

Appendix:

Account Framework for Appropriations, Collections, Borrowing, and Contract Authorities

The following pages contain a comprehensive listing of all of the Standard General Ledger accounts used in this guide.

Resources and Contra Resources

Resources

4032 Anticipated Contract Authority
4042 Anticipated Borrowing Authority
4060 Anticipated Collections from Non-Federal Sources
4070 Anticipated Collections from Federal Sources
4111 Debt Liquidation Appropriations
4112 Deficiency Appropriations
4115 Loan Subsidy Appropriation - Definite - Current
4116 Entitlement Loan Subsidy Appropriation - Indefinite
4117 Loan Administrative Expense Appropriation - Definite - Current
4118 Re-estimated Discretionary Loan Subsidy Appropriation - Indefinite - Permanent
4119 Other Appropriations Realized
4120 Appropriations Anticipated - Indefinite
4121 Loan Subsidy Appropriation - Indefinite - Current
4131 Current-year Contract Authority Realized - Definite
4132 Current-year Contract Authority Realized - Indefinite
4138 Resources Realized from Contract Authority
4139 Contract Authority Carried Forward
4141 Current-Year Borrowing Authority Realized-Definite
4142 Current-Year Borrowing Authority Realized-Indefinite
4148 Resources Realized from Borrowing Authority
4149 Borrowing Authority Carried Forward
4201 Total Actual Resources
4210 Anticipated Reimbursements and Other Income
4220 Unfilled Customer Orders
4251 Reimbursements and other Income Earned - Receivable
4252 Reimbursements and Other Income Earned - Collected
4261 Actual Collection of Fees
4262 Actual Collection of Loan Principal
4263 Actual Collection of Loan Interest
4264 Actual Collection of Rent
4265 Proceeds from Collateral
4266 Other Actual Collections - Non-Federal
4271 Actual Program Fund Subsidy - Definite - Current - Collected
4272 Actual Program Fund Subsidy - Indefinite - Permanent - Collected
4273 Interest from Treasury - Collected
4274 Actual Program Fund Subsidy - Indefinite - Current - Collected

Budgetary Accounting

(Resources, cont.)

4275 Receipts from Liquidating Account - Collected
4276 Actual Collections from Financing Fund - Collected
4277 Other Actual Collections - Federal - Collected
4281 Actual Program Fund Subsidy -Definite - Current - Receivable
4282 Actual Program Fund Subsidy - Indefinite - Permanent - Receivable
4283 Interest From Treasruy - Receivable
4284 Actual Program Fund Subsidy - Indefinite - Current - Receivable
4285 Receipts from Liquidating Fund - Receivable
4286 Actual Collections from Financing Fund - Receivable
4287 Other Actual Collections - Receivable

Contra Resources

4034 Anticipated Reductions to Contract Authority
4044 Anticipated Reductions to Borrowing Authority
4047 Anticipated Payments to Treasury
4133 Actual Reductions to Contract Authority
4135 Contract Authority Converted to Cash
4143 Actual Reductions to Borrowing Authority
4145 Borrowing Authority Converted to Cash
4147 Actual Payments to Treasury
4392 Rescissions
4395 Authority Unavailable Pursuant to Public Law

Status Accounts

Anticipations and Cancellations

4310 Anticipated Recoveries of Prior-year Obligations ¹
4350 Canceled Authority

Unapportioned Authority

4420 Unapportioned Authority - Pending Rescission
4430 Unapportioned Authority - OMB Deferral
4450 Unapportioned Authority - Available

Apportionments of Authority

4510 Apportionments
4590 Apportionments - Unavailable

Allotments of Authority

4610 Allotments - Realized Resources
4650 Allotments - Expired Authority

Commitments of Authority

4700 Commitments

Undelivered Orders Placed Against Authority

4801 Undelivered Orders - Unpaid

4802 Undelivered Orders - Paid

4870 Downward Adjustments of Prior-year Undelivered Orders ¹

4880 Upward Adjustments of Prior-year Undelivered Orders

Expended Authority

4901 Expended Authority - Unpaid

4902 Expended Authority - Paid

4971 Downward Adjustments of Prior-year Expended Authority - Refunds ¹

4979 Downward Adjustments of Prior-year Expended Authority - Other ¹

4980 Upward Adjustments of Prior-year Expended Authority

Budgetary Accounting

¹ Reported as a resource on the SF-133/143.