Revenue

U.S. Government Standard General Ledger
Account Transactions

B202 To record the liquidity payment and markup of liquidity preference from the prior year in the program account.
Comment: Also Post USSGL TC-B134

Budgetary Entry
Debit 4610 Allotments - Realized Resources
Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry
Debit 2922 Contingent Liabilities - Federal Government Sponsored Enterprise
Credit 1010 Fund Balance With Treasury

U.S. Government Standard General Ledger
Account Transactions

B300 - B399 DISBURSEMENTS AND PAYABLES - Commitments/Undelivered Orders/Expended Authority - Unpaid

B302 To record a commitment of unobligated amounts in programs subject to apportionment.
Comment: To decrease the commitment, reverse this transaction.

Budgetary Entry
Debit 4610 Allotments - Realized Resources
Credit 4700 Commitments - Programs Subject to Apportionment

Proprietary Entry
None

B304 To record a commitment of unobligated balances in programs exempt from apportionment.
Comment: To decrease the commitment, reverse this transaction.

Budgetary Entry
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4720 Commitments - Programs Exempt From Apportionment

Proprietary Entry
None

B306 To record current-year undelivered orders without an advance.
Comment: To decrease obligation in the current year, reverse this transaction.

Budgetary Entry
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Debit 4700 Commitments - Programs Subject to Apportionment
Debit 4720 Commitments - Programs Exempt From Apportionment
Credit 4801 Undelivered Orders - Obligations, Unpaid

Proprietary Entry
None

U.S. Government Standard General Ledger
Account Transactions

B308 To record current-year undelivered orders with an advance.
Comment: See USSGL TC-B604 for the expense.

Budgetary Entry
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Debit 4700 Commitments - Programs Subject to Apportionment
Debit 4720 Commitments - Programs Exempt From Apportionment
Debit 4801 Undelivered Orders - Obligations, Unpaid
Credit 4802 Undelivered Orders - Obligations, Prepaid/Advanced

Proprietary Entry
Debit 1410 Advances and Prepayments
Credit 1010 Fund Balance With Treasury

B309 To record current-year undelivered orders with an advance using a U.S. Debit Card.
Comment: See USSGL TC-B604 for the expense.
Reference: USSGL implementation guidance; U.S. Debit Card Program

Budgetary Entry
Debit 4700 Commitments - Programs Subject to Apportionment
Credit 4802 Undelivered Orders - Obligations, Prepaid/Advanced

Proprietary Entry
Debit 1410 Advances and Prepayments
Credit 1125 U.S. Debit Card Funds

B310 To record a current-year undelivered order without an advance where the commitment is more than the undelivered order for commitments in programs subject to apportionment.
Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide

Budgetary Entry
Debit 4700 Commitments - Programs Subject to Apportionment
Credit 4610 Allotments - Realized Resources
Credit 4801 Undelivered Orders - Obligations, Unpaid

Proprietary Entry
None

U.S. Government Standard General Ledger
Account Transactions

B312 To record a current-year undelivered order without an advance where the commitment is more than the undelivered order for commitments in programs exempt from apportionment.
Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide

Budgetary Entry
Debit 4720 Commitments - Programs Exempt From Apportionment
Credit 4620 Unobligated Funds Exempt From Apportionment
Credit 4801 Undelivered Orders - Obligations, Unpaid

Proprietary Entry
None

B314 To record a current-year undelivered order without an advance where the commitment is less than the undelivered order for commitments in programs subject to apportionment.
Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide

Budgetary Entry
Debit 4610 Allotments - Realized Resources
Debit 4700 Commitments - Programs Subject to Apportionment
Credit 4801 Undelivered Orders - Obligations, Unpaid

Proprietary Entry
None

B316 To record a current-year undelivered order without an advance where the commitment is less than the undelivered order for commitments in programs exempt from apportionment.
Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide

Budgetary Entry
Debit 4620 Unobligated Funds Exempt From Apportionment
Debit 4720 Commitments - Programs Exempt From Apportionment
Credit 4801 Undelivered Orders - Obligations, Unpaid

Proprietary Entry
None

U.S. Government Standard General Ledger
Account Transactions

B400 - B599 DISBURSEMENTS AND PAYABLES - Payables/Accrued Liabilities

U.S. Government Standard General Ledger
Account Transactions

B402 To record the delivery of goods or services and to accrue a liability.
Comment: If funded by a direct appropriation, also post USSGL TC-B134. Assume a title has been passed when the goods are received. Also post USSGL TCs G120, G122, and G124 to track purchases. For payroll and benefits, see USSGL TC-E102. For "in-process type" accounts, see USSGL TC-D514. Due to the reconciliation of interagency expenses and revenues, agencies first must record all direct costs to a USSGL account 6000 expense series account and then offset those amounts using USSGL account 6610 when the costs are capitalized to the appropriate "in-process type" account. For other payroll related transactions, see USSGL TCs-E104 through E117. Record USSGL account 2190 for grants payable.

Budgetary Entry
Debit 4801 Undelivered Orders - Obligations, Unpaid
Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry
Debit 1511 Operating Materials and Supplies Held for Use
Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Debit 1521 Inventory Purchased for Resale
Debit 1522 Inventory Held in Reserve for Future Sale
Debit 1525 Inventory - Raw Materials
Debit 1527 Inventory - Finished Goods
Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Debit 1571 Stockpile Materials Held in Reserve
Debit 1572 Stockpile Materials Held for Sale
Debit 1591 Other Related Property
Debit 1711 Land and Land Rights
Debit 1712 Improvements to Land
Debit 1720 Construction-in-Progress
Debit 1730 Buildings, Improvements, and Renovations
Debit 1740 Other Structures and Facilities
Debit 1750 Equipment
Debit 1820 Leasehold Improvements
Debit 1830 Internal-Use Software
Debit 1832 Internal-Use Software in Development
Debit 1840 Other Natural Resources
Debit 1890 Other General Property, Plant, and Equipment
Debit 1990 Other Assets
Debit 6100 Operating Expenses/Program Costs
Debit 6400 Benefit Expense
Debit 6900 Nonproduction Costs
Credit 2110 Accounts Payable
Credit 2130 Contract Holdbacks
Credit 2190 Other Liabilities With Related Budgetary Obligations
Credit 2191 Employee Health Care Liability Incurred but Not Reported
Credit 2210 Accrued Funded Payroll and Leave
Credit 2211 Withholdings Payable
Credit 2213 Employer Contributions and Payroll Taxes Payable

U.S. Government Standard General Ledger
Account Transactions

B404 To record a downward adjustment of a current-year unpaid undelivered order.

Budgetary Entry
Debit 4801 Undelivered Orders - Obligations, Unpaid
Credit 4610 Allotments - Realized Resources
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
None

U.S. Government Standard General Ledger
Account Transactions

B406 To record the delivery of goods and services in the same year the order was placed and to accrue a liability. The current-year expended authority is more than the original obligation.
Comment: If funded by a direct appropriation, also post TC-B134. For payroll and benefits, see USSGL TC-E102. Assume a title has been passed when the goods are received. Also post USSGL TCs G120, G122, and G124 to track purchases. For "in-process type" accounts, see USSGL TC-D514. Due to the reconciliation of interagency expenses and revenues, agencies must first record all direct costs to a USSGL account 6000 expense series account and then offset those amounts using USSGL account 6610 when the costs are capitalized to the appropriate "in-process type" account. For other payroll related transactions, see USSGL TCs-E104 through E117.

Budgetary Entry
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry
Debit 1511 Operating Materials and Supplies Held for Use
Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Debit 1521 Inventory Purchased for Resale
Debit 1522 Inventory Held in Reserve for Future Sale
Debit 1525 Inventory - Raw Materials
Debit 1527 Inventory - Finished Goods
Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Debit 1571 Stockpile Materials Held in Reserve
Debit 1572 Stockpile Materials Held for Sale
Debit 1591 Other Related Property
Debit 1711 Land and Land Rights
Debit 1712 Improvements to Land
Debit 1720 Construction-in-Progress
Debit 1730 Buildings, Improvements, and Renovations
Debit 1740 Other Structures and Facilities
Debit 1750 Equipment
Debit 1820 Leasehold Improvements
Debit 1830 Internal-Use Software
Debit 1832 Internal-Use Software in Development
Debit 1840 Other Natural Resources
Debit 1890 Other General Property, Plant, and Equipment
Debit 1990 Other Assets
Debit 6100 Operating Expenses/Program Costs
Debit 6900 Nonproduction Costs
Credit 2110 Accounts Payable
Credit 2130 Contract Holdbacks

U.S. Government Standard General Ledger
Account Transactions

B408 To reclassify payable schedules for disbursements to "in-transit" until the payment schedule is confirmed.

Budgetary Entry
None

Proprietary Entry
Debit 2110 Accounts Payable
Debit 2112 Accounts Payable for Federal Government Sponsored Enterprise
Debit 2130 Contract Holdbacks
Debit 2160 Entitlement Benefits Due and Payable
Debit 2190 Other Liabilities With Related Budgetary Obligations
Debit 2210 Accrued Funded Payroll and Leave
Debit 2211 Withholdings Payable
Debit 2213 Employer Contributions and Payroll Taxes Payable
Debit 2215 Other Post Employment Benefits Due and Payable
Debit 2940 Capital Lease Liability
Credit 2120 Disbursements in Transit

B410 To record advances and prepayments "in transit" until disbursements are confirmed.

Budgetary Entry
None

Proprietary Entry
Debit 1410 Advances and Prepayments
Credit 2120 Disbursements in Transit

B412 To record an obligation and accounts payable in an unexpired appropriation for a valid bill related to a canceled appropriation.
Comment: This transaction is simultaneously posted with USSGL TC-D145. Also post USSGL TC-B134.
Reference: USSGL implementation guidance; Canceled Payables

Budgetary Entry
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry
Debit 6100 Operating Expenses/Program Costs
Credit 2110 Accounts Payable

U.S. Government Standard General Ledger
Account Transactions

B416 To record the collecting agency's estimated accrued tax refunds payable and related interest funded by a direct appropriation.
Comment: This activity is not related to USSGL TC-B118. Also post USSGL TC-B134.
Reference: USSGL implementation guidance; FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources"

Budgetary Entry
Debit 4450 Unapportioned Authority
Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Debit 4700 Commitments - Programs Subject to Apportionment
Debit 4720 Commitments - Programs Exempt From Apportionment
Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry
Debit 5890 Tax Revenue Refunds - Not Otherwise Classified
Debit 5891 Tax Revenue Refunds - Individual
Debit 5892 Tax Revenue Refunds - Corporate
Debit 5893 Tax Revenue Refunds - Unemployment
Debit 5894 Tax Revenue Refunds - Excise
Debit 5895 Tax Revenue Refunds - Estate and Gift
Debit 5896 Tax Revenue Refunds - Customs
Debit 6330 Other Interest Expenses
Credit 2110 Accounts Payable
Credit 2140 Accrued Interest Payable - Not Otherwise Classified
Credit 2190 Other Liabilities With Related Budgetary Obligations

B418 To record the accrual of interest expenses incurred, not yet paid.
Comment: If funded by a direct appropriation, also post USSGL TC-B134. Reverse accruals at the beginning of the next fiscal year.

Budgetary Entry
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry
Debit 6310 Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank
Debit 6320 Interest Expenses on Securities
Debit 6330 Other Interest Expenses
Credit 2140 Accrued Interest Payable - Not Otherwise Classified
Credit 2141 Accrued Interest Payable - Debt

U.S. Government Standard General Ledger
Account Transactions

B420 To record the liability for cost to be funded in the future.
Comment: Reverse accruals at the beginning of the next accounting period. See USSGL TC-B402 to record currently funded capital lease liability.

Budgetary Entry
None

Proprietary Entry
Debit 6800 Future Funded Expenses
Credit 2160 Entitlement Benefits Due and Payable
Credit 2170 Subsidy Payable to the Financing Account
Credit 2191 Employee Health Care Liability Incurred but Not Reported
Credit 2220 Unfunded Leave
Credit 2290 Other Unfunded Employment Related Liability
Credit 2610 Actuarial Pension Liability
Credit 2620 Actuarial Health Insurance Liability
Credit 2630 Actuarial Life Insurance Liability
Credit 2660 Actuarial Liabilities for Federal Insurance and Guarantee Programs
Credit 2670 Actuarial Liabilities for Treasury-Managed Benefit Programs
Credit 2690 Other Actuarial Liabilities
Credit 2990 Other Liabilities Without Related Budgetary Obligations
Credit 2995 Estimated Cleanup Cost Liability

B422 To record the unfunded FECA liability and unfunded unemployment liability.
Comment: Unfunded FECA liability and unfunded unemployment for Federal employees should be reversed when the funding is received.

Budgetary Entry
None

Proprietary Entry
Debit 6850 Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)
Credit 2225 Unfunded FECA Liability
Credit 2290 Other Unfunded Employment Related Liability

U.S. Government Standard General Ledger
Account Transactions

B424 To record a contingent liability.
Comment: Reverse this entry when realization indicates no contingent liability.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 6800 Future Funded Expenses
Debit 7290 Other Losses
Credit 2920 Contingent Liabilities
Credit 2922 Contingent Liabilities - Federal Government Sponsored Enterprise

B425 To record a contingent liability related to a capital transfer.
Comment: Refer to FASAB SFFAS No. 5, "Accounting for Liabilities of the Federal Government," for discussion of contingent liabilities.
Reference: USSGL implementation guidance; Capital Transfers.

Budgetary Entry
None

Proprietary Entry
Debit 5792 Financing Sources To Be Transferred Out - Contingent Liability
Credit 2923 Contingent Liability for Capital Transfers

B426 To record an increase in actuarial liabilities for benefit plans.
Comment: Reverse this entry for a decrease.
Reference: USSGL implementation guidance; FECA Liability

Budgetary Entry
None

Proprietary Entry
Debit 7600 Changes in Actuarial Liability
Credit 2650 Actuarial FECA Liability
Credit 2660 Actuarial Liabilities for Federal Insurance and Guarantee Programs
Credit 2670 Actuarial Liabilities for Treasury-Managed Benefit Programs
Credit 2690 Other Actuarial Liabilities

U.S. Government Standard General Ledger
Account Transactions

B428 To record the payable to borrowers from sales of foreclosed property with recourse.
Comment: Excess of sales proceeds over cost to the Federal Government is paid to borrowers. If funded by a direct appropriation, also post USSGL TC-B134.
Reference: USSGL Implementation guidance; Credit Reform Case Study

Budgetary Entry
Debit 4610 Allotments - Realized Resources
Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry
Debit 1551 Foreclosed Property
Credit 2110 Accounts Payable

B430 To record the inventory purchased for a resale under historical cost (title was passed).
Comment: If funded by a direct appropriation, also post USSGL TC-B134. Also post USSGL TC G122 to track purchases.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry
Debit 1521 Inventory Purchased for Resale
Credit 2110 Accounts Payable

B432 To record the fair market value of real and intangible forfeited property.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 1541 Forfeited Property Held for Sale
Credit 2320 Other Deferred Revenue

U.S. Government Standard General Ledger
Account Transactions

B434 To record an unclaimed and abandoned item that has met the statutory and/or regulatory requirements for forfeiture.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 1541 Forfeited Property Held for Sale
Credit 2320 Other Deferred Revenue

B436 To record the funded portion of cleanup costs that was previously estimated.
Comment: If the cleanup cost is part of an ongoing operation, then the liability associated with the cleanup should be reported as accounts payable. Also post USSGL TC-B134 for appropriations used.
Reference: USSGL implementation guidance; Environmental Cleanup Cost Case Study

Budgetary Entry
Debit 4610 Allotments - Realized Resources
Debit 4801 Undelivered Orders - Obligations, Unpaid
Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry
Debit 2995 Estimated Cleanup Cost Liability
Debit 6100 Operating Expenses/Program Costs
Debit 6900 Nonproduction Costs
Credit 2110 Accounts Payable
Credit 6800 Future Funded Expenses

B438 To record capital lease liability.
Comment: If capital lease is with a non-Federal entity, the agency must have sufficient budgetary resources up front to cover the present value of the lease payments discounted using Treasury interest rates. Also post USSGL TC-B134 if funded by a direct appropriation. Also post USSGL TC-G122 to track purchases.

Budgetary Entry
Debit 4801 Undelivered Orders - Obligations, Unpaid
Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry
Debit 1810 Assets Under Capital Lease
Credit 2940 Capital Lease Liability

U.S. Government Standard General Ledger
Account Transactions

B440 To record capitalized loan interest payable on non-credit reform loans for interest payable amounts previously accrued.
Comment: See USSGL TC-B418 for the initial accrual and USSGL TC-B113 for the payment of the accrual.
Reference: USSGL implementation guidance; Disposition of Borrowings With Capitalized Interest

Budgetary Entry
None

Proprietary Entry
Debit 2140 Accrued Interest Payable - Not Otherwise Classified
Credit 2511 Capitalized Loan Interest Payable - Non-Credit Reform

U.S. Government Standard General Ledger
Account Transactions

B600 - B699 DISBURSEMENTS AND PAYABLES - Advances and Prepayments

B602 To record revenue received in advance.

Budgetary Entry
None

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 2320 Other Deferred Revenue

U.S. Government Standard General Ledger
Account Transactions

B604 To record the current-year expended authority where the undelivered order was prepaid or advanced. The current-year authority is the same as the original order.
Comment: See USSGL TC-A710 to see the reimbursable authority and USSGL TC-B308 for the original prepayment. If funded by a direct appropriation, also post USSGL TC-B134. Also post USSGL TCs G120, G122, and G124 to track purchases.
Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide

Budgetary Entry
Debit 4802 Undelivered Orders - Obligations, Prepaid/Advanced
Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry
Debit 1511 Operating Materials and Supplies Held for Use
Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Debit 1521 Inventory Purchased for Resale
Debit 1522 Inventory Held in Reserve for Future Sale
Debit 1525 Inventory - Raw Materials
Debit 1527 Inventory - Finished Goods
Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Debit 1571 Stockpile Materials Held in Reserve
Debit 1572 Stockpile Materials Held for Sale
Debit 1591 Other Related Property
Debit 1711 Land and Land Rights
Debit 1712 Improvements to Land
Debit 1720 Construction-in-Progress
Debit 1730 Buildings, Improvements, and Renovations
Debit 1740 Other Structures and Facilities
Debit 1750 Equipment
Debit 1820 Leasehold Improvements
Debit 1830 Internal-Use Software
Debit 1832 Internal-Use Software in Development
Debit 1840 Other Natural Resources
Debit 1890 Other General Property, Plant, and Equipment
Debit 1990 Other Assets
Debit 6100 Operating Expenses/Program Costs
Debit 6400 Benefit Expense
Debit 6900 Nonproduction Costs
Credit 1410 Advances and Prepayments

U.S. Government Standard General Ledger
Account Transactions

B606 To record current-year expended authority using a U.S. Debit Card.
Comment: This transaction is used when an agency issues a U.S. Debit Card to a recipient as a reimbursement or entitlement.
Reference: USSGL implementation guidance; U.S. Debit Card Program

Budgetary Entry
Debit 4700 Commitments - Programs Subject to Apportionment
Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry
Debit 6100 Operating Expenses/Program Costs
Credit 1125 U.S. Debit Card Funds

B610 To reduce an unfilled customer order with advance from a prior-year reimbursable while maintaining a resource to support the obligation and outlay.
Comment: The amount in USSGL account 4222 not supported by obligations must be zero on the preclosing trial balance when the TAFS is expiring.
Reference: USSGL implementation guidance; Prior-Year Advances or Other Offsetting Collections Refunded in the Current Year as Obligations and Outlays.

Budgetary Entry
Debit 4253 Prior-Year Unfilled Customer Orders With Advance - Refunds Paid
Credit 4222 Unfilled Customer Orders With Advance

Proprietary Entry
None

U.S. Government Standard General Ledger
Account Transactions

C100 - C399 COLLECTIONS AND RECEIVABLES - Receipts

C101 To record the transfer of recognized subsidy from the program fund to the financing fund.
Reference: USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and Reporting Guide

Budgetary Entry
Debit 4221 Unfilled Customer Orders Without Advance
Credit 4070 Anticipated Collections From Federal Sources

Proprietary Entry
None

C102 To record service in kind provided by non-Federal sources.

Budgetary Entry
None

Proprietary Entry
Debit 6100 Operating Expenses/Program Costs
Credit 5610 Donated Revenue - Nonfinancial Resources

C103 To record the collection of subsidy costs in the financing account.
Reference: USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and Reporting Guide

Budgetary Entry
Debit 4271 Actual Program Fund Subsidy Collected
Credit 4070 Anticipated Collections From Federal Sources
Credit 4221 Unfilled Customer Orders Without Advance

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 1389 Allowance for Subsidy - Loans - Troubled Assets Relief Program
Credit 1399 Allowance for Subsidy
Credit 2180 Loan Guarantee Liability

U.S. Government Standard General Ledger
Account Transactions

C106 To record the collection of reestimated subsidy in the financing account.
Comment: Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. Also post TC-A120 to record allotment of authority not previously anticipated.
Reference: USSGL implementation guidance; Credit Reform Case Studies

Budgetary Entry
Debit 4271 Actual Program Fund Subsidy Collected
Credit 4070 Anticipated Collections From Federal Sources
Credit 4450 Unapportioned Authority

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 1310 Accounts Receivable

C107 To record the receipt of previously anticipated collections for loans related to the Troubled Asset Relief Program.
Comment: See USSGL TC-C108 for unidentified collections. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

Budgetary Entry
Debit 4260 Actual Collections of "governmental-type" Fees
Debit 4261 Actual Collections of Business-Type Fees
Debit 4262 Actual Collections of Loan Principal
Debit 4263 Actual Collections of Loan Interest
Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources
Debit 4267 Other Actual "governmental-type" Collections From Non-Federal Sources
Debit 4273 Interest Collected From Treasury
Debit 4276 Actual Collections From Financing Fund
Debit 4277 Other Actual Collections - Federal
Credit 4060 Anticipated Collections From Non-Federal Sources

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 1380 Loans Receivable - Troubled Assets Relief Program
Credit 1381 Interest Receivable - Loans - Troubled Assets Relief Program
Credit 1389 Allowance for Subsidy - Loans - Troubled Assets Relief Program
Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds

U.S. Government Standard General Ledger
Account Transactions

C108 To record collections in nonfiduciary deposit funds.
Comment: Interest income that was not previously accrued from investments held by nonfiduciary deposit funds should also be recorded in this transaction.
Reference: USSGL implementation guidance: Nonfiduciary Deposit Fund with Investment Authority and Clearing Account Guidance

Budgetary Entry
None

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Debit 1190 Other Cash
Credit 2400 Liability for Nonfiduciary Deposit Funds and Undeposited Collections

U.S. Government Standard General Ledger
Account Transactions

C109 To record the receipt of previously anticipated collections.
Comment: See USSGL TC-C108 for unidentified collections. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. See USSGL TCs-A710, A712, A714, and C186 for reimbursable agreement transactions.
Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide

Budgetary Entry
Debit 4260 Actual Collections of "governmental-type" Fees
Debit 4261 Actual Collections of Business-Type Fees
Debit 4262 Actual Collections of Loan Principal
Debit 4263 Actual Collections of Loan Interest
Debit 4264 Actual Collections of Rent
Debit 4265 Actual Collections From Sale of Foreclosed Property
Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources
Debit 4267 Other Actual "governmental-type" Collections From Non-Federal Sources
Debit 4273 Interest Collected From Treasury
Debit 4276 Actual Collections From Financing Fund
Debit 4277 Other Actual Collections - Federal
Credit 4060 Anticipated Collections From Non-Federal Sources
Credit 4070 Anticipated Collections From Federal Sources

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 1310 Accounts Receivable
Credit 1320 Employment Benefit Contributions Receivable
Credit 1340 Interest Receivable - Not Otherwise Classified
Credit 1341 Interest Receivable - Loans
Credit 1342 Interest Receivable - Investments
Credit 1343 Interest Receivable - Taxes
Credit 1350 Loans Receivable
Credit 1360 Penalties and Fines Receivable - Not Otherwise Classified
Credit 1361 Penalties and Fines Receivable - Loans
Credit 1363 Penalties and Fines Receivable - Taxes
Credit 1370 Administrative Fees Receivable - Not Otherwise Classified
Credit 1371 Administrative Fees Receivable - Loans
Credit 1373 Administrative Fees Receivable - Taxes
Credit 1399 Allowance for Subsidy
Credit 1551 Foreclosed Property
Credit 5100 Revenue From Goods Sold
Credit 5200 Revenue From Services Provided
Credit 5310 Interest Revenue - Other
Credit 5311 Interest Revenue - Investments
Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds
Credit 5320 Penalties and Fines Revenue
Credit 5325 Administrative Fees Revenue
Credit 5400 Benefit Program Revenue

U.S. Government Standard General Ledger
Account Transactions

Credit 5500 Insurance and Guarantee Premium Revenue
Credit 5750 Expenditure Financing Sources - Transfers-In
Credit 5900 Other Revenue

C110 To reclassify collections to liquidate prior-year deficiency.
Reference: USSGL implementation guidance; Spending Authority From Offsetting Collections Applied to Liquidate a Deficiency

Budgetary Entry
Debit 4212 Liquidation of Deficiency - Offsetting Collections
Credit 4260 Actual Collections of "governmental-type" Fees
Credit 4261 Actual Collections of Business-Type Fees
Credit 4266 Other Actual Business-Type Collections From Non-Federal Sources
Credit 4267 Other Actual "governmental-type" Collections From Non-Federal Sources
Credit 4277 Other Actual Collections - Federal

Proprietary Entry
None

C111 To record collections in clearing account Treasury Account Symbols (TAS).
Reference: USSGL implementation guidance: Nonfiduciary Deposit Fund with Investment Authority and Clearing Account Guidance

Budgetary Entry
None

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 2410 Liability for Clearing Accounts

C112 To record the collection of a refund of an advance or prepayment in the same year as the original obligation.
Comment: See USSGL TC-B308 for application of an advance.

Budgetary Entry
Debit 4802 Undelivered Orders - Obligations, Prepaid/Advanced
Credit 4610 Allotments - Realized Resources
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 1410 Advances and Prepayments

U.S. Government Standard General Ledger
Account Transactions

C114 To record unearned revenue collected in advance and deposited to a trust or special fund receipt account.
Comment: Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

Budgetary Entry
Debit 4114 Appropriated Trust or Special Fund Receipts
Credit 4394 Receipts Unavailable for Obligation Upon Collection
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 2320 Other Deferred Revenue

C116 To record in the financing fund unearned fees collected for undisbursed loans.
Comment: Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.
Reference: USSGL implementation guidance; Credit Reform Case Study

Budgetary Entry
Debit 4261 Actual Collections of Business-Type Fees
Credit 4060 Anticipated Collections From Non-Federal Sources

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 2320 Other Deferred Revenue

C117 To record in the financing fund fees collected when loans are disbursed.
Comment: Fees are earned by loan guarantees when the third party disburses.
Reference: USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and Reporting Guide

Budgetary Entry
Debit 4261 Actual Collections of Business-Type Fees
Credit 4060 Anticipated Collections From Non-Federal Sources

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 2180 Loan Guarantee Liability

U.S. Government Standard General Ledger
Account Transactions

C118 To record in the financing fund fees earned when loans are disbursed.
Comment: For loan guarantees, fees are earned when the third party disburses.
Reference: USSGL implementation guidance; Credit Reform Case Studies

Budgetary Entry
None

Proprietary Entry
Debit 2320 Other Deferred Revenue
Credit 1389 Allowance for Subsidy - Loans - Troubled Assets Relief Program
Credit 1399 Allowance for Subsidy
Credit 2180 Loan Guarantee Liability

C120 To record the maturity of Federal securities acquired at par value by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.
Comment: See USSGL TC-C121 for securities acquired at par value by nonfiduciary deposit fund that is matured.
Reference: USSGL implementation guidance; FACTS II, Investments in Treasury and Agency Securities

Budgetary Entry
None

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities

C121 To record the maturity of securities acquired at par value by a nonfiduciary deposit fund.

Budgetary Entry
None

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities

U.S. Government Standard General Ledger
Account Transactions

C122 To record the maturity of Federal securities acquired at a premium by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.
Comment: At maturity an entry is made to complete the amortization of a premium. Refer to USSGL TC-E117 for the amortization transaction. See USSGL TC-C123 for securities acquired at a premium by nonfiduciary deposit fund that matured.
Reference: USSGL implementation guidance; FACTS II, Investments in Treasury and Agency Securities

Budgetary Entry
None

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
Credit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities

C123 To record the maturity of securities acquired at a premium by a nonfiducairy deposit fund.

Budgetary Entry
None

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
Credit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities

U.S. Government Standard General Ledger
Account Transactions

C124 To record the maturity of Federal securities acquired at a discount by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.

Comment: At maturity an entry is made to complete the amortization of a discount. Refer to USSGL TC-E117 for the amortization transaction. The budgetary entry shows the purchase discount is realized as a budgetary resource when the security matures. Special and trust funds use USSGL account 4114. If budgetary resources were previously anticipated, revolving funds credit USSGL account 4070 and special and trust funds credit USSGL account 4120. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. See USSGL TC-C125 for securities acquired at a discount by nonfiduciary deposit fund that matured.

Reference: USSGL implementation guidance; FACTS II, Investments in Treasury and Agency Securities

Budgetary Entry

Debit 4114 Appropriated Trust or Special Fund Receipts
Debit 4273 Interest Collected From Treasury
- Credit 4070 Anticipated Collections From Federal Sources
- Credit 4120 Anticipated Indefinite Appropriations
- Credit 4394 Receipts Unavailable for Obligation Upon Collection
- Credit 4450 Unapportioned Authority
- Credit 4510 Apportionments
- Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Debit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities
Debit 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Debit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
- Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
- Credit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
- Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
- Credit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
- Credit 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt

U.S. Government Standard General Ledger
Account Transactions

C125 To record the maturity of securities acquired at a discount in a nonfiduciary deposit fund.

Budgetary Entry
None

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Debit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities
Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
Credit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities

C130 To record the collection of a refund of an advance or prepayment that results in a downward adjustment to a prior-year obligation.
Comment: Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.
Reference: For refunds receivable, see the USSGL implementation guidance; Upward and Downward Adjustments to Expired Appropriations

Budgetary Entry
Debit 4872 Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected
Credit 4060 Anticipated Collections From Non-Federal Sources
Credit 4450 Unapportioned Authority
Credit 4650 Allotments - Expired Authority

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 1310 Accounts Receivable
Credit 1410 Advances and Prepayments

U.S. Government Standard General Ledger
Account Transactions

C132 To record the refunds collected (not previously accrued as receivables) for assets purchased and expenses incurred in a prior year that create budgetary resources.
Comment: Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. Reverse USSGL TC-B134 for direct appropriations. Reverse USSGL TCs G120, G122, and G124 to track purchases.

Budgetary Entry
Debit 4972 Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected
Credit 4060 Anticipated Collections From Non-Federal Sources
Credit 4070 Anticipated Collections From Federal Sources
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment
Credit 4650 Allotments - Expired Authority

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 1511 Operating Materials and Supplies Held for Use
Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Credit 1521 Inventory Purchased for Resale
Credit 1522 Inventory Held in Reserve for Future Sale
Credit 1525 Inventory - Raw Materials
Credit 1526 Inventory - Work-in-Process
Credit 1527 Inventory - Finished Goods
Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Credit 1571 Stockpile Materials Held in Reserve
Credit 1572 Stockpile Materials Held for Sale
Credit 1591 Other Related Property
Credit 1711 Land and Land Rights
Credit 1712 Improvements to Land
Credit 1720 Construction-in-Progress
Credit 1730 Buildings, Improvements, and Renovations
Credit 1740 Other Structures and Facilities
Credit 1750 Equipment
Credit 1810 Assets Under Capital Lease
Credit 1820 Leasehold Improvements
Credit 1830 Internal-Use Software
Credit 1832 Internal-Use Software in Development
Credit 1840 Other Natural Resources
Credit 1890 Other General Property, Plant, and Equipment
Credit 1990 Other Assets
Credit 6100 Operating Expenses/Program Costs
Credit 6400 Benefit Expense
Credit 6500 Cost of Goods Sold
Credit 6900 Nonproduction Costs

U.S. Government Standard General Ledger
Account Transactions

C134 To record the refunds collected (not previously accrued as receivables) for assets purchased and expenses incurred in the current year.
Comment: Reverse USSGL TC-B134 for direct appropriations. Reverse USSGL TCs G120, G122, and G124 to adjust tracked purchases.

Budgetary Entry
Debit 4902 Delivered Orders - Obligations, Paid
Credit 4610 Allotments - Realized Resources
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 1511 Operating Materials and Supplies Held for Use
Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Credit 1522 Inventory Held in Reserve for Future Sale
Credit 1525 Inventory - Raw Materials
Credit 1526 Inventory - Work-in-Process
Credit 1527 Inventory - Finished Goods
Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Credit 1571 Stockpile Materials Held in Reserve
Credit 1572 Stockpile Materials Held for Sale
Credit 1591 Other Related Property
Credit 1711 Land and Land Rights
Credit 1712 Improvements to Land
Credit 1720 Construction-in-Progress
Credit 1730 Buildings, Improvements, and Renovations
Credit 1740 Other Structures and Facilities
Credit 1750 Equipment
Credit 1810 Assets Under Capital Lease
Credit 1820 Leasehold Improvements
Credit 1830 Internal-Use Software
Credit 1832 Internal-Use Software in Development
Credit 1840 Other Natural Resources
Credit 1890 Other General Property, Plant, and Equipment
Credit 1990 Other Assets
Credit 6100 Operating Expenses/Program Costs
Credit 6500 Cost of Goods Sold
Credit 6900 Nonproduction Costs

U.S. Government Standard General Ledger
Account Transactions

C136 To record the collection of receivables for assets purchased or expenses incurred in a prior year that create budgetary resources when collected.
Comment: USSGL TC-C414 records the refund receivable. Reverse USSGL TC-B134 for direct appropriations. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. Reverse USSGL TCs G120, G122, and G124 to adjust tracked purchases. Also post USSGL TC-D582 to reclassify the reduction of an expense from unfunded to funded.
Reference: For refunds receivable, see the USSGL implementation guidance; Upward and Downward Adjustments to Expired Appropriations

Budgetary Entry
Debit 4972 Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected
Credit 4060 Anticipated Collections From Non-Federal Sources
Credit 4070 Anticipated Collections From Federal Sources
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment
Credit 4650 Allotments - Expired Authority

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 1310 Accounts Receivable

C137 To record the restitution of the imprest fund loss.
Comment: Reverse USSGL TC-B134 for direct appropriations.

Budgetary Entry
Debit 4902 Delivered Orders - Obligations, Paid
Credit 4610 Allotments - Realized Resources

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Debit 6790 Other Expenses Not Requiring Budgetary Resources
Credit 1310 Accounts Receivable
Credit 7290 Other Losses

U.S. Government Standard General Ledger
Account Transactions

C138 To record the collection of refunds receivable for assets purchased or expenses incurred in the current year that create budgetary resources when collected.
Comment: See USSGL TC-C414 for the accrued receivable. Reverse USSGL TC-B134 for direct appropriations and USSGL TCs G120, G122, and G124 to adjust tracked purchases. Also post USSGL TC-D582 to reclassify the reduction of an expense from unfunded to funded.

Budgetary Entry
Debit 4902 Delivered Orders - Obligations, Paid
Credit 4610 Allotments - Realized Resources
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 1310 Accounts Receivable

C139 To record the deduction of an employee's pay for reimbursement of Federal Employees Health Benefits paid by the employer while the employee was in a leave without pay status.
Comment: Also post USSGL TC-D582 to reclassify the reduction of expenses from unfunded to funded. Reverse USSGL TC-B134.
Reference: USSGL guidance; Federal Employee Health Benefit/Leave Without Pay Status.

Budgetary Entry
Debit 4902 Delivered Orders - Obligations, Paid
Credit 4610 Allotments - Realized Resources
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 1310 Accounts Receivable

C140 To record the collection of receivables from Federal sources.

Budgetary Entry
Debit 4273 Interest Collected From Treasury
Debit 4277 Other Actual Collections - Federal
Credit 4283 Interest Receivable From Treasury
Credit 4287 Other Federal Receivables

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 1310 Accounts Receivable
Credit 1340 Interest Receivable - Not Otherwise Classified
Credit 1341 Interest Receivable - Loans
Credit 1342 Interest Receivable - Investments
Credit 1343 Interest Receivable - Taxes

U.S. Government Standard General Ledger
Account Transactions

C141 To record a collection of non-Federal revenue reported on the Statement of Custodial Activity or on the custodial footnote that is deposited into a General Fund receipt account.
Comment: Also post USSGLs TC-C142. See TC-C143 if previously accrued. See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.
Reference: USSGL implementation guidance; FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources"

Budgetary Entry
None

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 5310 Interest Revenue - Other
Credit 5311 Interest Revenue - Investments
Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds
Credit 5320 Penalties and Fines Revenue
Credit 5325 Administrative Fees Revenue
Credit 5600 Donated Revenue - Financial Resources
Credit 5800 Tax Revenue Collected - Not Otherwise Classified
Credit 5801 Tax Revenue Collected - Individual
Credit 5802 Tax Revenue Collected - Corporate
Credit 5803 Tax Revenue Collected - Unemployment
Credit 5804 Tax Revenue Collected - Excise
Credit 5805 Tax Revenue Collected - Estate and Gift
Credit 5806 Tax Revenue Collected - Customs
Credit 5900 Other Revenue
Credit 5923 Valuation Change in Investments - Beneficial Interest in Trust

C142 To record a contra-revenue in the amount of revenue collected for others and to establish a custodial liability.
Comment: To record revenue, see USSGL TC-C141. To reduce the custodial liability for amounts transferred out, see USSGL TC-A210.

Budgetary Entry
None

Proprietary Entry
Debit 5990 Collections for Others - Statement of Custodial Activity
Credit 2980 Custodial Liability

U.S. Government Standard General Ledger
Account Transactions

C143 To record the collection of receivables of custodial revenue from a non-Federal source that is deposited to a miscellaneous receipt account.
Comment: If a collection is reported on the Statement of Custodial Activity or the custodial footnote, also post USSGL TCs-D584 and D586 (if related to tax revenue); If a collection is not reported on the Statement of Custodial Activity nor on the custodial footnote, also post USSGL TC-D585; If a collection was not previously accrued, see USSGL TCs-C141 or C147; See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.

Budgetary Entry
None

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 1310 Accounts Receivable
Credit 1325 Taxes Receivable
Credit 1340 Interest Receivable - Not Otherwise Classified
Credit 1341 Interest Receivable - Loans
Credit 1342 Interest Receivable - Investments
Credit 1343 Interest Receivable - Taxes
Credit 1360 Penalties and Fines Receivable - Not Otherwise Classified
Credit 1363 Penalties and Fines Receivable - Taxes
Credit 1370 Administrative Fees Receivable - Not Otherwise Classified
Credit 1371 Administrative Fees Receivable - Loans
Credit 1373 Administrative Fees Receivable - Taxes
Credit 1381 Interest Receivable - Loans - Troubled Assets Relief Program

C144 To record undeposited collections.
Comment: Reverse entry upon disposition of undeposited collections.

Budgetary Entry
None

Proprietary Entry
Debit 1110 Undeposited Collections
Credit 2400 Liability for Nonfiduciary Deposit Funds and Undeposited Collections

U.S. Government Standard General Ledger
Account Transactions

C145 To record the collection of revenue or other financing sources that were not previously accrued into a General Fund receipt account. These collections are not reported on the Statement of Custodial Activity
Comment: Also post USSGL TC-C147. For the transfer-in of nonbudgetary fund balance to other Federal entities without reimbursements, see USSGL TC-C155. For custodial collections reported on the Statement of Custodial Activity or on the custodial footnote, see USSGL TC-C141. See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.
Reference: USSGL implementation guidance; General Fund Receipt Account Guide

Budgetary Entry
None

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 5100 Revenue From Goods Sold
Credit 5200 Revenue From Services Provided
Credit 5310 Interest Revenue - Other
Credit 5311 Interest Revenue - Investments
Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds
Credit 5314 Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act
Credit 5325 Administrative Fees Revenue
Credit 5790 Other Financing Sources
Credit 5795 Seigniorage
Credit 5900 Other Revenue

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 and noncash monetary assets.
Comment: See USSGL TC-C108.

Budgetary Entry
None

Proprietary Entry
Debit 1190 Other Cash
Debit 1193 International Monetary Fund Assets - Reserve Position
Debit 1194 Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights
Debit 1195 Other Monetary Assets
Credit 2990 Other Liabilities Without Related Budgetary Obligations

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

C153 To record the collection of loans receivable, accounted for under the provisions of the Federal Credit Reform Act, by the Bureau of the Public Debt and deposit directly into a Treasury Account Symbol that does not have budget authority.
Comment: Also post USSGL TC–F124 and/or TC–F125 to close USSGL account 2985. Record USSGL account 7212 when there is a loss on the repayment.

Budgetary Entry
None

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Debit 7212 Losses on Disposition of Borrowings
Credit 1380 Loans Receivable - Troubled Assets Relief Program

C154 To record the collections of unaccrued interest on loans from non-Federal sources.
Comment: Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

Budgetary Entry
Debit 4263 Actual Collections of Loan Interest
Credit 4060 Anticipated Collections From Non-Federal Sources

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 5310 Interest Revenue - Other
Credit 5311 Interest Revenue - Investments
Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds

U.S. Government Standard General Ledger
Account Transactions

C155 To record the transfer-in of nonbudgetary fund balance to other Federal entities without reimbursements.
Comment: See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.
Reference: USSGL implementation guidance; General Fund Receipt Account Guide

Budgetary Entry
None

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 5775 Nonbudgetary Financing Sources Transferred In

C156 To record the collection of interest receivable from securities held by a nonfiduciary deposit fund.
Comment: See USSGL TC-C108 for the collection of interest income that was not previously accrued in a nonfiduciary deposit fund.
Reference: USSGL Implementation Guide: Nonfiduciary Deposit Fund with Investment Authority and Clearing Account Guidance

Budgetary Entry
None

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 1342 Interest Receivable - Investments

C158 To record cash donations collected in an expenditure account, as allowed by law.
Comment: See USSGL TC-C402 for cash donations. See TC-C192 for foreign currency donations that are not budgetary resources. See USSGL TC-A186 for revenue to available trust and special funds.

Budgetary Entry
Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 5600 Donated Revenue - Financial Resources

U.S. Government Standard General Ledger
Account Transactions

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

C162 To record an adjustment to loans and interest receivable based on acquired collateral property with recourse.
Comment: This transaction does not include bad debt.
Reference: USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and Reporting Guide for Foreclosed Property in Federal Credit Programs

Budgetary Entry
None

Proprietary Entry
Debit 1551 Foreclosed Property
Credit 1340 Interest Receivable - Not Otherwise Classified
Credit 1341 Interest Receivable - Loans
Credit 1350 Loans Receivable

C163 To record an adjustment to loans and interest receivable based on acquired collateral property without recourse.
Comment: Use only for post-Credit Reform.
Reference: USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and Reporting Guide for Foreclosed Property in Federal Credit Programs

Budgetary Entry
None

Proprietary Entry
Debit 1399 Allowance for Subsidy
Debit 1551 Foreclosed Property
Credit 1010 Fund Balance With Treasury
Credit 1340 Interest Receivable - Not Otherwise Classified
Credit 1341 Interest Receivable - Loans
Credit 1350 Loans Receivable
Credit 1399 Allowance for Subsidy

U.S. Government Standard General Ledger
Account Transactions

C164 To record non-cash assets donated by the public.

Budgetary Entry
None

Proprietary Entry
Debit 1511 Operating Materials and Supplies Held for Use
Debit 1525 Inventory - Raw Materials
Debit 1527 Inventory - Finished Goods
Debit 1572 Stockpile Materials Held for Sale
Debit 1591 Other Related Property
Debit 1711 Land and Land Rights
Debit 1730 Buildings, Improvements, and Renovations
Debit 1740 Other Structures and Facilities
Debit 1750 Equipment
Debit 1820 Leasehold Improvements
Debit 1830 Internal-Use Software
Debit 1840 Other Natural Resources
Debit 1890 Other General Property, Plant, and Equipment
Credit 5610 Donated Revenue - Nonfinancial Resources

C166 To record a monetary instrument, including undeposited seized cash.
Comment: When seized cash is deposited, see USSGL TC-D586.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 1531 Seized Monetary Instruments
Credit 2990 Other Liabilities Without Related Budgetary Obligations

C170 To record the reclassification of seized monetary instruments from undeposited (recorded in USSGL account 1531) to deposited.
Comment: Agencies must use all the USSGL accounts indicated in transaction. Each debit and credit must be in the same amount.
Reference: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry
None

Proprietary Entry
Debit 1532 Seized Cash Deposited
Debit 2990 Other Liabilities Without Related Budgetary Obligations
Credit 1531 Seized Monetary Instruments
Credit 2400 Liability for Nonfiduciary Deposit Funds and Undeposited Collections

U.S. Government Standard General Ledger
Account Transactions

C172 To record a revenue for forfeited cash deposited to the forfeiture fund.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
Debit 4114 Appropriated Trust or Special Fund Receipts
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 5640 Forfeiture Revenue - Cash and Cash Equivalents

C174 To record undeposited cash that was forfeited.
Comment: Reverse USSGL TC-C166.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 1110 Undeposited Collections
Credit 5640 Forfeiture Revenue - Cash and Cash Equivalents

C176 To record cash deposited after forfeiture.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
Debit 4114 Appropriated Trust or Special Fund Receipts
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 1110 Undeposited Collections

U.S. Government Standard General Ledger
Account Transactions

C178 To record the transfer of the title of an asset to the Federal Government for a settlement of tax liability from the taxpayer.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 1541 Forfeited Property Held for Sale
Credit 1310 Accounts Receivable

C180 To record satisfaction of a loan by surrender of a borrower's title to collateral of commodity.
Comment: Commodities are valued at net realizable value. The difference between the commodities received and the outstanding loan is charged to the allowance.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 1359 Allowance for Loss on Loans Receivable
Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Credit 1350 Loans Receivable

C182 To record a collection of an advance for an unfilled customer order.
Comment: Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. Record USSGL account 4210 if unfilled customer orders were not previously anticipated.
Reference: USSGL implementation guidance; Prior-Year Advances or Other Offsetting Collections Refunded in the Current Year as Obligations and Outlays

Budgetary Entry
Debit 4222 Unfilled Customer Orders With Advance
Credit 4210 Anticipated Reimbursements and Other Income
Credit 4221 Unfilled Customer Orders Without Advance

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 2310 Liability for Advances and Prepayments

U.S. Government Standard General Ledger
Account Transactions

C186 To record the collection of receivables in the performing agency for reimbursable services.
Reference: USSGL implementation guidance; USSGL Reimbursable Accounting Guide

Budgetary Entry
Debit 4252 Reimbursements and Other Income Earned - Collected
Credit 4251 Reimbursements and Other Income Earned - Receivable

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 1310 Accounts Receivable

C188 To record the collection of revenue into unavailable special fund receipt accounts.
Comment: See USSGL TCs-A183 and A184 for appropriation of receipts from an unavailable special fund receipt account to a special fund expenditure account.
Reference: USSGL implementation guidance; Unavailable Special Fund Receipt Account Transfers

Budgetary Entry
None

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 5200 Revenue From Services Provided
Credit 5310 Interest Revenue - Other
Credit 5311 Interest Revenue - Investments
Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds
Credit 5320 Penalties and Fines Revenue
Credit 5325 Administrative Fees Revenue
Credit 5900 Other Revenue

C190 To record in a trust fund payments received from a Federal fund relating to exchange transactions.
Comment: These payments are defined as expenditure transfers in the budget. See USSGL TC-A510 for nonexchange expenditure transfers-in.
Reference: USSGL implementation guidance; Trust Fund Guide

Budgetary Entry
Debit 4114 Appropriated Trust or Special Fund Receipts
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 5200 Revenue From Services Provided
Credit 5400 Benefit Program Revenue

U.S. Government Standard General Ledger
Account Transactions

C192 To record the acquisition of foreign currency in the foreign currency account symbol (X7000 series).
Comment: Agencies that have foreign currency account symbols (X7000 series) will make this entry.
Reference: USSGL implementation guidance; Accounting for X7000 Accounts

Budgetary Entry
None

Proprietary Entry
Debit 1200 Foreign Currency
Credit 5600 Donated Revenue - Financial Resources

C194 To record reclaimed (repaid) foreign currency into the foreign currency account symbol (X7000 series) by a disbursing officer.
Comment: Agencies that have foreign currency account symbols (X7000 series) will make this entry.
Reference: USSGL implementation guidance; Accounting for X7000 Accounts

Budgetary Entry
None

Proprietary Entry
Debit 1200 Foreign Currency
Debit 7290 Other Losses
Credit 1310 Accounts Receivable

C196 To record a capital transfer received in a Treasury general fund receipt account.
Comment: Also post USSGL TC-D585; See USSGL TC-E516 for previously recorded receivables.
Reference: USSGL implementation guidance;Capital Transfers.

Budgetary Entry
None

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 1925 Capital Transfers Receivable

C200 To record the maturity of securities, accounted for under the provisions of the Federal Credit Reform Act, acquired at par value.

Budgetary Entry
None

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 1642 Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act
Credit 1644 Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act

U.S. Government Standard General Ledger
Account Transactions

C202 To record the maturity of securities, accounted for under the provisions of the Federal Credit Reform Act, acquired at a premium.
Comment: At maturity an entry is made to complete the amortization of a premium. Refer to USSGL TC-E121 for the amortization transaction.

Budgetary Entry
None

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Credit 1642 Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act
Credit 1644 Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act
Credit 1647 Premium on Securities Accounted for Under the Provisions of the Federal Credit Reform Act

C204 To record the maturity of securities, accounted for under the provisions of the Federal Credit Reform Act, acquired at a discount.
Comment: At maturity an entry is made to complete the amortization of a discount. Refer to USSGL TC-E121 for the amortization transaction. The budgetary entry shows the purchase discount is realized as a budgetary resource when the security matures. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.
Reference: None

Budgetary Entry
Debit 4273 Interest Collected From Treasury
Credit 4450 Unapportioned Authority
Credit 4510 Apportionments
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Debit 1646 Discount on Securities Accounted for Under the Provisions of the Federal Credit Reform Act
Credit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Credit 1642 Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act
Credit 1644 Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act

U.S. Government Standard General Ledger
Account Transactions

C400 - C599 COLLECTIONS AND RECEIVABLES - Receivables/Accrued Revenue

C402 To record an accrual of revenue reported on the Statement of Custodial Activity or on the custodial footnote that is collected by an agency to be deposited directly into a General Fund receipt account.
Comment: Also post USSGL TC-C404. For amounts deposited into a General Fund receipt account but not reported on the Statement of Custodial Activity or on the custodial footnote, see USSGL TC-C420. See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.
Reference: USSGL implementation guidance; Miscellaneous Receipts; General Fund Receipt Account Guide

Budgetary Entry
None

Proprietary Entry
Debit 1310 Accounts Receivable
Debit 1325 Taxes Receivable
Debit 1340 Interest Receivable - Not Otherwise Classified
Debit 1341 Interest Receivable - Loans
Debit 1342 Interest Receivable - Investments
Debit 1343 Interest Receivable - Taxes
Debit 1360 Penalties and Fines Receivable - Not Otherwise Classified
Debit 1361 Penalties and Fines Receivable - Loans
Debit 1363 Penalties and Fines Receivable - Taxes
Debit 1370 Administrative Fees Receivable - Not Otherwise Classified
Debit 1371 Administrative Fees Receivable - Loans
Debit 1373 Administrative Fees Receivable - Taxes
Credit 5310 Interest Revenue - Other
Credit 5311 Interest Revenue - Investments
Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds
Credit 5320 Penalties and Fines Revenue
Credit 5325 Administrative Fees Revenue
Credit 5600 Donated Revenue - Financial Resources
Credit 5820 Tax Revenue Accrual Adjustment - Not Otherwise Classified
Credit 5821 Tax Revenue Accrual Adjustment - Individual
Credit 5822 Tax Revenue Accrual Adjustment - Corporate
Credit 5823 Tax Revenue Accrual Adjustment - Unemployment
Credit 5824 Tax Revenue Accrual Adjustment - Excise
Credit 5825 Tax Revenue Accrual Adjustment - Estate and Gift
Credit 5826 Tax Revenue Accrual Adjustment - Customs
Credit 5900 Other Revenue

U.S. Government Standard General Ledger
Account Transactions

C404 To record contra-revenue in the amount of revenue accrued and establish a custodial liability.
Comment: Also post USSGL TC-C402.

Budgetary Entry
None

Proprietary Entry
Debit 5991 Accrued Collections for Others - Statement of Custodial Activity
Credit 2980 Custodial Liability

C405 To record offset for the amount accrued in a General Fund receipt account and to establish a liability for non-entity assets that are not reported on the Statement of Custodial Activity or on the custodial footnote.
Comment: To record accrued contra revenue that is reported on the Statement of Custodial Activity or on the custodial footnote and to establish custodial liability, see transaction USSGL TC-C404. See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.
Reference: USSGL implementation guidance; General Fund Receipt Account Guide

Budgetary Entry
None

Proprietary Entry
Debit 5994 Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position
Credit 2985 Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity

C406 To record receivables for amounts advanced from the financing fund or liquidating fund to cover escrow funds.
Comment: Applicable to guaranteed loans
Reference: USSGL implementation guidance; Credit Reform Case Studies

Budgetary Entry
Debit 4610 Allotments - Realized Resources
Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry
Debit 1310 Accounts Receivable
Credit 1010 Fund Balance With Treasury

U.S. Government Standard General Ledger
Account Transactions

C408 To record in the financing fund the disbursement of loans.
Comment: Also post USSGL TC-B134 if funded by a direct appropriation.
Reference: USSGL implementation guidance; Credit Reform Case Studies

Budgetary Entry
Debit 4801 Undelivered Orders - Obligations, Unpaid
Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry
Debit 1350 Loans Receivable
Debit 1380 Loans Receivable - Troubled Assets Relief Program
Credit 1010 Fund Balance With Treasury

C409 To record the reclassification of interest capitalized on a loan.
Reference: Direct Loan Credit Reform Guidance

Budgetary Entry
None

Proprietary Entry
Debit 1350 Loans Receivable
Credit 1341 Interest Receivable - Loans

C412 To record accrued receivables for modified direct loans moving from the liquidating fund to the financing fund account.
Comment: Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.
Reference: USSGL implementation guidance; Credit Reform Case Studies

Budgetary Entry
Debit 4285 Receivable From the Liquidating Fund
Credit 4070 Anticipated Collections From Federal Sources

Proprietary Entry
Debit 1310 Accounts Receivable
Credit 1399 Allowance for Subsidy

U.S. Government Standard General Ledger
Account Transactions

C414 To record refund receivables from nonfederal sources for assets or expenses that do not create budgetary resources until collected.
Comment: USSGL TC-C136 records the collection. USSGL account 6790 includes, but is not limited to, vendor overpayments and benefit overpayments.

Budgetary Entry
None

Proprietary Entry
Debit 1310 Accounts Receivable
Credit 1511 Operating Materials and Supplies Held for Use
Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Credit 1522 Inventory Held in Reserve for Future Sale
Credit 1525 Inventory - Raw Materials
Credit 1526 Inventory - Work-in-Process
Credit 1527 Inventory - Finished Goods
Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Credit 1571 Stockpile Materials Held in Reserve
Credit 1572 Stockpile Materials Held for Sale
Credit 1591 Other Related Property
Credit 1711 Land and Land Rights
Credit 1712 Improvements to Land
Credit 1720 Construction-in-Progress
Credit 1730 Buildings, Improvements, and Renovations
Credit 1740 Other Structures and Facilities
Credit 1750 Equipment
Credit 1810 Assets Under Capital Lease
Credit 1820 Leasehold Improvements
Credit 1830 Internal-Use Software
Credit 1832 Internal-Use Software in Development
Credit 1840 Other Natural Resources
Credit 1890 Other General Property, Plant, and Equipment
Credit 1990 Other Assets
Credit 6500 Cost of Goods Sold
Credit 6790 Other Expenses Not Requiring Budgetary Resources
Credit 6900 Nonproduction Costs

U.S. Government Standard General Ledger
Account Transactions

C416 To record accrued revenue from Federal sources other than for reimbursables, non-revolving trust and special funds, custodial activity and interest on Treasury securities.
Comment: Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

Budgetary Entry
Debit 4283 Interest Receivable From Treasury
Debit 4287 Other Federal Receivables
Credit 4070 Anticipated Collections From Federal Sources

Proprietary Entry
Debit 1310 Accounts Receivable
Debit 1320 Employment Benefit Contributions Receivable
Debit 1340 Interest Receivable - Not Otherwise Classified
Debit 1341 Interest Receivable - Loans
Debit 1342 Interest Receivable - Investments
Debit 1343 Interest Receivable - Taxes
Debit 1360 Penalties and Fines Receivable - Not Otherwise Classified
Debit 1361 Penalties and Fines Receivable - Loans
Debit 1363 Penalties and Fines Receivable - Taxes
Debit 1370 Administrative Fees Receivable - Not Otherwise Classified
Debit 1371 Administrative Fees Receivable - Loans
Debit 1373 Administrative Fees Receivable - Taxes
Credit 5310 Interest Revenue - Other
Credit 5311 Interest Revenue - Investments
Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds
Credit 5320 Penalties and Fines Revenue
Credit 5325 Administrative Fees Revenue
Credit 5400 Benefit Program Revenue
Credit 5900 Other Revenue

C417 To record interest receivable on securities held by a nonfiduciary deposit fund.
Comment: A nonfiduciary deposit fund should not have net position.
Reference: USSGL Implementation Guide: Nonfiduciary Deposit Fund with Investment Authority and Clearing Account Guidance

Budgetary Entry
None

Proprietary Entry
Debit 1342 Interest Receivable - Investments
Credit 2400 Liability for Nonfiduciary Deposit Funds and Undeposited Collections

U.S. Government Standard General Ledger
Account Transactions

C418 To record interest receivable on securities held by Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.
Comment: See USSGL TC-C417 for interest receivable on securities held by a nonfiduciary deposit fund.

Budgetary Entry
None

Proprietary Entry
Debit 1342 Interest Receivable - Investments
Credit 5311 Interest Revenue - Investments

U.S. Government Standard General Ledger
Account Transactions

C420 To record accrued revenue or other financing sources without budgetary impact.
Comment: Receivables from non-Federal sources are not budgetary resources until collected. This transaction should be used if you have a receivable recorded from a transaction with nonfiduciary deposit funds. For Federal and non-Federal receivables reported in a General Fund receipt account, also post USSGL TC-C405. See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.
Reference: OMB Circular No. A-11, the Budget totals exclude amounts from deposit fund transactions because the funds are not owned by the Government. Therefore, the budget records transactions between deposit funds and budgetary accounts as transactions with public.

Budgetary Entry
None

Proprietary Entry
Debit 1310 Accounts Receivable
Debit 1320 Employment Benefit Contributions Receivable
Debit 1340 Interest Receivable - Not Otherwise Classified
Debit 1341 Interest Receivable - Loans
Debit 1342 Interest Receivable - Investments
Debit 1343 Interest Receivable - Taxes
Debit 1360 Penalties and Fines Receivable - Not Otherwise Classified
Debit 1361 Penalties and Fines Receivable - Loans
Debit 1363 Penalties and Fines Receivable - Taxes
Debit 1370 Administrative Fees Receivable - Not Otherwise Classified
Debit 1371 Administrative Fees Receivable - Loans
Debit 1373 Administrative Fees Receivable - Taxes
Debit 1381 Interest Receivable - Loans - Troubled Assets Relief Program
Credit 5100 Revenue From Goods Sold
Credit 5200 Revenue From Services Provided
Credit 5310 Interest Revenue - Other
Credit 5311 Interest Revenue - Investments
Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds
Credit 5320 Penalties and Fines Revenue
Credit 5325 Administrative Fees Revenue
Credit 5400 Benefit Program Revenue
Credit 5500 Insurance and Guarantee Premium Revenue
Credit 5600 Donated Revenue - Financial Resources
Credit 5775 Nonbudgetary Financing Sources Transferred In
Credit 5900 Other Revenue

U.S. Government Standard General Ledger
Account Transactions

C422 To record accrued revenue from Federal or non-Federal sources for non-revolving trust funds and special funds.
Comment: These are not budgetary resources until collected.
Reference: USSGL implementation guidance; Unavailable Special Fund Receipt Account Transfers

Budgetary Entry
None

Proprietary Entry
Debit 1310 Accounts Receivable
Debit 1320 Employment Benefit Contributions Receivable
Debit 1325 Taxes Receivable
Debit 1340 Interest Receivable - Not Otherwise Classified
Debit 1341 Interest Receivable - Loans
Debit 1342 Interest Receivable - Investments
Debit 1343 Interest Receivable - Taxes
Debit 1360 Penalties and Fines Receivable - Not Otherwise Classified
Debit 1361 Penalties and Fines Receivable - Loans
Debit 1363 Penalties and Fines Receivable - Taxes
Debit 1370 Administrative Fees Receivable - Not Otherwise Classified
Debit 1371 Administrative Fees Receivable - Loans
Debit 1373 Administrative Fees Receivable - Taxes
Credit 5200 Revenue From Services Provided
Credit 5310 Interest Revenue - Other
Credit 5311 Interest Revenue - Investments
Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds
Credit 5320 Penalties and Fines Revenue
Credit 5325 Administrative Fees Revenue
Credit 5400 Benefit Program Revenue
Credit 5500 Insurance and Guarantee Premium Revenue
Credit 5820 Tax Revenue Accrual Adjustment - Not Otherwise Classified
Credit 5821 Tax Revenue Accrual Adjustment - Individual
Credit 5822 Tax Revenue Accrual Adjustment - Corporate
Credit 5823 Tax Revenue Accrual Adjustment - Unemployment
Credit 5824 Tax Revenue Accrual Adjustment - Excise
Credit 5825 Tax Revenue Accrual Adjustment - Estate and Gift
Credit 5826 Tax Revenue Accrual Adjustment - Customs
Credit 5900 Other Revenue

U.S. Government Standard General Ledger
Account Transactions

C424 To record establishment of current-period earnings on income received in advance.
Comment: See USSGL TC-B602 for collection entry.

Budgetary Entry
None

Proprietary Entry
Debit 2320 Other Deferred Revenue
Credit 5100 Revenue From Goods Sold
Credit 5200 Revenue From Services Provided
Credit 5500 Insurance and Guarantee Premium Revenue
Credit 5900 Other Revenue

C426 To record earned revenue in a trust or special fund Treasury Appropriation Fund Symbol that was previously collected in advance.
Comment: See USSGL TC-C114 for collection entry.

Budgetary Entry
None

Proprietary Entry
Debit 2320 Other Deferred Revenue
Credit 5100 Revenue From Goods Sold
Credit 5200 Revenue From Services Provided

C428 To record loans and interest receivable from non-Federal sources for defaulted guaranteed loans. Do not consider as a budgetary resource until collected.
Comment: Applicable to activity for guaranteed loans.

Budgetary Entry
None

Proprietary Entry
Debit 1341 Interest Receivable - Loans
Debit 1350 Loans Receivable
Credit 1399 Allowance for Subsidy
Credit 2180 Loan Guarantee Liability

U.S. Government Standard General Ledger
Account Transactions

C430 To record an old motor vehicle that was traded in for a new motor vehicle using the direct method.
Comment: This entry is to show a trade-in only. An entry for indirect cost is not included. This is the way the Department of Defense accounts for repairable items involving trade-ins. Accounts receivable represents the cash amount the vehicle procurer will receive from the customer. Inventory held for repair represents the value of an asset after it is repaired (value of a similar new asset). Other financing source represents fair market value of the old vehicle. Other financing source was used instead of revenue from goods sold due to a trade-in, which is not a budgetary resource. Inventory allowance represents the estimated repair cost of the damaged vehicle.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
Debit 4251 Reimbursements and Other Income Earned - Receivable
Credit 4221 Unfilled Customer Orders Without Advance

Proprietary Entry
Debit 1310 Accounts Receivable
Debit 1523 Inventory Held for Repair
Credit 1529 Inventory - Allowance
Credit 5100 Revenue From Goods Sold
Credit 5790 Other Financing Sources

C432 To record loans other than credit reform.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
Debit 4801 Undelivered Orders - Obligations, Unpaid
Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry
Debit 1350 Loans Receivable
Credit 1010 Fund Balance With Treasury

C433 To record loans receivable from non-Federal sources for loans related to Troubled Assets Relief Program. Do not consider as a budgetary resource until collected.

Budgetary Entry
None

Proprietary Entry
Debit 1380 Loans Receivable - Troubled Assets Relief Program
Credit 1389 Allowance for Subsidy - Loans - Troubled Assets Relief Program

U.S. Government Standard General Ledger
Account Transactions

C434 To record interest receivable from non-Federal sources for loans related to Troubled Assets Relief Program. Do not consider as a budgetary resource until collected.

Budgetary Entry
None

Proprietary Entry
Debit 1381 Interest Receivable - Loans - Troubled Assets Relief Program
Credit 1385 Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program

C435 To record the accrual of interest revenue associated with USSGL account 2985 that is to be collected by the Bureau of the Public Debt and deposited directly into a Treasury Account Symbol that does not have budget authority.
Comment: Also post USSGL TC-C437 for the liability for non-entity assets not reported on the Statement of Custodial Activity.
Reference: USSGL implementation guidance; Disposition of Borrowings With Capitalized Interest

Budgetary Entry
None

Proprietary Entry
Debit 1340 Interest Receivable - Not Otherwise Classified
Debit 1341 Interest Receivable - Loans
Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds

C436 To record the accrual of Troubled Asset Relief Program interest revenue associated with USSGL account 2985 that is to be collected by the Bureau of the Public Debt and deposited directly into a Treasury Account Symbol that does not have budget authority.

Budgetary Entry
None

Proprietary Entry
Debit 1381 Interest Receivable - Loans - Troubled Assets Relief Program
Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds

U.S. Government Standard General Ledger
Account Transactions

C437 To record the portion of the liability for non-entity assets not reported on the Statement of Custodial Activity related to the accrual of interest revenue that is to be collected by the Bureau of the Public Debt and deposited directly into a Treasury Account Symbol that does not have budget authority.
Comment: Also post USSGL TC-C435 for the accrual of the interest revenue associated with USSGL account 2985.
Reference: USSGL implementation guidance; Disposition of Borrowings With Capitalized Interest

Budgetary Entry
None

Proprietary Entry
Debit 7500 Distribution of Income - Dividend
Credit 2985 Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity

C438 To record subsidy receivable and the related interest, in the financing account, for an upward reestimate.

Budgetary Entry
None

Proprietary Entry
Debit 1310 Accounts Receivable
Credit 1389 Allowance for Subsidy - Loans - Troubled Assets Relief Program
Credit 1399 Allowance for Subsidy
Credit 2180 Loan Guarantee Liability
Credit 5310 Interest Revenue - Other

C440 To record unfunded (borrowed) foreign currency from the Foreign Currency Account Symbol (X7000 series) by a disbursing officer.
Comment: Agencies that have foreign currency account symbols (X7000 series) will make this entry.
Reference: USSGL implementation guidance; Accounting for X7000 Accounts

Budgetary Entry
None

Proprietary Entry
Debit 1310 Accounts Receivable
Credit 1200 Foreign Currency

U.S. Government Standard General Ledger
Account Transactions

C444 To record capitalized loan interest receivable on non-credit reform loans for interest receivable amounts previously accrued.
Comment: Refer to USSGL TC-C435 for the initial accrual and USSGL TC-C149 for the collection of the accrual.
Reference: USSGL implementation guidance; Disposition of Borrowings With Capitalized Interest

Budgetary Entry
None

Proprietary Entry
Debit 1351 Capitalized Loan Interest Receivable - Non-Credit Reform
Credit 1341 Interest Receivable - Loans

C446 To record the reclassification of interest capitalized on a loan related to Troubled Asset Relief Program.

Budgetary Entry
None

Proprietary Entry
Debit 1380 Loans Receivable - Troubled Assets Relief Program
Credit 1381 Interest Receivable - Loans - Troubled Assets Relief Program

U.S. Government Standard General Ledger
Account Transactions

C600 - C799 COLLECTIONS AND RECEIVABLES - Asset Sale and Disposition (Gains and Losses)

C602 To record the sale of Federal securities purchased at a premium by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund. The sale results in a gain.
Comment: At the time of sale, make an entry to amortize the premium to the point of sale. See USSGL TC-E117 for amortization entry. Special and trust funds use USSGL account 4114. If budgetary resources were previously anticipated, revolving funds credit USSGL account 4070 and special and trust funds credit USSGL account 4120. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. See USSGL TC-C603 for sale of securities acquired at a premium by nonfiduciary deposit fund that result in a gain.
Reference: USSGL implementation guidance; FACTS II, Investments in Treasury and Agency Securities

Budgetary Entry
Debit 4114 Appropriated Trust or Special Fund Receipts
Debit 4273 Interest Collected From Treasury
Credit 4070 Anticipated Collections From Federal Sources
Credit 4120 Anticipated Indefinite Appropriations
Credit 4394 Receipts Unavailable for Obligation Upon Collection
Credit 4450 Unapportioned Authority
Credit 4510 Apportionments
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
Credit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities
Credit 7111 Gains on Disposition of Investments

U.S. Government Standard General Ledger
Account Transactions

C603 To record the sale of securities purchased at a premium by a nonfidcuary deposit fund that results in a gain.
Comment: A nonfiduciary deposit fund should not have net position.

Budgetary Entry
None

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
Credit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities
Credit 2400 Liability for Nonfiduciary Deposit Funds and Undeposited Collections

U.S. Government Standard General Ledger
Account Transactions

C604 To record the sale of Federal securities purchased at a premium by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund. The sale results in a loss.
Comment: At the time of sale, make an entry to amortize the premium to the point of sale. See USSGL TC-E117 for amortization entry. Special and trust funds use USSGL account 4114. If budgetary resources were previously anticipated, revolving funds debit USSGL account 4070 and special and trust funds debit USSGL account 4120. Reverse USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. See USSGL TC-C605 for the sale of securities acquired at a premium by nonfiduciary deposit fund that result in a loss.
Reference: USSGL implementation guidance; FACTS II, Investments in Treasury and Agency Securities

Budgetary Entry
Debit 4070 Anticipated Collections From Federal Sources
Debit 4120 Anticipated Indefinite Appropriations
Debit 4394 Receipts Unavailable for Obligation Upon Collection
Debit 4450 Unapportioned Authority
Debit 4510 Apportionments
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4114 Appropriated Trust or Special Fund Receipts
Credit 4273 Interest Collected From Treasury

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Debit 7211 Losses on Disposition of Investments
Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
Credit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities

U.S. Government Standard General Ledger
Account Transactions

C605 To record the sale of securities purchased at a premium by a nonfiduciary deposit fund that results in a loss.
Comment: A nonfiduciary deposit fund should not have net position.

Budgetary Entry
None

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Debit 2400 Liability for Nonfiduciary Deposit Funds and Undeposited Collections
Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
Credit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities

U.S. Government Standard General Ledger
Account Transactions

C606 To record the sale of Federal securities purchased at a discount by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund. The sale results in a gain.
Comment: At the time of sale, an entry is made to amortize the discount to the point of sale. See USSGL TC-E117 for amortization entry. Special and trust funds use USSGL account 4114. If budgetary resources were previously anticipated, revolving funds credit USSGL account 4070 and special and trust funds credit USSGL account 4120. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or TC-A123 if authority was previously anticipated in programs exempt from apportionment. See USSGL TC-C607 for the sale of securities acquired at a disocunt by nonfiduciary deposit fund that result in a gain.
Reference: USSGL implementation guidance; FACTS II, Investments in Treasury and Agency Securities

Budgetary Entry
Debit 4114 Appropriated Trust or Special Fund Receipts
Debit 4273 Interest Collected From Treasury
Credit 4070 Anticipated Collections From Federal Sources
Credit 4120 Anticipated Indefinite Appropriations
Credit 4394 Receipts Unavailable for Obligation Upon Collection
Credit 4450 Unapportioned Authority
Credit 4510 Apportionments
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Debit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities
Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
Credit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Credit 7111 Gains on Disposition of Investments

U.S. Government Standard General Ledger
Account Transactions

C607 To record the sale of securities purchased at a discount by a nonfiducairy deposit fund. The sale results in a gain.
Comment: A nonfiduciary deposit fund should not have net position.
Reference: None

Budgetary Entry
None

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Debit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities
Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
Credit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Credit 2400 Liability for Nonfiduciary Deposit Funds and Undeposited Collections

U.S. Government Standard General Ledger
Account Transactions

C608 To record the sale of Federal securities purchased at a discount by a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund. The sale results in a loss.
Comment: At the time of sale, an entry is made to amortize the discount to the point of sale. See USSGL TC-E117 for amortization entry. Special and trust funds use USSGL account 4114. If budgetary resources were previously anticipated, revolving funds debit USSGL account 4070 and special and trust funds debit USSGL account 4120. Reverse USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. See USSGL TC-C611 for the sale of securities acquired at a discount by nonfiduciary deposit fund that result in a loss.
Reference: USSGL implementation guidance; FACTS II, Investments in Treasury and Agency Securities

Budgetary Entry
Debit 4070 Anticipated Collections From Federal Sources
Debit 4120 Anticipated Indefinite Appropriations
Debit 4394 Receipts Unavailable for Obligation Upon Collection
Debit 4450 Unapportioned Authority
Debit 4510 Apportionments
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4114 Appropriated Trust or Special Fund Receipts
Credit 4273 Interest Collected From Treasury

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Debit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities
Debit 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Debit 7211 Losses on Disposition of Investments
Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
Credit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Credit 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Credit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt

U.S. Government Standard General Ledger
Account Transactions

C609 To record amounts owed to a Federal Government Sponsored Enterprise (GSE) for excess of the GSE's liabilities over its assets.

Budgetary Entry
Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources
Credit 4060 Anticipated Collections From Non-Federal Sources
Credit 4450 Unapportioned Authority

Proprietary Entry
Debit 7210 Losses on Disposition of Assets - Other
Credit 1650 Preferred Stock in Federal Government Sponsored Enterprise
Credit 1651 Market Adjustment - Preferred Stock in Federal Government Sponsored Enterprise
Credit 1652 Common Stock Warrants in Federal Government Sponsored Enterprise
Credit 1653 Market Adjustment - Common Stock Warrants in Federal Government Sponsored Enterprise
Credit 2112 Accounts Payable for Federal Government Sponsored Enterprise

C610 To record the sale or disposition of personal property collected for replacement property.
Comment: Sales proceeds on disposed personal property collected for a replacement property will have no budgetary entry until the obligation is subsequently incurred for the replacement property. In most cases, the proceeds will only be available for acquisition of the replacement property in the fiscal year that the old property was sold, then for 1 fiscal year thereafter. This entry may not be applicable to some agencies that have specific language in their legislation that allows them to keep the proceeds beyond 2 years. See USSGL implementation guidance, "Disposition of Personal Property" on the USSGL Web site. Also review CFR 41, chapter 101 and GAO's Policy and Procedure Manual, dated May 1993, pages 7.5-8.9.

Budgetary Entry
None

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Debit 1310 Accounts Receivable
Debit 1759 Accumulated Depreciation on Equipment
Debit 1819 Accumulated Depreciation on Assets Under Capital Lease
Debit 1829 Accumulated Amortization on Leasehold Improvements
Debit 1839 Accumulated Amortization on Internal-Use Software
Debit 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment
Debit 7210 Losses on Disposition of Assets - Other
Credit 1750 Equipment
Credit 1810 Assets Under Capital Lease
Credit 1820 Leasehold Improvements
Credit 1830 Internal-Use Software
Credit 1832 Internal-Use Software in Development
Credit 1890 Other General Property, Plant, and Equipment
Credit 7110 Gains on Disposition of Assets - Other

U.S. Government Standard General Ledger
Account Transactions

C611 To record the sale of securities purchased at a discount by a nonfiduciary deposit fund that results in a loss.
Comment: A nonfiduciary deposit fund should not have net position.

Budgetary Entry
None

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Debit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities
Debit 2400 Liability for Nonfiduciary Deposit Funds and Undeposited Collections
Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
Credit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities

C612 To record the loss (or gain) from sale of foreclosed property without recourse.
Comment: Applicable to guaranteed loans. Credit USSGL account 1399 if there is a gain. Any gain or loss is borne by the Federal Government. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.
Reference: USSGL implementation guidance; Credit Reform Case Studies

Budgetary Entry
Debit 4265 Actual Collections From Sale of Foreclosed Property
Credit 4060 Anticipated Collections From Non-Federal Sources

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Debit 1399 Allowance for Subsidy
Credit 1551 Foreclosed Property

U.S. Government Standard General Ledger
Account Transactions

C614 To record the gain on property sold with recourse.
Comment: Excess of costs over sales proceeds are billed to the borrower. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.
Reference: USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and Reporting Guide for Foreclosed Property in Federal Credit Programs

Budgetary Entry
Debit 4265 Actual Collections From Sale of Foreclosed Property
Credit 4060 Anticipated Collections From Non-Federal Sources
Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 1341 Interest Receivable - Loans
Credit 1350 Loans Receivable
Credit 1551 Foreclosed Property
Credit 2110 Accounts Payable

C616 To record the loss on loan receivable from the borrower on a sale with recourse.
Comment: Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.
Reference: USSGL implementation guidance; Credit Reform Case Studies

Budgetary Entry
Debit 4265 Actual Collections From Sale of Foreclosed Property
Credit 4060 Anticipated Collections From Non-Federal Sources

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Debit 1350 Loans Receivable
Credit 1551 Foreclosed Property

U.S. Government Standard General Ledger
Account Transactions

C618 To record the sale prior to maturity of investments in public debt securities at a discount and sold for a gain or loss by the revolving fund.
Comment: The budgetary entry is the amount of the gain on sale, which would be reversed if a loss is realized. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

Budgetary Entry
Debit 4273 Interest Collected From Treasury
Credit 4070 Anticipated Collections From Federal Sources

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Debit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Debit 7211 Losses on Disposition of Investments
Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Credit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Credit 1690 Other Investments
Credit 5311 Interest Revenue - Investments
Credit 7111 Gains on Disposition of Investments

C620 To record the sale prior to maturity of investments in public debt securities purchased at par or a premium and sold for a loss or gain by the revolving fund.
Comment: The budgetary entry equals the amount of loss on the sale, which would be reversed if a gain is realized. Reverse USSGL TC-E117 to amortize the premium to the point of sale. Reverse USSGL TC-A122 if authority was previously anticipated and apportioned or a reversal of USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

Budgetary Entry
Debit 4070 Anticipated Collections From Federal Sources
Credit 4273 Interest Collected From Treasury

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 7211 Losses on Disposition of Investments
Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 7111 Gains on Disposition of Investments

U.S. Government Standard General Ledger
Account Transactions

C622 To record the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt) purchased at a discount and sold for a gain or loss by the special or non-revolving trust fund.
Comment: The budgetary entry is the amount of a gain on the sale, which would be reversed if a loss was realized.

Budgetary Entry
Debit 4114 Appropriated Trust or Special Fund Receipts
Credit 4394 Receipts Unavailable for Obligation Upon Collection
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Debit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities
Debit 7211 Losses on Disposition of Investments
Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
Credit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Credit 1690 Other Investments
Credit 7111 Gains on Disposition of Investments

C624 To record the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt) purchased at par or premium and sold for a gain or loss by the special or non-revolving trust fund.
Comment: The budgetary entry is the amount of a gain on the sale, which would be reversed if a loss was realized.

Budgetary Entry
Debit 4114 Appropriated Trust or Special Fund Receipts
Credit 4394 Receipts Unavailable for Obligation Upon Collection
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Debit 7211 Losses on Disposition of Investments
Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
Credit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities
Credit 1690 Other Investments
Credit 5311 Interest Revenue - Investments
Credit 7111 Gains on Disposition of Investments

U.S. Government Standard General Ledger
Account Transactions

C626 To record cash collected from a loss or a gain from the sale of excess, obsolete, and unserviceable assets.
Comment: Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. This transaction assumes that budgetary resource is recognized for the proceeds of a sale.
Reference: USSGL implementation guidance; Disposition of Personal Property

Budgetary Entry
Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources
Credit 4060 Anticipated Collections From Non-Federal Sources
Credit 4450 Unapportioned Authority

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Debit 7210 Losses on Disposition of Assets - Other
Credit 1513 Operating Materials and Supplies - Excess, Obsolete, and Unserviceable
Credit 1524 Inventory - Excess, Obsolete, and Unserviceable
Credit 7110 Gains on Disposition of Assets - Other

C628 To record cash collected from a loss or a gain from the sale of foreclosed property.
Comment: Use only for pre-Credit Reform. This transaction assumes that budgetary resource is recognized for the proceeds of a sale.
Reference: USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and Reporting Guide for Foreclosed Property in Federal Credit Programs

Budgetary Entry
Debit 4265 Actual Collections From Sale of Foreclosed Property
Credit 4060 Anticipated Collections From Non-Federal Sources

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Debit 7210 Losses on Disposition of Assets - Other
Credit 1551 Foreclosed Property
Credit 7110 Gains on Disposition of Assets - Other

C630 To record the sale of stockpile materials.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources
Credit 4450 Unapportioned Authority

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Debit 6500 Cost of Goods Sold
Credit 1572 Stockpile Materials Held for Sale
Credit 5900 Other Revenue

U.S. Government Standard General Ledger
Account Transactions

C632 To record stockpile materials sold at a gain.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources
Credit 4450 Unapportioned Authority

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 1572 Stockpile Materials Held for Sale
Credit 7110 Gains on Disposition of Assets - Other

C634 To record stockpile materials sold at a loss.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources
Credit 4450 Unapportioned Authority

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Debit 7210 Losses on Disposition of Assets - Other
Credit 1572 Stockpile Materials Held for Sale

C636 To record the collection of sale proceeds from forfeited personal property sold.
Comment: Reverse USSGL TC-B432.
Reference: For special fund transaction, see USSGL implementation guidance; Receipts Not Available for Obligation Upon Collection. For seized assets, see USSGL implementation guidance; Accounting for Inventory and Related Property

Budgetary Entry
Debit 4114 Appropriated Trust or Special Fund Receipts
Credit 4450 Unapportioned Authority

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 5650 Forfeiture Revenue - Forfeitures of Property

U.S. Government Standard General Ledger
Account Transactions

C638 To record the sale of forfeited property.
Comment: Includes activity for forfeited property sold that had a third-party lien in which the buyer pays the lien holder.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"; Seized Assets

Budgetary Entry
None

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 1541 Forfeited Property Held for Sale

C640 To record the proceeds from commodities sold.
Comment: For cost of goods sold, see USSGL TC-E408. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources
Credit 4060 Anticipated Collections From Non-Federal Sources
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 5100 Revenue From Goods Sold

C642 To record a loss on the sale of commodities.
Comment: For cost of goods sold, if there is no loss involved, see USSGL TC-E408.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 1569 Commodities - Allowance
Debit 6500 Cost of Goods Sold
Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs

U.S. Government Standard General Ledger
Account Transactions

C644 To record a receivable from a non-Federal entity for the sale or disposition of assets other than personal properties and investments.
Comment: For cost of goods sold, see USSGL TC-E408.

Budgetary Entry
None

Proprietary Entry
Debit 1310 Accounts Receivable
Debit 1519 Operating Materials and Supplies - Allowance
Debit 1529 Inventory - Allowance
Debit 1549 Forfeited Property - Allowance
Debit 1569 Commodities - Allowance
Debit 1599 Other Related Property - Allowance
Debit 1719 Accumulated Depreciation on Improvements to Land
Debit 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations
Debit 1749 Accumulated Depreciation on Other Structures and Facilities
Debit 1819 Accumulated Depreciation on Assets Under Capital Lease
Debit 1829 Accumulated Amortization on Leasehold Improvements
Debit 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment
Debit 7210 Losses on Disposition of Assets - Other
Credit 1511 Operating Materials and Supplies Held for Use
Credit 1521 Inventory Purchased for Resale
Credit 1525 Inventory - Raw Materials
Credit 1526 Inventory - Work-in-Process
Credit 1527 Inventory - Finished Goods
Credit 1541 Forfeited Property Held for Sale
Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Credit 1591 Other Related Property
Credit 1711 Land and Land Rights
Credit 1712 Improvements to Land
Credit 1720 Construction-in-Progress
Credit 1730 Buildings, Improvements, and Renovations
Credit 1740 Other Structures and Facilities
Credit 1810 Assets Under Capital Lease
Credit 1820 Leasehold Improvements
Credit 1890 Other General Property, Plant, and Equipment
Credit 5100 Revenue From Goods Sold
Credit 7110 Gains on Disposition of Assets - Other

U.S. Government Standard General Ledger
Account Transactions

C646 To record the sale or disposition of assets other than personal properties and investments.
Comment: If a receivable had been previously established, see USSGL TC-C647.

Budgetary Entry
Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources
Debit 4277 Other Actual Collections - Federal
Credit 4060 Anticipated Collections From Non-Federal Sources
Credit 4070 Anticipated Collections From Federal Sources

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Debit 1519 Operating Materials and Supplies - Allowance
Debit 1529 Inventory - Allowance
Debit 1549 Forfeited Property - Allowance
Debit 1569 Commodities - Allowance
Debit 1599 Other Related Property - Allowance
Debit 1719 Accumulated Depreciation on Improvements to Land
Debit 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations
Debit 1749 Accumulated Depreciation on Other Structures and Facilities
Debit 6500 Cost of Goods Sold
Debit 7210 Losses on Disposition of Assets - Other
Credit 1511 Operating Materials and Supplies Held for Use
Credit 1521 Inventory Purchased for Resale
Credit 1525 Inventory - Raw Materials
Credit 1526 Inventory - Work-in-Process
Credit 1527 Inventory - Finished Goods
Credit 1541 Forfeited Property Held for Sale
Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Credit 1591 Other Related Property
Credit 1711 Land and Land Rights
Credit 1712 Improvements to Land
Credit 1720 Construction-in-Progress
Credit 1730 Buildings, Improvements, and Renovations
Credit 1740 Other Structures and Facilities
Credit 5100 Revenue From Goods Sold
Credit 7110 Gains on Disposition of Assets - Other

U.S. Government Standard General Ledger
Account Transactions

C647 To record the liquidation of receivables from other Federal entity for the sale or disposition of assets other personal properties and investments.
Comment: See USSGL TC-C648 for the establishment of the receivable.

Budgetary Entry
Debit 4277 Other Actual Collections - Federal
Credit 4287 Other Federal Receivables

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 1310 Accounts Receivable

U.S. Government Standard General Ledger
Account Transactions

C648 To record a receivable from another Federal entity for the sale or disposition of assets other than personal properties and investments.
Comment: For the liquidation of the receivable, see USSGL TC-C647.

Budgetary Entry
Debit 4287 Other Federal Receivables
Credit 4070 Anticipated Collections From Federal Sources

Proprietary Entry
Debit 1310 Accounts Receivable
Debit 1519 Operating Materials and Supplies - Allowance
Debit 1529 Inventory - Allowance
Debit 1549 Forfeited Property - Allowance
Debit 1569 Commodities - Allowance
Debit 1599 Other Related Property - Allowance
Debit 1719 Accumulated Depreciation on Improvements to Land
Debit 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations
Debit 1749 Accumulated Depreciation on Other Structures and Facilities
Debit 1819 Accumulated Depreciation on Assets Under Capital Lease
Debit 1829 Accumulated Amortization on Leasehold Improvements
Debit 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment
Debit 6500 Cost of Goods Sold
Debit 7210 Losses on Disposition of Assets - Other
Credit 1511 Operating Materials and Supplies Held for Use
Credit 1521 Inventory Purchased for Resale
Credit 1525 Inventory - Raw Materials
Credit 1526 Inventory - Work-in-Process
Credit 1527 Inventory - Finished Goods
Credit 1541 Forfeited Property Held for Sale
Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Credit 1591 Other Related Property
Credit 1711 Land and Land Rights
Credit 1712 Improvements to Land
Credit 1720 Construction-in-Progress
Credit 1730 Buildings, Improvements, and Renovations
Credit 1740 Other Structures and Facilities
Credit 1810 Assets Under Capital Lease
Credit 1820 Leasehold Improvements
Credit 1890 Other General Property, Plant, and Equipment
Credit 5100 Revenue From Goods Sold
Credit 7110 Gains on Disposition of Assets - Other

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Account Transactions

C650 To record accounts receivable and accrue revenue from another Federal entity that was previously anticipated.
Comment: Also post USSGL TC-A122 if authority was previously anticipated and apportioned. See Federal and non-Federal exceptions as defined in Office of Management and Budget Circular No. A-11.
Reference: USSGL implementation guidance; Transfer of Spending Authority from Offsetting Collection with Obligations Scenario

Budgetary Entry
Debit 4287 Other Federal Receivables
Credit 4210 Anticipated Reimbursements and Other Income

Proprietary Entry
Debit 1310 Accounts Receivable
Credit 5100 Revenue From Goods Sold
Credit 5200 Revenue From Services Provided

C702 To record the sale of securities, accounted for under the provisions of the Federal Credit Reform Act, purchased at a premium. The sale results in a gain.
Comment: At the time of sale, make an entry to amortize the premium to the point of sale. See USSGL TC-E121 for amortization entry. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

Budgetary Entry
Debit 4273 Interest Collected From Treasury
Credit 4450 Unapportioned Authority
Credit 4510 Apportionments
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Credit 1642 Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act
Credit 1644 Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act
Credit 1647 Premium on Securities Accounted for Under the Provisions of the Federal Credit Reform Act
Credit 7111 Gains on Disposition of Investments

U.S. Government Standard General Ledger
Account Transactions

C704 To record the sale of securities, accounted for under the provisions of the Federal Credit Reform Act, purchased at a premium. The sale results in a loss.
Comment: At the time of sale, make an entry to amortize the premium to the point of sale. See USSGL TC-E121 for amortization entry. Reverse USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

Budgetary Entry
Debit 4450 Unapportioned Authority
Debit 4510 Apportionments
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4273 Interest Collected From Treasury

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Debit 7211 Losses on Disposition of Investments
Credit 1642 Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act
Credit 1644 Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act
Credit 1647 Premium on Securities Accounted for Under the Provisions of the Federal Credit Reform Act

C706 To record the sale of securities, accounted for under the provisions of the Federal Credit Reform Act, purchased at a discount. The sale results in a gain.
Comment: At the time of sale, an entry is made to amortize the discount to the point of sale. See USSGL TC-E121 for amortization entry. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or TC-A123 if authority was previously anticipated in programs exempt from apportionment.

Budgetary Entry
Debit 4273 Interest Collected From Treasury
Credit 4450 Unapportioned Authority
Credit 4510 Apportionments
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Debit 1646 Discount on Securities Accounted for Under the Provisions of the Federal Credit Reform Act
Credit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Credit 1642 Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act
Credit 1644 Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act
Credit 7111 Gains on Disposition of Investments

U.S. Government Standard General Ledger
Account Transactions

C708 To record the sale of securities, accounted for under the provisions of the Federal Credit Reform Act, purchased at a discount. The sale results in a loss.
Comment: At the time of sale, an entry is made to amortize the discount to the point of sale. See USSGL TC-E121 for amortization entry. Reverse USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

Budgetary Entry
Debit 4450 Unapportioned Authority
Debit 4510 Apportionments
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4273 Interest Collected From Treasury

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Debit 1646 Discount on Securities Accounted for Under the Provisions of the Federal Credit Reform Act
Debit 7211 Losses on Disposition of Investments
Credit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Credit 1642 Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act
Credit 1644 Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act

C750 To record, in a special or non-revolving trust fund, a redemption of securities (other than those issued by the Bureau of the Public Debt (BPD)) purchased at par and sold without a gain or loss where funds remain in a non-Treasury General Account (TGA).
Comment: If the proceeds of this sale are immediately reinvested, do not record a budgetary entry. If the proceeds of this sale are not immediately reinvested, record a budgetary entry equal to the proceeds. See USSGL TC- B150 if funds held by the public in a non-TGA are returned to fund balance with Treasury in a TGA. An agency must have specific legislative authority to hold monies in a non-TGA or non-BPD security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400 Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury for additional guidance, such as SF224 transactions.

Budgetary Entry
Debit 4114 Appropriated Trust or Special Fund Receipts
Credit 4394 Receipts Unavailable for Obligation Upon Collection
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
Debit 1130 Funds Held by the Public
Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities

U.S. Government Standard General Ledger
Account Transactions

C751 To record, in a revolving or revolving trust fund, a redemption of securities (other than those issued by the Bureau of the Public Debt (BPD)) purchased at par and sold without a gain or loss where funds remain in a non-Treasury General Account (TGA).
Comment: If the proceeds of this sale are immediately reinvested, do not record a budgetary entry. If the proceeds of this sale are not immediately reinvested, record a budgetary entry equal to the proceeds. See USSGL TC- B150 if funds held by the public in a non-TGA are returned to fund balance with Treasury in a TGA. An agency must have specific legislative authority to hold monies in a non-TGA or non-BPD security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400 Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury for additional guidance, such as SF224 transactions.

Budgetary Entry
Debit 4972 Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
Debit 1130 Funds Held by the Public
Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities

C752 To record, in a special or non-revolving trust fund, the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt (BPD)) purchased at par and sold for a gain. Funds remain held by the public in a non-Treasury General Account (TGA).
Comment: If the proceeds are immediately reinvested, record a budgetary entry equal to only the gain. If the proceeds are not immediately reinvested, record a budgetary entry equal to the proceeds. See USSGL TC- B150 if funds held by the public in a non-TGA are returned to fund balance with Treasury in a TGA. An agency must have specific legislative authority to hold monies in a non-TGA or non-BPD security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400 Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury for additional guidance, such as SF224 transactions.

Budgetary Entry
Debit 4114 Appropriated Trust or Special Fund Receipts
Credit 4394 Receipts Unavailable for Obligation Upon Collection
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
Debit 1130 Funds Held by the Public
Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
Credit 7111 Gains on Disposition of Investments

U.S. Government Standard General Ledger
Account Transactions

C753 To record, in a revolving or revolving trust fund, the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt (BPD)) purchased at par and sold for a gain. Funds remain held by the public in a non-Treasury General Account (TGA).
Comment: If the proceeds are immediately reinvested, record a budgetary entry in USSGL account 4252 equal to only the gain. If the proceeds are not immediately reinvested, record a budgetary entry in USSGL account 4252 equal to the gain and also a budgetary entry in USSGL account 4972 equal to the par value. See USSGL TC- B150 if funds held by the public in a non-TGA are returned to fund balance with Treasury in a TGA. An agency must have specific legislative authority to hold monies in a non-TGA or non-BPD security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400 Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury for additional guidance, such as SF224 transactions.

Budgetary Entry
Debit 4252 Reimbursements and Other Income Earned - Collected
Debit 4972 Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
Debit 1130 Funds Held by the Public
Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
Credit 7111 Gains on Disposition of Investments

C754 To record, in a special or non-revolving trust fund, the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt (BPD)) purchased at par and sold for a loss. Funds remain held by the public in a non-Treasury General Account (TGA).
Comment: If the proceeds are immediately reinvested, do not record a budgetary entry. If the proceeds are not immediately reinvested, record a budgetary entry equal to the proceeds. See USSGL TC- B150 if funds held by the public in a non-TGA are returned to fund balance with Treasury in a TGA. An agency must have specific legislative authority to hold monies in a non-TGA or non-BPD security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400 Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury for additional guidance, such as SF224 transactions.

Budgetary Entry
Debit 4114 Appropriated Trust or Special Fund Receipts
Credit 4394 Receipts Unavailable for Obligation Upon Collection
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
Debit 1130 Funds Held by the Public
Debit 7211 Losses on Disposition of Investments
Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities

U.S. Government Standard General Ledger
Account Transactions

C755 To record, in a revolving or revolving trust fund, the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt (BPD)) purchased at par and sold for a loss. Funds remain held by the public in a non-Treasury General Account (TGA).
Comment: If the proceeds are immediately reinvested, do not record the budgetary entry. If the proceeds are not immediately reinvested record a budgetary entry equal to the proceeds. See USSGL TC- B150 if funds held by the public in a non-TGA are returned to fund balance with Treasury in a TGA. An agency must have specific legislative authority to hold monies in a non-TGA or non-BPD security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400 Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury for additional guidance, such as SF224 transactions.

Budgetary Entry
Debit 4972 Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
Debit 1130 Funds Held by the Public
Debit 7211 Losses on Disposition of Investments
Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities

C780 To record the Bureau of the Public Debt's redemption of debt and related budgetary offset.

Budgetary Entry
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4370 Offset to Appropriation Realized for Redemption of Treasury Securities

Proprietary Entry
Debit 2530 Securities Issued by Federal Agencies Under General and Special Financing Authority
Credit 1010 Fund Balance With Treasury

U.S. Government Standard General Ledger
Account Transactions

D100 - D299 ADJUSTMENTS/WRITEOFFS/RECLASSIFICATION - Upward and Downward Adjustments

D102 To record a downward adjustment to prior-year unpaid delivered orders and to reduce the liability when the adjustment is not recorded as a prior-period adjustment (USSGL account 7400 or 7401). The authority has expired.
Comment: Prior-year adjustments are used only in year 2 and later. Reverse USSGL TC-B134 for direct appropriations. For a prior-period adjustment (USSGL account 7400 or 7401), see USSGL TCs D306, D308, D310, D312.
Reference: USSGL implementation guidance; Prior-Period Adjustments

Budgetary Entry
Debit 4971 Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries
Credit 4650 Allotments - Expired Authority

Proprietary Entry
Debit 2110 Accounts Payable
Debit 2130 Contract Holdbacks
Debit 2140 Accrued Interest Payable - Not Otherwise Classified
Debit 2141 Accrued Interest Payable - Debt
Debit 2160 Entitlement Benefits Due and Payable
Debit 2190 Other Liabilities With Related Budgetary Obligations
Debit 2191 Employee Health Care Liability Incurred but Not Reported
Debit 2210 Accrued Funded Payroll and Leave
Debit 2211 Withholdings Payable
Debit 2213 Employee Contributions and Payroll Taxes Payable
Debit 2215 Other Post Employment Benefits Due and Payable
Debit 2216 Pension Benefits Due and Payable to Beneficiaries
Debit 2217 Benefit Premiums Payable to Carriers
Debit 2218 Life Insurance Benefits Due and Payable to Beneficiaries
Credit 1511 Operating Materials and Supplies Held for Use
Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Credit 1521 Inventory Purchased for Resale
Credit 1522 Inventory Held in Reserve for Future Sale
Credit 1525 Inventory - Raw Materials
Credit 1526 Inventory - Work-in-Process
Credit 1527 Inventory - Finished Goods
Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Credit 1571 Stockpile Materials Held in Reserve
Credit 1572 Stockpile Materials Held for Sale
Credit 1591 Other Related Property
Credit 1711 Land and Land Rights
Credit 1712 Improvements to Land
Credit 1720 Construction-in-Progress
Credit 1730 Buildings, Improvements, and Renovations
Credit 1740 Other Structures and Facilities
Credit 1750 Equipment
Credit 1820 Leasehold Improvements

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Account Transactions

Credit 1830 Internal-Use Software
Credit 1832 Internal-Use Software in Development
Credit 1840 Other Natural Resources
Credit 1890 Other General Property, Plant, and Equipment
Credit 1990 Other Assets
Credit 6100 Operating Expenses/Program Costs
Credit 6400 Benefit Expense
Credit 6500 Cost of Goods Sold
Credit 6900 Nonproduction Costs

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Account Transactions

D106 To record an upward adjustment of prior-year unpaid delivered orders and to accrue additional liability when the adjustment is not recorded as a prior-period adjustment (USSGL account 7400 or 7401). The authority has expired.
Comment: Prior-year adjustments are used only in year 2 and later. If funded by a direct appropriation, also post USSGL TC-B134. For a prior-period adjustment (USSGL account 7400 or 7401), see USSGL TCs D306, D308, D310, and D312.
Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide; Prior-Period Adjustments

Budgetary Entry
Debit 4650 Allotments - Expired Authority
Credit 4981 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid

Proprietary Entry
Debit 1511 Operating Materials and Supplies Held for Use
Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Debit 1521 Inventory Purchased for Resale
Debit 1522 Inventory Held in Reserve for Future Sale
Debit 1525 Inventory - Raw Materials
Debit 1526 Inventory - Work-in-Process
Debit 1527 Inventory - Finished Goods
Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Debit 1571 Stockpile Materials Held in Reserve
Debit 1572 Stockpile Materials Held for Sale
Debit 1591 Other Related Property
Debit 1711 Land and Land Rights
Debit 1712 Improvements to Land
Debit 1720 Construction-in-Progress
Debit 1730 Buildings, Improvements, and Renovations
Debit 1740 Other Structures and Facilities
Debit 1750 Equipment
Debit 1820 Leasehold Improvements
Debit 1830 Internal-Use Software
Debit 1832 Internal-Use Software in Development
Debit 1840 Other Natural Resources
Debit 1890 Other General Property, Plant, and Equipment
Debit 1990 Other Assets
Debit 6100 Operating Expenses/Program Costs
Debit 6400 Benefit Expense
Debit 6500 Cost of Goods Sold
Debit 6900 Nonproduction Costs
Credit 2110 Accounts Payable
Credit 2130 Contract Holdbacks
Credit 2140 Accrued Interest Payable - Not Otherwise Classified
Credit 2141 Accrued Interest Payable - Debt
Credit 2160 Entitlement Benefits Due and Payable
Credit 2190 Other Liabilities With Related Budgetary Obligations
Credit 2191 Employee Health Care Liability Incurred but Not Reported
Credit 2210 Accrued Funded Payroll and Leave

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Account Transactions

Credit 2211 Withholdings Payable
Credit 2213 Employer Contributions and Payroll Taxes Payable
Credit 2215 Other Post Employment Benefits Due and Payable
Credit 2216 Pension Benefits Due and Payable to Beneficiaries
Credit 2217 Benefit Premiums Payable to Carriers
Credit 2218 Life Insurance Benefits Due and Payable to Beneficiaries

U.S. Government Standard General Ledger
Account Transactions

D107 To record an upward adjustment of prior-year unpaid delivered orders and to accrue additional liability when the adjustment is not recorded as a prior-period adjustment (USSGL account 7400 or 7401). The authority has not expired.

Comment: Prior-year adjustments are used only in year 2 and later. If funded by a direct appropriation, also post USSGL TC-B134. For a prior-period adjustment (USSGL account 7400 or 7401), see USSGL TCs D306, D308, D310, and D312. When anticipated accounts are not used, debit USSGL account 4450; if funds are exempt from apportionment, debit USSGL account 4620.

Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide; Prior-Period Adjustments

Budgetary Entry

Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4981 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit 1511 Operating Materials and Supplies Held for Use
Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Debit 1521 Inventory Purchased for Resale
Debit 1522 Inventory Held in Reserve for Future Sale
Debit 1525 Inventory - Raw Materials
Debit 1526 Inventory - Work-in-Process
Debit 1527 Inventory - Finished Goods
Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Debit 1571 Stockpile Materials Held in Reserve
Debit 1572 Stockpile Materials Held for Sale
Debit 1591 Other Related Property
Debit 1711 Land and Land Rights
Debit 1712 Improvements to Land
Debit 1720 Construction-in-Progress
Debit 1730 Buildings, Improvements, and Renovations
Debit 1740 Other Structures and Facilities
Debit 1750 Equipment
Debit 1820 Leasehold Improvements
Debit 1830 Internal-Use Software
Debit 1832 Internal-Use Software in Development
Debit 1840 Other Natural Resources
Debit 1890 Other General Property, Plant, and Equipment
Debit 1990 Other Assets
Debit 6100 Operating Expenses/Program Costs
Debit 6400 Benefit Expense
Debit 6500 Cost of Goods Sold
Debit 6900 Nonproduction Costs
Credit 2110 Accounts Payable
Credit 2130 Contract Holdbacks
Credit 2140 Accrued Interest Payable - Not Otherwise Classified
Credit 2141 Accrued Interest Payable - Debt
Credit 2160 Entitlement Benefits Due and Payable

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Account Transactions

Credit 2190 Other Liabilities With Related Budgetary Obligations
Credit 2191 Employee Health Care Liability Incurred but Not Reported
Credit 2210 Accrued Funded Payroll and Leave
Credit 2211 Withholdings Payable
Credit 2213 Employer Contributions and Payroll Taxes Payable
Credit 2215 Other Post Employment Benefits Due and Payable
Credit 2216 Pension Benefits Due and Payable to Beneficiaries
Credit 2217 Benefit Premiums Payable to Carriers
Credit 2218 Life Insurance Benefits Due and Payable to Beneficiaries

U.S. Government Standard General Ledger
Account Transactions

D108 To record a downward adjustment to prior-year paid delivered orders and to collect a refund when the adjustment is not recorded as a prior-period adjustment (USSGL account 7400 or 7401).
Comment: Prior-year adjustments are used only in year 2 and later. The offset to all downward adjustments to undelivered orders is anticipated recoveries. If such a transaction causes an abnormal credit balance, approval by the Office of Management and Budget for use of resources is required. If anticipated accounts are not used, credit USSGL account 4450 or 4620. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. Reverse USSGL TC-B134 for direct appropriations. For a prior-period adjustment (USSGL account 7400 or 7401), see USSGL TCs D306, D308, D310, and D312.
Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide; Prior-Period Adjustments

Budgetary Entry
Debit 4972 Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected
Credit 4060 Anticipated Collections From Non-Federal Sources
Credit 4070 Anticipated Collections From Federal Sources
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment
Credit 4650 Allotments - Expired Authority

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 1511 Operating Materials and Supplies Held for Use
Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Credit 1521 Inventory Purchased for Resale
Credit 1522 Inventory Held in Reserve for Future Sale
Credit 1525 Inventory - Raw Materials
Credit 1526 Inventory - Work-in-Process
Credit 1527 Inventory - Finished Goods
Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Credit 1571 Stockpile Materials Held in Reserve
Credit 1572 Stockpile Materials Held for Sale
Credit 1591 Other Related Property
Credit 1711 Land and Land Rights
Credit 1712 Improvements to Land
Credit 1720 Construction-in-Progress
Credit 1730 Buildings, Improvements, and Renovations
Credit 1740 Other Structures and Facilities
Credit 1750 Equipment
Credit 1810 Assets Under Capital Lease
Credit 1820 Leasehold Improvements
Credit 1830 Internal-Use Software
Credit 1832 Internal-Use Software in Development
Credit 1840 Other Natural Resources
Credit 1890 Other General Property, Plant, and Equipment
Credit 1990 Other Assets
Credit 6100 Operating Expenses/Program Costs
Credit 6400 Benefit Expense
Credit 6900 Nonproduction Costs

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D110 To record a downward adjustment to prior-year unpaid delivered orders and to reduce the related liability when the adjustment is not recorded as a prior-period adjustment (USSGL account 7400 or 7401). The authority has not expired.

Comment: Prior-year adjustments are used only in year 2 and later. The offset to all downward adjustments to undelivered orders is anticipated recoveries. If such a transaction causes an abnormal credit balance, approval by the Office of Management and Budget for use of resources is required. If anticipated accounts are not used, credit USSGL account 4450 or 4620. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. Reverse USSGL TC-B134 for direct appropriations. For a prior-period adjustment (USSGL account 7400 or 7401), see USSGL TCs D306, D308, D310, and D312.

Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide; Prior-Period Adjustments

Budgetary Entry

Debit 4971 Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries
- Credit 4310 Anticipated Recoveries of Prior-Year Obligations
- Credit 4450 Unapportioned Authority
- Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 2110 Accounts Payable
Debit 2130 Contract Holdbacks
Debit 2140 Accrued Interest Payable - Not Otherwise Classified
Debit 2141 Accrued Interest Payable - Debt
Debit 2160 Entitlement Benefits Due and Payable
Debit 2190 Other Liabilities With Related Budgetary Obligations
Debit 2191 Employee Health Care Liability Incurred but Not Reported
Debit 2210 Accrued Funded Payroll and Leave
Debit 2211 Withholdings Payable
Debit 2213 Employer Contributions and Payroll Taxes Payable
Debit 2215 Other Post Employment Benefits Due and Payable
Debit 2216 Pension Benefits Due and Payable to Beneficiaries
Debit 2217 Benefit Premiums Payable to Carriers
Debit 2218 Life Insurance Benefits Due and Payable to Beneficiaries
- Credit 1511 Operating Materials and Supplies Held for Use
- Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use
- Credit 1521 Inventory Purchased for Resale
- Credit 1522 Inventory Held in Reserve for Future Sale
- Credit 1525 Inventory - Raw Materials
- Credit 1526 Inventory - Work-in-Process
- Credit 1527 Inventory - Finished Goods
- Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs
- Credit 1571 Stockpile Materials Held in Reserve
- Credit 1572 Stockpile Materials Held for Sale
- Credit 1591 Other Related Property
- Credit 1711 Land and Land Rights
- Credit 1712 Improvements to Land
- Credit 1720 Construction-in-Progress

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Credit 1730 Buildings, Improvements, and Renovations
Credit 1740 Other Structures and Facilities
Credit 1750 Equipment
Credit 1820 Leasehold Improvements
Credit 1830 Internal-Use Software
Credit 1832 Internal-Use Software in Development
Credit 1840 Other Natural Resources
Credit 1890 Other General Property, Plant, and Equipment
Credit 1990 Other Assets
Credit 6100 Operating Expenses/Program Costs
Credit 6400 Benefit Expense
Credit 6900 Nonproduction Costs

D112 To record a reclassification of unfunded liability to funded liability in the financing account.
Comment: Also post USSGL TC-D113.
Reference: USSGL implementation guidance; General Fund Receipt Account Guide

Budgetary Entry
Debit 4610 Allotments - Realized Resources
Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry
Debit 2990 Other Liabilities Without Related Budgetary Obligations
Credit 2190 Other Liabilities With Related Budgetary Obligations

D113 To record the reclassification reestimated subsidy expense from unfunded to funded.
Comment: Reclassification should be recorded in the year following the accrual of the downward reestimate.
Reference: USSGL implementation guidance; Basic Accounting and Reporting for Direct Loan Programs Without Collateral in Federal Credit Programs

Budgetary Entry
None

Proprietary Entry
Debit 6800 Future Funded Expenses
Credit 6199 Adjustment to Subsidy Expense

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D114 To record an upward adjustment of prior-year unpaid undelivered orders when the adjustment is not recorded as a prior-period adjustment (USSGL account 7400 or 7401).
Comment: Prior-year adjustments are used only in year 2 and later. The goods, services, or invoices have not been received. If funded by a direct appropriation, also post USSGL TC-B134. See USSGL TC-B402 when needed to establish a payable and to reflect it as delivered. For a prior-period adjustment (USSGL account 7400 or 7401), see USSGL TCs D306, D308, D310, and D312.
Reference: USSGL implementation guidance; Prior-Period Adjustments

Budgetary Entry
Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Exempt From Apportionment
Debit 4650 Allotments - Expired Authority
Credit 4881 Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid

Proprietary Entry
None

D120 To record a downward adjustment to unpaid prior-year undelivered orders.
Comment: Prior-year adjustments are used only in year 2 and later. The goods, services, or invoices have not been received. Record USSGL account 4650 if the authority has expired.
Reference: USSGL implementation guidance; Upward and Downward Adjustments to Expired Appropriations

Budgetary Entry
Debit 4871 Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment
Credit 4650 Allotments - Expired Authority

Proprietary Entry
None

D122 To record an upward adjustment to prepaid/advanced prior-year undelivered orders.
Comment: Prior-year adjustments are used only in year 2 and later. The invoice has been paid, but goods and services have not been received. Record USSGL account 4650 if the authority has expired.
Reference: USSGL implementation guidance; Upward and Downward Adjustments to Expired Appropriations

Budgetary Entry
Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Exempt From Apportionment
Debit 4650 Allotments - Expired Authority
Credit 4882 Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced

Proprietary Entry
Debit 1410 Advances and Prepayments
Credit 1010 Fund Balance With Treasury

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D126 To record an upward adjustment to prior-year paid delivered orders.
Comment: Prior-year adjustments are used only in year 2 and later. A corrected invoice was received and paid for goods and services previously received and paid. Also post USSGL TC-B134. Record USSGL account 4650 if the authority has expired.
Reference: USSGL implementation guidance; Upward and Downward Adjustments to Expired Appropriations

Budgetary Entry
Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Exempt From Apportionment
Debit 4650 Allotments - Expired Authority
Credit 4982 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid

Proprietary Entry
Debit 1511 Operating Materials and Supplies Held for Use
Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Debit 1521 Inventory Purchased for Resale
Debit 1522 Inventory Held in Reserve for Future Sale
Debit 1525 Inventory - Raw Materials
Debit 1526 Inventory - Work-in-Process
Debit 1527 Inventory - Finished Goods
Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Debit 1571 Stockpile Materials Held in Reserve
Debit 1572 Stockpile Materials Held for Sale
Debit 1591 Other Related Property
Debit 1711 Land and Land Rights
Debit 1712 Improvements to Land
Debit 1720 Construction-in-Progress
Debit 1730 Buildings, Improvements, and Renovations
Debit 1740 Other Structures and Facilities
Debit 1750 Equipment
Debit 1820 Leasehold Improvements
Debit 1830 Internal-Use Software
Debit 1832 Internal-Use Software in Development
Debit 1840 Other Natural Resources
Debit 1890 Other General Property, Plant, and Equipment
Debit 1990 Other Assets
Debit 6100 Operating Expenses/Program Costs
Debit 6400 Benefit Expense
Credit 1010 Fund Balance With Treasury

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D128 To record a downward adjustment to prior-year paid delivered orders with no refund collected.
Reference: USSGL implementation guidance; Upward and Downward Adjustments to Expired Appropriations

Budgetary Entry
None

Proprietary Entry
Debit 1310 Accounts Receivable
Credit 6790 Other Expenses Not Requiring Budgetary Resources

D130 To record a downward adjustment to prior-year prepaid/advanced undelivered orders with no refund collected.
Comment: The prepaid invoice was for more than the corrected invoice. Goods and services have not been received.
Reference: USSGL implementation guidance; Upward and Downward Adjustments to Expired Appropriations

Budgetary Entry
None

Proprietary Entry
Debit 1310 Accounts Receivable
Credit 1410 Advances and Prepayments

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Account Transactions

D134 To record the delivery of goods and services ordered in a prior year and accrue a liability. Expended authority is less than the original obligation and the authority is not expired.
Comment: The offset to downward adjustments to undelivered orders is anticipated recoveries. If such a transaction causes an abnormal credit balance, the Office of Management and Budget's approval for use of resources is required. When anticipated accounts are not used, credit USSGL account 4450 or credit USSGL account 4620 if funds are exempt from apportionment. Also post USSGL TC-B134 if funded by a direct appropriation. Also post USSGL TC-A122 if recoveries were previously anticipated and apportioned or USSGL TC-A123 if recoveries were previously anticipated in programs exempt from apportionment. The payroll and related benefit liabilities in this transaction are only for work-in-process. For other payroll-related transactions, see USSGL TCs-E104 through E117. Also post USSGL TCs G120, G122, and G124 to track purchases.
Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide

Budgetary Entry
Debit 4801 Undelivered Orders - Obligations, Unpaid
Debit 4871 Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries
Credit 4310 Anticipated Recoveries of Prior-Year Obligations
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment
Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry
Debit 1511 Operating Materials and Supplies Held for Use
Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Debit 1521 Inventory Purchased for Resale
Debit 1522 Inventory Held in Reserve for Future Sale
Debit 1525 Inventory - Raw Materials
Debit 1526 Inventory - Work-in-Process
Debit 1527 Inventory - Finished Goods
Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Debit 1571 Stockpile Materials Held in Reserve
Debit 1572 Stockpile Materials Held for Sale
Debit 1591 Other Related Property
Debit 1711 Land and Land Rights
Debit 1712 Improvements to Land
Debit 1720 Construction-in-Progress
Debit 1730 Buildings, Improvements, and Renovations
Debit 1740 Other Structures and Facilities
Debit 1750 Equipment
Debit 1820 Leasehold Improvements
Debit 1830 Internal-Use Software
Debit 1832 Internal-Use Software in Development
Debit 1840 Other Natural Resources
Debit 1890 Other General Property, Plant, and Equipment
Debit 1990 Other Assets
Debit 6100 Operating Expenses/Program Costs
Debit 6400 Benefit Expense
Debit 6900 Nonproduction Costs

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Credit 2110 Accounts Payable
Credit 2130 Contract Holdbacks
Credit 2140 Accrued Interest Payable - Not Otherwise Classified
Credit 2141 Accrued Interest Payable - Debt
Credit 2160 Entitlement Benefits Due and Payable
Credit 2190 Other Liabilities With Related Budgetary Obligations
Credit 2191 Employee Health Care Liability Incurred but Not Reported
Credit 2210 Accrued Funded Payroll and Leave
Credit 2211 Withholdings Payable
Credit 2213 Employer Contributions and Payroll Taxes Payable
Credit 2215 Other Post Employment Benefits Due and Payable
Credit 2216 Pension Benefits Due and Payable to Beneficiaries
Credit 2217 Benefit Premiums Payable to Carriers
Credit 2218 Life Insurance Benefits Due and Payable to Beneficiaries

D136 To record the amount of unfunded indefinite contract authority that is withdrawn due to recoveries of prior-year obligations.
Comment: Also Post USSGL TC-D120.
Reference: USSGL implementation guidance; Contract Authority Case Studies

Budgetary Entry
Debit 4450 Unapportioned Authority
Credit 4134 Contract Authority Withdrawn

Proprietary Entry
None

D138 To record the amount of indefinite borrowing authority that is withdrawn due to recoveries of prior-year obligations.
Comment: Also Post USSGL TC-D120.
Reference: USSGL implementation guidance; Borrowing Authority Case Studies

Budgetary Entry
Debit 4450 Unapportioned Authority
Credit 4144 Borrowing Authority Withdrawn

Proprietary Entry
None

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D140 To record an upward adjustment to prior-year unpaid delivered orders for the change in allocation of budgetary resources between certain trust fund and agency general fund Treasury Appropriation Fund Symbol (TAFS).
Comment: This transaction is to be used only by the specific TAFS identified in the USSGL scenario identified in the transaction origin.
Reference: USSGL implementation guidance; Adjustments for Change in Prior-Year Allocation of Budgetary Resources (Social Security Administration and Department of Health and Human Services related TAFS only)

Budgetary Entry
Debit 4320 Adjustments for Changes in Prior-Year Allocations of Budgetary Resources
Credit 4981 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid

Proprietary Entry
Debit 5760 Expenditure Financing Sources - Transfers-Out
Credit 2155 Expenditure Transfers Payable

D141 To record a downward adjustment to prior-year unpaid delivered orders pertaining to cancellations of authority in an invested Treasury Appropriation Fund Symbol (TAFS).
Comment: Also post USSGL TC-F123 for the cancellation of authority.
Reference: USSGL implementation guidance; Cancellations of Expenditure Transfers Receivable/Payable

Budgetary Entry
Debit 4971 Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
Debit 2155 Expenditure Transfers Payable
Credit 5760 Expenditure Financing Sources - Transfers-Out

D142 To record a downward adjustment to prior-year unpaid delivered orders for the change in allocation of budgetary resources between certain trust fund and agency general fund Treasury Appropriation Fund Symbol (TAFS).
Comment: This transaction is to be used only by the specific TAFS identified in the USSGL scenario identified in the transaction origin.
Reference: USSGL implementation guidance; Adjustments for Change in Prior-Year Allocation of Budgetary Resources (Social Security Administration and Department of Health and Human Services related TAFS only).

Budgetary Entry
Debit 4971 Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries
Credit 4320 Adjustments for Changes in Prior-Year Allocations of Budgetary Resources

Proprietary Entry
Debit 2155 Expenditure Transfers Payable
Credit 5760 Expenditure Financing Sources - Transfers-Out

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D144 To record an upward adjustment to prior-year balances in budgetary receivable USSGL account 4225 "Appropriation Trust Fund Expenditure Transfers - Receivable" for the change in allocation of budgetary resources between certain trust fund and agency general fund Treasury Appropriation Fund Symbol (TAFS).
Comment: Reverse this transaction for a downward adjustment. This transaction is to be used only by the specific TAFS identified in the USSGL scenario identified in the transaction origin.
Reference: USSGL implementation guidance; Adjustments for Change in Prior-Year Allocation of Budgetary Resources (Social Security Administration and Department of Health and Human Services related TAFS only)

Budgetary Entry
Debit 4225 Appropriation Trust Fund Expenditure Transfers - Receivable
Credit 4320 Adjustments for Changes in Prior-Year Allocations of Budgetary Resources

Proprietary Entry
Debit 1335 Expenditure Transfers Receivable
Credit 5750 Expenditure Financing Sources - Transfers-In

D145 To record in the canceled appropriation the removal of the canceled payable upon receipt of a valid bill. The budgetary entry reduces the balance of authority that remained upon cancellation.
Comment: Simultaneously post USSGL TC-B412 in an unexpired appropriation that is available for the same purpose as the closed account. See Office of Management and Budget Circular No. A-11 for additional guidance.
Reference: USSGL implementation guidance; Canceled Payables

Budgetary Entry
Debit 4350 Canceled Authority
Credit 4208 Adjustment to Total Resources - Disposition of Canceled Payables

Proprietary Entry
Debit 2960 Accounts Payable From Canceled Appropriations
Credit 6800 Future Funded Expenses

D146 To record an accrual of downward reestimate for loan subsidies in the program fund.
Comment: See USSGL TC-D147. Transactions USSGL TC-D146 and TC-D147 should be done simultaneously in both the credit reform program and financing accounts. See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.
Reference: USSGL implementation guidance; Basic Accounting and Reporting for Direct Loan Programs Without Collateral in Federal Credit Programs; General Fund Receipt Account Guide

Budgetary Entry
None

Proprietary Entry
Debit 5791 Adjustment to Financing Sources - Downward Reestimate or Negative Subsidy
Credit 6800 Future Funded Expenses

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D147 To adjust the loan guarantee liability and direct loan allowance for downward reestimate of subsidy expense in the financing account.
Comment: Also post USSGL TC-D146. Transactions USSGL TC-D146 and TC-D147 should be done simultaneously in both the credit reform program and financing accounts. See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.
Reference: USSGL implementation guidance; General Fund Receipt Account Guide

Budgetary Entry
None

Proprietary Entry
Debit 2180 Loan Guarantee Liability
Credit 5791 Adjustment to Financing Sources - Downward Reestimate or Negative Subsidy

D148 To accrue the transfer-out of a downward reestimate to a General Fund receipt account.
Comment: The actual transfer of cash should be made the year following the accrual. See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.
Reference: USSGL implementation guidance; Basic Accounting and Reporting for Direct Loan Programs Without Collateral in Federal Credit Programs; General Fund Receipt Account Guide

Budgetary Entry
None

Proprietary Entry
Debit 5776 Nonbudgetary Financing Sources Transferred Out
Credit 2990 Other Liabilities Without Related Budgetary Obligations

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D300 - D399 ADJUSTMENTS/WRITEOFFS/RECLASSIFICATION - Prior-Period Adjustments

D302 To record appropriations used for a prior period that was a result of a change in accounting principle.
Comment: Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series.
Reference: USSGL implementation guidance; Prior-Period Adjustments

Budgetary Entry
None

Proprietary Entry
Debit 3109 Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles
Credit 5709 Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles

D304 To record appropriations used for a prior period that was a result of a correction of an error.
Comment: Special and trust funds receiving direct appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series.
Reference: USSGL implementation guidance; Prior-Period Adjustments

Budgetary Entry
None

Proprietary Entry
Debit 3105 Unexpended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year
Debit 3108 Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors
Credit 5705 Expended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year
Credit 5708 Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors

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D306 To record a prior-period adjustment that reduces the value of a prior-year asset.
Comment: If the downward adjustment is due to corrections of errors, debit USSGL account 7400. For prior-period adjustments due to changes in accounting principles debit USSGL account 7401. For prior-period adjustments due to corrections of errors in years preceeding the prior year, debit USSGL account 7405. Also Post: USSGL TC-D302 if the prior period adjustment due to changes in accounting principle is associated with direct appropriations. USSGL TC-D304 for a prior-period adjustment due to corrections of errors that requires restatement, and associated with a direct appropriation. USSGL TC-D102 (budgetary entry only) if the adjustment has a downward budgetary impact to prior-year unpaid delivered orders-obligations, recoveries and the appropriation has expired. USSGL TC-D104 (budgetary entry only) if the adjustment has a downward budgetary impact to prior-year paid delivered orders-obligations, refunds collected, and the appropriation has expired. USSGL TC-D108 (budgetary entry only) if the adjustment has a downward budgetary impact on prior-year paid delivered orders-obligations, refunds collected, and the appropriation has not expired. USSGL TC-D110 (budgetary entry only) if the adjustment has a downward budgetary impact to prior-year unpaid delivered orders-obligations, recoveries, and has not expired.
Reference: USSGL implementation guidance; Prior-Period Adjustments

Budgetary Entry
None

Proprietary Entry
Debit 1319 Allowance for Loss on Accounts Receivable
Debit 1329 Allowance for Loss on Taxes Receivable
Debit 1345 Allowance for Loss on Interest Receivable - Loans
Debit 1346 Allowance for Loss on Interest Receivable - Investments
Debit 1347 Allowance for Loss on Interest Receivable - Not Otherwise Classified
Debit 1348 Allowance for Loss on Interest Receivable - Taxes
Debit 1359 Allowance for Loss on Loans Receivable
Debit 1365 Allowance for Loss on Penalties and Fines Receivable - Loans
Debit 1367 Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified
Debit 1368 Allowance for Loss on Penalties and Fines Receivable - Taxes
Debit 1375 Allowance for Loss on Administrative Fees Receivable - Loans
Debit 1377 Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified
Debit 1378 Allowance for Loss on Administrative Fees Receivable - Taxes
Debit 1385 Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program
Debit 1389 Allowance for Subsidy - Loans - Troubled Assets Relief Program
Debit 1399 Allowance for Subsidy
Debit 1519 Operating Materials and Supplies - Allowance
Debit 1529 Inventory - Allowance
Debit 1549 Forfeited Property - Allowance
Debit 1559 Foreclosed Property - Allowance
Debit 1569 Commodities - Allowance
Debit 1599 Other Related Property - Allowance
Debit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities
Debit 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Debit 1639 Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds
Debit 1719 Accumulated Depreciation on Improvements to Land
Debit 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations

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Debit 1749 Accumulated Depreciation on Other Structures and Facilities
Debit 1759 Accumulated Depreciation on Equipment
Debit 1819 Accumulated Depreciation on Assets Under Capital Lease
Debit 1829 Accumulated Amortization on Leasehold Improvements
Debit 1839 Accumulated Amortization on Internal-Use Software
Debit 1849 Allowance for Depletion
Debit 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment
Debit 7400 Prior-Period Adjustments Due to Corrections of Errors
Debit 7401 Prior-Period Adjustments Due to Changes in Accounting Principles
Debit 7405 Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year
Credit 1010 Fund Balance With Treasury
Credit 1110 Undeposited Collections
Credit 1120 Imprest Funds
Credit 1130 Funds Held by the Public
Credit 1190 Other Cash
Credit 1193 International Monetary Fund Assets - Reserve Position
Credit 1194 Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights
Credit 1195 Other Monetary Assets
Credit 1200 Foreign Currency
Credit 1310 Accounts Receivable
Credit 1320 Employment Benefit Contributions Receivable
Credit 1325 Taxes Receivable
Credit 1330 Receivable for Transfers of Currently Invested Balances
Credit 1335 Expenditure Transfers Receivable
Credit 1340 Interest Receivable - Not Otherwise Classified
Credit 1341 Interest Receivable - Loans
Credit 1342 Interest Receivable - Investments
Credit 1343 Interest Receivable - Taxes
Credit 1350 Loans Receivable
Credit 1360 Penalties and Fines Receivable - Not Otherwise Classified
Credit 1361 Penalties and Fines Receivable - Loans
Credit 1363 Penalties and Fines Receivable - Taxes
Credit 1370 Administrative Fees Receivable - Not Otherwise Classified
Credit 1371 Administrative Fees Receivable - Loans
Credit 1373 Administrative Fees Receivable - Taxes
Credit 1380 Loans Receivable - Troubled Assets Relief Program
Credit 1381 Interest Receivable - Loans - Troubled Assets Relief Program
Credit 1410 Advances and Prepayments
Credit 1511 Operating Materials and Supplies Held for Use
Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Credit 1513 Operating Materials and Supplies - Excess, Obsolete, and Unserviceable
Credit 1514 Operating Materials and Supplies Held for Repair
Credit 1521 Inventory Purchased for Resale
Credit 1522 Inventory Held in Reserve for Future Sale
Credit 1523 Inventory Held for Repair
Credit 1524 Inventory - Excess, Obsolete, and Unserviceable
Credit 1525 Inventory - Raw Materials
Credit 1526 Inventory - Work-in-Process

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Credit 1527 Inventory - Finished Goods
Credit 1531 Seized Monetary Instruments
Credit 1532 Seized Cash Deposited
Credit 1541 Forfeited Property Held for Sale
Credit 1542 Forfeited Property Held for Donation or Use
Credit 1551 Foreclosed Property
Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Credit 1571 Stockpile Materials Held in Reserve
Credit 1572 Stockpile Materials Held for Sale
Credit 1591 Other Related Property
Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1618 Market Adjustment - Investments
Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
Credit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities
Credit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Credit 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Credit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Credit 1638 Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds
Credit 1690 Other Investments
Credit 1711 Land and Land Rights
Credit 1712 Improvements to Land
Credit 1720 Construction-in-Progress
Credit 1730 Buildings, Improvements, and Renovations
Credit 1740 Other Structures and Facilities
Credit 1750 Equipment
Credit 1810 Assets Under Capital Lease
Credit 1820 Leasehold Improvements
Credit 1830 Internal-Use Software
Credit 1832 Internal-Use Software in Development
Credit 1840 Other Natural Resources
Credit 1890 Other General Property, Plant, and Equipment
Credit 1923 Contingent Receivable for Capital Transfers
Credit 1925 Capital Transfers Receivable
Credit 1990 Other Assets

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D308 To record a prior-period adjustment that reduces the value of a liability.
Comment: If the downward adjustment is due to corrections of errors, credit USSGL account 7400. For prior-period adjustments due to changes in accounting principles credit USSGL account 7401. For prior-period adjustments due to corrections of errors in years preceeding the prior year, credit USSGL account 7405. Also Post: USSGL TC-D302 if the prior period adjustment due to changes in accounting principle is associated with direct appropriations. USSGL TC-D304 for a prior-period adjustment due to corrections of errors that requires restatement, and associated with a direct appropriation. USSGL TC-D102 (budgetary entry only) if the adjustment has a downward budgetary impact to prior-year unpaid delivered orders - obligations, recoveries and the appropriation has expired. USSGL TC-D108 (budgetary entry only) if the adjustment has a downward budgetary impact on prior-year paid delivered orders - obligations, and refunds collected. USSGL TC-D110 (budgetary entry only) if the adjustment has a downward budgetary impact to prior-year unpaid delivered orders - obligations, recoveries, and has not expired.
Reference: USSGL implementation guidance; Prior-Period Adjustments

Budgetary Entry
None

Proprietary Entry
Debit 2110 Accounts Payable
Debit 2112 Accounts Payable for Federal Government Sponsored Enterprise
Debit 2120 Disbursements in Transit
Debit 2130 Contract Holdbacks
Debit 2140 Accrued Interest Payable - Not Otherwise Classified
Debit 2141 Accrued Interest Payable - Debt
Debit 2150 Payable for Transfers of Currently Invested Balances
Debit 2155 Expenditure Transfers Payable
Debit 2160 Entitlement Benefits Due and Payable
Debit 2170 Subsidy Payable to the Financing Account
Debit 2180 Loan Guarantee Liability
Debit 2190 Other Liabilities With Related Budgetary Obligations
Debit 2191 Employee Health Care Liability Incurred but Not Reported
Debit 2210 Accrued Funded Payroll and Leave
Debit 2211 Withholdings Payable
Debit 2213 Employer Contributions and Payroll Taxes Payable
Debit 2215 Other Post Employment Benefits Due and Payable
Debit 2216 Pension Benefits Due and Payable to Beneficiaries
Debit 2217 Benefit Premiums Payable to Carriers
Debit 2218 Life Insurance Benefits Due and Payable to Beneficiaries
Debit 2220 Unfunded Leave
Debit 2225 Unfunded FECA Liability
Debit 2290 Other Unfunded Employment Related Liability
Debit 2310 Liability for Advances and Prepayments
Debit 2320 Other Deferred Revenue
Debit 2510 Principal Payable to the Bureau of the Public Debt
Debit 2520 Principal Payable to the Federal Financing Bank
Debit 2530 Securities Issued by Federal Agencies Under General and Special Financing Authority
Debit 2532 Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority

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Debit 2540 Participation Certificates
Debit 2590 Other Debt
Debit 2610 Actuarial Pension Liability
Debit 2620 Actuarial Health Insurance Liability
Debit 2630 Actuarial Life Insurance Liability
Debit 2650 Actuarial FECA Liability
Debit 2660 Actuarial Liabilities for Federal Insurance and Guarantee Programs
Debit 2670 Actuarial Liabilities for Treasury-Managed Benefit Programs
Debit 2690 Other Actuarial Liabilities
Debit 2910 Prior Liens Outstanding on Acquired Collateral
Debit 2920 Contingent Liabilities
Debit 2940 Capital Lease Liability
Debit 2960 Accounts Payable From Canceled Appropriations
Debit 2970 Liability for Capital Transfers to the General Fund of the Treasury
Debit 2980 Custodial Liability
Debit 2990 Other Liabilities Without Related Budgetary Obligations
Debit 2995 Estimated Cleanup Cost Liability
Credit 2531 Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority
Credit 2533 Amortization of Discount and Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority
Credit 7400 Prior-Period Adjustments Due to Corrections of Errors
Credit 7401 Prior-Period Adjustments Due to Changes in Accounting Principles
Credit 7405 Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year

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D310 To record a prior-period adjustment that increases the value of a prior-year asset.
Comment: If the upward adjustment is due to corrections of errors, credit USSGL account 7400. For prior-period adjustments due to changes in accounting principles credit USSGL account 7401. For prior-period adjustments due to corrections of errors in years preceding the prior year, credit USSGL account 7405. If the prior period adjustment due to changes in accounting principle is associated with direct appropriations, reverse USSGL TC-D302. For a prior period adjustment due to corrections of errors, reverse USSGL TC-D304. Also Post: USSGL TC-D106 (budgetary entry only) if the adjustment has an upward budgetary impact on prior-year unpaid delivered orders-obligations, and the authority has expired. USSGL TC-D114 (budgetary entry only) if the adjustment has an upward budgetary impact on prior year undelivered orders when the bill is more than the original undelivered order, and the authority has expired. USSGL TC-D116 (budgetary entry only) if adjustment has an upward budgetary impact on prior year undelivered orders when the bill is more than the original undelivered order and the authority has not expired.
Reference: USSGL implementation guidance; Prior-Period Adjustments

Budgetary Entry
None

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Debit 1110 Undeposited Collections
Debit 1120 Imprest Funds
Debit 1130 Funds Held by the Public
Debit 1190 Other Cash
Debit 1193 International Monetary Fund Assets - Reserve Position
Debit 1194 Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights
Debit 1195 Other Monetary Assets
Debit 1200 Foreign Currency
Debit 1310 Accounts Receivable
Debit 1320 Employment Benefit Contributions Receivable
Debit 1325 Taxes Receivable
Debit 1330 Receivable for Transfers of Currently Invested Balances
Debit 1335 Expenditure Transfers Receivable
Debit 1340 Interest Receivable - Not Otherwise Classified
Debit 1341 Interest Receivable - Loans
Debit 1342 Interest Receivable - Investments
Debit 1343 Interest Receivable - Taxes
Debit 1350 Loans Receivable
Debit 1360 Penalties and Fines Receivable - Not Otherwise Classified
Debit 1361 Penalties and Fines Receivable - Loans
Debit 1363 Penalties and Fines Receivable - Taxes
Debit 1370 Administrative Fees Receivable - Not Otherwise Classified
Debit 1371 Administrative Fees Receivable - Loans
Debit 1373 Administrative Fees Receivable - Taxes
Debit 1380 Loans Receivable - Troubled Assets Relief Program
Debit 1381 Interest Receivable - Loans - Troubled Assets Relief Program
Debit 1410 Advances and Prepayments
Debit 1511 Operating Materials and Supplies Held for Use

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Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Debit 1513 Operating Materials and Supplies - Excess, Obsolete, and Unserviceable
Debit 1514 Operating Materials and Supplies Held for Repair
Debit 1521 Inventory Purchased for Resale
Debit 1522 Inventory Held in Reserve for Future Sale
Debit 1523 Inventory Held for Repair
Debit 1524 Inventory - Excess, Obsolete, and Unserviceable
Debit 1525 Inventory - Raw Materials
Debit 1526 Inventory - Work-in-Process
Debit 1527 Inventory - Finished Goods
Debit 1531 Seized Monetary Instruments
Debit 1532 Seized Cash Deposited
Debit 1541 Forfeited Property Held for Sale
Debit 1542 Forfeited Property Held for Donation or Use
Debit 1551 Foreclosed Property
Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Debit 1571 Stockpile Materials Held in Reserve
Debit 1572 Stockpile Materials Held for Sale
Debit 1591 Other Related Property
Debit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1618 Market Adjustment - Investments
Debit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
Debit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities
Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Debit 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Debit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Debit 1638 Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds
Debit 1690 Other Investments
Debit 1711 Land and Land Rights
Debit 1712 Improvements to Land
Debit 1720 Construction-in-Progress
Debit 1730 Buildings, Improvements, and Renovations
Debit 1740 Other Structures and Facilities
Debit 1750 Equipment
Debit 1810 Assets Under Capital Lease
Debit 1820 Leasehold Improvements
Debit 1830 Internal-Use Software
Debit 1832 Internal-Use Software in Development
Debit 1840 Other Natural Resources
Debit 1890 Other General Property, Plant, and Equipment
Debit 1923 Contingent Receivable for Capital Transfers
Debit 1925 Capital Transfers Receivable
Debit 1990 Other Assets

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Credit 1319 Allowance for Loss on Accounts Receivable
Credit 1329 Allowance for Loss on Taxes Receivable
Credit 1345 Allowance for Loss on Interest Receivable - Loans
Credit 1346 Allowance for Loss on Interest Receivable - Investments
Credit 1347 Allowance for Loss on Interest Receivable - Not Otherwise Classified
Credit 1348 Allowance for Loss on Interest Receivable - Taxes
Credit 1359 Allowance for Loss on Loans Receivable
Credit 1365 Allowance for Loss on Penalties and Fines Receivable - Loans
Credit 1367 Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified
Credit 1368 Allowance for Loss on Penalties and Fines Receivable - Taxes
Credit 1375 Allowance for Loss on Administrative Fees Receivable - Loans
Credit 1377 Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified
Credit 1378 Allowance for Loss on Administrative Fees Receivable - Taxes
Credit 1385 Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program
Credit 1389 Allowance for Subsidy - Loans - Troubled Assets Relief Program
Credit 1399 Allowance for Subsidy
Credit 1519 Operating Materials and Supplies - Allowance
Credit 1529 Inventory - Allowance
Credit 1549 Forfeited Property - Allowance
Credit 1559 Foreclosed Property - Allowance
Credit 1569 Commodities - Allowance
Credit 1599 Other Related Property - Allowance
Credit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities
Credit 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Credit 1639 Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds
Credit 1719 Accumulated Depreciation on Improvements to Land
Credit 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations
Credit 1749 Accumulated Depreciation on Other Structures and Facilities
Credit 1759 Accumulated Depreciation on Equipment
Credit 1819 Accumulated Depreciation on Assets Under Capital Lease
Credit 1829 Accumulated Amortization on Leasehold Improvements
Credit 1839 Accumulated Amortization on Internal-Use Software
Credit 1849 Allowance for Depletion
Credit 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment
Credit 7400 Prior-Period Adjustments Due to Corrections of Errors
Credit 7401 Prior-Period Adjustments Due to Changes in Accounting Principles
Credit 7405 Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year

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Account Transactions

D312 To record a prior-period adjustment that increases the value of a prior-year liability.
Comment: If the upward adjustment is due to corrections of errors, debit USSGL account 7400. For prior-period adjustments due to changes in accounting principles debit USSGL account 7401. For prior-period adjustments due to corrections of errors in the years preceding the prior year, debit USSGL account 7405. If the prior period adjustment due to changes in accounting principle is associated with direct appropriations, reverse USSGL TC-D302. For a prior-period adjustment due to corrections of errors, reverse USSGL TC-D304. Also Post: USSGL TC-D106 (budgetary entry only) if the adjustment has an upward budgetary impact on prior-year unpaid delivered orders - obligations, refunds collected and the authority has expired. USSGL TC-D114 (budgetary entry only) if the adjustment has an upward budgetary impact on prior year undelivered orders when the bill is more than the original undelivered order, and the authority has expired. USSGL TC-D116 (budgetary entry only) if the adjustment has an upward budgetary impact on prior year undelivered orders when the bill is more than the original undelivered order and the authority has not expired.
Reference: USSGL implementation guidance; Prior-Period Adjustments

Budgetary Entry
None

Proprietary Entry
Debit 2531 Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority
Debit 2533 Amortization of Discount and Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority
Debit 7400 Prior-Period Adjustments Due to Corrections of Errors
Debit 7401 Prior-Period Adjustments Due to Changes in Accounting Principles
Debit 7405 Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year
Credit 2110 Accounts Payable
Credit 2112 Accounts Payable for Federal Government Sponsored Enterprise
Credit 2120 Disbursements in Transit
Credit 2130 Contract Holdbacks
Credit 2140 Accrued Interest Payable - Not Otherwise Classified
Credit 2141 Accrued Interest Payable - Debt
Credit 2150 Payable for Transfers of Currently Invested Balances
Credit 2155 Expenditure Transfers Payable
Credit 2160 Entitlement Benefits Due and Payable
Credit 2170 Subsidy Payable to the Financing Account
Credit 2180 Loan Guarantee Liability
Credit 2190 Other Liabilities With Related Budgetary Obligations
Credit 2191 Employee Health Care Liability Incurred but Not Reported
Credit 2210 Accrued Funded Payroll and Leave
Credit 2211 Withholdings Payable
Credit 2213 Employer Contributions and Payroll Taxes Payable
Credit 2215 Other Post Employment Benefits Due and Payable
Credit 2216 Pension Benefits Due and Payable to Beneficiaries
Credit 2217 Benefit Premiums Payable to Carriers
Credit 2218 Life Insurance Benefits Due and Payable to Beneficiaries
Credit 2220 Unfunded Leave
Credit 2225 Unfunded FECA Liability
Credit 2290 Other Unfunded Employment Related Liability

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Credit 2310 Liability for Advances and Prepayments
Credit 2320 Other Deferred Revenue
Credit 2510 Principal Payable to the Bureau of the Public Debt
Credit 2520 Principal Payable to the Federal Financing Bank
Credit 2530 Securities Issued by Federal Agencies Under General and Special Financing Authority
Credit 2532 Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority
Credit 2540 Participation Certificates
Credit 2590 Other Debt
Credit 2610 Actuarial Pension Liability
Credit 2620 Actuarial Health Insurance Liability
Credit 2630 Actuarial Life Insurance Liability
Credit 2650 Actuarial FECA Liability
Credit 2660 Actuarial Liabilities for Federal Insurance and Guarantee Programs
Credit 2670 Actuarial Liabilities for Treasury-Managed Benefit Programs
Credit 2690 Other Actuarial Liabilities
Credit 2910 Prior Liens Outstanding on Acquired Collateral
Credit 2940 Capital Lease Liability
Credit 2960 Accounts Payable From Canceled Appropriations
Credit 2970 Liability for Capital Transfers to the General Fund of the Treasury
Credit 2980 Custodial Liability
Credit 2990 Other Liabilities Without Related Budgetary Obligations
Credit 2995 Estimated Cleanup Cost Liability

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D400 - D499 ADJUSTMENTS/WRITEOFFS/RECLASSIFICATION - Writeoffs

D402 To record an allowance for a reduction in exchange revenue due to noncredit losses such as returns, allowances, and price redeterminations from non-Federal sources when realization is not probable (less likely than not).
Comment: For reduction in exchange revenue due to credit losses, see USSGL TC-D404. Reverse this transaction when collected.
Reference: USSGL implementation guidance; FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources." For more information, see paragraph 41 of FASAB SFFAS No. 7.

Budgetary Entry
None

Proprietary Entry
Debit 5109 Contra Revenue for Goods Sold
Debit 5209 Contra Revenue for Services Provided
Debit 5315 Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act
Debit 5317 Contra Revenue for Interest Revenue - Loans Receivable
Debit 5318 Contra Revenue for Interest Revenue - Investments
Debit 5319 Contra Revenue for Interest Revenue - Other
Debit 5329 Contra Revenue for Administrative Fees
Debit 5409 Contra Revenue for Benefit Program Revenue
Debit 5509 Contra Revenue for Insurance and Guarantee Premium Revenue
Debit 5609 Contra Revenue for Donations - Financial Resources
Debit 5619 Contra Donated Revenue - Nonfinancial Resources
Debit 5649 Contra Forfeiture Revenue - Cash and Cash Equivalents
Debit 5659 Contra Forfeiture Revenue - Forfeitures of Property
Debit 5830 Contra Revenue for Taxes - Not Otherwise Classified
Debit 5831 Contra Revenue for Taxes - Individual
Debit 5832 Contra Revenue for Taxes - Corporate
Debit 5833 Contra Revenue for Taxes - Unemployment
Debit 5834 Contra Revenue for Taxes - Excise
Debit 5835 Contra Revenue for Taxes - Estate and Gift
Debit 5836 Contra Revenue for Taxes - Customs
Debit 5909 Contra Revenue for Other Revenue
Credit 1319 Allowance for Loss on Accounts Receivable
Credit 1329 Allowance for Loss on Taxes Receivable
Credit 1385 Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program

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D404 To record the estimated allowance for bad debts related to non-credit-reform receivables.
Comment: This transaction should be used when a realization of revenue is not probable due to credit losses, see paragraph 40, SFFAS 7. For losses other than credit losses, see TC D402.
Reference: USSGL implementation guidance; FASAB SFFAS No. 4, "Managerial Cost Accounting Concepts and Standards"

Budgetary Entry
None

Proprietary Entry
Debit 6720 Bad Debt Expense
Credit 1319 Allowance for Loss on Accounts Receivable
Credit 1329 Allowance for Loss on Taxes Receivable
Credit 1345 Allowance for Loss on Interest Receivable - Loans
Credit 1346 Allowance for Loss on Interest Receivable - Investments
Credit 1347 Allowance for Loss on Interest Receivable - Not Otherwise Classified
Credit 1348 Allowance for Loss on Interest Receivable - Taxes
Credit 1359 Allowance for Loss on Loans Receivable

D406 To record the writeoff of penalties and fines receivable.

Budgetary Entry
None

Proprietary Entry
Debit 1365 Allowance for Loss on Penalties and Fines Receivable - Loans
Debit 1367 Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified
Debit 1368 Allowance for Loss on Penalties and Fines Receivable - Taxes
Credit 1360 Penalties and Fines Receivable - Not Otherwise Classified
Credit 1361 Penalties and Fines Receivable - Loans
Credit 1363 Penalties and Fines Receivable - Taxes

D407 To record the writeoff of administrative fees receivable.

Budgetary Entry
None

Proprietary Entry
Debit 1375 Allowance for Loss on Administrative Fees Receivable - Loans
Debit 1377 Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified
Debit 1378 Allowance for Loss on Administrative Fees Receivable - Taxes
Credit 1370 Administrative Fees Receivable - Not Otherwise Classified
Credit 1371 Administrative Fees Receivable - Loans
Credit 1373 Administrative Fees Receivable - Taxes

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Account Transactions

D408 To record the writeoff of accounts receivable.

Budgetary Entry
None

Proprietary Entry
Debit 1319 Allowance for Loss on Accounts Receivable
Credit 1310 Accounts Receivable

D410 To record the writeoff of taxes receivable.
Reference: USSGL implementation guidance; Miscellaneous Receipts

Budgetary Entry
None

Proprietary Entry
Debit 1329 Allowance for Loss on Taxes Receivable
Credit 1325 Taxes Receivable

D412 To record the writeoff of loans receivable for loans made before fiscal 1992.

Budgetary Entry
None

Proprietary Entry
Debit 1359 Allowance for Loss on Loans Receivable
Credit 1350 Loans Receivable

D413 To writeoff loans receivable related to Troubled Assets Relief Program.

Budgetary Entry
None

Proprietary Entry
Debit 1389 Allowance for Subsidy - Loans - Troubled Assets Relief Program
Credit 1380 Loans Receivable - Troubled Assets Relief Program

D414 To record the writeoff of loans receivable and interest receivable for credit reform loans made after fiscal 1991.

Budgetary Entry
None

Proprietary Entry
Debit 1399 Allowance for Subsidy
Credit 1341 Interest Receivable - Loans
Credit 1350 Loans Receivable

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D415 To record the writeoff of interest receivable related to Troubled Asset Relief Program.

Budgetary Entry
None

Proprietary Entry
Debit 1385 Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program
Credit 1381 Interest Receivable - Loans - Troubled Assets Relief Program

D416 To record the writeoff of interest receivable.

Budgetary Entry
None

Proprietary Entry
Debit 1345 Allowance for Loss on Interest Receivable - Loans
Debit 1346 Allowance for Loss on Interest Receivable - Investments
Debit 1347 Allowance for Loss on Interest Receivable - Not Otherwise Classified
Debit 1348 Allowance for Loss on Interest Receivable - Taxes
Credit 1340 Interest Receivable - Not Otherwise Classified
Credit 1341 Interest Receivable - Loans
Credit 1342 Interest Receivable - Investments
Credit 1343 Interest Receivable - Taxes

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D418 To record the writeoff of assets other than investments.

Budgetary Entry
None

Proprietary Entry
Debit 1529 Inventory - Allowance
Debit 1549 Forfeited Property - Allowance
Debit 1569 Commodities - Allowance
Debit 1599 Other Related Property - Allowance
Debit 1719 Accumulated Depreciation on Improvements to Land
Debit 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations
Debit 1749 Accumulated Depreciation on Other Structures and Facilities
Debit 1759 Accumulated Depreciation on Equipment
Debit 1819 Accumulated Depreciation on Assets Under Capital Lease
Debit 1829 Accumulated Amortization on Leasehold Improvements
Debit 1839 Accumulated Amortization on Internal-Use Software
Debit 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment
Debit 7210 Losses on Disposition of Assets - Other
Credit 1511 Operating Materials and Supplies Held for Use
Credit 1521 Inventory Purchased for Resale
Credit 1525 Inventory - Raw Materials
Credit 1526 Inventory - Work-in-Process
Credit 1527 Inventory - Finished Goods
Credit 1541 Forfeited Property Held for Sale
Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Credit 1591 Other Related Property
Credit 1711 Land and Land Rights
Credit 1712 Improvements to Land
Credit 1720 Construction-in-Progress
Credit 1730 Buildings, Improvements, and Renovations
Credit 1740 Other Structures and Facilities
Credit 1750 Equipment
Credit 1810 Assets Under Capital Lease
Credit 1820 Leasehold Improvements
Credit 1830 Internal-Use Software
Credit 1832 Internal-Use Software in Development
Credit 1890 Other General Property, Plant, and Equipment

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D420 To record the accrued estimated uncollectible exchange revenue due to credit losses with related costs incurred and collected for others in a General Fund receipt account.
Comment: Reverse USSGL TC-C405 to adjust USSGL account 2985, "Liability for Non-entity Assets Not Reported on the Statement of Custodial Activity. This activity will not be reported on the Statement of Custodial Activity or the custodial footnote.
Reference: FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources and Concepts for Reconciling Budgetary and Financial Accounting," Paragraph No. 40.

Budgetary Entry
None

Proprietary Entry
Debit 6720 Bad Debt Expense
Credit 1319 Allowance for Loss on Accounts Receivable
Credit 1345 Allowance for Loss on Interest Receivable - Loans
Credit 1346 Allowance for Loss on Interest Receivable - Investments
Credit 1347 Allowance for Loss on Interest Receivable - Not Otherwise Classified
Credit 1348 Allowance for Loss on Interest Receivable - Taxes
Credit 1365 Allowance for Loss on Penalties and Fines Receivable - Loans
Credit 1367 Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified
Credit 1368 Allowance for Loss on Penalties and Fines Receivable - Taxes
Credit 1375 Allowance for Loss on Administrative Fees Receivable - Loans
Credit 1377 Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified
Credit 1378 Allowance for Loss on Administrative Fees Receivable - Taxes

D422 To record the reduction of custodial liability by the amount of estimated uncollectible exchange revenue with virtually no costs collected for others in a General Fund receipt account.
Comment: This activity is reported on the Statement of Custodial Activity or on the custodial foonotes.
Reference: For more information on exchange revenue with virtually no costs, see paragraphs 45, 140, and 146, SFFAS No. 7.

Budgetary Entry
None

Proprietary Entry
Debit 2980 Custodial Liability
Credit 5991 Accrued Collections for Others - Statement of Custodial Activity

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D424 To record in a General Fund receipt account, the accrued estimated uncollectible nonexchange revenue and exchange revenue with virtually no cost reported on the Statement of Custodial Activity or on the custodial foonote.
Comment: Also post USSGL TC-D422. See USSGL TC-D420 for other than revenue reported on the Statement of Custodial Activity or on the custodial footnote.
Reference: For more information on exchange revenue with virtually no cost, see paragraphs 45, 140, and 146 and for more information on uncollectible nonexchange revenue, see paragraph 56 of FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources and Concepts for Reconciling Budgetary and Financial Accounting."

Budgetary Entry
None

Proprietary Entry
Debit 5315 Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act
Debit 5317 Contra Revenue for Interest Revenue - Loans Receivable
Debit 5318 Contra Revenue for Interest Revenue - Investments
Debit 5319 Contra Revenue for Interest Revenue - Other
Debit 5324 Contra Revenue for Penalties and Fines
Debit 5329 Contra Revenue for Administrative Fees
Debit 5830 Contra Revenue for Taxes - Not Otherwise Classified
Debit 5831 Contra Revenue for Taxes - Individual
Debit 5832 Contra Revenue for Taxes - Corporate
Debit 5833 Contra Revenue for Taxes - Unemployment
Debit 5834 Contra Revenue for Taxes - Excise
Debit 5835 Contra Revenue for Taxes - Estate and Gift
Debit 5836 Contra Revenue for Taxes - Customs
Debit 5909 Contra Revenue for Other Revenue
Credit 1319 Allowance for Loss on Accounts Receivable
Credit 1329 Allowance for Loss on Taxes Receivable
Credit 1345 Allowance for Loss on Interest Receivable - Loans
Credit 1346 Allowance for Loss on Interest Receivable - Investments
Credit 1347 Allowance for Loss on Interest Receivable - Not Otherwise Classified
Credit 1348 Allowance for Loss on Interest Receivable - Taxes
Credit 1365 Allowance for Loss on Penalties and Fines Receivable - Loans
Credit 1367 Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified
Credit 1368 Allowance for Loss on Penalties and Fines Receivable - Taxes
Credit 1375 Allowance for Loss on Administrative Fees Receivable - Loans
Credit 1377 Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified
Credit 1378 Allowance for Loss on Administrative Fees Receivable - Taxes
Credit 1385 Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program

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D426 To record an adjustment to loans receivable based on acquired collateral property.
Reference: USSGL implementation guidance; Credit Reform Case Studies

Budgetary Entry
None

Proprietary Entry
Debit 1345 Allowance for Loss on Interest Receivable - Loans
Debit 1551 Foreclosed Property
Credit 1341 Interest Receivable - Loans
Credit 1350 Loans Receivable
Credit 1559 Foreclosed Property - Allowance
Credit 2910 Prior Liens Outstanding on Acquired Collateral

D428 To record an adjustment for actual loss of inventory.

Budgetary Entry
None

Proprietary Entry
Debit 1529 Inventory - Allowance
Credit 1521 Inventory Purchased for Resale
Credit 1522 Inventory Held in Reserve for Future Sale
Credit 1523 Inventory Held for Repair
Credit 1524 Inventory - Excess, Obsolete, and Unserviceable
Credit 1525 Inventory - Raw Materials
Credit 1526 Inventory - Work-in-Process
Credit 1527 Inventory - Finished Goods

D430 To record an adjustment for actual loss of forfeited property.

Budgetary Entry
None

Proprietary Entry
Debit 1549 Forfeited Property - Allowance
Credit 1541 Forfeited Property Held for Sale
Credit 1542 Forfeited Property Held for Donation or Use

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D432 To record an adjustment for actual loss of commodities that was disposed but not sold.
Comment: For the actual loss on commodities from sales, see USSGL TC C642.

Budgetary Entry
None

Proprietary Entry
Debit 1569 Commodities - Allowance
Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs

D434 To record assets purchased to store environmental waste from past operations at net book value of zero.
Reference: USSGL implementation guidance; Environmental Cleanup Cost Case Study

Budgetary Entry
None

Proprietary Entry
Debit 2995 Estimated Cleanup Cost Liability
Credit 1749 Accumulated Depreciation on Other Structures and Facilities

D436 To record a refund of offsetting collections, other than advances, that were collected in a prior-year.
Comment: See USSGL TC-A712 for refunds of advances. See USSGL TC-D438 for refunds of trust or special fund receipts.

Budgetary Entry
Debit 4450 Unapportioned Authority
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Debit 4650 Allotments - Expired Authority
Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry
Debit 5109 Contra Revenue for Goods Sold
Debit 5209 Contra Revenue for Services Provided
Debit 5317 Contra Revenue for Interest Revenue - Loans Receivable
Debit 5318 Contra Revenue for Interest Revenue - Investments
Debit 5319 Contra Revenue for Interest Revenue - Other
Debit 5324 Contra Revenue for Penalties and Fines
Debit 5329 Contra Revenue for Administrative Fees
Debit 5409 Contra Revenue for Benefit Program Revenue
Debit 5509 Contra Revenue for Insurance and Guarantee Premium Revenue
Debit 5609 Contra Revenue for Donations - Financial Resources
Debit 5619 Contra Donated Revenue - Nonfinancial Resources
Debit 5909 Contra Revenue for Other Revenue
Credit 1010 Fund Balance With Treasury

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D438 To record a refund of trust or special fund receipts that was received in a prior-year.
Comment: See USSGL TC-A712 for refunds of advances. See USSGL TC-D436 for refunds of offsetting collections, other than advances.

Budgetary Entry
Debit 4450 Unapportioned Authority
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Debit 4650 Allotments - Expired Authority
Credit 4114 Appropriated Trust or Special Fund Receipts

Proprietary Entry
Debit 5317 Contra Revenue for Interest Revenue - Loans Receivable
Debit 5318 Contra Revenue for Interest Revenue - Investments
Debit 5319 Contra Revenue for Interest Revenue - Other
Debit 5324 Contra Revenue for Penalties and Fines
Debit 5329 Contra Revenue for Administrative Fees
Debit 5409 Contra Revenue for Benefit Program Revenue
Debit 5509 Contra Revenue for Insurance and Guarantee Premium Revenue
Debit 5609 Contra Revenue for Donations - Financial Resources
Debit 5619 Contra Donated Revenue - Nonfinancial Resources
Debit 5830 Contra Revenue for Taxes - Not Otherwise Classified
Debit 5831 Contra Revenue for Taxes - Individual
Debit 5832 Contra Revenue for Taxes - Corporate
Debit 5833 Contra Revenue for Taxes - Unemployment
Debit 5834 Contra Revenue for Taxes - Excise
Debit 5835 Contra Revenue for Taxes - Estate and Gift
Debit 5836 Contra Revenue for Taxes - Customs
Debit 5909 Contra Revenue for Other Revenue
Credit 1010 Fund Balance With Treasury

U.S. Government Standard General Ledger
Account Transactions

D500 - D799 ADJUSTMENTS/WRITEOFFS/RECLASSIFICATION - Reclassification/Revaluation

D502 To establish or record an increase to Imprest Funds or U.S. Debit Card Funds.
Comment: Reverse when funds are returned to fund balance with Treasury. See Treasury Financial Manual Part 4--Chapter 3000 Third-Party Draft Procedures for Imprest Fund Disbursing Activities

Budgetary Entry
Debit 4610 Allotments - Realized Resources
Credit 4700 Commitments - Programs Subject to Apportionment

Proprietary Entry
Debit 1120 Imprest Funds
Debit 1125 U.S. Debit Card Funds
Credit 1010 Fund Balance With Treasury

D503 To record valuation increase in Government Sponsored Enterprise Preferred and/or Common Stock and/or Beneficial Interest Trust at the end of year.
Comment: Also Post USSGL TC-C147. Reverse transaction for decreases

Budgetary Entry
None

Proprietary Entry
Debit 1651 Market Adjustment - Preferred Stock in Federal Government Sponsored Enterprise
Debit 1653 Market Adjustment - Common Stock Warrants in Federal Government Sponsored Enterprise
Debit 1661 Market Adjustment - Beneficial Interest in Trust
Credit 5922 Valuation Change in Investments for Federal Government Sponsored Enterprise
Credit 5923 Valuation Change in Investments - Beneficial Interest in Trust

D504 To record clearing of the prior-year imprest fund from an annual-year Treasury Appropriation Fund Symbol (TAFS) at the beginning of the next fiscal year.

Budgetary Entry
None

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 1120 Imprest Funds

U.S. Government Standard General Ledger
Account Transactions

D506 To record disbursements from nonfiduciary deposit funds. This includes return of escrow amounts and erroneous receipts and disbursing escrow monies to pay bills, taxes, and insurance.

Budgetary Entry
None

Proprietary Entry
Debit 2400 Liability for Nonfiduciary Deposit Funds and Undeposited Collections
Credit 1010 Fund Balance With Treasury
Credit 1190 Other Cash
Credit 1532 Seized Cash Deposited

D507 To record the classification of amounts from clearing accounts to the appropriate Treasury Appropriation Fund Symbol (TAFS).
Reference: USSGL Implementation Guide: Nonfiduciary Deposit Fund with Investment Authority and Clearing Account Guidance

Budgetary Entry
None

Proprietary Entry
Debit 2410 Liability for Clearing Accounts
Credit 1010 Fund Balance With Treasury

D508 To record the reclassification of expended balances held back from contractors from accounts payable.

Budgetary Entry
None

Proprietary Entry
Debit 2110 Accounts Payable
Credit 2130 Contract Holdbacks

D510 To record the transfer of construction-in-progress to capitalized assets or expenses.

Budgetary Entry
None

Proprietary Entry
Debit 1712 Improvements to Land
Debit 1730 Buildings, Improvements, and Renovations
Debit 1740 Other Structures and Facilities
Debit 1750 Equipment
Debit 1820 Leasehold Improvements
Debit 6100 Operating Expenses/Program Costs
Credit 1720 Construction-in-Progress

U.S. Government Standard General Ledger
Account Transactions

D512 To record the realization that contractor-developed software-in-development is in production.

Budgetary Entry
None

Proprietary Entry
Debit 1830 Internal-Use Software
Credit 1832 Internal-Use Software in Development

D514 To record the reclassification of expenses to "in-process type" asset accounts.
Comment: Due to the reconciliation of interagency expenses and revenues, agencies must first record all direct costs to the USSGL account 6000 series and then offset those amounts using the USSGL account 6610 when the costs are capitalized to the appropriate "in-process type" account.

Budgetary Entry
None

Proprietary Entry
Debit 1526 Inventory - Work-in-Process
Debit 1720 Construction-in-Progress
Debit 1832 Internal-Use Software in Development
Credit 6600 Applied Overhead
Credit 6610 Cost Capitalization Offset

D516 To record the raw materials used to produce goods.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 1526 Inventory - Work-in-Process
Credit 1525 Inventory - Raw Materials

D518 To record the revaluation of foreclosed property.
Reference: USSGL implementation guidance; Guide to Basic Accounting and Reporting for Foreclosed Property in Federal Credit Reform Programs (Appendix 1)

Budgetary Entry
None

Proprietary Entry
Debit 6790 Other Expenses Not Requiring Budgetary Resources
Credit 1559 Foreclosed Property - Allowance

U.S. Government Standard General Ledger
Account Transactions

D520 To record completed inventory items.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 1527 Inventory - Finished Goods
Credit 1526 Inventory - Work-in-Process

D522 To record the reclassification of inventory held for sale that meets management's criteria for future sale.
Comment: Reverse entry when assets become saleable.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 1522 Inventory Held in Reserve for Future Sale
Credit 1521 Inventory Purchased for Resale
Credit 1527 Inventory - Finished Goods

D523 To record the reclassification of damaged, irreparable inventory held for sale.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 1524 Inventory - Excess, Obsolete, and Unserviceable
Debit 7290 Other Losses
Credit 1521 Inventory Purchased for Resale
Credit 1527 Inventory - Finished Goods

U.S. Government Standard General Ledger
Account Transactions

D524 To record damaged inventory items that need repair.
Comment: Reverse this entry when repairs are completed.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 1523 Inventory Held for Repair
Credit 1521 Inventory Purchased for Resale
Credit 1527 Inventory - Finished Goods

D526 To record the turn-in of a broken part from operating materials and supplies held for repair.
Comment: Also post USSGL TC-D530.

Budgetary Entry
None

Proprietary Entry
Debit 1514 Operating Materials and Supplies Held for Repair
Credit 6790 Other Expenses Not Requiring Budgetary Resources

D528 To record the revaluation of a turned-in broken part from operating materials and supplies held for repair based on estimated repair costs.
Comment: Reverse this entry when the repaired broken part is returned to stock as a serviceable item. See USSGL TC-D318.
Reference: USSGL implementation guidance; Operating Materials and Supplies

Budgetary Entry
None

Proprietary Entry
Debit 6790 Other Expenses Not Requiring Budgetary Resources
Credit 1519 Operating Materials and Supplies - Allowance

D530 To record a repaired broken part that has been returned to stock as a serviceable item.
Comment: Use the original value of the part when it was turned in for repair (before the revaluation of the part based on the estimated repair cost). See USSGL TCs-D526 and D528.

Budgetary Entry
None

Proprietary Entry
Debit 1511 Operating Materials and Supplies Held for Use
Credit 1514 Operating Materials and Supplies Held for Repair

U.S. Government Standard General Ledger
Account Transactions

D532 To record prior-period adjustments for transitions to the allowance method for estimated repair costs not previously recorded.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 7401 Prior-Period Adjustments Due to Changes in Accounting Principles
Credit 1529 Inventory - Allowance

D534 To record damaged inventory, using the direct method, items that need repair.
Comment: Inventory held for repair is valued the same as a serviceable item less estimated repair costs.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 1523 Inventory Held for Repair
Debit 6100 Operating Expenses/Program Costs
Credit 1521 Inventory Purchased for Resale
Credit 1527 Inventory - Finished Goods

D536 To record prior-year adjustments for transitions to the direct method for estimated repair costs not previously recorded.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 7401 Prior-Period Adjustments Due to Changes in Accounting Principles
Credit 1523 Inventory Held for Repair

U.S. Government Standard General Ledger
Account Transactions

D538 To record issuance of a new motor vehicle to the customer. The cost of goods sold represents the cost of the new vehicle. Upon sale, adjust inventory allowance to reduce the previously unrealized holding gains/losses.
Comment: This entry is a part of how the Department of Defense accounts for its repairable items involving trade-ins.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 1529 Inventory - Allowance
Debit 6500 Cost of Goods Sold
Credit 1527 Inventory - Finished Goods

D540 To record a gain when inventory is revalued at the end of the period, using the latest acquisition method.
Comment: Reverse this transaction if there is a loss upon revaluation using the latest acquisition method.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 1521 Inventory Purchased for Resale
Debit 1527 Inventory - Finished Goods
Credit 1529 Inventory - Allowance

D542 To record the classification of operating materials and supplies held for use that were damaged and cannot be consumed in operations. This entry also applies to excess or obsolete operating materials and supplies when the net realizable value is less than the book value.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 1513 Operating Materials and Supplies - Excess, Obsolete, and Unserviceable
Debit 7290 Other Losses
Credit 1511 Operating Materials and Supplies Held for Use

U.S. Government Standard General Ledger
Account Transactions

D544 To record the reclassification of operating materials and supplies that meet management's criteria for future use.
Comment: Reverse this entry when ready to use.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Credit 1511 Operating Materials and Supplies Held for Use

D546 To reclassify excess or reserved assets to assets held for use.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 1511 Operating Materials and Supplies Held for Use
Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Credit 1513 Operating Materials and Supplies - Excess, Obsolete, and Unserviceable

D548 To record an unexpected permanent decline in the value of stockpile materials. This entry also applies to record stockpile material at net realizable value due to damage.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 7290 Other Losses
Credit 1571 Stockpile Materials Held in Reserve
Credit 1572 Stockpile Materials Held for Sale

U.S. Government Standard General Ledger
Account Transactions

D550 To record a permanent decline in value of stockpile materials that is unusual, infrequent, and material in dollar amount.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 7300 Extraordinary Items
Credit 1571 Stockpile Materials Held in Reserve
Credit 1572 Stockpile Materials Held for Sale

D552 To reclassify stockpile materials authorized to be sold.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 1572 Stockpile Materials Held for Sale
Credit 1571 Stockpile Materials Held in Reserve

D554 To record the forfeiture of a seized monetary instrument.
Comment: See USSGL TC-D555 for the disposal of seized monetary instruments.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 1541 Forfeited Property Held for Sale
Credit 5640 Forfeiture Revenue - Cash and Cash Equivalents
Credit 5650 Forfeiture Revenue - Forfeitures of Property

U.S. Government Standard General Ledger
Account Transactions

D555 To record a removal of a seized monetary instrument.
Comment: See USSGL TC-D554 to record the forfeiture of seized monetary instruments.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 2990 Other Liabilities Without Related Budgetary Obligations
Credit 1531 Seized Monetary Instruments

D556 To record the conversion to cash for a forfeited monetary instrument.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 1110 Undeposited Collections
Credit 1541 Forfeited Property Held for Sale

D558 To record forfeited personal property placed into official use.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 1542 Forfeited Property Held for Donation or Use
Debit 2320 Other Deferred Revenue
Credit 1541 Forfeited Property Held for Sale
Credit 5650 Forfeiture Revenue - Forfeitures of Property

D560 To record forfeited personal property placed into official use at the end of the year and not depreciated.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 1750 Equipment
Credit 1542 Forfeited Property Held for Donation or Use

U.S. Government Standard General Ledger
Account Transactions

D562 To record forfeited personal property authorized to be distributed/donated to another entity.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 1542 Forfeited Property Held for Donation or Use
Debit 2320 Other Deferred Revenue
Credit 1541 Forfeited Property Held for Sale
Credit 2990 Other Liabilities Without Related Budgetary Obligations

D564 To record an adjustment to the net realizable value of commodities.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 7290 Other Losses
Credit 1569 Commodities - Allowance

D566 To record inventory that has been lost and deemed immaterial.
Comment: Reverse this entry for immaterial inventory that has been found.

Budgetary Entry
None

Proprietary Entry
Debit 6500 Cost of Goods Sold
Debit 6790 Other Expenses Not Requiring Budgetary Resources
Credit 1511 Operating Materials and Supplies Held for Use
Credit 1521 Inventory Purchased for Resale

D568 To record inventory that has been lost and deemed material.

Budgetary Entry
None

Proprietary Entry
Debit 7290 Other Losses
Credit 1511 Operating Materials and Supplies Held for Use
Credit 1521 Inventory Purchased for Resale

U.S. Government Standard General Ledger
Account Transactions

D569 To record inventory that has been found and deemed material.

Budgetary Entry
None

Proprietary Entry
Debit 1511 Operating Materials and Supplies Held for Use
Debit 1521 Inventory Purchased for Resale
Credit 7190 Other Gains

D570 To record a gain on change in long-term assumptions related to federal pensions, Other Retirement Benefits or Other Post Employment Benefits, including veteran's compensation.
Reference: Gains and Losses on Pensions, Other Retirement Benefits or Other Post Employment Benefits Assumption Changes Scenario.

Budgetary Entry
None

Proprietary Entry
Debit 2610 Actuarial Pension Liability
Debit 2620 Actuarial Health Insurance Liability
Debit 2630 Actuarial Life Insurance Liability
Debit 2690 Other Actuarial Liabilities
Credit 7171 Gains on Changes in Long-Term Assumptions - From Experience
Credit 7271 Gains on Changes in Long-Term Assumptions

D571 To record a loss on change in long-term assumptions related to federal pensions, Other Retirement Benefits or Other Post Employment Benefits, including veteran's compensation.
Reference: Gains and Losses on Pensions, Other Retirement Benefits or Other Post Employment Benefits Assumption Scenario.

Budgetary Entry
None

Proprietary Entry
Debit 7172 Losses on Changes in Long-Term Assumptions - From Experience
Debit 7272 Losses on Changes in Long-Term Assumptions
Credit 2610 Actuarial Pension Liability
Credit 2620 Actuarial Health Insurance Liability
Credit 2630 Actuarial Life Insurance Liability
Credit 2690 Other Actuarial Liabilities

U.S. Government Standard General Ledger
Account Transactions

D572 To record a loss from the revaluation of foreign currency at the end of an accounting period.
Comment: Agencies that have foreign currency account symbols in the X7000 series refer to USSGL TCs-C192, C194, C440, D576, and D578.
Reference: USSGL implementation guidance; Accounting for Purchased Foreign Currency

Budgetary Entry
None

Proprietary Entry
Debit 7290 Other Losses
Credit 1200 Foreign Currency

D573 To record a loss and its budgetary impact from the revaluation of foreign currency at the end of an accounting period.
Comment: This account captures Exchange Stabilization Fund revaluation activity.

Budgetary Entry
Debit 4630 Funds Not Available for Commitment/Obligation
Credit 4295 Revaluation of Foreign Currency in the Exchange Stabilization Fund

Proprietary Entry
Debit 7290 Other Losses
Credit 1200 Foreign Currency

D574 To record a gain from the revaluation of foreign currency at the end of an accounting period.
Comment: Agencies that have foreign currency account symbols in the X7000 series refer to USSGL TCs-C192, C194, C440, D576, and D578.
Reference: USSGL implementation guidance; Accounting for Purchased Foreign Currency

Budgetary Entry
None

Proprietary Entry
Debit 1200 Foreign Currency
Credit 7190 Other Gains

D575 To record a gain and its budgetary impact from the revaluation of foreign currency at the end of an accounting period.
Comment: This account captures Exchange Stabilization Fund revaluation activity.

Budgetary Entry
Debit 4295 Revaluation of Foreign Currency in the Exchange Stabilization Fund
Credit 4630 Funds Not Available for Commitment/Obligation

Proprietary Entry
Debit 1200 Foreign Currency
Credit 7190 Other Gains

U.S. Government Standard General Ledger
Account Transactions

D576 To record a loss resulting from the revaluation of foreign currency in the Foreign Currency Account Symbol (X7000 series) at the end of an accounting period.
Comment: Agencies that have Foreign Currency Account Symbol (X7000 series) will make this entry.
Reference: USSGL implementation guidance; Accounting for X7000 Accounts

Budgetary Entry
None

Proprietary Entry
Debit 7290 Other Losses
Credit 1200 Foreign Currency
Credit 1310 Accounts Receivable

D578 To record a gain resulting from the revaluation of foreign currency in the Foreign Currency Account Symbol (X7000 series) at the end of an accounting period.
Comment: Agencies that have Foreign Currency Account Symbol (X7000 series) will make this entry.
Reference: USSGL implementation guidance; Accounting for X7000 Accounts

Budgetary Entry
None

Proprietary Entry
Debit 1200 Foreign Currency
Debit 1310 Accounts Receivable
Credit 7190 Other Gains

D579 To record the accumulated unrealized gain or loss on financial stability and foreign currency investments on a monthly basis.
Comment: This account captures Exchange Stabilization Fund valuation activity. Reverse this transaction for a loss.
Reference: SFFAS 7, "Accounting for Revenue and Other Financing Sources" Paragraph 238

Budgetary Entry
None

Proprietary Entry
Debit 1200 Foreign Currency
Debit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
Credit 5921 Valuation Change in Investments - Exchange Stabilization Fund

U.S. Government Standard General Ledger
Account Transactions

D580 To record the interest accruals on loan guarantee liabilities and the present value of loans.
Reference: USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and Reporting Guide

Budgetary Entry
None

Proprietary Entry
Debit 1399 Allowance for Subsidy
Credit 2180 Loan Guarantee Liability
Credit 6790 Other Expenses Not Requiring Budgetary Resources

D581 To reclassify a contingent receivable related to a capital transfer receivable in a Treasury general fund receipt account.
Reference: USSGL implementation guidance; Capital Transfers

Budgetary Entry
None

Proprietary Entry
Debit 1925 Capital Transfers Receivable
Credit 1923 Contingent Receivable for Capital Transfers

D582 To record the reclassification of a reduction of an expense from unfunded to funded due to collection of a refund receivable.

Budgetary Entry
None

Proprietary Entry
Debit 6790 Other Expenses Not Requiring Budgetary Resources
Credit 6100 Operating Expenses/Program Costs

D584 To reclassify the offset from the revenue accrued to the revenue collected for others that is reported on the Statement of Custodial Activity or on the custodial footnote.
Comment: See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.
Reference: USSGL implementation guidance; General Fund Receipt Account Guide

Budgetary Entry
None

Proprietary Entry
Debit 5990 Collections for Others - Statement of Custodial Activity
Credit 5991 Accrued Collections for Others - Statement of Custodial Activity

U.S. Government Standard General Ledger
Account Transactions

D585 To reclassify the offset from the revenue or other financing sources accrued to revenue or other financing sources collected for others that is not reported on the Statement of Custodial Activity or on the custodial footnote.
Comment: To reclassify revenue offset reported on the Statement of Custodial Activity or on the custodial footnote from accrued to collected, see USSGL TC-D584. See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.
Reference: USSGL implementation guidance; General Fund Receipt Account Guide

Budgetary Entry
None

Proprietary Entry
Debit 5993 Offset to Non-Entity Collections - Statement of Changes in Net Position
Credit 5994 Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position

D586 To reclassify tax revenue from accrued to collected.

Budgetary Entry
None

Proprietary Entry
Debit 5820 Tax Revenue Accrual Adjustment - Not Otherwise Classified
Debit 5821 Tax Revenue Accrual Adjustment - Individual
Debit 5822 Tax Revenue Accrual Adjustment - Corporate
Debit 5823 Tax Revenue Accrual Adjustment - Unemployment
Debit 5824 Tax Revenue Accrual Adjustment - Excise
Debit 5825 Tax Revenue Accrual Adjustment - Estate and Gift
Debit 5826 Tax Revenue Accrual Adjustment - Customs
Credit 5800 Tax Revenue Collected - Not Otherwise Classified
Credit 5801 Tax Revenue Collected - Individual
Credit 5802 Tax Revenue Collected - Corporate
Credit 5803 Tax Revenue Collected - Unemployment
Credit 5804 Tax Revenue Collected - Excise
Credit 5805 Tax Revenue Collected - Estate and Gift
Credit 5806 Tax Revenue Collected - Customs

D588 To record the movement of seized cash from a nonfiduciary deposit fund to a special receipt account upon forfeiture.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 2400 Liability for Nonfiduciary Deposit Funds and Undeposited Collections
Credit 1532 Seized Cash Deposited

U.S. Government Standard General Ledger
Account Transactions

D589 To record the adjustment of a U.S. Treasury Zero Coupon Bond in a special or non-revolving trust fund based on the current market value determined monthly by Treasury.
Comment: If the zero coupon bond is reported at market value on the Balance Sheet, USSGL account 7180, "Unrealized Gains," may be used in place of USSGL account 1639. If the market value decreases, use USSGL account 7280, "Unrealized Losses." Reverse this entry at the time of sale or maturity.
Reference: USSGL implementation guidance; Zero Coupon Bond Investments

Budgetary Entry
Debit 4114 Appropriated Trust or Special Fund Receipts
Credit 4394 Receipts Unavailable for Obligation Upon Collection

Proprietary Entry
Debit 1638 Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds
Debit 7280 Unrealized Losses
Credit 1639 Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds
Credit 7180 Unrealized Gains

D590 To record the adjustment of a U.S. Treasury Zero Coupon Bond issued by the Bureau of the Public Debt in a trust revolving fund, based on the current market value determined monthly by Treasury.
Comment: If the zero coupon bond is reported at market value on the Balance Sheet, USSGL account 7180, "Unrealized Gains," may be used in place of USSGL account 1639. If the market value decreases, use USSGL account 7280, "Unrealized Losses." Reverse this entry at the time of sale or maturity.
Reference: USSGL implementation guidance; Zero Coupon Bond Investments

Budgetary Entry
Debit 4290 Amortization and Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds
Credit 4398 Offsetting Collections Temporarily Precluded From Obligation

Proprietary Entry
Debit 1638 Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds
Debit 7280 Unrealized Losses
Credit 1639 Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds
Credit 7180 Unrealized Gains

U.S. Government Standard General Ledger
Account Transactions

E100 - E399 ACCRUALS/NONBUDGETARY TRANSFERS OTHER THAN DISBURSEMENTS AND COLLECTIONS - Accrual, Depreciation, Amortization, and Depletion

E102 To record the accrued payroll at the end of the accounting period for unpaid estimated costs incurred. This includes funded expenses such as payroll and grantee expenses.
Comment: If funded by a direct appropriation, also post USSGL TC-B134. Reverse accruals at the beginning of the next accounting period. See USSGL TC-E104 for benefit expenses. Due to the reconciliation of interagency expenses and revenues, agencies must first record all direct costs to a USSGL account 6000 expense series account and then offset those amounts using the USSGL account 6610 when the costs are capitalized to the appropriate "in-process type" account.

Budgetary Entry
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Debit 4801 Undelivered Orders - Obligations, Unpaid
Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry
Debit 6100 Operating Expenses/Program Costs
Debit 6500 Cost of Goods Sold
Debit 6900 Nonproduction Costs
Credit 2190 Other Liabilities With Related Budgetary Obligations
Credit 2191 Employee Health Care Liability Incurred but Not Reported
Credit 2210 Accrued Funded Payroll and Leave
Credit 2211 Withholdings Payable

E104 To record the accrued benefit at the end of the accounting period for unpaid estimated costs incurred. This entry is recorded by the employer agency.
Comment: If funded by a direct appropriation, also post USSGL TC-B134. Reverse accruals at the beginning of the next accounting period.

Budgetary Entry
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Debit 4801 Undelivered Orders - Obligations, Unpaid
Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry
Debit 6100 Operating Expenses/Program Costs
Debit 6400 Benefit Expense
Credit 2213 Employer Contributions and Payroll Taxes Payable

U.S. Government Standard General Ledger
Account Transactions

E106 To record the accrued benefits at the end of the accounting period for unpaid estimated costs incurred. This entry is recorded by the benefit administering agency.
Comment: If funded by a direct appropriation, also post USSGL TC-B134. Reverse accruals at the beginning of the next accounting period.

Budgetary Entry
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Debit 4801 Undelivered Orders - Obligations, Unpaid
Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry
Debit 2610 Actuarial Pension Liability
Debit 6400 Benefit Expense
Credit 2160 Entitlement Benefits Due and Payable
Credit 2215 Other Post Employment Benefits Due and Payable
Credit 2216 Pension Benefits Due and Payable to Beneficiaries
Credit 2217 Benefit Premiums Payable to Carriers
Credit 2218 Life Insurance Benefits Due and Payable to Beneficiaries

E108 To record the accrued liabilities other than payroll and benefits at the end of the accounting period for unpaid estimated costs incurred.
Comment: If funded by a direct appropriation, also post USSGL TC-B134. Reverse accruals at the beginning of the next accounting period.

Budgetary Entry
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Debit 4801 Undelivered Orders - Obligations, Unpaid
Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry
Debit 6100 Operating Expenses/Program Costs
Credit 2190 Other Liabilities With Related Budgetary Obligations

U.S. Government Standard General Ledger
Account Transactions

E109 To record the actual repair costs to inventory, using the allowance method, that were lower than previously estimated.
Comment: In addition to this transaction, reverse USSGL TC-E410 when the actual costs are lower or greater than the estimate. If funded by a direct appropriation, also post USSGL TC-B134.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry
Debit 1529 Inventory - Allowance
Credit 2110 Accounts Payable

E110 To record an adjustment for under-applied overhead deemed immaterial.
Reference: USSGL implementation guidance; FASAB SFFAS Nos. 4 and 7, "Managerial Cost Accounting Concepts and Standards" and "Accounting for Revenue and Other Financing Sources"

Budgetary Entry
None

Proprietary Entry
Debit 6500 Cost of Goods Sold
Debit 6600 Applied Overhead
Credit 6100 Operating Expenses/Program Costs
Credit 6710 Depreciation, Amortization, and Depletion

E112 To record an adjustment for over-applied overhead deemed immaterial.
Reference: USSGL implementation guidance; FASAB SFFAS Nos. 3 and 4, "Accounting for Inventory and Related Property" and "Managerial Cost Accounting Concepts and Standards"

Budgetary Entry
None

Proprietary Entry
Debit 6600 Applied Overhead
Credit 6100 Operating Expenses/Program Costs
Credit 6500 Cost of Goods Sold
Credit 6710 Depreciation, Amortization, and Depletion

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E113 To record the amortization of the discount on a U.S. Treasury Zero Coupon Bond in a special or non-revolving trust fund.
Comment: See USSGL TC-E119 for amortization of a U.S. Treasury Zero Coupon Bond issued by the Bureau of the Public Debt in a trust revolving fund.
Reference: USSGL implementation guidance; Zero Coupon Bond Investments

Budgetary Entry
Debit 4114 Appropriated Trust or Special Fund Receipts
Credit 4394 Receipts Unavailable for Obligation Upon Collection

Proprietary Entry
Debit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Credit 5311 Interest Revenue - Investments

E114 To record adjustments for under-applied overhead and to prorate the difference between the actual and applied, if the amount is material.
Reference: USSGL implementation guidance; FASAB SFFAS Nos. 3 and 4, "Accounting for Inventory and Related Property" and "Managerial Cost Accounting Concepts and Standards"

Budgetary Entry
None

Proprietary Entry
Debit 1526 Inventory - Work-in-Process
Debit 1527 Inventory - Finished Goods
Debit 6500 Cost of Goods Sold
Debit 6600 Applied Overhead
Credit 6100 Operating Expenses/Program Costs
Credit 6710 Depreciation, Amortization, and Depletion

E115 To record the amortization of the discount on securities in a nonfiduciary deposit fund.
Comment: Reverse this entry for amortization of a premium. A nonfiduciary deposit fund should not have net position.
Reference: USSGL Implementation Guide: Nonfiduciary Deposit Fund with Investment Authority and Clearing Account Guidance

Budgetary Entry
None

Proprietary Entry
Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Credit 2400 Liability for Nonfiduciary Deposit Funds and Undeposited Collections

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E116 To record adjustments for over-applied overhead and to prorate the difference between the actual and applied, if the amount is material.
Reference: USSGL implementation guidance; FASAB SFFAS No. 4, "Managerial Cost Accounting Concepts and Standards"

Budgetary Entry
None

Proprietary Entry
Debit 6600 Applied Overhead
Credit 1526 Inventory - Work-in-Process
Credit 1527 Inventory - Finished Goods
Credit 6100 Operating Expenses/Program Costs
Credit 6500 Cost of Goods Sold
Credit 6710 Depreciation, Amortization, and Depletion

E117 To record the amortization of the discount on Federal and non-Federal securities that does not affect budgetary resources in a Treasury Appropriation Fund Symbol (TAFS) other than a nonfiduciary deposit fund.
Comment: Reverse this entry for amortization of a premium. For amortization of the discount on a U.S. Treasury Zero Coupon Bond issued by the Bureau of the Public Debt see USSGL TC-E113 for special or non-revolving trust funds; or see USSGL TC-E119 for trust revolving funds. See USSGL TC-E115 for amortization of the discount on securities acquired by nonfiduciary deposit fund.

Budgetary Entry
None

Proprietary Entry
Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Credit 5311 Interest Revenue - Investments

E118 To record amortization of subsidy for loans.
Reference: USSGL implementation guidance; Credit Reform Direct Loan Case Study

Budgetary Entry
None

Proprietary Entry
Debit 1389 Allowance for Subsidy - Loans - Troubled Assets Relief Program
Debit 1399 Allowance for Subsidy
Credit 5313 Interest Revenue - Subsidy Amortization

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E119 To record the amortization of the discount on a U.S. Treasury Zero Coupon Bond issued by the Bureau of the Public Debt in a trust revolving fund.
Reference: USSGL implementation guidance; Zero Coupon Bond Investments

Budgetary Entry
Debit 4290 Amortization and Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds
Credit 4398 Offsetting Collections Temporarily Precluded From Obligation

Proprietary Entry
Debit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Credit 5311 Interest Revenue - Investments

E120 To record depreciation, amortization, and depletion expense on assets other than investments.

Budgetary Entry
None

Proprietary Entry
Debit 6710 Depreciation, Amortization, and Depletion
Credit 1719 Accumulated Depreciation on Improvements to Land
Credit 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations
Credit 1749 Accumulated Depreciation on Other Structures and Facilities
Credit 1759 Accumulated Depreciation on Equipment
Credit 1819 Accumulated Depreciation on Assets Under Capital Lease
Credit 1829 Accumulated Amortization on Leasehold Improvements
Credit 1839 Accumulated Amortization on Internal-Use Software
Credit 1849 Allowance for Depletion
Credit 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment

E121 To record the amortization of the discount on securities, accounted for under the Credit Reform Act, that does not affect budgetary resources.
Comment: Reverse this entry for amortization of a premium.

Budgetary Entry
None

Proprietary Entry
Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Credit 5310 Interest Revenue - Other

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E122 To record accrued and compounded interest on the liability of loan guarantees.
Reference: USSGL implementation guidance; Credit Reform Guarantee Loan Case Study

Budgetary Entry
None

Proprietary Entry
Debit 6340 Interest Expense Accrued on the Liability for Loan Guarantees
Credit 2180 Loan Guarantee Liability

E124 To record in the issuing entity, the amortization of discount on securities held by a nonfiduciary deposit fund.
Comment: Reverse this entry for amortization of premium.
Reference: USSGL Implementation Guide: Nonfiduciary Deposit Fund with Investment Authority and Clearing Account Guidance

Budgetary Entry
None

Proprietary Entry
Debit 6320 Interest Expenses on Securities
Credit 2533 Amortization of Discount and Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority

E204 To record the reduction of partially canceled authority for the amount of an outstanding payable for a valid bill related to a canceled appropriation.
Comment: Also post USSGL TC-B134 to record the appropriation used to pay the outstanding payable and TC-B412 to record an obligation and accounts payable for a valid bill related to the canceled appropriation.
Reference: USSGL implementation guidance; Accounting for Partial Cancellation - No-Year TAFS With "Definite Authority"

Memorandum Entry
Debit 8101 Partial or Early Cancellation of Authority
Credit 8102 Offset for Partial or Early Cancellation of Authority

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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

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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

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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

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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

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Account Transactions

E506 To record a commodity transferred to another Federal agency.
Comment: Upon transfer of the commodity, the carrying amount of the commodity held for other purposes shall be removed from the commodity's asset account and reported as an expense.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 6100 Operating Expenses/Program Costs
Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs

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Account Transactions

E508 To record the transfer-out of nonbudgetary or non-Federal accounts receivable to other Federal entities without reimbursement.
Comment: Refer to USSGL TCs-E510, E512, and E514.
Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances; General Fund Receipt Account Guide

Budgetary Entry
None

Proprietary Entry
Debit 1319 Allowance for Loss on Accounts Receivable
Debit 1329 Allowance for Loss on Taxes Receivable
Debit 1345 Allowance for Loss on Interest Receivable - Loans
Debit 1346 Allowance for Loss on Interest Receivable - Investments
Debit 1347 Allowance for Loss on Interest Receivable - Not Otherwise Classified
Debit 1348 Allowance for Loss on Interest Receivable - Taxes
Debit 1359 Allowance for Loss on Loans Receivable
Debit 1365 Allowance for Loss on Penalties and Fines Receivable - Loans
Debit 1367 Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified
Debit 1368 Allowance for Loss on Penalties and Fines Receivable - Taxes
Debit 1375 Allowance for Loss on Administrative Fees Receivable - Loans
Debit 1377 Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified
Debit 1378 Allowance for Loss on Administrative Fees Receivable - Taxes
Debit 1385 Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program
Debit 1389 Allowance for Subsidy - Loans - Troubled Assets Relief Program
Debit 1399 Allowance for Subsidy
Debit 5776 Nonbudgetary Financing Sources Transferred Out
Credit 1310 Accounts Receivable
Credit 1320 Employment Benefit Contributions Receivable
Credit 1325 Taxes Receivable
Credit 1330 Receivable for Transfers of Currently Invested Balances
Credit 1335 Expenditure Transfers Receivable
Credit 1340 Interest Receivable - Not Otherwise Classified
Credit 1341 Interest Receivable - Loans
Credit 1342 Interest Receivable - Investments
Credit 1343 Interest Receivable - Taxes
Credit 1350 Loans Receivable
Credit 1360 Penalties and Fines Receivable - Not Otherwise Classified
Credit 1361 Penalties and Fines Receivable - Loans
Credit 1363 Penalties and Fines Receivable - Taxes
Credit 1370 Administrative Fees Receivable - Not Otherwise Classified
Credit 1371 Administrative Fees Receivable - Loans
Credit 1373 Administrative Fees Receivable - Taxes
Credit 1380 Loans Receivable - Troubled Assets Relief Program
Credit 1381 Interest Receivable - Loans - Troubled Assets Relief Program

U.S. Government Standard General Ledger
Account Transactions

E509 To record the transfer-out of nonbudgetary fund balances to other Federal entities without reimbursements.
Comment: See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.
Reference: USSGL implementation guidance; General Fund Receipt Account Guide

Budgetary Entry
None

Proprietary Entry
Debit 5776 Nonbudgetary Financing Sources Transferred Out
Credit 1010 Fund Balance With Treasury

U.S. Government Standard General Ledger
Account Transactions

E510 To record the transfer-out of inventory items and general property, plant, and equipment to other Federal entities without reimbursement.
Comment: Refer to USSGL TCs-E508, E512, and E514.
Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances

Budgetary Entry
None

Proprietary Entry
Debit 1519 Operating Materials and Supplies - Allowance
Debit 1529 Inventory - Allowance
Debit 1549 Forfeited Property - Allowance
Debit 1559 Foreclosed Property - Allowance
Debit 1569 Commodities - Allowance
Debit 1599 Other Related Property - Allowance
Debit 1719 Accumulated Depreciation on Improvements to Land
Debit 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations
Debit 1749 Accumulated Depreciation on Other Structures and Facilities
Debit 1759 Accumulated Depreciation on Equipment
Debit 1819 Accumulated Depreciation on Assets Under Capital Lease
Debit 1829 Accumulated Amortization on Leasehold Improvements
Debit 1839 Accumulated Amortization on Internal-Use Software
Debit 1849 Allowance for Depletion
Debit 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment
Debit 5730 Financing Sources Transferred Out Without Reimbursement
Credit 1511 Operating Materials and Supplies Held for Use
Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Credit 1513 Operating Materials and Supplies - Excess, Obsolete, and Unserviceable
Credit 1514 Operating Materials and Supplies Held for Repair
Credit 1521 Inventory Purchased for Resale
Credit 1522 Inventory Held in Reserve for Future Sale
Credit 1523 Inventory Held for Repair
Credit 1524 Inventory - Excess, Obsolete, and Unserviceable
Credit 1525 Inventory - Raw Materials
Credit 1526 Inventory - Work-in-Process
Credit 1527 Inventory - Finished Goods
Credit 1531 Seized Monetary Instruments
Credit 1541 Forfeited Property Held for Sale
Credit 1542 Forfeited Property Held for Donation or Use
Credit 1551 Foreclosed Property
Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Credit 1571 Stockpile Materials Held in Reserve
Credit 1572 Stockpile Materials Held for Sale
Credit 1591 Other Related Property
Credit 1711 Land and Land Rights

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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

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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

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Account Transactions

E514 To record the transfer-out of accounts payable to other Federal entities without reimbursement.
Comment: Refer to USSGL TCs-E508, E510, and E512.
Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances

Budgetary Entry
None

Proprietary Entry
Debit 2150 Payable for Transfers of Currently Invested Balances
Debit 2155 Expenditure Transfers Payable
Debit 2170 Subsidy Payable to the Financing Account
Debit 2180 Loan Guarantee Liability
Debit 2220 Unfunded Leave
Debit 2225 Unfunded FECA Liability
Debit 2290 Other Unfunded Employment Related Liability
Debit 2310 Liability for Advances and Prepayments
Debit 2510 Principal Payable to the Bureau of the Public Debt
Debit 2520 Principal Payable to the Federal Financing Bank
Debit 2610 Actuarial Pension Liability
Debit 2620 Actuarial Health Insurance Liability
Debit 2630 Actuarial Life Insurance Liability
Debit 2650 Actuarial FECA Liability
Debit 2660 Actuarial Liabilities for Federal Insurance and Guarantee Programs
Debit 2670 Actuarial Liabilities for Treasury-Managed Benefit Programs
Debit 2690 Other Actuarial Liabilities
Debit 2910 Prior Liens Outstanding on Acquired Collateral
Debit 2920 Contingent Liabilities
Debit 2923 Contingent Liability for Capital Transfers
Debit 2940 Capital Lease Liability
Debit 2960 Accounts Payable From Canceled Appropriations
Debit 2970 Liability for Capital Transfers to the General Fund of the Treasury
Debit 2990 Other Liabilities Without Related Budgetary Obligations
Debit 2995 Estimated Cleanup Cost Liability
Credit 5730 Financing Sources Transferred Out Without Reimbursement

E516 To record a capital transfer receivable to a Treasury general fund receipt account.
Comment: Also post USSGL TC-C405
Reference: USSGL implementation guidance; Capital Transfers.

Budgetary Entry
None

Proprietary Entry
Debit 1923 Contingent Receivable for Capital Transfers
Credit 5756 Nonexpenditure Financing Sources - Transfers-In - Capital Transfers

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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

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E604 To record the transfer-in of nonbudgetary or non-Federal accounts receivable from others without reimbursement.
Comment: Refer to USSGL TCs-E606, E608, and E610.
Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances; General Fund Receipt Account Guide

Budgetary Entry
None

Proprietary Entry
Debit 1310 Accounts Receivable
Debit 1320 Employment Benefit Contributions Receivable
Debit 1325 Taxes Receivable
Debit 1330 Receivable for Transfers of Currently Invested Balances
Debit 1335 Expenditure Transfers Receivable
Debit 1340 Interest Receivable - Not Otherwise Classified
Debit 1341 Interest Receivable - Loans
Debit 1342 Interest Receivable - Investments
Debit 1343 Interest Receivable - Taxes
Debit 1350 Loans Receivable
Debit 1360 Penalties and Fines Receivable - Not Otherwise Classified
Debit 1361 Penalties and Fines Receivable - Loans
Debit 1363 Penalties and Fines Receivable - Taxes
Debit 1370 Administrative Fees Receivable - Not Otherwise Classified
Debit 1371 Administrative Fees Receivable - Loans
Debit 1373 Administrative Fees Receivable - Taxes
Debit 1380 Loans Receivable - Troubled Assets Relief Program
Debit 1381 Interest Receivable - Loans - Troubled Assets Relief Program
Credit 1319 Allowance for Loss on Accounts Receivable
Credit 1329 Allowance for Loss on Taxes Receivable
Credit 1345 Allowance for Loss on Interest Receivable - Loans
Credit 1346 Allowance for Loss on Interest Receivable - Investments
Credit 1347 Allowance for Loss on Interest Receivable - Not Otherwise Classified
Credit 1348 Allowance for Loss on Interest Receivable - Taxes
Credit 1359 Allowance for Loss on Loans Receivable
Credit 1365 Allowance for Loss on Penalties and Fines Receivable - Loans
Credit 1367 Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified
Credit 1368 Allowance for Loss on Penalties and Fines Receivable - Taxes
Credit 1375 Allowance for Loss on Administrative Fees Receivable - Loans
Credit 1377 Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified
Credit 1378 Allowance for Loss on Administrative Fees Receivable - Taxes
Credit 1385 Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program
Credit 1389 Allowance for Subsidy - Loans - Troubled Assets Relief Program
Credit 1399 Allowance for Subsidy
Credit 5775 Nonbudgetary Financing Sources Transferred In

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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

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Credit 1569 Commodities - Allowance
Credit 1599 Other Related Property - Allowance
Credit 1719 Accumulated Depreciation on Improvements to Land
Credit 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations
Credit 1749 Accumulated Depreciation on Other Structures and Facilities
Credit 1759 Accumulated Depreciation on Equipment
Credit 1819 Accumulated Depreciation on Assets Under Capital Lease
Credit 1829 Accumulated Amortization on Leasehold Improvements
Credit 1839 Accumulated Amortization on Internal-Use Software
Credit 1849 Allowance for Depletion
Credit 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment
Credit 5720 Financing Sources Transferred In Without Reimbursement

U.S. Government Standard General Ledger
Account Transactions

E608 To record the transfer-in of investments from others without reimbursement.
Comment: Refer to USSGL TCs-E604, E606, and E610.
Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances

Budgetary Entry
None

Proprietary Entry
Debit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1618 Market Adjustment - Investments
Debit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
Debit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities
Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Debit 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Debit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Debit 1638 Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds
Debit 1639 Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds
Debit 1690 Other Investments
Credit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1618 Market Adjustment - Investments
Credit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities
Credit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Credit 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Credit 1638 Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds
Credit 1639 Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds
Credit 5720 Financing Sources Transferred In Without Reimbursement

U.S. Government Standard General Ledger
Account Transactions

E610 To record the transfer-in of accounts payable from others without reimbursement.
Comment: Refer to USSGL TCs-E604, E606, and E608.
Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances

Budgetary Entry
None

Proprietary Entry
Debit 5720 Financing Sources Transferred In Without Reimbursement
Credit 2150 Payable for Transfers of Currently Invested Balances
Credit 2155 Expenditure Transfers Payable
Credit 2170 Subsidy Payable to the Financing Account
Credit 2180 Loan Guarantee Liability
Credit 2220 Unfunded Leave
Credit 2225 Unfunded FECA Liability
Credit 2290 Other Unfunded Employment Related Liability
Credit 2310 Liability for Advances and Prepayments
Credit 2510 Principal Payable to the Bureau of the Public Debt
Credit 2520 Principal Payable to the Federal Financing Bank
Credit 2610 Actuarial Pension Liability
Credit 2620 Actuarial Health Insurance Liability
Credit 2630 Actuarial Life Insurance Liability
Credit 2650 Actuarial FECA Liability
Credit 2660 Actuarial Liabilities for Federal Insurance and Guarantee Programs
Credit 2670 Actuarial Liabilities for Treasury-Managed Benefit Programs
Credit 2690 Other Actuarial Liabilities
Credit 2910 Prior Liens Outstanding on Acquired Collateral
Credit 2920 Contingent Liabilities
Credit 2923 Contingent Liability for Capital Transfers
Credit 2940 Capital Lease Liability
Credit 2960 Accounts Payable From Canceled Appropriations
Credit 2970 Liability for Capital Transfers to the General Fund of the Treasury
Credit 2990 Other Liabilities Without Related Budgetary Obligations
Credit 2995 Estimated Cleanup Cost Liability

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Account Transactions

F100 - F299 YEAREND - Preclosing Entries

F104 To record adjustments for anticipated nonexpenditure transfers not realized.
Comment: Balances in anticipated accounts must be zero at yearend.

Budgetary Entry
Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4160 Anticipated Transfers - Current-Year Authority
Credit 4165 Allocations of Authority - Anticipated From Invested Balances
Credit 4180 Anticipated Transfers - Prior-Year Balances
Credit 4183 Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose

Proprietary Entry
None

F106 To record the reductions of resources to match obligations in permanent indefinite funds via FMS 2108: Yearend Closing Statement (no warrant).
Comment: To record as an adjusting entry before preparing the preclosing trial balance. Do not process this transaction with USSGL TC-F108 unless indefinite authority needs further adjusting.
Reference: USSGL implementation guidance; FACTS II Indefinite No-Year

Budgetary Entry
Debit 4450 Unapportioned Authority
Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4391 Adjustments to Indefinite No-Year Authority

Proprietary Entry
Debit 3106 Unexpended Appropriations - Adjustments
Credit 1010 Fund Balance With Treasury

U.S. Government Standard General Ledger
Account Transactions

F107 To record an increase of resources to match obligations in permanent indefinite funds via FMS 2108: Yearend Closing Statement (no warrant).
Comment: To record as an adjusting entry before preparing the preclosing trial balance.

Budgetary Entry
Debit 4391 Adjustments to Indefinite No-Year Authority
Credit 4450 Unapportioned Authority
Credit 4510 Apportionments
Credit 4610 Allotments - Realized Resources
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 3101 Unexpended Appropriations - Appropriations Received

F108 To record the reduction of permanent indefinite resources when a warrant is received.
Comment: Do not process this transaction unless indefinite authority needs further adjusting. Reverse entry for an increase.

Budgetary Entry
Debit 4450 Unapportioned Authority
Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4111 Debt Liquidation Appropriations
Credit 4118 Reestimated Loan Subsidy Appropriation
Credit 4119 Other Appropriations Realized

Proprietary Entry
Debit 3101 Unexpended Appropriations - Appropriations Received
Credit 1010 Fund Balance With Treasury

F109 To record the removal of unfilled customer orders without advance in excess of obligations.
Comment: For expiring accounts only. To record as an adjusting entry before preparing the preclosing trial balance.

Budgetary Entry
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4221 Unfilled Customer Orders Without Advance

Proprietary Entry
None

U.S. Government Standard General Ledger
Account Transactions

F110 To record the removal of unfilled customer orders with advance and to return advance in excess of obligations.
Comment: For expiring accounts only. To record as an adjusting entry before preparing the preclosing trial balance.

Budgetary Entry
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4222 Unfilled Customer Orders With Advance

Proprietary Entry
Debit 2310 Liability for Advances and Prepayments
Credit 1010 Fund Balance With Treasury

F111 To record in the ordering fund the reduction to undelivered orders so that the balance equals obligations in the performing fund for the related unfilled customer orders.
Comment: Process when both Treasury Appropriation Fund Symbols are expiring. This transaction complies with the Economy Act and Office of Management and Budget Circular No. A-11, Section 20 (2004).
Reference: USSGL implementation guidance; Economy Act Scenario (December 2004)

Budgetary Entry
Debit 4801 Undelivered Orders - Obligations, Unpaid
Credit 4610 Allotments - Realized Resources
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
None

F112 To record adjustments for anticipated resources not realized.
Comment: Balances in anticipated accounts must be zero at yearend.

Budgetary Entry
Debit 4131 Current-Year Contract Authority Realized
Debit 4141 Current-Year Borrowing Authority Realized
Debit 4450 Unapportioned Authority
Debit 4510 Apportionments
Debit 4590 Apportionments - Anticipated Resources - Programs Subject to Apportionment
Debit 4690 Anticipated Resources - Programs Exempt From Apportionment
Credit 4032 Estimated Indefinite Contract Authority
Credit 4042 Estimated Indefinite Borrowing Authority
Credit 4060 Anticipated Collections From Non-Federal Sources
Credit 4070 Anticipated Collections From Federal Sources
Credit 4120 Anticipated Indefinite Appropriations
Credit 4210 Anticipated Reimbursements and Other Income
Credit 4215 Anticipated Appropriation Trust Fund Expenditure Transfers
Credit 4310 Anticipated Recoveries of Prior-Year Obligations

Proprietary Entry
None

U.S. Government Standard General Ledger
Account Transactions

F113 To record the reduction of unobligated balances for indefinite contract or indefinite borrowing authority at yearend.
Comment: Unobligated balances for indefinite contract or borrowing authority must be zero at yearend.
Reference: USSGL implementation guidance; Contract Authority Case Studies

Budgetary Entry
Debit 4450 Unapportioned Authority
Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Debit 4700 Commitments - Programs Subject to Apportionment
Debit 4720 Commitments - Programs Exempt From Apportionment
Credit 4048 Anticipated Transfers to the General Fund of the Treasury - Prior-Year Balances
Credit 4133 Decreases to Indefinite Contract Authority
Credit 4143 Current-Year Decreases to Indefinite Borrowing Authority Realized

Proprietary Entry
None

F114 To record adjustments for anticipated reductions not realized.
Comment: Balances are reduced to zero.

Budgetary Entry
Debit 4034 Anticipated Adjustments to Contract Authority
Debit 4044 Anticipated Reductions to Borrowing Authority
Debit 4047 Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority
Debit 4048 Anticipated Transfers to the General Fund of the Treasury - Prior-Year Balances
Credit 4450 Unapportioned Authority

Proprietary Entry
None

F116 To record adjustments for resources realized in excess of those anticipated.
Comment: Adjust abnormal balances to zero. May impact other budgetary status accounts.

Budgetary Entry
Debit 4060 Anticipated Collections From Non-Federal Sources
Debit 4070 Anticipated Collections From Federal Sources
Debit 4120 Anticipated Indefinite Appropriations
Debit 4210 Anticipated Reimbursements and Other Income
Debit 4215 Anticipated Appropriation Trust Fund Expenditure Transfers
Debit 4310 Anticipated Recoveries of Prior-Year Obligations
Credit 4450 Unapportioned Authority

Proprietary Entry
None

U.S. Government Standard General Ledger
Account Transactions

F118 To record adjustments for reductions to resources in excess of those anticipated.
Comment: Adjust abnormal balances to zero.

Budgetary Entry
Debit 4450 Unapportioned Authority
Credit 4034 Anticipated Adjustments to Contract Authority
Credit 4044 Anticipated Reductions to Borrowing Authority
Credit 4047 Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority

Proprietary Entry
None

F120 To record the cancellation of expired authority and withdraw funds via FMS 2108: Yearend Closing Statement (no warrant).
Comment: Use only at the end of the 5th year after the authority expires.

Budgetary Entry
Debit 4650 Allotments - Expired Authority
Credit 4350 Canceled Authority

Proprietary Entry
Debit 3106 Unexpended Appropriations - Adjustments
Credit 1010 Fund Balance With Treasury

F121 To record the amount of unobligated appropriated receipts in a trust or special fund expenditure account that is canceled and returned to the originating invested trust of special fund from which the amount was originally derived. The amounts are to be returned via SF 1151: Non expenditure Transfer Authorization.
Comment: Use USSGL account 4650 if the authority is expired.
Reference: USSGL implementation guidance; Cancellations - Available Trust or Special Funds With Invested Relationships

Budgetary Entry
Debit 4450 Unapportioned Authority
Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Debit 4650 Allotments - Expired Authority
Credit 4356 Cancellation of Appropriation From Invested Balances

Proprietary Entry
Debit 5765 Nonexpenditure Financing Sources - Transfers-Out - Other
Credit 1010 Fund Balance With Treasury

U.S. Government Standard General Ledger
Account Transactions

F122 To record the cancellation of authority not previously expired and to withdraw funds.
Comment: Authority canceled early by administrative action.

Budgetary Entry
Debit 4450 Unapportioned Authority
Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4351 Partial or Early Cancellation of Authority With a U.S. Treasury Warrant

Proprietary Entry
Debit 3106 Unexpended Appropriations - Adjustments
Credit 1010 Fund Balance With Treasury

F123 To record the amount of unobligated appropriated receipts in a trust or special fund expenditure account represented as a receivable from or payable in an invested trust of special fund that is canceled. There is no movement of fund balance.
Comment: Use USSGL account 4650 if the authority is expired. Also post USSGL TC-A519 if receivable account USSGL 4126 needs to be adjusted, or post USSGL TC-D141 if a payable needs to be adjusted.
Reference: USSGL implementation guidance; Cancellations - Available Trust or Special Funds With Invested Relationships; Cancellations of Expenditure Transfers Receivable/Payable

Budgetary Entry
Debit 4450 Unapportioned Authority
Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Debit 4650 Allotments - Expired Authority
Credit 4357 Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds

Proprietary Entry
None

F124 To record the closing of General Fund receipt accounts associated with fund balance at yearend.
Comment: See USSGL TC-C142 and TC-C147 for the original transaction.
Reference: USSGL implementation guidance; General Fund Receipt Account Guide

Budgetary Entry
None

Proprietary Entry
Debit 2980 Custodial Liability
Debit 2985 Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity
Credit 1010 Fund Balance With Treasury

U.S. Government Standard General Ledger
Account Transactions

F125 To record the closing of General Fund receipt accounts associated with USSGL account 7500 at yearend.
Comment: See USSGL TC-C437 for the original transaction.
Reference: USSGL implementation guidance; Disposition of Borrowings With Capitalized Interest

Budgetary Entry
None

Proprietary Entry
Debit 2985 Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity
Credit 7500 Distribution of Income - Dividend

F126 To record an adjustment to authority temporarily unavailable for Treasury Appropriation Fund Symbols that do not have a Schedule N (Schedule on Unavailable Collections) in the President's Budget and do not report authority precluded from obligation on the Program and Financing Schedule (P&F).
Reference: USSGL implementation guidance; Authority Temporarily Precluded From Obligation

Budgetary Entry
Debit 4395 Authority Unavailable for Obligation Pursuant to Public Law - Temporary
Credit 4450 Unapportioned Authority

Proprietary Entry
None

F128 To record the cancellation of a valid obligation and account payable in the "canceling appropriation."
Comment: Reverse USSGL TC-B134. Also post USSGL TC-F120 or TC-F122 to cancel the expired authority and withdraw fund balance. See USSGL TC-F130 to reestablish a canceled accounts payable in the canceled appropriation. Credit USSGL account 4450 only for partial cancellations. See Office of Management and Budget Circular No. A-11 for additional guidance.
Reference: USSGL implementation guidance; Canceled Payables

Budgetary Entry
Debit 4971 Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries
Credit 4450 Unapportioned Authority
Credit 4650 Allotments - Expired Authority

Proprietary Entry
Debit 2110 Accounts Payable
Credit 6100 Operating Expenses/Program Costs

U.S. Government Standard General Ledger
Account Transactions

F130 To reinstate the valid account payable in the canceled appropriation for financial statement presentation.
Comment: Post this transaction concurrently with USSGL TC-F128. Office of Management and Budget (OMB) Circular No. A-11 requires agencies to maintain proper general ledger control for obligations to prevent both overpayment and over-obligation related to canceled appropriations, and that anti-deficiency provisions continue to apply to canceled appropriations. See OMB Circular No. A-11 for additional guidance.
Reference: USSGL implementation guidance; Canceled Payables

Budgetary Entry
None

Proprietary Entry
Debit 6800 Future Funded Expenses
Credit 2960 Accounts Payable From Canceled Appropriations

F132 To record the reduction of receipt and appropriation balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as preclosing when the total amount of current-year receipts is greater than the amount needed to cover current-year obligations.
Comment: Refer to USSGL TC-F354 if the total amount of current-year receipts is not enough to cover current-year obligations.
Reference: USSGL implementation guidance; Trust Fund Guide: Trust Funds With Balances Precluded From Obligation

Budgetary Entry
Debit 4397 Receipts and Appropriations Temporarily Precluded From Obligation
Credit 4157 Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation

Proprietary Entry
None

F134 To record the reduction of offsetting collections balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as preclosing when the total amount of current-year collections is greater than the amount needed to cover current-year obligations.
Comment: Refer to USSGL TC-F356 if the total amount of current-year receipts is not enough to cover current-year obligations.
Reference: USSGL implementation guidance; Trust Fund Guide: Trust Funds With Balances Precluded From Obligation

Budgetary Entry
Debit 4398 Offsetting Collections Temporarily Precluded From Obligation
Credit 4158 Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation

Proprietary Entry
None

U.S. Government Standard General Ledger
Account Transactions

F136 To record the market value adjustment between the amortized cost and the current market value at yearend when the Treasury note is available for sale.
Comment: Unrealized holding gains and losses are excluded from earnings and reported as a separate component of shareholders' equity.
Reference: USSGL implementation guidance; Investments Not Held to Maturity

Budgetary Entry
None

Proprietary Entry
Debit 1618 Market Adjustment - Investments
Credit 7180 Unrealized Gains

F138 To record the market value adjustment between the amortized cost and the current market value at yearend when a Treasury note is classified as a trading security.
Comment: Unrealized holding gains and losses are included in earnings.
Reference: USSGL implementation guidance; Investments Not Held to Maturity

Budgetary Entry
None

Proprietary Entry
Debit 7280 Unrealized Losses
Credit 1618 Market Adjustment - Investments

F144 To record the cancellation of a receivable for reimbursable activity.
Comment: Also post USSGL TC-C420 in a General Fund receipt account. To record as an adjusting entry before preparing the preclosing trial balance, post this transaction prior to posting USSGL TC-F120, which cancels expired authority.
Reference: USSGL implementation guidance; Expired and Canceled Authority; General Fund Receipt Account Guide

Budgetary Entry
Debit 4650 Allotments - Expired Authority
Credit 4251 Reimbursements and Other Income Earned - Receivable

Proprietary Entry
Debit 5200 Revenue From Services Provided
Debit 5900 Other Revenue
Credit 1310 Accounts Receivable

U.S. Government Standard General Ledger
Account Transactions

F146 To record the cancellation of expired balances in the expenditure account and return amounts to the associated unavailable receipt account. A Treasury warrant is required.
Comment: Record as an adjusting entry before preparing the preclosing trial balance.

Budgetary Entry
Debit 4650 Allotments - Expired Authority
Credit 4355 Cancellation of Appropriation From Unavailable Receipts

Proprietary Entry
Debit 5745 Appropriated Earmarked Receipts Transferred Out
Credit 1010 Fund Balance With Treasury

U.S. Government Standard General Ledger
Account Transactions

F300 - F499 YEAREND - Closing Entries

F301 To reclassify the balance of partially canceled authority to memorandum accounts.
Comment: Also post USSGL TC-F390 to record the closing of canceled authority for partial cancellations.
Reference: USSGL implementation guidance; Accounting for Partial Cancellation - No-Year TAFS With "Definite Authority"

Memorandum Entry
Debit 8102 Offset for Partial or Early Cancellation of Authority
Credit 8101 Partial or Early Cancellation of Authority

U.S. Government Standard General Ledger
Account Transactions

F302 To record the consolidation of actual net-funded resources and reductions for withdrawn funds.

Budgetary Entry

Debit 4129 Amounts Appropriated From Specific Invested TAFS - Transfers-Out
Debit 4130 Appropriation To Liquidate Contract Authority Withdrawn
Debit 4142 Actual Repayment of Borrowing Authority Converted to Cash
Debit 4146 Actual Repayments of Debt, Current-Year Authority
Debit 4147 Actual Repayments of Debt, Prior-Year Balances
Debit 4151 Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority
Debit 4152 Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances
Debit 4201 Total Actual Resources - Collected
Debit 4208 Adjustment to Total Resources - Disposition of Canceled Payables
Debit 4355 Cancellation of Appropriation From Unavailable Receipts
Debit 4356 Cancellation of Appropriation From Invested Balances
Debit 4370 Offset to Appropriation Realized for Redemption of Treasury Securities
Debit 4387 Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority
Debit 4388 Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances
Debit 4390 Reappropriations - Transfers-Out
Debit 4391 Adjustments to Indefinite No-Year Authority
Debit 4392 Permanent Reduction - New Budget Authority
Debit 4393 Permanent Reduction - Prior-Year Balances

Credit 4111 Debt Liquidation Appropriations
Credit 4112 Liquidation of Deficiency - Appropriations
Credit 4114 Appropriated Trust or Special Fund Receipts
Credit 4115 Loan Subsidy Appropriation
Credit 4117 Loan Administrative Expense Appropriation
Credit 4118 Reestimated Loan Subsidy Appropriation
Credit 4119 Other Appropriations Realized
Credit 4125 Loan Modification Adjustment Transfer Appropriation
Credit 4128 Amounts Appropriated From Specific Invested TAFS - Transfers-In
Credit 4138 Appropriation To Liquidate Contract Authority
Credit 4148 Resources Realized From Borrowing Authority
Credit 4150 Reappropriations - Transfers-In
Credit 4167 Allocations of Realized Authority - Transferred From Invested Balances
Credit 4170 Transfers - Current-Year Authority
Credit 4173 Nonallocation Transfers of Invested Balances - Transferred
Credit 4175 Allocation Transfers of Current-Year Authority for Noninvested Accounts
Credit 4176 Allocation Transfers of Prior-Year Balances
Credit 4190 Transfers - Prior-Year Balances
Credit 4191 Balance Transfers - Extension of Availability Other Than Reappropriations
Credit 4192 Balance Transfers - Unexpired to Expired
Credit 4193 Balance Transfers - Unobligated Balances - Legislative Change of Purpose
Credit 4195 Transfer of Obligated Balances
Credit 4201 Total Actual Resources - Collected
Credit 4212 Liquidation of Deficiency - Offsetting Collections
Credit 4252 Reimbursements and Other Income Earned - Collected
Credit 4253 Prior-Year Unfilled Customer Orders With Advance - Refunds Paid

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Account Transactions

Credit 4255 Appropriation Trust Fund Expenditure Transfers - Collected
Credit 4260 Actual Collections of "governmental-type" Fees
Credit 4261 Actual Collections of Business-Type Fees
Credit 4262 Actual Collections of Loan Principal
Credit 4263 Actual Collections of Loan Interest
Credit 4264 Actual Collections of Rent
Credit 4265 Actual Collections From Sale of Foreclosed Property
Credit 4266 Other Actual Business-Type Collections From Non-Federal Sources
Credit 4267 Other Actual "governmental-type" Collections From Non-Federal Sources
Credit 4271 Actual Program Fund Subsidy Collected
Credit 4273 Interest Collected From Treasury
Credit 4275 Actual Collections From Liquidating Fund
Credit 4276 Actual Collections From Financing Fund
Credit 4277 Other Actual Collections - Federal
Credit 4290 Amortization and Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds

Proprietary Entry
None

F304 To record the closing of fiscal-year contract authority.

Budgetary Entry
Debit 4132 Substitution of Contract Authority
Debit 4133 Decreases to Indefinite Contract Authority
Debit 4134 Contract Authority Withdrawn
Debit 4135 Contract Authority Liquidated
Debit 4139 Contract Authority Carried Forward
Debit 4392 Permanent Reduction - New Budget Authority
Debit 4393 Permanent Reduction - Prior-Year Balances
Credit 4131 Current-Year Contract Authority Realized
Credit 4139 Contract Authority Carried Forward

Proprietary Entry
None

F305 To record the closing of appropriations to liquidate contract authority - transferred.
Reference: USSGL implementation guidance; Trust Fund Transfers of Contract Authority - Nonallocation Transfers

Budgetary Entry
Debit 4153 Transfers of Contract Authority - Nonallocation
Credit 4154 Appropriation To Liquidate Contract Authority - Nonallocation - Transferred

Proprietary Entry
None

U.S. Government Standard General Ledger
Account Transactions

F306 To record the closing of fiscal-year borrowing authority.

Budgetary Entry
Debit 4140 Substitution of Borrowing Authority
Debit 4143 Current-Year Decreases to Indefinite Borrowing Authority Realized
Debit 4144 Borrowing Authority Withdrawn
Debit 4145 Borrowing Authority Converted to Cash
Debit 4149 Borrowing Authority Carried Forward
Debit 4392 Permanent Reduction - New Budget Authority
Debit 4393 Permanent Reduction - Prior-Year Balances
Credit 4141 Current-Year Borrowing Authority Realized
Credit 4149 Borrowing Authority Carried Forward

Proprietary Entry
None

F308 To record the closing of unobligated balances in programs subject to apportionment to unapportioned authority for unexpired multi-year and no-year funds.

Budgetary Entry
Debit 4420 Unapportioned Authority - Pending Rescission
Debit 4430 Unapportioned Authority - OMB Deferral
Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
Debit 4630 Funds Not Available for Commitment/Obligation
Debit 4700 Commitments - Programs Subject to Apportionment
Credit 4450 Unapportioned Authority

Proprietary Entry
None

F310 To record the closing of unobligated balances in programs exempt from apportionment to unapportioned authority for unexpired multi-year and no-year funds.

Budgetary Entry
Debit 4720 Commitments - Programs Exempt From Apportionment
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
None

U.S. Government Standard General Ledger
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F312 To record the closing of unobligated balances to expiring authority.

Budgetary Entry
Debit 4420 Unapportioned Authority - Pending Rescission
Debit 4430 Unapportioned Authority - OMB Deferral
Debit 4450 Unapportioned Authority
Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Debit 4630 Funds Not Available for Commitment/Obligation
Debit 4700 Commitments - Programs Subject to Apportionment
Debit 4720 Commitments - Programs Exempt From Apportionment
Credit 4650 Allotments - Expired Authority

Proprietary Entry
None

F314 To record the closing of paid delivered orders to total actual resources.

Budgetary Entry
Debit 4902 Delivered Orders - Obligations, Paid
Credit 4201 Total Actual Resources - Collected

Proprietary Entry
None

F316 To record the closing of authority other than offsetting collections made available from balances previously precluded from obligation to authority temporarily precluded from obligation.
Comment: See USSGL TC-F318 for authority from offsetting collections.
Reference: USSGL implementation guidance; Authority Temporarily Precluded From Obligation

Budgetary Entry
Debit 4397 Receipts and Appropriations Temporarily Precluded From Obligation
Credit 4157 Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation

Proprietary Entry
None

U.S. Government Standard General Ledger
Account Transactions

F318 To record the closing of authority from offsetting collections made available from balances previously precluded from obligation to authority temporarily precluded from obligation.
Comment: See USSGL TC-F316 for authority other than offsetting collections.
Reference: USSGL implementation guidance; Authority Temporarily Precluded From Obligation

Budgetary Entry
Debit 4398 Offsetting Collections Temporarily Precluded From Obligation
Credit 4158 Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation

Proprietary Entry
None

F320 To record the closing of upward adjustments to delivered orders - obligations, paid.
Comment: See USSGL TC-F314 for closing of paid delivered orders. Prior-year adjustments are used only in year 2 and later.

Budgetary Entry
Debit 4982 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid
Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry
None

F322 To record the closing of downward adjustments to delivered orders - obligations, paid.
Comment: See USSGL TC-F314 for closing of paid delivered orders. Prior-year adjustments are used only in year 2 and later.

Budgetary Entry
Debit 4902 Delivered Orders - Obligations, Paid
Credit 4972 Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected

Proprietary Entry
None

F324 To record the closing of upward adjustments and transfers to delivered orders - obligations, unpaid.
Comment: Prior-year adjustments are used only in year 2 and later.

Budgetary Entry
Debit 4931 Delivered Orders - Obligations Transferred, Unpaid
Debit 4981 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid
Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry
None

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F325 To record the closing of downward adjustments and transfers to delivered orders - obligations, unpaid.
Comment: Prior-year adjustments are used only in year 2 and later.

Budgetary Entry
Debit 4901 Delivered Orders - Obligations, Unpaid
Credit 4931 Delivered Orders - Obligations Transferred, Unpaid
Credit 4971 Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries

Proprietary Entry
None

F326 To record the closing of upward adjustments and transfers to undelivered orders - obligations prepaid and advanced.
Comment: Prior-year adjustments are used only in year 2 and later.
Reference: None

Budgetary Entry
Debit 4832 Undelivered Orders - Obligations Transferred, Prepaid/Advanced
Debit 4882 Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced
Credit 4802 Undelivered Orders - Obligations, Prepaid/Advanced

Proprietary Entry
None

F328 To record the closing of downward adjustments and transfers to undelivered orders - obligations prepaid and advanced.
Comment: Prior-year adjustments are used only in year 2 and later.

Budgetary Entry
Debit 4802 Undelivered Orders - Obligations, Prepaid/Advanced
Credit 4832 Undelivered Orders - Obligations Transferred, Prepaid/Advanced
Credit 4872 Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected

Proprietary Entry
None

F330 To record the closing of upward adjustments and transfers to undelivered orders - obligations, unpaid.
Comment: Prior-year adjustments are used only in year 2 and later.

Budgetary Entry
Debit 4831 Undelivered Orders - Obligations Transferred, Unpaid
Debit 4881 Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid
Credit 4801 Undelivered Orders - Obligations, Unpaid

Proprietary Entry
None

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F332 To record the closing of downward adjustments and transfers to undelivered orders - obligations, unpaid.
Comment: Prior-year adjustments are used only in year 2 and later.

Budgetary Entry
Debit 4801 Undelivered Orders - Obligations, Unpaid
Credit 4831 Undelivered Orders - Obligations Transferred, Unpaid
Credit 4871 Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries

Proprietary Entry
None

F334 To record the closing of adjustments for changes in prior-year allocations of budgetary resources to the appropriate status account.

Budgetary Entry
Debit 4320 Adjustments for Changes in Prior-Year Allocations of Budgetary Resources
Debit 4397 Receipts and Appropriations Temporarily Precluded From Obligation
Debit 4450 Unapportioned Authority
Credit 4320 Adjustments for Changes in Prior-Year Allocations of Budgetary Resources
Credit 4397 Receipts and Appropriations Temporarily Precluded From Obligation
Credit 4450 Unapportioned Authority

Proprietary Entry
None

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F336 To record the closing of revenue, expense, and other financing source accounts to cumulative results of operations.

Budgetary Entry
None

Proprietary Entry
Debit 3310 Cumulative Results of Operations
Debit 5100 Revenue From Goods Sold
Debit 5200 Revenue From Services Provided
Debit 5310 Interest Revenue - Other
Debit 5311 Interest Revenue - Investments
Debit 5312 Interest Revenue - Loans Receivable/Uninvested Funds
Debit 5313 Interest Revenue - Subsidy Amortization
Debit 5314 Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act
Debit 5320 Penalties and Fines Revenue
Debit 5400 Benefit Program Revenue
Debit 5500 Insurance and Guarantee Premium Revenue
Debit 5600 Donated Revenue - Financial Resources
Debit 5610 Donated Revenue - Nonfinancial Resources
Debit 5640 Forfeiture Revenue - Cash and Cash Equivalents
Debit 5650 Forfeiture Revenue - Forfeitures of Property
Debit 5700 Expended Appropriations
Debit 5705 Expended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year
Debit 5708 Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors
Debit 5709 Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles
Debit 5720 Financing Sources Transferred In Without Reimbursement
Debit 5740 Appropriated Earmarked Receipts Transferred In
Debit 5750 Expenditure Financing Sources - Transfers-In
Debit 5755 Nonexpenditure Financing Sources - Transfers-In - Other
Debit 5756 Nonexpenditure Financing Sources - Transfers-In - Capital Transfers
Debit 5775 Nonbudgetary Financing Sources Transferred In
Debit 5780 Imputed Financing Sources
Debit 5790 Other Financing Sources
Debit 5791 Adjustment to Financing Sources - Downward Reestimate or Negative Subsidy
Debit 5795 Seigniorage
Debit 5800 Tax Revenue Collected - Not Otherwise Classified
Debit 5801 Tax Revenue Collected - Individual
Debit 5802 Tax Revenue Collected - Corporate
Debit 5803 Tax Revenue Collected - Unemployment
Debit 5804 Tax Revenue Collected - Excise
Debit 5805 Tax Revenue Collected - Estate and Gift
Debit 5806 Tax Revenue Collected - Customs
Debit 5820 Tax Revenue Accrual Adjustment - Not Otherwise Classified
Debit 5821 Tax Revenue Accrual Adjustment - Individual
Debit 5822 Tax Revenue Accrual Adjustment - Corporate
Debit 5823 Tax Revenue Accrual Adjustment - Unemployment

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Debit 5824 Tax Revenue Accrual Adjustment - Excise
Debit 5825 Tax Revenue Accrual Adjustment - Estate and Gift
Debit 5826 Tax Revenue Accrual Adjustment - Customs
Debit 5900 Other Revenue
Debit 5921 Valuation Change in Investments - Exchange Stabilization Fund
Debit 5922 Valuation Change in Investments for Federal Government Sponsored Enterprise
Debit 5923 Valuation Change in Investments - Beneficial Interest in Trust
Debit 5997 Financing Sources Transferred In From Custodial Statement Collections
Debit 6190 Contra Bad Debt Expense - Incurred for Others
Debit 6199 Adjustment to Subsidy Expense
Debit 6600 Applied Overhead
Debit 6610 Cost Capitalization Offset

Credit 3310 Cumulative Results of Operations
Credit 5109 Contra Revenue for Goods Sold
Credit 5209 Contra Revenue for Services Provided
Credit 5315 Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act
Credit 5317 Contra Revenue for Interest Revenue - Loans Receivable
Credit 5318 Contra Revenue for Interest Revenue - Investments
Credit 5319 Contra Revenue for Interest Revenue - Other
Credit 5324 Contra Revenue for Penalties and Fines
Credit 5329 Contra Revenue for Administrative Fees
Credit 5409 Contra Revenue for Benefit Program Revenue
Credit 5509 Contra Revenue for Insurance and Guarantee Premium Revenue
Credit 5609 Contra Revenue for Donations - Financial Resources
Credit 5619 Contra Donated Revenue - Nonfinancial Resources
Credit 5649 Contra Forfeiture Revenue - Cash and Cash Equivalents
Credit 5659 Contra Forfeiture Revenue - Forfeitures of Property
Credit 5730 Financing Sources Transferred Out Without Reimbursement
Credit 5745 Appropriated Earmarked Receipts Transferred Out
Credit 5760 Expenditure Financing Sources - Transfers-Out
Credit 5765 Nonexpenditure Financing Sources - Transfers-Out - Other
Credit 5766 Nonexpenditure Financing Sources - Transfers-Out - Capital Transfers
Credit 5776 Nonbudgetary Financing Sources Transferred Out
Credit 5792 Financing Sources To Be Transferred Out - Contingent Liability
Credit 5830 Contra Revenue for Taxes - Not Otherwise Classified
Credit 5831 Contra Revenue for Taxes - Individual
Credit 5832 Contra Revenue for Taxes - Corporate
Credit 5833 Contra Revenue for Taxes - Unemployment
Credit 5834 Contra Revenue for Taxes - Excise
Credit 5835 Contra Revenue for Taxes - Estate and Gift
Credit 5836 Contra Revenue for Taxes - Customs
Credit 5890 Tax Revenue Refunds - Not Otherwise Classified
Credit 5891 Tax Revenue Refunds - Individual
Credit 5892 Tax Revenue Refunds - Corporate
Credit 5893 Tax Revenue Refunds - Unemployment
Credit 5894 Tax Revenue Refunds - Excise
Credit 5895 Tax Revenue Refunds - Estate and Gift

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Credit 5896 Tax Revenue Refunds - Customs
Credit 5909 Contra Revenue for Other Revenue
Credit 5990 Collections for Others - Statement of Custodial Activity
Credit 5991 Accrued Collections for Others - Statement of Custodial Activity
Credit 5993 Offset to Non-Entity Collections - Statement of Changes in Net Position
Credit 5994 Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position
Credit 5998 Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the Treasury
Credit 6100 Operating Expenses/Program Costs
Credit 6310 Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank
Credit 6320 Interest Expenses on Securities
Credit 6330 Other Interest Expenses
Credit 6340 Interest Expense Accrued on the Liability for Loan Guarantees
Credit 6400 Benefit Expense
Credit 6500 Cost of Goods Sold
Credit 6710 Depreciation, Amortization, and Depletion
Credit 6720 Bad Debt Expense
Credit 6730 Imputed Costs
Credit 6790 Other Expenses Not Requiring Budgetary Resources
Credit 6800 Future Funded Expenses
Credit 6850 Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)
Credit 6900 Nonproduction Costs

F338 To record the closing of gains and miscellaneous items into cumulative results of operations.

Budgetary Entry
None

Proprietary Entry
Debit 7110 Gains on Disposition of Assets - Other
Debit 7111 Gains on Disposition of Investments
Debit 7112 Gains on Disposition of Borrowings
Debit 7171 Gains on Changes in Long-Term Assumptions - From Experience
Debit 7180 Unrealized Gains
Debit 7190 Other Gains
Debit 7271 Gains on Changes in Long-Term Assumptions
Debit 7300 Extraordinary Items
Debit 7400 Prior-Period Adjustments Due to Corrections of Errors
Debit 7401 Prior-Period Adjustments Due to Changes in Accounting Principles
Debit 7405 Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year
Debit 7600 Changes in Actuarial Liability
Credit 3310 Cumulative Results of Operations

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Account Transactions

F340 To record the closing of losses and miscellaneous items into cumulative results of operations.

Budgetary Entry
None

Proprietary Entry
Debit 3310 Cumulative Results of Operations
Credit 7172 Losses on Changes in Long-Term Assumptions - From Experience
Credit 7210 Losses on Disposition of Assets - Other
Credit 7211 Losses on Disposition of Investments
Credit 7212 Losses on Disposition of Borrowings
Credit 7272 Losses on Changes in Long-Term Assumptions
Credit 7280 Unrealized Losses
Credit 7290 Other Losses
Credit 7300 Extraordinary Items
Credit 7400 Prior-Period Adjustments Due to Corrections of Errors
Credit 7401 Prior-Period Adjustments Due to Changes in Accounting Principles
Credit 7405 Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year
Credit 7500 Distribution of Income - Dividend
Credit 7600 Changes in Actuarial Liability

F342 To record closing of fiscal-year activity to unexpended appropriations.

Budgetary Entry
None

Proprietary Entry
Debit 3100 Unexpended Appropriations - Cumulative
Debit 3101 Unexpended Appropriations - Appropriations Received
Debit 3102 Unexpended Appropriations - Transfers-In
Debit 3106 Unexpended Appropriations - Adjustments
Credit 3100 Unexpended Appropriations - Cumulative
Credit 3103 Unexpended Appropriations - Transfers-Out
Credit 3105 Unexpended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year
Credit 3107 Unexpended Appropriations - Used
Credit 3108 Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors
Credit 3109 Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles

F344 To record the closing of used authority of guaranteed loan level upon completion of guaranteed loan programs.
Comment: Used to track guaranteed loan level.

Memorandum Entry
Debit 8040 Guaranteed Loan Level - Used Authority
Credit 8010 Guaranteed Loan Level

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F346 To record the closing of apportioned authority of guaranteed loan level into unused authority.
Comment: Prior-year balance of unused authority.

Memorandum Entry
Debit 8020 Guaranteed Loan Level - Apportioned
Credit 8045 Guaranteed Loan Level - Unused Authority

F348 To record the closing of guaranteed loans new disbursements by lenders into the cumulative disbursements.
Comment: Tracks outstanding principal of third-party lenders reported in the footnotes of the Office of Management and Budget Form and Content financial statements.

Memorandum Entry
Debit 8053 Guaranteed Loan New Disbursements by Lender
Credit 8070 Guaranteed Loan Cumulative Disbursements by Lenders

F350 To record the closing of guaranteed loans new collections by lenders into the cumulative disbursements.
Comment: Tracks outstanding principal of third-party lenders reported in the footnotes of the Office of Management and Budget Form and Content financial statements.

Memorandum Entry
Debit 8070 Guaranteed Loan Cumulative Disbursements by Lenders
Credit 8065 Guaranteed Loan Collections, Defaults, and Adjustments

F352 To record the closing of all unused guaranteed loan authority no longer available for use.

Memorandum Entry
Debit 8045 Guaranteed Loan Level - Unused Authority
Credit 8010 Guaranteed Loan Level

F354 To record the reduction of receipt and appropriation balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as post-closing when the total amount of current-year receipts is not enough to cover current-year obligations.
Comment: Refer to USSGL TC-F132 if the total amount of current-year collections is greater than the amount needed to cover current-year obligations.

Budgetary Entry
Debit 4397 Receipts and Appropriations Temporarily Precluded From Obligation
Credit 4157 Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation

Proprietary Entry
None

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F356 To record the reduction of offsetting collections balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as post-closing when the total amount of current-year collections is not enough to cover current-year obligations.
Comment: Refer to USSGL TC-F134 if the total amount of current-year collections is greater than the amount needed to cover current-year obligations.
Reference: USSGL implementation guidance; Trust Fund Guide; Trust Funds With Balances Precluded From Obligation

Budgetary Entry
Debit 4398 Offsetting Collections Temporarily Precluded From Obligation
Credit 4158 Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation

Proprietary Entry
None

F358 To record the closing of special and trust fund refunds and recoveries temporarily unavailable into receipts and appropriations temporarily precluded from obligation.
Comment: See USSGL TC-F359 for the closing of special and trust fund refunds and recoveries that are to be reclassified as "Receipts Unavailable for Obligation Upon Collection."
Reference: USSGL implementation guidance; Trust or special fund guidance on refunds and recoveries of prior-year obligations.

Budgetary Entry
Debit 4399 Special and Trust Fund Refunds and Recoveries Temp. Unavailable - Receipts and Appropriations Temp. Precluded From Obligation
Credit 4397 Receipts and Appropriations Temporarily Precluded From Obligation

Proprietary Entry
None

F359 To record the closing of special and trust fund refunds and recoveries temporarily unavailable into receipts unavailable for obligation upon collection.
Comment: See USSGL TC-F358 for the closing of special and trust fund refunds and recoveries that are to be reclassified as "Receipts and Appropriations Temporarily Precluded From Obligation."
Reference: USSGL implemention guidance; Trust or special fund guidance on refunds and recoveries of prior-year obligations.

Budgetary Entry
Debit 4396 Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts Unavailable for Obligation Upon Collection
Credit 4394 Receipts Unavailable for Obligation Upon Collection

Proprietary Entry
None

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F360 To reclassify a temporary reduction/cancellation at yearend.
Comment: Use Authority_Type attribute "S" when recording temporary reductions of spending authority from offsetting collections. Record a debit to USSGL 4124 to reclassify a reduction/cancellation in an invested Treasury Appropriation Fund Symbol (TAFS). Return the authority to resources at the beginning of the next year by posting USSGL TC-A108.
Reference: USSGL implementation guidance; Temporary Reductions

Budgetary Entry
Debit 4124 Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation
Debit 4382 Temporary Reduction - New Budget Authority
Debit 4383 Temporary Reduction - Prior-Year Balances
Credit 4384 Temporary Reduction/Cancellation Returned by Appropriation

Proprietary Entry
None

F362 To reclassify a reduction in an allocation special or trust Treasury Appropriation Fund Symbol (TAFS), designated by Treasury as available for investment where the parent is invested.
Comment: Only use this transaction with invested special and trust TAFS designated by Treasury as available for investment where there is a parent and allocation relationship. The parent TAFS simultaneously posts USSGL TC-F364.
Reference: USSGL implementation guidance; Temporary Reductions

Budgetary Entry
Debit 4382 Temporary Reduction - New Budget Authority
Debit 4383 Temporary Reduction - Prior-Year Balances
Credit 4168 Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction

Proprietary Entry
None

F364 To reclassify a reduction recorded in an invested parent special or trust Treasury Appropriation Fund Symbol (TAFS), designated by Treasury as available for investment.
Comment: Only use this transaction with invested special and trust TAFS designated by Treasury as available for investment where there is a parent and allocation relationship. The allocation TAFS simultaneously posts USSGL TC-F362.
Reference: USSGL implementation guidance; Temporary Reductions

Budgetary Entry
Debit 4168 Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction
Credit 4384 Temporary Reduction/Cancellation Returned by Appropriation

Proprietary Entry
None

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F366 To reclassify a reduction recorded in an agency special or trust expenditure Treasury Appropriation Fund Symbol (TAFS), where the corresponding TAFS is invested.
Comment: Use this transaction only with specific invested TAFS. For Treasury-Managed Trust Funds, the Bureau of the Public Debt simultaneously posts USSGL TC-F368.
Reference: USSGL implementation guidance; Temporary Reductions

Budgetary Entry
Debit 4382 Temporary Reduction - New Budget Authority
Debit 4383 Temporary Reduction - Prior-Year Balances
Credit 4123 Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction

Proprietary Entry
None

F368 To reclassify a reduction recorded in an specific invested Treasury Appropriation Fund Symbol (TAFS).
Comment: Only use this transaction with specific invested special and trust TAFS. The agency TAFS simultaneously posts USSGL TC-F366.
Reference: USSGL implementation guidance; Temporary Reductions

Budgetary Entry
Debit 4124 Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation
Credit 4384 Temporary Reduction/Cancellation Returned by Appropriation

Proprietary Entry
None

F369 To reclassify cancellations of appropriated amounts receivable from invested trust or special funds into the appropriate USSGL account.
Comment: Record USSGL account 4121 if previously recorded as a debit in conjunction with USSGL TC-A519. Record USSGL account 4384 if the Treasury Appropriation Fund Symbol (TAFS) received a cancellation of amounts payable from invested trust or special fund balances.
Reference: USSGL implementation guidance; Cancellations - Available Trust or Special Funds With Invested Relationships; Cancellations of Expenditure Transfers Receivable/Payable

Budgetary Entry
Debit 4357 Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds
Credit 4121 Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation
Credit 4384 Temporary Reduction/Cancellation Returned by Appropriation

Proprietary Entry
None

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F370 To record the closing of memorandum accounts for purchases.
Reference: USSGL implementation guidance; Memorandum Accounts for Current-Year Asset Activity - Purchases

Memorandum Entry
Debit 8801 Offset for Purchases of Assets
Credit 8802 Purchases of Property, Plant, and Equipment
Credit 8803 Purchases of Inventory and Related Property
Credit 8804 Purchases of Assets - Other

F372 To record the closing of transferred expired authority to appropriation trust fund expenditure transfers-receivable.
Comment: Reverse this transaction for the receiving entity.
Reference: USSGL implementation guidance; Accounting for SSA Limitation on Administrative Expenses Trust Fund

Budgetary Entry
Debit 4199 Transfer of Expired Expenditure Transfers - Receivable
Credit 4225 Appropriation Trust Fund Expenditure Transfers - Receivable

Proprietary Entry
None

F374 To record the closing of USSGL account 4081 back to the original budgetary resource receivable.
Comment: Reverse this transaction for receiving agency.
Reference: USSGL implementation guidance; Transfer of Receivable of Invested Balances

Budgetary Entry
Debit 4081 Amounts Appropriated From a Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred
Credit 4126 Amounts Appropriated From Specific Invested TAFS - Receivable

Proprietary Entry
None

F376 To record the closing of USSGL account 4082 back to the original budgetary resource receivable.
Comment: Reverse this transaction for receiving agency.
Reference: USSGL implementation guidance; Transfer of Receivable of Invested Balances

Budgetary Entry
Debit 4082 Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred
Credit 4166 Allocations of Realized Authority - To Be Transferred From Invested Balances

Proprietary Entry
None

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F378 To record the closing of USSGL account 4083 back to the original budgetary resource receivable.
Comment: Reverse this transaction for receiving agency.
Reference: USSGL implementation guidance; Transfer of Receivable of Invested Balances

Budgetary Entry
Debit 4083 Transfers - Current-Year Authority - Receivable - Transferred
Credit 4171 Nonallocation Transfers of Invested Balances - Receivable

Proprietary Entry
None

F380 To record the closing of USSGL account 4230 back to the original budgetary resource receivable.
Comment: Reverse this transaction for receiving agency.
Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations

Budgetary Entry
Debit 4230 Unfilled Customer Orders Without Advance - Transferred
Credit 4221 Unfilled Customer Orders Without Advance

Proprietary Entry
None

F382 To record the closing of USSGL account 4231 back to the original budgetary resource receivable.
Comment: Reverse this transaction for receiving agency.
Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations

Budgetary Entry
Debit 4231 Unfilled Customer Orders With Advance - Transferred
Credit 4222 Unfilled Customer Orders With Advance

Proprietary Entry
None

F384 To record the closing of USSGL account 4232 back to the original budgetary resource receivable.
Comment: Reverse this transaction for receiving agency.
Reference: USSGL implementation guidance; Transfer of USSGL Account 4225

Budgetary Entry
Debit 4232 Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred
Credit 4225 Appropriation Trust Fund Expenditure Transfers - Receivable

Proprietary Entry
None

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F386 To record the closing of USSGL account 4233 back to the original budgetary resource receivable.
Comment: Reverse this transaction for receiving agency.
Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations

Budgetary Entry
Debit 4233 Reimbursements and Other Income Earned - Receivable - Transferred
Credit 4251 Reimbursements and Other Income Earned - Receivable

Proprietary Entry
None

F388 To record the closing of USSGL account 4234 back to the original budgetary resource receivable.
Comment: Reverse this transaction for receiving agency.
Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations

Budgetary Entry
Debit 4234 Other Federal Receivables - Transferred
Credit 4287 Other Federal Receivables

Proprietary Entry
None

F390 To record the closing of canceled authority for partial cancellations.
Comment: Also post USSGL TC-F301 to reclassify the balance of partially canceled authority to memorandum accounts.
Reference: USSGL implementation guidance; Accounting for Partial Cancellation - No-Year TAFS With "Definite Authority"

Budgetary Entry
Debit 4351 Partial or Early Cancellation of Authority With a U.S. Treasury Warrant
Credit 4201 Total Actual Resources - Collected

Proprietary Entry
None

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G100 - G299 MEMORANDUM ENTRIES - All Memorandum Entries (Excluding Closing Memorandum Entries)

G102 To record guaranteed loan level submitted on the SF 132: Apportionment and Reapportionment Schedule, for the Office of Management and Budget approval.
Comment: Applicable to activity for guaranteed loans.

Memorandum Entry
Debit 8010 Guaranteed Loan Level
Credit 8015 Guaranteed Loan Level - Unapportioned

G104 To record initial receipt of the guaranteed loan level as shown on an approved apportionment schedule, SF 132: Apportionment and Reapportionment Schedule.
Comment: Applicable to activity for guaranteed loans.

Memorandum Entry
Debit 8015 Guaranteed Loan Level - Unapportioned
Credit 8020 Guaranteed Loan Level - Apportioned

G106 To record the binding contracts entered into by private lenders.
Comment: Applicable to activity for guaranteed loans.

Memorandum Entry
Debit 8020 Guaranteed Loan Level - Apportioned
Credit 8040 Guaranteed Loan Level - Used Authority

G108 To record the disbursement of a loan.
Comment: Applicable to activity for guaranteed loans.

Memorandum Entry
Debit 8050 Guaranteed Loan Principal Outstanding
Credit 8053 Guaranteed Loan New Disbursements by Lender

G110 To record the repayment of principal from borrowers.
Comment: Applicable to activity for guaranteed loans.

Memorandum Entry
Debit 8065 Guaranteed Loan Collections, Defaults, and Adjustments
Credit 8050 Guaranteed Loan Principal Outstanding

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G120 To record activity for current-year purchases of property, plant, and equipment.
Comment: USSGL transactions that reference this transaction: USSGL TCs-B402, B404, B406, B430, B438, B604, C132, C134, C136, C138, C414, D132, D134, and G124.
Reference: USSGL implementation guidance; Memorandum Accounts for Current-Year Asset Activity - Purchases

Memorandum Entry
Debit 8802 Purchases of Property, Plant, and Equipment
Credit 8801 Offset for Purchases of Assets

G122 To record activity for current-year purchases of inventory and related property.
Comment: USSGL transactions that reference this transaction: USSGL TCs-B402, B404, B406, B430, B438, B604, C132, C134, C136, C138, C414, D132, D134, and G124.

Memorandum Entry
Debit 8803 Purchases of Inventory and Related Property
Credit 8801 Offset for Purchases of Assets

G124 To record activity for current-year purchases of other assets not recorded as Property, Plant and Equipment (USSGL TC-G120), or Inventory and Related Property (USSGL TC-G122).
Comment: USSGL transactions that reference this transaction: USSGL TCs-B152, B402, B404, B406, B438, B604, C132, C134, C136, C138, C414, D132, and D134.

Memorandum Entry
Debit 8804 Purchases of Assets - Other
Credit 8801 Offset for Purchases of Assets

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H100 - H799

H100 To record equity contributions to increase fiduciary net assets.
Comment: Equity contributions directly increase beneficiaries' equity. This transaction is similar to the private sector's contributed capital.
Reference: FASAB SFFAS No. 31

Budgetary Entry
None

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Debit 1130 Funds Held by the Public
Debit 1190 Other Cash
Debit 1193 International Monetary Fund Assets - Reserve Position
Debit 1194 Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights
Debit 1195 Other Monetary Assets
Debit 1200 Foreign Currency
Debit 1310 Accounts Receivable
Debit 1320 Employment Benefit Contributions Receivable
Debit 1340 Interest Receivable - Not Otherwise Classified
Debit 1341 Interest Receivable - Loans
Debit 1342 Interest Receivable - Investments
Debit 1343 Interest Receivable - Taxes
Debit 1350 Loans Receivable
Debit 1351 Capitalized Loan Interest Receivable - Non-Credit Reform
Debit 1360 Penalties and Fines Receivable - Not Otherwise Classified
Debit 1361 Penalties and Fines Receivable - Loans
Debit 1363 Penalties and Fines Receivable - Taxes
Debit 1370 Administrative Fees Receivable - Not Otherwise Classified
Debit 1371 Administrative Fees Receivable - Loans
Debit 1373 Administrative Fees Receivable - Taxes
Debit 1410 Advances and Prepayments
Debit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1618 Market Adjustment - Investments
Debit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
Debit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities
Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Debit 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Debit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt

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Debit 1638 Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds
Debit 1690 Other Investments
Debit 1711 Land and Land Rights
Debit 1712 Improvements to Land
Debit 1720 Construction-in-Progress
Debit 1730 Buildings, Improvements, and Renovations
Debit 1740 Other Structures and Facilities
Debit 1750 Equipment
Debit 1810 Assets Under Capital Lease
Debit 1820 Leasehold Improvements
Debit 1830 Internal-Use Software
Debit 1832 Internal-Use Software in Development
Debit 1840 Other Natural Resources
Debit 1890 Other General Property, Plant, and Equipment
Debit 1990 Other Assets

Credit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities
Credit 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Credit 1639 Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds
Credit 3410 Contributions to Fiduciary Net Assets

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H200 To record equity withdrawals or distributions of fiduciary net assets.
Comment: Withdrawals and disbursements are equity distributions to or on behalf of beneficiaries. This transaction is similar to the private sector's capital distributions.
Reference: FASAB SFFAS No. 31

Budgetary Entry
None

Proprietary Entry
Debit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities
Debit 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Debit 1639 Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds
Debit 3420 Withdrawals or Distributions of Fiduciary Net Assets
Credit 1010 Fund Balance With Treasury
Credit 1130 Funds Held by the Public
Credit 1190 Other Cash
Credit 1193 International Monetary Fund Assets - Reserve Position
Credit 1194 Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights
Credit 1195 Other Monetary Assets
Credit 1200 Foreign Currency
Credit 1310 Accounts Receivable
Credit 1320 Employment Benefit Contributions Receivable
Credit 1340 Interest Receivable - Not Otherwise Classified
Credit 1341 Interest Receivable - Loans
Credit 1342 Interest Receivable - Investments
Credit 1343 Interest Receivable - Taxes
Credit 1350 Loans Receivable
Credit 1351 Capitalized Loan Interest Receivable - Non-Credit Reform
Credit 1360 Penalties and Fines Receivable - Not Otherwise Classified
Credit 1361 Penalties and Fines Receivable - Loans
Credit 1363 Penalties and Fines Receivable - Taxes
Credit 1370 Administrative Fees Receivable - Not Otherwise Classified
Credit 1371 Administrative Fees Receivable - Loans
Credit 1373 Administrative Fees Receivable - Taxes
Credit 1410 Advances and Prepayments
Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1618 Market Adjustment - Investments
Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
Credit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities
Credit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Credit 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt

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Credit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Credit 1638 Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds
Credit 1690 Other Investments
Credit 1711 Land and Land Rights
Credit 1712 Improvements to Land
Credit 1720 Construction-in-Progress
Credit 1730 Buildings, Improvements, and Renovations
Credit 1740 Other Structures and Facilities
Credit 1750 Equipment
Credit 1810 Assets Under Capital Lease
Credit 1820 Leasehold Improvements
Credit 1830 Internal-Use Software
Credit 1832 Internal-Use Software in Development
Credit 1840 Other Natural Resources
Credit 1890 Other General Property, Plant, and Equipment
Credit 1990 Other Assets

H300 To record the closing of fiduciary outflows and miscellaneous items into fiduciary net assets.
Comment: Agencies should record revenues, expenses, gains, and losses related to fiduciary activities using USSGL Section III, transaction codes A through F, before the flow accounts are closed into fiduciary net assets.
Reference: FASAB SFFAS No. 31

Budgetary Entry
None

Proprietary Entry
Debit 3400 Fiduciary Net Assets
Credit 6100 Operating Expenses/Program Costs
Credit 6310 Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank
Credit 6320 Interest Expenses on Securities
Credit 6330 Other Interest Expenses
Credit 6790 Other Expenses Not Requiring Budgetary Resources
Credit 6800 Future Funded Expenses
Credit 6850 Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)
Credit 6900 Nonproduction Costs
Credit 7210 Losses on Disposition of Assets - Other
Credit 7211 Losses on Disposition of Investments
Credit 7212 Losses on Disposition of Borrowings
Credit 7280 Unrealized Losses
Credit 7290 Other Losses
Credit 7300 Extraordinary Items
Credit 7400 Prior-Period Adjustments Due to Corrections of Errors
Credit 7401 Prior-Period Adjustments Due to Changes in Accounting Principles
Credit 7405 Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year

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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
Debit 7405 Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year
Credit 3400 Fiduciary Net Assets
Credit 5209 Contra Revenue for Services Provided
Credit 5317 Contra Revenue for Interest Revenue - Loans Receivable
Credit 5318 Contra Revenue for Interest Revenue - Investments
Credit 5319 Contra Revenue for Interest Revenue - Other
Credit 5324 Contra Revenue for Penalties and Fines
Credit 5329 Contra Revenue for Administrative Fees
Credit 5409 Contra Revenue for Benefit Program Revenue
Credit 5509 Contra Revenue for Insurance and Guarantee Premium Revenue
Credit 5609 Contra Revenue for Donations - Financial Resources
Credit 5619 Contra Donated Revenue - Nonfinancial Resources
Credit 5909 Contra Revenue for Other Revenue

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H310 To close equity contributions to fiduciary net assets.
Comment: Equity contributions must be closed to fiduciary net assets. Fiduciary inflows or outflows, recorded in agency systems as fiduciary, are closed using H300 or H301.
Reference: FASAB SFFAS No. 31

Budgetary Entry
None

Proprietary Entry
Debit 3410 Contributions to Fiduciary Net Assets
Credit 3400 Fiduciary Net Assets

H312 To close equity withdrawals or disbursements to fiduciary net assets.
Comment: Equity withdrawals or distributions must be closed to fiduciary net assets. Fiduciary inflows or outflows, recorded in agency systems as fiduciary, are closed using H300 or H301.
Reference: FASAB SFFAS No. 31

Budgetary Entry
None

Proprietary Entry
Debit 3400 Fiduciary Net Assets
Credit 3420 Withdrawals or Distributions of Fiduciary Net Assets

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ACCOUNT NUMBER AND TITLE: 1010 FUND BALANCE WITH TREASURY

DEBIT				CREDIT			
A104	A492**R**	C125	C605	A112	A484	B118	B308
A110	A502	C130	C606	A132	A486	B119	C149**AP**
A133**AP**	A506	C132	C607	A133	A488	B120	C151**AP**
A155	A508	C134	C608	A134	A490	B121	C153**AP**
A156	A510	C136	C610	A136	A492	B122	C163
A157	A522	C137	C611	A141	A504	B124	C406
A170	A524	C138	C612	A146	A512	B124**AP**	C408
A171	A528	C139	C614	A160	A514	B126	C432
A175	A530**R**	C140	C616	A169	A518	B126**AP**	C780
A181	A531	C141	C618	A180	A526	B128	D122
A184	A536	C141**AP**	C620	A183	A530	B128**AP**	D126
A185	A540	C143	C622	A185**AP**	A531**R**	B129	D306
A186	A544	C145	C624	A189	A538	B130	D436
A188	A704	C146	C626	A210	A542	B131	D438
A189**AP**	A708	C148	C628	A404	A546	B132	D502
A195	B123	C149	C630	A406	A712	B132**AP**	D506
A198	B125	C151	C632	A412	B102	B133	D507
A199**AP**	B127	C153	C634	A414	B103	B136	E509
A202	B150**R**	C154	C636	A418**AP**	B104	B138	F106
A212	B602	C155	C638	A430	B105	B150	F108
A408	C103	C156	C640	A432	B106	B160	F110
A410	C106	C158	C646	A434	B107	B160**AP**	F120
A420	C107	C172	C647	A440	B108	B162	F121
A436	C108	C176	C702	A442	B109	B162**AP**	F122
A438	C109	C182	C704	A452	B110	B163	F124
A444	C111	C186	C706	A464	B112	B163**AP**	F128**AP**
A446	C112	C188	C708	A466	B113	B165	F146
A448	C114	C190	D108	A476	B114	B166	H200
A450	C116	C196	D308**AP**	A478	B116	B202	
A460	C117	C200	D310				
A462	C120	C202	D502**R**				
A472	C121	C204	D504				
A474	C122	C602	F107				
A480	C123	C603	F108**R**				
A482	C124	C604	H100				

R = The USSGL transaction mentions "Reverse" in the description.
AP = The USSGL transaction mentions "Also Post" in the description.

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ACCOUNT NUMBER AND TITLE: 1090 FUND BALANCE WITH TREASURY UNDER A CONTINUING RESOLUTION

DEBIT	CREDIT
A196**AP** A197	A198 A199**AP**

ACCOUNT NUMBER AND TITLE: 1110 UNDEPOSITED COLLECTIONS

DEBIT	CREDIT
C144 D310 C174 D556	C144**R** C176 C146 D306 C148

ACCOUNT NUMBER AND TITLE: 1120 IMPREST FUNDS

DEBIT	CREDIT
D310 D502	D306 D504 D502**R**

ACCOUNT NUMBER AND TITLE: 1125 U.S. DEBIT CARD FUNDS

DEBIT	CREDIT
D502	B309 D502**R** B606

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ACCOUNT NUMBER AND TITLE: 1130 FUNDS HELD BY THE PUBLIC

DEBIT			CREDIT		
A250	C751	C755	B150**R**	B154	H200
A251	C752	D310	B152	D306	
B150	C753	H100			
C750	C754				

ACCOUNT NUMBER AND TITLE: 1190 OTHER CASH

DEBIT		CREDIT	
C108	D310	B140	D506
C150	H100	D306	H200

ACCOUNT NUMBER AND TITLE: 1193 INTERNATIONAL MONETARY FUND ASSETS - RESERVE POSITION

DEBIT		CREDIT	
C150	H100	D306	H200
D310			

ACCOUNT NUMBER AND TITLE: 1194 EXCHANGE STABILIZATION FUND ASSETS - HOLDINGS OF SPECIAL DRAWING RIGHTS

DEBIT		CREDIT	
C150	H100	D306	H200
D310			

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ACCOUNT NUMBER AND TITLE: 1195 OTHER MONETARY ASSETS

DEBIT		CREDIT	
C150	H100	D306	H200
D310			

ACCOUNT NUMBER AND TITLE: 1200 FOREIGN CURRENCY

DEBIT			CREDIT		
B140	D310	D578	B142	D572	D579**R**
C192	D574	D579	C440	D573	H200
C194	D575	H100	D306	D576	

ACCOUNT NUMBER AND TITLE: 1310 ACCOUNTS RECEIVABLE

DEBIT				CREDIT			
A498	C414	C610	D578	A195	C136	C143	D408
A714	C416	C644	E604	A499	C137	C178	D576
B108**AP**	C420	C648	F144**AP**	A502	C138	C186	E508
C402	C422	C650	H100	C106	C139	C194	F144
C404**AP**	C430	D128		C109	C140	C647	H200
C406	C438	D130		C130	C141**AP**	D306	
C412	C440	D310					

ACCOUNT NUMBER AND TITLE: 1319 ALLOWANCE FOR LOSS ON ACCOUNTS RECEIVABLE

DEBIT		CREDIT	
D306	D408	D310	D420
D402**R**	E508	D402	D424
		D404	E604

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ACCOUNT NUMBER AND TITLE: 1320 EMPLOYMENT BENEFIT CONTRIBUTIONS RECEIVABLE

DEBIT			CREDIT		
C416	D310	H100	A195	D306	H200
C420	E604		C109	E508	
C422	F144**AP**				

ACCOUNT NUMBER AND TITLE: 1325 TAXES RECEIVABLE

DEBIT		CREDIT	
C402	D310	C141**AP**	D410
C404**AP**	E604	C143	E508
C422		D306	

ACCOUNT NUMBER AND TITLE: 1329 ALLOWANCE FOR LOSS ON TAXES RECEIVABLE

DEBIT		CREDIT	
D306	D410	D310	D424
D402**R**	E508	D402	E604
		D404	

ACCOUNT NUMBER AND TITLE: 1330 RECEIVABLE FOR TRANSFERS OF CURRENTLY INVESTED BALANCES

DEBIT				CREDIT			
A161	A177	A516	D310	A157	A420	A518	E508
A173	A416	A532	E604	A165	A422	A519	F123**AP**
				A175	A440	A524	
				A181	A442	A536	
				A418**AP**	A452	D306	

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ACCOUNT NUMBER AND TITLE: 1335 EXPENDITURE TRANSFERS RECEIVABLE

DEBIT		CREDIT	
A458	D310	A456	D144**R**
A498	E604	A499	D306
D144		A502	E508

ACCOUNT NUMBER AND TITLE: 1340 INTEREST RECEIVABLE - NOT OTHERWISE CLASSIFIED

DEBIT				CREDIT			
B104**AP**	B160**AP**	C420	E604	A195	C140	C162	E508
B124**AP**	B162**AP**	C422	F144**AP**	A250	C141**AP**	C163	H200
B126**AP**	B163**AP**	C435	H100	A251	C143	D306	
B128**AP**	C402	C437**AP**		C109	C161	D416	
B129	C416	D310					

ACCOUNT NUMBER AND TITLE: 1341 INTEREST RECEIVABLE - LOANS

DEBIT				CREDIT			
B124**AP**	B160**AP**	C416	C435	A195	C141**AP**	C409	D416
B126**AP**	B162**AP**	C420	D310	A250	C143	C444	D426
B128**AP**	B163**AP**	C422	E604	A251	C161	C614	E508
B129	C402	C428	H100	C109	C162	D306	H200
				C140	C163	D414	

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ACCOUNT NUMBER AND TITLE: 1342 INTEREST RECEIVABLE - INVESTMENTS

DEBIT				CREDIT			
B124**AP**	B133	C416	D310	A195	C109	C143	D416
B126**AP**	B160**AP**	C417	E604	A250	C140	C156	E508
B128**AP**	B162**AP**	C418	H100	A251	C141**AP**	D306	H200
B129	B163**AP**	C420					
B132**AP**	C402	C422					

ACCOUNT NUMBER AND TITLE: 1343 INTEREST RECEIVABLE - TAXES

DEBIT			CREDIT		
C402	C422	H100	A195	C140	D416
C416	D310		A250	C141**AP**	E508
C420	E604		A251	C143	H200
			C109	D306	

ACCOUNT NUMBER AND TITLE: 1345 ALLOWANCE FOR LOSS ON INTEREST RECEIVABLE - LOANS

DEBIT		CREDIT	
D306	D426	D310	D424
D416	E508	D404	E604
		D420	

ACCOUNT NUMBER AND TITLE: 1346 ALLOWANCE FOR LOSS ON INTEREST RECEIVABLE - INVESTMENTS

DEBIT		CREDIT	
D306	E508	D310	D424
D416		D404	E604
		D420	

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Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 1347 ALLOWANCE FOR LOSS ON INTEREST RECEIVABLE - NOT OTHERWISE CLASSIFIED

DEBIT		CREDIT	
D306	E508	D310	D424
D416		D404	E604
		D420	

ACCOUNT NUMBER AND TITLE: 1348 ALLOWANCE FOR LOSS ON INTEREST RECEIVABLE - TAXES

DEBIT		CREDIT	
D306	E508	D310	D424
D416		D404	E604
		D420	

ACCOUNT NUMBER AND TITLE: 1350 LOANS RECEIVABLE

DEBIT			CREDIT			
B104**AP**	C428	D310	C109	C163	D412	H200
C408	C432	E604	C149	C180	D414	
C409	C616	H100	C161	C614	D426	
			C162	D306	E508	

ACCOUNT NUMBER AND TITLE: 1351 CAPITALIZED LOAN INTEREST RECEIVABLE - NON-CREDIT REFORM

DEBIT		CREDIT	
C444	H100	C151	H200

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ACCOUNT NUMBER AND TITLE: 1359 ALLOWANCE FOR LOSS ON LOANS RECEIVABLE

DEBIT		CREDIT	
C180	D412	D310	E604
D306	E508	D404	

ACCOUNT NUMBER AND TITLE: 1360 PENALTIES AND FINES RECEIVABLE - NOT OTHERWISE CLASSIFIED

DEBIT			CREDIT		
C402	C422	F144**AP**	A195	C143	E508
C416	D310	H100	C109	D306	H200
C420	E604		C141**AP**	D406	

ACCOUNT NUMBER AND TITLE: 1361 PENALTIES AND FINES RECEIVABLE - LOANS

DEBIT			CREDIT		
C402	C422	H100	A195	D306	E508
C416	D310		C109	D406	H200
C420	E604				

ACCOUNT NUMBER AND TITLE: 1363 PENALTIES AND FINES RECEIVABLE - TAXES

DEBIT			CREDIT		
C402	C422	H100	A195	C143	E508
C416	D310		C109	D306	H200
C420	E604		C141**AP**	D406	

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ACCOUNT NUMBER AND TITLE: 1365 ALLOWANCE FOR LOSS ON PENALTIES AND FINES RECEIVABLE - LOANS

DEBIT		CREDIT	
D306	E508	D310	D424
D406		D420	E604

ACCOUNT NUMBER AND TITLE: 1367 ALLOWANCE FOR LOSS ON PENALTIES AND FINES RECEIVABLE - NOT OTHERWISE CLASSIFIED

DEBIT		CREDIT	
D306	E508	D310	D424
D406		D420	E604

ACCOUNT NUMBER AND TITLE: 1368 ALLOWANCE FOR LOSS ON PENALTIES AND FINES RECEIVABLE - TAXES

DEBIT		CREDIT	
D306	E508	D310	D424
D406		D420	E604

ACCOUNT NUMBER AND TITLE: 1370 ADMINISTRATIVE FEES RECEIVABLE - NOT OTHERWISE CLASSIFIED

DEBIT			CREDIT		
C402	C422	H100	A195	C143	E508
C416	D310		C109	D306	H200
C420	E604		C141**AP**	D407	

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ACCOUNT NUMBER AND TITLE: 1371 ADMINISTRATIVE FEES RECEIVABLE - LOANS

DEBIT			CREDIT		
C402	C422	H100	A195	C143	E508
C416	D310		C109	D306	H200
C420	E604		C141**AP**	D407	

ACCOUNT NUMBER AND TITLE: 1373 ADMINISTRATIVE FEES RECEIVABLE - TAXES

DEBIT			CREDIT		
C402	C422	H100	A195	C143	E508
C416	D310		C109	D306	H200
C420	E604		C141**AP**	D407	

ACCOUNT NUMBER AND TITLE: 1375 ALLOWANCE FOR LOSS ON ADMINISTRATIVE FEES RECEIVABLE - LOANS

DEBIT		CREDIT	
D306	E508	D310	D424
D407		D420	E604

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ACCOUNT NUMBER AND TITLE: 1377 ALLOWANCE FOR LOSS ON ADMINISTRATIVE FEES RECEIVABLE - NOT OTHERWISE CLASSIFIED

DEBIT		CREDIT	
D306	E508	D310	D424
D407		D420	E604

ACCOUNT NUMBER AND TITLE: 1378 ALLOWANCE FOR LOSS ON ADMINISTRATIVE FEES RECEIVABLE - TAXES

DEBIT		CREDIT	
D306	E508	D310	D424
D407		D420	E604

ACCOUNT NUMBER AND TITLE: 1380 LOANS RECEIVABLE - TROUBLED ASSETS RELIEF PROGRAM

DEBIT		CREDIT	
C408	D310	C107	D413
C433	E604	C153	E508
C446		D306	

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ACCOUNT NUMBER AND TITLE: 1381 INTEREST RECEIVABLE - LOANS - TROUBLED ASSETS RELIEF PROGRAM

DEBIT			CREDIT		
C420	C436	E604	C107	C446	E508
C434	D310		C141**AP**	D306	
			C143	D415	

ACCOUNT NUMBER AND TITLE: 1385 ALLOWANCE FOR LOSS ON INTEREST RECEIVABLE - LOANS - TROUBLED ASSETS RELIEF PROGRAM

DEBIT		CREDIT	
D306	D415	C434	D424
D402**R**	E508	D310	E604
		D402	

ACCOUNT NUMBER AND TITLE: 1389 ALLOWANCE FOR SUBSIDY - LOANS - TROUBLED ASSETS RELIEF PROGRAM

DEBIT		CREDIT		
D306	E118	C103	C433	E604
D413	E508	C107	C438	
		C118	D310	

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ACCOUNT NUMBER AND TITLE: 1399 ALLOWANCE FOR SUBSIDY

DEBIT			CREDIT		
C163	D414	E508	A202**AP**	C109	C428
C612	D580		A204	C118	C438
D306	E118		B104**AP**	C163	D310
			C103	C412	E604

ACCOUNT NUMBER AND TITLE: 1410 ADVANCES AND PREPAYMENTS

DEBIT			CREDIT		
A496	B309	D310	A494	C112	D306
A550	B410	H100	A548	C130	H200
B308	D122		B604	D130	

ACCOUNT NUMBER AND TITLE: 1511 OPERATING MATERIALS AND SUPPLIES HELD FOR USE

DEBIT				CREDIT			
B402	D107	D530	E602	B108**AP**	C646	D306	D566
B406	D126	D544**R**	E606	C132	C648	D308**AP**	D568
B604	D134	D546		C134	D102	D418	E406
C164	D310	D566**R**		C414	D108	D542	E510
D106	D526**AP**	D569		C644	D110	D544	E602

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ACCOUNT NUMBER AND TITLE: 1512 OPERATING MATERIALS AND SUPPLIES HELD IN RESERVE FOR FUTURE USE

DEBIT			CREDIT		
B402	D107	D544	B108**AP**	D102	D308**AP**
B406	D126	E602	C132	D108	D544**R**
B604	D134	E606	C134	D110	D546
D106	D310		C414	D306	E510

ACCOUNT NUMBER AND TITLE: 1513 OPERATING MATERIALS AND SUPPLIES - EXCESS, OBSOLETE, AND UNSERVICEABLE

DEBIT		CREDIT	
D310	E602	C626	D546
D542	E606	D306	E510

ACCOUNT NUMBER AND TITLE: 1514 OPERATING MATERIALS AND SUPPLIES HELD FOR REPAIR

DEBIT		CREDIT	
D310	E606	D306	D530
D526		D526**AP**	E510

ACCOUNT NUMBER AND TITLE: 1519 OPERATING MATERIALS AND SUPPLIES - ALLOWANCE

DEBIT		CREDIT	
C644	D306	D310	E606
C646	D528**R**	D528	
C648	E510		

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ACCOUNT NUMBER AND TITLE: 1521 INVENTORY PURCHASED FOR RESALE

DEBIT				CREDIT			
B402	D106	D310	D566**R**	C132	D110	D523	E408
B406	D107	D522**R**	D569	C644	D306	D524	E510
B430	D126	D524**R**	E602	C646	D308**AP**	D534	E602
B604	D134	D540	E606	C648	D418	D540**R**	
				D102	D428	D566	
				D108	D522	D568	

ACCOUNT NUMBER AND TITLE: 1522 INVENTORY HELD IN RESERVE FOR FUTURE SALE

DEBIT			CREDIT		
B402	D107	D522	B108**AP**	D102	D308**AP**
B406	D126	E602	C132	D108	D428
B604	D134	E606	C134	D110	D522**R**
D106	D310		C414	D306	E510

ACCOUNT NUMBER AND TITLE: 1523 INVENTORY HELD FOR REPAIR

DEBIT			CREDIT		
C430	D534	E602	D306	D524**R**	E510
D310	E412	E606	D428	D536	
D524	E414				

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ACCOUNT NUMBER AND TITLE: 1524 INVENTORY - EXCESS, OBSOLETE, AND UNSERVICEABLE

DEBIT		CREDIT	
D310	E602	C626	D428
D523	E606	D306	E510

ACCOUNT NUMBER AND TITLE: 1525 INVENTORY - RAW MATERIALS

DEBIT				CREDIT			
B402	C164	D126	E602	B108**AP**	C646	D306	E406
B406	D106	D134	E606	C132	C648	D308**AP**	E510
B604	D107	D310		C134	D102	D418	
				C414	D108	D428	
				C644	D110	D516	

ACCOUNT NUMBER AND TITLE: 1526 INVENTORY - WORK-IN-PROCESS

DEBIT				CREDIT			
D106	D134	D516	E602	B108**AP**	C646	D306	E116
D107	D310	E114	E606	C132	C648	D308**AP**	E406
D126	D514	E404		C134	D102	D418	E510
				C414	D108	D428	
				C644	D110	D520	

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Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 1527 INVENTORY - FINISHED GOODS

DEBIT				CREDIT			
B402	D106	D310	D540	B108**AP**	C648	D418	D538
B406	D107	D520	E114	C132	D102	D428	D540**R**
B604	D126	D522**R**	E602	C134	D108	D522	E116
C164	D134	D524**R**	E606	C414	D110	D523	E406
				C644	D306	D524	E408
				C646	D308**AP**	D534	E510

ACCOUNT NUMBER AND TITLE: 1529 INVENTORY - ALLOWANCE

DEBIT			CREDIT		
C644	D418	E109	C430	D532	E410
C646	D428	E109**R**	D310	D540	E606
C648	D538	E510			
D306	D540**R**				

ACCOUNT NUMBER AND TITLE: 1531 SEIZED MONETARY INSTRUMENTS

DEBIT		CREDIT	
C166	E606	C170	D555
D310		C174**R**	E510
		D306	

ACCOUNT NUMBER AND TITLE: 1532 SEIZED CASH DEPOSITED

DEBIT		CREDIT	
C170	D310	D306	D588
		D506	

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Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 1541 FORFEITED PROPERTY HELD FOR SALE

DEBIT			CREDIT		
B432	C178	D554	C636**R**	C648	D556
B434	D310	E606	C638	D306	D558
			C644	D418	D562
			C646	D430	E510

ACCOUNT NUMBER AND TITLE: 1542 FORFEITED PROPERTY HELD FOR DONATION OR USE

DEBIT		CREDIT	
D310	D562	D306	E504
D558	E606	D430	E510
		D560	

ACCOUNT NUMBER AND TITLE: 1549 FORFEITED PROPERTY - ALLOWANCE

DEBIT			CREDIT		
B130	C648	D430	D310	E418	E606
C644	D306	E510			
C646	D418				

ACCOUNT NUMBER AND TITLE: 1551 FORECLOSED PROPERTY

DEBIT			CREDIT		
B116	C162	D426	C109	C616	E510
B428	C163	E606	C612	C628	
C161	D310		C614	D306	

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ACCOUNT NUMBER AND TITLE: 1559 FORECLOSED PROPERTY - ALLOWANCE

DEBIT		CREDIT	
B114	E510	D310	D518
D306		D426	E606

ACCOUNT NUMBER AND TITLE: 1561 COMMODITIES HELD UNDER PRICE SUPPORT AND STABILIZATION SUPPORT PROGRAMS

DEBIT				CREDIT			
B402	C180	D126	E606	B108**AP**	C644	D110	E408
B406	D106	D134		C132	C646	D306	E506
B604	D107	D310		C134	C648	D308**AP**	E510
				C414	D102	D418	
				C642	D108	D432	

ACCOUNT NUMBER AND TITLE: 1569 COMMODITIES - ALLOWANCE

DEBIT			CREDIT		
C642	C648	D432	D310	D564	E606
C644	D306	E510			
C646	D418				

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ACCOUNT NUMBER AND TITLE: 1571 STOCKPILE MATERIALS HELD IN RESERVE

DEBIT			CREDIT			
B402	D106	D134	B108**AP**	D102	D308**AP**	E416
B406	D107	D310	C132	D108	D548	E510
B604	D126	E606	C134	D110	D550	
			C414	D306	D552	

ACCOUNT NUMBER AND TITLE: 1572 STOCKPILE MATERIALS HELD FOR SALE

DEBIT				CREDIT			
B402	C164	D126	D552	B108**AP**	C630	D108	D548
B406	D106	D134	E606	C132	C632	D110	D550
B604	D107	D310		C134	C634	D306	E510
				C414	D102	D308**AP**	

ACCOUNT NUMBER AND TITLE: 1591 OTHER RELATED PROPERTY

DEBIT				CREDIT			
B402	C164	D126	E606	B108**AP**	C644	D108	D418
B406	D106	D134		C132	C646	D110	E510
B604	D107	D310		C134	C648	D306	
				C414	D102	D308**AP**	

ACCOUNT NUMBER AND TITLE: 1599 OTHER RELATED PROPERTY - ALLOWANCE

DEBIT		CREDIT	
C644	D306	D310	E606
C646	D418		
C648	E510		

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ACCOUNT NUMBER AND TITLE: 1610 INVESTMENTS IN U.S. TREASURY SECURITIES ISSUED BY THE BUREAU OF THE PUBLIC DEBT

DEBIT			CREDIT			
B124	B132	D310	C120	C125	C606	C620
B126	B165	E608	C121	C602	C607	D306
B128	B166	H100	C122	C603	C608	E512
			C123	C604	C611	H200
			C124	C605	C618	

ACCOUNT NUMBER AND TITLE: 1611 DISCOUNT ON U.S. TREASURY SECURITIES ISSUED BY THE BUREAU OF THE PUBLIC DEBT

DEBIT			CREDIT		
C124	C608	E512	B128	D310	H100
C125	C611	H200	B166	E608	
C606	C618				
C607	D306				

ACCOUNT NUMBER AND TITLE: 1612 PREMIUM ON U.S. TREASURY SECURITIES ISSUED BY THE BUREAU OF THE PUBLIC DEBT

DEBIT			CREDIT		
B126	D310	H100	C122	C604	E512
B165	E608		C123	C605	H200
			C602	C620	
			C603	D306	

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ACCOUNT NUMBER AND TITLE: 1613 AMORTIZATION OF DISCOUNT AND PREMIUM ON U.S. TREASURY SECURITIES ISSUED BY THE BUREAU OF THE PUBLIC DEBT

DEBIT				CREDIT			
C122	C604	E115	H100	C124	C608	D306	H200
C123	C605	E117		C125	C611	E117**R**	
C602	C620	E512		C606	C618	E512	
C603	D310	E608		C607	C620**R**	E608	

ACCOUNT NUMBER AND TITLE: 1618 MARKET ADJUSTMENT - INVESTMENTS

DEBIT		CREDIT	
D310	F136	D306	F138
E512	H100	E512	H200
E608		E608	

ACCOUNT NUMBER AND TITLE: 1620 INVESTMENTS IN SECURITIES OTHER THAN THE BUREAU OF THE PUBLIC DEBT SECURITIES

DEBIT				CREDIT			
B124	B132	B166	E608	C120	C603	C622	C755
B126	B152	D310	H100	C121	C604	C624	D306
B128	B165	D579		C122	C605	C750	D579**R**
				C123	C606	C751	E512
				C124	C607	C752	H200
				C125	C608	C753	
				C602	C611	C754	

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ACCOUNT NUMBER AND TITLE: 1621 DISCOUNT ON SECURITIES OTHER THAN THE BUREAU OF THE PUBLIC DEBT SECURITIES

DEBIT			CREDIT		
C124	C608	E512	B128	D310	H100
C125	C611	H200	B166	E608	
C606	C622				
C607	D306				

ACCOUNT NUMBER AND TITLE: 1622 PREMIUM ON SECURITIES OTHER THAN THE BUREAU OF THE PUBLIC DEBT SECURITIES

DEBIT			CREDIT		
B126	D310	H100	C122	C604	E512
B165	E608		C123	C605	H200
			C602	C624	
			C603	D306	

ACCOUNT NUMBER AND TITLE: 1623 AMORTIZATION OF DISCOUNT AND PREMIUM ON SECURITIES OTHER THAN THE BUREAU OF THE PUBLIC DEBT SECURITIES

DEBIT				CREDIT			
C122	C605	C706**AP**	E512	C124	C607	C622	E117**R**
C123	C624	C708**AP**	E608	C125	C608	C706	E512
C202	C702	D310	H100	C204	C611	C708	E608
C602	C702**AP**	E115		C606	C620**R**	D306	H200
C603	C704	E117					
C604	C704**AP**	E121					

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ACCOUNT NUMBER AND TITLE: 1630 INVESTMENTS IN U.S. TREASURY ZERO COUPON BONDS ISSUED BY THE BUREAU OF THE PUBLIC DEBT

DEBIT		CREDIT	
B128	E608	C124	D306
D310	H100	C608	E512
		C618	H200

ACCOUNT NUMBER AND TITLE: 1631 DISCOUNT ON U.S. TREASURY ZERO COUPON BONDS ISSUED BY THE BUREAU OF THE PUBLIC DEBT

DEBIT		CREDIT	
C124	D306	B128	E608
C608	E512	D310	H100
C618	H200		

ACCOUNT NUMBER AND TITLE: 1633 AMORTIZATION OF DISCOUNT ON U.S. TREASURY ZERO COUPON BONDS ISSUED BY THE BUREAU OF THE PUBLIC DEBT

DEBIT		CREDIT	
C124	E119	C608	D306
D310	E608	C618	E512
E113	H100	C620**R**	H200

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ACCOUNT NUMBER AND TITLE: 1638 MARKET ADJUSTMENT - INVESTMENTS IN U.S. TREASURY ZERO COUPON BONDS

DEBIT		CREDIT	
D310	E512	D306	E608
D589	E608	E512	H200
D590	H100		

ACCOUNT NUMBER AND TITLE: 1639 CONTRA MARKET ADJUSTMENT - INVESTMENTS IN U.S. TREASURY ZERO COUPON BONDS

DEBIT		CREDIT	
D306	E608	D310	E512
E512	H200	D589	E608
		D590	H100

ACCOUNT NUMBER AND TITLE: 1642 PREFERRED STOCK ACCOUNTED FOR UNDER THE PROVISIONS OF THE FEDERAL CREDIT REFORM ACT

DEBIT			CREDIT		
B160	B162	B163	C200	C702	C708
			C202	C704	
			C204	C706	

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ACCOUNT NUMBER AND TITLE: 1643 ALLOWANCE FOR SUBSIDY - PREFERRED STOCK ACCOUNTED FOR UNDER THE PROVISIONS OF THE FEDERAL CREDIT REFORM ACT

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 1644 COMMON STOCK ACCOUNTED FOR UNDER THE PROVISIONS OF THE FEDERAL CREDIT REFORM ACT

DEBIT	CREDIT
B160 B162 B163	C200 C702 C708 C202 C704 C204 C706

ACCOUNT NUMBER AND TITLE: 1645 ALLOWANCE FOR SUBSIDY - COMMON STOCK ACCOUNTED FOR UNDER THE PROVISIONS OF THE FEDERAL CREDIT REFORM ACT

DEBIT	CREDIT

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Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 1646 DISCOUNT ON SECURITIES ACCOUNTED FOR UNDER THE PROVISIONS OF THE FEDERAL CREDIT REFORM ACT

DEBIT	CREDIT
C204 C708 C706	B163

ACCOUNT NUMBER AND TITLE: 1647 PREMIUM ON SECURITIES ACCOUNTED FOR UNDER THE PROVISIONS OF THE FEDERAL CREDIT REFORM ACT

DEBIT	CREDIT
B162	C202 C704 C702

ACCOUNT NUMBER AND TITLE: 1650 PREFERRED STOCK IN FEDERAL GOVERNMENT SPONSORED ENTERPRISE

DEBIT	CREDIT
B200	C609

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ACCOUNT NUMBER AND TITLE: 1651 MARKET ADJUSTMENT - PREFERRED STOCK IN FEDERAL GOVERNMENT SPONSORED ENTERPRISE

DEBIT	CREDIT
D503	C609

ACCOUNT NUMBER AND TITLE: 1652 COMMON STOCK WARRANTS IN FEDERAL GOVERNMENT SPONSORED ENTERPRISE

DEBIT	CREDIT
B200	C609

ACCOUNT NUMBER AND TITLE: 1653 MARKET ADJUSTMENT - COMMON STOCK WARRANTS IN FEDERAL GOVERNMENT SPONSORED ENTERPRISE

DEBIT	CREDIT
D503	C609

ACCOUNT NUMBER AND TITLE: 1660 BENEFICIAL INTEREST IN TRUST

DEBIT	CREDIT
B200	

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ACCOUNT NUMBER AND TITLE: 1661 MARKET ADJUSTMENT - BENEFICIAL INTEREST IN TRUST

DEBIT	CREDIT
D503	

ACCOUNT NUMBER AND TITLE: 1690 OTHER INVESTMENTS

DEBIT		CREDIT	
D310	H100	C618	D306
E608		C622	E512
		C624	H200

ACCOUNT NUMBER AND TITLE: 1711 LAND AND LAND RIGHTS

DEBIT				CREDIT			
B402	C164	D126	E606	B108**AP**	C644	D108	D418
B406	D106	D134	H100	C132	C646	D110	E502
B604	D107	D310		C134	C648	D306	E510
				C414	D102	D308**AP**	H200

ACCOUNT NUMBER AND TITLE: 1712 IMPROVEMENTS TO LAND

DEBIT				CREDIT			
B402	D106	D134	E606	B108**AP**	C644	D108	D418
B406	D107	D310	H100	C132	C646	D110	E502
B604	D126	D510		C134	C648	D306	E510
				C414	D102	D308**AP**	H200

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ACCOUNT NUMBER AND TITLE: 1719 ACCUMULATED DEPRECIATION ON IMPROVEMENTS TO LAND

DEBIT			CREDIT		
C644	D306	E510	D310	E120	E606
C646	D418				
C648	E502				

ACCOUNT NUMBER AND TITLE: 1720 CONSTRUCTION-IN-PROGRESS

DEBIT				CREDIT			
B402	D106	D134	E606	B108**AP**	C644	D108	D418
B406	D107	D310	H100	C132	C646	D110	D510
B604	D126	D514		C134	C648	D306	E510
				C414	D102	D308**AP**	H200

ACCOUNT NUMBER AND TITLE: 1730 BUILDINGS, IMPROVEMENTS, AND RENOVATIONS

DEBIT				CREDIT			
B402	C164	D126	D510	B108**AP**	C644	D108	D418
B406	D106	D134	E606	C132	C646	D110	E502
B604	D107	D310	H100	C134	C648	D306	E510
				C414	D102	D308**AP**	H200

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ACCOUNT NUMBER AND TITLE: 1739 ACCUMULATED DEPRECIATION ON BUILDINGS, IMPROVEMENTS, AND RENOVATIONS

DEBIT			CREDIT		
C644	D306	E510	D310	E120	E606
C646	D418				
C648	E502				

ACCOUNT NUMBER AND TITLE: 1740 OTHER STRUCTURES AND FACILITIES

DEBIT				CREDIT			
B402	C164	D126	D510	B108**AP**	C644	D108	D418
B406	D106	D134	E606	C132	C646	D110	E502
B604	D107	D310	H100	C134	C648	D306	E510
				C414	D102	D308**AP**	H200

ACCOUNT NUMBER AND TITLE: 1749 ACCUMULATED DEPRECIATION ON OTHER STRUCTURES AND FACILITIES

DEBIT			CREDIT	
C644	D306	E510	D310	E120
C646	D418		D434	E606
C648	E502			

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ACCOUNT NUMBER AND TITLE: 1750 EQUIPMENT

DEBIT				CREDIT			
B402	D106	D310	H100	B108**AP**	C610	D306	E510
B406	D107	D510		C132	D102	D308**AP**	H200
B604	D126	D560		C134	D108	D418	
C164	D134	E606		C414	D110	E502	

ACCOUNT NUMBER AND TITLE: 1759 ACCUMULATED DEPRECIATION ON EQUIPMENT

DEBIT		CREDIT	
C610	E502	D310	E606
D306	E510	E120	
D418			

ACCOUNT NUMBER AND TITLE: 1810 ASSETS UNDER CAPITAL LEASE

DEBIT				CREDIT			
B438	D310	E606	H100	B108**AP**	C610	D306	H200
				C132	C644	D308**AP**	
				C134	C648	D418	
				C414	D108	E510	

ACCOUNT NUMBER AND TITLE: 1819 ACCUMULATED DEPRECIATION ON ASSETS UNDER CAPITAL LEASE

DEBIT		CREDIT	
C610	D306	D310	E606
C644	D418	E120	
C648	E510		

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ACCOUNT NUMBER AND TITLE: 1820 LEASEHOLD IMPROVEMENTS

DEBIT				CREDIT			
B402	C164	D126	D510	B108**AP**	C610	D108	D418
B406	D106	D134	E606	C132	C644	D110	E510
B604	D107	D310	H100	C134	C648	D306	H200
				C414	D102	D308**AP**	

ACCOUNT NUMBER AND TITLE: 1829 ACCUMULATED AMORTIZATION ON LEASEHOLD IMPROVEMENTS

DEBIT		CREDIT	
C610	D306	D310	E606
C644	D418	E120	
C648	E510		

ACCOUNT NUMBER AND TITLE: 1830 INTERNAL-USE SOFTWARE

DEBIT				CREDIT			
B402	C164	D126	D512	B108**AP**	C610	D306	H200
B406	D106	D134	E606	C132	D102	D308**AP**	
B604	D107	D310	H100	C134	D108	D418	
				C414	D110	E510	

ACCOUNT NUMBER AND TITLE: 1832 INTERNAL-USE SOFTWARE IN DEVELOPMENT

DEBIT				CREDIT			
B402	D106	D134	E606	B108**AP**	C610	D306	E510
B406	D107	D310	H100	C132	D102	D308**AP**	H200
B604	D126	D514		C134	D108	D418	
				C414	D110	D512	

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ACCOUNT NUMBER AND TITLE: 1839 ACCUMULATED AMORTIZATION ON INTERNAL-USE SOFTWARE

DEBIT		CREDIT	
C610	D418	D310	E606
D306	E510	E120	

ACCOUNT NUMBER AND TITLE: 1840 OTHER NATURAL RESOURCES

DEBIT			CREDIT		
B402	D106	D310	B108**AP**	D102	D308**AP**
B406	D107	E606	C132	D108	E510
B604	D126	H100	C134	D110	H200
C164	D134		C414	D306	

ACCOUNT NUMBER AND TITLE: 1849 ALLOWANCE FOR DEPLETION

DEBIT		CREDIT	
D306	E510	D310	E606
		E120	

ACCOUNT NUMBER AND TITLE: 1890 OTHER GENERAL PROPERTY, PLANT, AND EQUIPMENT

DEBIT				CREDIT			
B402	C164	D126	E606	B108**AP**	C610	D108	D418
B406	D106	D134	H100	C132	C644	D110	E502
B604	D107	D310		C134	C648	D306	E510
				C414	D102	D308**AP**	H200

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ACCOUNT NUMBER AND TITLE: 1899 ACCUMULATED DEPRECIATION ON OTHER GENERAL PROPERTY, PLANT, AND EQUIPMENT

DEBIT	CREDIT
C610 D306 E510 C644 D418 C648 E502	D310 E120 E606

ACCOUNT NUMBER AND TITLE: 1921 RECEIVABLE FROM APPROPRIATIONS

DEBIT	CREDIT
USSGL standard transactions are not provided for this account. Use of this account is restricted and must be approved by Treasury and the Office of Management and Budget. See the account definition.	

ACCOUNT NUMBER AND TITLE: 1923 CONTINGENT RECEIVABLE FOR CAPITAL TRANSFERS

DEBIT	CREDIT
D310 E516	D306 D581

ACCOUNT NUMBER AND TITLE: 1925 CAPITAL TRANSFERS RECEIVABLE

DEBIT	CREDIT
D310 D581	C196 D306

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ACCOUNT NUMBER AND TITLE: 1990 OTHER ASSETS

DEBIT			CREDIT		
B402	D107	E606	B108**AP**	D102	D308**AP**
B406	D126	H100	C132	D108	E510
B604	D134		C134	D110	H200
D106	D310		C414	D306	

ACCOUNT NUMBER AND TITLE: 2110 ACCOUNTS PAYABLE

DEBIT				CREDIT			
A492	B121	D110	D508	A492**R**	B416	D106	E204**AP**
B110	B408	D308	F128	B118**AP**	B428	D107	E412
B120	D102	D308**AP**		B402	B430	D134	
				B406	B436	D312	
				B412	C614	E109	

ACCOUNT NUMBER AND TITLE: 2112 ACCOUNTS PAYABLE FOR FEDERAL GOVERNMENT SPONSORED ENTERPRISE

DEBIT		CREDIT	
B110	B408	C609	D312
B120	D308		
B121			

ACCOUNT NUMBER AND TITLE: 2120 DISBURSEMENTS IN TRANSIT

DEBIT		CREDIT	
B110	D308	B408	D312
		B410	

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ACCOUNT NUMBER AND TITLE: 2130 CONTRACT HOLDBACKS

DEBIT			CREDIT		
B110	D102	D308	B402	D107	D508
B408	D110	D308**AP**	B406	D134	
			D106	D312	

ACCOUNT NUMBER AND TITLE: 2140 ACCRUED INTEREST PAYABLE - NOT OTHERWISE CLASSIFIED

DEBIT			CREDIT		
B112	D102	D308	B118**AP**	D106	D312
B440	D110	D308**AP**	B416	D107	
			B418	D134	

ACCOUNT NUMBER AND TITLE: 2141 ACCRUED INTEREST PAYABLE - DEBT

DEBIT		CREDIT	
B112	D308	B418	D134
D102	D308**AP**	D106	D312
D110		D107	

ACCOUNT NUMBER AND TITLE: 2150 PAYABLE FOR TRANSFERS OF CURRENTLY INVESTED BALANCES

DEBIT				CREDIT			
A160	A430	A522	D308	A163	A426	A534	E610
A167	A444	A523	E514	A179	A520	D312	
A180	A446	A526					
A424	A454	A538					

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ACCOUNT NUMBER AND TITLE: 2155 EXPENDITURE TRANSFERS PAYABLE

DEBIT			CREDIT	
A500**R**	D142	F123**AP**	A500	D312
A504	D308		D140	E610
D141	E514			

ACCOUNT NUMBER AND TITLE: 2160 ENTITLEMENT BENEFITS DUE AND PAYABLE

DEBIT		CREDIT	
B110	D110	B420	D312
B408	D308	D106	E106
D102	D308**AP**	D107	
		D134	

ACCOUNT NUMBER AND TITLE: 2170 SUBSIDY PAYABLE TO THE FINANCING ACCOUNT

DEBIT		CREDIT	
B105	E514	B420	E610
D308		D312	

ACCOUNT NUMBER AND TITLE: 2180 LOAN GUARANTEE LIABILITY

DEBIT		CREDIT		
B104	D308	A202**AP**	C117	D312
D147	E514	A204	C118	D580
		B104**AP**	C428	E122
		C103	C438	E610

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ACCOUNT NUMBER AND TITLE: 2190 OTHER LIABILITIES WITH RELATED BUDGETARY OBLIGATIONS

DEBIT			CREDIT		
B110	D102	D308	B118**AP**	D107	E102
B408	D110	D308**AP**	B402	D112	E108
			B416	D134	
			D106	D312	

ACCOUNT NUMBER AND TITLE: 2191 EMPLOYEE HEALTH CARE LIABILITY INCURRED BUT NOT REPORTED

DEBIT		CREDIT		
D102	D308	B402	D107	E102
D110	D308**AP**	B420	D134	
		D106	D312	

ACCOUNT NUMBER AND TITLE: 2210 ACCRUED FUNDED PAYROLL AND LEAVE

DEBIT		CREDIT	
B110	D308	B402	D134
B408	D308**AP**	D106	D312
D102		D107	E102
D110			

ACCOUNT NUMBER AND TITLE: 2211 WITHHOLDINGS PAYABLE

DEBIT		CREDIT	
B110	D110	B402	D134
B408	D308	D106	D312
D102	D308**AP**	D107	E102

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ACCOUNT NUMBER AND TITLE: 2213 EMPLOYER CONTRIBUTIONS AND PAYROLL TAXES PAYABLE

DEBIT		CREDIT	
B110	D308	B402	D134
B408	D308**AP**	D106	D312
D102		D107	E104
D110			

ACCOUNT NUMBER AND TITLE: 2215 OTHER POST EMPLOYMENT BENEFITS DUE AND PAYABLE

DEBIT		CREDIT	
B110	D110	D106	D312
B408	D308	D107	E106
D102	D308**AP**	D134	

ACCOUNT NUMBER AND TITLE: 2216 PENSION BENEFITS DUE AND PAYABLE TO BENEFICIARIES

DEBIT		CREDIT	
D102	D308	D106	D312
D110	D308**AP**	D107	E106
		D134	

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ACCOUNT NUMBER AND TITLE: 2217 BENEFIT PREMIUMS PAYABLE TO CARRIERS

DEBIT		CREDIT	
D102	D308	D106	D312
D110	D308**AP**	D107	E106
		D134	

ACCOUNT NUMBER AND TITLE: 2218 LIFE INSURANCE BENEFITS DUE AND PAYABLE TO BENEFICIARIES

DEBIT		CREDIT	
D102	D308	D106	D312
D110	D308**AP**	D107	E106
		D134	

ACCOUNT NUMBER AND TITLE: 2220 UNFUNDED LEAVE

DEBIT		CREDIT	
D308	E514	B420	E610
		D312	

ACCOUNT NUMBER AND TITLE: 2225 UNFUNDED FECA LIABILITY

DEBIT		CREDIT	
D308	E514	B422	E610
		D312	

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ACCOUNT NUMBER AND TITLE: 2290 OTHER UNFUNDED EMPLOYMENT RELATED LIABILITY

DEBIT		CREDIT	
D308	E514	B420	D312
		B422	E610

ACCOUNT NUMBER AND TITLE: 2310 LIABILITY FOR ADVANCES AND PREPAYMENTS

DEBIT		CREDIT	
A710	D308	A704	D312
A712	E514	C182	E610
B142	F110		

ACCOUNT NUMBER AND TITLE: 2320 OTHER DEFERRED REVENUE

DEBIT			CREDIT		
C118	C636**R**	D562	B432	B602	C116
C424	D308		B434	C114	D312
C426	D558				

ACCOUNT NUMBER AND TITLE: 2400 LIABILITY FOR NONFIDUCIARY DEPOSIT FUNDS AND UNDEPOSITED COLLECTIONS

DEBIT			CREDIT		
C144**R**	C611	D588	C108	C417	E115
C605	D506		C144	C603	
			C170	C607	

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ACCOUNT NUMBER AND TITLE: 2410 LIABILITY FOR CLEARING ACCOUNTS

DEBIT	CREDIT
D507	C111

ACCOUNT NUMBER AND TITLE: 2510 PRINCIPAL PAYABLE TO THE BUREAU OF THE PUBLIC DEBT

DEBIT	CREDIT
B120 D308 B121 E514 B131	A156 E610 D312

ACCOUNT NUMBER AND TITLE: 2511 CAPITALIZED LOAN INTEREST PAYABLE - NON-CREDIT REFORM

DEBIT	CREDIT
B113	B440

ACCOUNT NUMBER AND TITLE: 2520 PRINCIPAL PAYABLE TO THE FEDERAL FINANCING BANK

DEBIT	CREDIT
B120 D308 B121 E514 B131	A156 E610 D312

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ACCOUNT NUMBER AND TITLE: 2530 SECURITIES ISSUED BY FEDERAL AGENCIES UNDER GENERAL AND SPECIAL FINANCING AUTHORITY

DEBIT	CREDIT
C780 D308	B123 B127 B125 D312

ACCOUNT NUMBER AND TITLE: 2531 DISCOUNT ON SECURITIES ISSUED BY FEDERAL AGENCIES UNDER GENERAL AND SPECIAL FINANCING AUTHORITY

DEBIT	CREDIT
B127 D312	D308

ACCOUNT NUMBER AND TITLE: 2532 PREMIUM ON SECURITIES ISSUED BY FEDERAL AGENCIES UNDER GENERAL AND SPECIAL FINANCING AUTHORITY

DEBIT	CREDIT
D308	B125 D312

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ACCOUNT NUMBER AND TITLE: 2533 AMORTIZATION OF DISCOUNT AND PREMIUM ON SECURITIES ISSUED BY FEDERAL AGENCIES UNDER GENERAL AND SPECIAL FINANCING AUTHORITY

DEBIT	CREDIT
D312	D308 E124

ACCOUNT NUMBER AND TITLE: 2540 PARTICIPATION CERTIFICATES

DEBIT	CREDIT
D308	D312

ACCOUNT NUMBER AND TITLE: 2590 OTHER DEBT

DEBIT	CREDIT
B122 D308	D312

ACCOUNT NUMBER AND TITLE: 2610 ACTUARIAL PENSION LIABILITY

DEBIT	CREDIT
B103 E106 D308 E514 D570	B420 D571 D312 E610

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ACCOUNT NUMBER AND TITLE: 2620 ACTUARIAL HEALTH INSURANCE LIABILITY

DEBIT		CREDIT	
D308	E514	B420	D571
D570		D312	E610

ACCOUNT NUMBER AND TITLE: 2630 ACTUARIAL LIFE INSURANCE LIABILITY

DEBIT		CREDIT	
D308	E514	B420	D571
D570		D312	E610

ACCOUNT NUMBER AND TITLE: 2650 ACTUARIAL FECA LIABILITY

DEBIT		CREDIT	
B426**R**	E514	B426	E610
D308		D312	

ACCOUNT NUMBER AND TITLE: 2660 ACTUARIAL LIABILITIES FOR FEDERAL INSURANCE AND GUARANTEE PROGRAMS

DEBIT		CREDIT	
B426**R**	E514	B420	D312
D308		B426	E610

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ACCOUNT NUMBER AND TITLE: 2670 ACTUARIAL LIABILITIES FOR TREASURY-MANAGED BENEFIT PROGRAMS

DEBIT	CREDIT
B426**R** E514 D308	B420 D312 B426 E610

ACCOUNT NUMBER AND TITLE: 2690 OTHER ACTUARIAL LIABILITIES

DEBIT	CREDIT
B426**R** D570 D308 E514	B420 D571 B426 E610 D312

ACCOUNT NUMBER AND TITLE: 2910 PRIOR LIENS OUTSTANDING ON ACQUIRED COLLATERAL

DEBIT	CREDIT
B114 E514 D308	D312 E610 D426

ACCOUNT NUMBER AND TITLE: 2920 CONTINGENT LIABILITIES

DEBIT	CREDIT
B424**R** E514 D308	B424 E610

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ACCOUNT NUMBER AND TITLE: 2922 CONTINGENT LIABILITIES - FEDERAL GOVERNMENT SPONSORED ENTERPRISE

DEBIT	CREDIT
B202 B424**R**	B424

ACCOUNT NUMBER AND TITLE: 2923 CONTINGENT LIABILITY FOR CAPITAL TRANSFERS

DEBIT	CREDIT
E514	B425 E610

ACCOUNT NUMBER AND TITLE: 2940 CAPITAL LEASE LIABILITY

DEBIT	CREDIT
B110 D308 B408 E514	B438 E610 D312

ACCOUNT NUMBER AND TITLE: 2960 ACCOUNTS PAYABLE FROM CANCELED APPROPRIATIONS

DEBIT	CREDIT
D145 E514 D308	D312 F130 E610

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ACCOUNT NUMBER AND TITLE: 2970 LIABILITY FOR CAPITAL TRANSFERS TO THE GENERAL FUND OF THE TREASURY

DEBIT		CREDIT	
B119	D308	A143	E610
B136	E514	D312	

ACCOUNT NUMBER AND TITLE: 2980 CUSTODIAL LIABILITY

DEBIT			CREDIT	
C149**AP**	D308	D424**R**	C141**AP**	C404
C151**AP**	D422	F124	C142	D312
C153**AP**	D424**AP**			

ACCOUNT NUMBER AND TITLE: 2985 LIABILITY FOR NON-ENTITY ASSETS NOT REPORTED ON THE STATEMENT OF CUSTODIAL ACTIVITY

DEBIT			CREDIT		
C149**AP**	C153**AP**	F124	B200**AP**	C405	C437
C151**AP**	D420**R**	F125	C145**AP**	C420**AP**	D503**AP**
			C147	C435**AP**	E516**AP**

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ACCOUNT NUMBER AND TITLE: 2990 OTHER LIABILITIES WITHOUT RELATED BUDGETARY OBLIGATIONS

DEBIT			CREDIT		
A141	D112	E504	A132	C150	D562
C170	D308	E514	A134	C166	E610
C174**R**	D555		A136	D148	
			B420	D312	

ACCOUNT NUMBER AND TITLE: 2995 ESTIMATED CLEANUP COST LIABILITY

DEBIT		CREDIT	
B436	D434	B420	E610
D308	E514	D312	

ACCOUNT NUMBER AND TITLE: 3100 UNEXPENDED APPROPRIATIONS - CUMULATIVE

DEBIT	CREDIT
F342	F342

ACCOUNT NUMBER AND TITLE: 3101 UNEXPENDED APPROPRIATIONS - APPROPRIATIONS RECEIVED

DEBIT		CREDIT		
F108	F342	A104	A196**AP**	F107
		A110	A197	F108**R**
		A155	A198	
		A170	A199**AP**	

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ACCOUNT NUMBER AND TITLE: 3102 UNEXPENDED APPROPRIATIONS - TRANSFERS-IN

DEBIT	CREDIT
F342	A408 A448 A480 A436 A460 A496 A444 A472 A506

ACCOUNT NUMBER AND TITLE: 3103 UNEXPENDED APPROPRIATIONS - TRANSFERS-OUT

DEBIT	CREDIT
A404 A440 A484 A412 A464 A490 A432 A476 A494	F342

ACCOUNT NUMBER AND TITLE: 3105 UNEXPENDED APPROPRIATIONS - PRIOR PERIOD ADJUSTMENTS DUE TO CORRECTIONS OF ERRORS - YEARS PRECEDING THE PRIOR YEAR

DEBIT	CREDIT
D304 D308**AP** D306**AP**	D310**R** F342

ACCOUNT NUMBER AND TITLE: 3106 UNEXPENDED APPROPRIATIONS - ADJUSTMENTS

DEBIT	CREDIT
A112 A169 F122 A132 F106 F128**AP** A136 F120 F342	

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ACCOUNT NUMBER AND TITLE: 3107 UNEXPENDED APPROPRIATIONS - USED

DEBIT				CREDIT			
A146**AP**	B130**AP**	B428**AP**	D126**AP**	C134**R**	C137**R**	C139**R**	F128**R**
A514**AP**	B134	B430**AP**	D134**AP**	C136**R**	C138**R**	C414**R**	F342
B102**AP**	B202**AP**	B436**AP**	E104**AP**				
B106**AP**	B402**AP**	B438**AP**	E106**AP**				
B107**AP**	B406**AP**	B604**AP**	E108**AP**				
B108**AP**	B412**AP**	C408**AP**	E109**AP**				
B109**AP**	B416**AP**	D106**AP**	E204**AP**				
B122**AP**	B418**AP**	D114**AP**	E412**AP**				

ACCOUNT NUMBER AND TITLE: 3108 UNEXPENDED APPROPRIATIONS - PRIOR-PERIOD ADJUSTMENTS DUE TO CORRECTIONS OF ERRORS

DEBIT		CREDIT	
D304	D308**AP**	D310**R**	F342
D306**AP**			

ACCOUNT NUMBER AND TITLE: 3109 UNEXPENDED APPROPRIATIONS - PRIOR-PERIOD ADJUSTMENTS DUE TO CHANGES IN ACCOUNTING PRINCIPLES

DEBIT		CREDIT	
D302	D308**AP**	D310**R**	F342
D306**AP**			

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ACCOUNT NUMBER AND TITLE: 3310 CUMULATIVE RESULTS OF OPERATIONS

DEBIT	CREDIT
F336 F340	F336 F338

ACCOUNT NUMBER AND TITLE: 3400 FIDUCIARY NET ASSETS

DEBIT	CREDIT
H300 H312	H301 H310

ACCOUNT NUMBER AND TITLE: 3410 CONTRIBUTIONS TO FIDUCIARY NET ASSETS

DEBIT	CREDIT
H310	H100

ACCOUNT NUMBER AND TITLE: 3420 WITHDRAWALS OR DISTRIBUTIONS OF FIDUCIARY NET ASSETS

DEBIT	CREDIT
H200	H312

ACCOUNT NUMBER AND TITLE: 4032 ESTIMATED INDEFINITE CONTRACT AUTHORITY

DEBIT	CREDIT
A176	A168 F112

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ACCOUNT NUMBER AND TITLE: 4034 ANTICIPATED ADJUSTMENTS TO CONTRACT AUTHORITY

DEBIT	CREDIT
A172 F114 A178**R**	A178 F118

ACCOUNT NUMBER AND TITLE: 4042 ESTIMATED INDEFINITE BORROWING AUTHORITY

DEBIT	CREDIT
A162	A154 F112

ACCOUNT NUMBER AND TITLE: 4044 ANTICIPATED REDUCTIONS TO BORROWING AUTHORITY

DEBIT	CREDIT
A158 F114 A159	A164 F118

ACCOUNT NUMBER AND TITLE: 4047 ANTICIPATED TRANSFERS TO THE GENERAL FUND OF THE TREASURY - CURRENT-YEAR AUTHORITY

DEBIT	CREDIT
B119 B136 B120 F114	A142 F118 A143

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ACCOUNT NUMBER AND TITLE: 4048 ANTICIPATED TRANSFERS TO THE GENERAL FUND OF THE TREASURY - PRIOR-YEAR BALANCES

DEBIT		CREDIT	
B119	B136	A142	F113
B120	F114	A143	

ACCOUNT NUMBER AND TITLE: 4060 ANTICIPATED COLLECTIONS FROM NON-FEDERAL SOURCES

DEBIT		CREDIT			
A140	F116	C107	C132	C612	C640
		C109	C136	C614	C646
		C116	C148	C616	D108
		C117	C154	C626	D308**AP**
		C130	C609	C628	F112

ACCOUNT NUMBER AND TITLE: 4070 ANTICIPATED COLLECTIONS FROM FEDERAL SOURCES

DEBIT			CREDIT			
A140	C608	F116	C101	C132	C606	D308**AP**
C604	C620		C103	C136	C618	F112
			C106	C412	C646	
			C109	C416	C648	
			C124	C602	D108	

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ACCOUNT NUMBER AND TITLE: 4081 AMOUNTS APPROPRIATED FROM A SPECIFIC TREASURY-MANAGED TRUST FUND TAFS - RECEIVABLE - TRANSFERRED

DEBIT		CREDIT	
A542	F374	A540	F374**R**

ACCOUNT NUMBER AND TITLE: 4082 ALLOCATIONS OF REALIZED AUTHORITY - TO BE TRANSFERRED FROM INVESTED BALANCES - TRANSFERRED

DEBIT		CREDIT
A542	F376	A540

ACCOUNT NUMBER AND TITLE: 4083 TRANSFERS - CURRENT-YEAR AUTHORITY - RECEIVABLE - TRANSFERRED

DEBIT		CREDIT	
A542	F378	A540	F378**R**

ACCOUNT NUMBER AND TITLE: 4111 DEBT LIQUIDATION APPROPRIATIONS

DEBIT		CREDIT	
A104	A199**R**	A199	F302
A196	F108**R**	F108	
A197**AP**			

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ACCOUNT NUMBER AND TITLE: 4112 LIQUIDATION OF DEFICIENCY - APPROPRIATIONS

DEBIT		CREDIT	
A104	A197**AP**	A199	F302
A196	A199**R**		

ACCOUNT NUMBER AND TITLE: 4114 APPROPRIATED TRUST OR SPECIAL FUND RECEIPTS

DEBIT				CREDIT			
A184	A510	C602	C752	B124**AP**	B128**AP**	B162**AP**	C608
A186	C114	C606	C754	B126	B129	B163**AP**	D438
A188	C124	C622	D589	B126**AP**	B160**AP**	C604	F302
A195	C172	C624	E113				
A212	C176	C636					
A250	C190	C750					

ACCOUNT NUMBER AND TITLE: 4115 LOAN SUBSIDY APPROPRIATION

DEBIT		CREDIT	
A104	A197**AP**	A199	F302
A196	A199**R**		

ACCOUNT NUMBER AND TITLE: 4117 LOAN ADMINISTRATIVE EXPENSE APPROPRIATION

DEBIT		CREDIT	
A104	A197**AP**	A199	F302
A196	A199**R**		

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ACCOUNT NUMBER AND TITLE: 4118 REESTIMATED LOAN SUBSIDY APPROPRIATION

DEBIT		CREDIT	
A104	F108**R**	F108	F302

ACCOUNT NUMBER AND TITLE: 4119 OTHER APPROPRIATIONS REALIZED

DEBIT		CREDIT	
A104	A197**AP**	A125	F108
A155	A199**R**	A199	F302
A196	F108**R**		

ACCOUNT NUMBER AND TITLE: 4120 ANTICIPATED INDEFINITE APPROPRIATIONS

DEBIT		CREDIT		
A102	C608	A104	A197**AP**	C602
C604	F116	A186	A212	C606
		A196	C124	F112

ACCOUNT NUMBER AND TITLE: 4121 AMOUNTS APPROPRIATED FROM SPECIFIC INVESTED TAFS RECLASSIFIED - RECEIVABLE - CANCELLATION

DEBIT		CREDIT
A519	F123**AP**	F369

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ACCOUNT NUMBER AND TITLE: 4122 AUTHORITY ADJUSTED FOR INTEREST ON THE BUREAU OF THE PUBLIC DEBT SECURITIES

DEBIT	CREDIT
USSGL standard transactions are not provided for this account. Use of this account is restricted and must be approved by Treasury and the Office of Management and Budget. See the account definition.	

ACCOUNT NUMBER AND TITLE: 4123 AMOUNTS APPROPRIATED FROM SPECIFIC INVESTED TAFS RECLASSIFIED - RECEIVABLE - TEMPORARY REDUCTION

DEBIT	CREDIT
A418**AP** A518	F366

ACCOUNT NUMBER AND TITLE: 4124 AMOUNTS APPROPRIATED FROM SPECIFIC INVESTED TAFS RECLASSIFIED - PAYABLE - TEMPORARY REDUCTION/CANCELLATION

DEBIT	CREDIT
F360 F368	A522 A523

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ACCOUNT NUMBER AND TITLE: 4125 LOAN MODIFICATION ADJUSTMENT TRANSFER APPROPRIATION

DEBIT	CREDIT
A202	F302

ACCOUNT NUMBER AND TITLE: 4126 AMOUNTS APPROPRIATED FROM SPECIFIC INVESTED TAFS - RECEIVABLE

DEBIT	CREDIT
A173 A516 F374**R**	A175 A519 F374 A418**AP** A524 A518 F123**AP**

ACCOUNT NUMBER AND TITLE: 4127 AMOUNTS APPROPRIATED FROM SPECIFIC INVESTED TAFS - PAYABLE

DEBIT	CREDIT
A522 A526 A523	A520

ACCOUNT NUMBER AND TITLE: 4128 AMOUNTS APPROPRIATED FROM SPECIFIC INVESTED TAFS - TRANSFERS-IN

DEBIT	CREDIT
A524 A528	A418**AP** F302 A518

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ACCOUNT NUMBER AND TITLE: 4129 AMOUNTS APPROPRIATED FROM SPECIFIC INVESTED TAFS - TRANSFERS-OUT

DEBIT	CREDIT
A522 A531 A530**R** F302	A526 A531**R** A530

ACCOUNT NUMBER AND TITLE: 4130 APPROPRIATION TO LIQUIDATE CONTRACT AUTHORITY WITHDRAWN

DEBIT	CREDIT
F302	A169

ACCOUNT NUMBER AND TITLE: 4131 CURRENT-YEAR CONTRACT AUTHORITY REALIZED

DEBIT	CREDIT
A166 F112 A168	F304

ACCOUNT NUMBER AND TITLE: 4132 SUBSTITUTION OF CONTRACT AUTHORITY

DEBIT	CREDIT
A187 F304	A704

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ACCOUNT NUMBER AND TITLE: 4133 DECREASES TO INDEFINITE CONTRACT AUTHORITY

DEBIT	CREDIT
F304	A172 F113 A174

ACCOUNT NUMBER AND TITLE: 4134 CONTRACT AUTHORITY WITHDRAWN

DEBIT	CREDIT
F304	D136

ACCOUNT NUMBER AND TITLE: 4135 CONTRACT AUTHORITY LIQUIDATED

DEBIT	CREDIT
A169 F304	A170 A175 A171 A187

ACCOUNT NUMBER AND TITLE: 4136 CONTRACT AUTHORITY TO BE LIQUIDATED BY TRUST FUNDS

DEBIT	CREDIT
A175	A173

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ACCOUNT NUMBER AND TITLE: 4137 TRANSFERS OF CONTRACT AUTHORITY - ALLOCATION

DEBIT	CREDIT
A177 A180	A179 A181

ACCOUNT NUMBER AND TITLE: 4138 APPROPRIATION TO LIQUIDATE CONTRACT AUTHORITY

DEBIT	CREDIT
A170 A175 A171	F302

ACCOUNT NUMBER AND TITLE: 4139 CONTRACT AUTHORITY CARRIED FORWARD

DEBIT	CREDIT
F304	F304

ACCOUNT NUMBER AND TITLE: 4140 SUBSTITUTION OF BORROWING AUTHORITY

DEBIT	CREDIT
F306	A155 A159

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ACCOUNT NUMBER AND TITLE: 4141 CURRENT-YEAR BORROWING AUTHORITY REALIZED

DEBIT	CREDIT
A152 F112 A154	F306

ACCOUNT NUMBER AND TITLE: 4142 ACTUAL REPAYMENT OF BORROWING AUTHORITY CONVERTED TO CASH

DEBIT	CREDIT
F302	B120

ACCOUNT NUMBER AND TITLE: 4143 CURRENT-YEAR DECREASES TO INDEFINITE BORROWING AUTHORITY REALIZED

DEBIT	CREDIT
F306	A148 F113 A158

ACCOUNT NUMBER AND TITLE: 4144 BORROWING AUTHORITY WITHDRAWN

DEBIT	CREDIT
F306	D138

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ACCOUNT NUMBER AND TITLE: 4145 BORROWING AUTHORITY CONVERTED TO CASH

DEBIT	CREDIT
F306	A156

ACCOUNT NUMBER AND TITLE: 4146 ACTUAL REPAYMENTS OF DEBT, CURRENT-YEAR AUTHORITY

DEBIT	CREDIT
F302	B120 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

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ACCOUNT NUMBER AND TITLE: 4149 BORROWING AUTHORITY CARRIED FORWARD

DEBIT	CREDIT
F306	F306

ACCOUNT NUMBER AND TITLE: 4150 REAPPROPRIATIONS - TRANSFERS-IN

DEBIT	CREDIT
A110	F302

ACCOUNT NUMBER AND TITLE: 4151 ACTUAL CAPITAL TRANSFERS TO THE GENERAL FUND OF THE TREASURY, CURRENT-YEAR AUTHORITY

DEBIT	CREDIT
F302	B119 B136

ACCOUNT NUMBER AND TITLE: 4152 ACTUAL CAPITAL TRANSFERS TO THE GENERAL FUND OF THE TREASURY, PRIOR-YEAR BALANCES

DEBIT	CREDIT
F302	B119 B136

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ACCOUNT NUMBER AND TITLE: 4153 TRANSFERS OF CONTRACT AUTHORITY - NONALLOCATION

DEBIT	CREDIT
A161 F305 A167	A163 A165

ACCOUNT NUMBER AND TITLE: 4154 APPROPRIATION TO LIQUIDATE CONTRACT AUTHORITY - NONALLOCATION - TRANSFERRED

DEBIT	CREDIT
A160	A157 F305

ACCOUNT NUMBER AND TITLE: 4157 AUTHORITY MADE AVAILABLE FROM RECEIPT OR APPROPRIATION BALANCES PREVIOUSLY PRECLUDED FROM OBLIGATION

DEBIT	CREDIT
A192	F132 F354 F316

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ACCOUNT NUMBER AND TITLE: 4158 AUTHORITY MADE AVAILABLE FROM OFFSETTING COLLECTION BALANCES PREVIOUSLY PRECLUDED FROM OBLIGATION

DEBIT	CREDIT
A194	F134 F356 F318

ACCOUNT NUMBER AND TITLE: 4160 ANTICIPATED TRANSFERS - CURRENT-YEAR AUTHORITY

DEBIT	CREDIT
A468 A478 A476	A470 A532 A472 F104 A474

ACCOUNT NUMBER AND TITLE: 4165 ALLOCATIONS OF AUTHORITY - ANTICIPATED FROM INVESTED BALANCES

DEBIT	CREDIT
A402	A416 F104

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ACCOUNT NUMBER AND TITLE: 4166 ALLOCATIONS OF REALIZED AUTHORITY - TO BE TRANSFERRED FROM INVESTED BALANCES

DEBIT	CREDIT
A416 A430 A424	A418**AP** A426 A420 F376 A422

ACCOUNT NUMBER AND TITLE: 4167 ALLOCATIONS OF REALIZED AUTHORITY - TRANSFERRED FROM INVESTED BALANCES

DEBIT	CREDIT
A420	A430 F302

ACCOUNT NUMBER AND TITLE: 4168 ALLOCATIONS OF REALIZED AUTHORITY RECLASSIFIED - AUTHORITY TO BE TRANSFERRED FROM INVESTED BALANCES - TEMPORARY REDUCTION

DEBIT	CREDIT
A418**AP** F364 A422	A424 F362

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ACCOUNT NUMBER AND TITLE: 4170 TRANSFERS - CURRENT-YEAR AUTHORITY

DEBIT		CREDIT	
A157	A480	A160	A484
A472	A482	A476	A486
A474		A478	F302

ACCOUNT NUMBER AND TITLE: 4171 NONALLOCATION TRANSFERS OF INVESTED BALANCES - RECEIVABLE

DEBIT		CREDIT	
A532	F378**R**	A536	F378

ACCOUNT NUMBER AND TITLE: 4172 NONALLOCATION TRANSFERS OF INVESTED BALANCES - PAYABLE

DEBIT	CREDIT
A538	A534

ACCOUNT NUMBER AND TITLE: 4173 NONALLOCATION TRANSFERS OF INVESTED BALANCES - TRANSFERRED

DEBIT		CREDIT	
A536		A538	F302

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ACCOUNT NUMBER AND TITLE: 4175 ALLOCATION TRANSFERS OF CURRENT-YEAR AUTHORITY FOR NONINVESTED ACCOUNTS

DEBIT		CREDIT	
A181	A448	A180	A440
A444	A450	A404	A442
A446		A406	F302

ACCOUNT NUMBER AND TITLE: 4176 ALLOCATION TRANSFERS OF PRIOR-YEAR BALANCES

DEBIT			CREDIT		
A436	A446	A454	A404	A434	A452
A438	A448		A406	A440	F302
A444	A450		A432	A442	

ACCOUNT NUMBER AND TITLE: 4180 ANTICIPATED TRANSFERS - PRIOR-YEAR BALANCES

DEBIT		CREDIT	
A468	A478	A470	A474
A476		A472	F104

ACCOUNT NUMBER AND TITLE: 4183 ANTICIPATED BALANCE TRANSFERS - UNOBLIGATED BALANCES - LEGISLATIVE CHANGE OF PURPOSE

DEBIT		CREDIT	
A468	A478	A470	A474
A476		A472	F104

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ACCOUNT NUMBER AND TITLE: 4190 TRANSFERS - PRIOR-YEAR BALANCES

DEBIT		CREDIT	
A472	A480	A476	A486
A474	A482	A478	F302
		A484	

ACCOUNT NUMBER AND TITLE: 4191 BALANCE TRANSFERS - EXTENSION OF AVAILABILITY OTHER THAN REAPPROPRIATIONS

DEBIT		CREDIT	
A460	A462	A464	F302
		A466	

ACCOUNT NUMBER AND TITLE: 4192 BALANCE TRANSFERS - UNEXPIRED TO EXPIRED

DEBIT		CREDIT	
A408	A410	A412	F302
		A414	

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ACCOUNT NUMBER AND TITLE: 4193 BALANCE TRANSFERS - UNOBLIGATED BALANCES - LEGISLATIVE CHANGE OF PURPOSE

DEBIT		CREDIT	
A472	A480	A476	A486
A474	A482	A478	F302
		A484	

ACCOUNT NUMBER AND TITLE: 4195 TRANSFER OF OBLIGATED BALANCES

DEBIT			CREDIT		
A492**R**	A508	A550	A488	A494	A548
A496	A540	A552	A490	A542	A554
A506	A544		A492	A546	F302

ACCOUNT NUMBER AND TITLE: 4199 TRANSFER OF EXPIRED EXPENDITURE TRANSFERS - RECEIVABLE

DEBIT		CREDIT	
A458	F372	A456	F372**R**

ACCOUNT NUMBER AND TITLE: 4201 TOTAL ACTUAL RESOURCES - COLLECTED

DEBIT	CREDIT	
F302	F301**AP**	F314
	F302	F390

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ACCOUNT NUMBER AND TITLE: 4208 ADJUSTMENT TO TOTAL RESOURCES - DISPOSITION OF CANCELED PAYABLES

DEBIT	CREDIT
F302	D145

ACCOUNT NUMBER AND TITLE: 4210 ANTICIPATED REIMBURSEMENTS AND OTHER INCOME

DEBIT	CREDIT
A702 F116	A706 C650 A708 F112 C182

ACCOUNT NUMBER AND TITLE: 4212 LIQUIDATION OF DEFICIENCY - OFFSETTING COLLECTIONS

DEBIT	CREDIT
C110	F302

ACCOUNT NUMBER AND TITLE: 4215 ANTICIPATED APPROPRIATION TRUST FUND EXPENDITURE TRANSFERS

DEBIT	CREDIT
A114 F116	A498 F112

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ACCOUNT NUMBER AND TITLE: 4221 UNFILLED CUSTOMER ORDERS WITHOUT ADVANCE

DEBIT		CREDIT	
A704	C101	A714	C430
A706	F380**R**	C103	F109
		C182	F380

ACCOUNT NUMBER AND TITLE: 4222 UNFILLED CUSTOMER ORDERS WITH ADVANCE

DEBIT		CREDIT	
A704	F382**R**	A710	F110
C182		B610	F382

ACCOUNT NUMBER AND TITLE: 4225 APPROPRIATION TRUST FUND EXPENDITURE TRANSFERS - RECEIVABLE

DEBIT		CREDIT	
A498	F372**R**	A499	F372
D144	F384**R**	A502	F384
		D144**R**	

ACCOUNT NUMBER AND TITLE: 4230 UNFILLED CUSTOMER ORDERS WITHOUT ADVANCE - TRANSFERRED

DEBIT		CREDIT	
A546	F380	A544	F380**R**

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ACCOUNT NUMBER AND TITLE: 4231 UNFILLED CUSTOMER ORDERS WITH ADVANCE - TRANSFERRED

DEBIT		CREDIT	
A554	F382	A552	F382**R**

ACCOUNT NUMBER AND TITLE: 4232 APPROPRIATION TRUST FUND EXPENDITURE TRANSFERS - RECEIVABLE - TRANSFERRED

DEBIT		CREDIT	
A542	F384	A540	F384**R**

ACCOUNT NUMBER AND TITLE: 4233 REIMBURSEMENTS AND OTHER INCOME EARNED - RECEIVABLE - TRANSFERRED

DEBIT		CREDIT	
A542	F386	A540	F386**R**

ACCOUNT NUMBER AND TITLE: 4234 OTHER FEDERAL RECEIVABLES - TRANSFERRED

DEBIT		CREDIT	
A542	F388	A540	F388**R**

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ACCOUNT NUMBER AND TITLE: 4251 REIMBURSEMENTS AND OTHER INCOME EARNED - RECEIVABLE

DEBIT	CREDIT
A714 F386**R** C430	C186 F386 F144

ACCOUNT NUMBER AND TITLE: 4252 REIMBURSEMENTS AND OTHER INCOME EARNED - COLLECTED

DEBIT	CREDIT
A251 C186 A708 C753 A710	F302

ACCOUNT NUMBER AND TITLE: 4253 PRIOR-YEAR UNFILLED CUSTOMER ORDERS WITH ADVANCE - REFUNDS PAID

DEBIT	CREDIT
B610	F302

ACCOUNT NUMBER AND TITLE: 4255 APPROPRIATION TRUST FUND EXPENDITURE TRANSFERS - COLLECTED

DEBIT	CREDIT
A502	F302

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ACCOUNT NUMBER AND TITLE: 4260 ACTUAL COLLECTIONS OF "GOVERNMENTAL-TYPE" FEES

DEBIT		CREDIT	
C107	C109	C110	F302

ACCOUNT NUMBER AND TITLE: 4261 ACTUAL COLLECTIONS OF BUSINESS-TYPE FEES

DEBIT		CREDIT	
C107 C109	C116 C117	C110	F302

ACCOUNT NUMBER AND TITLE: 4262 ACTUAL COLLECTIONS OF LOAN PRINCIPAL

DEBIT		CREDIT
C107	C109	F302

ACCOUNT NUMBER AND TITLE: 4263 ACTUAL COLLECTIONS OF LOAN INTEREST

DEBIT		CREDIT
C107 C109	C154	F302

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ACCOUNT NUMBER AND TITLE: 4264 ACTUAL COLLECTIONS OF RENT

DEBIT	CREDIT
C109	F302

ACCOUNT NUMBER AND TITLE: 4265 ACTUAL COLLECTIONS FROM SALE OF FORECLOSED PROPERTY

DEBIT	CREDIT
C109 C616 C612 C628 C614	F302

ACCOUNT NUMBER AND TITLE: 4266 OTHER ACTUAL BUSINESS-TYPE COLLECTIONS FROM NON-FEDERAL SOURCES

DEBIT	CREDIT
C107 C609 C634 C109 C626 C640 C148 C630 C646 C158 C632	A710 C110 F302

ACCOUNT NUMBER AND TITLE: 4267 OTHER ACTUAL "GOVERNMENTAL-TYPE" COLLECTIONS FROM NON-FEDERAL SOURCES

DEBIT	CREDIT
C107 C148 C109	B118 F302 C110

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ACCOUNT NUMBER AND TITLE: 4271 ACTUAL PROGRAM FUND SUBSIDY COLLECTED

DEBIT		CREDIT
C103	C106	F302

ACCOUNT NUMBER AND TITLE: 4273 INTEREST COLLECTED FROM TREASURY

DEBIT				CREDIT			
C107	C140	C606	C706	B124**AP**	B129	B163**AP**	C704
C109	C204	C618		B126	B160**AP**	C604	C708
C124	C602	C702		B126**AP**	B162	C608	F302
				B128**AP**	B162**AP**	C620	

ACCOUNT NUMBER AND TITLE: 4275 ACTUAL COLLECTIONS FROM LIQUIDATING FUND

DEBIT	CREDIT
	F302

ACCOUNT NUMBER AND TITLE: 4276 ACTUAL COLLECTIONS FROM FINANCING FUND

DEBIT		CREDIT
C107	C109	F302

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ACCOUNT NUMBER AND TITLE: 4277 OTHER ACTUAL COLLECTIONS - FEDERAL

DEBIT	CREDIT
C107 C646 C109 C647 C140	C110 F302

ACCOUNT NUMBER AND TITLE: 4283 INTEREST RECEIVABLE FROM TREASURY

DEBIT	CREDIT
C416	C140

ACCOUNT NUMBER AND TITLE: 4285 RECEIVABLE FROM THE LIQUIDATING FUND

DEBIT	CREDIT
C412	

ACCOUNT NUMBER AND TITLE: 4286 RECEIVABLE FROM THE FINANCING FUND

DEBIT	CREDIT

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ACCOUNT NUMBER AND TITLE: 4287 OTHER FEDERAL RECEIVABLES

DEBIT		CREDIT	
C416	C650	C140	F388
C648	F388**R**	C647	

ACCOUNT NUMBER AND TITLE: 4290 AMORTIZATION AND MARKET ADJUSTMENT - INVESTMENTS IN U.S. TREASURY ZERO COUPON BONDS

DEBIT		CREDIT
D590	E119	F302

ACCOUNT NUMBER AND TITLE: 4295 REVALUATION OF FOREIGN CURRENCY IN THE EXCHANGE STABILIZATION FUND

DEBIT	CREDIT
D575	D573

ACCOUNT NUMBER AND TITLE: 4310 ANTICIPATED RECOVERIES OF PRIOR-YEAR OBLIGATIONS

DEBIT		CREDIT	
A138	F116	D110	D308**AP**
		D134	F112

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ACCOUNT NUMBER AND TITLE: 4320 ADJUSTMENTS FOR CHANGES IN PRIOR-YEAR ALLOCATIONS OF BUDGETARY RESOURCES

DEBIT	CREDIT
D140 F334 D144**R**	D142 F334 D144

ACCOUNT NUMBER AND TITLE: 4350 CANCELED AUTHORITY

DEBIT	CREDIT
D145 F301**AP**	F120 F128**AP**

ACCOUNT NUMBER AND TITLE: 4351 PARTIAL OR EARLY CANCELLATION OF AUTHORITY WITH A U.S. TREASURY WARRANT

DEBIT	CREDIT
F390	F122 F128**AP**

ACCOUNT NUMBER AND TITLE: 4355 CANCELLATION OF APPROPRIATION FROM UNAVAILABLE RECEIPTS

DEBIT	CREDIT
F302	F146

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ACCOUNT NUMBER AND TITLE: 4356 CANCELLATION OF APPROPRIATION FROM INVESTED BALANCES

DEBIT	CREDIT
F302	F121

ACCOUNT NUMBER AND TITLE: 4357 CANCELLATION OF APPROPRIATED AMOUNTS RECEIVABLE FROM INVESTED TRUST OR SPECIAL FUNDS

DEBIT	CREDIT
F369	A519**AP** F123 D141**AP**

ACCOUNT NUMBER AND TITLE: 4370 OFFSET TO APPROPRIATION REALIZED FOR REDEMPTION OF TREASURY SECURITIES

DEBIT	CREDIT
F302	C780

ACCOUNT NUMBER AND TITLE: 4382 TEMPORARY REDUCTION - NEW BUDGET AUTHORITY

DEBIT	CREDIT
F360 F366 F362	A135 A500**AP** A418 A518**AP** A422**AP**

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ACCOUNT NUMBER AND TITLE: 4383 TEMPORARY REDUCTION - PRIOR-YEAR BALANCES

DEBIT	CREDIT
F360 F366 F362	A135 A500**AP** A418 A518**AP** A422**AP**

ACCOUNT NUMBER AND TITLE: 4384 TEMPORARY REDUCTION/CANCELLATION RETURNED BY APPROPRIATION

DEBIT	CREDIT
A108	F360 F368 F364 F369

ACCOUNT NUMBER AND TITLE: 4387 TEMPORARY REDUCTION OF APPROPRIATION FROM UNAVAILABLE RECEIPTS, NEW BUDGET AUTHORITY

DEBIT	CREDIT
F302	A189

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ACCOUNT NUMBER AND TITLE: 4388 TEMPORARY REDUCTION OF APPROPRIATION FROM UNAVAILABLE RECEIPTS, PRIOR-YEAR BALANCES

DEBIT	CREDIT
F302	A189

ACCOUNT NUMBER AND TITLE: 4390 REAPPROPRIATIONS - TRANSFERS-OUT

DEBIT	CREDIT
F302	A112

ACCOUNT NUMBER AND TITLE: 4391 ADJUSTMENTS TO INDEFINITE NO-YEAR AUTHORITY

DEBIT	CREDIT
F107 F302	F106

ACCOUNT NUMBER AND TITLE: 4392 PERMANENT REDUCTION - NEW BUDGET AUTHORITY

DEBIT	CREDIT
F302 F306 F304	A131 A134 A132 A136 A133 A185**AP**

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ACCOUNT NUMBER AND TITLE: 4393 PERMANENT REDUCTION - PRIOR-YEAR BALANCES

DEBIT		CREDIT	
F302	F306	A131	A134
F304		A132	A136
		A133	A185**AP**

ACCOUNT NUMBER AND TITLE: 4394 RECEIPTS UNAVAILABLE FOR OBLIGATION UPON COLLECTION

DEBIT				CREDIT			
A190	A530	B126	C608	A108	A531	C622	D589
A520	A531**R**	C604		A188	C114	C624	E113
				A195	C124	C750	F359
				A250	C602	C752	
				A530**R**	C606	C754	

ACCOUNT NUMBER AND TITLE: 4395 AUTHORITY UNAVAILABLE FOR OBLIGATION PURSUANT TO PUBLIC LAW - TEMPORARY

DEBIT			CREDIT
A128**R**	B126**AP**	B162**AP**	A128
A197**R**	B128**AP**	B163**AP**	
A198**R**	B129	F126	
B124**AP**	B160**AP**		

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ACCOUNT NUMBER AND TITLE: 4396 SPECIAL AND TRUST FUND REFUNDS AND RECOVERIES TEMPORARILY UNAVAILABLE - RECEIPTS UNAVAILABLE FOR OBLIGATION UPON COLLECTION

DEBIT	CREDIT
F359	A130

ACCOUNT NUMBER AND TITLE: 4397 RECEIPTS AND APPROPRIATIONS TEMPORARILY PRECLUDED FROM OBLIGATION

DEBIT	CREDIT
B126 F334 F132 F354 F316	A127 F358 F334

ACCOUNT NUMBER AND TITLE: 4398 OFFSETTING COLLECTIONS TEMPORARILY PRECLUDED FROM OBLIGATION

DEBIT	CREDIT
B126 F318 F134 F356	A129 E119 D590

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ACCOUNT NUMBER AND TITLE: 4399 SPECIAL AND TRUST FUND REFUNDS AND RECOVERIES TEMP. UNAVAILABLE - RECEIPTS AND APPROPRIATIONS TEMP. PRECLUDED FROM OBLIGATION

DEBIT	CREDIT
F358	A139

ACCOUNT NUMBER AND TITLE: 4420 UNAPPORTIONED AUTHORITY - PENDING RESCISSION

DEBIT	CREDIT
A136 F308 A137**R** F312	A137

ACCOUNT NUMBER AND TITLE: 4430 UNAPPORTIONED AUTHORITY - OMB DEFERRAL

DEBIT	CREDIT
A126**R** F312 F308	A126

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ACCOUNT NUMBER AND TITLE: 4450 UNAPPORTIONED AUTHORITY

DEBIT				CREDIT			
A116	A174	B118**AP**	D126	A102	A197**R**	A516	C702
A118	A178	B121	D136	A104	A198**R**	A528	C706
A125	A185**AP**	B124**AP**	D138	A108	A199**R**	A532	C750
A126	A189	B126	D141**AP**	A110	A202	A702	C751
A127	A199	B126**AP**	D436	A114	A212	C106	C752
A128	A418	B128**AP**	D438	A126**R**	A250	C114	C753
A129	A422**AP**	B129	F104	A128**R**	A251	C124	C754
A130	A426	B131	F106	A137**R**	A402	C130	C755
A131	A430	B160**AP**	F108	A138	A408	C132	D108
A132	A440	B162	F112	A140	A410	C136	D110
A133	A442	B162**AP**	F113	A152	A416	C158	D120
A134	A470	B163**AP**	F118	A161	A420	C172	D134
A135	A484	B416	F121	A162	A444	C176	D136**AP**
A137	A486	C604	F122	A166	A446	C190	D138**AP**
A139	A499	C608	F123	A167	A448	C204	D308**AP**
A140**AP**	A500**AP**	C704	F128**AP**	A176	A450	C602	F107
A142	A518**AP**	C708	F312	A178**R**	A458	C606	F108**R**
A143	A519**AP**	D107	F334	A184	A460	C609	F114
A148	A712	D114		A186	A462	C622	F116
A164	B118	D122		A190	A468	C624	F126
				A192	A480	C626	F128
				A194	A482	C630	F308
				A195	A498	C632	F334
				A196	A499**AP**	C634	
				A197**AP**	A510	C636	

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ACCOUNT NUMBER AND TITLE: 4510 APPORTIONMENTS

DEBIT				CREDIT			
A120	A512	B162	D108**R**	A116	C114**AP**	C412**AP**	C702
A163	A514	B162**AP**	D141**AP**	A122	C116**AP**	C416**AP**	C702**AP**
A165	A519**AP**	B163**AP**	F106	A177	C124	C602	C704**AP**
A179	A534	B416	F108	A186**AP**	C124**AP**	C602**AP**	C706
A404	A712**R**	C106**AP**	F112	A212**AP**	C130**AP**	C606	C706**AP**
A406	B107	C132**R**	F113	A500**R**	C132**AP**	C606**AP**	C708**AP**
A412	B118**AP**	C136**R**	F121	A706**AP**	C136**AP**	C612**AP**	D108**AP**
A414	B124**AP**	C604	F122	A708**AP**	C148**AP**	C614**AP**	D134**AP**
A426	B126	C604**R**	F123	B126**AP**	C154**AP**	C616**AP**	F107
A430	B126**AP**	C608	F128**AP**	B162**AP**	C182**AP**	C618**AP**	F108**R**
A440	B128**AP**	C608**R**	F308	C106**AP**	C204	C626**AP**	
A442	B129	C620**R**	F312	C107**AP**	C204**AP**	C640**AP**	
A499	B138	C704		C109**AP**	C410**AP**	C650**AP**	
A500	B160**AP**	C708					

ACCOUNT NUMBER AND TITLE: 4520 RESERVED FOR AGENCY USE

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 4530 RESERVED FOR AGENCY USE

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 4540 RESERVED FOR AGENCY USE

DEBIT	CREDIT

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ACCOUNT NUMBER AND TITLE: 4550 RESERVED FOR AGENCY USE

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 4560 RESERVED FOR AGENCY USE

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 4570 RESERVED FOR AGENCY USE

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 4580 RESERVED FOR AGENCY USE

DEBIT	CREDIT

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ACCOUNT NUMBER AND TITLE: 4590 APPORTIONMENTS - ANTICIPATED RESOURCES - PROGRAMS SUBJECT TO APPORTIONMENT

DEBIT				CREDIT		
A122	C114**AP**	C410**AP**	C640**AP**	A118	C132**R**	C608**R**
A186**AP**	C116**AP**	C412**AP**	C650**AP**	A140**AP**	C136**R**	C620**R**
A212**AP**	C124**AP**	C416**AP**	C702**AP**	A712**R**	C604**R**	D108**R**
A706**AP**	C130**AP**	C602**AP**	C704**AP**			
A708**AP**	C132**AP**	C606**AP**	C706**AP**			
B126**AP**	C136**AP**	C612**AP**	C708**AP**			
B162**AP**	C148**AP**	C614**AP**	D108**AP**			
C106**AP**	C154**AP**	C616**AP**	D134**AP**			
C107**AP**	C182**AP**	C618**AP**	F112			
C109**AP**	C204**AP**	C626**AP**				

ACCOUNT NUMBER AND TITLE: 4610 ALLOTMENTS - REALIZED RESOURCES

DEBIT				CREDIT			
A135	A534	B314	E102	A120	C107**AP**	C154**AP**	C650**AP**
A148	A712	B406	E104	A122	C109**AP**	C182**AP**	C702**AP**
A154**AP**	A712**R**	B412	E106	A186**AP**	C112	C204**AP**	C704**AP**
A163	B102	B416	E108	A212**AP**	C114**AP**	C410**AP**	C706**AP**
A165	B104	B418	E109	A500**R**	C116**AP**	C412**AP**	C708**AP**
A168**AP**	B106	B428	E204**AP**	A706**AP**	C124**AP**	C416**AP**	D108**AP**
A189	B107	B430	E412	A708**AP**	C130**AP**	C602**AP**	D134**AP**
A404	B108	B436	F106	B126**AP**	C132**AP**	C606**AP**	D502**R**
A406	B109	C132**R**	F108	B162**AP**	C134	C612**AP**	F107
A412	B114	C136**R**	F109	B302**R**	C136**AP**	C614**AP**	F108**R**
A414	B116	C406	F110	B306**R**	C137	C616**AP**	F111
A426	B118**AP**	C604**R**	F113	B310	C138	C618**AP**	
A430	B122	C608**R**	F121	B404	C139	C626**AP**	
A440	B138	C620**R**	F122	C106**AP**	C148**AP**	C640**AP**	
A442	B152	D108**R**	F123				
A499	B154	D112	F128**AP**				
A500	B202	D141**AP**	F308				
A512	B302	D436	F312				
A514	B306	D438					
A519**AP**	B308	D502					

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ACCOUNT NUMBER AND TITLE: 4620 UNOBLIGATED FUNDS EXEMPT FROM APPORTIONMENT

DEBIT				CREDIT			
A119	A422**AP**	B124**AP**	C708	A102	A444	C114**AP**	C622
A127	A426	B126	C780	A104	A446	C116**AP**	C624
A128	A430	B126**AP**	D107	A108	A448	C124	C626**AP**
A129	A440	B128**AP**	D114	A110	A450	C124**AP**	C640
A130	A442	B129	D122	A114	A458	C130**AP**	C640**AP**
A131	A470	B131	D126	A123	A460	C132	C702
A132	A484	B138	D141**AP**	A128**R**	A462	C132**AP**	C702**AP**
A133	A486	B152	D436	A137**R**	A468	C134	C704**AP**
A134	A499	B154	D438	A152	A480	C136	C706
A135	A500	B160**AP**	E102	A162	A482	C136**AP**	C706**AP**
A136	A500**AP**	B162	E104	A166	A498	C138	C708**AP**
A137	A512	B162**AP**	E106	A176	A499**AP**	C139	C750
A139	A514	B163**AP**	E108	A177	A500**R**	C148**AP**	C751
A148	A518**AP**	B304	E109	A178**R**	A510	C154**AP**	C752
A154**AP**	A519**AP**	B306	E204**AP**	A186	A516	C158	C753
A164	A520	B308	E412	A186**AP**	A528	C172	C754
A168**AP**	A530	B316	F104	A190	A530**R**	C176	C755
A174	A531**R**	B406	F106	A192	A531	C182**AP**	D108
A178	A534	B412	F108	A194	A702	C190	D108**AP**
A179	A712	B416	F109	A195	A706**AP**	C204	D110
A185**AP**	A712**R**	B418	F110	A196	B126**AP**	C204**AP**	D120
A189	B102	B430	F113	A197**AP**	B162**AP**	C410**AP**	D134
A404	B103	C604	F121	A197**R**	B304**R**	C412**AP**	D134**AP**
A406	B107	C608	F122	A198**R**	B306**R**	C416**AP**	D141
A412	B109	C608**R**	F123	A212	B312	C602	D308**AP**
A414	B118**AP**	C620**R**	F128**AP**	A212**AP**	B404	C602**AP**	F107
A418	B121	C704	F312	A250	C106**AP**	C606	F108**R**
				A251	C107**AP**	C612**AP**	F111
				A402	C109**AP**	C614**AP**	F123**AP**
				A416	C112	C616**AP**	F310
				A420	C114	C618**AP**	

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ACCOUNT NUMBER AND TITLE: 4630 FUNDS NOT AVAILABLE FOR COMMITMENT/OBLIGATION

DEBIT		CREDIT	
D573	F312	A138	D575
F308		A140	

ACCOUNT NUMBER AND TITLE: 4650 ALLOTMENTS - EXPIRED AUTHORITY

DEBIT				CREDIT			
A112	A466	D114	F120	A408	A480	D102	D308**AP**
A432	A484	D122	F121	A410	A499**AP**	D108	F128
A434	A499	D126	F123	A436	C130	D120	F312
A452	A519**AP**	D141**AP**	F128**AP**	A438	C132	D136**AP**	
A456	A712	D436	F144	A454	C136	D138**AP**	
A464	D106	D438	F146				

ACCOUNT NUMBER AND TITLE: 4690 ANTICIPATED RESOURCES - PROGRAMS EXEMPT FROM APPORTIONMENT

DEBIT				CREDIT			
A123	C114**AP**	C204**AP**	C626**AP**	A119	A712**R**	C608**R**	C620**R**
A186**AP**	C116**AP**	C410**AP**	C640**AP**				
A212**AP**	C124**AP**	C412**AP**	C702**AP**				
A706**AP**	C130**AP**	C416**AP**	C704**AP**				
B126**AP**	C132**AP**	C602**AP**	C706**AP**				
B162**AP**	C136**AP**	C612**AP**	C708**AP**				
C106**AP**	C148**AP**	C614**AP**	D108**AP**				
C107**AP**	C154**AP**	C616**AP**	D134**AP**				
C109**AP**	C182**AP**	C618**AP**	F112				

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ACCOUNT NUMBER AND TITLE: 4700 COMMITMENTS - PROGRAMS SUBJECT TO APPORTIONMENT

DEBIT				CREDIT		
A154**AP**	B302**R**	B310	D502**R**	B302	B306**R**	D502
A168**AP**	B306	B314	F113			
A499	B308	B416	F308			
B118**AP**	B309	B606	F312			

ACCOUNT NUMBER AND TITLE: 4720 COMMITMENTS - PROGRAMS EXEMPT FROM APPORTIONMENT

DEBIT				CREDIT	
A154**AP**	B304**R**	B316	F312	B304	B306**R**
A168**AP**	B306	B416			
A499	B308	F113			
B118**AP**	B312	F310			

ACCOUNT NUMBER AND TITLE: 4801 UNDELIVERED ORDERS - OBLIGATIONS, UNPAID

DEBIT				CREDIT			
A146	B306**R**	B438	E104	A154**AP**	B306	B312	B316
B104	B308	C408	E106	A168**AP**	B310	B314	F330
B105	B402	C432	E108				
B107	B404	D134	F111				
B130	B436	E102	F332				

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ACCOUNT NUMBER AND TITLE: 4802 UNDELIVERED ORDERS - OBLIGATIONS, PREPAID/ADVANCED

DEBIT	CREDIT
B604 F328 C112	B308 F326 B309

ACCOUNT NUMBER AND TITLE: 4831 UNDELIVERED ORDERS - OBLIGATIONS TRANSFERRED, UNPAID

DEBIT	CREDIT
A488 F330 A490	A506 F332 A508

ACCOUNT NUMBER AND TITLE: 4832 UNDELIVERED ORDERS - OBLIGATIONS TRANSFERRED, PREPAID/ADVANCED

DEBIT	CREDIT
A494 F326 A548	A496 F328 A550

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ACCOUNT NUMBER AND TITLE: 4871 DOWNWARD ADJUSTMENTS OF PRIOR-YEAR UNPAID UNDELIVERED ORDERS - OBLIGATIONS, RECOVERIES

DEBIT	CREDIT
A499**AP** D136**AP** D120 D138**AP** D134	F332

ACCOUNT NUMBER AND TITLE: 4872 DOWNWARD ADJUSTMENTS OF PRIOR-YEAR PREPAID/ADVANCED UNDELIVERED ORDERS - OBLIGATIONS, REFUNDS COLLECTED

DEBIT	CREDIT
C130	F328

ACCOUNT NUMBER AND TITLE: 4881 UPWARD ADJUSTMENTS OF PRIOR-YEAR UNDELIVERED ORDERS - OBLIGATIONS, UNPAID

DEBIT	CREDIT
F330	D114

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ACCOUNT NUMBER AND TITLE: 4882 UPWARD ADJUSTMENTS OF PRIOR-YEAR UNDELIVERED ORDERS - OBLIGATIONS, PREPAID/ADVANCED

DEBIT	CREDIT
F326	D122

ACCOUNT NUMBER AND TITLE: 4901 DELIVERED ORDERS - OBLIGATIONS, UNPAID

DEBIT			CREDIT			
A500**R**	B110	B113	A500	B418	D112	E109
A504	B112	F325	B118**AP**	B428	D134	E204**AP**
			B402	B430	E102	E412
			B406	B436	E104	F324
			B412	B438	E106	
			B416	C614	E108	

ACCOUNT NUMBER AND TITLE: 4902 DELIVERED ORDERS - OBLIGATIONS, PAID

DEBIT			CREDIT			
C134	C138	F314	A146	B105	B114	B604
C137	C139	F322	A504	B106	B116	B606
			A512	B107	B122	C406
			A514	B108	B130	C408
			A712	B109	B138	C432
			B102	B110	B152	D436
			B103	B112	B154	F320
			B104	B113	B202	

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Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4908 AUTHORITY OUTLAYED NOT YET DISBURSED

DEBIT	CREDIT
USSGL standard transactions are not provided for this account. Use of this account is restricted and must be approved by Treasury and the Office of Management and Budget. See the account definition.	

ACCOUNT NUMBER AND TITLE: 4931 DELIVERED ORDERS - OBLIGATIONS TRANSFERRED, UNPAID

DEBIT	CREDIT
A492 F324	A492**R** F325

ACCOUNT NUMBER AND TITLE: 4971 DOWNWARD ADJUSTMENTS OF PRIOR-YEAR UNPAID DELIVERED ORDERS - OBLIGATIONS, RECOVERIES

DEBIT	CREDIT
D102 D142 F128 D110 D308**AP** D141 F123**AP**	F325

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ACCOUNT NUMBER AND TITLE: 4972 DOWNWARD ADJUSTMENTS OF PRIOR-YEAR PAID DELIVERED ORDERS - OBLIGATIONS, REFUNDS COLLECTED

DEBIT	CREDIT
C132 C753 D308**AP** C136 C755 C751 D108	F322

ACCOUNT NUMBER AND TITLE: 4981 UPWARD ADJUSTMENTS OF PRIOR-YEAR DELIVERED ORDERS - OBLIGATIONS, UNPAID

DEBIT	CREDIT
F324	D106 D140 D107

ACCOUNT NUMBER AND TITLE: 4982 UPWARD ADJUSTMENTS OF PRIOR-YEAR DELIVERED ORDERS - OBLIGATIONS, PAID

DEBIT	CREDIT
F320	D126

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ACCOUNT NUMBER AND TITLE: 5100 REVENUE FROM GOODS SOLD

DEBIT	CREDIT			
F336	A708	C145	C430	C648
	A710	C420	C640	C650
	A714	C424	C644	F144**AP**
	C109	C426	C646	

ACCOUNT NUMBER AND TITLE: 5109 CONTRA REVENUE FOR GOODS SOLD

DEBIT		CREDIT	
D402	D436	D402**R**	F336

ACCOUNT NUMBER AND TITLE: 5200 REVENUE FROM SERVICES PROVIDED

DEBIT			CREDIT			
F144	F336	H301	A186	A714	C190	C426
			A188	C109	C420	C650
			A708	C145	C422	F144**AP**
			A710	C188	C424	

ACCOUNT NUMBER AND TITLE: 5209 CONTRA REVENUE FOR SERVICES PROVIDED

DEBIT		CREDIT	
D402	D436	D402**R**	H301
		F336	

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ACCOUNT NUMBER AND TITLE: 5310 INTEREST REVENUE - OTHER

DEBIT		CREDIT			
F336	H301	A186	C154	C422	C708**AP**
		A188	C188	C438	E121
		C109	C402	C702**AP**	F144**AP**
		C141	C416	C704**AP**	
		C145	C420	C706**AP**	

ACCOUNT NUMBER AND TITLE: 5311 INTEREST REVENUE - INVESTMENTS

DEBIT				CREDIT			
C620**R**	E117**R**	F336	H301	A186	C141	C416	C624
				A188	C145	C418	E113
				A250	C154	C420	E117
				A251	C188	C422	E119
				C109	C402	C618	F144**AP**

ACCOUNT NUMBER AND TITLE: 5312 INTEREST REVENUE - LOANS RECEIVABLE/UNINVESTED FUNDS

DEBIT		CREDIT			
F336	H301	A186	C141	C402	C435
		A188	C145	C416	C436
		C107	C154	C420	C437**AP**
		C109	C188	C422	F144**AP**

ACCOUNT NUMBER AND TITLE: 5313 INTEREST REVENUE - SUBSIDY AMORTIZATION

DEBIT	CREDIT
F336	E118

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ACCOUNT NUMBER AND TITLE: 5314 DIVIDEND INCOME ACCOUNTED FOR UNDER THE PROVISIONS OF THE FEDERAL CREDIT REFORM ACT

DEBIT	CREDIT
F336	C145

ACCOUNT NUMBER AND TITLE: 5315 CONTRA REVENUE FOR DIVIDEND INCOME ACCOUNTED FOR UNDER THE PROVISIONS OF THE FEDERAL CREDIT REFORM ACT

DEBIT	CREDIT
D402 D424	D402**R** F336

ACCOUNT NUMBER AND TITLE: 5317 CONTRA REVENUE FOR INTEREST REVENUE - LOANS RECEIVABLE

DEBIT	CREDIT
D402 D436 D424 D438	D402**R** H301 F336

ACCOUNT NUMBER AND TITLE: 5318 CONTRA REVENUE FOR INTEREST REVENUE - INVESTMENTS

DEBIT	CREDIT
D402 D436 D424 D438	D402**R** H301 F336

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ACCOUNT NUMBER AND TITLE: 5319 CONTRA REVENUE FOR INTEREST REVENUE - OTHER

DEBIT		CREDIT	
D402	D436	D402**R**	H301
D424	D438	F336	

ACCOUNT NUMBER AND TITLE: 5320 PENALTIES AND FINES REVENUE

DEBIT		CREDIT		
F336	H301	A186	C188	C420
		A188	C402	C422
		C109	C404**AP**	F144**AP**
		C141	C416	

ACCOUNT NUMBER AND TITLE: 5324 CONTRA REVENUE FOR PENALTIES AND FINES

DEBIT		CREDIT	
D424	D438	F336	H301
D436			

ACCOUNT NUMBER AND TITLE: 5325 ADMINISTRATIVE FEES REVENUE

DEBIT	CREDIT		
H301	A186	C145	C420
	A188	C188	C422
	C109	C402	
	C141	C416	

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ACCOUNT NUMBER AND TITLE: 5329 CONTRA REVENUE FOR ADMINISTRATIVE FEES

DEBIT		CREDIT	
D402	D436	D402**R**	H301
D424	D438	F336	

ACCOUNT NUMBER AND TITLE: 5400 BENEFIT PROGRAM REVENUE

DEBIT		CREDIT		
F336	H301	A186	C416	F144**AP**
		C109	C420	
		C190	C422	

ACCOUNT NUMBER AND TITLE: 5409 CONTRA REVENUE FOR BENEFIT PROGRAM REVENUE

DEBIT		CREDIT	
D402	D438	D402**R**	H301
D436		F336	

ACCOUNT NUMBER AND TITLE: 5500 INSURANCE AND GUARANTEE PREMIUM REVENUE

DEBIT		CREDIT	
F336	H301	C109	C424
		C420	F144**AP**
		C422	

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ACCOUNT NUMBER AND TITLE: 5509 CONTRA REVENUE FOR INSURANCE AND GUARANTEE PREMIUM REVENUE

DEBIT	CREDIT
D402 D438 D436	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 D438 D436	D402**R** H301 F336

ACCOUNT NUMBER AND TITLE: 5610 DONATED REVENUE - NONFINANCIAL RESOURCES

DEBIT	CREDIT
F336 H301	C102 C164

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ACCOUNT NUMBER AND TITLE: 5619 CONTRA DONATED REVENUE - NONFINANCIAL RESOURCES

DEBIT	CREDIT
D402 D438 D436	D402**R** H301 F336

ACCOUNT NUMBER AND TITLE: 5640 FORFEITURE REVENUE - CASH AND CASH EQUIVALENTS

DEBIT	CREDIT
F336	A186 C174 C172 D554

ACCOUNT NUMBER AND TITLE: 5649 CONTRA FORFEITURE REVENUE - CASH AND CASH EQUIVALENTS

DEBIT	CREDIT
D402	D402**R** F336

ACCOUNT NUMBER AND TITLE: 5650 FORFEITURE REVENUE - FORFEITURES OF PROPERTY

DEBIT	CREDIT
F336	A186 D554 C636 D558

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ACCOUNT NUMBER AND TITLE: 5659 CONTRA FORFEITURE REVENUE - FORFEITURES OF PROPERTY

DEBIT	CREDIT
D402	D402**R** F336

ACCOUNT NUMBER AND TITLE: 5700 EXPENDED APPROPRIATIONS

DEBIT				CREDIT			
C134**R**	C137**R**	C139**R**	F128**R**	A146**AP**	B130**AP**	B428**AP**	D126**AP**
C136**R**	C138**R**	C414**R**	F336	A514**AP**	B134	B430**AP**	D134**AP**
				B102**AP**	B202**AP**	B436**AP**	E104**AP**
				B106**AP**	B402**AP**	B438**AP**	E106**AP**
				B107**AP**	B406**AP**	B604**AP**	E108**AP**
				B108**AP**	B412**AP**	C408**AP**	E109**AP**
				B109**AP**	B416**AP**	D106**AP**	E204**AP**
				B122**AP**	B418**AP**	D114**AP**	E412**AP**

ACCOUNT NUMBER AND TITLE: 5705 EXPENDED APPROPRIATIONS - PRIOR PERIOD ADJUSTMENTS DUE TO CORRECTIONS OF ERRORS - YEARS PRECEDING THE PRIOR YEAR

DEBIT		CREDIT	
D310**R**	F336	D304	D308**AP**
		D306**AP**	

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ACCOUNT NUMBER AND TITLE: 5708 EXPENDED APPROPRIATIONS - PRIOR-PERIOD ADJUSTMENTS DUE TO CORRECTIONS OF ERRORS

DEBIT	CREDIT
D310**R** F336	D304 D308**AP** D306**AP**

ACCOUNT NUMBER AND TITLE: 5709 EXPENDED APPROPRIATIONS - PRIOR-PERIOD ADJUSTMENTS DUE TO CHANGES IN ACCOUNTING PRINCIPLES

DEBIT	CREDIT
D310**R** F336	D302 D308**AP** D306**AP**

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

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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 C109 A498 D144 A510

ACCOUNT NUMBER AND TITLE: 5755 NONEXPENDITURE FINANCING SOURCES - TRANSFERS-IN - OTHER

DEBIT	CREDIT
A418**AP** A519 A546 A422 A531**R** F123**AP** A518 A542 F336	A161 A410 A450 A508 A167 A416 A454 A516 A171 A420 A462 A528 A173 A438 A474 A531 A177 A446 A482 A532

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ACCOUNT NUMBER AND TITLE: 5756 NONEXPENDITURE FINANCING SOURCES - TRANSFERS-IN - CAPITAL TRANSFERS

DEBIT	CREDIT
F336	E516

ACCOUNT NUMBER AND TITLE: 5760 EXPENDITURE FINANCING SOURCES - TRANSFERS-OUT

DEBIT		CREDIT	
A500	A514	A500**R**	F123**AP**
A512	D140	D141	F336
		D142	

ACCOUNT NUMBER AND TITLE: 5765 NONEXPENDITURE FINANCING SOURCES - TRANSFERS-OUT - OTHER

DEBIT				CREDIT			
A134	A414	A452	A520	A424	A523	A540	F336
A163	A426	A466	A530	A522	A530**R**	A544	
A165	A430	A478	A534				
A179	A434	A486	F121				
A406	A442	A488					

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ACCOUNT NUMBER AND TITLE: 5766 NONEXPENDITURE FINANCING SOURCES - TRANSFERS-OUT - CAPITAL TRANSFERS

DEBIT	CREDIT
A143	F336

ACCOUNT NUMBER AND TITLE: 5775 NONBUDGETARY FINANCING SOURCES TRANSFERRED IN

DEBIT	CREDIT
F336	C155 E604 C420 F144**AP**

ACCOUNT NUMBER AND TITLE: 5776 NONBUDGETARY FINANCING SOURCES TRANSFERRED OUT

DEBIT	CREDIT
D148 E509 E508	F336

ACCOUNT NUMBER AND TITLE: 5780 IMPUTED FINANCING SOURCES

DEBIT	CREDIT
F336	E402

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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: 5792 FINANCING SOURCES TO BE TRANSFERRED OUT - CONTINGENT LIABILITY

DEBIT	CREDIT
B425	F336

ACCOUNT NUMBER AND TITLE: 5795 SEIGNIORAGE

DEBIT	CREDIT
F336	C145

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ACCOUNT NUMBER AND TITLE: 5800 TAX REVENUE COLLECTED - NOT OTHERWISE CLASSIFIED

DEBIT	CREDIT
F336	A186 C143**AP** A188 D586 C141

ACCOUNT NUMBER AND TITLE: 5801 TAX REVENUE COLLECTED - INDIVIDUAL

DEBIT	CREDIT
C143**AP** F336	A188 C404**AP** C141 D586 C143**AP**

ACCOUNT NUMBER AND TITLE: 5802 TAX REVENUE COLLECTED - CORPORATE

DEBIT	CREDIT
F336	A188 C143**AP** C141 D586

ACCOUNT NUMBER AND TITLE: 5803 TAX REVENUE COLLECTED - UNEMPLOYMENT

DEBIT	CREDIT
F336	A188 C143**AP** C141 D586

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ACCOUNT NUMBER AND TITLE: 5804 TAX REVENUE COLLECTED - EXCISE

DEBIT	CREDIT
F336	A188 C143**AP** C141 D586

ACCOUNT NUMBER AND TITLE: 5805 TAX REVENUE COLLECTED - ESTATE AND GIFT

DEBIT	CREDIT
F336	A188 C143**AP** C141 D586

ACCOUNT NUMBER AND TITLE: 5806 TAX REVENUE COLLECTED - CUSTOMS

DEBIT	CREDIT
F336	A188 C143**AP** C141 D586

ACCOUNT NUMBER AND TITLE: 5820 TAX REVENUE ACCRUAL ADJUSTMENT - NOT OTHERWISE CLASSIFIED

DEBIT	CREDIT
C143**AP** F336 D586	C402 C422

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ACCOUNT NUMBER AND TITLE: 5821 TAX REVENUE ACCRUAL ADJUSTMENT - INDIVIDUAL

DEBIT	CREDIT
C143**AP** F336 D586	C402 C422

ACCOUNT NUMBER AND TITLE: 5822 TAX REVENUE ACCRUAL ADJUSTMENT - CORPORATE

DEBIT	CREDIT
C143**AP** F336 D586	C402 C422

ACCOUNT NUMBER AND TITLE: 5823 TAX REVENUE ACCRUAL ADJUSTMENT - UNEMPLOYMENT

DEBIT	CREDIT
C143**AP** F336 D586	C402 C422

ACCOUNT NUMBER AND TITLE: 5824 TAX REVENUE ACCRUAL ADJUSTMENT - EXCISE

DEBIT	CREDIT
C143**AP** F336 D586	C402 C422

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ACCOUNT NUMBER AND TITLE: 5825 TAX REVENUE ACCRUAL ADJUSTMENT - ESTATE AND GIFT

DEBIT	CREDIT
C143**AP** F336 D586	C402 C422

ACCOUNT NUMBER AND TITLE: 5826 TAX REVENUE ACCRUAL ADJUSTMENT - CUSTOMS

DEBIT	CREDIT
C143**AP** F336 D586	C402 C422

ACCOUNT NUMBER AND TITLE: 5830 CONTRA REVENUE FOR TAXES - NOT OTHERWISE CLASSIFIED

DEBIT	CREDIT
D402 D438 D424	D402**R** F336

ACCOUNT NUMBER AND TITLE: 5831 CONTRA REVENUE FOR TAXES - INDIVIDUAL

DEBIT	CREDIT
D402 D438 D424	D402**R** F336

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ACCOUNT NUMBER AND TITLE: 5832 CONTRA REVENUE FOR TAXES - CORPORATE

DEBIT	CREDIT
D402 D438 D424	D402**R** F336

ACCOUNT NUMBER AND TITLE: 5833 CONTRA REVENUE FOR TAXES - UNEMPLOYMENT

DEBIT	CREDIT
D402 D438 D424	D402**R** F336

ACCOUNT NUMBER AND TITLE: 5834 CONTRA REVENUE FOR TAXES - EXCISE

DEBIT	CREDIT
D402 D438 D424	D402**R** F336

ACCOUNT NUMBER AND TITLE: 5835 CONTRA REVENUE FOR TAXES - ESTATE AND GIFT

DEBIT	CREDIT
D402 D438 D424	D402**R** F336

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ACCOUNT NUMBER AND TITLE: 5836 CONTRA REVENUE FOR TAXES - CUSTOMS

DEBIT	CREDIT
D402 D438 D424	D402**R** F336

ACCOUNT NUMBER AND TITLE: 5890 TAX REVENUE REFUNDS - NOT OTHERWISE CLASSIFIED

DEBIT	CREDIT
B118 B416 B118**AP**	F336

ACCOUNT NUMBER AND TITLE: 5891 TAX REVENUE REFUNDS - INDIVIDUAL

DEBIT	CREDIT
B118 B416 B118**AP**	F336

ACCOUNT NUMBER AND TITLE: 5892 TAX REVENUE REFUNDS - CORPORATE

DEBIT	CREDIT
B118 B416 B118**AP**	F336

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ACCOUNT NUMBER AND TITLE: 5893 TAX REVENUE REFUNDS - UNEMPLOYMENT

DEBIT	CREDIT
B118 B416 B118**AP**	F336

ACCOUNT NUMBER AND TITLE: 5894 TAX REVENUE REFUNDS - EXCISE

DEBIT	CREDIT
B118 B416 B118**AP**	F336

ACCOUNT NUMBER AND TITLE: 5895 TAX REVENUE REFUNDS - ESTATE AND GIFT

DEBIT	CREDIT
B118 B416 B118**AP**	F336

ACCOUNT NUMBER AND TITLE: 5896 TAX REVENUE REFUNDS - CUSTOMS

DEBIT	CREDIT
B118 B416 B118**AP**	F336

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ACCOUNT NUMBER AND TITLE: 5900 OTHER REVENUE

DEBIT		CREDIT			
F144	F336	A186	C141	C404**AP**	C424
		A188	C145	C416	C630
		B200	C188	C420	F144**AP**
		C109	C402	C422	

ACCOUNT NUMBER AND TITLE: 5909 CONTRA REVENUE FOR OTHER REVENUE

DEBIT		CREDIT	
D402	D436	D402**R**	H301
D424	D438	F336	

ACCOUNT NUMBER AND TITLE: 5921 VALUATION CHANGE IN INVESTMENTS - EXCHANGE STABILIZATION FUND

DEBIT		CREDIT
D579**R**	F336	D579

ACCOUNT NUMBER AND TITLE: 5922 VALUATION CHANGE IN INVESTMENTS FOR FEDERAL GOVERNMENT SPONSORED ENTERPRISE

DEBIT	CREDIT
F336	D503

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ACCOUNT NUMBER AND TITLE: 5923 VALUATION CHANGE IN INVESTMENTS - BENEFICIAL INTEREST IN TRUST

DEBIT	CREDIT
F336	C141 D503

ACCOUNT NUMBER AND TITLE: 5990 COLLECTIONS FOR OTHERS - STATEMENT OF CUSTODIAL ACTIVITY

DEBIT	CREDIT
C141**AP** C143**AP** C142 D584	F336

ACCOUNT NUMBER AND TITLE: 5991 ACCRUED COLLECTIONS FOR OTHERS - STATEMENT OF CUSTODIAL ACTIVITY

DEBIT	CREDIT
C404	C143**AP** D424**R** D422 D584 D424**AP** F336

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ACCOUNT NUMBER AND TITLE: 5993 OFFSET TO NON-ENTITY COLLECTIONS - STATEMENT OF CHANGES IN NET POSITION

DEBIT	CREDIT
B200**AP** C196**AP** C145**AP** D503**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

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ACCOUNT NUMBER AND TITLE: 5998 CUSTODIAL COLLECTIONS TRANSFERRED OUT TO A TREASURY ACCOUNT SYMBOL OTHER THAN THE GENERAL FUND OF THE TREASURY

DEBIT	CREDIT
A210	F336

ACCOUNT NUMBER AND TITLE: 6100 OPERATING EXPENSES/PROGRAM COSTS

DEBIT				CREDIT			
A146	B154	D106	E108	C132	D102	E110	F128
A514	B402	D107	E204**AP**	C134	D108	E112	F336
B102	B406	D126	E412	C136**AP**	D110	E114	H300
B104	B412	D134	E418	C138**AP**	D308**AP**	E116	
B105	B436	D510	E506	C139**AP**	D582	E414	
B106	B604	D534					
B107	B606	E102					
B138	C102	E104					

ACCOUNT NUMBER AND TITLE: 6190 CONTRA BAD DEBT EXPENSE - INCURRED FOR OTHERS

DEBIT	CREDIT
F336	

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ACCOUNT NUMBER AND TITLE: 6199 ADJUSTMENT TO SUBSIDY EXPENSE

DEBIT	CREDIT
F336	D112**AP** D113

ACCOUNT NUMBER AND TITLE: 6310 INTEREST EXPENSES ON BORROWING FROM THE BUREAU OF THE PUBLIC DEBT AND/OR THE FEDERAL FINANCING BANK

DEBIT	CREDIT
B109 B418	F336 H300

ACCOUNT NUMBER AND TITLE: 6320 INTEREST EXPENSES ON SECURITIES

DEBIT	CREDIT
B109 E124 B418	F336 H300

ACCOUNT NUMBER AND TITLE: 6330 OTHER INTEREST EXPENSES

DEBIT	CREDIT
B109 B416 B118**AP** B418	F336 H300

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ACCOUNT NUMBER AND TITLE: 6340 INTEREST EXPENSE ACCRUED ON THE LIABILITY FOR LOAN GUARANTEES

DEBIT	CREDIT
E122	F336

ACCOUNT NUMBER AND TITLE: 6400 BENEFIT EXPENSE

DEBIT			CREDIT		
B402	D107	E104	C132	D108	D308**AP**
B604	D126	E106	D102	D110	F336
D106	D134				

ACCOUNT NUMBER AND TITLE: 6500 COST OF GOODS SOLD

DEBIT			CREDIT		
C630	D106	E102	B108**AP**	D102	E112
C642	D107	E110	C132	D308**AP**	E116
C646	D538	E114	C134	D566**R**	F336
C648	D566	E408	C414		

ACCOUNT NUMBER AND TITLE: 6600 APPLIED OVERHEAD

DEBIT		CREDIT	
E110	E116	D514	E404
E112	F336		
E114			

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ACCOUNT NUMBER AND TITLE: 6610 COST CAPITALIZATION OFFSET

DEBIT	CREDIT
F336	D514

ACCOUNT NUMBER AND TITLE: 6710 DEPRECIATION, AMORTIZATION, AND DEPLETION

DEBIT	CREDIT
E120	E110 E116 E112 E404 E114 F336

ACCOUNT NUMBER AND TITLE: 6720 BAD DEBT EXPENSE

DEBIT	CREDIT
D404 D420	F336

ACCOUNT NUMBER AND TITLE: 6730 IMPUTED COSTS

DEBIT	CREDIT
E402	F336

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ACCOUNT NUMBER AND TITLE: 6790 OTHER EXPENSES NOT REQUIRING BUDGETARY RESOURCES

DEBIT			CREDIT		
C136**AP**	D518	E406	B108**AP**	D528**R**	F336
C137	D528	E410	C414	D566**R**	H300
C138**AP**	D566	E416	D128	D580	
C139**AP**	D582		D526	E109**R**	

ACCOUNT NUMBER AND TITLE: 6800 FUTURE FUNDED EXPENSES

DEBIT			CREDIT		
B420	D112**AP**	F130	B424**R**	D146	H300
B424	D113		B436	D147**AP**	
			D145	F336	

ACCOUNT NUMBER AND TITLE: 6850 EMPLOYER CONTRIBUTIONS TO EMPLOYEE BENEFIT PROGRAMS NOT REQUIRING CURRENT-YEAR BUDGET AUTHORITY (UNOBLIGATED)

DEBIT	CREDIT	
B422	F336	H300

ACCOUNT NUMBER AND TITLE: 6900 NONPRODUCTION COSTS

DEBIT			CREDIT		
B102	B436	D107	B108**AP**	D102	F336
B402	B604	D134	C132	D108	H300
B406	D106	E102	C134	D110	
			C414	D308**AP**	

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ACCOUNT NUMBER AND TITLE: 7110 GAINS ON DISPOSITION OF ASSETS - OTHER

DEBIT		CREDIT		
F338	H301	C161	C628	C646
		C610	C632	C648
		C626	C644	E602

ACCOUNT NUMBER AND TITLE: 7111 GAINS ON DISPOSITION OF INVESTMENTS

DEBIT		CREDIT		
F338	H301	C602	C622	C752
		C606	C624	C753
		C618	C702	
		C620	C706	

ACCOUNT NUMBER AND TITLE: 7112 GAINS ON DISPOSITION OF BORROWINGS

DEBIT		CREDIT
F338	H301	B131

ACCOUNT NUMBER AND TITLE: 7171 GAINS ON CHANGES IN LONG-TERM ASSUMPTIONS - FROM EXPERIENCE

DEBIT	CREDIT
F338	D570

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 7172 LOSSES ON CHANGES IN LONG-TERM ASSUMPTIONS - FROM EXPERIENCE

DEBIT	CREDIT
D571	F340

ACCOUNT NUMBER AND TITLE: 7180 UNREALIZED GAINS

DEBIT	CREDIT
F338 H301	D589 F136 D590

ACCOUNT NUMBER AND TITLE: 7190 OTHER GAINS

DEBIT	CREDIT
F338 H301	D569 D575 D574 D578

ACCOUNT NUMBER AND TITLE: 7210 LOSSES ON DISPOSITION OF ASSETS - OTHER

DEBIT	CREDIT
C161 C628 C648 C609 C634 D418 C610 C644 E502 C626 C646 E602	F340 H300

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 7211 LOSSES ON DISPOSITION OF INVESTMENTS

DEBIT	CREDIT
C604 C622 C754 C608 C624 C755 C618 C704 C620 C708	F340 H300

ACCOUNT NUMBER AND TITLE: 7212 LOSSES ON DISPOSITION OF BORROWINGS

DEBIT	CREDIT
B131 C153 C149	F340 H300

ACCOUNT NUMBER AND TITLE: 7271 GAINS ON CHANGES IN LONG-TERM ASSUMPTIONS

DEBIT	CREDIT
F338	D570

ACCOUNT NUMBER AND TITLE: 7272 LOSSES ON CHANGES IN LONG-TERM ASSUMPTIONS

DEBIT	CREDIT
D571	F340

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 7280 UNREALIZED LOSSES

DEBIT		CREDIT	
D589	F138	F340	H300
D590			

ACCOUNT NUMBER AND TITLE: 7290 OTHER LOSSES

DEBIT				CREDIT			
A202**AP**	C194	D564	D576	B424**R**	C137	F340	H300
A204	D523	D568					
B108	D542	D572					
B424	D548	D573					

ACCOUNT NUMBER AND TITLE: 7300 EXTRAORDINARY ITEMS

DEBIT		CREDIT	
D550	H301	F340	H300
F338			

ACCOUNT NUMBER AND TITLE: 7400 PRIOR-PERIOD ADJUSTMENTS DUE TO CORRECTIONS OF ERRORS

DEBIT		CREDIT	
D306	F338	D308	F340
D312	H301	D310	H300

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 7401 PRIOR-PERIOD ADJUSTMENTS DUE TO CHANGES IN ACCOUNTING PRINCIPLES

DEBIT		CREDIT	
D306	D536	D308	F340
D312	F338	D310	H300
D532	H301		

ACCOUNT NUMBER AND TITLE: 7405 PRIOR PERIOD ADJUSTMENTS DUE TO CORRECTIONS OF ERRORS - YEARS PRECEDING THE PRIOR YEAR

DEBIT		CREDIT	
D306	F338	D308	F340
D312	H301	D310	H300

ACCOUNT NUMBER AND TITLE: 7500 DISTRIBUTION OF INCOME - DIVIDEND

DEBIT		CREDIT	
C435**AP**	C437	C149**AP**	F125
		C153**AP**	F340

ACCOUNT NUMBER AND TITLE: 7600 CHANGES IN ACTUARIAL LIABILITY

DEBIT		CREDIT	
B426	F338	B426**R**	F340

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 8010 GUARANTEED LOAN LEVEL

DEBIT	CREDIT
G102	F344 F352

ACCOUNT NUMBER AND TITLE: 8015 GUARANTEED LOAN LEVEL - UNAPPORTIONED

DEBIT	CREDIT
G104	G102

ACCOUNT NUMBER AND TITLE: 8020 GUARANTEED LOAN LEVEL - APPORTIONED

DEBIT	CREDIT
F346 G106	G104

ACCOUNT NUMBER AND TITLE: 8025 RESERVED FOR AGENCY USE

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 8030 RESERVED FOR AGENCY USE

DEBIT	CREDIT

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 8035 RESERVED FOR AGENCY USE

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 8040 GUARANTEED LOAN LEVEL - USED AUTHORITY

DEBIT	CREDIT
F344	G106

ACCOUNT NUMBER AND TITLE: 8045 GUARANTEED LOAN LEVEL - UNUSED AUTHORITY

DEBIT	CREDIT
F352	F346

ACCOUNT NUMBER AND TITLE: 8050 GUARANTEED LOAN PRINCIPAL OUTSTANDING

DEBIT	CREDIT
G108	G110

ACCOUNT NUMBER AND TITLE: 8053 GUARANTEED LOAN NEW DISBURSEMENTS BY LENDER

DEBIT	CREDIT
F348	G108

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 8056 RESERVED FOR AGENCY USE

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 8059 RESERVED FOR AGENCY USE

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 8062 RESERVED FOR AGENCY USE

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 8065 GUARANTEED LOAN COLLECTIONS, DEFAULTS, AND ADJUSTMENTS

DEBIT	CREDIT
G110	F350

ACCOUNT NUMBER AND TITLE: 8068 RESERVED FOR AGENCY USE

DEBIT	CREDIT

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 8070 GUARANTEED LOAN CUMULATIVE DISBURSEMENTS BY LENDERS

DEBIT	CREDIT
F350	F348

ACCOUNT NUMBER AND TITLE: 8101 PARTIAL OR EARLY CANCELLATION OF AUTHORITY

DEBIT	CREDIT
E204	F301 F390**AP**

ACCOUNT NUMBER AND TITLE: 8102 OFFSET FOR PARTIAL OR EARLY CANCELLATION OF AUTHORITY

DEBIT	CREDIT
F301 F390**AP**	E204

ACCOUNT NUMBER AND TITLE: 8801 OFFSET FOR PURCHASES OF ASSETS

DEBIT	CREDIT
C134**R** C414**R** C138**R** F370	B152**AP** B438**AP** D134**AP** B402**AP** B604**AP** G120 B406**AP** C132**AP** G122 B430**AP** C136**AP** G124

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 8802 PURCHASES OF PROPERTY, PLANT, AND EQUIPMENT

DEBIT			CREDIT	
B402**AP**	C132**AP**	G120	C134**R**	C414**R**
B406**AP**	C136**AP**		C138**R**	F370
B604**AP**	D134**AP**			

ACCOUNT NUMBER AND TITLE: 8803 PURCHASES OF INVENTORY AND RELATED PROPERTY

DEBIT			CREDIT	
B402**AP**	B438**AP**	C136**AP**	C134**R**	C414**R**
B406**AP**	B604**AP**	D134**AP**	C138**R**	F370
B430**AP**	C132**AP**	G122		

ACCOUNT NUMBER AND TITLE: 8804 PURCHASES OF ASSETS - OTHER

DEBIT			CREDIT	
B152**AP**	B438**AP**	C136**AP**	C134**R**	C414**R**
B402**AP**	B604**AP**	D134**AP**	C138**R**	F370
B406**AP**	C132**AP**	G124		

U.S. Government Standard General Ledger
USSGL Account Attributes

To meet external reporting requirements, agencies need data at a level below the 4-digit USSGL account. Agencies' systems must capture this information at the transaction level by recording transactions using USSGL 4-digit accounts plus attributes. This section provides USSGL attribute tables for both proprietary and budgetary USSGL accounts and attributes reported to the the FMS-administered FACTS I and FACTS II "trial-balance" reporting systems.

Attributes are like adjectives that further describe a USSGL account in order to meet a specific reporting requirement. Domain values are all of the possible valid choices within an attribute. For example, if there is a red chair and a blue chair in a room, then you only need one attribute to describe them: color. The valid domain values within the attribute "color" would be "red" or "blue." If you wanted the red chair, there would be no need to use additional adjectives such as weight, height, or size to describe it. This is because, in this example, color is enough to uniquely identify the chair. Therefore, only those attributes and those domain values that are necessary to uniquely identify the reporting requirement appear on the crosswalks.

Note: Some USSGL accounts do not have certain attributes in this document for reporting purposes, but do require these attributes for accounting purposes. An example is downward adjustments of prior-year obligations. For FACTS II reporting, USSGL accounts 4871, "Downward Adjustments of Prior-Year Unpaid Undelivered Orders – Obligations, Recoveries," 4872, "Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders – Obligations, Refunds Collected," 4971, "Downward Adjustments of Prior-Year Unpaid Delivered Orders – Obligations, Recoveries," and 4972, "Downward Adjustments of Prior-Year Paid Delivered Orders – Obligations, Refunds Collected," do not need the reimbursable flag attribute with the domain values of direct and reimbursable. However, at yearend these accounts close to USSGL accounts 4801, "Undelivered Orders – Obligations, Unpaid," 4802, "Undelivered Orders – Obligations, Prepaid/Advanced," 4901, "Delivered Orders – Obligations, Unpaid," and 4902, "Delivered Orders – Obligations, Paid," that do require the reimbursable flag attribute for FACTS II reporting. Therefore, an agency must similarly identify the adjustment accounts to close these accounts properly.

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Note: Refer to USSGL crosswalks in Section V for standard external reporting requirements by FASAB, OMB, and FMS. Missing page numbers are intentional.

Attributes Used To Prepare the Financial Report of the United States Government

USSGL attributes are one component of detailed data in agencies' financial systems related to the external reporting of financial statements. The USSGL proprietary account data table shows the related attribute information captured at the transaction level that support production of the *Financial Report of the United States Government*. The USSGL crosswalks for the financial statements reference these attributes as a requirement for proper reporting on the particular financial statement line items.

Office of Management and Budget (OMB) Form and Content Agency Financial Reports

The USSGL proprietary attribute data table also shows the USSGL account attributes necessary to produce agency financial statements required by OMB. Refer to Section V: Crosswalks to Standard External Reports.

Attribute Definition Report

This report provides definitions for the attributes associated with each proprietary USSGL account for reporting. Agencies are required to report their adjusted trial balances and selected NOTES amounts in FACTS I with attributes described in the detailed financial information.

USSGL Proprietary Accounts and Attributes

The USSGL proprietary accounts table provides USSGL accounts, account titles, normal balance indicators, and associated attributes for USSGL accounts that agencies will use for reporting; these columns contain one of two values:

Space	Attributes are not required for the USSGL account.
Y	This value indicates that the attribute is required when this USSGL account is reported. A list of the valid domain values for each attribute is provided on the last page of the attribute table.

The FACTS I team may update between USSGL TFM releases. For the latest information, access the GFRS/FACTS I Web site at **www.fms.treas.gov/factsi/index.html.**

USSGL PROPRIETARY ACCOUNT ATTRIBUTE DEFINITION REPORT

PROPRIETARY ACCOUNT

Attribute Name	Attribute Definition	Domain	System Characters	Reference	Treasury System
Budget Subfunction Code	Subfunctions used in the classification of data according to major purpose served (for example, income, security, or national defense). Classifications are required by Congressional Budget Act of 1974.	nnn - 3-digit Budget Subfunction Classification	3/N	OMB Treasury FMS	FACTS I
Budgetary Impact Indicator	Indicates whether financing sources and nonexchange revenue have an impact on the budget.	D - Budgetary E - Non Budgetary	1/A	OMB Circular A-136	N/A
Covered NotCovered Code	Liabilities incurred that are covered by realized budgetary resources as of the balance sheet date (C) or not considered covered by budgetary resources (U).	C - Covered U - Not Covered	1/A	OMB Circular No. A136, II.4.3.4	N/A
Custodial Noncustodial Indicator	Custodial amounts are reported on the Statement of Custodial Activity (SCA) or on the custodial footnote. Noncustodial amounts are not reported on the SCA nor on the custodial footnote.	A - Noncustodial S - Custodial	1/A	SFFAS #7 OMB	FACTS I
Debit Credit Indicator	Indicates whether the amount reported is debited or credited to the USSGL account.	C - Credit D - Debit	1/A	TFM	FACTS I
Entity NonEntity Indicator	Assets that the reporting entity has authority to use in its operations (E) or not available to the entity (O).	E - Entity O - NonEntity	1/A	OMB Circular No. A136, II.4.3.3	N/A
Exchange Nonexchange Indicator	Indicates whether the revenue, gains or losses balances being reported is exchange (X) or nonexchange (T).	T - Nonexchange X - Exchange	1/A	SFFAS #7 OMB TFM USSGL - Section V	FACTS I
Federal NonFederal Indicator	Indicates the type of entity involved in transactions with the reporting entity (that is, other Federal entities (F) or non-Federal entities such as private or local/State/tribal/foreign governments (N)).	F - Federal N - NonFederal	1/A	SFFAS #7 OMB TFM USSGL - Section V	FACTS I
Program Indicator	The amount of cost or revenue directly or indirectly traceable to programs.	P - Assigned to programs Q - Not assigned to programs	1/A	OMB Circular A136 & SFFAS No.4	N/A
Trading Partner	The Treasury Department Code of the other Federal entity involved in transactions with the reporting entity. Used in conjunction with Federal non-Federal attribute of "F."	nn - 2-digit Treasury Department Code, required with Federal attribute	2/N	OMB TFM USSGL - Section V	FACTS I

Fiscal 2012 USSGL Proprietary Account Attributes Required for Reporting of Detailed Financial Information/1

USSGL Account			USSGL Account Attributes for FACTS I					USSGL Account Attributes Other than FACTS I			
No.	USSGL Account Title	Normal Bal. Ind.	Fed/NonFed	Trading Partner	Exch/Nonexch	Budget Subfunction	Cust/Noncust	Entity/NonEnt	Covered/ NotCov	Program Indicator /4	Budgetary Impact Ind /4
1010	Fund Balance With Treasury	D						Y			
1090	Fund Balance With Treasury Under a Continuing Resolution	D						Y			
1110	Undeposited Collections	D	N				Y	Y			
1120	Imprest Funds	D	N					Y			
1125	U.S. Debit Card Funds	D	N					Y			
1130	Funds Held by the Public	D	N					E			
1190	Other Cash	D	N					Y			
1193	International Monetary Fund Assets - Reserve Position	D	N					E			
1194	Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights	D	N					E			
1195	Other Monetary Assets	D	N					Y			
1200	Foreign Currency	D	N					Y			
1310	Accounts Receivable	D	Y	Y			Y	Y			
1319	Allowance for Loss on Accounts Receivable	C	Y	Y			Y	Y			
1320	Employment Benefit Contributions Receivable	D	Y	Y				E			
1325	Taxes Receivable	D	Y	Y			Y	O			
1329	Allowance for Loss on Taxes Receivable	C	N				Y	O			
1330	Receivable for Transfers of Currently Invested Balances	D	F	Y				E			
1335	Expenditure Transfers Receivable	D	F	Y				Y			
1340	Interest Receivable - Not Otherwise Classified	D	Y	Y			Y	Y			
1341	Interest Receivable - Loans	D	Y	Y			Y	E			
1342	Interest Receivable - Investments	D	Y	Y			Y	Y			
1343	Interest Receivable - Taxes	D	N				Y	O			
1345	Allowance for Loss on Interest Receivable - Loans	C	N				Y	E			
1346	Allowance for Loss on Interest Receivable - Investments	C	N				Y	Y			
1347	Allowance for Loss on Interest Receivable - Not Otherwise Classified	C	N				Y	Y			
1348	Allowance for Loss on Interest Receivable - Taxes	C	N				Y	O			
1350	Loans Receivable	D	Y	Y				E			
1351	Capitalized Loan Interest Receivable - Non-Credit Reform	D	F	Y				E			
1359	Allowance for Loss on Loans Receivable	C	N					E			
1360	Penalties and Fines Receivable - Not Otherwise Classified	D	Y	Y			Y	Y			

Fiscal 2012 USSGL Proprietary Account Attributes Required for Reporting of Detailed Financial Information/1

USSGL Account			USSGL Account Attributes for FACTS I					USSGL Account Attributes Other than FACTS I			
No.	USSGL Account Title	Normal Bal. Ind.	Fed/NonFed	Trading Partner	Exch/Nonexch	Budget Subfunction	Cust/Noncust	Entity/NonEnt	Covered/ NotCov	Program Indicator /4	Budgetary Impact Ind /4
1361	Penalties and Fines Receivable - Loans	D	Y	Y			Y	E			
1363	Penalties and Fines Receivable - Taxes	D	N				Y	O			
1365	Allowance for Loss on Penalties and Fines Receivable - Loans	C	N				Y	E			
1367	Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified	C	N				Y	Y			
1368	Allowance for Loss on Penalties and Fines Receivable - Taxes	C	N				Y	O			
1370	Administrative Fees Receivable - Not Otherwise Classified	D	Y	Y			Y	Y			
1371	Administrative Fees Receivable - Loans	D	Y	Y			Y	E			
1373	Administrative Fees Receivable - Taxes	D	Y	Y			Y	O			
1375	Allowance for Loss on Administrative Fees Receivable - Loans	C	N				Y	E			
1377	Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified	C	N				Y	Y			
1378	Allowance for Loss on Administrative Fees Receivable - Taxes	C	N				Y	O			
1380	Loans Receivable - Troubled Assets Relief Program	D	N					E			
1381	Interest Receivable - Loans - Troubled Assets Relief Program	D	N					E			
1385	Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program	C	N					E			
1389	Allowance for Subsidy - Loans - Troubled Assets Relief Program	C	N					E			
1399	Allowance for Subsidy	C	N					E			
1410	Advances and Prepayments	D	Y	Y				Y			
1511	Operating Materials and Supplies Held for Use	D	N					E			
1512	Operating Materials and Supplies Held in Reserve for Future Use	D	N					E			
1513	Operating Materials and Supplies - Excess, Obsolete, and Unserviceable	D	N					E			
1514	Operating Materials and Supplies Held for Repair	D	N					E			
1519	Operating Materials and Supplies - Allowance	C	N					E			
1521	Inventory Purchased for Resale	D	N					E			
1522	Inventory Held in Reserve for Future Sale	D	N					E			
1523	Inventory Held for Repair	D	N					E			

Fiscal 2012 USSGL Proprietary Account Attributes Required for Reporting of Detailed Financial Information/1

USSGL Account			USSGL Account Attributes for FACTS I					USSGL Account Attributes Other than FACTS I			
No.	USSGL Account Title	Normal Bal. Ind.	Fed/NonFed	Trading Partner	Exch/Nonexch	Budget Subfunction	Cust/Noncust	Entity/NonEnt	Covered/ NotCov	Program Indicator /4	Budgetary Impact Ind /4
1524	Inventory - Excess, Obsolete, and Unserviceable	D	N					E			
1525	Inventory - Raw Materials	D	N					E			
1526	Inventory - Work-in-Process	D	N					E			
1527	Inventory - Finished Goods	D	N					E			
1529	Inventory - Allowance	C	N					E			
1531	Seized Monetary Instruments	D	N					O			
1532	Seized Cash Deposited	D	N					O			
1541	Forfeited Property Held for Sale	D	N					E			
1542	Forfeited Property Held for Donation or Use	D	N					E			
1549	Forfeited Property - Allowance	C	N					E			
1551	Foreclosed Property	D	N					E			
1559	Foreclosed Property - Allowance	C	N					E			
1561	Commodities Held Under Price Support and Stabilization Support Programs	D	N					E			
1569	Commodities - Allowance	C	N					E			
1571	Stockpile Materials Held in Reserve	D	N					Y			
1572	Stockpile Materials Held for Sale	D	N					E			
1591	Other Related Property	D	N					E			
1599	Other Related Property - Allowance	C	N					E			
1610	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	D	Y	Y				Y			
1611	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	C	Y	Y				Y			
1612	Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	D	Y	Y				Y			
1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	D	Y	Y				Y			
1618	Market Adjustment - Investments	D	Y	Y							
1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	D	Y	Y				Y			
1621	Discount on Securities Other Than the Bureau of the Public Debt Securities	C	Y	Y				Y			
1622	Premium on Securities Other Than the Bureau of the Public Debt Securities	D	Y	Y				Y			
1623	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities	D	Y	Y				Y			
1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	D	F	Y				Y			

Fiscal 2012 USSGL Proprietary Account Attributes Required for Reporting of Detailed Financial Information/1

USSGL Account			USSGL Account Attributes for FACTS I					USSGL Account Attributes Other than FACTS I			
No.	USSGL Account Title	Normal Bal. Ind.	Fed/NonFed	Trading Partner	Exch/Nonexch	Budget Subfunction	Cust/Noncust	Entity/NonEnt	Covered/ NotCov	Program Indicator /4	Budgetary Impact Ind /4
1631	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	C	F	Y				Y			
1633	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	D	F	Y				Y			
1638	Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	D	F	Y				Y			
1639	Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	C	F	Y				Y			
1642	Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act	D	N					E			
1643	Allowance for Subsidy - Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act	C	Y	Y				E			
1644	Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act	D	N					E			
1645	Allowance for Subsidy - Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act	C	N					E			
1646	Discount on Securities Accounted for Under the Provisions of the Federal Credit Reform Act	C	N					E			
1647	Premium on Securities Accounted for Under the Provisions of the Federal Credit Reform Act	D	N					E			
1650	Preferred Stock in Federal Government Sponsored Enterprise	D	N					O			
1651	Market Adjustment - Preferred Stock in Federal Government Sponsored Enterprise	D	N					O			
1652	Common Stock Warrants in Federal Government Sponsored Enterprise	D	N					O			
1653	Market Adjustment - Common Stock Warrants in Federal Government Sponsored Enterprise	D	N					O			
1660	Beneficial Interest in Trust	D	N					O			
1661	Market Adjustment - Beneficial Interest in Trust	D	N					O			
1690	Other Investments	D	Y	Y				Y			
1711	Land and Land Rights	D	N					E			

Fiscal 2012 USSGL Proprietary Account Attributes Required for Reporting of Detailed Financial Information/1

USSGL Account			USSGL Account Attributes for FACTS I					USSGL Account Attributes Other than FACTS I			
No.	USSGL Account Title	Normal Bal. Ind.	Fed/NonFed	Trading Partner	Exch/Nonexch	Budget Subfunction	Cust/Noncust	Entity/NonEnt	Covered/ NotCov	Program Indicator /4	Budgetary Impact Ind /4
1712	Improvements to Land	D	N					E			
1719	Accumulated Depreciation on Improvements to Land	C	N					E			
1720	Construction-in-Progress	D	N					E			
1730	Buildings, Improvements, and Renovations	D	N					E			
1739	Accumulated Depreciation on Buildings, Improvements, and Renovations	C	N					E			
1740	Other Structures and Facilities	D	N					E			
1749	Accumulated Depreciation on Other Structures and Facilities	C	N					E			
1750	Equipment	D	N					E			
1759	Accumulated Depreciation on Equipment	C	N					E			
1810	Assets Under Capital Lease	D	N					E			
1819	Accumulated Depreciation on Assets Under Capital Lease	C	N					E			
1820	Leasehold Improvements	D	N					E			
1829	Accumulated Amortization on Leasehold Improvements	C	N					E			
1830	Internal-Use Software	D	N					E			
1832	Internal-Use Software in Development	D	N								
1839	Accumulated Amortization on Internal-Use Software	C	N					E			
1840	Other Natural Resources	D	N					E			
1849	Allowance for Depletion	C	N					E			
1890	Other General Property, Plant, and Equipment	D	N					E			
1899	Accumulated Depreciation on Other General Property, Plant, and Equipment	C	N					E			
1921	Receivable From Appropriations	D	F	Y			Y	E			
1923	Contingent Receivable for Capital Transfers	D	F	Y				O			
1925	Capital Transfers Receivable	D	F	Y				O			
1990	Other Assets	D	Y	Y				Y			
2110	Accounts Payable	C	Y	Y			Y		C		
2112	Accounts Payable for Federal Government Sponsored Enterprise	C	N						C		
2120	Disbursements in Transit	C	Y	Y					C		
2130	Contract Holdbacks	C	Y	Y					C		
2140	Accrued Interest Payable - Not Otherwise Classified	C	Y	Y					C		
2141	Accrued Interest Payable - Debt	C	Y	Y					Y		

Fiscal 2012 USSGL Proprietary Account Attributes Required for Reporting of Detailed Financial Information/1

USSGL Account			USSGL Account Attributes for FACTS I					USSGL Account Attributes Other than FACTS I			
No.	USSGL Account Title	Normal Bal. Ind.	Fed/NonFed	Trading Partner	Exch/Nonexch	Budget Subfunction	Cust/Noncust	Entity/NonEnt	Covered/ NotCov	Program Indicator /4	Budgetary Impact Ind /4
2150	Payable for Transfers of Currently Invested Balances	C	F	Y					C		
2155	Expenditure Transfers Payable	C	F	Y					C		
2160	Entitlement Benefits Due and Payable	C	N						Y		
2170	Subsidy Payable to the Financing Account	C	F	Y					Y		
2180	Loan Guarantee Liability	C	N						C		
2190	Other Liabilities With Related Budgetary Obligations	C	Y	Y					Y		
2191	Employee Health Care Liability Incurred but Not Reported	C	N						Y		
2210	Accrued Funded Payroll and Leave	C	N						C		
2211	Withholdings Payable	C	N						C		
2213	Employer Contributions and Payroll Taxes Payable	C	Y	Y					C		
2215	Other Post Employment Benefits Due and Payable	C	Y	Y					C		
2216	Pension Benefits Due and Payable to Beneficiaries	C	N						C		
2217	Benefit Premiums Payable to Carriers	C	N						C		
2218	Life Insurance Benefits Due and Payable to Beneficiaries	C	N						C		
2220	Unfunded Leave	C	N						Y		
2225	Unfunded FECA Liability	C	F	Y					Y		
2290	Other Unfunded Employment Related Liability	C	Y	Y					Y		
2310	Liability for Advances and Prepayments	C	Y	Y					C		
2320	Other Deferred Revenue	C	N						Y		
2400	Liability for Nonfiduciary Deposit Funds and Undeposited Collections	C	N						Y		
2410	Liability for Clearing Accounts	C	Y	Y					Y		
2510	Principal Payable to the Bureau of the Public Debt	C	F	Y					Y		
2511	Capitalized Loan Interest Payable - Non-Credit Reform	C	F	Y					Y		
2520	Principal Payable to the Federal Financing Bank	C	F	Y					Y		
2530	Securities Issued by Federal Agencies Under General and Special Financing Authority	C	Y	Y					Y		
2531	Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority	D	Y	Y					Y		

Fiscal 2012 USSGL Proprietary Account Attributes Required for Reporting of Detailed Financial Information/1

USSGL Account			USSGL Account Attributes for FACTS I					USSGL Account Attributes Other than FACTS I			
No.	USSGL Account Title	Normal Bal. Ind.	Fed/NonFed	Trading Partner	Exch/Nonexch	Budget Subfunction	Cust/Noncust	Entity/NonEnt	Covered/ NotCov	Program Indicator /4	Budgetary Impact Ind /4
2532	Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	C	Y	Y					Y		
2533	Amortization of Discount and Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	D	Y	Y					Y		
2540	Participation Certificates	C	Y	Y					Y		
2590	Other Debt	C	Y	Y					Y		
2610	Actuarial Pension Liability	C	N						Y		
2620	Actuarial Health Insurance Liability	C	N						Y		
2630	Actuarial Life Insurance Liability	C	N						Y		
2650	Actuarial FECA Liability	C	N						Y		
2660	Actuarial Liabilities for Federal Insurance and Guarantee Programs	C	N						Y		
2670	Actuarial Liabilities for Treasury-Managed Benefit Programs	C	N						Y		
2690	Other Actuarial Liabilities	C	N						Y		
2910	Prior Liens Outstanding on Acquired Collateral	C	N						U		
2920	Contingent Liabilities	C	N						Y		
2922	Contingent Liabilities - Federal Government Sponsored Enterprise	C	N						Y		
2923	Contingent Liability for Capital Transfers	C	F	Y					U		
2940	Capital Lease Liability	C	Y	Y					Y		
2960	Accounts Payable From Canceled Appropriations	C	Y	Y					U		
2970	Liability for Capital Transfers to the General Fund of the Treasury	C	F	Y			Y		C		
2980	Custodial Liability	C	Y	Y			S		U		
2985	Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity	C	F	Y			A		U		
2990	Other Liabilities Without Related Budgetary Obligations	C	Y	Y					Y		
2995	Estimated Cleanup Cost Liability	C	N						Y		
3100	Unexpended Appropriations - Cumulative	C									
3101	Unexpended Appropriations - Appropriations Received	C									
3102	Unexpended Appropriations - Transfers-In	C	F	Y							
3103	Unexpended Appropriations - Transfers-Out	D	F	Y							

Fiscal 2012 USSGL Proprietary Account Attributes Required for Reporting of Detailed Financial Information/1

USSGL Account			USSGL Account Attributes for FACTS I					USSGL Account Attributes Other than FACTS I			
No.	USSGL Account Title	Normal Bal. Ind.	Fed/NonFed	Trading Partner	Exch/Nonexch	Budget Subfunction	Cust/Noncust	Entity/NonEnt	Covered/ NotCov	Program Indicator /4	Budgetary Impact Ind /4
3105	Unexpended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year	D									
3106	Unexpended Appropriations - Adjustments	C									
3107	Unexpended Appropriations - Used	D									
3108	Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors	D									
3109	Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles	D									
3310	Cumulative Results of Operations	C									
3400	Fiduciary Net Assets	C									
3410	Contributions to Fiduciary Net Assets	C									
3420	Withdrawals or Distributions of Fiduciary Net Assets	D									
5100	Revenue From Goods Sold	C	Y	Y	X	Y					
5109	Contra Revenue for Goods Sold	D	Y	Y	X	Y					
5200	Revenue From Services Provided	C	Y	Y	X	Y					
5209	Contra Revenue for Services Provided	D	Y	Y	X	Y					
5310	Interest Revenue - Other	C	Y	Y	Y	Y	Y			Y	
5311	Interest Revenue - Investments	C	Y	Y	Y	Y	Y			Y	
5312	Interest Revenue - Loans Receivable/Uninvested Funds	C	Y	Y	Y	Y	Y			Y	
5313	Interest Revenue - Subsidy Amortization	C	N		X	Y				Y	
5314	Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act	C	N		X					P	
5315	Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act	D	N		X					P	
5317	Contra Revenue for Interest Revenue - Loans Receivable	D	Y	Y	Y	Y	Y			Y	
5318	Contra Revenue for Interest Revenue - Investments	D	Y	Y	Y	Y	Y			Y	
5319	Contra Revenue for Interest Revenue - Other	D	Y	Y	Y	Y	Y			Y	
5320	Penalties and Fines Revenue	C	Y	Y	T	Y	Y				
5324	Contra Revenue for Penalties and Fines	D	Y	Y	T	Y	Y				
5325	Administrative Fees Revenue	C	Y	Y	X	Y	Y				
5329	Contra Revenue for Administrative Fees	D	Y	Y	X	Y	Y				
5400	Benefit Program Revenue	C	Y	Y	Y	Y					

Fiscal 2012 USSGL Proprietary Account Attributes Required for Reporting of Detailed Financial Information/1

USSGL Account			USSGL Account Attributes for FACTS I					USSGL Account Attributes Other than FACTS I			
No.	USSGL Account Title	Normal Bal. Ind.	Fed/NonFed	Trading Partner	Exch/Nonexch	Budget Subfunction	Cust/Noncust	Entity/NonEnt	Covered/ NotCov	Program Indicator /4	Budgetary Impact Ind /4
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						
5640	Forfeiture Revenue - Cash and Cash Equivalents	C	N		T						D
5649	Contra Forfeiture Revenue - Cash and Cash Equivalents	D	N		T						D
5650	Forfeiture Revenue - Forfeitures of Property	C	N		T						E
5659	Contra Forfeiture Revenue - Forfeitures of Property	D	N		T						E
5700	Expended Appropriations	C									
5705	Expended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year	C									
5708	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors	C									
5709	Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles	C									
5720	Financing Sources Transferred In Without Reimbursement	C	F	Y							
5730	Financing Sources Transferred Out Without Reimbursement	D	F	Y							
5740	Appropriated Earmarked Receipts Transferred In	C	F	Y							
5745	Appropriated Earmarked Receipts Transferred Out	D	F	Y							
5750	Expenditure Financing Sources - Transfers-In	C	F	Y							
5755	Nonexpenditure Financing Sources - Transfers-In - Other	C	F	Y							

Fiscal 2012 USSGL Proprietary Account Attributes Required for Reporting of Detailed Financial Information/1

USSGL Account			USSGL Account Attributes for FACTS I					USSGL Account Attributes Other than FACTS I			
No.	USSGL Account Title	Normal Bal. Ind.	Fed/NonFed	Trading Partner	Exch/Nonexch	Budget Subfunction	Cust/Noncust	Entity/NonEnt	Covered/ NotCov	Program Indicator /4	Budgetary Impact Ind /4
5756	Nonexpenditure Financing Sources - Transfers-In - Capital Transfers	C	F	Y							
5760	Expenditure Financing Sources - Transfers-Out	D	F	Y							
5765	Nonexpenditure Financing Sources - Transfers-Out - Other	D	F	Y							
5766	Nonexpenditure Financing Sources - Transfers-Out - Capital Transfers	D	F	Y							
5775	Nonbudgetary Financing Sources Transferred In	C	F	Y							
5776	Nonbudgetary Financing Sources Transferred Out	D	F	Y							
5780	Imputed Financing Sources	C	F	Y							
5790	Other Financing Sources	C	F	Y							Y
5791	Adjustment to Financing Sources - Downward Reestimate or Negative Subsidy	D	F	Y							E
5792	Financing Sources To Be Transferred Out - Contingent Liability	D	F	Y							
5795	Seigniorage	C	N								E
5800	Tax Revenue Collected - Not Otherwise Classified	C	Y	Y	T		Y				
5801	Tax Revenue Collected - Individual	C	Y	Y	T		Y				
5802	Tax Revenue Collected - Corporate	C	Y	Y	T		Y				
5803	Tax Revenue Collected - Unemployment	C	Y	Y	T		Y				
5804	Tax Revenue Collected - Excise	C	Y	Y	T		Y				
5805	Tax Revenue Collected - Estate and Gift	C	Y	Y	T		Y				
5806	Tax Revenue Collected - Customs	C	Y	Y	T		Y				
5820	Tax Revenue Accrual Adjustment - Not Otherwise Classified	C	Y	Y	T		Y				
5821	Tax Revenue Accrual Adjustment - Individual	C	Y	Y	T		Y				
5822	Tax Revenue Accrual Adjustment - Corporate	C	Y	Y	T		Y				
5823	Tax Revenue Accrual Adjustment - Unemployment	C	Y	Y	T		Y				
5824	Tax Revenue Accrual Adjustment - Excise	C	Y	Y	T		Y				
5825	Tax Revenue Accrual Adjustment - Estate and Gift	C	Y	Y	T		Y				
5826	Tax Revenue Accrual Adjustment - Customs	C	Y	Y	T		Y				

Fiscal 2012 USSGL Proprietary Account Attributes Required for Reporting of Detailed Financial Information/1

USSGL Account			USSGL Account Attributes for FACTS I					USSGL Account Attributes Other than FACTS I			
No.	USSGL Account Title	Normal Bal. Ind.	Fed/NonFed	Trading Partner	Exch/Nonexch	Budget Subfunction	Cust/Noncust	Entity/NonEnt	Covered/ NotCov	Program Indicator /4	Budgetary Impact Ind /4
5830	Contra Revenue for Taxes - Not Otherwise Classified	D	Y	Y	T		Y				
5831	Contra Revenue for Taxes - Individual	D	Y	Y	T		Y				
5832	Contra Revenue for Taxes - Corporate	D	Y	Y	T		Y				
5833	Contra Revenue for Taxes - Unemployment	D	Y	Y	T		Y				
5834	Contra Revenue for Taxes - Excise	D	Y	Y	T		Y				
5835	Contra Revenue for Taxes - Estate and Gift	D	Y	Y	T		Y				
5836	Contra Revenue for Taxes - Customs	D	Y	Y	T		Y				
5890	Tax Revenue Refunds - Not Otherwise Classified	D	Y	Y	T		Y				
5891	Tax Revenue Refunds - Individual	D	Y	Y	T		Y				
5892	Tax Revenue Refunds - Corporate	D	Y	Y	T		Y				
5893	Tax Revenue Refunds - Unemployment	D	Y	Y	T		Y				
5894	Tax Revenue Refunds - Excise	D	Y	Y	T		Y				
5895	Tax Revenue Refunds - Estate and Gift	D	Y	Y	T		Y				
5896	Tax Revenue Refunds - Customs	D	Y	Y	T		Y				
5900	Other Revenue	C	Y	Y	Y	Y	Y			Y	Y
5909	Contra Revenue for Other Revenue	D	Y	Y	Y	Y	Y			Y	Y
5921	Valuation Change in Investments - Exchange Stabilization Fund	C	N		X						
5922	Valuation Change in Investments for Federal Government Sponsored Enterprise	C	N		X					P	
5923	Valuation Change in Investments - Beneficial Interest in Trust	C	N		T		S				
5990	Collections for Others - Statement of Custodial Activity	D	Y	Y	Y	Y	S				
5991	Accrued Collections for Others - Statement of Custodial Activity	D	Y	Y	Y	Y	S				
5993	Offset to Non-Entity Collections - Statement of Changes in Net Position	D	F	Y			A				E
5994	Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position	D	F	Y			A				E
5997	Financing Sources Transferred In From Custodial Statement Collections	C	F	Y			A				
5998	Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the Treasury	D	F	Y			S				
6100	Operating Expenses/Program Costs	D	Y	Y		Y					
6190	Contra Bad Debt Expense - Incurred for Others	C	Y	Y		Y					

Fiscal 2012 USSGL Proprietary Account Attributes Required for Reporting of Detailed Financial Information/1

USSGL Account			USSGL Account Attributes for FACTS I					USSGL Account Attributes Other than FACTS I			
No.	USSGL Account Title	Normal Bal. Ind.	Fed/NonFed	Trading Partner	Exch/Nonexch	Budget Subfunction	Cust/Noncust	Entity/NonEnt	Covered/ NotCov	Program Indicator /4	Budgetary Impact Ind /4
6199	Adjustment to Subsidy Expense	C	N			Y					
6310	Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank	D	F	Y		Y					
6320	Interest Expenses on Securities	D	Y	Y		Y					
6330	Other Interest Expenses	D	Y	Y		Y	Y				
6340	Interest Expense Accrued on the Liability for Loan Guarantees	D	N			Y					
6400	Benefit Expense	D	Y	Y		Y				Y	
6500	Cost of Goods Sold	D	N			Y				P	
6600	Applied Overhead	C	N			Y				P	
6610	Cost Capitalization Offset	C	N			Y				P	
6710	Depreciation, Amortization, and Depletion	D	N			Y				P	
6720	Bad Debt Expense	D	Y	Y		Y				P	
6730	Imputed Costs	D	F	Y		Y				P	
6790	Other Expenses Not Requiring Budgetary Resources	D	Y	Y		Y	Y			P	
6800	Future Funded Expenses	D	Y	Y		Y				Y	
6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	D	F	Y		Y				Y	
6900	Nonproduction Costs	D	Y	Y		Y				Y	
7110	Gains on Disposition of Assets - Other	C	N		Y	Y				Y	Y
7111	Gains on Disposition of Investments	C	Y	Y	Y					Y	Y
7112	Gains on Disposition of Borrowings	C	F	Y	Y					Y	Y
7171	Gains on Changes in Long-Term Assumptions - From Experience	C	N		X					P	
7172	Losses on Changes in Long-Term Assumptions - From Experience	D	N		X					P	
7180	Unrealized Gains	C	Y	Y	Y					Y	Y
7190	Other Gains	C	Y	Y	Y	Y				Y	Y
7210	Losses on Disposition of Assets - Other	D	N		Y	Y				Y	Y
7211	Losses on Disposition of Investments	D	Y	Y	Y					Y	Y
7212	Losses on Disposition of Borrowings	D	F	Y	Y					Y	Y
7271	Gains on Changes in Long-Term Assumptions	C	N		X					P	
7272	Losses on Changes in Long-Term Assumptions	D	N		X					P	
7280	Unrealized Losses	D	Y	Y	Y					Y	Y
7290	Other Losses	D	Y	Y	Y	Y				Y	Y
7300	Extraordinary Items	C	N			Y				Y	
7400	Prior-Period Adjustments Due to Corrections of Errors	C	Y	Y							

Fiscal 2012 USSGL Proprietary Account Attributes Required for Reporting of Detailed Financial Information/1

USSGL Account			USSGL Account Attributes for FACTS I					USSGL Account Attributes Other than FACTS I			
No.	USSGL Account Title	Normal Bal. Ind.	Fed/NonFed	Trading Partner	Exch/Nonexch	Budget Subfunction	Cust/Noncust	Entity/NonEnt	Covered/ NotCov	Program Indicator /4	Budgetary Impact Ind /4
7401	Prior-Period Adjustments Due to Changes in Accounting Principles	C	Y	Y							
7405	Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year	C	Y	Y							
7500	Distribution of Income - Dividend	D	Y	Y	Y	Y				Y	Y
7600	Changes in Actuarial Liability	D	N			Y				Y	
8801	Offset for Purchases of Assets	C	Y	Y							
8802	Purchases of Property, Plant, and Equipment	D	Y	Y							
8803	Purchases of Inventory and Related Property	D	Y	Y							
8804	Purchases of Assets - Other	D	Y	Y							

Fiscal 2012 USSGL Proprietary Account Attributes Required for Reporting of Detailed Financial Information/1

ADDITIONAL INFORMATION:

1/ For a description of USSGL proprietary account attributes, see the "USSGL Proprietary Account Attribute Definition Report" in this section.

2/ "Y" in any attribute column indicates that all domain values for the attribute are valid. Trading Partner is required with a domain value "F" Federal/NonFederal attribute. See below for valid attribute domain values.

3/ Fiduciary Activities are not recognized on the agency's financial statements, but are required to be reported on the fiduciary notes to the financial statements (see SFFAS No. 31). Therefore, these fiduciary USSGL accounts 3400, 3410, and 3420 do not crosswalk to any financial statement but are incuded in the USSGL Chart of Accounts.

4/ This attribute was established in fiscal 2010 to support GTAS implementation.

Attribute domain values are listed below:

Attribute	Domain	Domain Description
Budget Subfunction Code	nnn	3-digit Budget Subfunction Classification
Budgetary Impact Indicator	D	Budgetary
	E	Non Budgetary
Covered NotCovered Code	C	Covered
	U	Not Covered
Custodial Noncustodial Indicator	S	Custodial
	A	Noncustodial
Debit Credit Indicator	C	Credit
	D	Debit
Entity NonEntity Indicator	E	Entity
	O	NonEntity
Exchange Nonexchange Indicator	X	Exchange
	T	Nonexchange
Federal NonFederal Indicator	F	Federal
	N	NonFederal
Program Indicator	P	Assigned to programs
	Q	Not assigned to programs
Trading Partner	nn	2-digit Treasury Department Code, required with Federal attribute

Fiscal 2012 Attributes Used To Prepare Budgetary Reports

USSGL attributes are one component of a data model that describes how detailed data in agencies' financial systems (for example, USSGL account balances with related attributes captured at the transaction level) relate to external requirements. The data model also shows the relationships between the budget accounts published in the President's Budget and the Treasury appropriation/fund symbols collected in FACTS II, which are published in the Treasury Annual Report/Appendix. The data model includes:

- FACTS II Attribute Definition Report;
- FACTS II USSGL Account Attributes Table.

FACTS II Attribute Definition Report

This report provides definitions and related information for all attributes associated with each entry. Agencies will report on those attributes described in the detailed financial information entity.

FACTS II USSGL Account Attribute Tables

The FACTS II attribute table for fiscal 2012 show USSGL accounts, account titles, and normal balance indicators for USSGL accounts that agencies will use for FACTS II reporting. Also, the tables show related attributes agencies must provide for each USSGL account reported in FACTS II; these columns contain one of three values:

Space	This attribute is **not reported** in FACTS II for the USSGL account.
Y	Yes, report this attribute in FACTS II when this USSGL account is submitted. To determine valid domain values, refer to the "FACTS II - Attribute Definition Report" in this section.

For the latest information, access the FACTS II Web site at **www.fms.treas.gov/factsii/index.html.**

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FACTS II - ATTRIBUTE DEFINITION REPORT

BUDGET ACCOUNT

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
Default BEA Category	Indicates whether the Budget Enforcement Act (BEA) category is mandatory, discretionary.	D - Discretionary M - Mandatory	1/A	P&F	OMB

FACTS II - ATTRIBUTE DEFINITION REPORT

DETAILED FINANCIAL INFORMATION

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
Advance Flag Code	Indicates that a portion of the appropriation was advanced from a future year, or was made available in a prior year.	F - Advanced from Future Year P - Advanced in Prior Year X - Not Applicable	1/A	SF 133, P&F	Agency
Apportionment Category B Program Code	Identifies the Category B program used on the apportionment. This code is only used to report Category B obligations. Each Category B program is subject to the Anti-Deficiency Act.	N/A	3/N	SF 133	OMB, Agency
Apportionment Category Code	A distribution made by OMB of budgetary resources by calendar quarters (category A) or by other specified time periods, programs, activities, projects, or combinations thereof (category B). Indicates whether amounts are category A or B apportionment or not subject to apportionment. (OMB Circular No. A-11)	A - Category A B - Category B E - Exempt From Apportionment	1/A	SF133,FMS 2108, P&F	Agency
Authority Type Code	Distinguishes among the types of budgetary resources, where it is not possible to do so by the USSGL Account Number Code. For example, the USSGL rescission accounts (USSGL accounts 4392 and 4393) do not distinguish between rescissions of appropriations or contract authority.	B - Borrowing Authority C - Contract Authority D - Advance Appropriation P - Appropriation R - Re-appropriation S - Spending Authority From Offsetting Collections	1/A	SF 133, FMS 2108, P&F	Agency
Availability Time Indicator	Indicates whether a budgetary resource is available for new obligations in the current period, or in a subsequent period within the current fiscal year or after being reapportioned in a future fiscal year.	A - Available in current period S - Available in subsequent period	1/A	SF 133, P&F	Agency
Begin End Indicator	Indicates whether the balance of an USSGL account/attribute combination is at the start of the fiscal year or at the end of a period.	B - Beginning Balance E - Ending Balance	1/A	SF 133, FMS 2108, P&F	Agency

FACTS II - ATTRIBUTE DEFINITION REPORT

DETAILED FINANCIAL INFORMATION

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
BEA Category Indicator	Indicates whether the Budget Enforcement Act (BEA) category is mandatory or discretionary.	D - Discretionary M - Mandatory	1/A	SF 133, P&F	Agency
Borrowing Source Code	Indicates whether borrowing took place from Treasury or public.	F - Federal Financing Bank P - Public T - Treasury	1/A	FMS 2108, SF 133, P&F	Agency
Debit Credit Code	Indicates whether the amount reported is debited or credited to the USSGL account.	C - Credit D - Debit	1/A	SF 133, FMS 2108, P&F	Agency
Direct Transfer Account Code	The Treasury Account Main Code of the other Federal entity involved in transactions with the reporting entity. Used in conjunction with Direct_Transfer_Agency.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	4/A	SF133,FMS 2108, P&F	Agency
Direct Transfer Agency Code	The Treasury Department Code of the other Federal entity involved in transactions with the reporting entity.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	2/A	SF133,FMS 2108, P&F	Agency
Prior Year Adjustment Code	Changes to obligated or unobligated balances that occurred in the previous fiscal year but were not recorded in the appropriate TAFS as of October 1 of the current fiscal year. Exclude upward and downward adjustments to current-year/prior-year obligations and most reclassifications from clearing accounts.	B - Adjustments to prior-year reporting backdated in Treasury's Central Accounting system P - Adjustments to prior-year reporting not backdated in Treasury's Central Accounting system. X - Not an adjustment to prior-year reporting	1/A	SF 133, FMS 2108	Agency
Program Report Category Code	Identifies a a program report category that agencies use when reporting their obligations in their detailed financial information. Agencies may use this code when reporting either Category A or Category B obligations. Unlike the Apportionment Category B Program Code, this code is NOT subject to the Anti-Deficiency Act.	N/A	3/N	SF 133	OMB, Agency

FACTS II - ATTRIBUTE DEFINITION REPORT

DETAILED FINANCIAL INFORMATION

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
Reimbursable Flag Indicator	Indicates whether amounts for goods, services, and joint project support are financed by offsetting collections.	D - Direct R - Reimbursable	1/A	SF133, P&F	Agency
Transaction Partner Code	Indicates type of entity involved in transactions with the reporting entity (that is, other Federal entities (F), non-Federal entities such as Private/Local/State/Tribal/Foreign governments (X), or exceptions for other non-Federal partners (E)).	E - NonFederal Exception F - Federal X - NonFederal	1/A	SF 133	Agency
Year Of Budget Authority Code	Identifies the fiscal year when a TAFS is provided with new budget authority. Used to distinguish outlays from new obligational authority vs. outlays from carried forward balances. FACTS II will derive the domain values for annual and multi-year TAFS. Agencies must supply their domain values for no-year TAFS.	BAL - Outlays from balances brought forward NEW - Outlays from new budget authority	3/A	SF 133, P&F	Agency, System

FACTS II - ATTRIBUTE DEFINITION REPORT

DETAILED FINANCIAL INFORMATION FOOTNOTE

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
Apportionment Category Code	A distribution made by OMB of budgetary resources by calendar quarters (category A) or by other specified time periods, programs, activities, projects, or combinations thereof (category B). Indicates whether amounts are category A or B apportionment or not subject to apportionment. (OMB Circular No. A-11)	A - Category A B - Category B E - Exempt From Apportionment	1/A	SF133,FMS 2108, P&F	Agency
Program Report Category Code	Identifies a a program report category that agencies use when reporting their obligations in their detailed financial information. Agencies may use this code when reporting either Category A or Category B obligations. Unlike the Apportionment Category B Program Code, this code is NOT subject to the Anti-Deficiency Act.	N/A	3/N	SF 133	OMB, Agency

FACTS II - ATTRIBUTE DEFINITION REPORT

FEDERAL ACCOUNT SYMBOL

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
Financing Account Code	Indicates whether the TAFS is a Financing Account, or is non-financing account as defined by the Federal Credit Reform Act of 1990.	D - Direct G - Guaranteed N - Non-financing	1/A	SF 133, P&F	OMB
Fund Type Code	A classification established in law that describes an OMB account's relationship to the Government, and the source of the receipts that the account is provided. The first digit (and sometimes second digit, as well) of the Treasury Account Main Code is also used to designate fund category (ITFM 2-1500).	1 - General Fund 2 - Special Fund 3 - Public Enterprise Revolving Fund 4 - Intra-governmental Revolving or Management Fund 7 - Trust (non-revolving) Fund 8 - Trust Revolving Fund	2/A	SF 133, P&F	OMB

FACTS II - ATTRIBUTE DEFINITION REPORT

TAFS CATEGORY B PROGRAM/PROGRAM REPORT CATEGORY

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
Apportionment Category B Program Code	Identifies the Category B program used on the apportionment. This code is only used to report Category B obligations. Each Category B program is subject to the Anti-Deficiency Act.	N/A	3/N	SF 133	OMB, Agency
Program Report Category Code	Identifies a a program report category that agencies use when reporting their obligations in their detailed financial information. Agencies may use this code when reporting either Category A or Category B obligations. Unlike the Apportionment Category B Program Code, this code is NOT subject to the Anti-Deficiency Act.	N/A	3/N	SF 133	OMB, Agency

FACTS II - ATTRIBUTE DEFINITION REPORT

TREASURY APPROPRIATION/FUND SYMBOL (TAFS)

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
Definite Indefinite Flag Code	Indicates whether the amount of the budget authority is definite (specified amount or amount not to exceed the specified amount) or indefinite (determined by other factors).	D - Definite I - Indefinite	1/A	FMS 2108	System
Expiration Flag Indicator	For annual, multiyear, and no-year TAFS, indicates whether the TAFS will expire on September 30 of the fiscal year. For example, in fiscal 2001, "Y" would indicate that the TAFS will expire on September 30, 2001. For no-year accounts, indicates the amount of canceled authority.	N - No Y - Yes	1/A	SF 133, P&F	System
TAFS Status Indicator	Indicates the status of the TAFS: Unexpired means the TAFS may incur new obligations; Expired means that the TAFS may liquidate obligations or make adjustments, but may not incur new obligations. If canceled, the TAFS will have no more reportable activity.	E - Expired U - Unexpired	1/A	SF 133, FMS 2108	System

FACTS II - ATTRIBUTE DEFINITION REPORT

USSGL ACCOUNT

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
Normal Balance Indicator	Normal condition of the balance in an USSGL account (debit or credit).	C - Credit D - Debit	1/A	SF 133, FMS 2108, P&F	USSGL Board
USSGL Account Number Code	Identifies any one of the standard general ledger account codes established by Treasury to support the consistent recording of financial events as well as the preparation of standard external reports required by the OMB and Treasury.	Treasury Financial Manual Vol. I Supplement No. 2	4/A	SF 133, FMS 2108, P&F	Agency
USSGL Account Title	Name of the USSGL account.	Treasury Financial Manual Vol. I Supplement No. 2	125/A	SF 133, FMS 2108, P&F	USSGL Board

FACTS II - ATTRIBUTE DEFINITION REPORT

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Fiscal 2012 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information/1

USSGL ACCOUNT			USSGL ACCOUNT ATTRIBUTES SUPPLIED BY THE AGENCY/1																TAFS ATTRIBUTES SUPPLIED BY FACTS II/1				
No.	USSGL Account Title	FACTS II Norm Bal./2	Begin/ End	Debit/ Credit	Reimb . Flag	Apport Cat	Apport Cat B	Program Rpt Cat	Auth Type	Adv Flag	Avail Time	BEA Cat	Borrow Source	Dir Trans Agy	Dir Trans Account	Trans Partner	Year of BA	PY Adj	TAFS Status	Expiratio n Flag	Fund Type	Fin Acct Ind	Def/Indef
1010	Fund Balance With Treasury	D	E	Y														Y	U/E		Y		
1120	Imprest Funds	D	E	Y														Y	U				
1125	U.S. Debit Card Funds	D	E	Y														Y	U				
1130	Funds Held by the Public	D	E	Y														Y	U/E				
1193	International Monetary Fund Assets - Reserve Position	D	E	Y														Y	U				
1194	Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights	D	E	Y														Y	U				
1195	Other Monetary Assets	D	E	Y														Y	U/E				
1342	Interest Receivable - Investments	D	E	Y												Y		Y	U				
1610	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	D	B	Y														Y	U				
1610	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	D	E	Y														Y	U				
1611	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	C	E	Y														Y	U				
1612	Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	D	E	Y														Y	U				
1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	D	E	Y														Y	U				
1618	Market Adjustment - Investments	D	B	Y												Y		Y	U				
1618	Market Adjustment - Investments	D	E	Y												Y		Y	U				
1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	D	B	Y												Y		Y	U				
1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	D	E	Y												Y		Y	U				
1621	Discount on Securities Other Than the Bureau of the Public Debt Securities	C	E	Y														Y	U				
1622	Premium on Securities Other Than the Bureau of the Public Debt Securities	D	E	Y														Y	U				
1623	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities	D	E	Y														Y	U				
1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	D	B	Y														Y	U				
1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	D	E	Y														Y	U				

Fiscal 2012 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information/1

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1631	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	C	E	Y														Y	U				
1633	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	D	E	Y														Y	U				
1638	Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	D	E	Y														Y	U				
4032	Estimated Indefinite Contract Authority	D	E	Y								Y							U				
4034	Anticipated Adjustments to Contract Authority	C	E	Y								Y							U				
4042	Estimated Indefinite Borrowing Authority	D	E	Y								Y	Y						U				
4044	Anticipated Reductions to Borrowing Authority	C	E	Y								Y							U				
4047	Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority	C	E	Y					Y			Y							U				
4048	Anticipated Transfers to the General Fund of the Treasury - Prior-Year Balances	C	E	Y															U				
4060	Anticipated Collections From Non-Federal Sources	D	E	Y								Y							U				
4070	Anticipated Collections From Federal Sources	D	E	Y								Y							U				
4081	Amounts Appropriated From a Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred	C	E	Y					Y			Y							U/E				
4082	Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred	C	E	Y					Y			Y							U/E				
4083	Transfers - Current-Year Authority - Receivable - Transferred	C	E	Y					Y			Y							U				
4111	Debt Liquidation Appropriations	D	E	Y					Y			Y						Y	U/E		Y		Y
4112	Liquidation of Deficiency - Appropriations	D	E	Y								Y						Y	U/E		Y		
4114	Appropriated Trust or Special Fund Receipts	D	E	Y					Y			Y						Y	U/E		Y		Y
4115	Loan Subsidy Appropriation	D	E	Y					Y			Y						Y	U/E		Y		
4117	Loan Administrative Expense Appropriation	D	E	Y					Y			Y						Y	U/E		Y		
4118	Reestimated Loan Subsidy Appropriation	D	E	Y														Y	U/E		Y		
4119	Other Appropriations Realized	D	E	Y					Y	Y		Y						Y	U/E				Y
4120	Anticipated Indefinite Appropriations	D	E	Y								Y							U				
4121	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation	D	E	Y					Y			Y						Y	U/E		Y		

Fiscal 2012 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information/1

USSGL ACCOUNT			USSGL ACCOUNT ATTRIBUTES SUPPLIED BY THE AGENCY/1																TAFS ATTRIBUTES SUPPLIED BY FACTS II/1				
No.	USSGL Account Title	FACTS II Norm Bal./2	Begin/ End	Debit/ Credit	Reimb . Flag	Apport Cat	Apport Cat B	Program Rpt Cat	Auth Type	Adv Flag	Avail Time	BEA Cat	Borrow Source	Dir Trans Agy	Dir Trans Account	Trans Partner	Year of BA	PY Adj	TAFS Status	Expiratio n Flag	Fund Type	Fin Acct Ind	Def/Indef
4122	Authority Adjusted for Interest on the Bureau of the Public Debt Securities	D	B	Y								Y						Y	U		Y		
4122	Authority Adjusted for Interest on the Bureau of the Public Debt Securities	D	E	Y								Y						Y	U		Y		
4123	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction	D	E	Y					Y			Y						Y	U/E		Y		
4124	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation	C	E	Y								Y						Y	U/E		Y		
4125	Loan Modification Adjustment Transfer Appropriation	D	E	Y								Y						Y	U/E		Y		
4126	Amounts Appropriated From Specific Invested TAFS - Receivable	D	B	Y					Y			Y						Y	U/E		Y		Y
4126	Amounts Appropriated From Specific Invested TAFS - Receivable	D	E	Y					Y			Y						Y	U/E		Y		Y
4127	Amounts Appropriated From Specific Invested TAFS - Payable	C	B	Y								Y						Y	U/E		Y		Y
4127	Amounts Appropriated From Specific Invested TAFS - Payable	C	E	Y								Y						Y	U/E		Y		Y
4128	Amounts Appropriated From Specific Invested TAFS - Transfers-In	D	E	Y					Y			Y						Y	U/E		Y		Y
4129	Amounts Appropriated From Specific Invested TAFS - Transfers-Out	C	E	Y					Y			Y						Y	U/E		Y		Y
4130	Appropriation To Liquidate Contract Authority Withdrawn	C	E	Y								Y						Y	U/E				Y
4131	Current-Year Contract Authority Realized	D	E	Y								Y						Y	U/E				
4132	Substitution of Contract Authority	C	E	Y					Y									Y	U/E				Y
4133	Decreases to Indefinite Contract Authority	C	E	Y								Y						Y	U/E				Y
4134	Contract Authority Withdrawn	C	E	Y														Y	U/E				Y
4135	Contract Authority Liquidated	C	E	Y					Y			Y						Y	U/E				Y
4136	Contract Authority To Be Liquidated by Trust Funds	C	B	Y								Y						Y	U/E		Y		Y
4136	Contract Authority To Be Liquidated by Trust Funds	C	E	Y								Y						Y	U/E				Y
4137	Transfers of Contract Authority - Allocation	D	B	Y								Y		Y	Y			Y	U/E		Y		Y
4137	Transfers of Contract Authority - Allocation	D	E	Y								Y		Y	Y			Y	U/E				Y
4138	Appropriation To Liquidate Contract Authority	D	E	Y								Y						Y	U/E		Y		Y
4139	Contract Authority Carried Forward	D	B	Y															U/E		Y		Y
4139	Contract Authority Carried Forward	D	E	Y															U/E				Y
4140	Substitution of Borrowing Authority	C	E	Y					Y			Y	Y					Y	U/E				Y
4141	Current-Year Borrowing Authority Realized	D	E	Y								Y	Y					Y	U/E				

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No.	USSGL Account Title	FACTS II Norm Bal./2	Begin/ End	Debit/ Credit	Reimb . Flag	Apport Cat	Apport Cat B	Program Rpt Cat	Auth Type	Adv Flag	Avail Time	BEA Cat	Borrow Source	Dir Trans Agy	Dir Trans Account	Trans Partner	Year of BA	PY Adj	TAFS Status	Expiratio n Flag	Fund Type	Fin Acct Ind	Def/Indef
4142	Actual Repayment of Borrowing Authority Converted to Cash	C	E	Y					Y			Y						Y	U/E		Y	Y	
4143	Current-Year Decreases to Indefinite Borrowing Authority Realized	C	E	Y								Y	Y					Y	U/E				Y
4144	Borrowing Authority Withdrawn	C	E	Y									Y					Y	U/E				Y
4145	Borrowing Authority Converted to Cash	C	E	Y									Y					Y	U/E				Y
4146	Actual Repayments of Debt, Current-Year Authority	C	E	Y					Y			Y						Y	U/E		Y	Y	
4147	Actual Repayments of Debt, Prior-Year Balances	C	E	Y														Y	U/E				
4148	Resources Realized From Borrowing Authority	D	E	Y														Y	U/E				Y
4149	Borrowing Authority Carried Forward	D	B	Y									Y						U/E		Y		Y
4149	Borrowing Authority Carried Forward	D	E	Y									Y						U/E				Y
4150	Reappropriations - Transfers-In	D	E	Y								Y						Y	U/E				Y
4151	Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority	C	E	Y								Y						Y	U/E				
4152	Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances	C	E	Y														Y	U/E				
4153	Transfers of Contract Authority - Nonallocation	D	B	Y										Y	Y		Y	Y	U		Y		Y
4153	Transfers of Contract Authority - Nonallocation	D	E	Y										Y	Y		Y	Y	U		Y		Y
4154	Appropriation To Liquidate Contract Authority - Nonallocation - Transferred	D	E	Y														Y	U		Y		Y
4157	Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation	D	E	Y					Y									Y	U		Y		
4158	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	D	E	Y								Y						Y	U		Y		
4160	Anticipated Transfers - Current-Year Authority	D	E	Y					Y			Y							U				
4165	Allocations of Authority - Anticipated From Invested Balances	D	E	Y								Y							U				
4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	D	B	Y								Y		Y	Y			Y	U/E		Y		
4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	D	E	Y								Y		Y	Y			Y	U/E				
4167	Allocations of Realized Authority - Transferred From Invested Balances	D	E	Y								Y		Y	Y			Y	U/E				

Fiscal 2012 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information/1

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4168	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction	D	E	Y								Y		Y	Y			Y	U/E				
4170	Transfers - Current-Year Authority	D	E	Y					Y			Y		Y	Y			Y	U/E				
4171	Nonallocation Transfers of Invested Balances - Receivable	D	B	Y								Y		Y	Y			Y	U/E		Y		
4171	Nonallocation Transfers of Invested Balances - Receivable	D	E	Y								Y		Y	Y			Y	U/E		Y		
4172	Nonallocation Transfers of Invested Balances - Payable	C	B	Y								Y		Y	Y			Y	U/E		Y		
4172	Nonallocation Transfers of Invested Balances - Payable	C	E	Y								Y		Y	Y			Y	U/E		Y		
4173	Nonallocation Transfers of Invested Balances - Transferred	D	E	Y								Y		Y	Y			Y	U/E		Y		
4175	Allocation Transfers of Current-Year Authority for Noninvested Accounts	D	E	Y					Y			Y		Y	Y			Y	U/E				
4176	Allocation Transfers of Prior-Year Balances	D	E	Y										Y	Y			Y	U/E				
4180	Anticipated Transfers - Prior-Year Balances	D	E	Y															U				
4183	Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose	D	E	Y								Y							U				
4190	Transfers - Prior-Year Balances	D	E	Y										Y	Y			Y	U/E				
4191	Balance Transfers - Extension of Availability Other Than Reappropriations	D	E	Y														Y	U/E				
4192	Balance Transfers - Unexpired to Expired	D	E	Y														Y	U/E				
4193	Balance Transfers - Unobligated Balances - Legislative Change of Purpose	D	E	Y								Y		Y	Y			Y	U/E				
4195	Transfer of Obligated Balances	D	E	Y															U/E				
4199	Transfer of Expired Expenditure Transfers - Receivable	D	E	Y								Y		Y	Y			Y	U/E				
4201	Total Actual Resources - Collected	D	B	Y															U/E		Y		
4201	Total Actual Resources - Collected	D	E	Y															U/E				
4210	Anticipated Reimbursements and Other Income	D	E	Y								Y							U				
4212	Liquidation of Deficiency - Offsetting Collections	D	E	Y								Y				Y		Y	U/E				
4215	Anticipated Appropriation Trust Fund Expenditure Transfers	D	E	Y								Y							U				
4221	Unfilled Customer Orders Without Advance	D	B	Y								Y				Y		Y	U/E		Y		
4221	Unfilled Customer Orders Without Advance	D	E	Y								Y				Y		Y	U/E				

Fiscal 2012 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information/1

USSGL ACCOUNT			USSGL ACCOUNT ATTRIBUTES SUPPLIED BY THE AGENCY/1																TAFS ATTRIBUTES SUPPLIED BY FACTS II/1				
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4222	Unfilled Customer Orders With Advance	D	B	Y								Y				Y		Y	U/E		Y		
4222	Unfilled Customer Orders With Advance	D	E	Y								Y				Y		Y	U/E				
4225	Appropriation Trust Fund Expenditure Transfers - Receivable	D	B	Y								Y						Y	U/E		Y		
4225	Appropriation Trust Fund Expenditure Transfers - Receivable	D	E	Y								Y						Y	U/E				
4230	Unfilled Customer Orders Without Advance - Transferred	D	E	Y								Y		Y	Y	Y		Y	U/E				
4231	Unfilled Customer Orders With Advance - Transferred	C	E	Y								Y				Y		Y	U/E				
4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	D	E	Y								Y		Y	Y			Y	U/E				
4233	Reimbursements and Other Income Earned Receivable - Transferred	D	E	Y								Y		Y	Y	Y		Y	U/E				
4234	Other Federal Receivables - Transferred	D	E	Y								Y		Y	Y			Y	U/E				
4251	Reimbursements and Other Income Earned Receivable	D	B	Y								Y				Y		Y	U/E		Y		
4251	Reimbursements and Other Income Earned Receivable	D	E	Y								Y				Y		Y	U/E				
4252	Reimbursements and Other Income Earned Collected	D	E	Y								Y				Y		Y	U/E				
4253	Prior-Year Unfilled Customer Orders With Advance - Refunds Paid	D	E	Y								Y				Y		Y	U/E				
4255	Appropriation Trust Fund Expenditure Transfers - Collected	D	E	Y								Y						Y	U/E				
4260	Actual Collections of "governmental-type" Fees	D	E	Y								Y						Y	U/E				
4261	Actual Collections of Business-Type Fees	D	E	Y								Y						Y	U/E				
4262	Actual Collections of Loan Principal	D	E	Y								Y						Y	U/E				
4263	Actual Collections of Loan Interest	D	E	Y								Y						Y	U/E				
4264	Actual Collections of Rent	D	E	Y								Y						Y	U/E				
4265	Actual Collections From Sale of Foreclosed Property	D	E	Y								Y						Y	U/E				
4266	Other Actual Business-Type Collections From Non-Federal Sources	D	E	Y								Y						Y	U/E				
4267	Other Actual "governmental-type" Collections From Non-Federal Sources	D	E	Y								Y						Y	U/E				
4271	Actual Program Fund Subsidy Collected	D	E	Y								Y						Y	U/E				
4273	Interest Collected From Treasury	D	E	Y								Y						Y	U/E		Y	Y	
4275	Actual Collections From Liquidating Fund	D	E	Y								Y						Y	U/E				
4276	Actual Collections From Financing Fund	D	E	Y								Y						Y	U/E				
4277	Other Actual Collections - Federal	D	E	Y								Y						Y	U/E				

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4283	Interest Receivable From Treasury	D	B	Y								Y						Y	U/E				
4283	Interest Receivable From Treasury	D	E	Y								Y						Y	U/E				
4285	Receivable From the Liquidating Fund	D	B	Y								Y						Y	U/E				
4285	Receivable From the Liquidating Fund	D	E	Y								Y						Y	U/E				
4286	Receivable From the Financing Fund	D	B	Y								Y						Y	U/E				
4286	Receivable From the Financing Fund	D	E	Y								Y						Y	U/E				
4287	Other Federal Receivables	D	B	Y								Y						Y	U/E		Y		
4287	Other Federal Receivables	D	E	Y								Y						Y	U/E				
4290	Amortization and Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	D	E	Y								Y						Y	U/E		Y		
4295	Revaluation of Foreign Currency in the Exchange Stabilization Fund	D	B	Y								Y						Y	U/E				
4295	Revaluation of Foreign Currency in the Exchange Stabilization Fund	D	E	Y														Y	U/E				
4310	Anticipated Recoveries of Prior-Year Obligations	D	E	Y															U				
4320	Adjustments for Changes in Prior-Year Allocations of Budgetary Resources	D	E	Y														Y	U/E				
4350	Canceled Authority	C	E	Y								Y						Y	U/E	Y	Y		
4351	Partial or Early Cancellation of Authority With a U.S. Treasury Warrant	C	E	Y								Y						Y	U	Y			
4355	Cancellation of Appropriation From Unavailable Receipts	C	E	Y								Y						Y	U/E	Y	Y		
4356	Cancellation of Appropriation From Invested Balances	C	E	Y								Y						Y	U/E	Y	Y		
4357	Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds	C	E	Y								Y						Y	U/E	Y	Y		
4370	Offset to Appropriation Realized for Redemption of Treasury Securities	C	E	Y														Y	U				
4382	Temporary Reduction - New Budget Authority	C	E	Y					Y			Y						Y	U/E		Y		
4383	Temporary Reduction - Prior-Year Balances	C	E	Y					Y			Y						Y	U/E		Y		
4384	Temporary Reduction/Cancellation Returned by Appropriation	C	B	Y					Y			Y						Y	U/E		Y		
4384	Temporary Reduction/Cancellation Returned by Appropriation	C	E	Y					Y			Y						Y	U/E		Y		
4387	Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority	C	E	Y					Y			Y						Y	U/E				
4388	Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances	C	E	Y					Y			Y						Y	U/E				
4390	Reappropriations - Transfers-Out	C	E									Y						Y	E				Y
4391	Adjustments to Indefinite No-Year Authority	C	E	Y								Y						Y	U/E		Y		

Fiscal 2012 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information/1

USSGL ACCOUNT			USSGL ACCOUNT ATTRIBUTES SUPPLIED BY THE AGENCY/1																TAFS ATTRIBUTES SUPPLIED BY FACTS II/1				
No.	USSGL Account Title	FACTS II Norm Bal./2	Begin/ End	Debit/ Credit	Reimb . Flag	Apport Cat	Apport Cat B	Program Rpt Cat	Auth Type	Adv Flag	Avail Time	BEA Cat	Borrow Source	Dir Trans Agy	Dir Trans Account	Trans Partner	Year of BA	PY Adj	TAFS Status	Expiratio n Flag	Fund Type	Fin Acct Ind	Def/Indef
4392	Permanent Reduction - New Budget Authority	C	E	Y					Y			Y	Y					Y	U/E				Y
4393	Permanent Reduction - Prior-Year Balances	C	E	Y					Y			Y	Y					Y	U/E				Y
4394	Receipts Unavailable for Obligation Upon Collection	C	B	Y								Y						Y	U		Y		Y
4394	Receipts Unavailable for Obligation Upon Collection	C	E	Y								Y						Y	U		Y		Y
4395	Authority Unavailable for Obligation Pursuan to Public Law - Temporary	C	E	Y					Y			Y						Y	U				
4396	Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts Unavailable for Obligation Upon Collection	C	E	Y														Y	U		Y		
4397	Receipts and Appropriations Temporarily Precluded From Obligation	C	B	Y					Y			Y						Y	U		Y		
4397	Receipts and Appropriations Temporarily Precluded From Obligation	C	E	Y					Y			Y						Y	U/E		Y		
4398	Offsetting Collections Temporarily Precluded From Obligation	C	B	Y								Y						Y	U		Y		
4398	Offsetting Collections Temporarily Precluded From Obligation	C	E	Y								Y						Y	U		Y		
4399	Special and Trust Fund Refunds and Recoveries Temp. Unavailable - Receipts and Appropriations Temp. Precluded From Obligation	C	E	Y														Y	U/E	Y	Y		
4420	Unapportioned Authority - Pending Rescission	C	E	Y															U	Y	Y		
4430	Unapportioned Authority - OMB Deferral	C	E	Y															U	Y	Y		
4450	Unapportioned Authority	C	B	Y														Y	U				
4450	Unapportioned Authority	C	E	Y														Y	U/E	Y	Y		
4510	Apportionments	C	E	Y							Y								U	Y	Y		
4590	Apportionments - Anticipated Resources - Programs Subject to Apportionment	C	E	Y							Y								U				
4610	Allotments - Realized Resources	C	E	Y							Y								U	Y	Y		
4620	Unobligated Funds Exempt From Apportionment	C	B	Y														Y	U				
4620	Unobligated Funds Exempt From Apportionment	C	E	Y							Y							Y	U/E	Y	Y		
4630	Funds Not Available for Commitment/Obligation	C	E	Y															U	Y	Y		
4650	Allotments - Expired Authority	C	B	Y														Y	E				
4650	Allotments - Expired Authority	C	E	Y														Y	E		Y		
4690	Anticipated Resources - Programs Exempt From Apportionment	C	E	Y							Y								U				

Fiscal 2012 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information/1

USSGL ACCOUNT			USSGL ACCOUNT ATTRIBUTES SUPPLIED BY THE AGENCY/1																TAFS ATTRIBUTES SUPPLIED BY FACTS II/1				
No.	USSGL Account Title	FACTS II Norm Bal./2	Begin/ End	Debit/ Credit	Reimb . Flag	Apport Cat	Apport Cat B	Program Rpt Cat	Auth Type	Adv Flag	Avail Time	BEA Cat	Borrow Source	Dir Trans Agy	Dir Trans Account	Trans Partner	Year of BA	PY Adj	TAFS Status	Expiratio n Flag	Fund Type	Fin Acct Ind	Def/Indef
4700	Commitments - Programs Subject to Apportionment	C	E	Y							Y								U	Y	Y		
4720	Commitments - Programs Exempt From Apportionment	C	E	Y							Y								U	Y	Y		
4801	Undelivered Orders - Obligations, Unpaid	C	B	Y	Y	Y	Y	Y										Y	U/E		Y		
4801	Undelivered Orders - Obligations, Unpaid	C	E	Y	Y	Y	Y	Y										Y	U/E				
4802	Undelivered Orders - Obligations, Prepaid/Advanced	C	B	Y	Y	Y	Y	Y				Y					Y	Y	U/E		Y	Y	
4802	Undelivered Orders - Obligations, Prepaid/Advanced	C	E	Y	Y	Y	Y	Y				Y					Y	Y	U/E			Y	
4831	Undelivered Orders - Obligations Transferred, Unpaid	C	E	Y										Y	Y			Y	U/E				
4832	Undelivered Orders - Obligations Transferred, Prepaid/Advanced	C	E	Y										Y	Y			Y	U/E				
4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	D	E	Y														Y	U/E				
4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	D	E	Y								Y						Y	U/E				
4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	C	E	Y	Y	Y	Y	Y										Y	U/E				
4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	C	E	Y	Y	Y	Y	Y				Y					Y	Y	U/E			Y	
4901	Delivered Orders - Obligations, Unpaid	C	B	Y	Y	Y	Y	Y										Y	U/E		Y		
4901	Delivered Orders - Obligations, Unpaid	C	E	Y	Y	Y	Y	Y										Y	U/E				
4902	Delivered Orders - Obligations, Paid	C	E	Y	Y	Y	Y	Y				Y					Y	Y	U/E			Y	
4908	Authority Outlayed Not Yet Disbursed	C	B	Y	Y	Y		Y				Y					Y	Y	U			Y	
4908	Authority Outlayed Not Yet Disbursed	C	E	Y	Y	Y		Y				Y					Y	Y	U			Y	
4931	Delivered Orders - Obligations Transferred, Unpaid	C	E	Y										Y	Y			Y	U/E				
4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	D	E	Y														Y	U/E				
4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	D	E	Y								Y				Y		Y	U/E				
4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	C	E	Y	Y	Y	Y	Y										Y	U/E				
4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	C	E	Y	Y	Y	Y	Y				Y					Y	Y	U/E			Y	
Note: Credit Reform account(s) require additional information for the Credit Cohort attribute in the FACTS II system.																							

Fiscal 2012 Footnotes and Additional Information for FACTS II Reporting of Detailed Financial Information

FOOTNOTES AND ADDITIONAL INFORMATION:

1/ For a description of USSGL attributes, see the "FACTS II - Attribute Definition Report" (ADR) in this section.

2/ Begin/End, Year of BA and PY Adj. attributes are typically supplied by the agency but may be supplied by FACTS II. Please refer to the ADR for more information.

Fiscal 2012 USSGL Account Attributes Required for FACTS II Reporting - Easy Reference

Attribute	Domain Value	Domain Definition
Advance Flag Code	F	Advanced from Future Year
Advance Flag Code	P	Advanced in Prior Year
Advance Flag Code	X	Not Applicable
Apportionment Category Code	A	Category A
Apportionment Category Code	B	Category B
Apportionment Category Code	E	Exempt From Apportionment
Authority Type Code	D	Advance Appropriation
Authority Type Code	P	Appropriation
Authority Type Code	B	Borrowing Authority
Authority Type Code	C	Contract Authority
Authority Type Code	R	Re-appropriation
Authority Type Code	S	Spending Authority From Offsetting Collections
Availability Time Indicator	A	Available in current period
Availability Time Indicator	S	Available in subsequent period
Begin End Indicator	B	Beginning Balance
Begin End Indicator	E	Ending Balance
BEA Category Indicator	D	Discretionary
BEA Category Indicator	M	Mandatory
Borrowing Source Code	F	Federal Financing Bank
Borrowing Source Code	P	Public
Borrowing Source Code	T	Treasury
Debit Credit Code	C	Credit
Debit Credit Code	D	Debit
Definite Indefinite Flag Code	D	Definite
Definite Indefinite Flag Code	I	Indefinite
Expiration Flag Indicator	N	No
Expiration Flag Indicator	Y	Yes

Attribute	Domain Value	Domain Definition
Financing Account Code	D	Direct
Financing Account Code	G	Guaranteed
Financing Account Code	N	Non-financing
Fund Type Code	1	General Fund
Fund Type Code	4	Intra-governmental Revolving or Management Fund
Fund Type Code	3	Public Enterprise Revolving Fund
Fund Type Code	2	Special Fund
Fund Type Code	7	Trust (non-revolving) Fund
Fund Type Code	8	Trust Revolving Fund
Normal Balance Indicator	C	Credit
Normal Balance Indicator	D	Debit
Prior Year Adjustment Code	B	Adjustments to prior-year reporting backdated in Treasury's Central Accounting system
Prior Year Adjustment Code	P	Adjustments to prior-year reporting not backdated in Treasury's Central Accounting system.
Prior Year Adjustment Code	X	Not an adjustment to prior-year reporting
Reimbursable Flag Indicator	D	Direct
Reimbursable Flag Indicator	R	Reimbursable
TAFS Status Indicator	E	Expired
TAFS Status Indicator	U	Unexpired
Transaction Partner Code	F	Federal
Transaction Partner Code	X	NonFederal
Transaction Partner Code	E	NonFederal Exception
Year Of Budget Authority Code	BAL	Outlays from balances brought forward
Year Of Budget Authority Code	NEW	Outlays from new budget authority

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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 2012. These crosswalks map USSGL accounts to external reports in accordance with current reporting guidance from the Office of Management and Budget (OMB), the Federal Accounting Standards Advisory Board (FASAB), and the Financial Management Service (FMS).

Each report crosswalk lists the proper USSGL accounts and applicable attributes for each line and/or column on the reports. Attributes identify information subsidiary to the basic 4-digit USSGL accounts. This subsidiary information is necessary to meet external reporting requirements. See Section IV for additional information on attributes.

All crosswalks require preclosing USSGL account balances.

The following are crosswalks from the USSGL Chart of Accounts to standard external reports required by OMB and FMS:

Page Number

- SF 133: Report on Budget Execution and Budgetary Resources and Budget Program and Financing (P&F) Schedule …… V - 3
- FMS 2108: Yearend Closing Statement ……..…… V - 29
- OMB Form and Content Financial Statements
  - Balance Sheet……. V - 37
  - Statement of Net Cost …… V - 61
  - Statement of Changes in Net Position…… V - 67
  - Statement of Budgetary Resources……. V - 75
  - Statement of Custodial Activity……. V - 95

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USSGL Crosswalks for Fiscal 2012 Reporting:

SF 133: Report on Budget Execution and Budgetary Resources

Budget Program and Financing (P&F) Schedule Prior Year Actual Column

Applicability to SF133	Applicability to P&F	SF 133/ P&F Line No.	Debit Funct. Ind.	Credit Funct. Ind.	USSGL Account	USSGL Account Title	USSGL Account Attributes for FACTS II: Begin/ End	Debit/ Credit	Reimb. Flag	Apport. Categ.	Apport. Cat.B	Program Rpt.Cat.	Auth Type	Adv. Flag	Avail. Time	BEA Cat. Ind.	Borrow-ing Source	Dir. Trans. Agy.	Dir. Trans. Acct.	Trans. Part-ner	Year of BA	Prior-Year Adj.	TAFS Attributes: SF133 TAFS Status	P&F TAFS Status	Expir-ation Flag	Fund Type	Fin. Acct. Ind.	Addl. Info
		BUDGETARY RESOURCES																										
		All accounts:																										
		0900	**Total new obligations**																									
N	Y	0900	-	+	4801	Undelivered Orders - Obligations, Unpaid	E															X		U				1
N	Y	0900	+	-	4801	Undelivered Orders - Obligations, Unpaid	B															X		U				1
N	Y	0900	-	+	4802	Undelivered Orders - Obligations, Prepaid/Advanced	E															X		U				1
N	Y	0900	+	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced	B															X		U				1
N	Y	0900	-	+	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E															X		U				
N	Y	0900	-	+	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E															X		U				
N	Y	0900	-	+	4901	Delivered Orders - Obligations, Unpaid	E															X		U				1
N	Y	0900	+	-	4901	Delivered Orders - Obligations, Unpaid	B															X		U				1
N	Y	0900	-	+	4902	Delivered Orders - Obligations, Paid	E															X		U				
N	Y	0900	-	+	4908	Authority Outlayed Not Yet Disbursed	E															X		U				1
N	Y	0900	+	-	4908	Authority Outlayed Not Yet Disbursed	B															X		U				1
N	Y	0900	-	+	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E															X		U				
N	Y	0900	-	+	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E															X		U				
		Unobligated balance:																										
		1000	**Unobligated balance brought forward, October 1**																									3
Y	Y	1000	+	-	4122	Authority Adjusted for Interest on the Bureau of the Public Debt Securities	B															X	U	U				
Y	Y	1000	+	-	4126	Amounts Appropriated From Specific Invested TAFS - Receivable	B															X	U/E	U				
Y	Y	1000	+	-	4127	Amounts Appropriated From Specific Invested TAFS - Payable	B															X	U/E	U				
Y	Y	1000	+	-	4136	Contract Authority To Be Liquidated by Trust Funds	B															X	U	U				
Y	Y	1000	+	-	4137	Transfers of Contract Authority - Allocation	B															X	U/E	U				
Y	Y	1000	+	-	4139	Contract Authority Carried Forward	B																U/E	U				
Y	Y	1000	+	-	4149	Borrowing Authority Carried Forward	B																U/E	U				
Y	Y	1000	+	-	4153	Transfers of Contract Authority - Nonallocation	B															X	U	U		7		
Y	Y	1000	+	-	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	B															X	U/E	U				
Y	Y	1000	+	-	4171	Nonallocation Transfers of Invested Balances - Receivable	B															X	U/E	U				
Y	Y	1000	+	-	4172	Nonallocation Transfers of Invested Balances - Payable	B															X	U/E	U				
Y	Y	1000	+	-	4201	Total Actual Resources - Collected	B																U/E	U				
Y	Y	1000	+	-	4221	Unfilled Customer Orders Without Advance	B													F/E		X	U/E	U				
Y	Y	1000	+	-	4222	Unfilled Customer Orders With Advance	B															X	U/E	U				
Y	Y	1000	+	-	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	B															X	U/E	U				
Y	Y	1000	+	-	4251	Reimbursements and Other Income Earned - Receivable	B													F/E		X	U/E	U				
Y	Y	1000	+	-	4283	Interest Receivable From Treasury	B															X	U/E	U				
Y	Y	1000	+	-	4285	Receivable From the Liquidating Fund	B															X	U/E	U				
Y	Y	1000	+	-	4286	Receivable From the Financing Fund	B															X	U/E	U				
Y	Y	1000	+	-	4287	Other Federal Receivables	B															X	U/E	U				
Y	Y	1000	+	-	4295	Revaluation of Foreign Currency in the Exchange Stabilization Fund	B															X	U	U				
Y	Y	1000	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation	B															X	U	U		1/2/7		
Y	Y	1000	+	-	4394	Receipts Unavailable for Obligation Upon Collection	B															X	U	U		2/7		
Y	Y	1000	+	-	4397	Receipts and Appropriations Temporarily Precluded From Obligation	B															X	U	U		2/7		
Y	Y	1000	+	-	4397	Receipts and Appropriations Temporarily Precluded From Obligation	B															X	U/E	U		1		
Y	Y	1000	+	-	4398	Offsetting Collections Temporarily Precluded From Obligation	B															X	U	U				
Y	Y	1000	+	-	4801	Undelivered Orders - Obligations, Unpaid	B															X	U/E	U				
Y	Y	1000	+	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced	B															X	U/E	U				
Y	Y	1000	+	-	4901	Delivered Orders - Obligations, Unpaid	B															X	U/E	U				
Y	Y	1000	+	-	4908	Authority Outlayed Not Yet Disbursed	B															X	U	U				
		Nonexpenditure transfers:																										
		1010	**Unobligated balance transferred to other accounts (-)**																									
Y	Y	1010	+	-	4176	Allocation Transfers of Prior-Year Balances	E	C										##	####			X	U/E	U				
Y	Y	1010	+	-	4190	Transfers - Prior-Year Balances	E	C										##	####			X	U	U				
Y	N	1010	+	-	4191	Balance Transfers - Extension of Availability Other Than Reappropriations	E															X	E					
Y	N	1010	+	-	4199	Transfer of Expired Expenditure Transfers - Receivable	E	C														X	E					
		1011	**Unobligated balance transferred from other accounts**																									
Y	Y	1011	+	-	4176	Allocation Transfers of Prior-Year Balances	E	D										##	####			X	U/E	U				
Y	Y	1011	+	-	4190	Transfers - Prior-Year Balances	E	D										##	####			X	U	U				
Y	N	1011	+	-	4192	Balance Transfers - Unexpired to Expired	E															X	E					
		1012	**Expired unobligated balance transferred to unexpired accounts**																									
Y	Y	1012	+	-	4191	Balance Transfers - Extension of Availability Other Than Reappropriations	E															X	U	U				
Y	Y	1012	+	-	4199	Transfer of Expired Expenditure Transfers - Receivable	E	D														X	U	U				
		1013	**Unexpired unobligated balance transferred to expired accounts (-)**																									
Y	Y	1013	+	-	4192	Balance Transfers - Unexpired to Expired	E															X	U	U				
		Adjustments:																										

USSGL Crosswalks for Fiscal 2012 Reporting:
SF 133: Report on Budget Execution and Budgetary Resources
Budget Program and Financing (P&F) Schedule Prior Year Actual Column

Applicability to SF133	Applicability to P&F	SF 133/ P&F Line No.	Debit Funct. Ind.	Credit Funct. Ind.	USSGL Account	USSGL Account Title	USSGL Account Attributes for FACTS II: Begin/ End	Debit/ Credit	Reimb. Flag	Apport. Categ.	Apport. Cat.B	Program Rpt.Cat.	Auth Type	Adv. Flag	Avail. Time	BEA Cat. Ind.	Borrow-ing Source	Dir. Trans. Agy.	Dir. Trans. Acct.	Trans. Part-ner	Year of BA	Prior-Year Adj.	TAFS Attributes: SF133 TAFS Status	P&F TAFS Status	Expir-ation Flag	Fund Type	Fin. Acct. Ind.	Addl. Info
		1020	**Adjustment of unobligated balance brought forward, October 1 (+ or -)**																									
Y	Y	1020	+	-	4111	Debt Liquidation Appropriations	E						P/D									B	U/E	U		1/3/4		
Y	Y	1020	+	-	4112	Liquidation of Deficiency - Appropriations	E															B	U/E	U		1/3/4		
Y	Y	1020	+	-	4114	Appropriated Trust or Special Fund Receipts	E						P/D									B	U/E	U		2/7		
Y	Y	1020	+	-	4115	Loan Subsidy Appropriation	E						P/D									B	U/E	U		1/3/4		
Y	Y	1020	+	-	4117	Loan Administrative Expense Appropriation	E						P/D									B	U/E	U		1/3/4		
Y	Y	1020	+	-	4118	Reestimated Loan Subsidy Appropriation	E															B	U/E	U		1/3/4		
Y	Y	1020	+	-	4119	Other Appropriations Realized	E															B	U/E	U				
Y	Y	1020	+	-	4121	Amounts Appropriated From Specific Invested TAFS Reclassified – Receivable - Cancellation	E						P/S									P	U/E	U				
Y	Y	1020	+	-	4122	Authority Adjusted for Interest on the Bureau of the Public Debt Securities	E															B	U	U		1		
Y	Y	1020	+	-	4123	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction	E						P			D						B/P	U/E	U		1		
Y	Y	1020	+	-	4123	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction	E						P									B/P	U/E	U		7		
Y	Y	1020	+	-	4123	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction	E						S									B/P	U/E	U				
Y	Y	1020	+	-	4124	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation	E									D						B/P	U/E	U		2		
Y	Y	1020	+	-	4124	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation	E															B/P	U/E	U		7		
Y	Y	1020	+	-	4125	Loan Modification Adjustment Transfer Appropriation	E															B	U/E	U		1/3/4		
Y	Y	1020	+	-	4126	Amounts Appropriated From Specific Invested TAFS - Receivable	E															B/P	U/E	U		7		
Y	Y	1020	+	-	4127	Amounts Appropriated From Specific Invested TAFS - Payable	E															B/P	U/E	U		7		
Y	Y	1020	+	-	4128	Amounts Appropriated From Specific Invested TAFS - Transfers-In	E									M						B	U/E	U		1		
Y	Y	1020	+	-	4128	Amounts Appropriated From Specific Invested TAFS - Transfers-In	E						P			D						B	U/E	U		1		
Y	Y	1020	+	-	4128	Amounts Appropriated From Specific Invested TAFS - Transfers-In	E						P									B	U/E	U		7		
Y	Y	1020	+	-	4128	Amounts Appropriated From Specific Invested TAFS - Transfers-In	E						B			M						B	U/E	U		2/7		
Y	Y	1020	+	-	4129	Amounts Appropriated From Specific Invested TAFS - Transfers-Out	E															B	U/E	U		1/2/7		
Y	Y	1020	+	-	4130	Appropriation To Liquidate Contract Authority Withdrawn	E															B	U/E	U				
Y	Y	1020	+	-	4131	Current-Year Contract Authority Realized	E															P	U/E	U				
Y	Y	1020	+	-	4132	Substitution of Contract Authority	E						S									P	U/E	U				
Y	Y	1020	+	-	4133	Decreases to Indefinite Contract Authority	E															P	U/E	U				
Y	Y	1020	+	-	4134	Contract Authority Withdrawn	E															P	U/E	U				
Y	Y	1020	+	-	4135	Contract Authority Liquidated	E						P/S									B/P	U/E	U				
Y	Y	1020	+	-	4136	Contract Authority To Be Liquidated by Trust Funds	E															P	U	U				
Y	Y	1020	+	-	4137	Transfers of Contract Authority - Allocation	E									M						B/P	U/E	U				
Y	Y	1020	+	-	4138	Appropriation To Liquidate Contract Authority	E															B/P	U/E	U				
Y	Y	1020	+	-	4140	Substitution of Borrowing Authority	E						P/S									B	U/E	U				
Y	Y	1020	+	-	4141	Current-Year Borrowing Authority Realized	E															P	U/E	U				
Y	Y	1020	+	-	4143	Decreases to Indefinite Borrowing Authority	E															P	U/E	U				
Y	Y	1020	+	-	4144	Borrowing Authority Withdrawn	E															P	U/E	U				
Y	Y	1020	+	-	4146	Actual Repayments of Debt, Current-Year Authority	E						B			M						B	U/E	U				
Y	Y	1020	+	-	4146	Actual Repayments of Debt, Current-Year Authority	E						P/S									B	U/E	U				
Y	Y	1020	+	-	4147	Actual Repayments of Debt, Prior-Year Balances	E															B	U/E	U				
Y	Y	1020	+	-	4150	Reappropriations - Transfers-In	E															B	U/E	U				
Y	Y	1020	+	-	4151	Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority	E															B	U/E	U				
Y	Y	1020	+	-	4152	Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances	E															B	U/E	U				
Y	Y	1020	+	-	4153	Transfers of Contract Authority - Nonallocation	E															B/P	U	U		7		
Y	Y	1020	+	-	4154	Appropriation To Liquidate Contract Authority - Nonallocation - Transferred	E															B/P	U	U		7		
Y	Y	1020	+	-	4158	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	E															P	U	U		1/3/4		
Y	Y	1020	+	-	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	E															B/P	U/E	U				
Y	Y	1020	+	-	4167	Allocations of Realized Authority - Transferred From Invested Balances	E															B	U/E	U				
Y	Y	1020	+	-	4168	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction	E															B/P	U/E	U				
Y	Y	1020	+	-	4170	Transfers - Current-Year Authority	E						P/S									B	U/E	U				
Y	Y	1020	+	-	4171	Nonallocation Transfers of Invested Balances - Receivable	E															B/P	U/E	U				
Y	Y	1020	+	-	4172	Nonallocation Transfers of Invested Balances - Payable	E															B/P	U/E	U				
Y	Y	1020	+	-	4173	Nonallocation Transfers of Invested Balances - Transferred	E															B	U/E	U				
Y	Y	1020	+	-	4175	Allocation Transfers of Current-Year Authority for Noninvested Accounts	E						P/S									B	U/E	U				
Y	Y	1020	+	-	4176	Allocation Transfers of Prior-Year Balances	E															B	U/E	U				
Y	Y	1020	+	-	4190	Transfers - Prior-Year Balances	E															B	U/E	U				
Y	Y	1020	+	-	4191	Balance Transfers - Extension of Availability Other Than Reappropriations	E															B	U/E	U				
Y	Y	1020	+	-	4192	Balance Transfers - Unexpired to Expired	E															B	U/E	U				
Y	Y	1020	+	-	4193	Balance Transfers - Unobligated Balances - Legislative Change of Purpose	E															B	U/E	U				
Y	Y	1020	+	-	4199	Transfer of Expired Expenditure Transfers - Receivable	E															P	U/E	U				
Y	Y	1020	+	-	4212	Liquidation of Deficiency - Offsetting Collections	E															B	U/E	U				
Y	Y	1020	+	-	4221	Unfilled Customer Orders Without Advance	E													F/E		B/P	U/E	U				
Y	Y	1020	+	-	4222	Unfilled Customer Orders With Advance	E															B	U/E	U				

USSGL Crosswalks for Fiscal 2012 Reporting:
SF 133: Report on Budget Execution and Budgetary Resources
Budget Program and Financing (P&F) Schedule Prior Year Actual Column

Applicability to SF133	Applicability to P&F	SF 133/ P&F Line No.	Debit Funct. Ind.	Credit Funct. Ind.	USSGL Account	USSGL Account Title	USSGL Account Attributes for FACTS II: Begin/ End	Debit/ Credit	Reimb. Flag	Apport. Categ.	Apport. Cat.B	Program Rpt.Cat.	Auth Type	Adv. Flag	Avail. Time	BEA Cat. Ind.	Borrow-ing Source	Dir. Trans. Agy.	Dir. Trans. Acct.	Trans. Part-ner	Year of BA	Prior-Year Adj.	TAFS Attributes: SF133 TAFS Status	P&F TAFS Status	Expir-ation Flag	Fund Type	Fin. Acct. Ind.	Addl. Info
Y	Y	1020	+	-	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	E															B/P	U/E	U				
Y	Y	1020	+	-	4230	Unfilled Customer Orders Without Advance - Transferred	E													F/E		B/P	U/E	U				
Y	Y	1020	+	-	4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	E															B/P	U/E	U				
Y	Y	1020	+	-	4233	Reimbursements and Other Income Earned - Receivable -	E													F/E		B/P	U/E	U				
Y	Y	1020	+	-	4234	Other Federal Receivables - Transferred	E															B/P	U/E	U				
Y	Y	1020	+	-	4251	Reimbursements and Other Income Earned - Receivable	E													F/E		B/P	U/E	U				
Y	Y	1020	+	-	4252	Reimbursements and Other Income Earned - Collected	E															B	U/E	U				
Y	Y	1020	+	-	4253	Prior-Year Unfilled Customer Orders With Advance - Refunds Paid	E															B	U/E	U				
Y	Y	1020	+	-	4255	Appropriation Trust Fund Expenditure Transfers - Collected	E															B	U/E	U				
Y	Y	1020	+	-	4260	Actual Collections of "governmental-type" Fees	E															B	U/E	U				
Y	Y	1020	+	-	4261	Actual Collections of Business-Type Fees	E															B	U/E	U				
Y	Y	1020	+	-	4262	Actual Collections of Loan Principal	E															B	U/E	U				
Y	Y	1020	+	-	4263	Actual Collections of Loan Interest	E															B	U/E	U				
Y	Y	1020	+	-	4264	Actual Collections of Rent	E															B	U/E	U				
Y	Y	1020	+	-	4265	Actual Collections From Sale of Foreclosed Property	E															B	U/E	U				
Y	Y	1020	+	-	4266	Other Actual Business-Type Collections From Non-Federal Sources	E															B	U/E	U				
Y	Y	1020	+	-	4267	Other Actual "governmental-type" Collections From Non-Federal Sources	E															B	U/E	U				
Y	Y	1020	+	-	4271	Actual Program Fund Subsidy Collected	E															B	U/E	U				
Y	Y	1020	+	-	4273	Interest Collected From Treasury	E															B	U	U				
Y	Y	1020	+	-	4275	Actual Collections From Liquidating Fund	E															B	U/E	U				
Y	Y	1020	+	-	4276	Actual Collections From Financing Fund	E															B	U/E	U				
Y	Y	1020	+	-	4277	Other Actual Collections - Federal	E															B	U/E	U				
Y	Y	1020	+	-	4283	Interest Receivable From Treasury	E															B/P	U/E	U				
Y	Y	1020	+	-	4285	Receivable From the Liquidating Fund	E															B/P	U/E	U				
Y	Y	1020	+	-	4286	Receivable From the Financing Fund	E															B/P	U/E	U				
Y	Y	1020	+	-	4287	Other Federal Receivables	E															B/P	U/E	U				
Y	Y	1020	+	-	4290	Amortization and Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	E									M						B	U/E	U				
Y	Y	1020	+	-	4295	Revaluation of Foreign Currency in the Exchange Stabilization Fund	E															P	U	U				
Y	Y	1020	+	-	4320	Adjustments for Changes in Prior-Year Allocations of Budgetary Resources	E															P	U/E	U				
Y	N	1020	+	-	4350	Canceled Authority	E															B/P	E					
Y	Y	1020	+	-	4351	Partial or Early Cancellation of Authority With a U.S. Treasury	E															B/P	U	U	N			
Y	N	1020	+	-	4351	Partial or Early Cancellation of Authority With a U.S. Treasury	E															B/P	E					
Y	Y	1020	+	-	4355	Cancellation of Appropriation From Unavailable Receipts	E															B/P	U/E	U		2/7		
Y	Y	1020	+	-	4356	Cancellation of Appropriation From Invested Balances	E															B/P	U/E	U		2/7		
Y	Y	1020	+	-	4357	Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds	E															P	U/E	U		2/7		
Y	Y	1020	+	-	4370	Offset to Appropriations Realized for Redemption of the Department of the Treasury Securities	E															B/P	U/E	U				
Y	Y	1020	+	-	4382	Temporary Reduction - New Budget Authority	E						P/D/S									P	U/E	U				
Y	Y	1020	+	-	4383	Temporary Reduction - Prior-Year Balances	E						P/S									P	U/E	U				
Y	Y	1020	+	-	4383	Temporary Reduction - Prior-Year Balances	E						S									P	U/E	U		1/3/4		
Y	Y	1020	+	-	4383	Temporary Reduction - Prior-Year Balances	E						D			D						P	U/E	U		1		
Y	Y	1020	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation	E						P									P	U	U		2/7		
Y	Y	1020	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation	E						D									P	U	U		7		
Y	Y	1020	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation	E						S									P	U	U		1/3/4		
Y	Y	1020	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation	E						D			D						P	U	U		1/2		
Y	Y	1020	+	-	4387	Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority	E						D			D						B	U/E	U				
Y	Y	1020	+	-	4387	Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority	E						P									B	U/E	U				
Y	Y	1020	+	-	4388	Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances	E						P									B	U/E	U				
Y	N	1020	+	-	4390	Reappropriations - Transfers-Out	E															B	E					
Y	Y	1020	+	-	4391	Adjustments to Indefinite No-Year Authority	E															B	U/E	U		1/3/4		
Y	Y	1020	+	-	4392	Permanent Reduction - New Budget Authority	E						S			D						B	U/E	U				
Y	Y	1020	+	-	4392	Permanent Reduction - New Budget Authority	E						B/C/D/P/R									B	U/E	U				
Y	Y	1020	+	-	4393	Permanent Reduction - Prior-Year Balances	E															B	U/E	U				
Y	Y	1020	+	-	4394	Receipts Unavailable for Obligation Upon Collection	E															B/P	U	U		2/7		
Y	Y	1020	+	-	4396	Special and Trust Fund Refunds and Recoveries Temporarily Unavailable – Receipts Unavailable for Obligation Upon Collection	E															B/P	U	U				
Y	Y	1020	+	-	4397	Receipts and Appropriations Temporarily Precluded From Obligation	E						C			D						B/P	U/E	U		7		
Y	Y	1020	+	-	4397	Receipts and Appropriations Temporarily Precluded From Obligation	E						P									B/P	U/E	U		1/2/7		
Y	Y	1020	+	-	4398	Offsetting Collections Temporarily Precluded From Obligation	E															B/P	U	U		1/3/4		
Y	Y	1020	+	-	4399	Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts and Appropriations Temporarily Precluded From Obligation	E															B/P	U	U	N			
Y	N	1020	+	-	4399	Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts and Appropriations Temporarily Precluded From Obligation	E															B/P	E					
Y	Y	1020	+	-	4801	Undelivered Orders - Obligations, Unpaid	E															B/P	U/E	U				
Y	Y	1020	+	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced	E															B	U/E	U				
Y	Y	1020	+	-	4831	Undelivered Orders - Obligations Transferred, Unpaid	E															B/P	U/E	U				
Y	Y	1020	+	-	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	E															B/P	U/E	U				

USSGL Crosswalks for Fiscal 2012 Reporting:
SF 133: Report on Budget Execution and Budgetary Resources
Budget Program and Financing (P&F) Schedule Prior Year Actual Column

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Y	Y	1020	+	-	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	E															B	U/E	U				
Y	Y	1020	+	-	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E															B/P	U/E	U				
Y	Y	1020	+	-	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E															B	U/E	U				
Y	Y	1020	+	-	4901	Delivered Orders - Obligations, Unpaid	E															B/P	U/E	U				
Y	Y	1020	+	-	4902	Delivered Orders - Obligations, Paid	E															B	U/E	U				
Y	Y	1020	+	-	4908	Authority Outlayed Not Yet Disbursed	E															B	U	U				
Y	Y	1020	+	-	4931	Delivered Orders - Obligations Transferred, Unpaid	E															B/P	U/E	U				
Y	Y	1020	+	-	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	E															B/P	U/E	U				
Y	Y	1020	+	-	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	E															B	U/E	U				
Y	Y	1020	+	-	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E															B/P	U/E	U				
Y	Y	1020	+	-	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E															B	U/E	U				
		1021	**Recoveries of prior year unpaid obligations**																									
Y	Y	1021	+	-	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	E															X	U/E	U				
Y	Y	1021	+	-	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	E															X	U/E	U				
		1022	**Capital transfer of unobligated balances to general fund (-)**																									
Y	Y	1022	+	-	4152	Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances	E															X	U/E	U				
		1023	**Unobligated balances applied to repay debt (-)**																									
Y	Y	1023	+	-	4147	Actual Repayments of Debt, Prior-Year Balances	E															X	U/E	U				
		1024	**Unobligated balance of borrowing authority withdrawn (-)**																									
Y	Y	1024	+	-	4144	Borrowing Authority Withdrawn	E															X	U	U				
		1025	**Unobligated balance of contract authority withdrawn (-)**																									
Y	Y	1025	+	-	4134	Contract Authority Withdrawn	E															X	U	U				
		1026	**Adjustment in unobligated balances for change in allocation**																									
Y	Y	1026	+	-	4320	Adjustments for Changes in Prior-Year Allocations of Budgetary Resources	E															X	U/E	U				
Y	Y	1027	**Adjustment in unobligated balances for change in investments of zero coupon bonds (special and non-revolving trust funds)**																									
		This line is not required to be supported by the USSGL at this time, but will be required in the future.																										
Y	Y	1028	**Adjustment in unobligated balances for change in investments of zero coupon bonds (revolving funds)**																									
		This line is not required to be supported by the USSGL at this time, but will be required in the future.																										
Y	Y	1029	**Other balances withdrawn (-)**																									
Y	N	1029	+	-	4350	Canceled Authority	E															X	E					
Y	Y	1029	+	-	4351	Partial or Early Cancellation of Authority With a U.S. Treasury	E															X	U/E	U				
Y	Y	1029	+	-	4355	Cancellation of Appropriation From Unavailable Receipts	E															X	U/E	U		2/7		
Y	Y	1029	+	-	4356	Cancellation of Appropriation From Invested Balances	E															X	U/E	U		2/7		
Y	Y	1029	+	-	4357	Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds	E															X	U/E	U		2/7		
		1030	**Adjustment to foreign exchange valuation for Exchange Stabilization Fund**																									
Y	Y	1030	+	-	4295	Revaluation of Foreign Currency in the Exchange Stabilization Fund	E															X	U	U				
Y	Y	1030	-	+	4295	Revaluation of Foreign Currency in the Exchange Stabilization Fund	B															X	U	U				
		1031	**Refunds and recoveries temporarily precluded from obligation (special and trust funds) (-)**																									
Y	Y	1031	+	-	4396	Special and Trust Fund Refunds and Recoveries Temporarily Unavailable – Receipts Unavailable for Obligation Upon Collection	E															X	U	U		2/7		
Y	Y	1031	+	-	4399	Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts and Appropriations Temporarily Precluded From Obligation	E															X	U	U	N	2/7		
		Anticipated transfers and adjustments:																										
		1040	**Anticipated nonexpenditure transfers of unobligated balances (net) (+ or -)**																									
Y	N	1040	+	-	4180	Anticipated Transfers - Prior-Year Balances	E																U					2
		1041	**Anticipated recoveries of prior-year unpaid obligations**																									
Y	N	1041	+	-	4310	Anticipated Recoveries of Prior-Year Obligations	E	D															U					2
		1042	**Anticipated capital transfers and redemption of debt (unobligated balances) (-)**																									
Y	N	1042	+	-	4048	Anticipated Transfers to the General Fund of the Treasury - Prior-Year Balances	E																U					2
Y	Y	1050	**Unobligated balance (total)**																									

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						This line is calculated. Equals sum of lines 1000 through 1042 (SF 133) and lines 1000 through 1031 (P&F).																						
		Budget authority:																										
		Appropriations:																										
		Discretionary:																										
		1100	**Appropriation**																									
Y	Y	**1100**	+	-	4111	Debt Liquidation Appropriations	E						P			D						X	U	U		1/3/4		
Y	Y	**1100**	+	-	4112	Liquidation of Deficiency - Appropriations	E									D						X	U	U		1/3/4		
Y	Y	**1100**	+	-	4115	Loan Subsidy Appropriation	E						P			D						X	U	U		1/3/4		
Y	Y	**1100**	+	-	4117	Loan Administrative Expense Appropriation	E						P			D						X	U	U		1/3/4		
Y	Y	**1100**	+	-	4119	Other Appropriations Realized	E						P	X		D						X	U	U				
Y	Y	**1100**	+	-	4138	Appropriation To Liquidate Contract Authority	E									D						X	U	U		1/3/4		
Y	Y	**1100**	+	-	4391	Adjustments to Indefinite No-Year Authority	E									D						X	U	U		1/3/4		
		1101	**Appropriation (special fund)**																									
Y	Y	**1101**	+	-	4114	Appropriated Trust or Special Fund Receipts	E						P			D						X	U	U		2		
Y	Y	**1101**	+	-	4121	Amounts Appropriated From Specific Invested TAFS Reclassified – Receivable - Cancellation	E						P			D						X	U	U		2		
Y	Y	**1101**	+	-	4123	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction	E						P			D						X	U/E	U		1		
Y	Y	**1101**	+	-	4124	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation	E									D						X	U	U		2		
Y	Y	**1101**	+	-	4128	Amounts Appropriated From Specific Invested TAFS - Transfers-In	E						P			D						X	U/E	U		1		
Y	Y	**1101**	+	-	4129	Amounts Appropriated From Specific Invested TAFS - Transfers-Out	E						P			D						X	U/E	U		2		
Y	Y	**1101**	+	-	4129	Amounts Appropriated From Specific Invested TAFS - Transfers-Out	E						P			D						X	U	U		1		
Y	Y	**1101**	+	-	4138	Appropriation To Liquidate Contract Authority	E									D						X	U	U		2		
Y	Y	**1101**	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation	E						P			D						X	U	U		2		1
Y	Y	**1101**	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	B						P			D						X	U	U		2		1
Y	Y	**1101**	+	-	4394	Receipts Unavailable for Obligation Upon Collection	E									D						X	U	U		2		1
Y	Y	**1101**	-	+	4394	Receipts Unavailable for Obligation Upon Collection	B									D						X	U	U		2		1
		1102	**Appropriation (trust fund)**																									
Y	Y	**1102**	+	-	4114	Appropriated Trust or Special Fund Receipts	E						P			D						X	U	U		7		
Y	Y	**1102**	+	-	4121	Amounts Appropriated From Specific Invested TAFS Reclassified – Receivable - Cancellation	E						P			D						X	U	U		7		
Y	Y	**1102**	+	-	4123	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction	E						P			D						X	U/E	U		7		
Y	Y	**1102**	+	-	4124	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation	E									D						X	U	U		7		
Y	Y	**1102**	+	-	4126	Amounts Appropriated From Specific Invested TAFS - Receivable	E						P			D						X	U/E	U		7		1
Y	Y	**1102**	-	+	4126	Amounts Appropriated From Specific Invested TAFS - Receivable	B						P			D						X	U/E	U		7		1
Y	Y	**1102**	+	-	4127	Amounts Appropriated From Specific Invested TAFS - Payable	E									D						X	U/E	U		7		1
Y	Y	**1102**	-	+	4127	Amounts Appropriated From Specific Invested TAFS - Payable	B									D						X	U/E	U		7		1
Y	Y	**1102**	+	-	4128	Amounts Appropriated From Specific Invested TAFS - Transfers-In	E						P			D						X	U/E	U		7		
Y	Y	**1102**	+	-	4129	Amounts Appropriated From Specific Invested TAFS - Transfers-Out	E						P			D						X	U/E	U		7		
Y	Y	**1102**	+	-	4138	Appropriation To Liquidate Contract Authority	E									D						X	U	U		7		
Y	Y	**1102**	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation	E						P			D						X	U	U		7		1
Y	Y	**1102**	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	B						P			D						X	U	U		7		1
Y	Y	**1102**	+	-	4394	Receipts Unavailable for Obligation Upon Collection	E									D						X	U	U		7		1
Y	Y	**1102**	-	+	4394	Receipts Unavailable for Obligation Upon Collection	B									D						X	U	U		7		1
		1103	**Appropriation available from subsequent year**																									
Y	Y	**1103**	+	-	4119	Other Appropriations Realized	E						P	F		D						X	U	U				
		1104	**Appropriation available in prior year (-)**																									
Y	Y	**1104**	-	+	4119	Other Appropriations Realized	E						P	P		D						X	U	U				
		1105	**Reappropriation**																									
Y	Y	**1105**	+	-	4150	Reappropriations - Transfers-In	E									D						X	U	U				
			Nonexpenditure transfers:																									
		1120	**Appropriations transferred to other accounts (-)**																									
Y	Y	**1120**	+	-	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	E	C								D		##	####			X	U/E	U				1
Y	Y	**1120**	-	+	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	B	C								D		##	####			X	U/E	U				1
Y	Y	**1120**	+	-	4167	Allocations of Realized Authority - Transferred From Invested Balances	E	C								D		##	####			X	U/E	U				
Y	Y	**1120**	+	-	4168	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction	E	C								D		##	####			X	U	U				
Y	Y	**1120**	+	-	4170	Transfers - Current-Year Authority	E	C					P			D		##	####			X	U	U				
Y	Y	**1120**	+	-	4172	Nonallocation Transfers of Invested Balances - Payable	E	C								D		##	####			X	U/E	U		2/7		1
Y	Y	**1120**	-	+	4172	Nonallocation Transfers of Invested Balances - Payable	B	C								D		##	####			X	U/E	U		2/7		1
Y	Y	**1120**	+	-	4173	Nonallocation Transfers of Invested Balances - Transferred	E	C								D		##	####			X	U/E	U		2/7		
Y	Y	**1120**	+	-	4175	Allocation Transfers of Current-Year Authority for Noninvested Accounts	E	C					P			D		##	####			X	U	U				
Y	Y	**1120**	+	-	4193	Balance Transfers - Unobligated Balances - Legislative Change of Purpose	E	C								D		##	####			X	U	U				

USSGL Crosswalks for Fiscal 2012 Reporting:
SF 133: Report on Budget Execution and Budgetary Resources
Budget Program and Financing (P&F) Schedule Prior Year Actual Column

Applicability to SF133	Applicability to P&F	SF 133/ P&F Line No.	Debit Funct. Ind.	Credit Funct. Ind.	USSGL Account	USSGL Account Title	USSGL Account Attributes for FACTS II: Begin/ End	Debit/ Credit	Reimb. Flag	Apport. Categ.	Apport. Cat.B	Program Rpt.Cat.	Auth Type	Adv. Flag	Avail. Time	BEA Cat. Ind.	Borrow-ing Source	Dir. Trans. Agy.	Dir. Trans. Acct.	Trans. Part-ner	Year of BA	Prior-Year Adj.	TAFS Attributes: SF133 TAFS Status	P&F TAFS Status	Expir-ation Flag	Fund Type	Fin. Acct. Ind.	Addl. Info
		1121	**Appropriations transferred from other accounts**																									
Y	Y	**1121**	+	-	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	E	D								D		##	####			X	U/E	U				1
Y	Y	**1121**	-	+	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	B	D								D		##	####			X	U/E	U				1
Y	Y	**1121**	+	-	4167	Allocations of Realized Authority - Transferred From Invested Balances	E	D								D		##	####			X	U/E	U				
Y	Y	**1121**	+	-	4168	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction	E	D								D		##	####			X	U	U				
Y	Y	**1121**	+	-	4170	Transfers - Current-Year Authority	E	D					P			D		##	####			X	U	U				
Y	Y	**1121**	+	-	4171	Nonallocation Transfers of Invested Balances - Receivable	E	D								D		##	####			X	U/E	U		2/7		1
Y	Y	**1121**	-	+	4171	Nonallocation Transfers of Invested Balances - Receivable	B	D								D		##	####			X	U/E	U		2/7		1
Y	Y	**1121**	+	-	4173	Nonallocation Transfers of Invested Balances - Transferred	E	D								D		##	####			X	U/E	U		2/7		
Y	Y	**1121**	+	-	4175	Allocation Transfers of Current-Year Authority for Noninvested Accounts	E	D					P			D		##	####			X	U	U				
Y	Y	**1121**	+	-	4193	Balance Transfers - Unobligated Balances - Legislative Change of Purpose	E	D								D		##	####			X	U	U				
			Adjustments:																									
		1130	**Appropriations permanently reduced (-)**																									
Y	Y	**1130**	+	-	4392	Permanent Reduction - New Budget Authority	E						P/R			D						X	U	U				
		1131	**Unobligated balance of appropriations permanently reduced (-)**																									
Y	Y	**1131**	+	-	4383	Temporary Reduction - Prior-Year Balances	E						D			D						X	U	U		1		
Y	N	**1131**	+	-	4390	Reappropriations - Transfers-Out	E									D						X	E					
Y	Y	**1131**	+	-	4393	Permanent Reduction - Prior-Year Balances	E						B/D/P/R/S			D						X	U/E	U				
		1132	**Appropriations temporarily reduced (-)**																									
Y	Y	**1132**	+	-	4382	Temporary Reduction - New Budget Authority	E						P			D						X	U	U				
Y	Y	**1132**	+	-	4387	Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority	E						P			D						X	U	U				
		1133	**Unobligated balance of appropriations temporarily reduced (-)**																									
Y	Y	**1133**	+	-	4383	Temporary Reduction - Prior-Year Balances	E						P			D						X	U	U				
Y	Y	**1133**	+	-	4388	Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances	E						P			D						X	U	U				
		1134	**Appropriations precluded from obligation (-)**																									
		1134	+	-	4395	Authority Unavailable for Obligation Pursuant to Public Law - Temporary	E						D/P/R			D						X	U	U				2
Y	Y	**1134**	+	-	4397	Receipts and Appropriations Temporarily Precluded From Obligation	E						P			D						X	U	U		2/7		1
Y	Y	**1134**	-	+	4397	Receipts and Appropriations Temporarily Precluded From Obligation	B						P			D						X	U	U		2/7		1
		1135	**Appropriations applied to repay debt (-)**																									
Y	Y	**1135**	+	-	4146	Actual Repayments of Debt, Current-Year Authority	E						P			D						X	U	U				
Y	Y	**1136**	**Appropriations applied to deficiency by law (-)**																									
		This line is not required to be supported by the USSGL at this time, but will be required in the future.																										
		1137	**Appropriations applied to liquidate contract authority (-)**																									
Y	Y	**1137**	+	-	4135	Contract Authority Liquidated	E						P			D						X	U	U				
Y	Y	**1137**	+	-	4136	Contract Authority To Be Liquidated by Trust Funds	E									D						X	U	U				1
Y	Y	**1137**	-	+	4136	Contract Authority To Be Liquidated by Trust Funds	B									D						X	U	U				1
Y	Y	**1137**	+	-	4154	Appropriation To Liquidate Contract Authority - Nonallocation - Transferred	E															X	U	U		7		
		1138	**Appropriations applied to liquidate contract authority withdrawn (-)**																									
Y	Y	**1138**	+	-	4130	Appropriation To Liquidate Contract Authority Withdrawn	E									D						X	U	U				
		1139	**Appropriations substituted for borrowing authority (-)**																									
Y	Y	**1139**	+	-	4140	Substitution of Borrowing Authority	E						P			D						X	U	U				
		1150	**Anticipated appropriation (+ or -)**																									
Y	N	**1150**	+	-	4120	Anticipated Indefinite Appropriations	E									D							U					2
		1151	**Anticipated nonexpenditure transfers of appropriations (net) (+ or -)**																									
Y	N	**1151**	+	-	4160	Anticipated Transfers - Current-Year Authority	E						P			D							U					2
Y	N	**1151**	+	-	4165	Allocations of Authority - Anticipated From Invested Balances	E									D							U					2
Y	N	**1151**	+	-	4183	Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose	E									D							U					2
		1152	**Anticipated redemption of debt (appropriations) (-)**																									
Y	N	**1152**	+	-	4047	Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority	E						P			D							U					2
Y	Y	**1160**	**Appropriation (total)**																									
		This line is calculated. Equals sum of lines 1100 through 1152 (SF 133) and lines 1100 through 1139 (P&F).																										
			Advance appropriations :																									

USSGL Crosswalks for Fiscal 2012 Reporting:
SF 133: Report on Budget Execution and Budgetary Resources
Budget Program and Financing (P&F) Schedule Prior Year Actual Column

Applicability to SF133	Applicability to P&F	SF 133/ P&F Line No.	Debit Funct. Ind.	Credit Funct. Ind.	USSGL Account	USSGL Account Title	USSGL Account Attributes for FACTS II: Begin/ End	Debit/ Credit	Reimb. Flag	Apport. Categ.	Apport. Cat.B	Program Rpt.Cat.	Auth Type	Adv. Flag	Avail. Time	BEA Cat. Ind.	Borrow-ing Source	Dir. Trans. Agy.	Dir. Trans. Acct.	Trans. Part-ner	Year of BA	Prior-Year Adj.	TAFS Attributes: SF133 TAFS Status	P&F TAFS Status	Expir-ation Flag	Fund Type	Fin. Acct. Ind.	Addl. Info
		1170	**Advance appropriation**																									
Y	Y	**1170**	+	-	4111	Debt Liquidation Appropriations	E						D			D						X	U	U		1/3/4		
Y	Y	**1170**	+	-	4115	Loan Subsidy Appropriation	E						D			D						X	U	U		1/3/4		
Y	Y	**1170**	+	-	4117	Loan Administrative Expense Appropriation	E						D			D						X	U	U		1/3/4		
Y	Y	**1170**	+	-	4119	Other Appropriations Realized	E						D			D						X	U	U				
Y	Y	**1170**	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation	E						D			D						X	U	U		1		1
Y	Y	**1170**	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	B						D			D						X	U	U		1		1
		1171	**Advance appropriation (special fund)**																									
Y	Y	**1171**	+	-	4114	Appropriated Trust or Special Fund Receipts	E						D			D						X	U	U		2		
Y	Y	**1171**	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation	E						D			D						X	U	U		2		1
Y	Y	**1171**	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	B						D			D						X	U	U		2		1
		1172	**Advance appropriation (trust fund)**																									
Y	Y	**1172**	+	-	4114	Appropriated Trust or Special Fund Receipts	E						D			D						X	U	U		7		
Y	Y	**1172**	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation	E						D			D						X	U	U		7		1
Y	Y	**1172**	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	B						D			D						X	U	U		7		1
			Adjustments:																									
		1173	**Advance appropriations permanently reduced (-)**																									
Y	Y	**1173**	+	-	4392	Permanent Reduction - New Budget Authority	E						D			D						X	U	U				
		1174	**Advance appropriations temporarily reduced (-)**																									
Y	Y	**1174**	+	-	4382	Temporary Reduction - New Budget Authority	E						D			D						X	U	U				
Y	Y	**1180**	**Advance appropriation (total)**																									
		This line is calculated. Equals sum of lines 1170 through 1174.																										
		Mandatory:																										
		1200	**Appropriation**																									
Y	Y	**1200**	+	-	4111	Debt Liquidation Appropriations	E						P			M						X	U	U		1/3/4		
Y	Y	**1200**	+	-	4112	Liquidation of Deficiency - Appropriations	E									M						X	U	U		1/3/4		
Y	Y	**1200**	+	-	4115	Loan Subsidy Appropriation	E						P			M						X	U	U		1/3/4		
Y	Y	**1200**	+	-	4117	Loan Administrative Expense Appropriation	E						P			M						X	U	U		1/3/4		
Y	Y	**1200**	+	-	4118	Reestimated Loan Subsidy Appropriation	E															X	U	U		1/3/4		
Y	Y	**1200**	+	-	4119	Other Appropriations Realized	E						P			M						X	U	U				
Y	Y	**1200**	+	-	4122	Authority Adjusted for Interest on the Bureau of the Public Debt Securities	E															X	U	U		1		1
Y	Y	**1200**	-	+	4122	Authority Adjusted for Interest on the Bureau of the Public Debt Securities	B															X	U	U		1		1
Y	Y	**1200**	+	-	4125	Loan Modification Adjustment Transfer Appropriation	E															X	U	U		1/3/4		
Y	Y	**1200**	+	-	4127	Amounts Appropriated From Specific Invested TAFS - Payable	E									M						X	U/E	U		1		
Y	Y	**1200**	-	+	4127	Amounts Appropriated From Specific Invested TAFS - Payable	B									M						X	U/E	U		1		
Y	Y	**1200**	+	-	4128	Amounts Appropriated From Specific Invested TAFS - Transfers-In	E						P			M						X	U/E	U		1		
Y	Y	**1200**	+	-	4129	Amounts Appropriated From Specific Invested TAFS - Transfers-Out	E						P			M						X	U/E	U		1		
Y	Y	**1200**	+	-	4138	Appropriation To Liquidate Contract Authority	E									M						X	U	U		1/3/4		
Y	Y	**1200**	+	-	4157	Authority Made Available from Receipt or Appropriation Balances Previously Precluded From Obligation	E						P									X	U	U		1		
Y	Y	**1200**	+	-	4370	Offset to Appropriations Realized for Redemption of the Department of the Treasury Securities	E															X	U	U				
Y	Y	**1200**	+	-	4391	Adjustments to Indefinite No-Year Authority	E									M						X	U	U		1/3/4		
		1201	**Appropriation (special fund)**																									
Y	Y	**1201**	+	-	4114	Appropriated Trust or Special Fund Receipts	E						P			M						X	U	U		2		
Y	Y	**1201**	+	-	4121	Amounts Appropriated From Specific Invested TAFS Reclassified – Receivable - Cancellation	E						P			M						X	U	U		2		
Y	Y	**1201**	+	-	4138	Appropriation To Liquidate Contract Authority	E									M						X	U	U		2		
Y	Y	**1201**	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation	E						P			M						X	U	U		2		1
Y	Y	**1201**	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	B						P			M						X	U	U		2		1
Y	Y	**1201**	+	-	4394	Receipts Unavailable for Obligation Upon Collection	E									M						X	U	U		2		1
Y	Y	**1201**	-	+	4394	Receipts Unavailable for Obligation Upon Collection	B									M						X	U	U		2		1
		1202	**Appropriation (trust fund)**																									
Y	Y	**1202**	+	-	4114	Appropriated Trust or Special Fund Receipts	E						P			M						X	U	U		7		
Y	Y	**1202**	+	-	4121	Amounts Appropriated From Specific Invested TAFS Reclassified – Receivable - Cancellation	E						P			M						X	U	U		7		
Y	Y	**1202**	+	-	4123	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction	E						P			M						X	U/E	U		7		
Y	Y	**1202**	+	-	4124	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation	E									M						X	U	U		7		
Y	Y	**1202**	+	-	4126	Amounts Appropriated From Specific Invested TAFS - Receivable	E						P			M						X	U/E	U		7		
Y	Y	**1202**	-	+	4126	Amounts Appropriated From Specific Invested TAFS - Receivable	B						P			M						X	U/E	U		7		
Y	Y	**1202**	+	-	4127	Amounts Appropriated From Specific Invested TAFS - Payable	E									M						X	U/E	U		7		
Y	Y	**1202**	-	+	4127	Amounts Appropriated From Specific Invested TAFS - Payable	B									M						X	U/E	U		7		
Y	Y	**1202**	+	-	4128	Amounts Appropriated From Specific Invested TAFS - Transfers-In	E						P			M						X	U/E	U		7		
Y	Y	**1202**	+	-	4129	Amounts Appropriated From Specific Invested TAFS - Transfers-Out	E						P			M						X	U/E	U		7		
Y	Y	**1202**	+	-	4138	Appropriation To Liquidate Contract Authority	E									M						X	U	U		7		
Y	Y	**1202**	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation	E						P			M						X	U	U		7		1
Y	Y	**1202**	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	B						P			M						X	U	U		7		1

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Applicability to SF133	Applicability to P&F	SF 133/ P&F Line No.	Debit Funct. Ind.	Credit Funct. Ind.	USSGL Account	USSGL Account Title	USSGL Account Attributes for FACTS II: Begin/ End	Debit/ Credit	Reimb. Flag	Apport. Categ.	Apport. Cat.B	Program Rpt.Cat.	Auth Type	Adv. Flag	Avail. Time	BEA Cat. Ind.	Borrow-ing Source	Dir. Trans. Agy.	Dir. Trans. Acct.	Trans. Part-ner	Year of BA	Prior-Year Adj.	TAFS Attributes: SF133 TAFS Status	P&F TAFS Status	Expir-ation Flag	Fund Type	Fin. Acct. Ind.	Addl. Info
Y	Y	1202	+	-	4394	Receipts Unavailable for Obligation Upon Collection	E									M						X	U	U		7		1
Y	Y	1202	-	+	4394	Receipts Unavailable for Obligation Upon Collection	B									M						X	U	U		7		1
		1203	**Appropriation (previously unavailable)**																									
Y	Y	1203	+	-	4157	Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation	E															X	U	U		2/7		2
		1204	**Reappropriation**																									
Y	Y	1204	+	-	4150	Reappropriations - Transfers-In	E									M						X	U	U				
			Nonexpenditure transfers:																									
		1220	**Appropriations transferred to other accounts (-)**																									
Y	Y	1220	+	-	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	E	C								M		##	####			X	U/E	U				1
Y	Y	1220	-	+	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	B	C								M		##	####			X	U/E	U				1
Y	Y	1220	+	-	4167	Allocations of Realized Authority - Transferred From Invested Balances	E	C								M		##	####			X	U/E	U				
Y	Y	1220	+	-	4168	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction	E	C								M		##	####			X	U	U				
Y	Y	1220	+	-	4170	Transfers - Current-Year Authority	E	C					P			M		##	####			X	U	U				
Y	Y	1220	+	-	4172	Nonallocation Transfers of Invested Balances - Payable	E	C								M		##	####			X	U/E	U		2/7		1
Y	Y	1220	-	+	4172	Nonallocation Transfers of Invested Balances - Payable	B	C								M		##	####			X	U/E	U		2/7		1
Y	Y	1220	+	-	4173	Nonallocation Transfers of Invested Balances - Transferred	E	C								M		##	####			X	U/E	U		2/7		
Y	Y	1220	+	-	4175	Allocation Transfers of Current-Year Authority for Noninvested Accounts	E	C					P			M		##	####			X	U	U				
Y	Y	1220	+	-	4193	Balance Transfers - Unobligated Balances - Legislative Change of Purpose	E	C								M		##	####			X	U	U				
		1221	**Appropriations transferred from other accounts**																									
Y	Y	1221	+	-	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	E	D								M		##	####			X	U/E	U				1
Y	Y	1221	-	+	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	B	D								M		##	####			X	U/E	U				1
Y	Y	1221	+	-	4167	Allocations of Realized Authority - Transferred From Invested Balances	E	D								M		##	####			X	U/E	U				
Y	Y	1221	+	-	4168	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction	E	D								M		##	####			X	U	U				
Y	Y	1221	+	-	4170	Transfers - Current-Year Authority	E	D					P			M		##	####			X	U	U				
Y	Y	1221	+	-	4171	Nonallocation Transfers of Invested Balances - Receivable	E	D								M		##	####			X	U/E	U		2/7		1
Y	Y	1221	-	+	4171	Nonallocation Transfers of Invested Balances - Receivable	B	D								M		##	####			X	U/E	U		2/7		1
Y	Y	1221	+	-	4173	Nonallocation Transfers of Invested Balances - Transferred	E	D								M		##	####			X	U/E	U		2/7		
Y	Y	1221	+	-	4175	Allocation Transfers of Current-Year Authority for Noninvested Accounts	E	D					P			M		##	####			X	U	U				
Y	Y	1221	+	-	4193	Balance Transfers - Unobligated Balances - Legislative Change of Purpose	E	D								M		##	####			X	U	U				
			Adjustments:																									
		1231	**Appropriations permanently reduced (-)**																									
Y	Y	1231	+	-	4392	Permanent Reduction - New Budget Authority	E						P/R			M						X	U	U				
Y	Y	1231	+	-	4397	Receipts and Appropriations Temporarily Precluded From Obligation	E						P			M						X	U	U		1		1
Y	Y	1231	-	+	4397	Receipts and Appropriations Temporarily Precluded From Obligation	B						P			M						X	U	U		1		1
		1232	**Unobligated balance of appropriations permanently reduced (-)**																									
Y	N	1232	+	-	4390	Reappropriations - Transfers-Out	E									M						X	E					
Y	Y	1232	+	-	4393	Permanent Reduction - Prior-Year Balances	E						B/D/P/R/S			M						X	U/E	U				
		1233	**Appropriations temporarily reduced (-)**																									
Y	Y	1233	+	-	4382	Temporary Reduction - New Budget Authority	E						P			M						X	U	U				
Y	Y	1233	+	-	4387	Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority	E						P			M						X	U	U				
		1234	**Unobligated balance of appropriations temporarily reduced (-)**																									
Y	Y	1234	+	-	4383	Temporary Reduction - Prior-Year Balances	E						P			M						X	U	U				
		1234	+	-	4388	Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances	E						P			M						X	U	U				
		1235	**Appropriations precluded from obligation (-)**																									
Y	N	1235	+	-	4395	Authority Unavailable for Obligation Pursuant to Public Law - Temporary	E						D/P/R			M						X	U	U				2
Y	Y	1235	+	-	4397	Receipts and Appropriations Temporarily Precluded From Obligation	E						P			M						X	U	U		2/7		1
Y	Y	1235	-	+	4397	Receipts and Appropriations Temporarily Precluded From Obligation	B						P			M						X	U	U		2/7		1
		1236	**Appropriations applied to repay debt (-)**																									
Y	Y	1236	+	-	4146	Actual Repayments of Debt, Current-Year Authority	E						P			M						X	U	U				
Y	Y	1236	+	-	4146	Actual Repayments of Debt, Current-Year Authority	E						B			M						X	U	U		2/7		
Y	Y	1237	**Appropriations applied to deficiency by law (-)**																									
		This line is not required to be supported by the USSGL at this time, but will be required in the future.																										

USSGL Crosswalks for Fiscal 2012 Reporting:
SF 133: Report on Budget Execution and Budgetary Resources
Budget Program and Financing (P&F) Schedule Prior Year Actual Column

Applicability to SF133	Applicability to P&F	SF 133/ P&F Line No.	Debit Funct. Ind.	Credit Funct. Ind.	USSGL Account	USSGL Account Title	USSGL Account Attributes for FACTS II: Begin/ End	Debit/ Credit	Reimb. Flag	Apport. Categ.	Apport. Cat.B	Program Rpt.Cat.	Auth Type	Adv. Flag	Avail. Time	BEA Cat. Ind.	Borrow-ing Source	Dir. Trans. Agy.	Dir. Trans. Acct.	Trans. Part-ner	Year of BA	Prior-Year Adj.	TAFS Attributes: SF133 TAFS Status	P&F TAFS Status	Expir-ation Flag	Fund Type	Fin. Acct. Ind.	Addl. Info
		1238	**Appropriations applied to liquidate contract authority (-)**																									
Y	Y	**1238**	+	-	4135	Contract Authority Liquidated	E						P			M						X	U	U				
Y	Y	**1238**	+	-	4136	Contract Authority To Be Liquidated by Trust Funds	E									M						X	U	U				1
Y	Y	**1238**	-	+	4136	Contract Authority To Be Liquidated by Trust Funds	B									M						X	U	U				1
		1239	**Appropriations substituted for borrowing authority (-)**																									
Y	Y	**1239**	+	-	4140	Substitution of Borrowing Authority	E						P			M						X	U	U				
		1250	**Anticipated appropriation (+ or -)**																									
Y	N	**1250**	+	-	4120	Anticipated Indefinite Appropriations	E									M							U					2
		1251	**Anticipated nonexpenditure transfers of appropriations (net) (+ or -)**																									
Y	N	**1251**	+	-	4160	Anticipated Transfers - Current-Year Authority	E						P			M							U					2
Y	N	**1251**	+	-	4165	Allocations of Authority - Anticipated From Invested Balances	E									M							U					2
Y	N	**1251**	+	-	4183	Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose	E									M							U					2
		1252	**Anticipated redemption of debt (appropriations) (-)**																									
Y	N	**1252**	+	-	4047	Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority	E						P			M							U					2
Y	Y	**1260**	**Appropriations (total)**																									
		This line is calculated. Equals sum of lines 1200 through 1252 (SF 133) and lines 1200 though 1139 (P&F).																										
			Advance appropriations :																									
		1270	**Advance appropriation**																									
Y	Y	**1270**	+	-	4111	Debt Liquidation Appropriations	E						D			M						X	U	U		1/3/4		
Y	Y	**1270**	+	-	4115	Loan Subsidy Appropriation	E						D			M						X	U	U		1/3/4		
Y	Y	**1270**	+	-	4117	Loan Administrative Expense Appropriation	E						D			M						X	U	U		1/3/4		
Y	Y	**1270**	+	-	4119	Other Appropriations Realized	E						D			M						X	U	U				
		1271	**Advance appropriation (trust fund)**																									
Y	Y	**1271**	+	-	4114	Appropriated Trust or Special Fund Receipts	E						D			M						X	U	U		7		
Y	Y	**1271**	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation	E						D			M						X	U	U		7		1
Y	Y	**1271**	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	B						D			M						X	U	U		7		1
			Adjustments:																									
		1272	**Advance appropriations permanently reduced (-)**																									
Y	Y	**1272**	+	-	4392	Permanent Reduction - New Budget Authority	E						D			M						X	U	U				
		1273	**Advance appropriations temporarily reduced (-)**																									
Y	Y	**1273**	+	-	4382	Temporary Reduction - New Budget Authority	E						D			M						X	U	U				
Y	Y	**1280**	**Advance appropriation (total)**																									
		This line is calculated. Equals sum of lines 1270 through 1273.																										
		Borrowing authority:																										
		Discretionary:																										
		1300	**Borrowing authority**																									
Y	N	**1300**	+	-	4042	Estimated Indefinite Borrowing Authority	E									D							U					2
Y	Y	**1300**	+	-	4141	Current-Year Borrowing Authority Realized	E									D	P/T					X	U	U				
Y	Y	**1300**	+	-	4143	Decreases to Indefinite Borrowing Authority	E									D	P/T					X	U	U				
			Adjustments:																									
		1320	**Borrowing authority permanently reduced (-)**																									
Y	Y	**1320**	+	-	4392	Permanent Reduction - New Budget Authority	E						B			D						X	U	U				
Y	N	**1330**	**Anticipated reductions to current fiscal year borrowing authority (-)**																									
Y	N	**1330**	+	-	4044	Anticipated Reductions to Borrowing Authority	E									D							U					2
Y	Y	**1340**	**Borrowing authority (total)**																									
		This line is calculated. Equals sum of lines 1300 through 1330 (SF 133) and lines 1300 through 1320 (P&F).																										
		Mandatory:																										
		1400	**Borrowing authority**																									
Y	N	**1400**	+	-	4042	Estimated Indefinite Borrowing Authority	E									M	P/T						U					2
Y	Y	**1400**	+	-	4126	Amounts Appropriated From Specific Invested TAFS - Receivable	E						B			M						X	U	U		2/7		
Y	Y	**1400**	-	+	4126	Amounts Appropriated From Specific Invested TAFS - Receivable	B						B			M						X	U	U		2/7		
Y	Y	**1400**	+	-	4128	Amounts Appropriated From Specific Invested TAFS - Transfers-In	E						B			M						X	U	U		2/7		
Y	Y	**1400**	+	-	4141	Current-Year Borrowing Authority Realized	E									M						X	U	U				
Y	Y	**1400**	+	-	4143	Decreases to Indefinite Borrowing Authority	E									M						X	U	U				
			Adjustments:																									
		1420	**Borrowing authority permanently reduced (-)**																									
Y	Y	**1420**	+	-	4392	Permanent Reduction - New Budget Authority	E						B			M						X	U	U				
		1421	**Borrowing authority applied to repay debt (-)**																									

USSGL Crosswalks for Fiscal 2012 Reporting:
SF 133: Report on Budget Execution and Budgetary Resources
Budget Program and Financing (P&F) Schedule Prior Year Actual Column

Applicability to SF133	Applicability to P&F	SF 133/ P&F Line No.	Debit Funct. Ind.	Credit Funct. Ind.	USSGL Account	USSGL Account Title	USSGL Account Attributes for FACTS II: Begin/ End	Debit/ Credit	Reimb. Flag	Apport. Categ.	Apport. Cat.B	Program Rpt.Cat.	Auth Type	Adv. Flag	Avail. Time	BEA Cat. Ind.	Borrow-ing Source	Dir. Trans. Agy.	Dir. Trans. Acct.	Trans. Part-ner	Year of BA	Prior-Year Adj.	TAFS Attributes: SF133 TAFS Status	P&F TAFS Status	Expir-ation Flag	Fund Type	Fin. Acct. Ind.	Addl. Info
Y	Y	1421	+	-	4129	Amounts Appropriated From Specific Invested TAFS - Transfers-Out	E						B			M						X	U	U		2/7		
Y	Y	1421	+	-	4142	Actual Repayment of Borrowing Authority Converted to Cash	E						B			M						X	U	U			D/G	
		Anticipated borrowing authority:																										
		1430	**Anticipated reductions to current fiscal year borrowing authority (-)**																									
Y	N	1430	+	-	4044	Anticipated Reductions to Borrowing Authority	E									M							U					2
Y	Y	1440	**Borrowing authority (total)**																									
		This line is calculated. Equals the sum of lines 1400 through 1430 (SF 133) and lines 1400 through 1420 (P&F).																										
		Contract authority:																										
		Discretionary:																										
		1500	**Contract authority**																									
Y	N	1500	+	-	4032	Estimated Indefinite Contract Authority	E									D							U					2
Y	Y	1500	+	-	4131	Current-Year Contract Authority Realized	E									D						X	U	U				
Y	Y	1500	+	-	4133	Decreases to Indefinite Contract Authority	E									D						X	U	U				
			Nonexpenditure transfers :																									
		1510	**Contract authority transferred to other accounts (-)**																									
Y	Y	1510	+	-	4137	Transfers of Contract Authority - Allocation	E	C								D		##	####			X	U/E	U				1
Y	Y	1510	-	+	4137	Transfers of Contract Authority - Allocation	B	C								D		##	####			X	U/E	U				1
		1511	**Contract authority transferred from other accounts**																									
Y	Y	1511	+	-	4137	Transfers of Contract Authority - Allocation	E	D								D		##	####			X	U/E	U				1
Y	Y	1511	-	+	4137	Transfers of Contract Authority - Allocation	B	D								D		##	####			X	U/E	U				1
			Adjustments:																									
		1520	**Contract authority permanently reduced (-)**																									
Y	Y	1520	+	-	4392	Permanent Reduction - New Budget Authority	E						C			D						X	U	U				
		1521	**Unobligated balance of contract authority permanently reduced (-)**																									
Y	Y	1521	+	-	4393	Permanent Reduction - Prior-Year Balances	E						C			D						X	U	U				
		1522	**Contract authority precluded from obligation (limitation on obligations) (-)**																									
Y	N	1522	+	-	4395	Authority Unavailable for Obligation Pursuant to Public Law - Temporary	E						C			D						X	U	U				2
Y	Y	1522	+	-	4397	Receipts and Appropriations Temporarily Precluded From Obligation	E						C			D						X	U	U		7		1
Y	Y	1522	-	+	4397	Receipts and Appropriations Temporarily Precluded From Obligation	B						C			D						X	U	U		7		1
		1530	**Anticipated nonexpenditure transfers of contract authority (+ or -)**																									
Y	N	1530	+	-	4160	Anticipated Transfers - Current-Year Authority	E						C			D							U					2
		1531	**Anticipated adjustments to current year contract authority (+ or -)**																									
Y	N	1531	+	-	4034	Anticipated Adjustments to Contract Authority	E									D							U					2
Y	Y	1540	**Contract authority (total)**																									
		This line is calculated. Equals sum of lines 1500 through 1531 (SF 133) and lines 1500 through 1522 (P&F).																										
		Mandatory:																										
		1600	**Contract authority**																									
Y	N	1600	+	-	4032	Estimated Indefinite Contract Authority	E									M							U					2
Y	Y	1600	+	-	4131	Current-Year Contract Authority Realized	E									M						X	U	U				
Y	Y	1600	+	-	4133	Decreases to Indefinite Contract Authority	E									M						X	U	U				
			Nonexpenditure transfers:																									
		1610	**Contract authority transferred to other accounts (-)**																									
Y	Y	1610	+	-	4137	Transfers of Contract Authority - Allocation	E	C								M		##	####			X	U/E	U				1
Y	Y	1610	-	+	4137	Transfers of Contract Authority - Allocation	B	C								M		##	####			X	U/E	U				1
Y	Y	1610	+	-	4153	Transfers of Contract Authority - Nonallocation	E	C										##	####		NEW	X	U	U			7	1
Y	Y	1610	-	+	4153	Transfers of Contract Authority - Nonallocation	B	C										##	####		NEW	X	U	U			7	1
		1611	**Contract authority transferred from other accounts**																									
Y	Y	1611	+	-	4137	Transfers of Contract Authority - Allocation	E	D								M		##	####			X	U/E	U				1
Y	Y	1611	-	+	4137	Transfers of Contract Authority - Allocation	B	D								M		##	####			X	U/E	U				1
Y	Y	1611	+	-	4153	Transfers of Contract Authority - Nonallocation	E	D										##	####		NEW	X	U	U			7	1
Y	Y	1611	-	+	4153	Transfers of Contract Authority - Nonallocation	B	D										##	####		NEW	X	U	U			7	1
			Adjustments:																									
		1620	**Contract authority permanently reduced (-)**																									
Y	Y	1620	+	-	4392	Permanent Reduction - New Budget Authority	E						C			M						X	U	U				
		1621	**Unobligated balance of contract authority permanently reduced (-)**																									
Y	Y	1621	+	-	4393	Permanent Reduction - Prior-Year Balances	E						C			M						X	U	U				
		1622	**Contract authority precluded from obligation (limitation on obligations) (-)**																									
Y	N	1622	+	-	4395	Authority Unavailable for Obligation Pursuant to Public Law - Temporary	E						C			M						X	U	U				2
Y	Y	1622	+	-	4397	Receipts and Appropriations Temporarily Precluded From Obligation	E						C			M						X	U	U				1

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Applicability to SF133	Applicability to P&F	SF 133/ P&F Line No.	Debit Funct. Ind.	Credit Funct. Ind.	USSGL Account	USSGL Account Title	USSGL Account Attributes for FACTS II: Begin/ End	Debit/ Credit	Reimb. Flag	Apport. Categ.	Apport. Cat.B	Program Rpt.Cat.	Auth Type	Adv. Flag	Avail. Time	BEA Cat. Ind.	Borrow-ing Source	Dir. Trans. Agy.	Dir. Trans. Acct.	Trans. Part-ner	Year of BA	Prior-Year Adj.	TAFS Attributes: SF133 TAFS Status	P&F TAFS Status	Expir-ation Flag	Fund Type	Fin. Acct. Ind.	Addl. Info
Y	Y	1622	-	+	4397	Receipts and Appropriations Temporarily Precluded From Obligation	B						C			M						X	U	U				1
		1630	Anticipated nonexpenditure transfers of contract authority (net) (+ or -)																									
Y	N	1630	+	-	4160	Anticipated Transfers - Current-Year Authority	E						C			M							U					2
		1631	Anticipated adjustments to current year contract authority (+ or -)																									
Y	N	1631	+	-	4034	Anticipated Adjustments to Contract Authority	E									M							U					2
Y	Y	1640	Contract authority (total)																									
		This line is calculated. Equals sum of lines 1600 through 1631 (SF133) and lines 1600 through 1622 (P&F).																										
		Spending authority from offsetting collections:																										
		Discretionary:																										
		1700	Collected																									
Y	Y	1700	+	-	4212	Liquidation of Deficiency - Offsetting Collections	E									D						X	U/E	U				
Y	Y	1700	+	-	4222	Unfilled Customer Orders With Advance	E									D						X	U/E	U				1
Y	Y	1700	-	+	4222	Unfilled Customer Orders With Advance	B									D						X	U/E	U				1
Y	Y	1700	+	-	4252	Reimbursements and Other Income Earned - Collected	E									D						X	U/E	U				
Y	Y	1700	+	-	4253	Prior-Year Unfilled Customer Orders With Advance - Refunds Paid	E									D						X	U/E	U				
Y	Y	1700	+	-	4255	Appropriation Trust Fund Expenditure Transfers - Collected	E									D						X	U/E	U				
Y	Y	1700	+	-	4260	Actual Collections of "governmental-type" Fees	E									D						X	U/E	U				
Y	Y	1700	+	-	4261	Actual Collections of Business-Type Fees	E									D						X	U/E	U				
Y	Y	1700	+	-	4262	Actual Collections of Loan Principal	E									D						X	U/E	U				
Y	Y	1700	+	-	4263	Actual Collections of Loan Interest	E									D						X	U/E	U				
Y	Y	1700	+	-	4264	Actual Collections of Rent	E									D						X	U/E	U				
Y	Y	1700	+	-	4265	Actual Collections From Sale of Foreclosed Property	E									D						X	U/E	U				
Y	Y	1700	+	-	4266	Other Actual Business-Type Collections From Non-Federal Sources	E									D						X	U/E	U				
Y	Y	1700	+	-	4267	Other Actual "governmental-type" Collections From Non-Federal Sources	E									D						X	U/E	U				
Y	Y	1700	+	-	4271	Actual Program Fund Subsidy Collected	E									D						X	U/E	U				
Y	Y	1700	+	-	4273	Interest Collected From Treasury	E									D						X	U	U				
Y	Y	1700	+	-	4275	Actual Collections From Liquidating Fund	E									D						X	U/E	U				
Y	Y	1700	+	-	4276	Actual Collections From Financing Fund	E									D						X	U/E	U				
Y	Y	1700	+	-	4277	Other Actual Collections - Federal	E									D						X	U/E	U				
Y	Y	1700	+	-	4290	Amortization and Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	E									D						X	U	U				
Y	Y	1700	+	-	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	E									D						X	U/E	U				
Y	Y	1700	+	-	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	E									D						X	U/E	U				
		1701	Change in uncollected customer payments from Federal sources (+or -)																									
Y	Y	1701	+	-	4221	Unfilled Customer Orders Without Advance	E									D				F/E		X	U/E	U				1
Y	Y	1701	-	+	4221	Unfilled Customer Orders Without Advance	B									D				F/E		X	U/E	U				1
Y	Y	1701	+	-	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	E									D						X	U/E	U				1
Y	Y	1701	-	+	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	B									D						X	U/E	U				1
Y	Y	1701	+	-	4251	Reimbursements and Other Income Earned - Receivable	E									D				F/E		X	U/E	U				1
Y	Y	1701	-	+	4251	Reimbursements and Other Income Earned - Receivable	B									D				F/E		X	U/E	U				1
Y	Y	1701	+	-	4283	Interest Receivable From Treasury	E									D						X	U/E	U				1
Y	Y	1701	-	+	4283	Interest Receivable From Treasury	B									D						X	U/E	U				1
Y	Y	1701	+	-	4285	Receivable From the Liquidating Fund	E									D						X	U/E	U				1
Y	Y	1701	-	+	4285	Receivable From the Liquidating Fund	B									D						X	U/E	U				1
Y	Y	1701	+	-	4286	Receivable From the Financing Fund	E									D						X	U/E	U				1
Y	Y	1701	-	+	4286	Receivable From the Financing Fund	B									D						X	U/E	U				1
Y	Y	1701	+	-	4287	Other Federal Receivables	E									D						X	U/E	U				1
Y	Y	1701	-	+	4287	Other Federal Receivables	B									D						X	U/E	U				1
		1702	Offsetting collections (previously unavailable)																									
Y	Y	1702	+	-	4121	Amounts Appropriated From Specific Invested TAFS Reclassified – Receivable - Cancellation	E						S			D						X	U	U				
Y	Y	1702	+	-	4123	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction	E						S			D						X	U	U				
Y	Y	1702	+	-	4158	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	E									D						X	U	U				
Y	Y	1702	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation	E						S			D						X	U	U				1
Y	Y	1702	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	B						S			D						X	U	U				1
			Nonexpenditure transfers:																									
		1710	Spending authority from offsetting collections transferred to other accounts (-)																									
Y	Y	1710	+	-	4170	Transfers - Current-Year Authority	E	C					S			D		##	####			X	U	U				
Y	Y	1710	+	-	4175	Allocation Transfers of Current-Year Authority for Noninvested Accounts	E	C					S			D		##	####			X	U	U				
		1711	Spending authority from offsetting collections transferred from other accounts																									
Y	Y	1711	+	-	4170	Transfers - Current-Year Authority	E	D					S			D		##	####			X	U	U				
Y	Y	1711	+	-	4171	Nonallocation Transfers of Invested Balances - Receivable	E	D								D		##	####			X	U/E	U		1		1
Y	Y	1711	-	+	4171	Nonallocation Transfers of Invested Balances - Receivable	B	D								D		##	####			X	U/E	U		1		1
Y	Y	1711	+	-	4173	Nonallocation Transfers of Invested Balances - Transferred	E	D								D		##	####			X	U/E	U		1		

USSGL Crosswalks for Fiscal 2012 Reporting:
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Applicability to SF133	Applicability to P&F	SF 133/ P&F Line No.	Debit Funct. Ind.	Credit Funct. Ind.	USSGL Account	USSGL Account Title	USSGL Account Attributes for FACTS II: Begin/ End	Debit/ Credit	Reimb. Flag	Apport. Categ.	Apport. Cat.B	Program Rpt.Cat.	Auth Type	Adv. Flag	Avail. Time	BEA Cat. Ind.	Borrow-ing Source	Dir. Trans. Agy.	Dir. Trans. Acct.	Trans. Part-ner	Year of BA	Prior-Year Adj.	TAFS Attributes: SF133 TAFS Status	P&F TAFS Status	Expir-ation Flag	Fund Type	Fin. Acct. Ind.	Addl. Info
Y	Y	1711	+	-	4175	Allocation Transfers of Current-Year Authority for Noninvested Accounts	E	D					S			D		##	####			X	U	U				
			Adjustments:																									
		1720	**Capital transfer of spending authority from offsetting collections to general fund (-)**																									
Y	Y	1720	+	-	4151	Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority	E									D						X	U	U				
Y	Y	1721	**Spending authority from offsetting collections applied to deficiency by law (-)**																									
		This line is not required to be supported by the USSGL at this time, but will be required in the future.																										
		1722	**Spending authority from offsetting collections permanently reduced (-)**																									
Y	Y	1722	+	-	4392	Permanent Reduction - New Budget Authority	E						S			D						X	U	U				
		1723	**Spending authority from offsetting collections temporarily reduced (-)**																									
Y	Y	1723	+	-	4382	Temporary Reduction - New Budget Authority	E						S			D						X	U	U				
		1724	**Unobligated balance of spending authority from offsetting collections temporarily reduced (-)**																									
Y	Y	1724	+	-	4383	Temporary Reduction - Prior-Year Balances	E						S			D						X	U	U				
		1725	**Spending authority from offsetting collections precluded from obligation (limitation on obligations) (-)**																									
Y	N	1725	+	-	4395	Authority Unavailable for Obligation Pursuant to Public Law - Temporary	E						S			D						X	U	U				2
Y	Y	1725	+	-	4398	Offsetting Collections Temporarily Precluded From Obligation	E									D						X	U	U				1
Y	Y	1725	-	+	4398	Offsetting Collections Temporarily Precluded From Obligation	B									D						X	U	U				1
		1726	**Spending authority from offsetting collections applied to repay debt (-)**																									
Y	Y	1726	+	-	4146	Actual Repayments of Debt, Current-Year Authority	E						S			D						X	U	U				
		1727	**Spending authority from offsetting collections applied to liquidate contract authority (-)**																									
Y	Y	1727	+	-	4135	Contract Authority Liquidated	E						S			D						X	U	U				
		1728	**Spending authority from offsetting collections substituted for borrowing authority (-)**																									
Y	Y	1728	-	+	4140	Substitution of Borrowing Authority	E						S			D						X	U	U				
		1740	**Anticipated collections, reimbursements, and other income**																									
Y	N	1740	+	-	4060	Anticipated Collections From Non-Federal Sources	E	D								D							U					2
Y	N	1740	+	-	4070	Anticipated Collections From Federal Sources	E	D								D							U					2
Y	N	1740	+	-	4210	Anticipated Reimbursements and Other Income	E	D								D							U					2
Y	N	1740	+	-	4215	Anticipated Appropriation Trust Fund Expenditure Transfers	E									D							U					2
		1741	**Anticipated nonexpenditure transfers of spending authority from offsetting collections (net) (+ or -)**																									
Y	N	1741	+	-	4160	Anticipated Transfers - Current-Year Authority	E						S			D							U					2
		1742	**Anticipated capital transfers and redemption of debt (spending authority from offsetting collections) (-)**																									
Y	N	1742	+	-	4047	Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority	E						S			D							U					2
Y	Y	1750	**Spending authority from offsetting collections (total)**																									
		This line is calculated. Equals sum of lines 1700 through 1742 (SF 133) and lines 1700 through 1728 (P&F).																										
		Mandatory:																										
		1800	**Collected**																									
Y	Y	1800	+	-	4212	Liquidation of Deficiency - Offsetting Collections	E									M						X	U/E	U				
Y	Y	1800	+	-	4222	Unfilled Customer Orders With Advance	E									M						X	U/E	U				1
Y	Y	1800	-	+	4222	Unfilled Customer Orders With Advance	B									M						X	U/E	U				1
Y	Y	1800	+	-	4252	Reimbursements and Other Income Earned - Collected	E									M						X	U/E	U				
Y	Y	1800	+	-	4253	Prior-Year Unfilled Customer Orders With Advance - Refunds Paid	E									M						X	U/E	U				
Y	Y	1800	+	-	4255	Appropriation Trust Fund Expenditure Transfers - Collected	E									M						X	U/E	U				
Y	Y	1800	+	-	4260	Actual Collections of "governmental-type" Fees	E									M						X	U/E	U				
Y	Y	1800	+	-	4261	Actual Collections of Business-Type Fees	E									M						X	U/E	U				
Y	Y	1800	+	-	4262	Actual Collections of Loan Principal	E									M						X	U/E	U				
Y	Y	1800	+	-	4263	Actual Collections of Loan Interest	E									M						X	U/E	U				
Y	Y	1800	+	-	4264	Actual Collections of Rent	E									M						X	U/E	U				
Y	Y	1800	+	-	4265	Actual Collections From Sale of Foreclosed Property	E									M						X	U/E	U				
Y	Y	1800	+	-	4266	Other Actual Business-Type Collections From Non-Federal Sources	E									M						X	U/E	U				
Y	Y	1800	+	-	4267	Other Actual "governmental-type" Collections From Non-Federal Sources	E									M						X	U/E	U				
Y	Y	1800	+	-	4271	Actual Program Fund Subsidy Collected	E									M						X	U/E	U				
Y	Y	1800	+	-	4273	Interest Collected From Treasury	E									M						X	U	U				
Y	Y	1800	+	-	4275	Actual Collections From Liquidating Fund	E									M						X	U/E	U				
Y	Y	1800	+	-	4276	Actual Collections From Financing Fund	E									M						X	U/E	U				
Y	Y	1800	+	-	4277	Other Actual Collections - Federal	E									M						X	U/E	U				
Y	Y	1800	+	-	4290	Amortization and Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	E									M						X	U	U				
Y	Y	1800	+	-	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	E									M						X	U/E	U				
Y	Y	1800	+	-	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	E									M						X	U/E	U				

USSGL Crosswalks for Fiscal 2012 Reporting:
SF 133: Report on Budget Execution and Budgetary Resources
Budget Program and Financing (P&F) Schedule Prior Year Actual Column

Applicability to SF133	Applicability to P&F	SF 133/ P&F Line No.	Debit Funct. Ind.	Credit Funct. Ind.	USSGL Account	USSGL Account Title	USSGL Account Attributes for FACTS II: Begin/ End	Debit/ Credit	Reimb. Flag	Apport. Categ.	Apport. Cat.B	Program Rpt.Cat.	Auth Type	Adv. Flag	Avail. Time	BEA Cat. Ind.	Borrow-ing Source	Dir. Trans. Agy.	Dir. Trans. Acct.	Trans. Part-ner	Year of BA	Prior-Year Adj.	TAFS Attributes: SF133 TAFS Status	P&F TAFS Status	Expir-ation Flag	Fund Type	Fin. Acct. Ind.	Addl. Info
		1801	**Change in uncollected customer payments from Federal sources (+or -)**																									
Y	Y	**1801**	+	-	4221	Unfilled Customer Orders Without Advance	E									M				F/E		X	U/E	U				1
Y	Y	**1801**	-	+	4221	Unfilled Customer Orders Without Advance	B									M				F/E		X	U/E	U				1
Y	Y	**1801**	+	-	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	E									M						X	U/E	U				1
Y	Y	**1801**	-	+	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	B									M						X	U/E	U				1
Y	Y	**1801**	+	-	4251	Reimbursements and Other Income Earned - Receivable	E									M				F/E		X	U/E	U				1
Y	Y	**1801**	-	+	4251	Reimbursements and Other Income Earned - Receivable	B									M				F/E		X	U/E	U				1
Y	Y	**1801**	+	-	4283	Interest Receivable From Treasury	E									M						X	U/E	U				1
Y	Y	**1801**	-	+	4283	Interest Receivable From Treasury	B									M						X	U/E	U				1
Y	Y	**1801**	+	-	4285	Receivable From the Liquidating Fund	E									M						X	U/E	U				1
Y	Y	**1801**	-	+	4285	Receivable From the Liquidating Fund	B									M						X	U/E	U				1
Y	Y	**1801**	+	-	4286	Receivable From the Financing Fund	E									M						X	U/E	U				1
Y	Y	**1801**	-	+	4286	Receivable From the Financing Fund	B									M						X	U/E	U				1
Y	Y	**1801**	+	-	4287	Other Federal Receivables	E									M						X	U/E	U				1
Y	Y	**1801**	-	+	4287	Other Federal Receivables	B									M						X	U/E	U				1
		1802	**Offsetting collections (previously unavailable)**																									
Y	Y	**1802**	+	-	4121	Amounts Appropriated From Specific Invested TAFS Reclassified – Receivable - Cancellation	E						S			M						X	U	U				
Y	Y	**1802**	+	-	4123	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction	E						S			M						X	U	U				
Y	Y	**1802**	+	-	4158	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	E									M						X	U	U				
Y	Y	**1802**	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation	E						S			M						X	U	U				1
Y	Y	**1802**	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	B						S			M						X	U	U				1
			Nonexpenditure transfers:																									
		1810	**Spending authority from offsetting collections transferred to other accounts (-)**																									
Y	Y	**1810**	+	-	4170	Transfers - Current-Year Authority	E	C					S			M		##	####			X	U	U				
Y	Y	**1810**	+	-	4172	Nonallocation Transfers of Invested Balances - Payable	E	C								M		##	####			X	U/E	U		3		1
Y	Y	**1810**	-	+	4172	Nonallocation Transfers of Invested Balances - Payable	B	C								M		##	####			X	U/E	U		3		1
Y	Y	**1810**	+	-	4173	Nonallocation Transfers of Invested Balances - Transferred	E	C								M		##	####			X	U/E	U		3		
Y	Y	**1810**	+	-	4175	Allocation Transfers of Current-Year Authority for Noninvested Accounts	E	C					S			M		##	####			X	U	U				
		1811	**Spending authority from offsetting collections transferred from other accounts**																									
Y	Y	**1811**	+	-	4170	Transfers - Current-Year Authority	E	D					S			M		##	####			X	U	U				
Y	Y	**1811**	+	-	4175	Allocation Transfers of Current-Year Authority for Noninvested Accounts	E	D					S			M		##	####			X	U	U				
			Adjustments:																									
		1820	**Capital transfer of spending authority from offsetting collections to general fund (-)**																									
Y	Y	**1820**	+	-	4151	Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority	E									M						X	U	U				
Y	Y	**1821**	**Spending authority from offsetting collections applied to deficiency by law (-)**																									
		This line is not required to be supported by the USSGL at this time, but will be required in the future.																										
		1822	**Spending authority from offsetting collections temporarily reduced (-)**																									
Y	Y	**1822**	+	-	4382	Temporary Reduction - New Budget Authority	E						S			M						X	U	U				
		1823	**Unobligated balance of spending authority from offsetting collections temporarily reduced (-)**																									
Y	Y	**1823**	+	-	4383	Temporary Reduction - Prior-Year Balances	E						S			M						X	U	U				
		1824	**Spending authority from offsetting collections precluded from obligation (limitation on obligations) (-)**																									
Y	N	**1824**	+	-	4395	Authority Unavailable for Obligation Pursuant to Public Law - Temporary	E						S			M						X	U	U				2
Y	Y	**1824**	+	-	4398	Offsetting Collections Temporarily Precluded From Obligation	E									M						X	U	U				1
Y	Y	**1824**	-	+	4398	Offsetting Collections Temporarily Precluded From Obligation	B									M						X	U	U				1
		1825	**Spending authority from offsetting collections applied to repay debt (-)**																									
Y	Y	**1825**	+	-	4146	Actual Repayments of Debt, Current-Year Authority	E						S			M						X	U	U				
		1826	**Spending authority from offsetting collections applied to liquidate contract authority (-)**																									
Y	Y	**1826**	+	-	4132	Substitution of Contract Authority	E						S									X	U	U				
Y	Y	**1826**	+	-	4135	Contract Authority Liquidated	E						S			M						X	U	U				
		1827	**Spending authority from offsetting collections substituted for borrowing authority (-)**																									
Y	Y	**1827**	-	+	4140	Substitution of Borrowing Authority	E						S			M						X	U	U				
		1840	**Anticipated collections, reimbursements, and other income**																									
Y	N	**1840**	+	-	4060	Anticipated Collections From Non-Federal Sources	E	D								M							U					2
Y	N	**1840**	+	-	4070	Anticipated Collections From Federal Sources	E	D								M							U					2
Y	N	**1840**	+	-	4210	Anticipated Reimbursements and Other Income	E	D								M							U					2
Y	N	**1840**	+	-	4215	Anticipated Appropriation Trust Fund Expenditure Transfers	E									M							U					2
		1841	**Anticipated nonexpenditure transfers of spending authority from offsetting collections (net) (+ or -)**																									
Y	N	**1841**	+	-	4160	Anticipated Transfers - Current-Year Authority	E						S			M							U					2

USSGL Crosswalks for Fiscal 2012 Reporting:
SF 133: Report on Budget Execution and Budgetary Resources
Budget Program and Financing (P&F) Schedule Prior Year Actual Column

Applicability to SF133	Applicability to P&F	SF 133/ P&F Line No.	Debit Funct. Ind.	Credit Funct. Ind.	USSGL Account	USSGL Account Title	USSGL Account Attributes for FACTS II: Begin/ End	Debit/ Credit	Reimb. Flag	Apport. Categ.	Apport. Cat.B	Program Rpt.Cat.	Auth Type	Adv. Flag	Avail. Time	BEA Cat. Ind.	Borrow-ing Source	Dir. Trans. Agy.	Dir. Trans. Acct.	Trans. Part-ner	Year of BA	Prior-Year Adj.	TAFS Attributes: SF133 TAFS Status	P&F TAFS Status	Expir-ation Flag	Fund Type	Fin. Acct. Ind.	Addl. Info
		1842	**Anticipated capital transfers and redemption of debt (spending authority from offsetting collections) (-)**																									
Y	N	1842	+	-	4047	Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority	E						S			M							U					2
Y	Y	**1850**	**Spending authority from offsetting collections (total)**																									
		This line is calculated. Equals sum of lines 1800 through 1842 (SF 133) and lines 1800 through 1827 (P&F).																										
Y	Y	**1900**	**Budget authority total (discretionary and mandatory)**																									
		This line is calculated. Equals the sum of combined total of mandatory and discretionary budget authority [Lines 1100 through 1152, 1170 through 1174, 1200 through 1252, 1270 through 1273, 1300 through 1330, 1400 through 1430, 1500 through 1531, 1600 through 1631, 1700 through 1742, and 1800 through 1842 (SF 133). Lines 1100 through 1139, 1170 through 1174, 1200 through 1239, 1270 through 1273, 1300 through 1320, 1400 through 1420, 1500 through 1522, 1600 through 1622, 1700 through 1728, and 1800 through 1827 (P&F)].																						
Y	Y	**1901**	**Adjustment for budgetary resources applied to liquidate deficiencies (-)**																									
		This line is not required to be supported by the USSGL at this time, but will be required in the future.																										
Y	N	**1910**	**Total budgetary resources**																									
		This line is calculated. Equals the sum of combined total of unobligated balances, budget authority, and line 1901 [Lines 1000 through 1042, 1100 through 1152, 1170 through 1174, 1200 through 1252, 1270 through 1273, 1300 through 1330, 1400 through 1430, 1500 through 1531, 1600 through 1631, 1700 through 1742, 1800 through 1842, and 1901 (SF 133)].																						
N	Y	**1930**	**Total budgetary resources available**																									
		This line is calculated. Equals the sum of combined total of unobligated balances, budget authority, and line 1901 [Lines 1000 through 1031, 1100 through 1139, 1170 through 1174, 1200 through 1239, 1270 through 1273, 1300 through 1320, 1400 through 1420, 1500 through 1522, 1600 through 1622, 1700 through 1728, 1800 through 1827, and 1901 (P&F)].																						
N	Y	**MEMORANDUM (NON-ADD) ENTRIES:**																										
		ALL ACCOUNTS:																										
		1940	**Unobligated balance expiring (-)**																									
N	Y	1940	+	-	4420	Unapportioned Authority - Pending Rescission	E																	U	Y			
N	Y	1940	+	-	4430	Unapportioned Authority - OMB Deferral	E																	U	Y			
N	Y	1940	+	-	4450	Unapportioned Authority	E																	U	Y			
N	Y	1940	+	-	4510	Apportionments	E								A/S									U	Y			
N	Y	1940	+	-	4610	Allotments - Realized Resources	E																	U	Y			
N	Y	1940	+	-	4620	Unobligated Funds Exempt From Apportionment	E																	U	Y			
N	Y	1940	+	-	4630	Funds Not Available for Commitment/Obligation	E																	U	Y			
N	Y	1940	+	-	4700	Commitments - Programs Subject to Apportionment	E																	U	Y			
N	Y	1940	+	-	4720	Commitments - Programs Exempt From Apportionment	E																	U	Y			
		1941	**Unexpired unobligated balance carried forward, end of year**																									
N	Y	1941	-	+	4420	Unapportioned Authority - Pending Rescission	E																	U	N			
N	Y	1941	-	+	4430	Unapportioned Authority - OMB Deferral	E																	U	N			
N	Y	1941	-	+	4450	Unapportioned Authority	E																	U	N			
N	Y	1941	-	+	4510	Apportionments	E								A/S									U	N			
N	Y	1941	-	+	4610	Allotments - Realized Resources	E																	U	N			
N	Y	1941	-	+	4620	Unobligated Funds Exempt From Apportionment	E																	U	N			
N	Y	1941	-	+	4630	Funds Not Available for Commitment/Obligation	E																	U	N			
N	Y	1941	-	+	4700	Commitments - Programs Subject to Apportionment	E																	U	N			
N	Y	1941	-	+	4720	Commitments - Programs Exempt From Apportionment	E																	U	N			
		SPECIAL AND NON-REVOLVING TRUST FUNDS ONLY:																										
		1950	**Other balances withdrawn (special and trust funds)**																									
N	Y	1950	-	+	4350	Canceled Authority	E															X		U		2/7		
N	Y	1950	-	+	4355	Cancellation of Appropriation From Unavailable Receipts	E															X		U		2/7		
N	Y	1950	-	+	4356	Cancellation of Appropriation From Invested Balances	E															X		U		2/7		
N	Y	1950	-	+	4357	Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds	E															X		U		2/7		
		1951	**Unobligated balance expiring (special and trust funds)**																									
N	Y	1951	-	+	4420	Unapportioned Authority - Pending Rescission	E																	U	Y	2/7		
N	Y	1951	-	+	4430	Unapportioned Authority - OMB Deferral	E																	U	Y	2/7		
N	Y	1951	-	+	4450	Unapportioned Authority	E																	U	Y	2/7		
N	Y	1951	-	+	4510	Apportionments	E								A/S									U	Y	2/7		
N	Y	1951	-	+	4610	Allotments - Realized Resources	E																	U	Y	2/7		
N	Y	1951	-	+	4620	Unobligated Funds Exempt From Apportionment	E																	U	Y	2/7		
N	Y	1951	-	+	4630	Funds Not Available for Commitment/Obligation	E																	U	Y	2/7		
N	Y	1951	-	+	4700	Commitments - Programs Subject to Apportionment	E																	U	Y	2/7		
N	Y	1951	-	+	4720	Commitments - Programs Exempt From Apportionment	E																	U	Y	2/7		
		1952	**Expired unobligated balance carried forward, start of year (special and trust funds)**																									
N	Y	1952	+	-	4126	Amounts Appropriated From Specific Invested TAFS - Receivable	B															X		E		2/7		
N	Y	1952	+	-	4127	Amounts Appropriated From Specific Invested TAFS - Payable	B															X		E		2/7		
N	Y	1952	+	-	4136	Contract Authority To Be Liquidated by Trust Funds	B															X		E		2/7		
N	Y	1952	+	-	4137	Transfers of Contract Authority - Allocation	B															X		E		2/7		
N	Y	1952	+	-	4139	Contract Authority Carried Forward	B																	E		2/7		
N	Y	1952	+	-	4149	Borrowing Authority Carried Forward	B																	E		2/7		
N	Y	1952	+	-	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	B															X		E		2/7		
N	Y	1952	+	-	4171	Nonallocation Transfers of Invested Balances - Receivable	B															X		E		2/7		
N	Y	1952	+	-	4172	Nonallocation Transfers of Invested Balances - Payable	B															X		E		2/7		

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N	Y	1952	+	-	4201	Total Actual Resources - Collected	B																	E		2/7		
N	Y	1952	+	-	4221	Unfilled Customer Orders Without Advance	B													F/E		X		E		2/7		
N	Y	1952	+	-	4222	Unfilled Customer Orders With Advance	B															X		E		2/7		
N	Y	1952	+	-	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	B															X		E		2/7		
N	Y	1952	+	-	4251	Reimbursements and Other Income Earned - Receivable	B													F/E		X		E		2/7		
N	Y	1952	+	-	4287	Other Federal Receivables	B															X		E		2/7		
N	Y	1952	+	-	4801	Undelivered Orders - Obligations, Unpaid	B															X		E		2/7		
N	Y	1952	+	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced	B															X		E		2/7		
N	Y	1952	+	-	4901	Delivered Orders - Obligations, Unpaid	B															X		E		2/7		
		1953	**Expired unobligated balance carried forward, end of year (special and trust funds)**																									
N	Y	1953	-	+	4650	Allotments - Expired Authority	E																	E		2/7		
		1954	**Unobligated balance canceling (special and trust funds)**																									
N	Y	1954	-	+	4350	Canceled Authority	E															X		E		2/7		
N	Y	1954	-	+	4355	Cancellation of Appropriation From Unavailable Receipts	E															X		E		2/7		
N	Y	1954	-	+	4356	Cancellation of Appropriation From Invested Balances	E															X		E		2/7		
N	Y	1954	-	+	4357	Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds	E															X		E		2/7		
		STATUS OF BUDGETARY RESOURCES																										
		Obligations incurred:																										
		Direct:																										
		2001	**Category A (by quarter)**																									
Y	N	2001	-	+	4801	Undelivered Orders - Obligations, Unpaid	E		D	A		###										X	U/E	U				1
Y	N	2001	+	-	4801	Undelivered Orders - Obligations, Unpaid	B		D	A		###										X	U/E	U				1
Y	N	2001	-	+	4802	Undelivered Orders - Obligations, Prepaid/Advanced	E		D	A		###										X	U/E	U				1
Y	N	2001	+	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced	B		D	A		###										X	U/E	U				1
Y	N	2001	-	+	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E		D	A		###										X	U/E	U				
Y	N	2001	-	+	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E		D	A		###										X	U/E	U				
Y	N	2001	-	+	4901	Delivered Orders - Obligations, Unpaid	E		D	A		###										X	U/E	U				1
Y	N	2001	+	-	4901	Delivered Orders - Obligations, Unpaid	B		D	A		###										X	U/E	U				1
Y	N	2001	-	+	4902	Delivered Orders - Obligations, Paid	E		D	A		###										X	U/E	U				
Y	N	2001	-	+	4908	Authority Outlayed Not Yet Disbursed	E		D	A		###										X	U	U				1
Y	N	2001	+	-	4908	Authority Outlayed Not Yet Disbursed	B		D	A		###										X	U	U				1
Y	N	2001	-	+	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E		D	A		###										X	U/E	U				
Y	N	2001	-	+	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E		D	A		###										X	U/E	U				
		2002	**Category B (by project)**																									
Y	N	2002	-	+	4801	Undelivered Orders - Obligations, Unpaid	E		D	B	###	###										X	U/E	U				1,4
Y	N	2002	+	-	4801	Undelivered Orders - Obligations, Unpaid	B		D	B	###	###										X	U/E	U				1,4
Y	N	2002	-	+	4802	Undelivered Orders - Obligations, Prepaid/Advanced	E		D	B	###	###										X	U/E	U				1,4
Y	N	2002	+	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced	B		D	B	###	###										X	U/E	U				1,4
Y	N	2002	-	+	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E		D	B	###	###										X	U/E	U				4
Y	N	2002	-	+	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E		D	B	###	###										X	U/E	U				4
Y	N	2002	-	+	4901	Delivered Orders - Obligations, Unpaid	E		D	B	###	###										X	U/E	U				1,4
Y	N	2002	+	-	4901	Delivered Orders - Obligations, Unpaid	B		D	B	###	###										X	U/E	U				1,4
Y	N	2002	-	+	4902	Delivered Orders - Obligations, Paid	E		D	B	###	###										X	U/E	U				4
Y	N	2002	-	+	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E		D	B	###	###										X	U/E	U				4
Y	N	2002	-	+	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E		D	B	###	###										X	U/E	U				4
		2003	**Exempt from apportionment**																									
Y	N	2003	-	+	4801	Undelivered Orders - Obligations, Unpaid	E		D	E												X	U/E	U				1
Y	N	2003	+	-	4801	Undelivered Orders - Obligations, Unpaid	B		D	E												X	U/E	U				1
Y	N	2003	-	+	4802	Undelivered Orders - Obligations, Prepaid/Advanced	E		D	E												X	U/E	U				1
Y	N	2003	+	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced	B		D	E												X	U/E	U				1
Y	N	2003	-	+	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E		D	E												X	U/E	U				
Y	N	2003	-	+	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E		D	E												X	U/E	U				
Y	N	2003	-	+	4901	Delivered Orders - Obligations, Unpaid	E		D	E												X	U/E	U				1
Y	N	2003	+	-	4901	Delivered Orders - Obligations, Unpaid	B		D	E												X	U/E	U				1
Y	N	2003	-	+	4902	Delivered Orders - Obligations, Paid	E		D	E												X	U/E	U				
Y	N	2003	-	+	4908	Authority Outlayed Not Yet Disbursed	E		D	E												X	U	U				1
Y	N	2003	+	-	4908	Authority Outlayed Not Yet Disbursed	B		D	E												X	U	U				1
Y	N	2003	-	+	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E		D	E												X	U/E	U				
Y	N	2003	-	+	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E		D	E												X	U/E	U				

USSGL Crosswalks for Fiscal 2012 Reporting:
SF 133: Report on Budget Execution and Budgetary Resources
Budget Program and Financing (P&F) Schedule Prior Year Actual Column

Applicability to SF133	Applicability to P&F	SF 133/ P&F Line No.	Debit Funct. Ind.	Credit Funct. Ind.	USSGL Account	USSGL Account Title	USSGL Account Attributes for FACTS II: Begin/ End	Debit/ Credit	Reimb. Flag	Apport. Categ.	Apport. Cat.B	Program Rpt.Cat.	Auth Type	Adv. Flag	Avail. Time	BEA Cat. Ind.	Borrow-ing Source	Dir. Trans. Agy.	Dir. Trans. Acct.	Trans. Part-ner	Year of BA	Prior-Year Adj.	TAFS Attributes: SF133 TAFS Status	P&F TAFS Status	Expir-ation Flag	Fund Type	Fin. Acct. Ind.	Addl. Info
Y	N	**2004**	**Direct obligations (total)**																									
		This line is calculated. Equals sum of lines 2001 through 2003.																										
		Reimbursable:																										
		2101	**Category A (by quarter)**																									
Y	N	**2101**	-	+	4801	Undelivered Orders - Obligations, Unpaid	E		R	A		###										X	U/E	U				1
Y	N	**2101**	+	-	4801	Undelivered Orders - Obligations, Unpaid	B		R	A		###										X	U/E	U				1
Y	N	**2101**	-	+	4802	Undelivered Orders - Obligations, Prepaid/Advanced	E		R	A		###										X	U/E	U				1
Y	N	**2101**	+	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced	B		R	A		###										X	U/E	U				1
Y	N	**2101**	-	+	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E		R	A		###										X	U/E	U				
Y	N	**2101**	-	+	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E		R	A		###										X	U/E	U				
Y	N	**2101**	-	+	4901	Delivered Orders - Obligations, Unpaid	E		R	A		###										X	U/E	U				1
Y	N	**2101**	+	-	4901	Delivered Orders - Obligations, Unpaid	B		R	A		###										X	U/E	U				1
Y	N	**2101**	-	+	4902	Delivered Orders - Obligations, Paid	E		R	A		###										X	U/E	U				
Y	N	**2101**	-	+	4908	Authority Outlayed Not Yet Disbursed	E		R	A		###										X	U	U				1
Y	N	**2101**	+	-	4908	Authority Outlayed Not Yet Disbursed	B		R	A		###										X	U	U				1
Y	N	**2101**	-	+	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E		R	A		###										X	U/E	U				
Y	N	**2101**	-	+	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E		R	A		###										X	U/E	U				
		2102	**Category B (by project)**																									
Y	N	**2102**	-	+	4801	Undelivered Orders - Obligations, Unpaid	E		R	B	###	###										X	U/E	U				1,4
Y	N	**2102**	+	-	4801	Undelivered Orders - Obligations, Unpaid	B		R	B	###	###										X	U/E	U				1,4
Y	N	**2102**	-	+	4802	Undelivered Orders - Obligations, Prepaid/Advanced	E		R	B	###	###										X	U/E	U				1,4
Y	N	**2102**	+	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced	B		R	B	###	###										X	U/E	U				1,4
Y	N	**2102**	-	+	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E		R	B	###	###										X	U/E	U				4
Y	N	**2102**	-	+	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E		R	B	###	###										X	U/E	U				4
Y	N	**2102**	-	+	4901	Delivered Orders - Obligations, Unpaid	E		R	B	###	###										X	U/E	U				1,4
Y	N	**2102**	+	-	4901	Delivered Orders - Obligations, Unpaid	B		R	B	###	###										X	U/E	U				1,4
Y	N	**2102**	-	+	4902	Delivered Orders - Obligations, Paid	E		R	B	###	###										X	U/E	U				4
Y	N	**2102**	-	+	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E		R	B	###	###										X	U/E	U				4
		2102	-	+	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E		R	B	###	###										X	U/E	U				4
		2103	**Exempt from apportionment**																									
Y	N	**2103**	-	+	4801	Undelivered Orders - Obligations, Unpaid	E		R	E												X	U/E	U				1
Y	N	**2103**	+	-	4801	Undelivered Orders - Obligations, Unpaid	B		R	E												X	U/E	U				1
Y	N	**2103**	-	+	4802	Undelivered Orders - Obligations, Prepaid/Advanced	E		R	E												X	U/E	U				1
Y	N	**2103**	+	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced	B		R	E												X	U/E	U				1
Y	N	**2103**	-	+	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E		R	E												X	U/E	U				
Y	N	**2103**	-	+	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E		R	E												X	U/E	U				
Y	N	**2103**	-	+	4901	Delivered Orders - Obligations, Unpaid	E		R	E												X	U/E	U				1
Y	N	**2103**	+	-	4901	Delivered Orders - Obligations, Unpaid	B		R	E												X	U/E	U				1
Y	N	**2103**	-	+	4902	Delivered Orders - Obligations, Paid	E		R	E												X	U/E	U				
Y	N	**2103**	-	+	4908	Authority Outlayed Not Yet Disbursed	E		R	E												X	U	U				1
Y	N	**2103**	+	-	4908	Authority Outlayed Not Yet Disbursed	B		R	E												X	U	U				1
Y	N	**2103**	-	+	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E		R	E												X	U/E	U				
		2103	-	+	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E		R	E												X	U/E	U				
Y	N	**2104**	**Reimbursable obligations (total)**																									
		This line is calculated. Equals sum of lines 2101 through 2103.																										
		Unobligated balance																										
		Apportioned																										
		2201	**Available in the current period**																									
Y	N	**2201**	-	+	4510	Apportionments	E								A								U					
Y	N	**2201**	-	+	4610	Allotments - Realized Resources	E								A								U					
Y	N	**2201**	-	+	4700	Commitments - Programs Subject to Apportionment	E								A								U					
		2202	**Available in subsequent periods**																									
Y	N	**2202**	-	+	4510	Apportionments	E								S								U					
Y	N	**2202**	-	+	4590	Apportionments - Anticipated Resources - Programs Subject to Apportionment	E								S								U					2
Y	N	**2202**	-	+	4610	Allotments - Realized Resources	E								S								U					
Y	N	**2202**	-	+	4700	Commitments - Programs Subject to Apportionment	E								S								U					
		2203	**Anticipated**																									
Y	N	**2203**	-	+	4590	Apportionments - Anticipated Resources - Programs Subject to Apportionment	E								A								U					

USSGL Crosswalks for Fiscal 2012 Reporting:
SF 133: Report on Budget Execution and Budgetary Resources
Budget Program and Financing (P&F) Schedule Prior Year Actual Column

Applicability to SF133	Applicability to P&F	SF 133/ P&F Line No.	Debit Funct. Ind.	Credit Funct. Ind.	USSGL Account	USSGL Account Title	USSGL Account Attributes for FACTS II: Begin/ End	Debit/ Credit	Reimb. Flag	Apport. Categ.	Apport. Cat.B	Program Rpt.Cat.	Auth Type	Adv. Flag	Avail. Time	BEA Cat. Ind.	Borrow-ing Source	Dir. Trans. Agy.	Dir. Trans. Acct.	Trans. Part-ner	Year of BA	Prior-Year Adj.	TAFS Attributes: SF133 TAFS Status	P&F TAFS Status	Expir-ation Flag	Fund Type	Fin. Acct. Ind.	Addl. Info
		Exempt from apportionment																										
		2301	**Available in the current period**																									
Y	N	**2301**	-	+	4620	Unobligated Funds Exempt From Apportionment	E								A								U					
Y	N	**2301**	-	+	4720	Commitments - Programs Exempt From Apportionment	E								A								U					
		2302	**Available in subsequent periods**																									
Y	N	**2302**	-	+	4620	Unobligated Funds Exempt From Apportionment	E								S								U					
Y	N	**2302**	-	+	4690	Anticipated Resources - Programs Exempt From Apportionment	E								S								U					
Y	N	**2302**	-	+	4720	Commitments - Programs Exempt From Apportionment	E								S								U					
		2303	**Anticipated**																									
Y	N	**2303**	-	+	4690	Anticipated Resources - Programs Exempt From Apportionment	E								A								U					2
		Unapportioned																										
		2401	**Deferred**																									
Y	N	**2401**	-	+	4430	Unapportioned Authority - OMB Deferral	E																U					
		2402	**Withheld pending rescission**																									
Y	N	**2402**	-	+	4420	Unapportioned Authority - Pending Rescission	E																U					
		2403	**Other**																									
Y	N	**2403**	-	+	4060	Anticipated Collections From Non-Federal Sources	E	C															U					2
Y	N	**2403**	-	+	4070	Anticipated Collections From Federal Sources	E	C															U					2
Y	N	**2403**	-	+	4210	Anticipated Reimbursements and Other Income	E	C															U					2
Y	N	**2403**	-	+	4310	Anticipated Recoveries of Prior-Year Obligations	E	C															U					2
Y	N	**2403**	-	+	4450	Unapportioned Authority	E																U					
Y	N	**2403**	-	+	4450	Unapportioned Authority	E															B/P	E					
Y	N	**2403**	-	+	4630	Funds Not Available for Commitment/Obligation	E																U					
Y	N	**2403**	-	+	4650	Allotments - Expired Authority	E																E					
Y	N	**2500**	**Total budgetary resources**																									
		This line is calculated. Equals sum of lines 2001 through 2403. This amount equals the amount on line 1910 of the Schedule of Budgetary Resources.																										
		Memorandum entries:																										
Y	N	**2501**	**Subject to apportionment**																									
		This line is not required to be supported by the USSGL at this time, but will be required in the future.																										
Y	N	**2502**	**Exempt from apportionment**																									
		This line is not required to be supported by the USSGL at this time, but will be required in the future.																										
		CHANGE IN OBLIGATED BALANCE																										
		Obligated balance, start of year (net):																										
		3000	**Unpaid obligations, brought forward, October 1 (gross)**																									
Y	Y	**3000**	-	+	4801	Undelivered Orders - Obligations, Unpaid	B															X	U/E	U/E				
Y	Y	**3000**	-	+	4901	Delivered Orders - Obligations, Unpaid	B															X	U/E	U/E				
		3001	**Adjustments to unpaid obligations, brought forward, October 1 (+ or -)**																									
Y	Y	**3001**	-	+	4801	Undelivered Orders - Obligations, Unpaid	E															B/P	U/E	U/E				
Y	Y	**3001**	-	+	4831	Undelivered Orders - Obligations Transferred, Unpaid	E															B/P	U/E	U/E				
Y	Y	**3001**	-	+	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	E															B/P	U/E	U/E				
Y	Y	**3001**	-	+	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E															B/P	U/E	U/E				
Y	Y	**3001**	-	+	4901	Delivered Orders - Obligations, Unpaid	E															B/P	U/E	U/E				
Y	Y	**3001**	-	+	4931	Delivered Orders - Obligations Transferred, Unpaid	E															B/P	U/E	U/E				
Y	Y	**3001**	-	+	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	E															B/P	U/E	U/E				
Y	Y	**3001**	-	+	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E															B/P	U/E	U/E				
		3010	**Uncollected customer payments from Federal sources, brought forward, October 1 (-)**																									
Y	Y	**3010**	-	+	4221	Unfilled Customer Orders Without Advance	B													F/E		X	U/E	U/E				
Y	Y	**3010**	-	+	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	B															X	U/E	U/E				
Y	Y	**3010**	-	+	4251	Reimbursements and Other Income Earned - Receivable	B													F/E		X	U/E	U/E				
Y	Y	**3010**	-	+	4283	Interest Receivable From Treasury	B															X	U/E	U/E				
Y	Y	**3010**	-	+	4285	Receivable From the Liquidating Fund	B															X	U/E	U/E				
Y	Y	**3010**	-	+	4286	Receivable From the Financing Fund	B															X	U/E	U/E				
Y	Y	**3010**	-	+	4287	Other Federal Receivables	B															X	U/E	U/E				
		3011	**Adjustments to uncollected customer payments from Federal sources, brought forward, October 1 (+ or -)**																									
Y	Y	**3011**	-	+	4199	Transfer of Expired Expenditure Transfers - Receivable	E															B/P	U/E	U/E				
Y	Y	**3011**	-	+	4221	Unfilled Customer Orders Without Advance	E													F/E		B/P	U/E	U/E				
Y	Y	**3011**	-	+	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	E															B/P	U/E	U/E				
Y	Y	**3011**	-	+	4230	Unfilled Customer Orders Without Advance - Transferred	E													F/E		B/P	U/E	U/E				
Y	Y	**3011**	-	+	4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	E															B/P	U/E	U/E				

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Y	Y	3011	-	+	4233	Reimbursements and Other Income Earned - Receivable - Transferred	E													F/E		B/P	U/E	U/E				
Y	Y	3011	-	+	4234	Other Federal Receivables - Transferred	E															B/P	U/E	U/E				
Y	Y	3011	-	+	4251	Reimbursements and Other Income Earned - Receivable	E													F/E		B/P	U/E	U/E				
Y	Y	3011	-	+	4283	Interest Receivable From Treasury	E															B/P	U/E	U/E				
Y	Y	3011	-	+	4285	Receivable From the Liquidating Fund	E															B/P	U/E	U/E				
Y	Y	3011	-	+	4286	Receivable From the Financing Fund	E															B/P	U/E	U/E				
Y	Y	3011	-	+	4287	Other Federal Receivables	E															B/P	U/E	U/E				
Y	Y	3020	**Obligated balance, start of year (net)**																									
			This line is calculated. Equals sum of lines 3000 through 3011.																									
			Changes in obligated balance during the year:																									
		3030	**Obligations incurred, unexpired accounts**																									
Y	Y	3030	-	+	4801	Undelivered Orders - Obligations, Unpaid	E															X	U	U				1
Y	Y	3030	+	-	4801	Undelivered Orders - Obligations, Unpaid	B															X	U	U				1
Y	Y	3030	-	+	4802	Undelivered Orders - Obligations, Prepaid/Advanced	E															X	U	U				1
Y	Y	3030	+	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced	B															X	U	U				1
Y	Y	3030	-	+	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E															X	U	U				
Y	Y	3030	-	+	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E															X	U	U				
Y	Y	3030	-	+	4901	Delivered Orders - Obligations, Unpaid	E															X	U	U				1
Y	Y	3030	+	-	4901	Delivered Orders - Obligations, Unpaid	B															X	U	U				1
Y	Y	3030	-	+	4902	Delivered Orders - Obligations, Paid	E															X	U	U				
Y	Y	3030	-	+	4908	Authority Outlayed Not Yet Disbursed	E															X	U	U				1
Y	Y	3030	+	-	4908	Authority Outlayed Not Yet Disbursed	B															X	U	U				1
Y	Y	3030	-	+	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E															X	U	U				
Y	Y	3030	-	+	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E															X	U	U				
		3031	**Obligations incurred, expired accounts**																									
Y	Y	3031	-	+	4801	Undelivered Orders - Obligations, Unpaid	E															X	E	E				1
Y	Y	3031	+	-	4801	Undelivered Orders - Obligations, Unpaid	B															X	E	E				1
Y	Y	3031	-	+	4802	Undelivered Orders - Obligations, Prepaid/Advanced	E															X	E	E				1
Y	Y	3031	+	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced	B															X	E	E				1
Y	Y	3031	-	+	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E															X	E	E				
Y	Y	3031	-	+	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E															X	E	E				
Y	Y	3031	-	+	4901	Delivered Orders - Obligations, Unpaid	E															X	E	E				1
Y	Y	3031	+	-	4901	Delivered Orders - Obligations, Unpaid	B															X	E	E				1
Y	Y	3031	-	+	4902	Delivered Orders - Obligations, Paid	E															X	E	E				
Y	Y	3031	-	+	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E															X	E	E				
Y	Y	3031	-	+	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E															X	E	E				
		3040	**Outlays (gross) (-)**																									
Y	Y	3040	+	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced	E															X	U/E	U/E				1
Y	Y	3040	-	+	4802	Undelivered Orders - Obligations, Prepaid/Advanced	B															X	U/E	U/E				1
Y	Y	3040	+	-	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E															X	U/E	U/E				
Y	Y	3040	+	-	4902	Delivered Orders - Obligations, Paid	E															X	U/E	U/E				
Y	Y	3040	+	-	4908	Authority Outlayed Not Yet Disbursed	E															X	U	U				1
Y	Y	3040	-	+	4908	Authority Outlayed Not Yet Disbursed	B															X	U	U				1
Y	Y	3040	+	-	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E															X	U/E	U/E				
		3050	**Change in uncollected customer payments from Federal sources, unexpired accounts (+ or -)**																									
Y	Y	3050	-	+	4221	Unfilled Customer Orders Without Advance	E													F/E		X	U	U				1
Y	Y	3050	+	-	4221	Unfilled Customer Orders Without Advance	B													F/E		X	U	U				1
Y	Y	3050	-	+	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	E															X	U	U				1
Y	Y	3050	+	-	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	B															X	U	U				1
Y	Y	3050	-	+	4251	Reimbursements and Other Income Earned - Receivable	E													F/E		X	U	U				1
Y	Y	3050	+	-	4251	Reimbursements and Other Income Earned - Receivable	B													F/E		X	U	U				1
Y	Y	3050	-	+	4283	Interest Receivable From Treasury	E															X	U	U				1
Y	Y	3050	+	-	4283	Interest Receivable From Treasury	B															X	U	U				1
Y	Y	3050	-	+	4285	Receivable From the Liquidating Fund	E															X	U	U				1
Y	Y	3050	+	-	4285	Receivable From the Liquidating Fund	B															X	U	U				1
Y	Y	3050	-	+	4286	Receivable From the Financing Fund	E															X	U	U				1
Y	Y	3050	+	-	4286	Receivable From the Financing Fund	B															X	U	U				1
Y	Y	3050	-	+	4287	Other Federal Receivables	E															X	U	U				1
Y	Y	3050	+	-	4287	Other Federal Receivables	B															X	U	U				1
		3051	**Change in uncollected customer payments from Federal sources, expired accounts (+ or -)**																									
Y	Y	3051	-	+	4221	Unfilled Customer Orders Without Advance	E													F/E		X	E	E				1
Y	Y	3051	+	-	4221	Unfilled Customer Orders Without Advance	B													F/E		X	E	E				1

USSGL Crosswalks for Fiscal 2012 Reporting:
SF 133: Report on Budget Execution and Budgetary Resources
Budget Program and Financing (P&F) Schedule Prior Year Actual Column

Applicability to SF133	Applicability to P&F	SF 133/ P&F Line No.	Debit Funct. Ind.	Credit Funct. Ind.	USSGL Account	USSGL Account Title	USSGL Account Attributes for FACTS II: Begin/ End	Debit/ Credit	Reimb. Flag	Apport. Categ.	Apport. Cat.B	Program Rpt.Cat.	Auth Type	Adv. Flag	Avail. Time	BEA Cat. Ind.	Borrow-ing Source	Dir. Trans. Agy.	Dir. Trans. Acct.	Trans. Part-ner	Year of BA	Prior-Year Adj.	TAFS Attributes: SF133 TAFS Status	P&F TAFS Status	Expir-ation Flag	Fund Type	Fin. Acct. Ind.	Addl. Info
Y	Y	3051	-	+	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	E															X	E	E				1
Y	Y	3051	+	-	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	B															X	E	E				1
Y	Y	3051	-	+	4251	Reimbursements and Other Income Earned - Receivable	E													F/E		X	E	E				1
Y	Y	3051	+	-	4251	Reimbursements and Other Income Earned - Receivable	B													F/E		X	E	E				1
Y	Y	3051	-	+	4283	Interest Receivable From Treasury	E															X	E	E				1
Y	Y	3051	+	-	4283	Interest Receivable From Treasury	B															X	E	E				1
Y	Y	3051	-	+	4285	Receivable From the Liquidating Fund	E															X	E	E				1
Y	Y	3051	+	-	4285	Receivable From the Liquidating Fund	B															X	E	E				1
Y	Y	3051	-	+	4286	Receivable From the Financing Fund	E															X	E	E				1
Y	Y	3051	+	-	4286	Receivable From the Financing Fund	B															X	E	E				1
Y	Y	3051	-	+	4287	Other Federal Receivables	E															X	E	E				1
Y	Y	3051	+	-	4287	Other Federal Receivables	B															X	E	E				1
		3060	**Unpaid obligations transferred to other accounts (-)**																									
Y	Y	3060	-	+	4831	Undelivered Orders - Obligations Transferred, Unpaid	E	D										##	####			X	U/E	U/E				
Y	Y	3060	-	+	4931	Delivered Orders - Obligations Transferred, Unpaid	E	D										##	####			X	U/E	U/E				
		3061	**Unpaid obligations transferred from other accounts**																									
Y	Y	3061	-	+	4831	Undelivered Orders - Obligations Transferred, Unpaid	E	C										##	####			X	U/E	U/E				
Y	Y	3061	-	+	4931	Delivered Orders - Obligations Transferred, Unpaid	E	C										##	####			X	U/E	U/E				
		3070	**Uncollected customer payments from Federal sources transferred to other accounts**																									
Y	Y	3070	-	+	4199	Transfer of Expired Expenditure Transfers - Receivable	E	C										##	####			X	U/E	U/E				
Y	Y	3070	-	+	4230	Unfilled Customer Orders Without Advance - Transferred	E	C										##	####	F/E		X	U/E	U/E				
Y	Y	3070	-	+	4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	E	C										##	####			X	U/E	U/E				
Y	Y	3070	-	+	4233	Reimbursements and Other Income Earned - Receivable -	E	C										##	####	F/E		X	U/E	U/E				
Y	Y	3070	-	+	4234	Other Federal Receivables - Transferred	E	C										##	####			X	U/E	U/E				
		3071	**Uncollected customer payments from Federal sources transferred from other accounts (-)**																									
Y	Y	3071	-	+	4199	Transfer of Expired Expenditure Transfers - Receivable	E	D										##	####			X	U/E	U/E				
Y	Y	3071	-	+	4230	Unfilled Customer Orders Without Advance - Transferred	E	D										##	####	F/E		X	U/E	U/E				
Y	Y	3071	-	+	4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	E	D										##	####			X	U/E	U/E				
Y	Y	3071	-	+	4233	Reimbursements and Other Income Earned - Receivable -	E	D										##	####	F/E		X	U/E	U/E				
Y	Y	3071	-	+	4234	Other Federal Receivables - Transferred	E	D										##	####			X	U/E	U/E				
		3080	**Recoveries of prior year unpaid obligations, unexpired accounts (-)**																									
Y	Y	3080	-	+	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	E															X	U	U				
Y	Y	3080	-	+	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	E															X	U	U				
		3081	**Recoveries of prior year unpaid obligations, expired accounts (-)**																									
Y	Y	3081	-	+	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	E															X	E	E				
Y	Y	3081	-	+	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	E															X	E	E				
		Obligated balance, end of year (net):																										
		3090	**Unpaid obligations, end of year (gross)**																									
Y	Y	3090	-	+	4801	Undelivered Orders - Obligations, Unpaid	E																U/E	U/E				
Y	Y	3090	-	+	4831	Undelivered Orders - Obligations Transferred, Unpaid	E																U/E	U/E				
Y	Y	3090	-	+	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	E																U/E	U/E				
Y	Y	3090	-	+	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E																U/E	U/E				
Y	Y	3090	-	+	4901	Delivered Orders - Obligations, Unpaid	E																U/E	U/E				
Y	Y	3090	-	+	4931	Delivered Orders - Obligations Transferred, Unpaid	E																U/E	U/E				
Y	Y	3090	-	+	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	E																U/E	U/E				
Y	Y	3090	-	+	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E																U/E	U/E				
		3091	**Uncollected customer payments from Federal sources, end of year (-)**																									
Y	Y	3091	-	+	4199	Transfer of Expired Expenditure Transfers - Receivable	E																U/E	U/E				
Y	Y	3091	-	+	4221	Unfilled Customer Orders Without Advance	E													F/E			U/E	U/E				
Y	Y	3091	-	+	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	E																U/E	U/E				
Y	Y	3091	-	+	4230	Unfilled Customer Orders Without Advance - Transferred	E													F/E			U/E	U/E				
Y	Y	3091	-	+	4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	E																U/E	U/E				
Y	Y	3091	-	+	4233	Reimbursements and Other Income Earned - Receivable - Transferred	E													F/E			U/E	U/E				
Y	Y	3091	-	+	4234	Other Federal Receivables - Transferred	E																U/E	U/E				
Y	Y	3091	-	+	4251	Reimbursements and Other Income Earned - Receivable	E													F/E			U/E	U/E				
Y	Y	3091	-	+	4283	Interest Receivable From Treasury	E																U/E	U/E				
Y	Y	3091	-	+	4285	Receivable From the Liquidating Fund	E																U/E	U/E				
Y	Y	3091	-	+	4286	Receivable From the Financing Fund	E																U/E	U/E				
Y	Y	3091	-	+	4287	Other Federal Receivables	E																U/E	U/E				

USSGL Crosswalks for Fiscal 2012 Reporting:
SF 133: Report on Budget Execution and Budgetary Resources
Budget Program and Financing (P&F) Schedule Prior Year Actual Column

Applicability to SF133	Applicability to P&F	SF 133/ P&F Line No.	Debit Funct. Ind.	Credit Funct. Ind.	USSGL Account	USSGL Account Title	USSGL Account Attributes for FACTS II: Begin/ End	Debit/ Credit	Reimb. Flag	Apport. Categ.	Apport. Cat.B	Program Rpt.Cat.	Auth Type	Adv. Flag	Avail. Time	BEA Cat. Ind.	Borrow-ing Source	Dir. Trans. Agy.	Dir. Trans. Acct.	Trans. Part-ner	Year of BA	Prior-Year Adj.	TAFS Attributes: SF133 TAFS Status	P&F TAFS Status	Expir-ation Flag	Fund Type	Fin. Acct. Ind.	Addl. Info
Y	Y	3100	**Obligated balance, end of year (net)**																									
		This line is calculated. Equals the sum of detailed lines 3000, 3001, 3010, 3011, 3030, 3031, 3040, 3050, 3051, 3060, 3061, 3070, 3071, 3080, and 3081. Also equals sum of lines 3090 and 3091.																										
		BUDGET AUTHORITY AND OUTLAYS, NET																										
		Discretionary:																										
			Gross budget authority and outlays:																									
Y	Y	4000	**Budget authority, gross**																									
		This line is calculated. Equals the sum of discretionary budget authority [Lines 1100 through 1152, 1170 through 1174, 1300 through 1330, 1500 through 1531, and 1700 through 1742 (SF 133). Lines 1100 through 1139, 1170 through 1174, 1300 through 1320, 1500 through 1522, and 1700 through 1728																										
		4010	**Outlays from new discretionary authority**																									
Y	Y	4010	-	+	4802	Undelivered Orders - Obligations, Prepaid/Advanced	E									D					NEW	X	U	U				1
Y	Y	4010	+	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced	B									D					NEW	X	U	U				1
Y	Y	4010	-	+	4902	Delivered Orders - Obligations, Paid	E									D					NEW	X	U	U				
Y	Y	4010	-	+	4908	Authority Outlayed Not Yet Disbursed	E									D					NEW	X	U	U				1
Y	Y	4010	+	-	4908	Authority Outlayed Not Yet Disbursed	B									D					NEW	X	U	U				1
		4011	**Outlays from discretionary balances**																									
Y	Y	4011	-	+	4802	Undelivered Orders - Obligations, Prepaid/Advanced	E									D					BAL	X	U/E	U/E				1
Y	Y	4011	+	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced	B									D					BAL	X	U/E	U/E				1
Y	Y	4011	-	+	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E									D					BAL	X	U/E	U/E				
Y	Y	4011	-	+	4902	Delivered Orders - Obligations, Paid	E									D					BAL	X	U/E	U/E				
Y	Y	4011	-	+	4908	Authority Outlayed Not Yet Disbursed	E									D					BAL	X	U	U				4
Y	Y	4011	+	-	4908	Authority Outlayed Not Yet Disbursed	B									D					BAL	X	U	U				4
Y	Y	4011	-	+	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E									D					BAL	X	U/E	U/E				
Y	Y	4020	**Total outlays, gross**																									
		This line is calculated. Equals sum of lines 4010 through 4011.																										
			Offsets against gross budget authority and outlays:																									
			Offsetting collections (collected) from:																									
		4030	**Federal sources (-)**																									
Y	Y	4030	-	+	4212	Liquidation of Deficiency - Offsetting Collections	E									D				F		X	U/E	U/E				
Y	Y	4030	-	+	4222	Unfilled Customer Orders With Advance	E									D				F		X	U/E	U/E				1
Y	Y	4030	+	-	4222	Unfilled Customer Orders With Advance	B									D				F		X	U/E	U/E				1
Y	Y	4030	-	+	4252	Reimbursements and Other Income Earned - Collected	E									D				F		X	U/E	U/E				
Y	Y	4030	-	+	4253	Prior-Year Unfilled Customer Orders With Advance - Refunds Paid	E									D				F		X	U/E	U/E				
Y	Y	4030	-	+	4255	Appropriation Trust Fund Expenditure Transfers - Collected	E									D						X	U/E	U/E				
Y	Y	4030	-	+	4271	Actual Program Fund Subsidy Collected	E									D						X	U/E	U/E				
Y	Y	4030	-	+	4275	Actual Collections From Liquidating Fund	E									D						X	U/E	U/E				
Y	Y	4030	-	+	4276	Actual Collections From Financing Fund	E									D						X	U/E	U/E				
Y	Y	4030	-	+	4277	Other Actual Collections - Federal	E									D						X	U/E	U/E				
Y	Y	4030	-	+	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	E									D						X	U/E	U/E				
Y	Y	4030	-	+	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	E									D				F		X	U/E	U/E				
		4031	**Interest on Federal securities (-)**																									
Y	Y	4031	-	+	4273	Interest Collected From Treasury	E									D						X	U	U		1/3/4/8	N	
Y	Y	4031	-	+	4290	Amortization and Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	E									D						X	U	U		3/4/8		
		4032	**Interest on uninvested funds (-)**																									
Y	Y	4032	-	+	4273	Interest Collected From Treasury	E									D						X	U	U			D/G	
		4033	**Non-Federal sources (-)**																									
Y	Y	4033	-	+	4212	Liquidation of Deficiency - Offsetting Collections	E									D				X		X	U/E	U/E				
Y	Y	4033	-	+	4222	Unfilled Customer Orders With Advance	E									D				X/E		X	U/E	U/E				1
Y	Y	4033	+	-	4222	Unfilled Customer Orders With Advance	B									D				X/E		X	U/E	U/E				1
Y	Y	4033	-	+	4252	Reimbursements and Other Income Earned - Collected	E									D				X/E		X	U/E	U/E				
Y	Y	4033	-	+	4253	Prior-Year Unfilled Customer Orders With Advance - Refunds Paid	E									D				X/E		X	U/E	U/E				
Y	Y	4033	-	+	4261	Actual Collections of Business-Type Fees	E									D						X	U/E	U/E				
Y	Y	4033	-	+	4262	Actual Collections of Loan Principal	E									D						X	U/E	U/E				
Y	Y	4033	-	+	4263	Actual Collections of Loan Interest	E									D						X	U/E	U/E				
Y	Y	4033	-	+	4264	Actual Collections of Rent	E									D						X	U/E	U/E				
Y	Y	4033	-	+	4265	Actual Collections From Sale of Foreclosed Property	E									D						X	U/E	U/E				
Y	Y	4033	-	+	4266	Other Actual Business-Type Collections From Non-Federal Sources	E									D						X	U/E	U/E				
Y	Y	4033	-	+	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	E									D				X/E		X	U/E	U/E				
		4034	**Offsetting governmental collections (from non-Federal sources) (-)**																									
Y	Y	4034	-	+	4212	Liquidation of Deficiency - Offsetting Collections	E									D				E		X	U/E	U/E				
Y	Y	4034	-	+	4260	Actual Collections of "governmental-type" Fees	E									D						X	U/E	U/E				
Y	Y	4034	-	+	4267	Other Actual "governmental-type" Collections From Non-Federal Sources	E									D						X	U/E	U/E				

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Y	Y	4040				**Offsets against gross budget authority and outlays (total) (-)**																						
						This line is calculated. Equals the sum of lines 4030 through 4034.																						
						Additional offsets against gross budget authority only:																						
Y	Y	4050				**Change in uncollected customer payments from Federal sources (unexpired accounts) (+ or -)**																						
Y	Y	4050	-	+	4221	Unfilled Customer Orders Without Advance	E									D				F/E		X	U	U				1
Y	Y	4050	+	-	4221	Unfilled Customer Orders Without Advance	B									D				F/E		X	U	U				1
Y	Y	4050	-	+	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	E									D						X	U	U				1
Y	Y	4050	+	-	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	B									D						X	U	U				1
Y	Y	4050	-	+	4251	Reimbursements and Other Income Earned - Receivable	E									D				F/E		X	U	U				1
Y	Y	4050	+	-	4251	Reimbursements and Other Income Earned - Receivable	B									D				F/E		X	U	U				1
Y	Y	4050	-	+	4283	Interest Receivable From Treasury	E									D						X	U	U				1
Y	Y	4050	+	-	4283	Interest Receivable From Treasury	B									D						X	U	U				1
Y	Y	4050	-	+	4285	Receivable From the Liquidating Fund	E									D						X	U	U				1
Y	Y	4050	+	-	4285	Receivable From the Liquidating Fund	B									D						X	U	U				1
Y	Y	4050	-	+	4286	Receivable From the Financing Fund	E									D						X	U	U				1
Y	Y	4050	+	-	4286	Receivable From the Financing Fund	B									D						X	U	U				1
Y	Y	4050	-	+	4287	Other Federal Receivables	E									D						X	U	U				1
Y	Y	4050	+	-	4287	Other Federal Receivables	B									D						X	U	U				1
Y	N	4051				**Change in uncollected customer payments from Federal sources (expired accounts) (+ or -)**																						
Y	N	4051	-	+	4221	Unfilled Customer Orders Without Advance	E									D				F/E		X	E					1
Y	N	4051	+	-	4221	Unfilled Customer Orders Without Advance	B									D				F/E		X	E					1
Y	N	4051	-	+	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	E									D						X	E					1
Y	N	4051	+	-	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	B									D						X	E					1
Y	N	4051	-	+	4251	Reimbursements and Other Income Earned - Receivable	E									D				F/E		X	E					1
Y	N	4051	+	-	4251	Reimbursements and Other Income Earned - Receivable	B									D				F/E		X	E					1
Y	N	4051	-	+	4283	Interest Receivable From Treasury	E									D						X	E					1
Y	N	4051	+	-	4283	Interest Receivable From Treasury	B									D						X	E					1
Y	N	4051	-	+	4285	Receivable From the Liquidating Fund	E									D						X	E					1
Y	N	4051	+	-	4285	Receivable From the Liquidating Fund	B									D						X	E					1
Y	N	4051	-	+	4286	Receivable From the Financing Fund	E									D						X	E					1
Y	N	4051	+	-	4286	Receivable From the Financing Fund	B									D						X	E					1
Y	N	4051	-	+	4287	Other Federal Receivables	E									D						X	E					1
Y	N	4051	+	-	4287	Other Federal Receivables	B									D						X	E					1
		4052				**Offsetting collections credited to expired accounts**																						
N	Y	4052	+	-	4212	Liquidation of Deficiency - Offsetting Collections	E									D						X		E				
N	Y	4052	+	-	4222	Unfilled Customer Orders With Advance	E									D						X		E				
N	Y	4052	-	+	4222	Unfilled Customer Orders With Advance	B									D						X		E				
N	Y	4052	+	-	4252	Reimbursements and Other Income Earned - Collected	E									D						X		E				
N	Y	4052	+	-	4253	Prior-Year Unfilled Customer Orders With Advance - Refunds Paid	E									D						X		E				
N	Y	4052	+	-	4255	Appropriation Trust Fund Expenditure Transfers - Collected	E									D						X		E				
N	Y	4052	+	-	4260	Actual Collections of "governmental-type" Fees	E									D						X		E				
N	Y	4052	+	-	4261	Actual Collections of Business-Type Fees	E									D						X		E				
N	Y	4052	+	-	4262	Actual Collections of Loan Principal	E									D						X		E				
N	Y	4052	+	-	4263	Actual Collections of Loan Interest	E									D						X		E				
N	Y	4052	+	-	4264	Actual Collections of Rent	E									D						X		E				
N	Y	4052	+	-	4265	Actual Collections From Sale of Foreclosed Property	E									D						X		E				
N	Y	4052	+	-	4266	Other Actual Business-Type Collections From Non-Federal Sources	E									D						X		E				
N	Y	4052	+	-	4267	Other Actual "governmental-type" Collections From Non-Federal Sources	E									D						X		E				
N	Y	4052	+	-	4271	Actual Program Fund Subsidy Collected	E									D						X		E				
N	Y	4052	+	-	4275	Actual Collections From Liquidating Fund	E									D						X		E				
N	Y	4052	+	-	4276	Actual Collections From Financing Fund	E									D						X		E				
N	Y	4052	+	-	4277	Other Actual Collections - Federal	E									D						X		E				
N	Y	4052	+	-	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	E									D						X		E				
N	Y	4052	+	-	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	E									D						X		E				
		4053				**Anticipated offsetting collections**																						
Y	N	4053	-	+	4047	Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority	E						S			D							U					2
Y	N	4053	-	+	4160	Anticipated Transfers - Current-Year Authority	E						S			D							U					2
Y	Y	4060				**Additional offsets against budget authority only (total)**																						
						This line is calculated. Equals sum of lines 4050, 4051 and 4053 (SF 133); and lines 4050 and 4052 (P&F).																						
Y	Y	4070				**Budget authority, net (discretionary)**																						
						This line is calculated. Equals the total new budget authority (gross) on line 4000 plus the amounts on lines 4030 through 4034 and on lines 4050, 4051 and 4053 (SF 133). Line 4000 plus the amounts on lines 4030 through 4034 and on lines 4050 and 4052 (P&F).																					
Y	Y	4080				**Outlays, net (discretionary)**																						
						This line is calculated. Equals lines 4010 through 4011 plus the amounts on lines 4030 through 4034.																						
		Mandatory:																										

USSGL Crosswalks for Fiscal 2012 Reporting:
SF 133: Report on Budget Execution and Budgetary Resources
Budget Program and Financing (P&F) Schedule Prior Year Actual Column

Applicability to SF133	Applicability to P&F	SF 133/ P&F Line No.	Debit Funct. Ind.	Credit Funct. Ind.	USSGL Account	USSGL Account Title	USSGL Account Attributes for FACTS II: Begin/ End	Debit/ Credit	Reimb. Flag	Apport. Categ.	Apport. Cat.B	Program Rpt.Cat.	Auth Type	Adv. Flag	Avail. Time	BEA Cat. Ind.	Borrow-ing Source	Dir. Trans. Agy.	Dir. Trans. Acct.	Trans. Part-ner	Year of BA	Prior-Year Adj.	TAFS Attributes: SF133 TAFS Status	P&F TAFS Status	Expir-ation Flag	Fund Type	Fin. Acct. Ind.	Addl. Info
			Gross budget authority and outlays:																									
Y	Y	4090	**Budget authority, gross**																									
		This line is calculated. Equals the sum of mandatory budget authority [Lines 1200 through 1252, 1270 through 1273, 1400 through 1430, 1600 through 1631, and 1800 through 1842 (SF 133). Lines 1200 through 1239, 1270 through 1273, 1400 through 1420, 1600 through 1622, and 1800 through 1827 (																										
		4100	**Outlays from new mandatory authority**																									
Y	Y	4100	-	+	4802	Undelivered Orders - Obligations, Prepaid/Advanced	E									M					NEW	X	U	U			N	1
Y	Y	4100	+	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced	B									M					NEW	X	U	U			N	1
Y	Y	4100	-	+	4902	Delivered Orders - Obligations, Paid	E									M					NEW	X	U	U			N	
Y	Y	4100	-	+	4908	Authority Outlayed Not Yet Disbursed	E									M					NEW	X	U	U			N	1
Y	Y	4100	+	-	4908	Authority Outlayed Not Yet Disbursed	B									M					NEW	X	U	U			N	1
Y	Y	4101	**Outlays from mandatory balances**																									
Y	Y	4101	-	+	4802	Undelivered Orders - Obligations, Prepaid/Advanced	E									M					BAL	X	U/E	U/E			N	1
Y	Y	4101	+	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced	B									M					BAL	X	U/E	U/E			N	1
Y	Y	4101	-	+	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E									M					BAL	X	U/E	U/E			N	
Y	Y	4101	-	+	4902	Delivered Orders - Obligations, Paid	E									M					BAL	X	U/E	U/E			N	
Y	Y	4101	-	+	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E									M					BAL	X	U/E	U/E			N	
Y	Y	4110	**Total outlays, gross**																									
Y	Y	4110	-	+	4802	Undelivered Orders - Obligations, Prepaid/Advanced	E									M						X	U/E	U/E				1
Y	Y	4110	+	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced	B									M						X	U/E	U/E				1
Y	Y	4110	-	+	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E									M					BAL	X	U/E	U/E				
Y	Y	4110	-	+	4902	Delivered Orders - Obligations, Paid	E									M						X	U/E	U/E				
Y	Y	4110	-	+	4908	Authority Outlayed Not Yet Disbursed	E									M					NEW	X	U	U				1
Y	Y	4110	+	-	4908	Authority Outlayed Not Yet Disbursed	B									M					NEW	X	U	U				1
Y	Y	4110	-	+	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E									M					BAL	X	U/E	U/E				
			Offsets against gross budget authority and outlays:																									
			Offsetting collections (collected) from:																									
		4120	**Federal sources (-)**																									
Y	Y	4120	-	+	4212	Liquidation of Deficiency - Offsetting Collections	E									M				F		X	U/E	U/E				
Y	Y	4120	-	+	4222	Unfilled Customer Orders With Advance	E									M				F		X	U/E	U/E				1
Y	Y	4120	+	-	4222	Unfilled Customer Orders With Advance	B									M				F		X	U/E	U/E				1
Y	Y	4120	-	+	4252	Reimbursements and Other Income Earned - Collected	E									M				F		X	U/E	U/E				
Y	Y	4120	-	+	4253	Prior-Year Unfilled Customer Orders With Advance - Refunds Paid	E									M				F		X	U/E	U/E				
Y	Y	4120	-	+	4255	Appropriation Trust Fund Expenditure Transfers - Collected	E									M						X	U/E	U/E				
Y	Y	4120	-	+	4271	Actual Program Fund Subsidy Collected	E									M						X	U/E	U/E				
Y	Y	4120	-	+	4275	Actual Collections From Liquidating Fund	E									M						X	U/E	U/E				
Y	Y	4120	-	+	4276	Actual Collections From Financing Fund	E									M						X	U/E	U/E				
Y	Y	4120	-	+	4277	Other Actual Collections - Federal	E									M						X	U/E	U/E				
Y	Y	4120	-	+	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	E									M						X	U/E	U/E				
Y	Y	4120	-	+	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	E									M				F		X	U/E	U/E				
		4121	**Interest on Federal securities (-)**																									
Y	Y	4121	-	+	4273	Interest Collected From Treasury	E									M						X	U	U		1/3/4/8	N	
Y	Y	4121	-	+	4290	Amortization and Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	E									M						X	U	U		3/4/8		
		4122	**Interest on uninvested funds (-)**																									
Y	Y	4122	-	+	4273	Interest Collected From Treasury	E									M						X	U	U			D/G	
		4123	**Non-Federal sources (-)**																									
Y	Y	4123	-	+	4212	Liquidation of Deficiency - Offsetting Collections	E									M				X		X	U/E	U/E				
Y	Y	4123	-	+	4222	Unfilled Customer Orders With Advance	E									M				X/E		X	U/E	U/E				1
Y	Y	4123	+	-	4222	Unfilled Customer Orders With Advance	B									M				X/E		X	U/E	U/E				1
Y	Y	4123	-	+	4252	Reimbursements and Other Income Earned - Collected	E									M				X/E		X	U/E	U/E				
Y	Y	4123	-	+	4253	Prior-Year Unfilled Customer Orders With Advance - Refunds Paid	E									M				X/E		X	U/E	U/E				
Y	Y	4123	-	+	4261	Actual Collections of Business-Type Fees	E									M						X	U/E	U/E				
Y	Y	4123	-	+	4262	Actual Collections of Loan Principal	E									M						X	U/E	U/E				
Y	Y	4123	-	+	4263	Actual Collections of Loan Interest	E									M						X	U/E	U/E				
Y	Y	4123	-	+	4264	Actual Collections of Rent	E									M						X	U/E	U/E				
Y	Y	4123	-	+	4265	Actual Collections From Sale of Foreclosed Property	E									M						X	U/E	U/E				
Y	Y	4123	-	+	4266	Other Actual Business-Type Collections From Non-Federal Sources	E									M						X	U/E	U/E				
Y	Y	4123	-	+	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	E									M				X/E		X	U/E	U/E				
		4124	**Offsetting governmental collections (from non-Federal sources) (-)**																									
Y	Y	4124	-	+	4212	Liquidation of Deficiency - Offsetting Collections	E									M				E		X	U/E	U/E				
Y	Y	4124	-	+	4260	Actual Collections of "governmental-type" Fees	E									M						X	U/E	U/E				
Y	Y	4124	-	+	4267	Other Actual "governmental-type" Collections From Non-Federal Sources	E									M						X	U/E	U/E				

USSGL Crosswalks for Fiscal 2012 Reporting:
SF 133: Report on Budget Execution and Budgetary Resources
Budget Program and Financing (P&F) Schedule Prior Year Actual Column

Applicability to SF133	Applicability to P&F	SF 133/ P&F Line No.	Debit Funct. Ind.	Credit Funct. Ind.	USSGL Account	USSGL Account Title	USSGL Account Attributes for FACTS II: Begin/ End	Debit/ Credit	Reimb. Flag	Apport. Categ.	Apport. Cat.B	Program Rpt.Cat.	Auth Type	Adv. Flag	Avail. Time	BEA Cat. Ind.	Borrow-ing Source	Dir. Trans. Agy.	Dir. Trans. Acct.	Trans. Part-ner	Year of BA	Prior-Year Adj.	TAFS Attributes: SF133 TAFS Status	P&F TAFS Status	Expir-ation Flag	Fund Type	Fin. Acct. Ind.	Addl. Info
Y	Y	**4130**	**Offsets against gross budget authority and outlays (total) (-)**																									
		This line is calculated. Equals the sum of lines 4120 through 4124.																										
			Additional offsets against gross budget authority only:																									
		4140	**Change in uncollected customer payments from Federal sources (unexpired accounts) (+ or -)**																									
Y	Y	**4140**	-	+	4221	Unfilled Customer Orders Without Advance	E									M				F/E		X	U	U				1
Y	Y	**4140**	+	-	4221	Unfilled Customer Orders Without Advance	B									M				F/E		X	U	U				1
Y	Y	**4140**	-	+	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	E									M						X	U	U				1
Y	Y	**4140**	+	-	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	B									M						X	U	U				1
Y	Y	**4140**	-	+	4251	Reimbursements and Other Income Earned - Receivable	E									M				F/E		X	U	U				1
Y	Y	**4140**	+	-	4251	Reimbursements and Other Income Earned - Receivable	B									M				F/E		X	U	U				1
Y	Y	**4140**	-	+	4283	Interest Receivable From Treasury	E									M						X	U	U				1
Y	Y	**4140**	+	-	4283	Interest Receivable From Treasury	B									M						X	U	U				1
Y	Y	**4140**	-	+	4285	Receivable From the Liquidating Fund	E									M						X	U	U				1
Y	Y	**4140**	+	-	4285	Receivable From the Liquidating Fund	B									M						X	U	U				1
Y	Y	**4140**	-	+	4286	Receivable From the Financing Fund	E									M						X	U	U				1
Y	Y	**4140**	+	-	4286	Receivable From the Financing Fund	B									M						X	U	U				1
Y	Y	**4140**	-	+	4287	Other Federal Receivables	E									M						X	U	U				1
Y	Y	**4140**	+	-	4287	Other Federal Receivables	B									M						X	U	U				1
		4141	**Change in uncollected customer payments from Federal sources (expired accounts) (+ or -)**																									
Y	N	**4141**	-	+	4221	Unfilled Customer Orders Without Advance	E									M				F/E		X	E					1
Y	N	**4141**	+	-	4221	Unfilled Customer Orders Without Advance	B									M				F/E		X	E					1
Y	N	**4141**	-	+	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	E									M						X	E					1
Y	N	**4141**	+	-	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	B									M						X	E					1
Y	N	**4141**	-	+	4251	Reimbursements and Other Income Earned - Receivable	E									M				F/E		X	E					1
Y	N	**4141**	+	-	4251	Reimbursements and Other Income Earned - Receivable	B									M				F/E		X	E					1
Y	N	**4141**	-	+	4283	Interest Receivable From Treasury	E									M						X	E					1
Y	N	**4141**	+	-	4283	Interest Receivable From Treasury	B									M						X	E					1
Y	N	**4141**	-	+	4285	Receivable From the Liquidating Fund	E									M						X	E					1
Y	N	**4141**	+	-	4285	Receivable From the Liquidating Fund	B									M						X	E					1
Y	N	**4141**	-	+	4286	Receivable From the Financing Fund	E									M						X	E					1
Y	N	**4141**	+	-	4286	Receivable From the Financing Fund	B									M						X	E					1
Y	N	**4141**	-	+	4287	Other Federal Receivables	E									M						X	E					1
Y	N	**4141**	+	-	4287	Other Federal Receivables	B									M						X	E					1
		4142	**Offsetting collections credited to expired accounts**																									
N	Y	**4142**	+	-	4212	Liquidation of Deficiency - Offsetting Collections	E									M						X		E				
N	Y	**4142**	+	-	4222	Unfilled Customer Orders With Advance	E									M						X		E				
N	Y	**4142**	-	+	4222	Unfilled Customer Orders With Advance	B									M						X		E				
N	Y	**4142**	+	-	4252	Reimbursements and Other Income Earned - Collected	E									M						X		E				
N	Y	**4142**	+	-	4253	Prior-Year Unfilled Customer Orders With Advance - Refunds Paid	E									M						X		E				
N	Y	**4142**	+	-	4255	Appropriation Trust Fund Expenditure Transfers - Collected	E									M						X		E				
N	Y	**4142**	+	-	4260	Actual Collections of "governmental-type" Fees	E									M						X		E				
N	Y	**4142**	+	-	4261	Actual Collections of Business-Type Fees	E									M						X		E				
N	Y	**4142**	+	-	4262	Actual Collections of Loan Principal	E									M						X		E				
N	Y	**4142**	+	-	4263	Actual Collections of Loan Interest	E									M						X		E				
N	Y	**4142**	+	-	4264	Actual Collections of Rent	E									M						X		E				
N	Y	**4142**	+	-	4265	Actual Collections From Sale of Foreclosed Property	E									M						X		E				
N	Y	**4142**	+	-	4266	Other Actual Business-Type Collections From Non-Federal Sources	E									M						X		E				
N	Y	**4142**	+	-	4267	Other Actual "governmental-type" Collections From Non-Federal Sources	E									M						X		E				
N	Y	**4142**	+	-	4271	Actual Program Fund Subsidy Collected	E									M						X		E				
N	Y	**4142**	+	-	4275	Actual Collections From Liquidating Fund	E									M						X		E				
N	Y	**4142**	+	-	4276	Actual Collections From Financing Fund	E									M						X		E				
N	Y	**4142**	+	-	4277	Other Actual Collections - Federal	E									M						X		E				
N	Y	**4142**	+	-	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	E									M						X		E				
N	Y	**4142**	+	-	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	E									M						X		E				
		4143	**Anticipated offsetting collections**																									
Y	N	**4143**	-	+	4047	Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority	E						S			M							U					2
Y	N	**4143**	-	+	4160	Anticipated Transfers - Current-Year Authority	E						S			M							U					2
Y	Y	**4150**	**Additional offsets against budget authority only (total)**																									
		This line is calculated. Equals sum of lines 4140, 4141, and 4143 (SF 133); and lines 4140 and 4142 (P&F)..																										
Y	Y	**4160**	**Budget authority, net (mandatory)**																									
		This line is calculated. Equals the total new budget authority (gross) on line 4090 plus the amounts on lines 4120 through 4124 and on lines 4140, 4141 and 4143 (SF 133). Line 4090 plus the amounts on lines 4120 through 4124 and on lines 4140 and 4142 (P&F).																										
Y	Y	**4170**	**Outlays, net (mandatory)**																									
		This line is calculated. Equals line 4110 plus the amounts on lines 4120 through 4124.																										
		Budget authority and outlays, net (total)																										
Y	Y	**4180**	**Budget authority, net (discretionary and mandatory)**																									
		This line is calculated. Equals sum of lines 4070 and 4160.																										

USSGL Crosswalks for Fiscal 2012 Reporting:
SF 133: Report on Budget Execution and Budgetary Resources
Budget Program and Financing (P&F) Schedule Prior Year Actual Column

Applicability to SF133	Applicability to P&F	SF 133/ P&F Line No.	Debit Funct. Ind.	Credit Funct. Ind.	USSGL Account	USSGL Account Title	USSGL Account Attributes for FACTS II: Begin/ End	Debit/ Credit	Reimb. Flag	Apport. Categ.	Apport. Cat.B	Program Rpt.Cat.	Auth Type	Adv. Flag	Avail. Time	BEA Cat. Ind.	Borrow-ing Source	Dir. Trans. Agy.	Dir. Trans. Acct.	Trans. Part-ner	Year of BA	Prior-Year Adj.	TAFS Attributes: SF133 TAFS Status	P&F TAFS Status	Expir-ation Flag	Fund Type	Fin. Acct. Ind.	Addl. Info
Y	Y	**4190**	**Outlays, net (discretionary and mandatory)**																									
		This line is calculated. Equals sum of lines 4080 and 4170.																										
N	Y	**MEMORANDUM (NON-ADD) ENTRIES**																										
		Investments in Federal securities:																										
		5000	**Total investments, start of year: Federal securities: Par value**																									
N	Y	**5000**	+	-	1610	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	B															X		U				
N	Y	**5000**	+	-	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	B													F		X		U				
N	Y	**5000**	+	-	1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	B															X		U				
		5001	**Total investments, end of year: Federal securities: Par value**																									
N	Y	**5001**	+	-	1610	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	E																	U				
N	Y	**5001**	+	-	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	E													F				U				
N	Y	**5001**	+	-	1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	E																	U				
		Investments in non-Federal securities:																										
		5010	**Total investments, start of year: non-Federal securities: Market value**																									
N	Y	**5010**	+	-	1618	Market Adjustment - Investments	B													X/E		X		U				
N	Y	**5010**	+	-	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	B													X/E		X		U				
		5011	**Total investments, end of year: non-Federal securities: Market value**																									
N	Y	**5011**	+	-	1618	Market Adjustment - Investments	E													X/E				U				
N	Y	**5011**	+	-	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	E													X/E				U				
		Contract authority:																										
N	Y	**5050**	**Unobligated balance, start of year: Contract authority**																									
		This line is not required to be supported by the USSGL.																										
N	Y	**5051**	**Unobligated balance, end of year: Contract authority**																									
		This line is not required to be supported by the USSGL.																										
N	Y	**5052**	**Obligated balance, start of year: Contract authority**																									
		This line is not required to be supported by the USSGL.																										
N	Y	**5053**	**Obligated balance, end of year: Contract authority**																									
		This line is not required to be supported by the USSGL.					`																					
N	Y	**5054**	**Fund balance in excess of liquidating requirements, start of year: Contract authority**																									
		This line is not required to be supported by the USSGL.																										
N	Y	**5055**	**Fund balance in excess of liquidating requirements, end of year: Contract authority**																									
		This line is not required to be supported by the USSGL.																										
N	Y	**5061**	**Limitation on obligations (Transportation trust funds)**																									
		This line is not required to be supported by the USSGL.																										
		Unavailable offsetting collections:																										
		5090	**Unavailable balance, start of year: Offsetting collections**																									
N	Y	**5090**	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	B						S									X		U		1/3/4		
N	Y	**5090**	-	+	4398	Offsetting Collections Temporarily Precluded From Obligation	B															X		U		1/3/4		
		5091	**Unavailable balance, end of year: Offsetting collections**																									
N	Y	**5091**	-	+	4158	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	E															X		U		1/3/4		
N	Y	**5091**	-	+	4382	Temporary Reduction - New Budget Authority	E						S									X		U		1/3/4		
N	Y	**5091**	-	+	4383	Temporary Reduction - Prior-Year Balances	E						S									X		U		1/3/4		
N	Y	**5091**	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	E						S									X		U		1/3/4		
N	Y	**5091**	-	+	4398	Offsetting Collections Temporarily Precluded From Obligation	E															X		U		1/3/4		
		Should also equal line 5090 minus the sum of lines 1702, 1723, 1724, 1725, 1802, 1822, 1823, and 1824.																										
		Discretionary mandated transfers:																										
N	Y	**5100**	**Transferred to other accounts (-)**																									
		This line is not required to be supported by the USSGL.																										
N	Y	**5101**	**Transferred from other accounts (+)**																									
		This line is not required to be supported by the USSGL.																										
		UNFUNDED DEFICIENCIES																										
Y	Y	**7000**	**Unfunded deficiency, start of year (-)**																									

USSGL Crosswalks for Fiscal 2012 Reporting:

SF 133: Report on Budget Execution and Budgetary Resources

Budget Program and Financing (P&F) Schedule Prior Year Actual Column

Applicability to SF133	Applicability to P&F	SF 133/ P&F Line No.	Debit Funct. Ind.	Credit Funct. Ind.	USSGL Account	USSGL Account Title	USSGL Account Attributes for FACTS II: Begin/ End	Debit/ Credit	Reimb. Flag	Apport. Categ.	Apport. Cat.B	Program Rpt.Cat.	Auth Type	Adv. Flag	Avail. Time	BEA Cat. Ind.	Borrow-ing Source	Dir. Trans. Agy.	Dir. Trans. Acct.	Trans. Part-ner	Year of BA	Prior-Year Adj.	TAFS Attributes: SF133 TAFS Status	P&F TAFS Status	Expir-ation Flag	Fund Type	Fin. Acct. Ind.	Addl. Info
		Change in deficiency during the year:																										
Y	**Y**	**7010**	**New deficiency (-)**																									
		This line is not required to be supported by the USSGL at this time, but will be required in the future.																										
Y	**Y**	**7011**	**Appropriations available expressly to liquidate deficiencies**																									
		This line is not required to be supported by the USSGL at this time, but will be required in the future.																										
Y	**Y**	**7012**	**Available budgetary resources used to liquidate deficiencies**																									
		This line is not required to be supported by the USSGL at this time, but will be required in the future.																										
Y	**Y**	**7020**	**Unfunded deficiency, end of year (-)**																									
		This line is not required to be supported by the USSGL at this time, but will be required in the future.																										

ADDITIONAL INFORMATION AND FOOTNOTES:

ADDITIONAL INFORMATION

- For a description of USSGL attributes, see the "FACTS II - Attribute Definition Report."

FOOTNOTES

1/ When the SF 133/P&F line numbers use both a beginning (B) and ending (E) balance for the same USSGL account, the beginning balance is subtracted from the ending balance in FACTS II.

2/ Anticipated amounts should be zero for the yearend preclosing trial balance.

3/ The total of the specified balances in the USSGL accounts for this line should equal the beginning balances of USSGL accounts 4450, 4650, and 4620.

4/ Refer to OMB Circular No. A-11 for detailed information on reporting Apport. Cat. B information.

USSGL Crosswalk - FMS 2108: Yearend Closing Statement - Unexpended Balances, Investments, and Imprest Funds for Fiscal 2012 Reporting

FMS 2108		USSGL Account		USSGL Account Attribute Supplied by the Agency/1					
Column Number	Auth. Ind./2 (RT7 Ind.)	Number	Title	Begin / End	Auth Type	Borrow Source	Trans Partner	PY Adj	Addl. Info.
	For All Unexpended Balances:								
1	**Treasury Appropriation Fund Symbol**								
2	**Preclosing Unexpended Balance - Treasury Supplied**								
3	N/A								
4	**Unobligated and Obligated Balance Withdrawn/Canceled**								
4		4350	Canceled Authority	E				B/P/X	
4		4391	Adjustments to Indefinite No-Year Authority	E				B/X	
5	**Postclosing Unexpended Balance**								
5		1010	Fund Balance With Treasury	E				B/X	
6	**Other Authorizations**								
	For Treasury Appropriation Fund Symbols With Unrealized Discounts:								
6	911	1611	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	E				B/P/X	2
6	911	1621	Discount on Securities Other Than the Bureau of the Public Debt Securities	E				B/P/X	2, 3
	For Treasury Appropriation Fund Symbols With Imprest Funds:								
6	921	1120	Imprest Funds	E				B/X	2
6	921	1125	U.S. Debit Card Funds	E				B/X	2
6	921	1130	Funds Held by the Public	E				B/X	2
	For Treasury Appropriation Fund Symbols With Unamortized Discounts or Premiums:								
6	931	1342	Interest Receivable - Investments	E				B/P/X	4, 5
6	931	1611	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	E				B/P/X	2, 4
6	931	1612	Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	E				B/P/X	2, 4
6	931	1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	E				B/P/X	2, 4
6	931	1631	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	E				B/P/X	2, 4
6	931	1633	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	E				B/P/X	2, 4
6	931	1638	Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	E				B/P/X	2
	For Treasury Appropriation Fund Symbols With Investments in Treasury Securities:								
6	971	1610	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	E				B/P/X	2
6	971	1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	E				B/P/X	2
	For Treasury Appropriation Fund Symbols With Investments in Agency Securities:								
6	972	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	E			F	B/P/X	2, 3
	For Treasury Appropriation Funds Symbols With Investments in NonFederal Securities: NATIONAL RAILROAD RETIREMENT INVESTMENT TRUST FUND ONLY								
6	973	1618	Market Adjustment - Investments	E				B/P/X	2, 3
6	973	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	E			X	B/P/X	2, 3

USSGL Crosswalk - FMS 2108: Yearend Closing Statement - Definite Borrowing Authority for Fiscal 2012 Reporting

FMS 2108		USSGL Account		USSGL Account Attributes/1					
Column Number	Auth. Ind./2 (RT7 Ind.)	Number	Title	Begin / End	Auth Type	Borrow Source	Trans Partner	PY Adj	Addl. Info.
1	Treasury Appropriation Fund Symbol								
2	Balance of Borrowing Authority - Treasury Supplied								
3	Increases and Rescissions								
3	951	4140	Substitution of Borrowing Authority	E		F/T		B/X	2
3	962	4140	Substitution of Borrowing Authority	E		P		B/X	2
3	951	4141	Current-Year Borrowing Authority Realized	E		F/T		P/X	2
3	962	4141	Current-Year Borrowing Authority Realized	E		P		P/X	2
3	951	4392	Permanent Reduction - New Budget Authority	E	B	F/T		B/X	2
3	962	4392	Permanent Reduction - New Budget Authority	E	B	P		B/X	2
3	951	4393	Permanent Reduction - Prior-Year Balances	E	B	F/T		B/X	2
3	962	4393	Permanent Reduction - Prior-Year Balances	E	B	P		B/X	2
4	Borrowings								
4	951	4145	Borrowing Authority Converted to Cash	E		F/T		B/X	2
4	962	4145	Borrowing Authority Converted to Cash	E		P		B/X	2
5	N/A								
	CALC (2 +/- 3 - 4) Also Equals:								
6	Balance								
6	951	4140	Substitution of Borrowing Authority	E		F/T		B/X	2
6	962	4140	Substitution of Borrowing Authority	E		P		B/X	2
6	951	4141	Current-Year Borrowing Authority Realized	E		F/T		P/X	2
6	962	4141	Current-Year Borrowing Authority Realized	E		P		P/X	2
6	951	4145	Borrowing Authority Converted to Cash	E		F/T		B/X	2
6	962	4145	Borrowing Authority Converted to Cash	E		P		B/X	2
6	951	4149	Borrowing Authority Carried Forward	B		F/T			2
6	962	4149	Borrowing Authority Carried Forward	B		P			2
6	951	4392	Permanent Reduction - New Budget Authority	E	B	F/T		B/X	2
6	962	4392	Permanent Reduction - New Budget Authority	E	B	P		B/X	2
6	951	4393	Permanent Reduction - Prior-Year Balances	E	B	F/T		B/X	2
6	962	4393	Permanent Reduction - Prior-Year Balances	E	B	P		B/X	2

USSGL Crosswalk - FMS 2108: Yearend Closing Statement - Indefinite Borrowing Authority for Fiscal 2012 Reporting

FMS 2108		USSGL Account		USSGL Account Attributes/1					
Column Number	Auth. Ind./2 (RT7 Ind.)	Number	Title	Begin / End	Auth Type	Borrow Source	Trans Partner	PY Adj	Addl. Info.
1	Treasury Appropriation Fund Symbol								
2	Balance of Borrowing Authority - Treasury Supplied								
3	Increases								
3	951	4141	Current-Year Borrowing Authority Realized	E		F/T		P/X	2
3	962	4141	Current-Year Borrowing Authority Realized	E		P		P/X	2
4	Borrowings								
4	951	4145	Borrowing Authority Converted to Cash	E		F/T		B/X	2
4	962	4145	Borrowing Authority Converted to Cash	E		P		B/X	2
5	Adjustments								
5	951	4140	Substitution of Borrowing Authority	E		F/T		B/X	2
5	962	4140	Substitution of Borrowing Authority	E		P		B/X	2
5	951	4143	Current-Year Decreases to Indefinite Borrowing Authority Realized	E		F/T		P/X	2
5	962	4143	Current-Year Decreases to Indefinite Borrowing Authority Realized	E		P		P/X	2
5	951	4144	Borrowing Authority Withdrawn	E		F/T		P/X	2
5	962	4144	Borrowing Authority Withdrawn	E		P		P/X	2
	CALC (2 + 3 - 4 - 5) Also Equals:								
6	Balance								
6	951	4140	Substitution of Borrowing Authority	E		F/T		B/X	2
6	962	4140	Substitution of Borrowing Authority	E		P		B/X	2
6	951	4141	Current-Year Borrowing Authority Realized	E		F/T		P/X	2
6	962	4141	Current-Year Borrowing Authority Realized	E		P		P/X	2
6	951	4143	Current-Year Decreases to Indefinite Borrowing Authority Realized	E		F/T		P/X	2
6	962	4143	Current-Year Decreases to Indefinite Borrowing Authority Realized	E		P		P/X	2
6	951	4144	Borrowing Authority Withdrawn	E		F/T		P/X	2
6	962	4144	Borrowing Authority Withdrawn	E		P		P/X	2
6	951	4145	Borrowing Authority Converted to Cash	E		F/T		B/X	2
6	962	4145	Borrowing Authority Converted to Cash	E		P		B/X	2
6	951	4149	Borrowing Authority Carried Forward	B		F/T			2
6	962	4149	Borrowing Authority Carried Forward	B		P			2

USSGL Crosswalk - FMS 2108: Yearend Closing Statement - Definite Contract Authority for Fiscal 2012 Reporting

FMS 2108		USSGL Account		USSGL Account Attributes/1					
Column Number	Auth. Ind./2 (RT7 Ind.)	Number	Title	Begin / End	Auth Type	Borrow Source	Trans Partner	PY Adj	Addl. Info.
1	Treasury Appropriation Fund Symbol								
2	Balance of Contract Authority - Treasury Supplied								
3	New Contract Authority								
3	941	4131	Current-Year Contract Authority Realized	E				P/X	2
4	Appropriations To Liquidate								
4	941	4135	Contract Authority Liquidated	E	P			B/P/X	2
4	941	4136	Contract Authority To Be Liquidated by Trust Funds	E				P/X	2
4	941	4136	Contract Authority To Be Liquidated by Trust Funds	B				X	2
5	Writeoffs, Restorations, or Adjustments								
5	941	4134	Contract Authority Withdrawn	E				P/X	2
5	941	4135	Contract Authority Liquidated	E	S			B/P/X	2
5	941	4392	Permanent Reduction - New Budget Authority	E	C			B/X	2
5	941	4393	Permanent Reduction - Prior-Year Balances	E	C			B/X	2
	CALC (2 + 3 - 4 +/- 5) Also Equals:								
6	Balance of Unfunded Contract Authority								
6	941	4131	Current-Year Contract Authority Realized	E				P/X	2
6	941	4134	Contract Authority Withdrawn	E				P/X	2
6	941	4135	Contract Authority Liquidated	E				B/P/X	2
6	941	4136	Contract Authority To Be Liquidated by Trust Funds	E				P/X	2
6	941	4139	Contract Authority Carried Forward	B					2
6	941	4392	Permanent Reduction - New Budget Authority	E	C			B/X	2
6	941	4393	Permanent Reduction - Prior-Year Balances	E	C			B/X	2

USSGL Crosswalk - FMS 2108: Yearend Closing Statement - Indefinite Contract Authority for Fiscal 2012 Reporting

FMS 2108		USSGL Account		USSGL Account Attributes/1					
Column Number	Auth. Ind./2 (RT7 Ind.)	Number	Title	Begin / End	Auth Type	Borrow Source	Trans Partner	PY Adj	Addl. Info.
1	Treasury Appropriation Fund Symbol								
2	Balance of Contract Authority - Treasury Supplied								
3	New Contract Authority								
3	941	4131	Current-Year Contract Authority Realized	E				P/X	2
4	Appropriations To Liquidate								
4	941	4135	Contract Authority Liquidated	E	P			B/P/X	2
4	941	4136	Contract Authority To Be Liquidated by Trust Funds	E				P/X	2
4	941	4136	Contract Authority To Be Liquidated by Trust Funds	B				X	2
5	Writeoffs, Restorations, or Adjustments								
5	941	4132	Substitution of Contract Authority	E	S			P/X	2
5	941	4133	Decreases to Indefinite Contract Authority	E				P/X	2
5	941	4134	Contract Authority Withdrawn	E				P/X	2
5	941	4135	Contract Authority Liquidated	E	S			B/P/X	2
	CALC (2 + 3 - 4 -5) Also Equals:								
6	Balance of Unfunded Contract Authority								
6	941	4131	Current-Year Contract Authority Realized	E				P/X	2
6	941	4132	Substitution of Contract Authority	E	S			P/X	2
6	941	4133	Decreases to Indefinite Contract Authority	E				P/X	2
6	941	4134	Contract Authority Withdrawn	E				P/X	2
6	941	4135	Contract Authority Liquidated	E				B/P/X	2
6	941	4136	Contract Authority To Be Liquidated by Trust Funds	E				P/X	2
6	941	4139	Contract Authority Carried Forward	B					2

USSGL Crosswalk - FMS 2108: Yearend Closing Statement - All Treasury Appropriation Fund Symbols for Fiscal 2012 Reporting

FMS 2108		USSGL Account		USSGL Account Attributes/1					
Column Number	Auth. Ind./2 (RT7 Ind.)	Number	Title	Begin / End	Auth Type	Borrow Source	Trans Partner	PY Adj	Addl. Info.
	For all Treasury appropriation Fund Symbols:								
7	**Reimbursements Earned and Refunds**								
7		4081	Amounts Appropriated From a Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred	E					
7		4082	Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred	E					
7		4083	Transfers - Current-Year Authority - Receivable - Transferred	E					
7		4121	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation	E				B/P/X	7
7		4123	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction	E				B/P/X	
7		4126	Amounts Appropriated From Specific Invested TAFS - Receivable	E				B/P/X	
7		4137	Transfers of Contract Authority - Allocation	E				B/P/X	
7		4153	Transfers of Contract Authority -Nonallocation	E				B/P/X	
7		4154	Transfers of Contract Authority - Nonallocation - Transferred	E				B/P/X	
7		4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	E				B/P/X	
7		4168	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction	E				B/P/X	
7		4171	Nonallocation Transfers of Invested Balances - Receivable	E				B/P/X	
7		4199	Transfer of Expired Expenditure Transfers - Receivable	E				P/X	
7		4225	Appropriation Trust Fund Expenditure Transfers - Receivable	E				B/P/X	
7		4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	E				B/P/X	
7		4233	Reimbursements and Other Income Earned - Receivable - Transferred	E				B/P/X	
7		4234	Other Federal Receivables - Transferred	E				B/P/X	
7		4251	Reimbursements and Other Income Earned - Receivable	E			F/E	B/P/X	
7		4283	Interest Receivable From Treasury	E				B/P/X	
7		4285	Receivable From the Liquidating Fund	E				B/P/X	
7		4286	Receivable From the Financing Fund	E				B/P/X	
7		4287	Other Federal Receivables	E				B/P/X	
8	**Unfilled Customer Orders**								
8		4221	Unfilled Customer Orders Without Advance	E			F/E	B/P/X	
8		4230	Unfilled Customer Orders Without Advance - Transferred	E			F/E	B/P/X	
9	**Undelivered Orders and Contracts**								
9		4801	Undelivered Orders - Obligations, Unpaid	E				B/P/X	
9		4831	Undelivered Orders - Obligations Transferred, Unpaid	E				B/P/X	
9		4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	E				B/P/X	
9		4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E				B/P/X	

USSGL Crosswalk - FMS 2108: Yearend Closing Statement - All Treasury Appropriation Fund Symbols for Fiscal 2012 Reporting

FMS 2108		USSGL Account		USSGL Account Attributes/1					
Column Number	Auth. Ind./2 (RT7 Ind.)	Number	Title	Begin / End	Auth Type	Borrow Source	Trans Partner	PY Adj	Addl. Info.
10	**Accounts Payable and Other Liabilities**								
10		4124	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation	E				B/P/X	
10		4127	Amounts Appropriated From Specific Invested TAFS - Payable	E				B/P/X	
10		4172	Nonallocation Transfers of Invested Balances - Payable	E				B/P/X	
10		4320	Adjustments for Changes in Prior-Year Allocations of Budgetary Resources	E				P/X	6
10		4901	Delivered Orders - Obligations, Unpaid	E				B/P/X	
10		4931	Delivered Orders - Obligations Transferred, Unpaid	E				B/P/X	
10		4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	E				B/P/X	
10		4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E				B/P/X	
	CALC (5 + 6 + 7 + 8 - 9 -10) for Unexpended Balances; (6 - 9 - 10) for Definite Borrowing and Contract Authority; and Zero for Indefinite Borrowing and Contract Authority. Also Equals:								
11	**Unobligated Balance**								
11		4157	Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation	E				P/X	
11		4158	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	E				P/X	
11		4357	Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds	E				P/X	7
11		4382	Temporary Reduction - New Budget Authority	E				P/X	
11		4383	Temporary Reduction - Prior-Year Balances	E				P/X	
11		4394	Receipts Unavailable for Obligation Upon Collection	E				B/P/X	
11		4396	Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts Unavailable for Obligation Upon Collection	E				B/P/X	
11		4397	Receipts and Appropriations Temporarily Precluded From Obligation	E				B/P/X	
11		4398	Offsetting Collections Temporarily Precluded From Obligation	E				B/P/X	
11		4399	Special and Trust Fund Refunds and Recoveries Temp. Unavailable - Receipts and Appropriations Temp. Precluded From Obligation	E				B/P/X	
11		4420	Unapportioned Authority - Pending Rescission	E					
11		4430	Unapportioned Authority - OMB Deferral	E					
11		4450	Unapportioned Authority	E				B/P/X	
11		4510	Apportionments	E					
11		4610	Allotments - Realized Resources	E					
11		4620	Unobligated Funds Exempt From Apportionment	E				B/P/X	
11		4630	Funds Not Available for Commitment/Obligation	E					
11		4650	Allotments - Expired Authority	E				B/P/X	
11		4700	Commitments - Programs Subject to Apportionment	E					
11		4720	Commitments - Programs Exempt From Apportionment	E					

ADDITIONAL INFORMATION:

Shaded USSGL attributes indicate that the attribute domain value is supplied by FACTS II.

FOOTNOTES:

1/ For a description of USSGL attributes, see the "FACTS II - Attribute Definition Report."

2/ Authorization Indicator (RT7 Indicator) is used for Treasury Appropriation Fund Symbols (TAFS) that have Imprest Funds, Borrowing or Contract Authority, or Investments and includes the following subaccount codes:

911 Unrealized Discounts
921 Imprest Funds
931 Unamortized Discounts or Premiums
941 Contract Authority
951 Authority To Borrow From the Treasury
962 Authority To Borrow From the Public
971 Investments in Treasury Securities
972 Investments in Agency Securities
973 Investments in Non-Federal Securities

The undisbursed balances for these subaccount codes are reported in FMS 2108, Column 6.

3/ Authorization Indicator (RT7 Indicator) 973 is for use by the National Railroad Retirement Investment Trust Fund

4/ Authorization Indicator (RT7 Indicator) 931 can be used only when authorized by Treasury.

5/ For use with OMB-approved Department of Defense trust funds ONLY. (OMB Circular No. A-11, Section 20.6)

6/ For use with OMB approval (SSA and HHS related TAFS ONLY).

7/ When USSGL accounts 4121 and 4357 are recorded in a cancelling year, they will not crosswalk to the FMS 2108.

8/ In the first quarter of FY 2008, agencies reported prior-year adjustments in their FACTS II trial balance submissions. However, during the first two quarters of FY 2008, prior-year adjustments were displayed as though they were current-year activity on the FMS 2108 reports. Since the third quarter of FY 2008, the FACTS II generated FMS 2108 has displayed the Prior_Year_Adjustment attribute.

USSGL Crosswalk - Balance Sheet for Fiscal 2012 Reporting

				USSGL Account Attributes for FACTS I/1	
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
	Assets				
	Intragovernmental				
1	Fund Balance With Treasury (Note 3)				
1	E	1010	Fund Balance With Treasury		
1	E	1090	Fund Balance With Treasury Under a Continuing Resolution		
2	Investments (Note 5)				
2	E	1342	Interest Receivable - Investments	F	
2	E	1610	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	F	
2	E	1611	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	F	
2	E	1612	Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	F	
2	E	1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	F	
2	E	1618	Market Adjustment - Investments	F	
2	E	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	F	
2	E	1621	Discount on Securities Other Than the Bureau of the Public Debt Securities	F	
2	E	1622	Premium on Securities Other Than the Bureau of the Public Debt Securities	F	
2	E	1623	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities	F	
2	E	1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	F	
2	E	1631	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	F	

USSGL Crosswalk - Balance Sheet for Fiscal 2012 Reporting

				USSGL Account Attributes for FACTS I/1	
Line No.	**Trial Bal.**	**USSGL Acct.**	**USSGL Account Title**	**Fed / NonFed**	**Addl. Info.**
2	E	1633	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	F	
2	E	1638	Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	F	
2	E	1639	Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	F	
2	E	1643	Allowance for Subsidy - Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act	F	
2	E	1690	Other Investments	F	
3	**Accounts Receivable (Note 6)**				
3	E	1310	Accounts Receivable	F	
3	E	1319	Allowance for Loss on Accounts Receivable	F	
3	E	1320	Employment Benefit Contributions Receivable	F	
3	E	1325	Taxes Receivable	F	
3	E	1330	Receivable for Transfers of Currently Invested Balances	F	
3	E	1335	Expenditure Transfers Receivable	F	
3	E	1340	Interest Receivable - Not Otherwise Classified	F	
3	E	1360	Penalties and Fines Receivable - Not Otherwise Classified	F	
3	E	1370	Administrative Fees Receivable - Not Otherwise Classified	F	
3	E	1923	Contingent Receivable for Capital Transfers	F	
3	E	1925	Capital Transfers Receivable	F	
4	**Loans Receivable**				
4	E	1341	Interest Receivable - Loans	F	
4	E	1350	Loans Receivable	F	
4	E	1351	Capitalized Loan Interest Receivable - Non-Credit Reform	F	
4	E	1361	Penalties and Fines Receivable - Loans	F	
4	E	1371	Administrative Fees Receivable - Loans	F	
5	**Other (Note 12)**				
5	E	1410	Advances and Prepayments	F	

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				USSGL Account Attributes for FACTS I/1	
Line No.	**Trial Bal.**	**USSGL Acct.**	**USSGL Account Title**	**Fed / NonFed**	**Addl. Info.**
5	E	1921	Receivable From Appropriations	F	
5	E	1990	Other Assets	F	
6	**Total Intragovernmental**				
6	This line is calculated. Equals the sum of lines 1 through 5.				
	Assets With the Public				
7	**Cash and Other Monetary Assets (Note 4)**				
7	E	1110	Undeposited Collections	N	
7	E	1120	Imprest Funds	N	
7	E	1125	U.S. Debit Card Funds	N	
7	E	1130	Funds Held by the Public	N	
7	E	1190	Other Cash	N	
7	E	1193	International Monetary Fund Assets - Reserve Position	N	
7	E	1194	Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights	N	
7	E	1195	Other Monetary Assets	N	
7	E	1200	Foreign Currency	N	
7	E	1531	Seized Monetary Instruments	N	
7	E	1532	Seized Cash Deposited	N	
8	**Investments (Note 5)**				
8	E	1342	Interest Receivable - Investments	N	
8	E	1346	Allowance for Loss on Interest Receivable - Investments	N	
8	E	1610	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	N	2
8	E	1611	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	N	2
8	E	1612	Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	N	2

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				USSGL Account Attributes for FACTS I/1	
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
8	E	1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	N	2
8	E	1618	Market Adjustment - Investments	N	
8	E	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	N	
8	E	1621	Discount on Securities Other Than the Bureau of the Public Debt Securities	N	
8	E	1622	Premium on Securities Other Than the Bureau of the Public Debt Securities	N	
8	E	1623	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities	N	
8	E	1642	Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act	N	
8	E	1643	Allowance for Subsidy - Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act	N	
8	E	1644	Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act	N	
8	E	1645	Allowance for Subsidy - Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act	N	
8	E	1646	Discount on Securities Accounted for Under the Provisions of the Federal Credit Reform Act	N	
8	E	1647	Premium on Securities Accounted for Under the Provisions of the Federal Credit Reform Act	N	
8	E	1650	Preferred Stock in Federal Government Sponsored Enterprise	N	
8	E	1651	Market Adjustment - Preferred Stock in Federal Government Sponsored Enterprise	N	
8	E	1652	Common Stock Warrants in Federal Government Sponsored Enterprise	N	
8	E	1653	Market Adjustment - Common Stock Warrants in Federal Government Sponsored Enterprise	N	
8	E	1660	Beneficial Interest in Trust	N	
8	E	1661	Market Adjustment - Beneficial Interest in Trust	N	

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				USSGL Account Attributes for FACTS I/1	
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
8	E	1690	Other Investments	N	
9	**Accounts Receivable, Net (Note 6)**				
9	E	1310	Accounts Receivable	N	
9	E	1319	Allowance for Loss on Accounts Receivable	N	
9	E	1320	Employment Benefit Contributions Receivable	N	
9	E	1340	Interest Receivable - Not Otherwise Classified	N	
9	E	1347	Allowance for Loss on Interest Receivable - Not Otherwise Classified	N	
9	E	1360	Penalties and Fines Receivable - Not Otherwise Classified	N	
9	E	1367	Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified	N	
9	E	1370	Administrative Fees Receivable - Not Otherwise Classified	N	
9	E	1377	Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified	N	
10	**Taxes Receivable, Net (Note 7)**				
10	E	1325	Taxes Receivable	N	
10	E	1329	Allowance for Loss on Taxes Receivable	N	
10	E	1343	Interest Receivable - Taxes	N	
10	E	1348	Allowance for Loss on Interest Receivable - Taxes	N	
10	E	1363	Penalties and Fines Receivable - Taxes	N	
10	E	1368	Allowance for Loss on Penalties and Fines Receivable - Taxes	N	
10	E	1373	Administrative Fees Receivable - Taxes	N	
10	E	1378	Allowance for Loss on Administrative Fees Receivable - Taxes	N	
11	**Direct Loan and Loan Guarantees, Net (Note 8)**				
11	E	1341	Interest Receivable - Loans	N	
11	E	1345	Allowance for Loss on Interest Receivable - Loans	N	
11	E	1350	Loans Receivable	N	
11	E	1359	Allowance for Loss on Loans Receivable	N	
11	E	1361	Penalties and Fines Receivable - Loans	N	

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				USSGL Account Attributes for FACTS I/1	
Line No.	**Trial Bal.**	**USSGL Acct.**	**USSGL Account Title**	**Fed / NonFed**	**Addl. Info.**
11	E	1365	Allowance for Loss on Penalties and Fines Receivable - Loans	N	
11	E	1371	Administrative Fees Receivable - Loans	N	
11	E	1375	Allowance for Loss on Administrative Fees Receivable - Loans	N	
11	E	1380	Loans Receivable - Troubled Assets Relief Program	N	
11	E	1381	Interest Receivable - Loans - Troubled Assets Relief Program	N	
11	E	1385	Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program	N	
11	E	1389	Allowance for Subsidy - Loans - Troubled Assets Relief Program	N	
11	E	1399	Allowance for Subsidy	N	
11	E	1551	Foreclosed Property	N	
11	E	1559	Foreclosed Property - Allowance	N	
12	**Inventory and Related Property, Net (Note 9)**				
12	E	1511	Operating Materials and Supplies Held for Use	N	
12	E	1512	Operating Materials and Supplies Held in Reserve for Future Use	N	
12	E	1513	Operating Materials and Supplies - Excess, Obsolete, and Unserviceable	N	
12	E	1514	Operating Materials and Supplies Held for Repair	N	
12	E	1519	Operating Materials and Supplies - Allowance	N	
12	E	1521	Inventory Purchased for Resale	N	
12	E	1522	Inventory Held in Reserve for Future Sale	N	
12	E	1523	Inventory Held for Repair	N	
12	E	1524	Inventory - Excess, Obsolete, and Unserviceable	N	
12	E	1525	Inventory - Raw Materials	N	
12	E	1526	Inventory - Work-in-Process	N	
12	E	1527	Inventory - Finished Goods	N	
12	E	1529	Inventory - Allowance	N	
12	E	1541	Forfeited Property Held for Sale	N	
12	E	1542	Forfeited Property Held for Donation or Use	N	
12	E	1549	Forfeited Property - Allowance	N	

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				USSGL Account Attributes for FACTS I/1	
Line No.	**Trial Bal.**	**USSGL Acct.**	**USSGL Account Title**	**Fed / NonFed**	**Addl. Info.**
12	E	1561	Commodities Held Under Price Support and Stabilization Support Programs	N	
12	E	1569	Commodities - Allowance	N	
12	E	1571	Stockpile Materials Held in Reserve	N	
12	E	1572	Stockpile Materials Held for Sale	N	
12	E	1591	Other Related Property	N	
12	E	1599	Other Related Property - Allowance	N	
13	**General Property, Plant, and Equipment, Net (Note 10)**				
13	E	1711	Land and Land Rights	N	
13	E	1712	Improvements to Land	N	
13	E	1719	Accumulated Depreciation on Improvements to Land	N	
13	E	1720	Construction-in-Progress	N	
13	E	1730	Buildings, Improvements, and Renovations	N	
13	E	1739	Accumulated Depreciation on Buildings, Improvements, and Renovations	N	
13	E	1740	Other Structures and Facilities	N	
13	E	1749	Accumulated Depreciation on Other Structures and Facilities	N	
13	E	1750	Equipment	N	
13	E	1759	Accumulated Depreciation on Equipment	N	
13	E	1810	Assets Under Capital Lease	N	
13	E	1819	Accumulated Depreciation on Assets Under Capital Lease	N	
13	E	1820	Leasehold Improvements	N	
13	E	1829	Accumulated Amortization on Leasehold Improvements	N	
13	E	1830	Internal-Use Software	N	
13	E	1832	Internal-Use Software in Development	N	
13	E	1839	Accumulated Amortization on Internal-Use Software	N	
13	E	1840	Other Natural Resources	N	
13	E	1849	Allowance for Depletion	N	
13	E	1890	Other General Property, Plant, and Equipment	N	
13	E	1899	Accumulated Depreciation on Other General Property, Plant, and Equipment	N	

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				USSGL Account Attributes for FACTS I/1	
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
14	**Other (Note 12)**				
14	E	1410	Advances and Prepayments	N	
14	E	1990	Other Assets	N	
15	**Total Assets**				
15	This line is calculated. Equals the sum of lines 6 through 14.				
16	**Stewardship PP&E (Note 11)**				
	Liabilities (Note 13)				
	Intragovernmental				
17	**Accounts Payable**				
17	E	2110	Accounts Payable	F	
17	E	2120	Disbursements in Transit	F	
17	E	2140	Accrued Interest Payable - Not Otherwise Classified	F	
17	E	2150	Payable for Transfers of Currently Invested Balances	F	
17	E	2155	Expenditure Transfers Payable	F	
17	E	2170	Subsidy Payable to the Financing Account	F	
17	E	2960	Accounts Payable From Canceled Appropriations	F	
18	**Debt (Note 14)**				
18	E	2141	Accrued Interest Payable - Debt	F	
18	E	2510	Principal Payable to the Bureau of the Public Debt	F	
18	E	2511	Capitalized Loan Interest Payable - Non-Credit Reform	F	
18	E	2520	Principal Payable to the Federal Financing Bank	F	
18	E	2530	Securities Issued by Federal Agencies Under General and Special Financing Authority	F	
18	E	2531	Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority	F	

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				USSGL Account Attributes for FACTS I/1	
Line No.	**Trial Bal.**	**USSGL Acct.**	**USSGL Account Title**	**Fed / NonFed**	**Addl. Info.**
18	E	2532	Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	F	
18	E	2533	Amortization of Discount and Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	F	
18	E	2540	Participation Certificates	F	
18	E	2590	Other Debt	F	
19	**Other (Notes 15, 16, and 17)**				
19	E	2130	Contract Holdbacks	F	
19	E	2190	Other Liabilities With Related Budgetary Obligations	F	
19	E	2213	Employer Contributions and Payroll Taxes Payable	F	
19	E	2215	Other Post Employment Benefits Due and Payable	F	
19	E	2225	Unfunded FECA Liability	F	
19	E	2290	Other Unfunded Employment Related Liability	F	
19	E	2310	Liability for Advances and Prepayments	F	
19	E	2410	Liability for Clearing Accounts	F	
19	E	2923	Contingent Liability for Capital Transfers	F	
19	E	2940	Capital Lease Liability	F	
19	E	2970	Liability for Capital Transfers to the General Fund of the Treasury	F	
19	E	2980	Custodial Liability	F	
19	E	2985	Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity	F	
19	E	2990	Other Liabilities Without Related Budgetary Obligations	F	
20	**Total Intragovernmental**				
20	This line is calculated. Equals the sum of lines 17 through 19.				
	Liabilities With the Public				
21	**Accounts Payable**				

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				USSGL Account Attributes for FACTS I/1	
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
21	E	2110	Accounts Payable	N	
21	E	2120	Disbursements in Transit	N	
21	E	2140	Accrued Interest Payable - Not Otherwise Classified	N	
21	E	2960	Accounts Payable From Canceled Appropriations	N	
22	**Loan Guarantee Liability (Note 8)**				
22	E	2180	Loan Guarantee Liability	N	
23	**Debt Held by the Public (Note 14)**				
23	E	2141	Accrued Interest Payable - Debt	N	
23	E	2530	Securities Issued by Federal Agencies Under General and Special Financing Authority	N	
23	E	2531	Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority	N	
23	E	2532	Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	N	
23	E	2533	Amortization of Discount and Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	N	
23	E	2540	Participation Certificates	N	
23	E	2590	Other Debt	N	
24	**Federal Employee and Veteran Benefits (Note 15)**				
24	E	2191	Employee Health Care Liability Incurred but Not Reported	N	
24	E	2215	Other Post Employment Benefits Due and Payable	N	
24	E	2216	Pension Benefits Due and Payable to Beneficiaries	N	
24	E	2217	Benefit Premiums Payable to Carriers	N	
24	E	2218	Life Insurance Benefits Due and Payable to Beneficiaries	N	
24	E	2610	Actuarial Pension Liability	N	
24	E	2620	Actuarial Health Insurance Liability	N	
24	E	2630	Actuarial Life Insurance Liability	N	
24	E	2650	Actuarial FECA Liability	N	

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				USSGL Account Attributes for FACTS I/1	
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
24	E	2690	Other Actuarial Liabilities	N	
25	**Environmental and Disposal Liabilities (Note 16)**				
25	E	2995	Estimated Cleanup Cost Liability	N	
26	**Benefits Due and Payable**				
26	E	2160	Entitlement Benefits Due and Payable	N	
27	**Other (Notes 15, 16, 17, 18, and 19)**				
27	E	2112	Accounts Payable for Federal Government Sponsored Enterprise	N	
27	E	2130	Contract Holdbacks	N	
27	E	2190	Other Liabilities With Related Budgetary Obligations	N	
27	E	2210	Accrued Funded Payroll and Leave	N	
27	E	2211	Withholdings Payable	N	
27	E	2213	Employer Contributions and Payroll Taxes Payable	N	
27	E	2220	Unfunded Leave	N	
27	E	2290	Other Unfunded Employment Related Liability	N	
27	E	2310	Liability for Advances and Prepayments	N	
27	E	2320	Other Deferred Revenue	N	
27	E	2400	Liability for Nonfiduciary Deposit Funds and Undeposited Collections	N	
27	E	2410	Liability for Clearing Accounts	N	
27	E	2660	Actuarial Liabilities for Federal Insurance and Guarantee Programs	N	
27	E	2670	Actuarial Liabilities for Treasury-Managed Benefit Programs	N	
27	E	2910	Prior Liens Outstanding on Acquired Collateral	N	
27	E	2920	Contingent Liabilities	N	
27	E	2922	Contingent Liabilities - Federal Government Sponsored Enterprise	N	
27	E	2940	Capital Lease Liability	N	
27	E	2980	Custodial Liability	N	3

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				USSGL Account Attributes for FACTS I/1	
Line No.	**Trial Bal.**	**USSGL Acct.**	**USSGL Account Title**	**Fed / NonFed**	**Addl. Info.**
27	E	2990	Other Liabilities Without Related Budgetary Obligations	N	
28	**Total Liabilities**				
28	This line is calculated. Equals the sum of lines 20 through 27.				
29	**Commitments and Contingencies (Note 20)**				
	Net Position				
30	**Unexpended Appropriations - Earmarked Funds (Note 21)**				
30	B	3100	Unexpended Appropriations - Cumulative		
30	E	3101	Unexpended Appropriations - Appropriations Received		
30	E	3102	Unexpended Appropriations - Transfers-In	F	
30	E	3103	Unexpended Appropriations - Transfers-Out	F	
30	E	3105	Unexpended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year		
30	E	3106	Unexpended Appropriations - Adjustments		
30	E	3107	Unexpended Appropriations - Used		
30	E	3108	Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors		
30	E	3109	Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles		
31	**Unexpended Appropriations - Other Funds**				
31	B	3100	Unexpended Appropriations - Cumulative		
31	E	3101	Unexpended Appropriations - Appropriations Received		
31	E	3102	Unexpended Appropriations - Transfers-In		
31	E	3103	Unexpended Appropriations - Transfers-Out		
31	E	3105	Unexpended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year		
31	E	3106	Unexpended Appropriations - Adjustments		
31	E	3107	Unexpended Appropriations - Used		

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				USSGL Account Attributes for FACTS I/1	
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
31	E	3108	Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors		
31	E	3109	Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles		
32	**Cumulative Results of Operations - Earmarked Funds (Note 21)**				
32	B	3310	Cumulative Results of Operations		
32	E	5100	Revenue From Goods Sold	F/N	
32	E	5109	Contra Revenue for Goods Sold	F/N	
32	E	5200	Revenue From Services Provided	F/N	
32	E	5209	Contra Revenue for Services Provided	F/N	
32	E	5310	Interest Revenue - Other	F/N	
32	E	5311	Interest Revenue - Investments	F/N	
32	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds	F/N	
32	E	5313	Interest Revenue - Subsidy Amortization	N	
32	E	5314	Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act	N	
32	E	5315	Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act	N	
32	E	5317	Contra Revenue for Interest Revenue - Loans Receivable	F/N	
32	E	5318	Contra Revenue for Interest Revenue - Investments	F/N	
32	E	5319	Contra Revenue for Interest Revenue - Other	F/N	
32	E	5320	Penalties and Fines Revenue	F/N	
32	E	5324	Contra Revenue for Penalties and Fines	F/N	
32	E	5325	Administrative Fees Revenue	F/N	
32	E	5329	Contra Revenue for Administrative Fees	F/N	
32	E	5400	Benefit Program Revenue	F/N	
32	E	5409	Contra Revenue for Benefit Program Revenue	F/N	
32	E	5500	Insurance and Guarantee Premium Revenue	N	
32	E	5509	Contra Revenue for Insurance and Guarantee Premium Revenue	N	
32	E	5600	Donated Revenue - Financial Resources	N	

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				USSGL Account Attributes for FACTS I/1	
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
32	E	5609	Contra Revenue for Donations - Financial Resources	N	
32	E	5610	Donated Revenue - Nonfinancial Resources	N	
32	E	5619	Contra Donated Revenue - Nonfinancial Resources	N	
32	E	5640	Forfeiture Revenue - Cash and Cash Equivalents	N	
32	E	5649	Contra Forfeiture Revenue - Cash and Cash Equivalents	N	
32	E	5650	Forfeiture Revenue - Forfeitures of Property	N	
32	E	5659	Contra Forfeiture Revenue - Forfeitures of Property	N	
32	E	5700	Expended Appropriations		
32	E	5705	Expended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year		
32	E	5708	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors		
32	E	5709	Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles		
32	E	5720	Financing Sources Transferred In Without Reimbursement	F	
32	E	5730	Financing Sources Transferred Out Without Reimbursement	F	
32	E	5740	Appropriated Earmarked Receipts Transferred In	F	
32	E	5745	Appropriated Earmarked Receipts Transferred Out	F	
32	E	5750	Expenditure Financing Sources - Transfers-In	F	
32	E	5755	Nonexpenditure Financing Sources - Transfers-In - Other	F	
32	E	5756	Nonexpenditure Financing Sources - Transfers-In - Capital Transfers	F	
32	E	5760	Expenditure Financing Sources - Transfers-Out	F	
32	E	5765	Nonexpenditure Financing Sources - Transfers-Out - Other	F	
32	E	5766	Nonexpenditure Financing Sources - Transfers-Out - Capital Transfers	F	
32	E	5775	Nonbudgetary Financing Sources Transferred In	F	
32	E	5776	Nonbudgetary Financing Sources Transferred Out	F	
32	E	5780	Imputed Financing Sources	F	
32	E	5790	Other Financing Sources	F	
32	E	5791	Adjustment to Financing Sources - Downward Reestimate or Negative Subsidy	F	

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				USSGL Account Attributes for FACTS I/1	
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
32	E	5792	Financing Sources To Be Transferred Out - Contingent Liability	F	
32	E	5800	Tax Revenue Collected - Not Otherwise Classified	F/N	
32	E	5801	Tax Revenue Collected - Individual	F/N	
32	E	5802	Tax Revenue Collected - Corporate	F/N	
32	E	5803	Tax Revenue Collected - Unemployment	F/N	
32	E	5804	Tax Revenue Collected - Excise	F/N	
32	E	5805	Tax Revenue Collected - Estate and Gift	F/N	
32	E	5806	Tax Revenue Collected - Customs	F/N	
32	E	5820	Tax Revenue Accrual Adjustment - Not Otherwise Classified	F/N	
32	E	5821	Tax Revenue Accrual Adjustment - Individual	F/N	
32	E	5822	Tax Revenue Accrual Adjustment - Corporate	F/N	
32	E	5823	Tax Revenue Accrual Adjustment - Unemployment	F/N	
32	E	5824	Tax Revenue Accrual Adjustment - Excise	F/N	
32	E	5825	Tax Revenue Accrual Adjustment - Estate and Gift	F/N	
32	E	5826	Tax Revenue Accrual Adjustment - Customs	F/N	
32	E	5830	Contra Revenue for Taxes - Not Otherwise Classified	F/N	
32	E	5831	Contra Revenue for Taxes - Individual	F/N	
32	E	5832	Contra Revenue for Taxes - Corporate	F/N	
32	E	5833	Contra Revenue for Taxes - Unemployment	F/N	
32	E	5834	Contra Revenue for Taxes - Excise	F/N	
32	E	5835	Contra Revenue for Taxes - Estate and Gift	F/N	
32	E	5836	Contra Revenue for Taxes - Customs	F/N	
32	E	5890	Tax Revenue Refunds - Not Otherwise Classified	F/N	
32	E	5891	Tax Revenue Refunds - Individual	F/N	
32	E	5892	Tax Revenue Refunds - Corporate	F/N	
32	E	5893	Tax Revenue Refunds - Unemployment	F/N	
32	E	5894	Tax Revenue Refunds - Excise	F/N	
32	E	5895	Tax Revenue Refunds - Estate and Gift	F/N	
32	E	5896	Tax Revenue Refunds - Customs	F/N	
32	E	5900	Other Revenue	F/N	
32	E	5909	Contra Revenue for Other Revenue	F/N	

USSGL Crosswalk - Balance Sheet for Fiscal 2012 Reporting

				USSGL Account Attributes for FACTS I/1	
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
32	E	5921	Valuation Change in Investments - Exchange Stabilization Fund	N	
32	E	5922	Valuation Change in Investments for Federal Government Sponsored Enterprise	N	
32	E	5923	Valuation Change in Investments - Beneficial Interest in Trust	N	
32	E	5990	Collections for Others - Statement of Custodial Activity	F/N	3
32	E	5991	Accrued Collections for Others - Statement of Custodial Activity	F/N	3
32	E	5993	Offset to Non-Entity Collections - Statement of Changes in Net Position	F	
32	E	5994	Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position	F	
32	E	5997	Financing Sources Transferred In From Custodial Statement Collections	F	
32	E	5998	Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the Treasury	F	
32	E	6100	Operating Expenses/Program Costs	F/N	
32	E	6190	Contra Bad Debt Expense - Incurred for Others	F/N	
32	E	6199	Adjustment to Subsidy Expense	N	
32	E	6310	Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank	F	
32	E	6320	Interest Expenses on Securities	F/N	
32	E	6330	Other Interest Expenses	F/N	
32	E	6340	Interest Expense Accrued on the Liability for Loan Guarantees	N	
32	E	6400	Benefit Expense	F/N	
32	E	6500	Cost of Goods Sold	N	
32	E	6600	Applied Overhead	N	
32	E	6610	Cost Capitalization Offset	N	
32	E	6710	Depreciation, Amortization, and Depletion	N	
32	E	6720	Bad Debt Expense	F/N	
32	E	6730	Imputed Costs	F	
32	E	6790	Other Expenses Not Requiring Budgetary Resources	F/N	

USSGL Crosswalk - Balance Sheet for Fiscal 2012 Reporting

				USSGL Account Attributes for FACTS I/1	
Line No.	**Trial Bal.**	**USSGL Acct.**	**USSGL Account Title**	**Fed / NonFed**	**Addl. Info.**
32	E	6800	Future Funded Expenses	F/N	
32	E	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	F	
32	E	6900	Nonproduction Costs	F/N	
32	E	7110	Gains on Disposition of Assets - Other	N	
32	E	7111	Gains on Disposition of Investments	F/N	
32	E	7112	Gains on Disposition of Borrowings	F	
32	E	7171	Gains on Changes in Long-Term Assumptions - From Experience	N	
32	E	7172	Losses on Changes in Long-Term Assumptions - From Experience	N	
32	E	7180	Unrealized Gains	F/N	
32	E	7190	Other Gains	F/N	
32	E	7210	Losses on Disposition of Assets - Other	N	
32	E	7211	Losses on Disposition of Investments	F/N	
32	E	7212	Losses on Disposition of Borrowings	F	
32	E	7271	Gains on Changes in Long-Term Assumptions	N	
32	E	7272	Losses on Changes in Long-Term Assumptions	N	
32	E	7280	Unrealized Losses	F/N	
32	E	7290	Other Losses	F/N	
32	E	7300	Extraordinary Items	N	
32	E	7400	Prior-Period Adjustments Due to Corrections of Errors	F/N	
32	E	7401	Prior-Period Adjustments Due to Changes in Accounting Principles	F/N	
32	E	7405	Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year	F/N	
32	E	7500	Distribution of Income - Dividend	F/N	
32	E	7600	Changes in Actuarial Liability	N	
33	**Cumulative Results of Operations - Other Funds**				
33	B	3310	Cumulative Results of Operations		
33	E	5100	Revenue From Goods Sold	F/N	

USSGL Crosswalk - Balance Sheet for Fiscal 2012 Reporting

				USSGL Account Attributes for FACTS I/1	
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
33	E	5109	Contra Revenue for Goods Sold	F/N	
33	E	5200	Revenue From Services Provided	F/N	
33	E	5209	Contra Revenue for Services Provided	F/N	
33	E	5310	Interest Revenue - Other	F/N	
33	E	5311	Interest Revenue - Investments	F/N	
33	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds	F/N	
33	E	5313	Interest Revenue - Subsidy Amortization	N	
33	E	5314	Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act	N	
33	E	5315	Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act	N	
33	E	5317	Contra Revenue for Interest Revenue - Loans Receivable	F/N	
33	E	5318	Contra Revenue for Interest Revenue - Investments	F/N	
33	E	5319	Contra Revenue for Interest Revenue - Other	F/N	
33	E	5320	Penalties and Fines Revenue	F/N	
33	E	5324	Contra Revenue for Penalties and Fines	F/N	
33	E	5325	Administrative Fees Revenue	F/N	
33	E	5329	Contra Revenue for Administrative Fees	F/N	
33	E	5400	Benefit Program Revenue	F/N	
33	E	5409	Contra Revenue for Benefit Program Revenue	F/N	
33	E	5500	Insurance and Guarantee Premium Revenue	N	
33	E	5509	Contra Revenue for Insurance and Guarantee Premium Revenue	N	
33	E	5600	Donated Revenue - Financial Resources	N	
33	E	5609	Contra Revenue for Donations - Financial Resources	N	
33	E	5610	Donated Revenue - Nonfinancial Resources	N	
33	E	5619	Contra Donated Revenue - Nonfinancial Resources	N	
33	E	5640	Forfeiture Revenue - Cash and Cash Equivalents	N	
33	E	5649	Contra Forfeiture Revenue - Cash and Cash Equivalents	N	
33	E	5650	Forfeiture Revenue - Forfeitures of Property	N	
33	E	5659	Contra Forfeiture Revenue - Forfeitures of Property	N	
33	E	5700	Expended Appropriations		

USSGL Crosswalk - Balance Sheet for Fiscal 2012 Reporting

				USSGL Account Attributes for FACTS I/1	
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
33	E	5705	Expended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year		
33	E	5708	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors		
33	E	5709	Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles		
33	E	5720	Financing Sources Transferred In Without Reimbursement	F	
33	E	5730	Financing Sources Transferred Out Without Reimbursement	F	
33	E	5740	Appropriated Earmarked Receipts Transferred In	F	
33	E	5745	Appropriated Earmarked Receipts Transferred Out	F	
33	E	5750	Expenditure Financing Sources - Transfers-In	F	
33	E	5755	Nonexpenditure Financing Sources - Transfers-In - Other	F	
33	E	5756	Nonexpenditure Financing Sources - Transfers-In - Capital Transfers	F	
33	E	5760	Expenditure Financing Sources - Transfers-Out	F	
33	E	5765	Nonexpenditure Financing Sources - Transfers-Out - Other	F	
33	E	5766	Nonexpenditure Financing Sources - Transfers-Out - Capital Transfers	F	
33	E	5775	Nonbudgetary Financing Sources Transferred In	F	
33	E	5776	Nonbudgetary Financing Sources Transferred Out	F	
33	E	5780	Imputed Financing Sources	F	
33	E	5790	Other Financing Sources	F	
33	E	5791	Adjustment to Financing Sources - Downward Reestimate or Negative Subsidy	F	
33	E	5792	Financing Sources To Be Transferred Out - Contingent Liability	F	
33	E	5795	Seigniorage	N	
33	E	5800	Tax Revenue Collected - Not Otherwise Classified	F/N	
33	E	5801	Tax Revenue Collected - Individual	F/N	
33	E	5802	Tax Revenue Collected - Corporate	F/N	
33	E	5803	Tax Revenue Collected - Unemployment	F/N	
33	E	5804	Tax Revenue Collected - Excise	F/N	
33	E	5805	Tax Revenue Collected - Estate and Gift	F/N	

USSGL Crosswalk - Balance Sheet for Fiscal 2012 Reporting

				USSGL Account Attributes for FACTS I/1	
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
33	E	5806	Tax Revenue Collected - Customs	F/N	
33	E	5820	Tax Revenue Accrual Adjustment - Not Otherwise Classified	F/N	
33	E	5821	Tax Revenue Accrual Adjustment - Individual	F/N	
33	E	5822	Tax Revenue Accrual Adjustment - Corporate	F/N	
33	E	5823	Tax Revenue Accrual Adjustment - Unemployment	F/N	
33	E	5824	Tax Revenue Accrual Adjustment - Excise	F/N	
33	E	5825	Tax Revenue Accrual Adjustment - Estate and Gift	F/N	
33	E	5826	Tax Revenue Accrual Adjustment - Customs	F/N	
33	E	5830	Contra Revenue for Taxes - Not Otherwise Classified	F/N	
33	E	5831	Contra Revenue for Taxes - Individual	F/N	
33	E	5832	Contra Revenue for Taxes - Corporate	F/N	
33	E	5833	Contra Revenue for Taxes - Unemployment	F/N	
33	E	5834	Contra Revenue for Taxes - Excise	F/N	
33	E	5835	Contra Revenue for Taxes - Estate and Gift	F/N	
33	E	5836	Contra Revenue for Taxes - Customs	F/N	
33	E	5890	Tax Revenue Refunds - Not Otherwise Classified	F/N	
33	E	5891	Tax Revenue Refunds - Individual	F/N	
33	E	5892	Tax Revenue Refunds - Corporate	F/N	
33	E	5893	Tax Revenue Refunds - Unemployment	F/N	
33	E	5894	Tax Revenue Refunds - Excise	F/N	
33	E	5895	Tax Revenue Refunds - Estate and Gift	F/N	
33	E	5896	Tax Revenue Refunds - Customs	F/N	
33	E	5900	Other Revenue	F/N	
33	E	5909	Contra Revenue for Other Revenue	F/N	
33	E	5921	Valuation Change in Investments - Exchange Stabilization Fund	N	
33	E	5922	Valuation Change in Investments for Federal Government Sponsored Enterprise	N	
33	E	5923	Valuation Change in Investments - Beneficial Interest in Trust	N	
33	E	5990	Collections for Others - Statement of Custodial Activity	F/N	
33	E	5991	Accrued Collections for Others - Statement of Custodial Activity	F/N	

USSGL Crosswalk - Balance Sheet for Fiscal 2012 Reporting

				USSGL Account Attributes for FACTS I/1	
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
33	E	5993	Offset to Non-Entity Collections - Statement of Changes in Net Position	F	
33	E	5994	Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position	F	
33	E	5997	Financing Sources Transferred In From Custodial Statement Collections	F	
33	E	5998	Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the Treasury	F	
33	E	6100	Operating Expenses/Program Costs	F/N	
33	E	6190	Contra Bad Debt Expense - Incurred for Others	F/N	
33	E	6199	Adjustment to Subsidy Expense	N	
33	E	6310	Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank	F	
33	E	6320	Interest Expenses on Securities	F/N	
33	E	6330	Other Interest Expenses	F/N	
33	E	6340	Interest Expense Accrued on the Liability for Loan Guarantees	N	
33	E	6400	Benefit Expense	F/N	
33	E	6500	Cost of Goods Sold	N	
33	E	6600	Applied Overhead	N	
33	E	6610	Cost Capitalization Offset	N	
33	E	6710	Depreciation, Amortization, and Depletion	N	
33	E	6720	Bad Debt Expense	F/N	
33	E	6730	Imputed Costs	F	
33	E	6790	Other Expenses Not Requiring Budgetary Resources	F/N	
33	E	6800	Future Funded Expenses	F/N	
33	E	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	F	
33	E	6900	Nonproduction Costs	F/N	
33	E	7110	Gains on Disposition of Assets - Other	N	
33	E	7111	Gains on Disposition of Investments	F/N	
33	E	7112	Gains on Disposition of Borrowings	F	

USSGL Crosswalk - Balance Sheet for Fiscal 2012 Reporting

				USSGL Account Attributes for FACTS I/1	
Line No.	**Trial Bal.**	**USSGL Acct.**	**USSGL Account Title**	**Fed / NonFed**	**Addl. Info.**
33	E	7171	Gains on Changes in Long-Term Assumptions - From Experience	N	
33	E	7172	Losses on Changes in Long-Term Assumptions - From Experience	N	
33	E	7180	Unrealized Gains	F/N	
33	E	7190	Other Gains	F/N	
33	E	7210	Losses on Disposition of Assets - Other	N	
33	E	7211	Losses on Disposition of Investments	F/N	
33	E	7212	Losses on Disposition of Borrowings	F	
33	E	7271	Gains on Changes in Long-Term Assumptions	N	
33	E	7272	Losses on Changes in Long-Term Assumptions	N	
33	E	7280	Unrealized Losses	F/N	
33	E	7290	Other Losses	F/N	
33	E	7300	Extraordinary Items	N	
33	E	7400	Prior-Period Adjustments Due to Corrections of Errors	F/N	
33	E	7401	Prior-Period Adjustments Due to Changes in Accounting Principles	F/N	
33	E	7405	Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year	F/N	
33	E	7500	Distribution of Income - Dividend	F/N	
33	E	7600	Changes in Actuarial Liability	N	
34	**Total Net Position**				
34	This line is calculated. Equals the sum of lines 30 through 33.				
35	**Total Liabilities and Net Position**				
35	This line is calculated. Equals the sum of lines 28 and 34.				

Footnotes and Additional Information:

1/ Use USSGL proprietary account attribute domain values as provided in USSGL Section IV, page 4.

2/ Related to Government Account Series securities purchased using deposit funds.

3/ FASAB recognizes amounts returned to Puerto Rico and the Virgin Islands as nonFederal custodial liabilities as referenced in FASAB SFFAS No. 7, paragraph 289.

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SUPPLEMENT SECTION V

USSGL Crosswalk - Statement of Net Cost for Fiscal 2012 Reporting

				USSGL Account Attributes for FACTS I/1			USSGL Account Attribute Other than FACTS I/1	
Line No.	Trial Bal.	USSGL Account	USSGL Account Title	Fed / NonFed	Exch / Nonexch	Cust / Noncust	Program Indicator	Addl. Info.
Gross Program Costs:								
Program A:								
1	**Gross costs (Note 22)**							
1	E	6100	Operating Expenses/Program Costs	F/N				
1	E	6190	Contra Bad Debt Expense - Incurred for Others	F/N				
1	E	6199	Adjustment to Subsidy Expense	N				
1	E	6310	Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank	F				
1	E	6320	Interest Expenses on Securities	F/N				
1	E	6330	Other Interest Expenses	F/N				
1	E	6340	Interest Expense Accrued on the Liability for Loan Guarantees	N				
1	E	6400	Benefit Expense	F/N			P	
1	E	6500	Cost of Goods Sold	N				
1	E	6600	Applied Overhead	N				
1	E	6610	Cost Capitalization Offset	N				
1	E	6710	Depreciation, Amortization, and Depletion	N				
1	E	6720	Bad Debt Expense	F/N				
1	E	6730	Imputed Costs	F				
1	E	6790	Other Expenses Not Requiring Budgetary Resources	F/N		A		
1	E	6800	Future Funded Expenses	F/N			P	2
1	E	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	F			P	
1	E	6900	Nonproduction Costs	F/N			P	3
1	E	7210	Losses on Disposition of Assets - Other	N	X		P	
1	E	7211	Losses on Disposition of Investments	F/N	X		P	
1	E	7212	Losses on Disposition of Borrowings	F	X		P	
1	E	7280	Unrealized Losses	F/N	X		P	
1	E	7290	Other Losses	F/N	X		P	
1	E	7300	Extraordinary Items	N	X		P	
1	E	7500	Distribution of Income - Dividend	F/N	X		P	

SUPPLEMENT SECTION V

USSGL Crosswalk - Statement of Net Cost for Fiscal 2012 Reporting

				USSGL Account Attributes for FACTS I/1			USSGL Account Attribute Other than FACTS I/1	
Line No.	Trial Bal.	USSGL Account	USSGL Account Title	Fed / NonFed	Exch / Nonexch	Cust / Noncust	Program Indicator	Addl. Info.
1	E	7600	Changes in Actuarial Liability	N			P	
2	**Less: earned revenue**							
2	E	5100	Revenue From Goods Sold	F/N	X			
2	E	5109	Contra Revenue for Goods Sold	F/N	X			
2	E	5200	Revenue From Services Provided	F/N	X			
2	E	5209	Contra Revenue for Services Provided	F/N	X			
2	E	5310	Interest Revenue - Other	F/N	X	A	P	
2	E	5311	Interest Revenue - Investments	F/N	X	A	P	
2	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds	F/N	X	A	P	
2	E	5313	Interest Revenue - Subsidy Amortization	N	X		P	
2	E	5314	Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act	N	X		P	
2	E	5315	Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act	N	X		P	
2	E	5317	Contra Revenue for Interest Revenue - Loans Receivable	F/N	X	A	P	
2	E	5318	Contra Revenue for Interest Revenue - Investments	F/N	X	A	P	
2	E	5319	Contra Revenue for Interest Revenue - Other	F/N	X	A	P	
2	E	5325	Administrative Fees Revenue	F/N	X	A		
2	E	5329	Contra Revenue for Administrative Fees	F/N	X	A		
2	E	5400	Benefit Program Revenue	F/N	X			
2	E	5409	Contra Revenue for Benefit Program Revenue	F/N	X			
2	E	5500	Insurance and Guarantee Premium Revenue	N	X			
2	E	5509	Contra Revenue for Insurance and Guarantee Premium Revenue	N	X			
2	E	5900	Other Revenue	F/N	X		P	
2	E	5909	Contra Revenue for Other Revenue	F/N	X		P	
2	E	5921	Valuation Change in Investments - Exchange Stabilization Fund	N	X			
2	E	5922	Valuation Change in Investments for Federal Government Sponsored Enterprise	N	X		P	
2	E	7110	Gains on Disposition of Assets - Other	N	X		P	
2	E	7111	Gains on Disposition of Investments	F/N	X		P	
2	E	7112	Gains on Disposition of Borrowings	F	X		P	
2	E	7180	Unrealized Gains	F/N	X		P	

SUPPLEMENT SECTION V

USSGL Crosswalk - Statement of Net Cost for Fiscal 2012 Reporting

				USSGL Account Attributes for FACTS I/1			USSGL Account Attribute Other than FACTS I/1	
Line No.	Trial Bal.	USSGL Account	USSGL Account Title	Fed / NonFed	Exch / Nonexch	Cust / Noncust	Program Indicator	Addl. Info.
2	E	7190	Other Gains	F/N	X		P	
3	**Net program costs:**							
3	This line is calculated. Equals sum of lines 1 minus 2.							
4	**(Gain)/Loss on pension, ORB, or OPEB Assumption changes (Note 15):**							
4	E	7171	Gains on Changes in Long-Term Assumptions - From Experience	N	X			
4	E	7172	Losses on Changes in Long-Term Assumptions - From Experience	N	X			
4	E	7271	Gains on Changes in Long-Term Assumptions	N	X			
4	E	7272	Losses on Changes in Long-Term Assumptions	N	X			
5	**Net program costs including Assumption changes:**							
5	This line is calculated. Equals the sum of lines 3 through 4.							
6	**Costs not assigned to programs**							
6	E	6400	Benefit Expense	F/N			Q	
6	E	6800	Future Funded Expenses	F/N			Q	
6	E	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	F			Q	
6	E	6900	Nonproduction Costs	F/N			Q	
6	E	7210	Losses on Disposition of Assets - Other	N	X		Q	
6	E	7211	Losses on Disposition of Investments	F/N	X		Q	
6	E	7212	Losses on Disposition of Borrowings	F	X		Q	
6	E	7280	Unrealized Losses	F/N	X		Q	
6	E	7290	Other Losses	F/N	X		Q	
6	E	7300	Extraordinary Items	N	X		Q	
6	E	7500	Distribution of Income - Dividend	F/N	X		Q	
6	E	7600	Changes in Actuarial Liability	N			Q	
7	**Less: earned revenues not attributed to programs**							
7	E	5310	Interest Revenue - Other	F/N	X		Q	
7	E	5311	Interest Revenue - Investments	F/N	X		Q	
7	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds	F/N	X		Q	

SUPPLEMENT SECTION V

USSGL Crosswalk - Statement of Net Cost for Fiscal 2012 Reporting

				USSGL Account Attributes for FACTS I/1			USSGL Account Attribute Other than FACTS I/1	
Line No.	Trial Bal.	USSGL Account	USSGL Account Title	Fed / NonFed	Exch / Nonexch	Cust / Noncust	Program Indicator	Addl. Info.
7	E	5313	Interest Revenue - Subsidy Amortization	N	X		Q	
7	E	5317	Contra Revenue for Interest Revenue - Loans Receivable	F/N	X		Q	
7	E	5318	Contra Revenue for Interest Revenue - Investments	F/N	X		Q	
7	E	5319	Contra Revenue for Interest Revenue - Other	F/N	X		Q	
7	E	5900	Other Revenue	F/N	X		Q	
7	E	5909	Contra Revenue for Other Revenue	F/N	X		Q	
7	E	7110	Gains on Disposition of Assets - Other	N	X		Q	
7	E	7111	Gains on Disposition of Investments	F/N	X		Q	
7	E	7112	Gains on Disposition of Borrowings	F	X		Q	
7	E	7180	Unrealized Gains	F/N	X		Q	
7	E	7190	Other Gains	F/N	X		Q	
8	**Net cost of operations**							
8	This line is calculated. Equals sum of lines 5 and 6 minus 7.							

SUPPLEMENT

Footnotes and Additional Information:

1. Use USSGL account attribute domains as provided in USSGL Section IV, page 4.

2. Excludes non-recurring cleanup costs.

3. Report stewardship costs separately.

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USSGL Crosswalk - Statement of Changes in Net Position for Fiscal 2012 Reporting

						USSGL Account Attributes for FACTS I/1		USSGL Account Attributes Other than FACTS I/1	
Line No.	Trial Bal.	USSGL Account	USSGL Account Title	Earmarked Funds	All Other Funds	Exch / Nonexch	Cust / Noncust	Budgetary Impact Ind	Addl. Info.
Cumulative Results of Operations:									
1	**Beginning Balances**								
1	B	3310	Cumulative Results of Operations	X	X				
2	**Adjustments (+/-)**								
2a	**Changes in Accounting Principles (+/-)**								
2a	E	5709	Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles	X	X				
2a	E	7401	Prior-Period Adjustments Due to Changes in Accounting Principles	X	X				
2b	**Corrections of Errors (+/-)**								
2b	E	5705	Expended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year	X	X				
2b	E	5708	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors	X	X				
2b	E	7400	Prior-Period Adjustments Due to Corrections of Errors	X	X				
2b	E	7405	Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year	X	X				
3	**Beginning Balances, as Adjusted**								
	This line is calculated. Equals sum of lines 1 through 2b.			X	X				
Budgetary Financing Sources:									
4	**Other Adjustments (Rescissions, etc.) (+/-)**								
4	E	5790	Other Financing Sources	X	X			D	3
5	**Appropriations Used**								
5	E	5700	Expended Appropriations	X	X				2
6	**Nonexchange Revenue**								
6	E	5310	Interest Revenue - Other	X	X	T	A		
6	E	5311	Interest Revenue - Investments	X	X	T	A		
6	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds	X	X	T	A		
6	E	5317	Contra Revenue for Interest Revenue - Loans Receivable	X	X	T	A		
6	E	5318	Contra Revenue for Interest Revenue - Investments	X	X	T	A		
6	E	5319	Contra Revenue for Interest Revenue - Other	X	X	T	A		

USSGL Crosswalk - Statement of Changes in Net Position for Fiscal 2012 Reporting

						USSGL Account Attributes for FACTS I/1		USSGL Account Attributes Other than FACTS I/1	
Line No.	Trial Bal.	USSGL Account	USSGL Account Title	Earmarked Funds	All Other Funds	Exch / Nonexch	Cust / Noncust	Budgetary Impact Ind	Addl. Info.
6	E	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		4
6	E	5801	Tax Revenue Collected - Individual	X	X	T	A		4
6	E	5802	Tax Revenue Collected - Corporate	X	X	T	A		4
6	E	5803	Tax Revenue Collected - Unemployment	X	X	T	A		4
6	E	5804	Tax Revenue Collected - Excise	X	X	T	A		4
6	E	5805	Tax Revenue Collected - Estate and Gift	X	X	T	A		4
6	E	5806	Tax Revenue Collected - Customs	X	X	T	A		4
6	E	5820	Tax Revenue Accrual Adjustment - Not Otherwise Classified	X	X	T	A		4
6	E	5821	Tax Revenue Accrual Adjustment - Individual	X	X	T	A		4
6	E	5822	Tax Revenue Accrual Adjustment - Corporate	X	X	T	A		4
6	E	5823	Tax Revenue Accrual Adjustment - Unemployment	X	X	T	A		4
6	E	5824	Tax Revenue Accrual Adjustment - Excise	X	X	T	A		4
6	E	5825	Tax Revenue Accrual Adjustment - Estate and Gift	X	X	T	A		4
6	E	5826	Tax Revenue Accrual Adjustment - Customs	X	X	T	A		4
6	E	5830	Contra Revenue for Taxes - Not Otherwise Classified	X	X	T	A		4
6	E	5831	Contra Revenue for Taxes - Individual	X	X	T	A		4
6	E	5832	Contra Revenue for Taxes - Corporate	X	X	T	A		4
6	E	5833	Contra Revenue for Taxes - Unemployment	X	X	T	A		4
6	E	5834	Contra Revenue for Taxes - Excise	X	X	T	A		4
6	E	5835	Contra Revenue for Taxes - Estate and Gift	X	X	T	A		4
6	E	5836	Contra Revenue for Taxes - Customs	X	X	T	A		4
6	E	5890	Tax Revenue Refunds - Not Otherwise Classified	X	X	T	A		4
6	E	5891	Tax Revenue Refunds - Individual	X	X	T	A		4
6	E	5892	Tax Revenue Refunds - Corporate	X	X	T	A		4
6	E	5893	Tax Revenue Refunds - Unemployment	X	X	T	A		4
6	E	5894	Tax Revenue Refunds - Excise	X	X	T	A		4
6	E	5895	Tax Revenue Refunds - Estate and Gift	X	X	T	A		4
6	E	5896	Tax Revenue Refunds - Customs	X	X	T	A		4
6	E	5900	Other Revenue	X	X	T	A	D	
6	E	5909	Contra Revenue for Other Revenue	X	X	T	A	D	
7	**Donations and Forfeitures of Cash and Cash Equivalents**								
7	E	5600	Donated Revenue - Financial Resources	X	X	T	A		
7	E	5609	Contra Revenue for Donations - Financial Resources	X	X	T	A		
7	E	5640	Forfeiture Revenue - Cash and Cash Equivalents	X	X	T		D	

USSGL Crosswalk - Statement of Changes in Net Position for Fiscal 2012 Reporting

						USSGL Account Attributes for FACTS I/1		USSGL Account Attributes Other than FACTS I/1	
Line No.	Trial Bal.	USSGL Account	USSGL Account Title	Earmarked Funds	All Other Funds	Exch / Nonexch	Cust / Noncust	Budgetary Impact Ind	Addl. Info.
7	E	5649	Contra Forfeiture Revenue - Cash and Cash Equivalents	X	X	T		D	
8	**Transfers-In/Out Without Reimbursement (+/-)**								
8	E	5740	Appropriated Earmarked Receipts Transferred In	X	X				
8	E	5745	Appropriated Earmarked Receipts Transferred Out	X	X				
8	E	5750	Expenditure Financing Sources - Transfers-In	X	X				
8	E	5755	Nonexpenditure Financing Sources - Transfers-In - Other	X	X				
8	E	5760	Expenditure Financing Sources - Transfers-Out	X	X				
8	E	5765	Nonexpenditure Financing Sources - Transfers-Out - Other	X	X				
8	E	5766	Nonexpenditure Financing Sources - Transfers-Out - Capital	X	X				
8	E	5997	Financing Sources Transferred In From Custodial Statement	X	X		A		
9	**Other (+/-)**								
9	E	5790	Other Financing Sources	X	X			D	
9	E	7110	Gains on Disposition of Assets - Other	X	X	T		D	
9	E	7111	Gains on Disposition of Investments	X	X	T		D	
9	E	7112	Gains on Disposition of Borrowings	X	X	T		D	
9	E	7180	Unrealized Gains	X	X	T		D	
9	E	7190	Other Gains	X	X	T		D	
9	E	7210	Losses on Disposition of Assets - Other	X	X	T		D	
9	E	7211	Losses on Disposition of Investments	X	X	T		D	
9	E	7212	Losses on Disposition of Borrowings	X	X	T		D	
9	E	7280	Unrealized Losses	X	X	T		D	
9	E	7290	Other Losses	X	X	T		D	
9	E	7500	Distribution of Income - Dividend	X	X	T		D	
Other Financing Sources (Non Exchange):									
10	**Donations and Forfeitures of Property**								
10	E	5610	Donated Revenue - Nonfinancial Resources	X	X	T			
10	E	5619	Contra Donated Revenue - Nonfinancial Resources	X	X	T			
10	E	5650	Forfeiture Revenue - Forfeitures of Property	X	X	T		E	
10	E	5659	Contra Forfeiture Revenue - Forfeitures of Property	X	X	T		E	
11	**Transfers-In/Out Without Reimbursement (+/-)**								
11	E	5720	Financing Sources Transferred In Without Reimbursement	X	X				
11	E	5730	Financing Sources Transferred Out Without Reimbursement	X	X				
11	E	5756	Nonexpenditure Financing Sources - Transfers-In - Capital	X	X				
11	E	5775	Nonbudgetary Financing Sources Transferred In	X	X				

USSGL Crosswalk - Statement of Changes in Net Position for Fiscal 2012 Reporting

						USSGL Account Attributes for FACTS I/1		USSGL Account Attributes Other than FACTS I/1	
Line No.	Trial Bal.	USSGL Account	USSGL Account Title	Earmarked Funds	All Other Funds	Exch / Nonexch	Cust / Noncust	Budgetary Impact Ind	Addl. Info.
11	E	5776	Nonbudgetary Financing Sources Transferred Out	X	X				
11	E	5792	Financing Sources To Be Transferred Out - Contingent Liability	X	X				
12	**Imputed Financing**								
12	E	5780	Imputed Financing Sources	X	X				
13	**Other (+/-)**								
13	E	5790	Other Financing Sources	X	X			E	
13	E	5791	Adjustment to Financing Sources - Downward Reestimate or Negative Subsidy	X	X			E	
13	E	5795	Seigniorage		X			E	
13	E	5900	Other Revenue	X	X	T	A	E	
13	E	5909	Contra Revenue for Other Revenue	X	X	T	A	E	
13	E	5993	Offset to Non-Entity Collections - Statement of Changes in Net	X	X		A	E	
13	E	5994	Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position	X	X		A	E	
13	E	7110	Gains on Disposition of Assets - Other	X	X	T		E	
13	E	7111	Gains on Disposition of Investments	X	X	T		E	
13	E	7112	Gains on Disposition of Borrowings	X	X	T		E	
13	E	7180	Unrealized Gains	X	X	T		E	
13	E	7190	Other Gains	X	X	T		E	
13	E	7210	Losses on Disposition of Assets - Other	X	X	T		E	
13	E	7211	Losses on Disposition of Investments	X	X	T		E	
13	E	7212	Losses on Disposition of Borrowings	X	X	T		E	
13	E	7280	Unrealized Losses	X	X	T		E	
13	E	7290	Other Losses	X	X	T		E	
13	E	7500	Distribution of Income - Dividend	X	X	T		E	
14	**Total Financing Sources**								
	This line is calculated. Equals sum of lines 4 through 13.			X	X				
15	**Net Cost of Operations (+/-)**								
	Net Cost of Operations (+/-)			X	X				
16	**Net Change**								
	This line is calculated. Equals sum of lines 14 minus 15.			X	X				
17	**Cumulative Results of Operations**								
	This line is calculated. Equals sum of lines 3 and 16.			X	X				

USSGL Crosswalk - Statement of Changes in Net Position for Fiscal 2012 Reporting

						USSGL Account Attributes for FACTS I/1		USSGL Account Attributes Other than FACTS I/1	
Line No.	Trial Bal.	USSGL Account	USSGL Account Title	Earmarked Funds	All Other Funds	Exch / Nonexch	Cust / Noncust	Budgetary Impact Ind	Addl. Info.
Unexpended Appropriations:									
18	**Beginning Balances**								
18	B	3100	Unexpended Appropriations - Cumulative	X	X				
19	**Adjustments (+/-)**								
19a	**Changes in Accounting Principles (+/-)**								
19a	E	3109	Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles	X	X				
19b	**Corrections of Errors (+/-)**								
19b	E	3105	Unexpended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year	X	X				
19b	E	3108	Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors	X	X				
20	**Beginning Balances, as Adjusted**								
	This line is calculated. Equals sum of lines 18 through 19b.			X	X				
Budgetary Financing Sources:									
21	**Appropriations Received**								
21	E	3101	Unexpended Appropriations - Appropriations Received	X	X				6
22	**Appropriations Transferred-In/Out (+/-)**								
22	E	3102	Unexpended Appropriations - Transfers-In	X	X				2
22	E	3103	Unexpended Appropriations - Transfers-Out	X	X				2
23	**Other Adjustments (Rescissions, etc.) (+/-)**								
23	E	3106	Unexpended Appropriations - Adjustments	X	X				2
24	**Appropriations Used**								
24	E	3107	Unexpended Appropriations - Used	X	X				
25	**Total Budgetary Financing Sources**								
	This line is calculated. Equals sum of lines 21 through 24.			X	X				
26	**Total Unexpended Appropriations**								

USSGL Crosswalk - Statement of Changes in Net Position for Fiscal 2012 Reporting

						USSGL Account Attributes for FACTS I/1		USSGL Account Attributes Other than FACTS I/1	
Line No.	Trial Bal.	USSGL Account	USSGL Account Title	Earmarked Funds	All Other Funds	Exch / Nonexch	Cust / Noncust	Budgetary Impact Ind	Addl. Info.
	This line is calculated. Equals sum of lines 20 and 25.			X	X				
27	Net Position								
	This line is calculated. Equals sum of lines 17 and 26.			X	X				5

FOOTNOTES AND ADDITIONAL INFORMATION:

1/ Use USSGL account attribute domains as provided in USSGL Section IV, page 4.

2/ Debit-Decreases/Credit-Increases.

3/ Related to adjustments. Debit-Decreases/Credit-Increases

4/ Reported by recipient/noncustodial entity only.

5/ Should equal the ending amount reported as net position on the Balance Sheet.

6/ Should tie to the Statement of Budgetary Resources, line 3A1, except for trust and special funds and during a continuing resolution.

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USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2012 Reporting

					USSGL Account Attributes for FACTS II												
Old SBR Line No.	SF133 Line	New SBR Line	USSGL Account	USSGL Account Title	Debit / Credit	Begin / End	Auth Type	Apport Cat	Program Rpt Cat	Apport Cat B	Reimb Flag	Avail Time	Trans Partner	Debit	Credit	TAFS Status	Addl. Info.
	BUDGETARY RESOURCES:																
1	**1000**	**1000**	**Unobligated balance brought forward, October**														3
1	1000	1000	4122	Authority Adjusted for Interest on the Bureau of the Public Debt Securities		B								+	-	U	
1	1000	1000	4126	Amounts Appropriated From Specific Invested TAFS - Receivable		B								+	-	U/E	
1	1000	1000	4127	Amounts Appropriated From Specific Invested TAFS - Payable		B								+	-	U/E	
1	1000	1000	4136	Contract Authority To Be Liquidated by Trust Funds		B								+	-	U	
1	1000	1000	4137	Transfers of Contract Authority - Allocation		B								+	-	U/E	
1	1000	1000	4139	Contract Authority Carried Forward		B								+	-	U/E	
1	1000	1000	4149	Borrowing Authority Carried Forward		B								+	-	U/E	
1	1000	1000	4153	Transfers of Contract Authority - Nonallocation		B								+	-	U	
1	1000	1000	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances		B								+	-	U/E	
1	1000	1000	4171	Nonallocation Transfers of Invested Balances - Receivable		B								+	-	U/E	
1	1000	1000	4172	Nonallocation Transfers of Invested Balances - Payable		B								+	-	U/E	
1	1000	1000	4201	Total Actual Resources - Collected		B								+	-	U/E	
1	1000	1000	4221	Unfilled Customer Orders Without Advance		B							F/E	+	-	U/E	
1	1000	1000	4222	Unfilled Customer Orders With Advance		B								+	-	U/E	
1	1000	1000	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		B								+	-	U/E	
1	1000	1000	4251	Reimbursements and Other Income Earned - Receivable		B							F/E	+	-	U/E	
1	1000	1000	4283	Interest Receivable From Treasury		B								+	-	U/E	
1	1000	1000	4285	Receivable From the Liquidating Fund		B								+	-	U/E	
1	1000	1000	4286	Receivable From the Financing Fund		B								+	-	U/E	
1	1000	1000	4287	Other Federal Receivables		B								+	-	U/E	
1	1000	1000	4295	Revaluation of Foreign Currency in the Exchange Stabilization Fund		B								+	-	U/E	
1	1000	1000	4384	Temporary Reduction/Cancellation Returned by Appropriation		B								+	-	U	
1	1000	1000	4394	Receipts Unavailable for Obligation Upon Collection		B								+	-	U	
1	1000	1000	4397	Receipts and Appropriations Temporarily Precluded From Obligation		B								+	-	U/E	
1	1000	1000	4398	Offsetting Collections Temporarily Precluded From Obligation		B								+	-	U	
1	1000	1000	4801	Undelivered Orders - Obligations, Unpaid		B								+	-	U/E	
1	1000	1000	4802	Undelivered Orders - Obligations, Prepaid/Advanced		B								+	-	U/E	
1	1000	1000	4901	Delivered Orders - Obligations, Unpaid		B								+	-	U/E	
1	1000	1000	4908	Authority Outlayed Not Yet Disbursed		B								+	-	U	
	1020	**1020**	**Adjustment to unobligated balance, brought forward, October 1**														5
	1020	1020	4111	Debt Liquidation Appropriations		E	P/D							+	-	U/E	
	1020	1020	4112	Liquidation of Deficiency - Appropriations		E								+	-	U/E	
	1020	1020	4114	Appropriated Trust or Special Fund Receipts		E	P/D							+	-	U/E	
	1020	1020	4115	Loan Subsidy Appropriation		E	P/D							+	-	U/E	
	1020	1020	4117	Loan Administrative Expense Appropriation		E	P/D							+	-	U/E	
	1020	1020	4118	Reestimated Loan Subsidy Appropriation		E								+	-	U/E	
	1020	1020	4119	Other Appropriations Realized		E								+	-	U/E	
	1020	1020	4121	Amounts Appropriated From Specific Invested TAFS Reclassified – Receivable - Cancellation		E	P/S							+	-	U/E	
	1020	1020	4122	Authority Adjusted for Interest on the Bureau of the Public Debt Securities		E								+	-	U	
	1020	1020	4123	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction		E	B/P/S							+	-	U/E	
	1020	1020	4124	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation		E								+	-	U/E	
	1020	1020	4125	Loan Modification Adjustment Transfer Appropriation		E								+	-	U/E	
	1020	1020	4126	Amounts Appropriated From Specific Invested TAFS - Receivable		E								+	-	U/E	
	1020	1020	4127	Amounts Appropriated From Specific Invested TAFS - Payable		E								+	-	U/E	
	1020	1020	4128	Amounts Appropriated From Specific Invested TAFS - Transfers-In		E								+	-	U/E	

USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2012 Reporting

					USSGL Account Attributes for FACTS II												
Old SBR Line No.	SF133 Line	New SBR Line	USSGL Account	USSGL Account Title	Debit / Credit	Begin / End	Auth Type	Apport Cat	Program Rpt Cat	Apport Cat B	Reimb Flag	Avail Time	Trans Partner	Debit	Credit	TAFS Status	Addl. Info.
	1020	1020	4129	Amounts Appropriated From Specific Invested TAFS - Transfers-Out		E								+	-	U/E	
	1020	1020	4130	Appropriation To Liquidate Contract Authority Withdrawn		E								+	-	U/E	
	1020	1020	4131	Current-Year Contract Authority Realized		E								+	-	U/E	
	1020	1020	4132	Substitution of Contract Authority		E	S							+	-	U/E	
	1020	1020	4133	Decreases to Indefinite Contract Authority		E								+	-	U/E	
	1020	1020	4134	Contract Authority Withdrawn		E								+	-	U/E	
	1020	1020	4135	Contract Authority Liquidated		E	P/S							+	-	U/E	
	1020	1020	4136	Contract Authority To Be Liquidated by Trust Funds		E								+	-	U	
	1020	1020	4137	Transfers of Contract Authority - Allocation		E								+	-	U/E	
	1020	1020	4138	Appropriation To Liquidate Contract Authority		E								+	-	U/E	
	1020	1020	4140	Substitution of Borrowing Authority		E	P/S							+	-	U/E	
	1020	1020	4141	Current-Year Borrowing Authority Realized		E								+	-	U/E	
	1020	1020	4143	Decreases to Indefinite Borrowing Authority		E								+	-	U/E	
	1020	1020	4144	Borrowing Authority Withdrawn		E								+	-	U/E	
	1020	1020	4146	Actual Repayments of Debt, Current-Year Authority		E	B							+	-	U/E	
	1020	1020	4146	Actual Repayments of Debt, Current-Year Authority		E	P/S							+	-	U/E	
	1020	1020	4147	Actual Repayments of Debt, Prior-Year Balances		E								+	-	U/E	
	1020	1020	4150	Reappropriations - Transfers-In		E								+	-	U/E	
	1020	1020	4151	Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority		E								+	-	U/E	
	1020	1020	4152	Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances		E								+	-	U/E	
	1020	1020	4153	Transfers of Contract Authority - Nonallocation		E								+	-	U	
	1020	1020	4154	Appropriation To Liquidate Contract Authority - Nonallocation - Transferred		E								+	-	U	
	1020	1020	4158	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation		E								+	-	U	
	1020	1020	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances		E								+	-	U/E	
	1020	1020	4167	Allocations of Realized Authority - Transferred From Invested Balances		E								+	-	U/E	
	1020	1020	4168	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction		E								+	-	U/E	
	1020	1020	4170	Transfers - Current-Year Authority		E	P/S							+	-	U/E	
	1020	1020	4171	Nonallocation Transfers of Invested Balances - Receivable		E								+	-	U/E	
	1020	1020	4172	Nonallocation Transfers of Invested Balances - Payable		E								+	-	U/E	
	1020	1020	4173	Nonallocation Transfers of Invested Balances - Transferred		E								+	-	U/E	
	1020	1020	4175	Allocation Transfers of Current-Year Authority for Noninvested Accounts		E	P/S							+	-	U/E	
	1020	1020	4176	Allocation Transfers of Prior-Year Balances		E								+	-	U/E	
	1020	1020	4190	Transfers - Prior-Year Balances		E								+	-	U/E	
	1020	1020	4191	Balance Transfers - Extension of Availability Other Than Reappropriations		E								+	-	U/E	
	1020	1020	4192	Balance Transfers - Unexpired to Expired		E								+	-	U/E	
	1020	1020	4193	Balance Transfers - Unobligated Balances - Legislative Change of Purpose		E								+	-	U/E	
	1020	1020	4199	Transfer of Expired Expenditure Transfers - Receivable		E								+	-	U/E	
	1020	1020	4212	Liquidation of Deficiency - Offsetting Collections		E								+	-	U/E	
	1020	1020	4221	Unfilled Customer Orders Without Advance		E								+	-	U/E	
	1020	1020	4222	Unfilled Customer Orders With Advance		E								+	-	U/E	
	1020	1020	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		E								+	-	U/E	
	1020	1020	4230	Unfilled Customer Orders Without Advance - Transferred		E								+	-	U/E	
	1020	1020	4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred		E								+	-	U/E	
	1020	1020	4233	Reimbursements and Other Income Earned - Receivable - Transferred		E								+	-	U/E	
	1020	1020	4234	Other Federal Receivables - Transferred		E								+	-	U/E	
	1020	1020	4251	Reimbursements and Other Income Earned - Receivable		E								+	-	U/E	
	1020	1020	4252	Reimbursements and Other Income Earned - Collected		E								+	-	U/E	
	1020	1020	4253	Prior-Year Unfilled Customer Orders With Advance - Refunds Paid		E								+	-	U/E	
	1020	1020	4255	Appropriation Trust Fund Expenditure Transfers - Collected		E								+	-	U/E	
	1020	1020	4260	Actual Collections of "governmental-type" Fees		E								+	-	U/E	
	1020	1020	4261	Actual Collections of Business-Type Fees		E								+	-	U/E	
	1020	1020	4262	Actual Collections of Loan Principal		E								+	-	U/E	
	1020	1020	4263	Actual Collections of Loan Interest		E								+	-	U/E	
	1020	1020	4264	Actual Collections of Rent		E								+	-	U/E	
	1020	1020	4265	Actual Collections From Sale of Foreclosed Property		E								+	-	U/E	
	1020	1020	4266	Other Actual Business-Type Collections From Non-Federal Sources		E								+	-	U/E	

USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2012 Reporting

					USSGL Account Attributes for FACTS II												
Old SBR Line No.	SF133 Line	New SBR Line	USSGL Account	USSGL Account Title	Debit / Credit	Begin / End	Auth Type	Apport Cat	Program Rpt Cat	Apport Cat B	Reimb Flag	Avail Time	Trans Partner	Debit	Credit	TAFS Status	Addl. Info.
	1020	1020	4267	Other Actual "governmental-type" Collections From Non-Federal Sources		E								+	-	U/E	
	1020	1020	4271	Actual Program Fund Subsidy Collected		E								+	-	U/E	
	1020	1020	4273	Interest Collected From Treasury		E								+	-	U	
	1020	1020	4275	Actual Collections From Liquidating Fund		E								+	-	U/E	
	1020	1020	4276	Actual Collections From Financing Fund		E								+	-	U/E	
	1020	1020	4277	Other Actual Collections - Federal		E								+	-	U/E	
	1020	1020	4283	Interest Receivable From Treasury		E								+	-	U/E	
	1020	1020	4285	Receivable From the Liquidating Fund		E								+	-	U/E	
	1020	1020	4286	Receivable From the Financing Fund		E								+	-	U/E	
	1020	1020	4287	Other Federal Receivables		E								+	-	U/E	
	1020	1020	4290	Amortization and Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds		E								+	-	U/E	
	1020	1020	4295	Revaluation of Foreign Currency in the Exchange Stabilization Fund		E								+	-	U	
	1020	1020	4320	Adjustments for Changes in Prior-Year Allocations of Budgetary Resources		E								+	-	U/E	
	1020	1020	4350	Canceled Authority		E								+	-	E	
	1020	1020	4351	Partial or Early Cancellation of Authority With a U.S. Treasury Warrant		E								+	-	U	
	1020	1020	4351	Partial or Early Cancellation of Authority With a U.S. Treasury Warrant		E								+	-	E	
	1020	1020	4355	Cancellation of Appropriation From Unavailable Receipts		E								+	-	U/E	
	1020	1020	4356	Cancellation of Appropriation From Invested Balances		E								+	-	U/E	
	1020	1020	4357	Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds		E								+	-	U/E	
	1020	1020	4370	Offset to Appropriations Realized for Redemption of the Department of the Treasury Securities		E								+	-	U/E	
	1020	1020	4382	Temporary Reduction - New Budget Authority		E	P/D/S							+	-	U/E	
	1020	1020	4383	Temporary Reduction - Prior-Year Balances		E	P/S							+	-	U/E	
	1020	1020	4383	Temporary Reduction - Prior-Year Balances		E	S							+	-	U/E	
	1020	1020	4383	Temporary Reduction - Prior-Year Balances		E	D							+	-	U/E	
	1020	1020	4384	Temporary Reduction/Cancellation Returned by Appropriation		E	P/D/S							+	-	U	
	1020	1020	4387	Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority		E	D							+	-	U/E	
	1020	1020	4387	Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority		E	P							+	-	U/E	
	1020	1020	4388	Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances		E	P							+	-	U/E	
	1020	1020	4390	Reappropriations - Transfers-Out		E								+	-	E	
	1020	1020	4391	Adjustments to Indefinite No-Year Authority		E								+	-	U/E	
	1020	1020	4392	Permanent Reduction - New Budget Authority		E	S							+	-	U/E	
	1020	1020	4392	Permanent Reduction - New Budget Authority		E	B/C/D/P/R							+	-	U/E	
	1020	1020	4393	Permanent Reduction - Prior-Year Balances		E								+	-	U/E	
	1020	1020	4394	Receipts Unavailable for Obligation Upon Collection		E								+	-	U	
	1020	1020	4396	Special and Trust Fund Refunds and Recoveries Temporarily Unavailable – Receipts Unavailable for Obligation Upon Collection		E								+	-	U	
	1020	1020	4397	Receipts and Appropriations Temporarily Precluded From Obligation		E	C							+	-	U/E	
	1020	1020	4397	Receipts and Appropriations Temporarily Precluded From Obligation		E	P							+	-	U/E	
	1020	1020	4398	Offsetting Collections Temporarily Precluded From Obligation		E								+	-	U	
	1020	1020	4399	Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts and Appropriations Temporarily Precluded From Obligation		E								+	-	U/E	
	1020	1020	4801	Undelivered Orders - Obligations, Unpaid		E								+	-	U/E	
	1020	1020	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E								+	-	U/E	
	1020	1020	4831	Undelivered Orders - Obligations Transferred, Unpaid		E								+	-	U/E	
	1020	1020	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries		E								+	-	U/E	
	1020	1020	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected		E								+	-	U/E	
	1020	1020	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E								+	-	U/E	
	1020	1020	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E								+	-	U/E	
	1020	1020	4901	Delivered Orders - Obligations, Unpaid		E								+	-	U/E	
	1020	1020	4902	Delivered Orders - Obligations, Paid		E								+	-	U/E	
	1020	1020	4908	Authority Outlayed Not Yet Disbursed		E								+	-	U	
	1020	1020	4931	Delivered Orders - Obligations Transferred, Unpaid		E								+	-	U/E	

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					USSGL Account Attributes for FACTS II												
Old SBR Line No.	SF133 Line	New SBR Line	USSGL Account	USSGL Account Title	Debit / Credit	Begin / End	Auth Type	Apport Cat	Program Rpt Cat	Apport Cat B	Reimb Flag	Avail Time	Trans Partner	Debit	Credit	TAFS Status	Addl. Info.
	1020	1020	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries		E								+	-	U/E	
	1020	1020	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected		E								+	-	U/E	
	1020	1020	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E								+	-	U/E	
	1020	1020	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E								+	-	U/E	
		1020.5	**Unobligated balance brought forward, October 1, adjusted**														
			This line is calculated. Equals sum of lines 1000 and 1020.														
		1021	**Recoveries of prior year unpaid obligations**														
2	1021	1021	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries		E								+	-	U/E	
2	1021	1021	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries		E								+	-	U/E	
		1043	**Other changes in unobligated balance**														
6	1042	1043	4048	Anticipated Transfers to the General Fund of the Treasury - Prior-Year Balances		E								+	-	U	2
6	1025	1043	4134	Contract Authority Withdrawn		E								+	-	U	
6	1024	1043	4144	Borrowing Authority Withdrawn		E								+	-	U	
6	1023	1043	4147	Actual Repayments of Debt, Prior-Year Balances		E								+	-	U/E	
6	1022	1043	4152	Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances		E								+	-	U/E	
4	1010 1011	1043	4176	Allocation Transfers of Prior-Year Balances		E								+	-	U/E	
4	1040	1043	4180	Anticipated Transfers - Prior-Year Balances		E								+	-	U	2
4	1151 1251	1043	4183	Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose		E								+	-	U	2
4	1010 1011	1043	4190	Transfers - Prior-Year Balances		E								+	-	U	
4	1010 1012	1043	4191	Balance Transfers - Extension of Availability Other Than Reappropriations		E								+	-	U/E	
4	1013	1043	4192	Balance Transfers - Unexpired to Expired	C	E								+	-	U	
4	1011	1043	4192	Balance Transfers - Unexpired to Expired	D	E								+	-	E	
4	1120 1121 1220 1221	1043	4193	Balance Transfers - Unobligate Balances - Legislative Change of Purpose		E								+	-	U/E	
4	1010	1043	4199	Transfer of Expired Expenditure Transfers - Receivable	C	E								+	-	E	
4	1012	1043	4199	Transfer of Expired Expenditure Transfers - Receivable	D	E								+	-	U	
6	1030	1043	4295	Revaluation of Foreign Currency in the Exchange Stabilization Fund		E								+	-	U	
6	1030	1043	4295	Revaluation of Foreign Currency in the Exchange Stabilization Fund		B								-	+	U	
2	1041	1043	4310	Anticipated Recoveries of Prior-Year Obligations		E								+	-	U	2
4	1026	1043	4320	Adjustments for Changes in Prior-Year Allocations of Budgetary Resources		E								+	-	U/E	
6	1029	1043	4350	Canceled Authority		E								+	-	E	
6	1029	1043	4351	Partial or Early Cancellation of Authority With a U.S. Treasury Warrant		E								+	-	U/E	
6	1029	1043	4355	Cancellation of Appropriation From Unavailable Receipts		E								+	-	U/E	
6	1029	1043	4356	Cancellation of Appropriation From Invested Balances		E								+	-	U/E	
6	1029	1043	4357	Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds		E								+	-	U/E	
5	1031	1043	4396	Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts Unavailable for Obligation Upon Collection		E								+	-	U	

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					USSGL Account Attributes for FACTS II												
Old SBR Line No.	SF133 Line	New SBR Line	USSGL Account	USSGL Account Title	Debit / Credit	Begin / End	Auth Type	Apport Cat	Program Rpt Cat	Apport Cat B	Reimb Flag	Avail Time	Trans Partner	Debit	Credit	TAFS Status	Addl. Info.
5	1031	1043	4399	Special and Trust Fund Refunds and Recoveries Temp. Unavailable - Receipts and Appropriations Temp. Precluded From Obligation		E								+	-	U	
	1050	**1051**	**Unobligated balance from prior year budget authority, net**														
		This line is calculated. Equals sum of SBR lines 1000, 1020, 1021, and 1043															
	1290	**1290**	**Appropriations (discretionary and mandatory)**														
6	1152 1252	1290	4047	Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority		E	P							+	-	U	
3A	1100 1200 1270	1290	4111	Debt Liquidation Appropriations		E	D/P							+	-	U	
3A	1100 1200	1290	4112	Liquidation of Deficiency - Appropriations		E								+	-	U	
3A	1101 1202 1271	1290	4114	Appropriated Trust or Special Fund Receipts		E	D/P							+	-	U	
3A	1100 1200 1270	1290	4115	Loan Subsidy Appropriation		E	D/P							+	-	U	
3A	1100 1200 1270	1290	4117	Loan Administrative Expense Appropriation		E	D/P							+	-	U	
3A	1200	1290	4118	Reestimated Loan Subsidy Appropriation		E								+	-	U	
3A	1100 1200 1270	1290	4119	Other Appropriations Realized		E	D/P							+	-	U	
3A	1100 1104 1200 1270	1290	4119	Other Appropriations Realized		E	P							-	+	U	
3A	1150	1290	4120	Anticipated Indefinite Appropriations		E								+	-	U	2
3A	1101	1290	4121	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation		E	P							+	-	U	
3A	1200	1290	4122	Authority Adjusted for Interest on the Bureau of the Public Debt Securities		E								+	-	U	1
3A	1200	1290	4122	Authority Adjusted for Interest on the Bureau of the Public Debt Securities		B								-	+	U	1
3A	1101 1202	1290	4123	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction		E	P							+	-	U/E	
3A	1101 1202	1290	4124	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation		E								+	-	U	
3A	1200	1290	4125	Loan Modification Adjustment Transfer Appropriation		E								+	-	U	
3A	1102 1202	1290	4126	Amounts Appropriated From Specific Invested TAFS - Receivable		E	P							+	-	U/E	1
3A	1102 1202	1290	4126	Amounts Appropriated From Specific Invested TAFS - Receivable		B	P							-	+	U/E	1
3A	1102 1200 1202	1290	4127	Amounts Appropriated From Specific Invested TAFS - Payable		E								+	-	U/E	1
3A	1102 1200 1202	1290	4127	Amounts Appropriated From Specific Invested TAFS - Payable		B								-	+	U/E	1
3A	1102 1200 1202	1290	4128	Amounts Appropriated From Specific Invested TAFS - Transfers-In		E	P							+	-	U/E	
3A	1101 1102 1200 1202	1290	4129	Amounts Appropriated From Specific Invested TAFS - Transfers-Out		E	P							+	-	U/E	
6	1100 1202	1290	4130	Appropriation To Liquidate Contract Authority Withdrawn		E								+	-	U	

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6	1137 1238	1290	4135	Contract Authority Liquidated		E	P							+	-	U	
6	1137 1238	1290	4136	Contract Authority To Be Liquidated by Trust Funds		E								+	-	U	1
6	1137 1238	1290	4136	Contract Authority To Be Liquidated by Trust Funds		B								-	+	U	1
3A	1100 1200	1290	4138	Appropriation To Liquidate Contract Authority		E								+	-	U/E	
6	1139 1239	1290	4140	Substitution of Borrowing Authority		E	P							+	-	U	
6	1135 1236	1290	4146	Actual Repayments of Debt, Current-Year Authority		E	B/P							+	-	U	
3A	1105 1204	1290	4150	Reappropriations - Transfers-In		E								+	-	U	
6	1137	1290	4154	Appropriation To Liquidate Contract Authority - Nonallocation - Transferred		E								+	-	U	
3A	1200 1203	1290	4157	Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation		E								+	-	U	
4	1151 1251	1290	4160	Anticipated Transfers - Current-Year Authority		E	P										
4	1151 1251	1290	4165	Allocations of Authority - Anticipated From Invested Balances		E								+	-	U	2
4	1120 1121 1220 1221	1290	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances		E								+	-	U/E	1
4	1120 1121 1220 1221	1290	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances		B								-	+	U/E	1
4	1120 1121 1220 1221	1290	4167	Allocations of Realized Authority - Transferred From Invested Balances		E								+	-	U/E	
4	1120 1121 1220 1221	1290	4168	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction		E								+	-	U	
4	1120 1121 1220 1221	1290	4170	Transfers - Current-Year Authority		E	P							+	-	U	
4	1121 1221	1290	4171	Nonallocation Transfers of Invested Balances - Receivable	D	E								+	-	U/E	1
4	1121 1221	1290	4171	Nonallocation Transfers of Invested Balances - Receivable	D	B								-	+	U/E	1
4	1120 1220	1290	4172	Nonallocation Transfers of Invested Balances - Payable	C	E								+	-	U/E	1
4	1120 1220	1290	4172	Nonallocation Transfers of Invested Balances - Payable	C	B								-	+	U/E	1
4	1121 1220 1221	1290	4173	Nonallocation Transfers of Invested Balances - Transferred		E								+	-	U/E	
4	1121 1220 1221	1290	4175	Allocation Transfers of Current-Year Authority for Noninvested Accounts		E	P							+	-	U	
N/A	1151 1251	1290	4183	Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose		E								+	-	U	
N/A	1121 1221	1290	4193	Balance Transfers - Unobligated Balances - Legislative Change of Purpose		E								+	-	U	
3A	1200	1290	4370	Offset to Appropriations Realized for Redemption of the Department of the Treasury Securities		E								+	-	U	

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Old SBR Line No.	SF133 Line	New SBR Line	USSGL Account	USSGL Account Title	Debit / Credit	Begin / End	Auth Type	Apport Cat	Program Rpt Cat	Apport Cat B	Reimb Flag	Avail Time	Trans Partner	Debit	Credit	TAFS Status	Addl. Info.
5	1132 1174 1233 1273	1290	4382	Temporary Reduction - New Budget Authority		E	D/P							+	-	U	
5	1131 1133 1234	1290	4383	Temporary Reduction - Prior-Year Balances		E	D/P							+	-	U	
3A	1101 1201 1202	1290	4384	Temporary Reduction/Cancellation Returned by Appropriation		E	D/P							+	-	U	1
3A	1101 1201 1202	1290	4384	Temporary Reduction/Cancellation Returned by Appropriation		B	D/P							-	+	U	1
5	1132 1233	1290	4387	Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority		E	P							+	-	U	
5	1133 1234	1290	4388	Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances		E	P							+	-	U	
6	1131 1232	1290	4390	Reappropriations - Transfers-Out		E								+	-	E	
3A	1100 1200	1290	4391	Adjustments to Indefinite No-Year Authority		E								+	-	U	
6	1130 1173 1231 1272	1290	4392	Permanent Reduction - New Budget Authority		E	D/P/R							+	-	U	
6	1131 1232	1290	4393	Permanent Reduction - Prior-Year Balances		E								+	-	U/E	
3A	1100 1201 1202	1290	4394	Receipts Unavailable for Obligation Upon Collection		E								+	-	U	1
3A	1100 1201 1202	1290	4394	Receipts Unavailable for Obligation Upon Collection		B								-	+	U	1
5	1134 1235	1290	4395	Authority Unavailable for Obligation Pursuant to Public Law - Temporary		E	D/P/R							+	-	U	
5	1134 1231 1235	1290	4397	Receipts and Appropriations Temporarily Precluded From Obligation		E	P							+	-	U	1
5	1134 1231 1235	1290	4397	Receipts and Appropriations Temporarily Precluded From Obligation		B	P							-	+	U	1
		1490	**Borrowing Authority (discretionary and mandatory)**														
3B	1300	1490	4042	Estimated Indefinite Borrowing Authority		E								+	-	U	2
6	1330 1430	1490	4044	Anticipated Adjustments to Borrowing Authority		E								+	-	U	2
3A	1400	1490	4126	Amounts Appropriated From Specific Invested TAFS - Receivable		E	B							+	-	U	
3A	1400	1490	4126	Amounts Appropriated From Specific Invested TAFS - Receivable		B	B							-	+	U	
3B	1400	1490	4128	Amounts Appropriated From Specific Invested TAFS - Transfers-In		E	B							+	-	U	
6	1421	1490	4129	Amounts Appropriated From Specific Invested TAFS - Transfers Out		E	B							+	-	U	
3B	1300	1490	4141	Current-Year Borrowing Authority Realized		E								+	-	U	
6	1421	1490	4142	Actual Repayment of Borrowing Authority Converted to Cash		E	C/D/P/R/S							+	-	U	
6	1300 1400	1490	4143	Current-Year Decreases to Indefinite Borrowing Authority Realized		E								+	-	U	
6	1421	1490	4146	Actual Repayments of Debt, Current-Year Authority		E	B							+	-	U	
6	1320 1420	1490	4392	Permanent Reduction - New Budget Authority		E	B										
		1690	**Contract Authority (discretionary and mandatory)**														
3C	1500 1600	1690	4032	Estimated Indefinite Contract Authority		E								+	-	U	2

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6	1531 1631	1690	4034	Anticipated Adjustments to Contract Authority		E								+	-	U	2
3C	1500 1600	1690	4131	Current-Year Contract Authority Realized		E								+	-	U	
6	1500 1600	1690	4133	Decreases to Indefinite Contract Authority		E								+	-	U	
4	1510 1511	1690	4137	Transfers of Contract Authority - Allocation		E								+	-	U/E	1
		1690	4137	Transfers of Contract Authority - Allocation		B								-	+	U/E	1
4	1610 1611	1690	4153	Transfers of Contract Authority - Nonallocation		E								+	-	U	1
		1690	4153	Transfers of Contract Authority - Nonallocation		B								+	-	U	1
4	1530 1630	1690	4160	Anticipated Transfers - Current-Year Authority		E	C							+	-	U	2
6	1520 1620	1690	4392	Permanent Reduction - New Budget Authority		E	C							+	-	U	
6	1521 1621	1690	4393	Permanent Reduction - Prior-Year Balances		E	C							+	-	U	
5	1522 1622	1690	4395	Authority Unavailable for Obligation Pursuant to Public Law - Temporary		E	C							+	-	U	2
5	1522 1622	1690	4397	Receipts and Appropriations Temporarily Precluded From Obligation		E	C							+	-	U	1
5	1522 1622	1690	4397	Receipts and Appropriations Temporarily Precluded From Obligation		B	C							-	+	U	1
		1890	**Spending Authority from offsetting collections**														
6	1742 1842	1890	4047	Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority		E	S							+	-	U	2
3D3	1740 1840	1890	4060	Anticipated Collections From Non-Federal Sources	D	E								+	-	U	2
3D3	1740 1840	1890	4070	Anticipated Collections From Federal Sources	D	E								+	-	U	2
3D4	1702	1890	4121	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation		E	S							+	-	U	
3D4	1702	1890	4123	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction		E	S							+	-	U	
6	1826	1890	4132	Substitution of Contract Authority		E	S							+	-	U	
6	1727 1826	1890	4135	Contract Authority Liquidated		E	S							+	-	U	
6	1728 1827	1890	4140	Substitution of Borrowing Authority		E	S							+	-	U	
6	1726 1825	1890	4146	Actual Repayments of Debt, Current-Year Authority		E	S							+	-	U	
6	1720 1820	1890	4151	Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority		E								+	-	U	
3D4	1702 1802	1890	4158	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation		E								+	-	U	
4	1741 1841	1890	4160	Anticipated Transfers - Current-Year Authority		E	S							+	-	U	
4	1710 1711 1810 1811	1890	4170	Transfers - Current-Year Authority		E	S							+	-	U	
4A	1711	1890	4171	Nonallocation Transfers of Invested Balances - Receivable	D	E								+	-	U/E	1
4A	1711	1890	4171	Nonallocation Transfers of Invested Balances - Receivable	D	B								-	+	U/E	1
4A	1810	1890	4172	Nonallocation Transfers of Invested Balances - Payable	C	E								+	-	U/E	1
4A	1810	1890	4172	Nonallocation Transfers of Invested Balances - Payable	C	B								-	+	U/E	1
4A	1711 1810	1890	4173	Nonallocation Transfers of Invested Balances - Transferred		E								+	-	U/E	
	1810 1811	1890	4175	Allocation Transfers of Current-Year Authority for Noninvested Accounts		E	S							+	-	U	
3D3	1740 1840	1890	4210	Anticipated Reimbursements and Other Income	D	E								+	-	U	2

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					USSGL Account Attributes for FACTS II												
Old SBR Line No.	SF133 Line	New SBR Line	USSGL Account	USSGL Account Title	Debit / Credit	Begin / End	Auth Type	Apport Cat	Program Rpt Cat	Apport Cat B	Reimb Flag	Avail Time	Trans Partner	Debit	Credit	TAFS Status	Addl. Info.
3D1a	1700 1800	1890	4212	Liquidation of Deficiency - Offsetting Collections		E								+	-	U/E	
3D5	1740 1840	1890	4215	Anticipated Appropriation Trust Fund Expenditure Transfers		E								+	-	U	2
3D2b	1701 1801	1890	4221	Unfilled Customer Orders Without Advance		E							F/E	+	-	U/E	1
3D2b	1701 1801	1890	4221	Unfilled Customer Orders Without Advance		B							F/E	-	+	U/E	1
3D2a	1700 1800	1890	4222	Unfilled Customer Orders With Advance		E								+	-	U/E	1
3D2a	1700 1800	1890	4222	Unfilled Customer Orders With Advance		B								-	+	U/E	1
3D5	1701 1801	1890	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		E								+	-	U/E	1
3D5	1701 1801	1890	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		B								-	+	U/E	1
3D1b	1701 1801	1890	4251	Reimbursements and Other Income Earned - Receivable		E							F/E	+	-	U/E	1
3D1b	1701 1801	1890	4251	Reimbursements and Other Income Earned - Receivable		B							F/E	-	+	U/E	1
3D1a	1700 1800	1890	4252	Reimbursements and Other Income Earned - Collected		E								+	-	U/E	
3D2a	1700 1800	1890	4253	Prior-Year Unfilled Customer Orders with Advance - Refunds Paid		E								+	-	U/E	1
3D5	1700 1800	1890	4255	Appropriation Trust Fund Expenditure Transfers - Collected		E								+	-	U/E	
3D1a	1700 1800	1890	4260	Actual Collections of "governmental-type" Fees		E								+	-	U/E	
3D1a	1700 1800	1890	4261	Actual Collections of Business-Type Fees		E								+	-	U/E	
3D1a	1700 1800	1890	4262	Actual Collections of Loan Principal		E								+	-	U/E	
3D1a	1700 1800	1890	4263	Actual Collections of Loan Interest		E								+	-	U/E	
3D1a	1700 1800	1890	4264	Actual Collections of Rent		E								+	-	U/E	
3D1a	1700 1800	1890	4265	Actual Collections From Sale of Foreclosed Property		E								+	-	U/E	
3D1a	1700 1800	1890	4266	Other Actual Business-Type Collections From Non-Federal Sources		E								+	-	U/E	
3D1a	1700 1800	1890	4267	Other Actual "governmental-type" Collections From Non-Federal Sources		E								+	-	U/E	
3D1a	1700 1800	1890	4271	Actual Program Fund Subsidy Collected		E								+	-	U/E	
3D1a	1700 1800	1890	4273	Interest Collected From Treasury		E								+	-	U	
3D1a	1700 1800	1890	4275	Actual Collections From Liquidating Fund		E								+	-	U/E	
3D1a	1700 1800	1890	4276	Actual Collections From Financing Fund		E								+	-	U/E	
3D1a	1700 1800	1890	4277	Other Actual Collections - Federal		E								+	-	U/E	
3D1b	1701 1801	1890	4283	Interest Receivable From Treasury		E								+	-	U/E	1
3D1b	1701 1801	1890	4283	Interest Receivable From Treasury		B								-	+	U/E	1
3D1b	1701 1801	1890	4285	Receivable From the Liquidating Fund		E								+	-	U/E	1
3D1b	1701 1801	1890	4285	Receivable From the Liquidating Fund		B								-	+	U/E	1
3D1b	1701 1801	1890	4286	Receivable From the Financing Fund		E								+	-	U/E	1
3D1b	1701 1801	1890	4286	Receivable From the Financing Fund		B								-	+	U/E	1

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Old SBR Line No.	SF133 Line	New SBR Line	USSGL Account	USSGL Account Title	Debit / Credit	Begin / End	Auth Type	Apport Cat	Program Rpt Cat	Apport Cat B	Reimb Flag	Avail Time	Trans Partner	Debit	Credit	TAFS Status	Addl. Info.
3D1b	1701 1801	1890	4287	Other Federal Receivables		E								+	-	U/E	1
3D1b	1701 1801	1890	4287	Other Federal Receivables		B								-	+	U/E	1
3D1a	1700	1890	4290	Amortization and Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds		E								+	-	U	
5	1723 1822	1890	4382	Temporary Reduction - New Budget Authority		E	S							+	-	U	
5	1724 1823	1890	4383	Temporary Reduction - Prior-Year Balances		E	S										
3D4	1702 1802	1890	4384	Temporary Reduction/Cancellation Returned by Appropriation		E	S							+	-	U	1
3D4	1702 1802	1890	4384	Temporary Reduction/Cancellation Returned by Appropriation		B	S							-	+	U	1
6	1722	1890	4392	Permanent Reduction - New Budget Authority		E	S							+	-	U	
5	1725 1824	1890	4395	Authority Unavailable for Obligation Pursuant to Public Law - Temporary		E	S							+	-	U	2
5	1725 1824	1890	4398	Offsetting Collections Temporarily Precluded From Obligation		E								+	-	U	1
5	1725 1824	1890	4398	Offsetting Collections Temporarily Precluded From Obligation		B								-	+	U	1
3D1a	1700 1800	1890	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected		E								+	-	U/E	
3D1a	1700	1890	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected		E								+	-	U/E	
		1910	**Total Budgetary Resources**														
			This line is calculated. Equals sum of SBR lines 1000, 1020, 1021, 1043, 1290, 1490, 1690, and 1890.														
	STATUS OF BUDGETARY RESOURCES:																
		2190	**Obligations Incurred**														
8A 8B	2001 2101	2190	4801	Undelivered Orders - Obligations, Unpaid		E		A	###					-	+	U/E	1
8A 8B	2001 2101	2190	4801	Undelivered Orders - Obligations, Unpaid		B		A	###					+	-	U/E	1
8A 8B	2002 2102	2190	4801	Undelivered Orders - Obligations, Unpaid		E		B	###	###				-	+	U/E	1
8A 8B	2002 2102	2190	4801	Undelivered Orders - Obligations, Unpaid		B		B	###	###				+	-	U/E	1
8A 8B	2003 2103	2190	4801	Undelivered Orders - Obligations, Unpaid		E		C						-	+	U/E	1
8A 8B	2003 2103	2190	4801	Undelivered Orders - Obligations, Unpaid		B		C						+	-	U/E	1
8A 8B	2001 2101	2190	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E		A	###					-	+	U/E	1
8A 8B	2001 2101	2190	4802	Undelivered Orders - Obligations, Prepaid/Advanced		B		A	###					+	-	U/E	1
8A 8B	2002 2102	2190	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E		B	###	###				-	+	U/E	1
8A 8B	2002 2102	2190	4802	Undelivered Orders - Obligations, Prepaid/Advanced		B		B	###	###				+	-	U/E	1
8A 8B	2003 2103	2190	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E		C						-	+	U/E	1
8A 8B	2003 2103	2190	4802	Undelivered Orders - Obligations, Prepaid/Advanced		B		C						+	-	U/E	1
8A 8B	2001 2101	2190	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E		A	###					-	+	U/E	
8A 8B	2002 2102	2190	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E		B	###	###				-	+	U/E	
8A 8B	2003 2103	2190	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E		C						-	+	U/E	

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Old SBR Line No.	SF133 Line	New SBR Line	USSGL Account	USSGL Account Title	Debit / Credit	Begin / End	Auth Type	Apport Cat	Program Rpt Cat	Apport Cat B	Reimb Flag	Avail Time	Trans Partner	Debit	Credit	TAFS Status	Addl. Info.
8A 8B	2001 2101	2190	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E		A	###					-	+	U/E	
8A 8B	2002 2102	2190	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E		B	###	###				-	+	U/E	
8A 8B	2003 2103	2190	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E		C						-	+	U/E	
8A 8B	2001 2101	2190	4901	Delivered Orders - Obligations, Unpaid		E		A	###					-	+	U/E	1
8A 8B	2001 2101	2190	4901	Delivered Orders - Obligations, Unpaid		B		A	###					+	-	U/E	1
8A 8B	2002 2102	2190	4901	Delivered Orders - Obligations, Unpaid		E		B	###	###				-	+	U/E	1
8A 8B	2002 2102	2190	4901	Delivered Orders - Obligations, Unpaid		B		B	###	###				+	-	U/E	1
8A 8B	2003 2103	2190	4901	Delivered Orders - Obligations, Unpaid		E		C						-	+	U/E	1
8A 8B	2003 2103	2190	4901	Delivered Orders - Obligations, Unpaid		B		C						+	-	U/E	1
8A 8B	2001 2101	2190	4902	Delivered Orders - Obligations, Paid		E		A	###					-	+	U/E	
8A 8B	2002 2102	2190	4902	Delivered Orders - Obligations, Paid		E		B	###	###				-	+	U/E	
8A 8B	2003 2103	2190	4902	Delivered Orders - Obligations, Paid		E		C						-	+	U/E	
8A	2001	2190	4908	Authority Outlayed Not Yet Disbursed		E		A	###					-	+	U	1
8A	2001	2190	4908	Authority Outlayed Not Yet Disbursed		B		A	###					+	-	U	1
8A 8B	2003 2103	2190	4908	Authority Outlayed Not Yet Disbursed		E		C						-	+	U	1
8A 8B	2003 2103	2190	4908	Authority Outlayed Not Yet Disbursed		B		C						+	-	U	1
8A 8B	2001 2101	2190	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E		A	###					-	+	U/E	
8A 8B	2002 2102	2190	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E		B	###	###				-	+	U/E	
8A 8B	2003 2103	2190	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E		C						-	+	U/E	
8A 8B	2001 2101	2190	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E		A	###					-	+	U/E	
8A 8B	2002 2102	2190	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E		B	###	###				-	+	U/E	
8A 8B	2003 2103	2190	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E		C						-	+	U/E	
		2204	**Apportioned**														
9A	2201 2202	2204	4510	Apportionments		E								-	+	U	
9A	2202 2203	2204	4590	Apportionments - Anticipated Resources - Programs Subject to Apportionment		E						S		-	+	U	2
9A	2201 2202	2204	4610	Allotments - Realized Resources		E								-	+	U	
9A	2201 2202	2204	4700	Commitments - Programs Subject to Apportionment		E								-	+	U	
		2304	**Exempt from Apportionment**														
9B	2301 2302	2304	4620	Unobligated Funds Exempt From Apportionment		E								-	+	U	
9B	2302 2303	2304	4690	Anticipated Resources - Programs Exempt From Apportionment		E								-	+	U	2
9B	2301 2302	2304	4720	Commitments - Programs Exempt From Apportionment		E								-	+	U	

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		2404	**Unapportioned**														
10	2403	2404	4060	Anticipated Collections From Non-Federal Sources	C	E								-	+	U	2
10	2403	2404	4070	Anticipated Collections From Federal Sources	C	E								-	+	U	2
10	2403	2404	4210	Anticipated Reimbursements and Other Income	C	E								-	+	U	2
10	2403	2404	4310	Anticipated Recoveries of Prior-Year Obligations	C	E								-	+	U	2
10	2402	2404	4420	Unapportioned Authority - Pending Rescission		E								-	+	U	
10	2401	2404	4430	Unapportioned Authority - OMB Deferral		E								-	+	U	
10	2403	2404	4450	Unapportioned Authority		E								-	+	U/E	
10	2403	2404	4630	Funds Not Available for Commitment/Obligation		E								-	+	U	
10	2403	2404	4650	Allotments - Expired Authority		E								-	+	E	
		2490	**Unobligated balance brought forward, end of year**														
			This line is calculated. Equals sum of SBR lines 2204, 2304, and 2404.														
		2500	**Total Budgetary Resources**														
			This line is calculated. Equals sum of SBR lines 2190 and 2490.														
	CHANGE IN OBLIGATED BALANCE:																
		3000	**Unpaid obligations, brought forward, October 1 (gross)**														
12A	3000	3000	4801	Undelivered Orders - Obligations, Unpaid		B								-	+	U/E	
12A	3000	3000	4901	Delivered Orders - Obligations, Unpaid		B								-	+	U/E	
		3010	**Uncollected customer payments from Federal sources, brought forward, October 1 (-)**														
12B	3010	3010	4221	Unfilled Customer Orders Without Advance		B							F/E	-	+	U/E	
12B	3010	3010	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		B								-	+	U/E	
12B	3010	3010	4251	Reimbursements and Other Income Earned - Receivable		B							F/E	-	+	U/E	
12B	3010	3010	4283	Interest Receivable From Treasury		B								-	+	U/E	
12B	3010	3010	4285	Receivable From the Liquidating Fund		B								-	+	U/E	
12B	3010	3010	4286	Receivable From the Financing Fund		B								-	+	U/E	
12B	3010	3010	4287	Other Federal Receivables		B								-	+	U/E	
		3015	**Obligated balance start of year (net), before adjustments (+ or -)**														
			This line is calculated. Equals sum of SBR lines 3000 and 3010.														
		3016	**Adjustment to obligated balance, start of year (+ or -)**														6
12B2	3011	3016	4199	Transfer of Expired Expenditure Transfers - Receivable		E								-	+	U/E	
12B2	3011	3016	4221	Unfilled Customer Orders Without Advance		E							F/E	-	+	U/E	
12B2	3011	3016	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		E								-	+	U/E	
12B2	3011	3016	4230	Unfilled Customer Orders Without Advance - Transferred		E							F/E	-	+	U/E	
12B2	3011	3016	4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred		E								-	+	U/E	
12B2	3011	3016	4233	Reimbursements and Other Income Earned - Receivable - Transferred		E							F/E	-	+	U/E	
12B2	3011	3016	4234	Other Federal Receivables - Transferred		E								-	+	U/E	
12B2	3011	3016	4251	Reimbursements and Other Income Earned - Receivable		E							F/E	-	+	U/E	
12B2	3011	3016	4283	Interest Receivable From Treasury		E								-	+	U/E	
12B2	3011	3016	4285	Receivable From the Liquidating Fund		E								-	+	U/E	
12B2	3011	3016	4286	Receivable From the Financing Fund		E								-	+	U/E	
12B2	3011	3016	4287	Other Federal Receivables		E								-	+	U/E	
12A2	3001	3016	4801	Undelivered Orders - Obligations, Unpaid		E								-	+	U/E	
12A2	3001	3016	4831	Undelivered Orders - Obligations Transferred, Unpaid		E								-	+	U/E	

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12A2	3001	3016	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries		E								-	+	U/E	
12A2	3001	3016	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E								-	+	U/E	
12A2	3001	3016	4901	Delivered Orders - Obligations, Unpaid		E								-	+	U/E	
12A2	3001	3016	4931	Delivered Orders - Obligations Transferred, Unpaid		E								-	+	U/E	
12A2	3001	3016	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries		E								-	+	U/E	
12A2	3001	3016	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E								-	+	U/E	
		3021	**Obligated balance, start of year (net), as adjusted**														
			This line is calculated. Equals sum of SBR lines 3015 and 3016														
		3032	**Obligations incurred**														
13	3030 3031	3032	4801	Undelivered Orders - Obligations, Unpaid		E								-	+	U/E	1
13	3030 3031	3032	4801	Undelivered Orders - Obligations, Unpaid		B								+	-	U/E	1
13	3030 3031	3032	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E								-	+	U/E	1
13	3030 3031	3032	4802	Undelivered Orders - Obligations, Prepaid/Advanced		B								+	-	U/E	1
13	3030 3031	3032	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E								-	+	U/E	
13	3030 3031	3032	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E								-	+	U/E	
13	3030 3031	3032	4901	Delivered Orders - Obligations, Unpaid		E								-	+	U/E	1
13	3030 3031	3032	4901	Delivered Orders - Obligations, Unpaid		B								+	-	U/E	1
13	3030 3031	3032	4902	Delivered Orders - Obligations, Paid		E								-	+	U/E	
13	3030 3031	3032	4908	Authority Outlayed Not Yet Disbursed		E								-	+	U	1
13	3030 3031	3032	4908	Authority Outlayed Not Yet Disbursed		B								+	-	U	1
13	3030 3031	3032	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E								-	+	U/E	
13	3030 3031	3032	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E								-	+	U/E	
		3040	**Outlays (gross) (-)**														
14	3040	3040	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E								+	-	U/E	1
14	3040	3040	4802	Undelivered Orders - Obligations, Prepaid/Advanced		B								-	+	U/E	1
14	3040	3040	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E								+	-	U/E	
14	3040	3040	4902	Delivered Orders - Obligations, Paid		E								+	-	U/E	
14	3040	3040	4908	Authority Outlayed Not Yet Disbursed		E								+	-	U	1
14	3040	3040	4908	Authority Outlayed Not Yet Disbursed		B								-	+	U	1
14	3040	3040	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E								+	-	U/E	
		3052	**Change in uncollected customer payments from Federal Sources (+ or-)**														
17	3050 3051	3052	4221	Unfilled Customer Orders Without Advance		E							F/E	-	+	U/E	1
17	3050 3051	3052	4221	Unfilled Customer Orders Without Advance		B							F/E	+	-	U/E	1
17	3050 3051	3052	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		E								-	+	U/E	1

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17	3050 3051	3052	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		B								+	-	U/E	1
17	3050 3051	3052	4251	Reimbursements and Other Income Earned - Receivable		E							F/E	-	+	U/E	1
17	3050 3051	3052	4251	Reimbursements and Other Income Earned - Receivable		B							F/E	+	-	U/E	1
17	3050 3051	3052	4283	Interest Receivable From Treasury		E								-	+	U/E	1
17	3050 3051	3052	4283	Interest Receivable From Treasury		B								+	-	U/E	1
17	3050 3051	3052	4285	Receivable From the Liquidating Fund		E								-	+	U/E	1
17	3050 3051	3052	4285	Receivable From the Liquidating Fund		B								+	-	U/E	1
17	3050 3051	3052	4286	Receivable From the Financing Fund		E								-	+	U/E	1
17	3050 3051	3052	4286	Receivable From the Financing Fund		B								+	-	U/E	1
17	3050 3051	3052	4287	Other Federal Receivables		E								-	+	U/E	1
17	3050 3051	3052	4287	Other Federal Receivables		B								+	-	U/E	1
		3062	**Actual Transfers, unpaid obligations (net) (+ or -)**														
15A	3060	3062	4831	Undelivered Orders - Obligations Transferred, Unpaid		E								-	+	U/E	
15A	3060	3062	4931	Delivered Orders - Obligations Transferred, Unpaid		E								-	+	U/E	
		3072	**Actual Transfers, uncollected payments from Federal Sources (net) (+ or -)**														
15B	3070 3071	3072	4199	Transfer of Expired Expenditure Transfers - Receivable		E								-	+	U/E	
15B	3070 3071	3072	4230	Unfilled Customer Orders Without Advance - Transferred		E							F/E	-	+	U/E	
15B	3070 3071	3072	4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred		E								-	+	U/E	
15B	3070 3071	3072	4233	Reimbursements and Other Income Earned - Receivable - Transferred		E							F/E	-	+	U/E	
15B	3070 3071	3072	4234	Other Federal Receivables - Transferred		E								-	+	U/E	
		3082	**Recoveries of prior year unpaid obligations (-)**														
16	3080 3081	3082	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries		E								-	+	U/E	
16	3080 3081	3082	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries		E								-	+	U/E	
		3090	**Unpaid Obligations, end of year (gross)**														
18A	3090	3090	4801	Undelivered Orders - Obligations, Unpaid		E								-	+	U/E	
18A	3090	3090	4831	Undelivered Orders - Obligations Transferred, Unpaid		E								-	+	U/E	
18A	3090	3090	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries		E								-	+	U/E	
18A	3090	3090	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E								-	+	U/E	
18A	3090	3090	4901	Delivered Orders - Obligations, Unpaid		E								-	+	U/E	
18A	3090	3090	4931	Delivered Orders - Obligations Transferred, Unpaid		E								-	+	U/E	
18A	3090	3090	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries		E								-	+	U/E	
18A	3090	3090	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E								-	+	U/E	

USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2012 Reporting

					USSGL Account Attributes for FACTS II												
Old SBR Line No.	SF133 Line	New SBR Line	USSGL Account	USSGL Account Title	Debit / Credit	Begin / End	Auth Type	Apport Cat	Program Rpt Cat	Apport Cat B	Reimb Flag	Avail Time	Trans Partner	Debit	Credit	TAFS Status	Addl. Info.
		3091	**Uncollected customer payments from Federal souces, end of year (-)**														
18B	3091	3091	4199	Transfer of Expired Expenditure Transfers - Receivable		E								-	+	U/E	
18B	3091	3091	4221	Unfilled Customer Orders Without Advance		E							F/E	-	+	U/E	
18B	3091	3091	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		E								-	+	U/E	
18B	3091	3091	4230	Unfilled Customer Orders Without Advance - Transferred		E							F/E	-	+	U/E	
18B	3091	3091	4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred		E								-	+	U/E	
18B	3091	3091	4233	Reimbursements and Other Income Earned - Receivable - Transferred		E							F/E	-	+	U/E	
18B	3091	3091	4234	Other Federal Receivables - Transferred		E								-	+	U/E	
18B	3091	3091	4251	Reimbursements and Other Income Earned - Receivable		E							F/E	-	+	U/E	
18B	3091	3091	4283	Interest Receivable From Treasury		E								-	+	U/E	
18B	3091	3091	4285	Receivable From the Liquidating Fund		E								-	+	U/E	
18B	3091	3091	4286	Receivable From the Financing Fund		E								-	+	U/E	
18B	3091	3091	4287	Other Federal Receivables		E								-	+	U/E	
		3100	**Obligated balance, end of year**														
			This line is calculated. Equals sum of SBR lines 3000, 3010, 3016, 3032, 3040, 3052, 3062, 3072, and 3082. Line 3100 also equals the sum of SBR lines 3090 and 3091.														
	BUDGET AUTHORITY AND OUTLAYS, NET:																
		4175	**Budget authority, gross (discretionary and mandatory)**														
			This line is calculated. Equals the sum of SBR lines 1290, 1490, 1690, and 1890.														
		4177	**Actual offsetting collections (discretionary and mandatory) (-)**														
19B	4030 4033 4034 4120 4123 4124	4177	4212	Liquidation of Deficiency - Offsetting Collections		E								-	+	U/E	
19B	4030 4033 4120 4123	4177	4222	Unfilled Customer Orders With Advance		E								-	+	U/E	1
19B	4030 4033 4120 4123	4177	4222	Unfilled Customer Orders With Advance		B								+	-	U/E	1
19B	4030 4033 4120 4123	4177	4252	Reimbursements and Other Income Earned - Collected		E								-	+	U/E	
19B	4030 4033 4120 4123	4177	4253	Prior-Year Unfilled Customer Orders with Advance - Refunds Paid		E							F	-	+	U/E	
19B	4030 4120	4177	4255	Appropriation Trust Fund Expenditure Transfers - Collected		E								-	+	U/E	
19B	4034 4124	4177	4260	Actual Collections of "governmental-type" Fees		E								-	+	U/E	
19B	4033 4123	4177	4261	Actual Collections of Business-Type Fees		E											
19B	4033 4123	4177	4262	Actual Collections of Loan Principal		E								-	+	U/E	
19B	4033 4123	4177	4263	Actual Collections of Loan Interest		E								-	+	U/E	
19B	4033 4123	4177	4264	Actual Collections of Rent		E								-	+	U/E	

USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2012 Reporting

					USSGL Account Attributes for FACTS II												
Old SBR Line No.	SF133 Line	New SBR Line	USSGL Account	USSGL Account Title	Debit / Credit	Begin / End	Auth Type	Apport Cat	Program Rpt Cat	Apport Cat B	Reimb Flag	Avail Time	Trans Partner	Debit	Credit	TAFS Status	Addl. Info.
19B	4033 4123	4177	4265	Actual Collections From Sale of Foreclosed Property		E								-	+	U/E	
19B	4033 4123	4177	4266	Other Actual Business-Type Collections From Non-Federal Sources		E								-	+	U/E	
19B	4034 4124	4177	4267	Other Actual "governmental-type" Collections From Non-Federal Sources		E								-	+	U/E	
19B	4030 4120	4177	4271	Actual Program Fund Subsidy Collected		E								-	+	U/E	
19B	4031 4032 4121 4122	4177	4273	Interest Collected From Treasury		E								-	+	U/E	
19B	4030 4120	4177	4275	Actual Collections From Liquidating Fund		E								-	+	U/E	
19B	4030 4120	4177	4276	Actual Collections From Financing Fund		E								-	+	U/E	
19B	4030 4120	4177	4277	Other Actual Collections - Federal		E								-	+	U/E	
19B	4031 4121	4177	4290	Amortization and Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds		E								-	+	U	
19B	4030 4120	4177	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected		E								-	+	U/E	
19B	4030 4033 4120 4123	4177	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected		E								-	+	U/E	
		4178	**Change in uncollected customer payments from Federal Sources (discretionary and mandatory) (+ or -)**														
	4050 4051 4140 4141	4178	4221	Unfilled Customer Orders Without Advance	E								F/E	-	+	U/E	
	4050 4051 4140 4141	4178	4221	Unfilled Customer Orders Without Advance	B								F/E	+	-	U/E	
	4050 4051 4140 4141	4178	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	E									-	+	U/E	
	4050 4051 4140 4141	4178	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	B									+	-	U/E	
	4050 4051 4140 4141	4178	4251	Reimbursements and Other Income Earned - Receivable	E								F/E	-	+	U/E	
	4050 4051 4140 4141	4178	4251	Reimbursements and Other Income Earned - Receivable	B								F/E	+	-	U/E	
	4050 4051 4140 4141	4178	4283	Interest Receivable From Treasury	E									-	+	U/E	
	4050 4051 4140 4141	4178	4283	Interest Receivable From Treasury	B									+	-	U/E	

USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2012 Reporting

					USSGL Account Attributes for FACTS II												
Old SBR Line No.	SF133 Line	New SBR Line	USSGL Account	USSGL Account Title	Debit / Credit	Begin / End	Auth Type	Apport Cat	Program Rpt Cat	Apport Cat B	Reimb Flag	Avail Time	Trans Partner	Debit	Credit	TAFS Status	Addl. Info.
	4050 4051 4140 4141	4178	4285	Receivable From the Liquidating Fund	E									-	+	U/E	
	4050 4051 4140 4141	4178	4285	Receivable From the Liquidating Fund	B									+	-	U/E	
	4050 4051 4140 4141	4178	4286	Receivable From the Financing Fund	E									-	+	U/E	
	4050 4051 4140 4141	4178	4286	Receivable From the Financing Fund	B									+	-	U/E	
	4050 4051 4140 4141	4178	4287	Other Federal Receivables	E									-	+	U/E	
	4050 4051 4140 4141	4178	4287	Other Federal Receivables	B									+	-	U/E	
		4179	**Anticipated offsetting collections (discretionary and mandatory) (+ or -)**														
	4053 4143	4179	4047	Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority	E									-	+	U	
	4053 4143	4179	4160	Anticipated Transfers - Current-Year Authority	E									-	+	U	
		4180	**Budget Authority, net (discretionary and mandatory)**														
			This line is calculated. Equals sum of SBR lines 4175, 4177, 4178, and 4179.														
		4176	**Outlays, gross (discretionary and mandatory)**														
19A	4010 4011	4176	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E								-	+	U/E	1
19A	4010 4011	4176	4802	Undelivered Orders - Obligations, Prepaid/Advanced		B								+	-	U/E	1
19A	4011 4101	4176	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E								-	+	U/E	
19A	4010 4011	4176	4902	Delivered Orders - Obligations, Paid		E								-	+	U/E	
19A	4010 4011	4176	4908	Authority Outlayed Not Yet Disbursed		E								-	+	U	1
19A	4010 4011	4176	4908	Authority Outlayed Not Yet Disbursed		B								+	-	U	1
19A	4011 4101	4176	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E								-	+	U/E	
		4177	**Actual offsetting collections (discretionary and mandatory) (-)**														
19B	4030 4033 4034 4120 4123 4124	4177	4212	Liquidation of Deficiency - Offsetting Collections		E								-	+	U/E	

USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2012 Reporting

					USSGL Account Attributes for FACTS II												
Old SBR Line No.	SF133 Line	New SBR Line	USSGL Account	USSGL Account Title	Debit / Credit	Begin / End	Auth Type	Apport Cat	Program Rpt Cat	Apport Cat B	Reimb Flag	Avail Time	Trans Partner	Debit	Credit	TAFS Status	Addl. Info.
19B	4030 4033 4120 4123	4177	4222	Unfilled Customer Orders With Advance		E								-	+	U/E	1
19B	4030 4033 4120 4123	4177	4222	Unfilled Customer Orders With Advance		B								+	-	U/E	1
19B	4030 4033 4120 4123	4177	4252	Reimbursements and Other Income Earned - Collected		E								-	+	U/E	
19B	4030 4033 4120 4123	4177	4253	Prior-Year Unfilled Customer Orders with Advance - Refunds Paid		E							F	-	+	U/E	
19B	4030 4120	4177	4255	Appropriation Trust Fund Expenditure Transfers - Collected		E								-	+	U/E	
19B	4034 4124	4177	4260	Actual Collections of "governmental-type" Fees		E								-	+	U/E	
19B	4033 4123	4177	4261	Actual Collections of Business-Type Fees		E											
19B	4033 4123	4177	4262	Actual Collections of Loan Principal		E								-	+	U/E	
19B	4033 4123	4177	4263	Actual Collections of Loan Interest		E								-	+	U/E	
19B	4033 4123	4177	4264	Actual Collections of Rent		E								-	+	U/E	
19B	4033 4123	4177	4265	Actual Collections From Sale of Foreclosed Property		E								-	+	U/E	
19B	4033 4123	4177	4266	Other Actual Business-Type Collections From Non-Federal Sources		E								-	+	U/E	
19B	4034 4124	4177	4267	Other Actual "governmental-type" Collections From Non-Federal Sources		E								-	+	U/E	
19B	4030 4120	4177	4271	Actual Program Fund Subsidy Collected		E								-	+	U/E	
19B	4031 4032 4121 4122	4177	4273	Interest Collected From Treasury		E								-	+	U/E	
19B	4030 4120	4177	4275	Actual Collections From Liquidating Fund		E								-	+	U/E	
19B	4030 4120	4177	4276	Actual Collections From Financing Fund		E								-	+	U/E	
19B	4030 4120	4177	4277	Other Actual Collections - Federal		E								-	+	U/E	
19B	4031 4121	4177	4290	Amortization and Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds		E								-	+	U	
19B	4030 4120	4177	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected		E								-	+	U/E	
19B	4030 4033 4120 4123	4177	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected		E								-	+	U/E	
		4190	**Outlays, net (discretionary and mandatory)**														
			This line is calculated. Equals sum of SBR lines 4176 and 4177.														
19C		**4200**	**Distributed offsetting receipts**														4
			(Not supported by USSGL)														

USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2012 Reporting

					USSGL Account Attributes for FACTS II												
Old SBR Line No.	SF133 Line	New SBR Line	USSGL Account	USSGL Account Title	Debit / Credit	Begin / End	Auth Type	Apport Cat	Program Rpt Cat	Apport Cat B	Reimb Flag	Avail Time	Trans Partner	Debit	Credit	TAFS Status	Addl. Info.
		4210	Agency Outlays, net (discretionary and mandatory)														
			(Not supported by USSGL)														

FOOTNOTES AND ADDITIONAL INFORMATION:

ADDITIONAL INFORMATION

- Use USSGL account attribute domains as provided in USSGL Section IV.

- The crosswalk from the USSGL to the Statement of Budgetary Resources (SBR) is in compliance with OMB Circular No. A-136, Financial Reporting Requirements.

- There are three major format differences between the SF 133 and the SBR.

  - The SBR is submitted on an agency-wide basis, whereas the SF 133 is submitted by Treasury Appropriation Fund Sybmol (TAFS.) The SBR should include a separate column for nonbudgetary Credit Program financing accounts.

  - The SBR includes Distributed Offsetting Receipts to compute agency-wide Net Outlays while the SF 133 does not.

  - The SBR includes "prior-period adjustments" while the SF 133 includes "prior year adjustments." These terms are defined in OMB Circular No. A-136 and OMB Circular No. A-11.

- Information on the SBR should be consistent with budget execution information on the SF 133.

FOOTNOTES

1/ When the same SBR line number uses both a beginning (B) and ending (E) balance for the same USSGL account, the beginning balance is subtracted from the ending balance.

2/ Anticipated amounts should be zero for the yearend preclosing trial balance.

3/ The total of the specified balances in the USSGL accounts for this line should equal the beginning balances of USSGL accounts 4450, 4650, and 4620.

4/ Distributed offsetting receipt accounts are included to reconcile to information in the Budget of the United States Government and the Combined Statement of Receipts, Outlays, and Balances of the United States Government. This line must equal cash deposits for distributed offsetting receipts to Treasury that are reported on SF 224, FMS 1219, and FMS 1220. In all cases, include only amounts collected, deposited, and distributed in offsetting receipt accounts. Refer to the Quarterly Distributed Offsetting Receipts by Department Reports published by FMS at www.fms.treas.gov/mts/receipts-by-dept.

5/ This line corresponds with SF133/P&F line 1020. However, budgetary and financial statement requirements for reporting adjustments differs from one another. For budgetary reporting, materiality thresholds do not apply, whereas for financial statement reporting, materiality thresholds do apply. Therefore the balance of this line will not always tie with the balance of SF133/P&F line 1020.

6/ This line corresponds with SF133/P&F line 3016. However, budgetary and financial statement requirements for reporting adjustments differs from one another. For budgetary reporting, materiality thresholds do not apply, whereas for financial statement reporting, materiality thresholds do apply. Therefore the balance of this line will not always tie with the balance of SF133/P&F line 3016.

SUPPLEMENT SECTION V

USSGL Crosswalk - Statement of Custodial Activity for Fiscal 2012 Reporting

				USSGL Account Attributes for FACTS I/1	
Line No.	Trial Bal.	Acct. No.	USSGL Account Title	Cust / Noncust	Addl. Info.
Revenue Activity:					
Sources of Cash Collections:					
1	Individual Income and FICA/SECA Taxes				
1	E	5801	Tax Revenue Collected - Individual	S	
2	Corporate Income Taxes				
2	E	5802	Tax Revenue Collected - Corporate	S	
3	Excise Taxes				
3	E	5804	Tax Revenue Collected - Excise	S	
4	Estate and Gift Taxes				
4	E	5805	Tax Revenue Collected - Estate and Gift	S	
5	Federal Unemployment Taxes				
5	E	5803	Tax Revenue Collected - Unemployment	S	
6	Custom Duties				
6	E	5806	Tax Revenue Collected - Customs	S	
7	Miscellaneous				
7	E-B	1310	Accounts Receivable	S	3, 4
7	E-B	1319	Allowance for Loss on Accounts Receivable	S	3, 4
7	E-B	1340	Interest Receivable - Not Otherwise Classified	S	2, 3
7	E-B	1341	Interest Receivable - Loans	S	2, 3
7	E-B	1342	Interest Receivable - Investments	S	2, 3
7	E-B	1343	Interest Receivable - Taxes	S	2, 3
7	E-B	1345	Allowance for Loss on Interest Receivable - Loans	S	2, 3
7	E-B	1346	Allowance for Loss on Interest Receivable - Investments	S	2, 3
7	E-B	1347	Allowance for Loss on Interest Receivable - Not Otherwise Classified	S	2, 3

SUPPLEMENT SECTION V

USSGL Crosswalk - Statement of Custodial Activity for Fiscal 2012 Reporting

				USSGL Account Attributes for FACTS I/1	
Line No.	Trial Bal.	Acct. No.	USSGL Account Title	Cust / Noncust	Addl. Info.
7	E-B	1348	Allowance for Loss on Interest Receivable - Taxes	S	2, 3
7	E-B	1360	Penalties and Fines Receivable - Not Otherwise Classified	S	3
7	E-B	1361	Penalties and Fines Receivable - Loans	S	3
7	E-B	1363	Penalties and Fines Receivable - Taxes	S	3
7	E-B	1365	Allowance for Loss on Penalties and Fines Receivable - Loans	S	3
7	E-B	1367	Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified	S	3
7	E-B	1368	Allowance for Loss on Penalties and Fines Receivable - Taxes	S	3
7	E-B	1370	Administrative Fees Receivable - Not Otherwise Classified	S	3
7	E-B	1371	Administrative Fees Receivable - Loans	S	3
7	E-B	1373	Administrative Fees Receivable - Taxes	S	3
7	E-B	1375	Allowance for Loss on Administrative Fees Receivable - Loans	S	3
7	E-B	1377	Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified	S	3
7	E-B	1378	Allowance for Loss on Administrative Fees Receivable - Taxes	S	3
7	E	5310	Interest Revenue - Other	S	
7	E	5311	Interest Revenue - Investments	S	
7	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds	S	
7	E	5317	Contra Revenue for Interest Revenue - Loans Receivable	S	
7	E	5318	Contra Revenue for Interest Revenue - Investments	S	
7	E	5319	Contra Revenue for Interest Revenue - Other	S	
7	E	5320	Penalties and Fines Revenue	S	
7	E	5324	Contra Revenue for Penalties and Fines	S	
7	E	5325	Administrative Fees Revenue	S	
7	E	5329	Contra Revenue for Administrative Fees	S	
7	E	5600	Donated Revenue - Financial Resources	S	
7	E	5609	Contra Revenue for Donations - Financial Resources	S	
7	E	5800	Tax Revenue Collected - Not Otherwise Classified	S	

SUPPLEMENT SECTION V

USSGL Crosswalk - Statement of Custodial Activity for Fiscal 2012 Reporting

				USSGL Account Attributes for FACTS I/1	
Line No.	Trial Bal.	Acct. No.	USSGL Account Title	Cust / Noncust	Addl. Info.
7	E	5900	Other Revenue	S	
7	E	5909	Contra Revenue for Other Revenue	S	
8	**Total Cash Collections**				
8	This line is calculated. Equals sum of lines 1 through 9.				
9	**Accrual Adjustments**				
9	E-B	1310	Accounts Receivable	S	
9	E-B	1319	Allowance for Loss on Accounts Receivable	S	
9	E-B	1340	Interest Receivable - Not Otherwise Classified	S	
9	E-B	1341	Interest Receivable - Loans	S	
9	E-B	1342	Interest Receivable - Investments	S	
9	E-B	1343	Interest Receivable - Taxes	S	
9	E-B	1345	Allowance for Loss on Interest Receivable - Loans	S	
9	E-B	1346	Allowance for Loss on Interest Receivable - Investments	S	
9	E-B	1347	Allowance for Loss on Interest Receivable - Not Otherwise Classified	S	
9	E-B	1348	Allowance for Loss on Interest Receivable - Taxes	S	
9	E-B	1360	Penalties and Fines Receivable - Not Otherwise Classified	S	
9	E-B	1361	Penalties and Fines Receivable - Loans	S	
9	E-B	1363	Penalties and Fines Receivable - Taxes	S	
9	E-B	1365	Allowance for Loss on Penalties and Fines Receivable - Loans	S	
9	E-B	1367	Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified	S	
9	E-B	1368	Allowance for Loss on Penalties and Fines Receivable - Taxes	S	
9	E-B	1370	Administrative Fees Receivable - Not Otherwise Classified	S	
9	E-B	1371	Administrative Fees Receivable - Loans	S	
9	E-B	1373	Administrative Fees Receivable - Taxes	S	
9	E-B	1375	Allowance for Loss on Administrative Fees Receivable - Loans	S	

SUPPLEMENT SECTION V

USSGL Crosswalk - Statement of Custodial Activity for Fiscal 2012 Reporting

				USSGL Account Attributes for FACTS I/1	
Line No.	**Trial Bal.**	**Acct. No.**	**USSGL Account Title**	**Cust / Noncust**	**Addl. Info.**
9	E	1377	Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified	S	
9	E-B	1378	Allowance for Loss on Administrative Fees Receivable - Taxes	S	
9	E-B	2110	Accounts Payable	S	5
9	E	5820	Tax Revenue Accrual Adjustment - Not Otherwise Classified	S	
9	E	5821	Tax Revenue Accrual Adjustment - Individual	S	
9	E	5822	Tax Revenue Accrual Adjustment - Corporate	S	
9	E	5823	Tax Revenue Accrual Adjustment - Unemployment	S	
9	E	5824	Tax Revenue Accrual Adjustment - Excise	S	
9	E	5825	Tax Revenue Accrual Adjustment - Estate and Gift	S	
9	E	5826	Tax Revenue Accrual Adjustment - Customs	S	
9	E	5830	Contra Revenue for Taxes - Not Otherwise Classified	S	
9	E	5831	Contra Revenue for Taxes - Individual	S	
9	E	5832	Contra Revenue for Taxes - Corporate	S	
9	E	5833	Contra Revenue for Taxes - Unemployment	S	
9	E	5834	Contra Revenue for Taxes - Excise	S	
9	E	5835	Contra Revenue for Taxes - Estate and Gift	S	
9	E	5836	Contra Revenue for Taxes - Customs	S	
9	E	5923	Valuation Change in Investments - Beneficial Interest in Trust	S	
10	**Total Custodial Revenue**				
10	This line is calculated. Equals sum of lines 8 through 9.				
Disposition of Collections:					
11	**Transferred to Others (by Recipient):**				
11	E-B	2110	Accounts Payable	S	6
11	E-B	2980	Custodial Liability	S	7, 8, 9
11	E	5990	Collections for Others - Statement of Custodial Activity	S	7, 9

SUPPLEMENT SECTION V

USSGL Crosswalk - Statement of Custodial Activity for Fiscal 2012 Reporting

				USSGL Account Attributes for FACTS I/1	
Line No.	**Trial Bal.**	**Acct. No.**	**USSGL Account Title**	**Cust / Noncust**	**Addl. Info.**
11	E	5998	Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the Treasury	S	
12	**(Increase)/Decrease in Amount Yet To Be Transferred (+/-)**				
"Optional Method"					
12	E-B	2980	Custodial Liability	S	3, 9, 10
12	E	5991	Accrued Collections for Others - Statement of Custodial Activity	S	9
13	**Refunds and Other Payments**				
13	E-B	2110	Accounts Payable	S	5
13	E	5890	Tax Revenue Refunds - Not Otherwise Classified	S	
13	E	5891	Tax Revenue Refunds - Individual	S	
13	E	5892	Tax Revenue Refunds - Corporate	S	
13	E	5893	Tax Revenue Refunds - Unemployment	S	
13	E	5894	Tax Revenue Refunds - Excise	S	
13	E	5895	Tax Revenue Refunds - Estate and Gift	S	
13	E	5896	Tax Revenue Refunds - Customs	S	
13	E	6330	Other Interest Expenses	S	
13	E	6790	Other Expenses Not Requiring Budgetary Resources	S	12
14	**Retained by the Reporting Entity**				
"Optional Method"					
14	This line is calculated. Equals total of lines 10-11+12-13.				
14	This line is calculated. Equals total of lines 10-11-12-13.				
15	**Net Custodial Activity**				
15	This line is calculated. Equals total of lines 10-11-12-13-14.				11
"Optional Method"					
15	This line is calculated. Equals total of lines 10-11+12-13-14.				11

Footnotes and Additional Information:

Comment: If collecting entities recognize virtually no cost in connection with earning revenue, that revenue is reported on the Statement of Custodial Activity. (See amendments to OMB Circular No. A-136 "Financial Reporting Requirements," and " FASAB SFFAS No. 7 "Accounting for Revenue and Other Financing Sources," paragraph 45). If collecting entities have custodial collections that are nonmaterial and incidental to their primary mission, then sources and disposition of the collections may be disclosed in accompanying footnotes. (See amendments to OMB Circular No. A-136.)

Footnotes:

1/ Use USSGL account attribute domains as provided in USSGL Section IV, page 4.

2/ Interest revenue not related to the cost incurred by the collecting entity should be reported on the SCA. See SFFAS 7, paragraph 281.

3/ (Increase)/Decrease

4/ Related to other revenue.

5/ Related to tax revenue refunded and custodial interest expense

6/ Related to tax revenue refunds.

7/ If the balance of USSGL account 5990 is used to get the amount of cash collected for others, then USSGL account 2980 should not be used. USSGL account 2980 is included on the crosswalk as an alternative to using USSGL account 5990.

8/ Cash collections only - from debits to 2980.

9/ By definition, the USSGL account can only have this USSGL acount attribute domain.

10/ Amount yet to be collected.

11/ Must equal zero.

12/ This account is available for MMS for recording royalty credit. All other agencies need Treasury approval to use this account on this statement.